

Ref.: T585 (R)

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)

Annual Financial Report
for the year ended 31 March 2024

**Independent auditor’s assurance report to the Executive Committee of
The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)**

We have audited the financial statements of the The Friends of Scouting (the “Entity”) for the year ended 31 March 2024 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and have issued an unmodified auditor’s report thereon dated 25 June 2024.

Pursuant to the Lump Sum Grant (“LSG”) Manual issued by the 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 (“AFR”) of the Entity for the year ended 31 March 2024.

Responsibilities of the Executive Committee

In relation to this report, the Executive Committee is responsible for ensuring the AFR of the Entity for the year ended 31 March 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Entity has complied with the purposes as specified in the LSG Manual and other instructions issued by the 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 the 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 “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements”, 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 the 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 auditor's assurance report to the Executive Committee of
The Friends of Scouting (continued)
(A subsidiary of Scout Association of Hong Kong)**

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 the SWD.

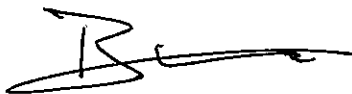
In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Entity 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 the Entity for the year ended 31 March 2024 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 the 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 the LSG by the Entity has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Entity to the 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 the SWD without further comment from us.



Baker Tilly Hong Kong Limited

Certified Public Accountants

Hong Kong, 21 October 2024

Tsang Yuen Yee, Janet

Practising certificate number P07125

ANNUAL FINANCIAL REPORT

NGO: SCOUT ASSOCIATION OF HONG KONG – THE FRIENDS OF SCOUTING

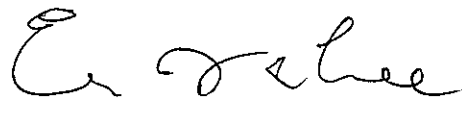
(1 April 2023 to 31 March 2024)

	Notes	2023-24 \$	2022-23 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	48,598,869.00	46,559,469.00
b. Provident Fund	1c	4,092,974.00	3,940,090.00
2. Fee Income	2	-	-
3. Central Items	3	315,864.00	465,455.00
4. Rent and Rates	4	1,421,937.00	1,421,937.00
5. Other Income	5	10,892,126.46	11,925,265.75
6. Interest Received		176,689.85	23,855.80
TOTAL INCOME		65,498,460.31	64,336,072.55
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		42,183,524.37	40,646,422.35
b. Provident Fund	1c	3,289,432.10	3,263,919.30
c. Allowances		-	-
Sub-total	6	45,472,956.47	43,910,341.65
2. Other Charges	7	16,921,267.30	17,542,632.75
3. Central Items	3	369,364.00	316,049.00
4. Rent and Rates	4	1,410,424.00	1,364,444.00
TOTAL EXPENDITURE		64,174,011.77	63,133,467.40
C. SURPLUS FOR THE YEAR	8	1,324,448.54	1,202,605.15

The Annual Financial Report from pages 3 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


 CHAIRMAN
 YU Kam-wing

DATE: 21 October 2024


 CHIEF SCOUT EXECUTIVE
 LEE Sze-hang

DATE: 21 October 2024

NOTES ON THE ANNUAL FINANCIAL REPORT

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) services (including support services to FSA services) funded by the 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 LSG (excluding Provident Fund) received for the year.

c. Provident Fund This is Provident Fund 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 which are separately included as part of the income and expenditure of the relevant disclosures have been shown under **Note 3**. Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff \$	6.8% and Other Posts \$	Total \$
Subvention Received	1,685,424.00	2,407,550.00	4,092,974.00
Provident Fund Contribution Paid during the Year	<u>(1,685,407.00)</u>	<u>(1,604,025.10)</u>	<u>(3,289,432.10)</u>
Surplus for the Year	17.00	803,524.90	803,541.90
Add: Surplus b/f	157,086.25	3,505,387.35	3,662,473.60
Additional subvention received for previous year(s)	-	41,602.00	41,602.00
Less: Refund to Government	<u>(123,526.00)</u>	<u>-</u>	<u>(123,526.00)</u>
Surplus c/f	<u>33,577.25</u>	<u>4,350,514.25</u>	<u>4,384,091.50</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 LSG Manual.

3. Central Items These are subvented service activities 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 NGOs. 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 the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2023-24	2022-23
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities		
Infirmiry Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmiry Care Supplement for Residential Elderly Services		
Foster Care Allowance/One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease/Emergency Foster Care Allowance		
After School Care Programme – Fee Waiving Subsidy Scheme	315,864.00	465,455.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy		
NSCCP – Subsidy for Fee Reduction/Waiving		
NSCCP – Subsidy for Incentive Payment		
NSCCP – Rent and Rates		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes		
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Enhanced After School Care Programme-Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts –other charges		
Short-term Food Assistance Service Teams – Food Cost		
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent and Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		
- Rent and Rates		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)		
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities		
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly		
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre		
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities		
Temporary Financial Aid under Care and Support Networking Team		
Emergency Fund For NGO’s operating Integrated Services Team for Street Sleepers		
Time-defined Subsidy Scheme for Extended Hours Service Users		
Short-term Rental Assistance for Discharged Prisoners		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Total	<u>315,864.00</u>	<u>465,455.00</u>

	2023-24	2022-23
	\$	\$
b. Expenditure		
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		
Foster Care Allowance/One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease/Emergency Foster Care Allowance		
After School Care Programme – Fee Waiving Subsidy Scheme	369,364.00	316,049.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy		
NSCCP – Subsidy for Fee Reduction/Waiving		
NSCCP – Subsidy for Incentive Payment		
NSCCP – Rent and Rates		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes		
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges		
Short-term Food Assistance Service Teams – Food Cost		
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent and Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		
- Rent and Rates		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)		
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities		
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly		
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre		
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities		
Temporary Financial Aid under Care and Support Networking Team-other charges		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers		
Time-defined Subsidy Scheme for Extended Hours Service Users		
Short-term Rental Assistance for Discharged Prisoners		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Total	<u>369,364.00</u>	<u>316,049.00</u>

4. Rent and Rates

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure 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, donations should be 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:

	2023-24	2022-23
Other Income	\$	\$
(a) Programme income	10,789,126.46	11,746,172.10
(b) Production income	-	-
(c) Donation	103,000.00	146,405.00
(d) Income from Other Activities	-	-
(e) Utilised allocation under Central Items (CI) – After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) – Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income*	369,364.00	316,049.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	32,688.65
(g) Miscellaneous income	-	-
Sub-Total	<u>11,261,490.46</u>	<u>12,241,314.75</u>
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	<u>(369,364.00)</u>	<u>(316,049.00)</u>
Total	<u>10,892,126.46</u>	<u>11,925,265.75</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:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	2	1,424,240.00
HK\$800,001 - HK\$900,000 p.a.	3	2,551,777.00
HK\$900,001 - HK\$1,000,000 p.a.	5	4,816,800.00
HK\$1,000,001 - HK\$1,100,000 p.a.	11	12,009,230.00
HK\$1,100,001 - HK\$1,200,000 p.a.	0	-
>HK\$1,200,000 p.a.	2	2,614,686.00

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

Other Charges	2023-24	2022-23
	\$	\$
(a) Utilities	352,883.40	322,269.90
(b) Food	-	-
(c) Administrative Expenses	464,646.32	354,537.58
(d) Stores and Equipment	297,994.72	427,362.29
(e) Repair and Maintenance	593,681.00	416,691.00
(f) Special Allowances	-	-
(g) Programme Expenses	14,621,581.56	15,275,453.63
(h) Transportation and Travelling	85,233.60	74,888.70
(i) Insurance	567,302.00	598,524.00
(j) Miscellaneous	307,308.70	388,954.65
Sub-Total	<u>17,290,631.30</u>	<u>17,858,681.75</u>
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	<u>(369,364.00)</u>	<u>(316,049.00)</u>
Total	<u>16,921,267.30</u>	<u>17,542,632.75</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
	\$	\$	\$	\$	\$	\$
Income						
Lump Sum Grant	52,691,843.00	-	-	-	-	52,691,843.00
Fee Income	-	-	-	-	-	0.00
Other Income	11,261,490.46	-	(369,364.00)	-	-	10,892,126.46
Interest Received (Note (1))	176,689.85	-	-	-	-	176,689.85
Rent and Rates	-	-	-	1,421,937.00	-	1,421,937.00
Central Items	-	-	-	-	315,864.00	315,864.00
Total Income (a)	64,130,023.31	-	(369,364.00)	1,421,937.00	315,864.00	65,498,460.31
Expenditure						
Personal Emoluments	45,472,956.47	-	-	-	-	45,472,956.47
Other Charges	17,290,631.30	-	(369,364.00)	-	-	16,921,267.30
Rent and Rates	-	-	-	1,410,424.00	-	1,410,424.00
Central Items	-	-	-	-	369,364.00	369,364.00
Total Expenditure (b)	62,763,587.77	-	(369,364.00)	1,410,424.00	369,364.00	64,174,011.77
Surplus/(Deficit) for the Year (a) - (b)	1,366,435.54	-	-	11,513.00	(53,500.00)	1,324,448.54
Less: Surplus/ (Deficit) of Provident Fund	803,541.90	-	-	-	-	803,541.90
	562,893.64	-	-	11,513.00	(53,500.00)	520,906.64
Surplus/(Deficit) b/f (Note (2))	13,874,330.46	4,605,872.04	-	57,494.20	84,313.70	18,622,010.40
	14,437,224.10	4,605,872.04	-	69,007.20	30,813.70	19,142,917.04
Add: Refund from Government	-	-	-	-	-	-
Less: Refund to Government	-	-	-	(57,493.00)	-	(57,493.00)
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 – FWSS (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	14,437,224.10	4,605,872.04	-	11,514.20	30,813.70	19,085,424.04

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

Notes:

- (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 Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) For NGOs with HA and with Snapshot Staff, with effect from 2022-23, the level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (LSG+HA) excluding Provident Fund Contribution) for the year. For any amount above the cap, the claw-back arrangement will be subject to Productivity Enhancement Programme arrangement as stipulated in SWD's letter under reference (9) in SWD/S/133/1 of 6 March 2024.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2023 to 31 March 2024

Name of NGO : Scout Association of Hong Kong - The Friends of Scouting

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)# (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)# (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Refund from/to Government (Note 5) (f)	Adjustment (Note 9) (g)	Surplus or/ (Note 6) (b) = (e) + (a) - (d) - (f) + (g)
						Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
3068 - After School Care Programme - Late Afternoon Session	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 Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance After School Care Programme - Fee Waiving Subsidy Scheme	315,864.00		369,364.00	-	(53,500.00)	N.A.	(53,500.00)			30,813.70
	Temporary Financial Aid under Care and Support Networking Team [^] Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers [^] Subsidy Scheme for Extended Hours Service Users [^] Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service [^] Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance [^] Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy NSCCP - Subsidy for Fee Reduction/Waiving NSCCP - Rent and Rates Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services Financial Incentive Scheme for Members of Employees with Disabilities Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities [^] Time-defined Subsidy Scheme for Occasional Child Care Service [^] Enhanced After School Care Programme - Fee Waiving Subsidy Scheme Navigation Scheme for Young Persons in Care Services - Operating Expenses Navigation Scheme for Young Persons in Care Services - Training Cost Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges Short-term Food Assistance Service Teams (STFASTs) - Food Cost Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area After School Care Programme for Pre-primary Children (ASCP(PC)) Contract Subsidy ASCP(PC) Fee Subsidy ASCP(PC) Rent and Rates Time-defined Service Contract of Social Work Services for Pre-primary Institutions - Allocation - Rent and Rates Traveling Subsidy of the designated Hotline for Carer Support (Carer Hotline) Pilot Scheme on Training for Foreign Domestic Helpers in Care for Persons with Disabilities Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tai Holiday Centre for the Elderly Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tai Holiday Centre One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities					(53,500.00)	N.A.	(53,500.00)			84,313.70
TOTAL		315,864.00		369,364.00	-	(53,500.00)		(53,500.00)			84,313.70

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.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2023 to 31 March 2024

Notes:

- 1(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.
- 1(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).
- 2(a) Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(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.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o. 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.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmity Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmity Care Supplement for Residential Elderly Services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. 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.
9. 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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Period from 1 April 2023 to 31 March 2024

Name of NGO : Scout Association of Hong Kong - The Friends of Scouting

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
4916 Kai Yip Integrated Team		\$	\$	\$	\$
	Rent (Note 3)	661,416.00	661,416.00	-	-
	Rates	73,342.00	68,600.00	4,742.00	-
	Total	734,758.00	730,016.00	4,742.00	-
4900 Long Ping Integrated Team		\$	\$	\$	\$
	Rent	498,480.00	498,480.00	-	-
	Rates	36,968.00	33,400.00	3,568.00	-
	Government Rent	24,120.00	21,240.00	2,880.00	-
	Total	559,568.00	553,120.00	6,448.00	-
4901 School Social Work		\$	\$	\$	\$
	Rent	120,528.00	120,528.00	-	-
	Rates	7,083.00	6,760.00	323.00	-
	Total	127,611.00	127,288.00	323.00	-
	Grand Total	1,421,937.00	1,410,424.00	11,513.00	-

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 fee and Government Rent.