

**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, 2022



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
Reports in respect of the Subvented Agency's Funding and
Services Agreement Activities and Support Services
For the year ended March 31, 2022

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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 report of HKLSS for the year ended March 31, 2022 and have issued an unqualified auditor's report thereon dated **17 OCT 2022**.

We conducted our review of the attached Annual Financial Report of HKLSS set out on pages 2 to 6 for the year ended March 31, 2022 in accordance with the Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" issued by Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of HKLSS, on which the above mentioned audited financial report of HKLSS is based.

Review conclusions

HKLSS provides us the financial report for the year ended March 31 2022 which have been properly prepared from the books and records of HKLSS.

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial report of HKLSS for the year ended March 31, 2022:

No matters have come to our attention during the course of our review, which cause us to believe that HKLSS has not:

- i properly accounted for the receipt of Lump Sum Grant, Provident Fund and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
- ii kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual ("LSG Manual") published by Social Welfare Department;
- iii prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
- iv employed the staff quoted in the Provident Fund arrangements during the year ended March 31, 2022.

This report is intended for filing with Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

Mok Wai Kwong & Co
Certified Public Accountants (Practising)
Hong Kong, 17 OCT 2022

Annual Financial Report
Name of Agency : Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
1 April 2021 to 31 March 2022

	<u>Notes</u>	<u>Total 2021/2022 HK\$</u>	<u>Total 2020/2021 HK\$</u>
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	328,389,504.00	313,869,957.00
b. Provident Fund	1c	25,390,774.00	24,623,281.00
2. Fee Income	2	13,698,217.30	13,256,232.40
3. Central Items	3	24,968,885.00	24,134,127.00
4. Rent and Rates	4	14,307,967.00	14,277,341.00
5. Other Income	5	11,883,195.22	6,317,834.42
6. Interest Received		<u>91,267.94</u>	<u>602,008.36</u>
TOTAL INCOME		<u>418,729,810.46</u>	<u>397,080,781.18</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		288,960,330.14	275,430,903.96
b. Provident Fund	1c	22,254,938.00	22,217,044.60
c. Allowances		<u>7,896,051.66</u>	<u>8,548,028.20</u>
Sub-total	6	319,111,319.80	306,195,976.76
2. Other Charges	7	55,354,852.12	53,342,998.58
3. Central Items	3	22,757,350.75	21,275,901.80
4. Rent and Rates	4	<u>16,061,984.50</u>	<u>16,840,133.50</u>
TOTAL EXPENDITURE		<u>413,285,507.17</u>	<u>397,655,010.64</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>5,444,303.29</u>	<u>(574,229.46)</u>

The Annual Financial Report from pages 2 to 6 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 : **17 OCT 2022**


 Dr. Lui Wai Ling, Annissa
 Chief Executive of
 Hong Kong Lutheran Social Service
 The Lutheran Church - Hong Kong Synod Limited
 Date : **17 OCT 2022**

Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
Notes on the Annual Financial Report - March 31, 2022

1. Lump Sum Grant (LSG)

a. **Basis of Preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by Social Welfare Department under the Lump Sum Grant Subvention System. 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. The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3. Details are analysed below :

	Snapshot Staff HK\$	6.8% & Other Posts HK\$	Total HK\$
<u>Provident Fund Contribution</u>			
Subvention Received	7,552,976.00	17,837,798.00	25,390,774.00
Provident Fund Contribution Paid during the Year	<u>(6,657,946.00)</u>	<u>(15,596,992.00)</u>	<u>(22,254,938.00)</u>
Surplus for the year	895,030.00	2,240,806.00	3,135,836.00
Add: Surplus b/f	1,176,278.00	24,627,151.65	25,803,429.65
Additional subvention received for previous year(s)	-	299,525.00	299,525.00
Less : Refund to Government	<u>(1,052,709.00)</u>	-	<u>(1,052,709.00)</u>
Surplus c/f	<u><u>1,018,599.00</u></u>	<u><u>27,167,482.65</u></u>	<u><u>28,186,081.65</u></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, 2022

3. Central Items These are subvented service activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other Social Welfare Department's papers and correspondence with the NGO. 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 (October 2016)). The income and expenditure of each of the Central items are as follows :

	2021/2022 HK\$	2020/2021 HK\$
a. Income		
Dementia Supplement for Residential Elderly Services	8,392,351.00	8,623,459.00
Infirmary Care Supplement for Residential Elderly Services	3,997,644.00	3,712,098.00
Foster Care Allowance	8,233,104.00	8,143,704.00
After School Care Programme-Fee Waiving Subsidy Scheme	1,490,112.00	422,280.00
Time-defined Subsidy Scheme for Extended Hours Service Users	53,770.00	40,560.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	960,000.00	960,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	299,130.00	390,876.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	111,300.00	111,300.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	1,323,704.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident Fund	374,228.00	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	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 School Year)	50,000.00	-
Ethnic Minority District Ambassador Posts	-	406,146.00
Total	24,968,885.00	24,134,127.00
b. Expenditure		
Dementia Supplement for Residential Elderly Services	8,371,268.10	8,347,164.00
Infirmary Care Supplement for Residential Elderly Services	3,991,964.89	3,619,971.10
Foster Care Allowance	7,481,404.90	7,289,664.60
After School Care Programme-Fee Waiving Subsidy Scheme	1,058,529.36	161,395.40
Time-defined Subsidy Scheme for Extended Hours Service Users	11,508.00	3,640.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,120,000.00	295,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	407,626.40	361,856.20
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	1,190,617.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Salary and Provident Fund	267,053.90	6,593.50
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	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	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres (2021/22 School Year)	-	-
Total	22,757,350.75	21,275,901.80

Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
Notes on the Annual Financial Report - March 31, 2022

4. **Rent and Rates** This represents the amount paid by Social Welfare Department (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 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 have not been included as Other Income in AFR. In this respect, donation has been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2021/2022</u>	<u>2020/2021</u>
	<u>HK\$</u>	<u>HK\$</u>
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	9,546,093.83	4,141,319.00
(b) 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*	-	-
(c) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	195,036.11	-
(d) Others	2,142,065.28	2,176,515.42
	<u>11,883,195.22</u>	<u>6,317,834.42</u>
Less : Utilised allocation under CI-ASCP Enhanced ASCP - FWSS which forms as part of Other Income*	-	-
Total	<u>11,883,195.22</u>	<u>6,317,834.42</u>

*For those programmes which are regarded as 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>2021/2022</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2020/2021</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.	15	12	11,012,097.00	8,988,750.60
HK\$800,001-HK\$900,000 p.a.	14	13	11,730,596.20	11,060,746.00
HK\$900,001-HK\$1,000,000 p.a.	5	5	4,743,132.50	4,713,872.00
HK\$1,000,001-HK\$1,100,000 p.a.	13	16	13,554,800.00	16,485,731.80
HK\$1,100,001-HK\$1,200,000 p.a.	3	3	3,422,560.00	3,492,161.00
>HK\$1,200,000 p.a.	6	6	8,115,773.60	8,356,964.30
Total	<u>56</u>	<u>55</u>	<u>52,578,959.30</u>	<u>53,098,225.70</u>

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

	<u>2021/2022</u>	<u>2020/2021</u>
	<u>HK\$</u>	<u>HK\$</u>
Other Charges		
(a) Utilities	6,263,637.74	4,849,515.85
(b) Food	6,012,885.84	5,699,133.92
(c) Administrative Expenses	1,745,674.08	1,616,076.20
(d) Stores and Equipment	3,667,007.92	4,158,826.95
(e) Repair and Maintenance	11,813,242.95	18,854,145.71
(f) Special Allowances	81,353.38	51,191.58
(g) Programme Expenses	16,036,137.93	9,579,113.59
(h) Transportation and Travelling	1,438,404.16	840,403.90
(i) Insurance	3,561,951.66	3,169,344.01
(j) Staff Training and Development	420,871.53	281,046.80
(k) Other Staff-related Initiatives	158,250.00	140,450.00
(l) Miscellaneous	1,297,863.26	1,241,313.57
(m) Visiting Medical Practitioner Scheme (LSG)	171,301.50	175,169.00
(n) Anti-epidemic material & expenses	2,686,270.17	2,687,267.50
Sub-total	<u>55,354,852.12</u>	<u>53,342,998.58</u>

Less : Utilised allocation under CI-ASCP / Enhanced ASCP FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities

Total	<u>55,354,852.12</u>	<u>53,342,998.58</u>
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*For those programmes which are regarded as FSA-related activities only

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP Enhanced ASCP - FWSS	Rent and Rates	Central Items (CI)	Total
	HK\$		HK\$	HK\$	HK\$
Income					
Lump Sum Grant	353,780,278.00	-	-	-	353,780,278.00
Fee Income	13,698,217.30	-	-	-	13,698,217.30
Other Income #	11,883,195.22	-	-	-	11,883,195.22
Interest Received (Note 1)	91,267.94	-	-	-	91,267.94
Rent and Rates	-	-	14,307,967.00	-	14,307,967.00
Central Items	-	-	-	24,968,885.00	24,968,885.00
Total Income (a)	379,452,958.46	-	14,307,967.00	24,968,885.00	418,729,810.46
Expenditure					
Personal Emoluments	319,111,319.80	-	-	-	319,111,319.80
Other Charges	55,354,852.12	-	-	-	55,354,852.12
Rent and Rates	-	-	16,061,984.50	-	16,061,984.50
Central Items	-	-	-	22,757,350.75	22,757,350.75
Total Expenditure (b)	374,466,171.92	-	16,061,984.50	22,757,350.75	413,285,507.17
Surplus/(Deficit) for the Year (a)-(b)	4,986,786.54	-	(1,754,017.50)	2,211,534.25	5,444,303.29
Less : Surplus of Provident Fund	(3,135,836.00)	-	-	-	(3,135,836.00)
	1,850,950.54	-	(1,754,017.50)	2,211,534.25	2,308,467.29
Surplus/(Deficit) b/f (Note 2)	106,243,574.36	-	(2,600,295.50)	3,987,866.89	107,631,145.75
Add : Refund from Government	-	-	2,696,530.00	-	2,696,530.00
Less : Refund to Government	-	-	(234,548.00)	(1,503,768.30)	(1,738,316.30)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note 3)	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
Surplus/(Deficit) c/f (Note 4)	108,094,524.90	-	(1,892,331.00)	4,695,632.84	110,897,826.74
	(S)				

Notes :

Including an amount \$Z being the utilised allocation under CI - ASCP / Enhanced ASCP - FWSS*

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

- (1) Interest received on LSG 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 holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The Level of LSG cumulative reserves (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for that year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2021 to 31/3/2022

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	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)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		HK\$	HK\$	HK\$	HK\$			HK\$	HK\$		HK\$
1728-Dementia Supplement (Fung Tak Lutheran Home for the Elderly (DS))	Dementia Supplement for Residential Elderly Services	1,389,462.00	1,387,409.50	2,052.50	-	-	-	30,901.90	(30,901.90)	-	2,052.50
3154-Dementia Supplement (Mr & Mrs Lawrence Wong Second Lutheran Home for the Elderly)(DS)	Dementia Supplement for Residential Elderly Services	3,445,866.00	3,444,996.50	869.50	-	-	-	181,256.40	(181,256.40)	-	869.50
3172-Dementia Supplement (Mr & Mrs Lawrence Wong Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,945,247.00	1,942,216.10	3,030.90	-	-	-	52,954.20	(52,954.20)	-	3,030.90
3173-Dementia Supplement (Mrs Leung Kwai Yee Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,611,776.00	1,596,646.00	15,130.00	-	-	-	11,182.50	(11,182.50)	-	15,130.00
3079-Mrs. Leung Kwai Yee Lutheran Home for the Elderly (ICS)	Infirmity Care Supplement for Residential Elderly Services	1,047,002.00	1,044,341.20	2,660.80	-	-	-	38,171.90	(38,171.90)	-	2,660.80
3098-Fung Tak Lutheran Home for the Elderly (ICS)	Infirmity Care Supplement for Residential Elderly Services	856,638.00	853,752.82	2,885.18	-	-	-	6,304.30	(6,304.30)	-	2,885.18

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited
Supplementary Analysis - March 31, 2022

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2021 to 31/3/2022

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	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)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
3139-Mr & Mrs Lawrence Wong Second Lutheran Home for the Elderly (ICS)	Infirmity Care Supplement for Residential Elderly Services	HK\$ 571,092.00	HK\$ 571,081.80	HK\$ 10.20	HK\$ -	-	-	HK\$ 7,162.00	(7,162.00)	-	HK\$ 10.20
3163-Mr & Mrs Lawrence Wong Lutheran Home for the Elderly (ICS)	Infirmity Care Supplement for Residential Elderly Services	1,522,912.00	1,522,789.07	122.93	-	-	-	40,488.70	(40,488.70)	-	122.93
3094-Lutheran Foster Care Service	Foster Care Allowance	2,744,368.00	2,412,097.00	332,271.00	-	-	-	261,695.40	(261,695.40)	-	332,271.00
3114-Lutheran Foster Care Service	Foster Care Allowance	3,430,460.00	3,361,537.90	68,922.10	-	-	-	236,487.00	(236,487.00)	-	68,922.10
3998-Lutheran Foster Care Service	Foster Care Allowance	686,092.00	569,900.00	116,192.00	-	-	-	121,357.00	(121,357.00)	-	116,192.00
4249-Lutheran Foster Care Service	Foster Care Allowance	686,092.00	579,285.00	106,807.00	-	-	-	127,650.00	(127,650.00)	-	106,807.00
1926-Lutheran Foster Care Service	Foster Care Allowance	686,092.00	558,585.00	127,507.00	-	-	-	106,850.00	(106,850.00)	-	127,507.00
3119-After School Care Programme (Half Day)	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-	373,649.13	-	-	373,649.13

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2021 to 31/3/2022

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	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)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		HK\$	HK\$	HK\$	HK\$			HK\$			HK\$
3042-After School Care Programme (Late Afternoon)	After School Care Programme - Fee Waiving Subsidy Scheme	1,490,112.00	1,058,529.36	431,582.64	-	-	-	435,761.56	-	-	867,344.20
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	16,900.00	2,329.60	14,570.40	-	-	-	36,920.00	(36,920.00)		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	36,870.00	9,178.40	27,691.60	-	-	-	-	-	-	27,691.60
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
6350-Subsidy Scheme for OCC Service (Time-defined 31/3/2023)	Time-defined Subsidy Scheme for Occasional Child Care Service	111,300.00	-	111,300.00	-	-	-	111,300.00	(111,300.00)		111,300.00
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

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2021 to 31/3/2022

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	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)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
		HK\$	HK\$	HK\$	HK\$			HK\$			HK\$
6600-Training Subsidy Programme for Children on the Waiting List of subvented Pre-School Rehabilitation Services (10/2017 effective)	Training Subsidy Programme for Children on the Waiting list for subvented Pre-School Rehabilitation Services	-	189,561.80	-	(189,561.80)	-	(189,561.80)	189,561.80	-	-	-
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	299,130.00	218,064.60	81,065.40	-	-	-	(1,591.20)	-	-	79,474.20
6554-Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	960,000.00	1,120,000.00	-	(160,000.00)	-	(160,000.00)	800,000.00	-	-	640,000.00
4368861 - Special Allowance for staff of Subvented Residential Care Service Units in respect of COVID-19	Special Allowance for staff of Subvented Residential Care Service Units in respect of COVID-19	-	-	-	-	-	-	133,087.00	(133,087.00)	-	-
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)	374,228.00	267,053.90	107,174.10	-	-	-	367,634.50			474,808.60
6720-Allocation of Ethnic Minority District Ambassador (EMDA) Posts	Time-defined Allocation of Ethnic Minority District Ambassador (EMDA) Posts -Central Item (B) Other Charges	32,246.00	47,995.20	-	(15,749.20)	-	(15,749.20)	31,918.00	-	-	16,168.80

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2021 to 31/3/2022

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	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)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)				
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	HK\$ 975,000.00	HK\$ -	HK\$ 975,000.00	HK\$ -	-	-	-	-	-	HK\$ 975,000.00
AA16-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)	50,000.00	-	50,000.00	-	-	-	-	-	-	50,000.00
TOTAL		24,968,885.00	22,757,350.75	2,576,845.25	(365,311.00)	-	(365,311.00)	3,987,866.89	(1,503,768.30)	-	4,695,632.84

Notes :

- 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.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- 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
 - Infirmity Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmity 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.

Schedule for Rent and Rates
Analysis of subvention and Expenditure for the period from 1/4/2021 to 31/3/2022

Unit Code and Name	Subvented Element	Subvention Released for 2021/22 only	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2021/22 only	Surplus/(Deficit) 2021/22 (Note 2)
		\$	\$	\$	\$	\$
3138-Neighbourhood Elderly Centre (re-engineering)	Rent (Note 3)	244,909.00	38,867.00	283,776.00	286,896.00	(41,987.00)
	Rates	83,360.00	-	83,360.00	32,100.00	51,260.00
	Total	328,269.00	38,867.00	367,136.00	318,996.00	9,273.00
3075-Cheung Ching Lutheran Centre for the Disabled	Rent (Note 3)	4,044.00	9,108.00	13,152.00	13,728.00	(9,684.00)
	Rates	8,172.00	-	8,172.00	1,010.00	7,162.00
	Total	12,216.00	9,108.00	21,324.00	14,738.00	(2,522.00)
3120-Shek Kip Mei Lutheran Centre for the Blind	Rent (Note 3)	157,176.00	-	157,176.00	157,176.00	-
	Rates	15,279.00	-	15,279.00	5,450.00	9,829.00
	Total	172,455.00	-	172,455.00	162,626.00	9,829.00
3078-Mrs. Leung Kwai Yee Lutheran Home for the Elderly	Rent (Note 3)	1,523,546.00	40,894.00	1,564,440.00	1,555,440.00	(31,894.00)
	Rates	99,461.00	5,339.00	104,800.00	95,800.00	3,661.00
	Total	1,623,007.00	46,233.00	1,669,240.00	1,651,240.00	(28,233.00)
3092-Fung Tak Lutheran Home for the Elderly	Rent (Note 3)	1,648,255.00	51,713.00	1,699,968.00	1,687,368.00	(39,113.00)
	Rates	147,401.00	18,599.00	166,000.00	151,000.00	(3,599.00)
	Total	1,795,656.00	70,312.00	1,865,968.00	1,838,368.00	(42,712.00)
3162-Mr. & Mrs. Lawrence Wong Lutheran Home for the Elderly	Rent (Note 3)	2,217,600.00	18,480.00	2,236,080.00	2,236,080.00	(18,480.00)
	Rates	228,258.00	-	228,258.00	196,000.00	32,258.00
	Total	2,445,858.00	18,480.00	2,464,338.00	2,432,080.00	13,778.00
3072-Mr. & Mrs. Lawrence Wong Second Lutheran for the Elderly	Rent (Note 3)	2,161,174.00	54,614.00	2,215,788.00	2,201,388.00	(40,214.00)
	Rates	142,393.00	35,607.00	178,000.00	160,000.00	(17,607.00)
	Total	2,303,567.00	90,221.00	2,393,788.00	2,361,388.00	(57,821.00)
7057-Lei Tung Lutheran Day Activity Centre	Rent (Note 3)	295,701.00	2,367.00	298,068.00	295,548.00	153.00
	Rates	26,832.00	-	26,832.00	17,200.00	9,632.00
	Total	322,533.00	2,367.00	324,900.00	312,748.00	9,785.00
3110-Martha Boss Lutheran Day Activity Centre	Rent (Note 3)	58.00	-	58.00	58.00	-
	Rates	18,561.00	5,294.00	23,855.00	21,423.00	(2,862.00)
	Total	18,619.00	5,294.00	23,913.00	21,481.00	(2,862.00)
3096-Lung On Lutheran Day Activity Centre	Rent (Note 3)	247,344.00	17,040.00	264,384.00	264,384.00	(17,040.00)
	Rates	22,661.00	-	22,661.00	13,900.00	8,761.00
	Total	270,005.00	17,040.00	287,045.00	278,284.00	(8,279.00)
7056-Lei Tung Lutheran Hostel	Rent (Note 3)	544,752.00	-	544,752.00	544,874.00	(122.00)
	Rates	40,070.00	-	40,070.00	30,400.00	9,670.00
	Total	584,822.00	0.00	584,822.00	575,274.00	9,548.00
	Sub-total	9,877,007.00	297,922.00	10,174,929.00	9,967,223.00	(90,216.00)

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 fee and Government Rent.

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited
Supplementary Analysis - March 31, 2022

Schedule for Rent and Rates
Analysis of subvention and Expenditure for the period from 1/4/2021 to 31/3/2022

Unit Code and Name	Subvented Element	Subvention Released for 2021/22 only	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2021/22 only	Surplus(Deficit) 2021/22 only (Note 2)
		\$	\$	\$	\$	\$
3073-Homantin Lutheran Hostel	Rent (Note 3)	610,084.00	14,828.00	624,912.00	619,152.00	(9,068.00)
	Rates	60,821.00	179.00	61,000.00	57,400.00	3,421.00
	Total	670,905.00	15,007.00	685,912.00	676,552.00	(5,647.00)
3125-Lutheran School Social Work Unit	Rent (Note 3)	76,486.00	-	76,486.00	76,486.00	-
	Rates	7,498.00	1,649.00	9,147.00	8,214.00	(716.00)
	Total	83,984.00	1,649.00	85,633.00	84,700.00	(716.00)
3135-Shek Wu Lutheran Community Development Project	Rent (Note 3)	114,000.00	118,800.00	232,800.00	240,800.00	(126,800.00)
	Rates	-	-	-	-	-
	Total	114,000.00	118,800.00	232,800.00	240,800.00	(126,800.00)
3117-Evergreen Lutheran Centre	Rent (Note 3)	120,000.00	305,886.00	425,886.00	139,566.00	(19,566.00)
	Rates	-	269,660.00	269,660.00	26,800.00	(26,800.00)
	Total	120,000.00	575,546.00	695,546.00	166,366.00	(46,366.00)
3118-Cheer Lutheran Centre	Rent (Note 3)	190,452.00	-	190,452.00	190,452.00	-
	Rates	12,163.00	-	12,163.00	7,600.00	4,563.00
	Total	202,615.00	0.00	202,615.00	198,052.00	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)	454,654.00	7,730.00	462,384.00	459,504.00	(4,850.00)
	Rates	28,263.00	-	28,263.00	20,200.00	8,063.00
	Total	482,917.00	7,730.00	490,647.00	479,704.00	3,213.00
7058-Sun Chui Lutheran Children Centre	Rent (Note 3)	274,704.00	-	274,704.00	274,704.00	-
	Rates	20,259.00	-	20,259.00	12,400.00	7,859.00
	Total	294,963.00	0.00	294,963.00	287,104.00	7,859.00
3158-Jockey Club Riviera Gardens Lutheran Integrated Service Centre	Rent (Note 3)	84,314.00	45,298.00	129,612.00	125,652.00	(41,338.00)
	Rates	40,070.00	-	40,070.00	32,800.00	7,270.00
	Total	124,384.00	45,298.00	169,682.00	158,452.00	(34,068.00)
3148-Jockey Club Yung Shing Lutheran Integrated Service Centre	Rent (Note 3)	517,764.00	9,900.00	527,664.00	524,064.00	(6,300.00)
	Rates	38,639.00	-	38,639.00	32,200.00	6,439.00
	Total	556,403.00	9,900.00	566,303.00	556,264.00	139.00
	Sub-total	2,681,073.00	773,930.00	3,455,003.00	2,864,594.00	(183,521.00)

Notes :

1. 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.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. 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 1/4/2021 to 31/3/2022

Unit Code and Name	Subvented Element	Subvention Released for 2021/22 only	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2021/22 only	Surplus(Deficit) 2021/22 (Note 2)
3099-Jockey Club Fu Shin Lutheran Integrated Service Centre	Rent (Note 3)	\$ 547,887.00	\$ 15,297.00	\$ 563,184.00	\$ 559,332.00	\$ (11,445.00)
	Rates	42,801.00	-	42,801.00	23,310.00	19,491.00
	Total	590,688.00	15,297.00	605,985.00	582,642.00	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	9,862.00	260,632.00	234,062.00	16,708.00
	Total	251,170.00	10,095.00	261,265.00	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	91,276.00	(31,200.00)
	Rates	29,929.00	1,177.00	31,106.00	27,935.00	1,994.00
	Total	90,005.00	32,377.00	122,382.00	119,211.00	(29,206.00)
3070-Central Administration	Rent (Note 3)	44.00	-	44.00	44.00	-
	Rates	14,793.00	3,253.00	18,046.00	16,206.00	(1,413.00)
	Total	14,837.00	3,253.00	18,090.00	16,250.00	(1,413.00)
4857-Rainbow Lutheran Centre	Rent (Note 3)	181,548.00	-	181,548.00	181,548.00	-
	Rates	26,651.00	-	26,651.00	12,400.00	14,251.00
	Total	208,199.00	-	208,199.00	193,948.00	14,251.00
3422-Pilot Scheme on On-site Pre-School Rehabilitation Services	Rent (Note 3)	-	31,824.00	31,824.00	-	-
	Rates	-	5,679.00	5,679.00	-	-
	Total	-	37,503.00	37,503.00	-	-
3773-Pilot Scheme on On-site Pre-School Rehabilitation Services	Rent (Note 3)	581,088.00	1,508,165.00	2,089,253.00	1,747,633.00	(1,166,545.00)
	Rates	13,900.00	17,988.00	31,888.00	27,287.00	(13,387.00)
	Total	594,988.00	1,526,153.00	2,121,141.00	1,774,920.00	(1,179,932.00)
Amazing Lutheran Child Development Centre	Rent (Note 3)	-	-	-	287,782.50	(287,782.50)
	Rates	-	-	-	20,719.00	(20,719.00)
	Total	-	-	-	308,501.50	(308,501.50)
	Sub-total	1,749,887.00	1,624,678.00	3,374,565.00	3,230,167.50	(1,480,280.50)
	Grand Total	14,307,967.00	2,696,530.00	17,004,497.00	16,061,984.50	(1,754,017.50)

Notes :

1. 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.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. 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, 2022

Schedule for Investments

	<u>March 31, 2022</u>	<u>March 31, 2021</u>
	HK\$	HK\$
Lump Sum Grant Reserve as at year end	<u>108,094,524.90</u>	<u>106,243,574.36</u>

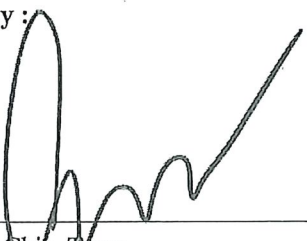
Represented by :

Investments

a. HKD Bank Account Balances	65,632,646.29	32,771,386.96
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	42,461,878.61	73,472,187.40
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>108,094,524.90</u>	<u>106,243,574.36</u>

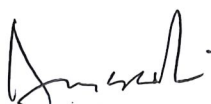
Note : The investments are reported at historical cost.

Confirmed by :



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

Date : 17 OCT 2022



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

Date : 17 OCT 2022

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited
Detailed Analysis of Bonds as at March 31, 2022

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.