

**Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited**

**Reports in respect of the Subvented Agency's Funding and  
Services Agreement Activities and Support Services**

**For the year ended March 31, 2023**



**MOK WAI KWONG & CO.** Certified Public Accountants

莫偉光會計師事務所

Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited  
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Services Agreement Activities and Support Services  
For the year ended March 31, 2023

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Rm 1032, 10/F., Beverley Commercial Centre, 87-105 Chatham Road, Tsimshatsui, Kowloon, Hong Kong  
香港九龍尖沙咀漆咸道南87-105號百利商業中心10字樓1032室  
Tel: (852) 2377 3992 Fax: (852) 2377 3103 Email: mokco@mokco.com

### **Independent Review Report**

**To the management of Hong Kong Lutheran Social Service**

**The Lutheran Church - Hong Kong Synod Limited ("HKLSS")**

We have audited the financial statements of HKLSS for the year ended March 31, 2023 in accordance with Hong Kong Standards on Auditing issued by Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated **27 OCT 2023**

Pursuant to the Lump Sum Grant ("LSG") Manual issued by Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report (the "AFR") of HKLSS for the year ended March 31, 2023.

### **Responsibilities of the Management of HKLSS (the "Management")**

In relation to this report, the Management are responsible for ensuring the AFR of HKLSS for the year ended March 31, 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by SWD; and the use of the funds from LSG by HKLSS has complied with the purposes as specified in the LSG Manual and other instructions issued by SWD.

### **Our Independence and Quality Management**

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Auditor's Responsibility**

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and with reference to Practice Note 851 (Revised), *Reporting on the Annual Financial Reports of Non-governmental Organisations* issued by HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



**Independent Review Report**

To the management of Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited ("HKLSS")

**Auditor's Responsibility - (continued)**

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from LSG by HKLSS being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

**Conclusion**

1. In our opinion, the AFR of HKLSS for the year ended March 31, 2023 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from LSG by HKLSS has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by SWD.

**Intended Users and Purpose**

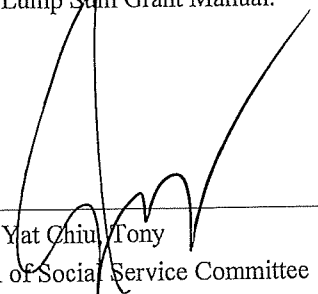
This report is intended solely for submission by HKLSS to SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to SWD without further comment from us.

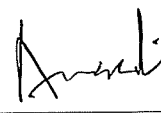
**Mok Wai Kwong & Co**  
**Certified Public Accountants (Practising)**  
Hong Kong, 27 OCT 2023

Annual Financial Report  
Name of Agency : Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited  
April 1, 2022 to March 31, 2023

	<u>Notes</u>	<u>Total 2022/2023 HK\$</u>	<u>Total 2021/2022 HK\$</u>
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	350,433,639.00	328,389,504.00
b. Provident Fund	1c	26,420,957.00	25,390,774.00
2. Fee Income	2	13,386,576.01	13,698,217.30
3. Central Items	3	33,671,279.00	24,968,885.00
4. Rent and Rates	4	15,984,145.00	14,307,967.00
5. Other Income	5	12,485,867.67	11,883,195.22
6. Interest Received		<u>516,400.05</u>	<u>91,267.94</u>
<b>TOTAL INCOME</b>		<u>452,898,863.73</u>	<u>418,729,810.46</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		319,163,904.63	288,960,330.14
b. Provident Fund	1c	23,296,870.32	22,254,938.00
c. Allowances		<u>5,456,471.40</u>	<u>7,896,051.66</u>
Sub-total	6	<u>347,917,246.35</u>	<u>319,111,319.80</u>
2. Other Charges	7	54,141,830.37	55,354,852.12
3. Central Items	3	32,139,227.58	22,757,350.75
4. Rent and Rates	4	<u>20,174,874.01</u>	<u>16,061,984.50</u>
<b>TOTAL EXPENDITURE</b>		<u>454,373,178.31</u>	<u>413,285,507.17</u>
<b>C. (DEFICIT)/SURPLUS FOR THE YEAR</b>	8	<u>(1,474,314.58)</u>	<u>5,444,303.29</u>

The Annual Financial Report from pages 3 to 7 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

  
 Rev. Lau Yat Chiu, Tony  
 Chairman of Social Service Committee  
 Hong Kong Lutheran Social Service  
 The Lutheran Church - Hong Kong Synod Limited  
 Date : 27 OCT 2023

  
 Dr. Lui Wai Ling, Annissa  
 Chief Executive of  
 Hong Kong Lutheran Social Service  
 The Lutheran Church - Hong Kong Synod Limited  
 Date : 27 OCT 2023

Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited  
Notes on the Annual Financial Report - March 31, 2023

1. Lump Sum Grant (LSG)

a. **Basis of Preparation** The Annual Financial Report (the "AFR") is prepared in respect of all Funding and Service Agreement ("FSA") services (including support services to FSA activities) funded by Social Welfare Department ("SWD") under the LSG Subvention System. The AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.

b. **Lump Sum Grant (excluding Provident Fund)** This represents Lump Sum Grant (excluding Provident Fund) received for the year.

c. **Provident Fund** This is Provident Fund ("PF") received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. PF received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant items have been shown under Note 3.  
Details are analysed below :

	Snapshot Staff HK\$	6.8% & Other Posts HK\$	Total HK\$
<b><u>Provident Fund Contribution</u></b>			
Subvention Received	6,924,227.00	19,496,730.00	26,420,957.00
Provident Fund Contribution Paid during the Year	<u>(6,296,819.00)</u>	<u>(17,000,051.32)</u>	<u>(23,296,870.32)</u>
Surplus for the year	627,408.00	2,496,678.68	3,124,086.68
Add: Surplus b/f	1,018,599.00	27,167,482.65	28,186,081.65
Additional subvention received for previous year(s)	-	81,205.00	81,205.00
Less : Refund to Government	<u>(123,569.00)</u>	<u>-</u>	<u>(123,569.00)</u>
Surplus c/f	<u>1,522,438.00</u>	<u>29,745,366.33</u>	<u>31,267,804.33</u>

2. **Fee Income** This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the Lump Sum Grant Manual.

Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited  
Notes on the Annual Financial Report - March 31, 2023

3. Central Items These are subsidies allocated to Non Government Organisation ("NGO") for specified purposes on a recurrent, time-limited or one-off basis which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGO. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by Social Welfare Department ("SWD") according to the terms and conditions of individual central items. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual). The income and expenditure of each of the Central items are as follows :

	2022/2023 HK\$	2021/2022 HK\$
a. Income		
Dementia Supplement for Residential Elderly Services	8,043,786.00	8,392,351.00
Infirmity Care Supplement for Residential Elderly Services	4,240,350.00	3,997,644.00
Foster Care Allowance	8,306,520.00	8,233,104.00
After School Care Programme-Fee Waiving Subsidy Scheme	1,646,772.00	1,490,112.00
Time-defined Subsidy Scheme for Extended Hours Service Users	62,574.00	53,770.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	960,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	327,738.00	299,130.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	110,187.00	111,300.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident Fund	383,584.00	374,228.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	32,568.00	32,246.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	975,000.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres (2021/22 & 2022/23 School Year)	200,000.00	50,000.00
Social Work Service for Pre-primary Institutions (SWT-311)	10,317,200.00	-
Total	33,671,279.00	24,968,885.00
b. Expenditure		
Dementia Supplement for Residential Elderly Services	8,009,770.76	8,371,268.10
Infirmity Care Supplement for Residential Elderly Services	4,206,742.40	3,991,964.89
Foster Care Allowance	7,703,900.00	7,481,404.90
After School Care Programme-Fee Waiving Subsidy Scheme	1,289,733.74	1,058,529.36
Time-defined Subsidy Scheme for Extended Hours Service Users	7,976.90	11,508.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	640,000.00	1,120,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	247,908.60	407,626.40
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Salary and Provident Fund	183,532.70	267,053.90
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	32,452.80	47,995.20
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	331,000.00	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres (2021/22 & 2022/23 School Year)	125,638.25	-
Social Work Service for Pre-primary Institutions (SWT-311)	9,360,571.43	-
Total	32,139,227.58	22,757,350.75

4. **Rent and Rates** This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditures on rent and rates in respect of premises not recognised by SWD have not been included in the AFR.
5. **Other Income** This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received need not be included as Other Income in the AFR. In this respect, donation have been included if it is used to finance expenditure of the FSA services/FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2022/2023</u>	<u>2021/2022</u>
	<u>HK\$</u>	<u>HK\$</u>
<b>Other Income</b>		
(a) Fees and charges for services incidental to the operation of subvented services	9,709,848.98	9,546,093.83
(b) Production income	-	-
(c) Donation	286,513.13	47,991.01
(d) Income from Other Activities	-	-
(e) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income*	-	-
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	248,572.72	195,036.11
(g) Others	2,240,932.84	2,094,074.27
	<u>12,485,867.67</u>	<u>11,883,195.22</u>
Less : Utilised allocation under CI-ASCP Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	-	-
<b>Total</b>	<u>12,485,867.67</u>	<u>11,883,195.22</u>

\*For those programmes which are regarded as FSA services / FSA-related activities only

6. **Personal Emoluments** Personal Emoluments include salary, provident Fund and salary-related allowances. The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below :

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>2022/2023</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2021/2022</u>
	<u>No. of Post</u>	<u>No. of Post</u>	<u>HK\$</u>	<u>HK\$</u>
HK\$700,001-HK\$800,000 p.a.	16	15	12,066,412.00	11,012,097.00
HK\$800,001-HK\$900,000 p.a.	22	14	18,640,455.98	11,730,596.20
HK\$900,001-HK\$1,000,000 p.a.	3	5	2,904,959.00	4,743,132.50
HK\$1,000,001-HK\$1,100,000 p.a.	11	13	11,659,137.50	13,554,800.00
HK\$1,100,001-HK\$1,200,000 p.a.	7	3	8,047,596.00	3,422,560.00
>HK\$1,200,000 p.a.	5	6	7,565,705.70	8,115,773.60
<b>Total</b>	<u>64</u>	<u>56</u>	<u>60,884,266.18</u>	<u>52,578,959.30</u>

7. **Other Charges** The breakdown on Other Charges is as follows :

	<u>2022/2023</u>	<u>2021/2022</u>
	<u>HK\$</u>	<u>HK\$</u>
<b>Other Charges</b>		
(a) Utilities	7,015,196.73	6,263,637.74
(b) Food	6,445,978.41	6,012,885.84
(c) Administrative Expenses	1,909,665.88	1,745,674.08
(d) Stores and Equipment	4,400,945.22	3,667,007.92
(e) Repair and Maintenance	11,424,316.64	11,813,242.95
(f) Special Allowances	78,791.74	81,353.38
(g) Programme Expenses	14,994,857.13	16,036,137.93
(h) Transportation and Travelling	1,483,295.98	1,438,404.16
(i) Insurance	3,172,110.98	3,561,951.66
(j) Staff Training and Development	1,204,677.66	420,871.53
(k) Other Staff-related Initiatives	134,250.00	158,250.00
(l) Miscellaneous	1,327,910.39	1,297,863.26
(m) Visiting Medical Practitioner Scheme (LSG)	168,830.00	171,301.50
(n) Anti-epidemic material & expenses	381,003.61	2,686,270.17
<b>Sub-total</b>	<u>54,141,830.37</u>	<u>55,354,852.12</u>
Less : Utilised allocation under CI-ASCP / Enhanced ASCP / ASCP(PC)-FWSS* which forms as part of Other Income to fund the operating expenses of FSA services / FSA-related activities	-	-
<b>Total</b>	<u>54,141,830.37</u>	<u>55,354,852.12</u>

\*For those programmes which are regarded as FSA services / FSA-related activities only



8. Analysis of Lump Sum Grant Reserve and balances of other SWD subventions

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Income</b>						
Lump Sum Grant	376,854,596.00	-	-	-	-	376,854,596.00
Fee Income	13,386,576.01	-	-	-	-	13,386,576.01
Other Income #	12,485,867.67	-	-	-	-	12,485,867.67
Interest Received (Note 1)	516,400.05	-	-	-	-	516,400.05
Rent and Rates	-	-	-	15,984,145.00	-	15,984,145.00
Central Items	-	-	-	-	33,671,279.00	33,671,279.00
<b>Total Income (a)</b>	<b>403,243,439.73</b>	<b>-</b>	<b>-</b>	<b>15,984,145.00</b>	<b>33,671,279.00</b>	<b>452,898,863.73</b>
<b>Expenditure</b>						
Personal Emoluments	344,715,596.75	3,201,649.60	-	-	-	347,917,246.35
Other Charges	53,407,906.37	733,924.00	-	-	-	54,141,830.37
Rent and Rates	-	-	-	20,174,874.01	-	20,174,874.01
Central Items	-	-	-	-	32,139,227.58	32,139,227.58
<b>Total Expenditure (b)</b>	<b>398,123,503.12</b>	<b>3,935,573.60</b>	<b>-</b>	<b>20,174,874.01</b>	<b>32,139,227.58</b>	<b>454,373,178.31</b>
<b>Surplus/(Deficit) for the Year (a)-(b)</b>	<b>5,119,936.61</b>	<b>(3,935,573.60)</b>	<b>-</b>	<b>(4,190,729.01)</b>	<b>1,532,051.42</b>	<b>(1,474,314.58)</b>
Less : Surplus of Provident Fund	(3,124,086.68)	-	-	-	-	(3,124,086.68)
	1,995,849.93	(3,935,573.60)	-	(4,190,729.01)	1,532,051.42	(4,598,401.26)
<b>Surplus/(Deficit) b/f (Note 2)</b>	<b>71,749,383.22</b>	<b>36,345,141.68</b>	<b>-</b>	<b>(1,892,331.00)</b>	<b>4,695,632.84</b>	<b>110,897,826.74</b>
Add : Refund from Government	-	-	-	2,129,078.00	-	2,129,078.00
Less : Refund to Government	-	-	-	(236,747.00)	(1,764,348.11)	(2,001,095.11)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (Note 3)	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>73,745,233.15</b>	<b>32,409,568.08</b>	<b>-</b>	<b>(4,190,729.01)</b>	<b>4,463,336.15</b>	<b>106,427,408.37</b>
	(S1)					

Notes :

# Including an amount \$Z being the utilised allocation under CI : ASCP / Enhanced ASCP / ASCP(PC) - FWSS\*

\* For those programmes which are regarded as FSA services / FSA-related activities only

(1) Interest received on LSG (including HA) and Provident Fund reserves, rent and rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.

(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement, if any, as per Schedule of Central Items.

(4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The Level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund contribution (K) for the year).

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows :

(i) With Snapshot Staff (SS) [i.e. Position of SS as at September 1 being reported on the Agency Staff List submitted by NGO last year was greater than zero]  
The Level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year.

(ii) Without SS [i.e. Position of SS as at September 1 being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]  
For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K)) for the year.

From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K) for the year). In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2022 to 31/3/2023

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity leave (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a)=(a1)-(a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus (Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/(g)
							Deficit (Note 3) (b)=(a1)-(a2) if negative	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
1728-Dementia Supplement (Fung Tak Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,331,753.00	-	1,329,353.00	-	2,400.00	-	-	-	2,052.50	(2,052.50)	-	2,400.00
3154-Dementia Supplement (Mr & Mrs Lawrence Wong Second Lutheran Home for the Elderly)(DS)	Dementia Supplement for Residential Elderly Services	3,302,746.00	-	3,298,972.10	-	3,773.90	-	-	-	869.50	(869.50)	-	3,773.90
3172-Dementia Supplement (Mr & Mrs Lawrence Wong Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,864,454.00	-	1,854,243.56	-	10,210.44	-	-	-	3,030.90	(3,030.90)	-	10,210.44
3173-Dementia Supplement (Mrs Leung Kwai Yee Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,544,833.00	-	1,527,202.10	-	17,630.90	-	-	-	15,130.00	(15,130.00)	-	17,630.90
3079-Mrs. Leung Kwai Yee Lutheran Home for the Elderly (ICS)	Infirmary Care Supplement for Residential Elderly Services	1,507,680.00	-	1,507,206.00	-	474.00	-	-	-	2,660.80	(2,660.80)	-	474.00
3098-Fung Tak Lutheran Home for the Elderly (ICS)	Infirmary Care Supplement for Residential Elderly Services	1,224,990.00	-	1,223,203.20	-	1,786.80	-	-	-	2,885.18	(2,885.18)	-	1,786.80
3139-Mr & Mrs Lawrence Wong Second Lutheran Home for the Elderly (ICS)	Infirmary Care Supplement for Residential Elderly Services	376,920.00	-	374,640.70	-	2,279.30	-	-	-	10.20	(10.20)	-	2,279.30
3163-Mr & Mrs Lawrence Wong Lutheran Home for the Elderly (ICS)	Infirmary Care Supplement for Residential Elderly Services	1,130,760.00	-	1,101,692.50	-	29,067.50	-	-	-	122.93	(122.93)	-	29,067.50
3094-Lutheran Foster Care Service	Foster Care Allowance	2,768,840.00	-	2,306,276.00	-	462,564.00	-	-	-	332,271.00	(332,271.00)	-	462,564.00
3114-Lutheran Foster Care Service	Foster Care Allowance	3,461,050.00	-	3,412,751.00	-	48,299.00	-	-	-	68,922.10	(68,922.10)	-	48,299.00

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2022 to 31/3/2023

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity leave (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a)=(a1)-(a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus (Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(-f)+/-(g)
							Deficit (Note 3) (b)=(a1)-(a2) if negative	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
3998-Lutheran Foster Care Service	Foster Care Allowance	692,210.00	-	669,802.00	-	22,408.00	-	-	-	116,192.00	(116,192.00)	-	22,408.00
4249-Lutheran Foster Care Service	Foster Care Allowance	692,210.00	-	658,262.00	-	33,948.00	-	-	-	106,807.00	(106,807.00)	-	33,948.00
1926-Lutheran Foster Care Service	Foster Care Allowance	692,210.00	-	656,809.00	-	35,401.00	-	-	-	127,507.00	(127,507.00)	-	35,401.00
3119-After School Care Programme (Half Day)	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-	-	-	373,649.13	-	-	373,649.13
3042-After School Care Programme (Late Afternoon)	After School Care Programme - Fee Waiving Subsidy Scheme	1,646,772.00	-	1,289,733.74	-	357,038.26	-	-	-	867,344.20	-	-	1,224,382.46
3131-VMP (Lei Tung Lutheran Hostel)	Visiting Medical Practitioner Scheme (VMP)	-	-	-	-	-	-	-	-	172.80	-	-	172.80
V344-Time-defined Subsidy Scheme for Extended Hours Child Care Service Users (Time-defined 31/08/2021)	Time-defined Subsidy Scheme for Extended Hours Service Users	-	-	-	-	-	-	-	-	14,570.40	(14,570.40)	-	-
V344-Time-defined Subsidy Scheme for Extended Hours Child Care Service Users (Time-defined 31/08/2024)	Time-defined Subsidy Scheme for Extended Hours Service Users	62,574.00	-	7,976.90	-	54,597.10	-	-	-	27,691.60	(27,691.60)	-	54,597.10
6065-Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Service	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Service	-	-	-	-	-	-	-	-	188,325.00	(188,325.00)	-	-

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2022 to 31/3/2023

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity leave (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a)=(a1)-(a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus (Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(-f)+/-(g)
							Deficit (Note 3) (b)=(a1)-(a2) if negative	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
6350-Subsidy Scheme for OCC Service (Time-defined 31/3/2023)	Time-defined Subsidy Scheme for Occasional Child Care Service	110,187.00	-	-	-	110,187.00	-	-	-	111,300.00	(111,300.00)	-	110,187.00
6457-Financial Incentive Scheme for Mentors of Employees with Disabilities (Time-defined 30/11/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	-	-	98,667.00	-	-	98,667.00
6600-Training Subsidy Programme for Children on the Waiting List of subvented Pre-School Rehabilitation Services (1/10/2020-30/9/2023)	Training Subsidy Programme for Children on the Waiting list for subvented Pre-School Rehabilitation Services	327,738.00	-	247,908.60	-	79,829.40	-	-	-	79,474.20	-	-	159,303.60
6554-Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	-	640,000.00	-	-	(640,000.00)	-	(640,000.00)	640,000.00	-	-	-
6719-Allocation of Ethnic Minority District Ambassador (EMDA) Posts	Time-defined Allocation of Ethnic Minority District Ambassador (EMDA) Posts -Central Item (A) Salary and Mandatory Provident Fund)	383,584.00	-	183,532.70	-	200,051.30	-	-	-	474,808.60	-	-	674,859.90
6720-Allocation of Ethnic Minority District Ambassador (EMDA) Posts	Time-defined Allocation of Ethnic Minority District Ambassador (EMDA) Posts -Central Item (B) Other Charges	32,568.00	-	32,452.80	-	115.20	-	-	-	16,168.80	-	-	16,284.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities (5065315)	One-off Subsidy for Strengthened Provision of Visiting Medical officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	-	331,000.00	-	-	(331,000.00)	-	(331,000.00)	975,000.00	(644,000.00)	-	-
AA16-Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres (2022/23 School Year)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres (2022/23 School Year)	100,000.00	-	-	-	100,000.00	-	-	-	-	-	-	100,000.00

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2022 to 31/3/2023

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity leave (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a)=(a1)-(a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus (Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(-f)+/-(g)
							Deficit (Note 3) (b)=(a1)-(a2) if negative	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
AC49-Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres (2021/22 School Year)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres (2021/22 School Year)	100,000.00	-	125,638.25	-	-	(25,638.25)	-	(25,638.25)	50,000.00	-	-	24,361.75
AC76-Social Work Service for Pre-primary Institutions (SWT-311)	Social Work Service for Pre-primary Institutions (SWT-311)	10,317,200.00	-	9,360,571.43	-	956,628.57	-	-	-	-	-	-	956,628.57
<b>TOTAL</b>		<b>33,671,279.00</b>	<b>-</b>	<b>32,139,227.58</b>	<b>-</b>	<b>2,528,689.67</b>	<b>(996,638.25)</b>	<b>-</b>	<b>(996,638.25)</b>	<b>4,695,632.84</b>	<b>(1,764,348.11)</b>	<b>-</b>	<b>4,463,336.15</b>

# Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.  
^ Please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes :

- (a) The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- (b) This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- (a) Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- (b) This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit in respect of the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt.18 dated 4 March 2020.
  - Dementia Supplement for Elderly with Disabilities
  - Infirmary Care Supplement for the Aged Blind Persons
  - Dementia Supplement for Residential Elderly Services
  - Infirmary Care Supplement for Residential Elderly Services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
- For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
- For NGOs with Visiting Medical Practitioner Services Team which arrange delivery of the service under the programme to all private and self-financing RCHEs, RCHDs as well as contract homes operated by private operators only.

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited  
Supplementary Analysis - March 31, 2023

**Schedule for Rent and Rates**  
**Analysis of subvention and Expenditure for the period from 1/4/2022 to 31/3/2023**

Unit Code and Name	Subvented Element	Subvention Released for 2022/23 only	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2022/23 only	Surplus/(Deficit) 2022/23 only (Note 2)
		\$	\$	\$	\$	\$
3138-Neighbourhood Elderly Centre (re-engineering)	Rent (Note 3)	254,017.00	41,987.00	296,004.00	293,894.00	(39,877.00)
	Rates	83,360.00	-	83,360.00	32,100.00	51,260.00
	Total	337,377.00	41,987.00	379,364.00	325,994.00	11,383.00
3075-Cheung Ching Lutheran Centre for the Disabled	Rent (Note 3)	4,044.00	9,684.00	13,728.00	12,711.00	(8,667.00)
	Rates	8,172.00	-	8,172.00	1,010.00	7,162.00
	Total	12,216.00	9,684.00	21,900.00	13,721.00	(1,505.00)
3120-Shek Kip Mei Lutheran Centre for the Blind	Rent (Note 3)	165,168.00	-	165,168.00	165,168.00	-
	Rates	15,279.00	-	15,279.00	5,450.00	9,829.00
	Total	180,447.00	-	180,447.00	170,618.00	9,829.00
3078-Mrs. Leung Kwai Yee Lutheran Home for the Elderly	Rent (Note 3)	1,596,986.00	31,894.00	1,628,880.00	1,630,960.00	(33,974.00)
	Rates	99,461.00	-	99,461.00	95,800.00	3,661.00
	Total	1,696,447.00	31,894.00	1,728,341.00	1,726,760.00	(30,313.00)
3092-Fung Tak Lutheran Home for the Elderly	Rent (Note 3)	1,726,591.00	39,113.00	1,765,704.00	1,767,944.00	(41,353.00)
	Rates	147,401.00	3,599.00	151,000.00	151,000.00	(3,599.00)
	Total	1,873,992.00	42,712.00	1,916,704.00	1,918,944.00	(44,952.00)
3162-Mr. & Mrs. Lawrence Wong Lutheran Home for the Elderly	Rent (Note 3)	2,329,200.00	18,480.00	2,347,680.00	2,349,600.00	(20,400.00)
	Rates	228,258.00	-	228,258.00	196,000.00	32,258.00
	Total	2,557,458.00	18,480.00	2,575,938.00	2,545,600.00	11,858.00
3072-Mr. & Mrs. Lawrence Wong Second Lutheran for the Elderly	Rent (Note 3)	2,265,610.00	40,214.00	2,305,824.00	2,307,824.00	(42,214.00)
	Rates	142,393.00	17,607.00	160,000.00	160,000.00	(17,607.00)
	Total	2,408,003.00	57,821.00	2,465,824.00	2,467,824.00	(59,821.00)
7057-Lei Tung Lutheran Day Activity Centre	Rent (Note 3)	309,777.00	-	309,777.00	309,624.00	153.00
	Rates	26,832.00	-	26,832.00	17,200.00	9,632.00
	Total	336,609.00	-	336,609.00	326,824.00	9,785.00
3110-Martha Boss Lutheran Day Activity Centre	Rent (Note 3)	58.00	-	58.00	58.00	-
	Rates	18,561.00	2,862.00	21,423.00	21,423.00	(2,862.00)
	Total	18,619.00	2,862.00	21,481.00	21,481.00	(2,862.00)
3096-Lung On Lutheran Day Activity Centre	Rent (Note 3)	258,792.00	17,040.00	275,832.00	277,672.00	(18,880.00)
	Rates	22,661.00	-	22,661.00	13,900.00	8,761.00
	Total	281,453.00	17,040.00	298,493.00	291,572.00	(10,119.00)
7056-Lei Tung Lutheran Hostel	Rent (Note 3)	568,800.00	122.00	568,922.00	569,872.00	(1,072.00)
	Rates	40,070.00	-	40,070.00	30,400.00	9,670.00
	Total	608,870.00	122.00	608,992.00	600,272.00	8,598.00
	Sub-total	10,311,491.00	222,602.00	10,534,093.00	10,409,610.00	(98,119.00)

Notes :

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates (i.e. back payments) should not be included relating to previous financial year(s)
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited  
Supplementary Analysis - March 31, 2023

Schedule for Rent and Rates  
Analysis of subvention and Expenditure for the period from 1/4/2022 to 31/3/2023

Unit Code and Name	Subvented Element	Subvention Released for 2022/23 only	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2022/23 only	Surplus(Deficit) 2022/23 only (Note 2)
		\$	\$	\$	\$	\$
3073-Homantin Lutheran Hostel	Rent (Note 3)	639,388.00	9,068.00	648,456.00	648,456.00	(9,068.00)
	Rates	60,821.00	-	60,821.00	57,400.00	3,421.00
	Total	700,209.00	9,068.00	709,277.00	705,856.00	(5,647.00)
3125-Lutheran School Social Work Unit	Rent (Note 3)	80,374.00	-	80,374.00	80,374.00	-
	Rates	7,498.00	716.00	8,214.00	8,214.00	(716.00)
	Total	87,872.00	716.00	88,588.00	88,588.00	(716.00)
3135-Shek Wu Lutheran Community Development Project	Rent (Note 3)	114,000.00	126,800.00	240,800.00	256,800.00	(142,800.00)
	Rates	-	-	-	-	-
	Total	114,000.00	126,800.00	240,800.00	256,800.00	(142,800.00)
3117-Evergreen Lutheran Centre	Rent (Note 3)	142,266.00	19,566.00	161,832.00	139,476.00	2,790.00
	Rates	29,500.00	26,800.00	56,300.00	26,800.00	2,700.00
	Total	171,766.00	46,366.00	218,132.00	166,276.00	5,490.00
3118-Cheer Lutheran Centre	Rent (Note 3)	200,136.00	-	200,136.00	200,136.00	-
	Rates	12,163.00	-	12,163.00	7,600.00	4,563.00
	Total	212,299.00	0.00	212,299.00	207,736.00	4,563.00
3123-Homantin Lutheran Yung Lok Centre	Rent (Note 3)	-	-	-	-	-
	Rates	30,902.00	-	30,902.00	16,600.00	14,302.00
	Total	30,902.00	0.00	30,902.00	16,600.00	14,302.00
3150-Jockey Club Wah Ming Lutheran Integrated Service Centre	Rent (Note 3)	476,974.00	4,850.00	481,824.00	481,824.00	(4,850.00)
	Rates	28,263.00	-	28,263.00	20,200.00	8,063.00
	Rent (Note 3)	-	-	-	450,636.00	(450,636.00)
	Total	505,237.00	4,850.00	510,087.00	952,660.00	(447,423.00)
7058-Sun Chui Lutheran Children Centre	Rent (Note 3)	288,672.00	-	288,672.00	288,672.00	-
	Rates	20,259.00	-	20,259.00	12,400.00	7,859.00
	Total	308,931.00	0.00	308,931.00	301,072.00	7,859.00
3158-Jockey Club Riviera Gardens Lutheran Integrated Service Centre	Rent (Note 3)	84,314.00	41,338.00	125,652.00	128,580.00	(44,266.00)
	Rates	40,070.00	-	40,070.00	32,800.00	7,270.00
	Total	124,384.00	41,338.00	165,722.00	161,380.00	(36,996.00)
3148-Jockey Club Yung Shing Lutheran Integrated Service Centre	Rent (Note 3)	543,000.00	6,300.00	549,300.00	549,300.00	(6,300.00)
	Rates	38,639.00	-	38,639.00	32,200.00	6,439.00
	Total	581,639.00	6,300.00	587,939.00	581,500.00	139.00
	Sub-total	2,837,239.00	235,438.00	3,072,677.00	3,438,468.00	(601,229.00)

Notes :

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance

Schedule for Rent and Rates  
Analysis of subvention and Expenditure for the period from 1/4/2022 to 31/3/2023

Unit Code and Name	Subvented Element	Subvention Released for 2022/23 only	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2022/23 only	Surplus(Deficit) 2022/23 only (Note 2)
		\$	\$	\$	\$	\$
3099-Jockey Club Fu Shin Lutheran Integrated Service Centre	Rent (Note 3)	574,887.00	11,445.00	586,332.00	586,332.00	(11,445.00)
	Rates	42,801.00	-	42,801.00	23,310.00	19,491.00
	Total	617,688.00	11,445.00	629,133.00	609,642.00	8,046.00
3100-Martha Boss Lutheran Community Centre	Rent (Note 3)	400.00	233.00	633.00	633.00	(233.00)
	Rates	250,770.00	-	250,770.00	234,062.00	16,708.00
	Total	251,170.00	233.00	251,403.00	234,695.00	16,475.00
3090-Martha Boss Lutheran Day Care Centre for the Elderly	Rent (Note 3)	60,076.00	31,200.00	91,276.00	102,076.00	(42,000.00)
	Rates	29,929.00	-	29,929.00	27,935.00	1,994.00
	Total	90,005.00	31,200.00	121,205.00	130,011.00	(40,006.00)
3070-Central Administration	Rent (Note 3)	44.00	-	44.00	44.00	-
	Rates	14,793.00	1,413.00	16,206.00	16,206.00	(1,413.00)
	Total	14,837.00	1,413.00	16,250.00	16,250.00	(1,413.00)
4857-Rainbow Lutheran Centre	Rent (Note 3)	181,548.00	-	181,548.00	208,116.00	(26,568.00)
	Rates	26,651.00	-	26,651.00	12,400.00	14,251.00
	Total	208,199.00	-	208,199.00	220,516.00	(12,317.00)
3773-Pilot Scheme on On-site Pre- School Rehabilitation Services	Rent (Note 3)	1,635,528.00	1,166,545.00	2,802,073.00	2,230,962.00	(595,434.00)
	Rates	17,988.00	13,387.00	31,375.00	32,200.00	(14,212.00)
	Total	1,653,516.00	1,179,932.00	2,833,448.00	2,263,162.00	(609,646.00)
AA02 Amazing Lutheran Child Development Centre	Rent (Note 3)	-	426,096.00	426,096.00	385,984.00	(385,984.00)
	Rates	-	20,719.00	20,719.00	15,500.00	(15,500.00)
	Total	0.00	446,815.00	446,815.00	401,484.00	(401,484.00)
AD07 Bravo Lutheran Child Development Centre	Rent (Note 3)	-	-	-	359,323.98	(359,323.98)
	Rates	-	-	-	51,215.00	(51,215.00)
	Total	-	-	-	410,538.98	(410,538.98)
AF26 Hoi Tat Lutheran Day Activity Centre sum Hostel	Rent (Note 3)	-	-	-	624,499.59	(624,499.59)
	Rates	-	-	-	-	-
	Total	-	-	-	624,499.59	(624,499.59)
AC07 Lutheran Bliss District Support Centre (Yau Tsim Mong)	Rent (Note 3)	-	-	-	1,381,605.41	(1,381,605.41)
	Rates	-	-	-	34,392.03	(34,392.03)
	Total	-	-	-	1,415,997.44	(1,415,997.44)
	Sub-total	2,835,415.00	1,671,038.00	4,506,453.00	6,326,796.01	(3,491,381.01)
	Grand Total	15,984,145.00	2,129,078.00	18,113,223.00	20,174,874.01	(4,190,729.01)

Notes :

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.



Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited  
Supplementary Analysis - as at March 31, 2023

Schedule for Investments

	<u>March 31, 2023</u>	<u>March 31, 2022</u>
	HK\$	HK\$
Lump Sum Grant Reserve as at year end		
Lump Sum Grant Reserve (S1)	73,745,233.15	71,749,383.22
Holding Account (HA) Reserve	32,409,568.08	36,345,141.68
	<u>106,154,801.23</u>	<u>108,094,524.90</u>

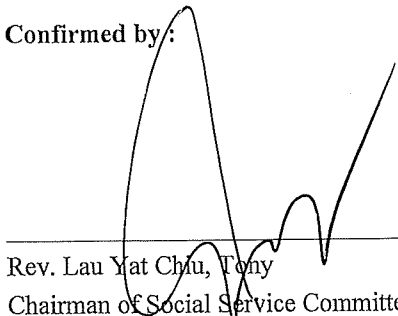
Represented by :

**Investments**


a. HKD Bank Account Balances	64,638,740.78	65,632,646.29
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	41,516,060.45	42,461,878.61
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>106,154,801.23</u>	<u>108,094,524.90</u>

Note : The investments are reported at historical cost.

Confirmed by:

  
\_\_\_\_\_  
Rev. Lau Yat Chu, Tony  
Chairman of Social Service Committee  
Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited

Date : 27 OCT 2023

  
\_\_\_\_\_  
Dr. Lui Wai Ling, Annissa  
Chief Executive of  
Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited

Date : 27 OCT 2023

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited  
Detailed Analysis of Bonds as at March 31, 2023

Appendix

Investment in HKD Bonds

Issuer		Nominal Amount HKD	Cost of Acquisition HKD (Note 1)	Maturity Date	Coupon % p.a.	Effective Yield % p.a. (Note 2)	Credit Rating	Custodian Bank
1.	Nil							
Total		-	-					

Note :

1. The amount will be reduced in accordance with the proportion of the disposal of the investment.
2. The effective yield is computed according to the cost of acquisition with reference to all expected interest income and principal redemption up to maturity.

**Hong Kong Lutheran Social Service**  
**The Lutheran Church - Hong Kong Synod Limited**

**Schedule for the Utilisation of Reserve in Holding Account (HA) for 2022-23**  
**and the Plan of Utilisation of HA Reserve for 2023-24**

**A. Utilisation of HA Reserve (2022-23)**

			\$
1.	Balance as at March 31, 2022 - brought forward	(a)	36,345,141.68
2.	Actual Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	(357,500.00)
	(ii) Enhancing human resources management		
	a. Non-snapshot staff performance award (2,844,149.60)		
	b. Staff Training (733,924.00)	(c)	(3,578,073.60)
	(iii) Others (applicable to NGOs without Snapshot Staff)	(d)	-
	Total = (b) + (c) + (d)	(e)	(3,935,573.60)
3.	Balance as at March 31, 2023 - carried forward (i.e. = (a) - (e))		32,409,568.08
4.	No. of Snapshot Staff (as at September 1, 2022)		72

**B. Plan of Utilisation of HA Reserve (2023-24)**

			\$
1.	Balance as at March 31, 2023 - brought forward	(a)	32,409,568.08
2.	Estimated Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	(350,000.00)
	(ii) Enhancing human resources management		
	a. Non-snapshot staff performance award (3,250,000.00)		
	b. Staff Training (1,000,000.00)	(c)	(4,250,000.00)
	(iii) Others (applicable to NGOs without Snapshot Staff)	(d)	-
	Total = (b) + (c) + (d)	(e)	(4,600,000.00)
3.	Balance as at March 31, 2024 - carried forward (i.e. = (a) - (e))	(f)	27,809,568.08
4.	Estimated no. of Snapshot Staff (as at September 1, 2023)		60.60