

Disclaimer

The figures and financial information relating to the year ended 31 March 2024 included in the Annual Report for 2023-2024 are not the statutory annual financial statements of Hong Kong Family Welfare Society for that year. Further information relating to those statutory annual financial statements required to be disclosed in accordance with Section 436 of the Hong Kong Companies Ordinance is as follows:

Hong Kong Family Welfare Society will deliver those annual financial statements to the Registrar of Companies as required by Section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance.

Hong Kong Family Welfare Society's auditor has reported on those annual financial statements. The auditor's report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its reports; and did not contain a statement under Section 406(2), 407(2) or (3) of the Hong Kong Companies Ordinance.

HONG KONG FAMILY WELFARE SOCIETY

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

31ST MARCH 2024



**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF HONG KONG FAMILY WELFARE SOCIETY**

We have audited the financial statements of Hong Kong Family Welfare Society (the "Society") for the year ended 31st 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 3rd October 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 Society for the year ended 31st March 2024.

Responsibilities of the Executive Committee

In relation to this report, the Executive Committee of the Society is responsible for ensuring the AFR of the Society for the year ended 31st 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 Society 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 behaviour.

Our firm applies Hong Kong Standard on Quality Management 1 issued by the HKICPA, 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.



**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF HONG KONG FAMILY WELFARE SOCIETY (CONTINUED)**

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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.

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 Society 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.

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF HONG KONG FAMILY WELFARE SOCIETY (CONTINUED)**

Conclusion

1. In our opinion, the AFR of the Society for the year ended 31st 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 Society 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 Society 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.



PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 3rd October 2024

ANNUAL FINANCIAL REPORT

NGO: HONG KONG FAMILY WELFARE SOCIETY

1ST APRIL 2023 TO 31ST MARCH 2024

	Notes	2023-24 HK\$	2022-23 HK\$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	512,784,771.00	455,229,461.00
b. Provident Fund	1c	38,393,057.00	34,767,454.00
2 Fee Income	2	13,317,687.30	12,600,618.80
3 Central Items	3	64,980,524.02	50,961,649.15
4 Rent and Rates	4	10,672,002.00	8,610,527.00
5 Other Income	5	8,250,910.61	7,198,078.81
6 Interest Received		2,757,852.27	405,685.21
TOTAL INCOME		<u>651,156,804.20</u>	<u>569,773,473.97</u>
B. EXPENDITURE			
1 Personal Emoluments	6		
a. Salaries	1b	472,329,450.91	423,147,172.70
b. Provident Fund	1c	38,518,391.03	35,915,419.98
Sub-total		<u>510,847,841.94</u>	<u>459,062,592.68</u>
2 Other Charges	7	54,914,833.54	60,187,377.41
3 Central Items	3	48,565,831.70	48,223,075.10
4 Rent and Rates	4	12,127,556.64	9,039,724.18
TOTAL EXPENDITURE		<u>626,456,063.82</u>	<u>576,512,769.37</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>24,700,740.38</u>	<u>(6,739,295.40)</u>

The Annual Financial Report from pages 4 to 20 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE:

Mr. Law Kin Chung, Christopher

CHAIRMAN

DATE: 3rd October 2024

SIGNATURE:

Ms. Chau Shuk King, Kitty

CHIEF EXECUTIVE

DATE: 3rd October 2024

HONG KONG FAMILY WELFARE SOCIETY

NOTES ON THE ANNUAL FINANCIAL REPORT

1ST APRIL 2023 TO 31ST MARCH 2024

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 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 1st April 2000.

6.8% and other posts represent those staff that are employed after 1st 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 HK\$	6.8% and Other Posts HK\$	Total HK\$
Subvention Received	8,924,078.00	29,468,979.00	38,393,057.00
Provident Fund Contribution Paid during the Year	(8,616,242.33)	(29,902,148.70)	(38,518,391.03)
Surplus/(deficit) for the Year	307,835.67	(433,169.70)	(125,334.03)
Add: Surplus b/f	145,325.83	21,942,836.22	22,088,162.05
Adjustment of prior years’ from unsubvented project to 6.8%	-	78.00	78.00
Adjustment of unvested employer voluntary contribution	-	1,081,325.25	1,081,325.25
Adjustment of prior years’ backpayment	-	452,697.00	452,697.00
Less:			
Recovery of surplus for Provident Fund	(111,198.00)	-	(111,198.00)
Surplus c/f	341,963.50	23,043,766.77	23,385,730.27

HONG KONG FAMILY WELFARE SOCIETY

NOTES ON THE ANNUAL FINANCIAL REPORT

1ST APRIL 2023 TO 31ST MARCH 2024

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 HK\$	2022-23 HK\$
a. Income		
Foster Care Allowance/One-off Special Allowances for Foster Children to Safeguard the Foster Children from the Coronavirus Disease/Emergency Foster Care Allowance	38,647,872.00	37,927,680.00
After School Care Programme-Fee Waiving Subsidy Scheme	539,280.00	453,240.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	6,470,000.00	-
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy		
- NSCCP – Contract Subsidy	3,420,865.00	1,180,050.00
- NSCCP – Subsidy for Incentive Payment	1,170,000.00	195,000.00
- NSCCP – Subsidy for Long Service Payment	187,104.82	40,962.75
- NSCCP – Project Fee Income, Refund of Unvested Employer Voluntary Contribution and Others	646,545.82	637,890.40
Time-defined Allocation of Ethnic Minority District Ambassador (EMDA) Posts		
- Other Charges	108,918.00	208,076.00
- Project Fee Income	4,280.00	1,550.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions (PPI)		
- Allocation	13,552,322.00	10,317,200.00
- Rent and Rates	120,392.00	-
- Refund of Unvested Employer Voluntary Contribution and Others	112,944.38	-
Total	64,980,524.02	50,961,649.15

HONG KONG FAMILY WELFARE SOCIETY

NOTES ON THE ANNUAL FINANCIAL REPORT

1ST APRIL 2023 TO 31ST MARCH 2024

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: (Continued)

	2023-24 HK\$	2022-23 HK\$
b. Expenditure		
Foster Care Allowance/One-off Special Allowances for Foster Children to Safeguard the Foster Children from the Coronavirus Disease/Emergency Foster Care Allowance	28,589,291.50	30,594,156.40
After School Care Programme-Fee Waiving Subsidy Scheme	482,142.00	466,094.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	2,720,000.00	2,720,000.00
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy		
- NSCCP – Contract Subsidy	3,278,224.74	3,239,357.31
- NSCCP – Subsidy for Fee Reduction/Waiving	113,363.20	184,537.00
- NSCCP – Subsidy for Incentive Payment	126,867.50	130,885.00
Time-defined Allocation of Ethnic Minority District Ambassador (EMDA) Posts		
- Salary and Provident Fund	183,419.81	137,198.35
- Other Charges	19,026.92	25,084.25
Time-defined Service Contract of Social Work Service for Pre-primary Institutions (PPI)		
- Allocation	12,626,491.03	10,545,688.79
- Rent and Rates	427,005.00	180,074.00
Total	48,565,831.70	48,223,075.10

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 the AFR.

HONG KONG FAMILY WELFARE SOCIETY

NOTES ON THE ANNUAL FINANCIAL REPORT

1ST APRIL 2023 TO 31ST MARCH 2024

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 be included as Other Income in the 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 HK\$	2022-23 HK\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	1,924,247.52	1,496,182.10
(b) 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*	362,088.00	311,602.00
(c) Miscellaneous income	6,326,663.09	5,701,896.71
Sub-Total	8,612,998.61	7,509,680.81
Less: Utilised allocation under CI - (ASCP) / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(362,088.00)	(311,602.00)
Total	8,250,910.61	7,198,078.81

* 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 HK\$700,000 each paid under LSG is appended below :

Analysis of Personal Emoluments paid under Lump Sum Grant	No. of Posts	HK\$
HK\$700,001 - HK\$800,000 p.a.	29	21,774,958.84
HK\$800,001 - HK\$900,000 p.a.	42	35,284,904.04
HK\$900,001 - HK\$1,000,000 p.a.	22	20,640,840.59
HK\$1,000,001 - HK\$1,100,000 p.a.	4	4,105,815.90
HK\$1,100,001 - HK\$1,200,000 p.a.	8	9,122,726.68
>HK\$1,200,000 p.a.	18	24,487,951.93

HONG KONG FAMILY WELFARE SOCIETY

NOTES ON THE ANNUAL FINANCIAL REPORT

1ST APRIL 2023 TO 31ST MARCH 2024

7 Other Charges

The breakdown on Other Charges is as follows:

	2023-24 HK\$	2022-23 HK\$
Other Charges		
(a) Utilities	2,890,631.34	2,448,332.50
(b) Food/Laundry Costs	8,750,289.94	9,100,593.11
(c) Administrative Expenses	5,981,093.23	5,177,264.75
(d) Stores and Equipment	3,581,153.73	3,338,693.30
(e) Repair and Maintenance	4,515,429.60	4,084,589.27
(f) Programme Expenses	7,657,014.66	7,673,626.51
(g) Nursing Care	9,202,060.15	8,673,299.50
(h) Medical Expenses	2,134,346.44	1,373,906.69
(i) Transportation and Travelling	2,613,265.99	2,382,833.24
(j) Insurance	1,070,942.69	7,309,740.55
(k) Course/Workshop/Training	308,187.36	123,516.00
(l) Staff Development	631,388.61	287,411.90
(m) Miscellaneous	5,898,745.80	8,541,800.09
	<u>55,234,549.54</u>	<u>60,515,607.41</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	(319,716.00)	(328,230.00)
	<u>54,914,833.54</u>	<u>60,187,377.41</u>
Total	54,914,833.54	60,187,377.41

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

HONG KONG FAMILY WELFARE SOCIETY
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL 2023 TO 31ST MARCH 2024

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\$
Income						
Lump Sum Grant	551,177,828.00	-	-	-	-	551,177,828.00
Fee Income	13,317,687.30	-	-	-	-	13,317,687.30
Other Income	8,612,998.61	-	(362,088.00)	-	-	8,250,910.61
Interest Received	2,757,852.27	-	-	-	-	2,757,852.27
Rent and Rates	-	-	-	10,672,002.00	-	10,672,002.00
Central Items	-	-	-	-	64,980,524.02	64,980,524.02
Total Income (a)	575,866,366.18	-	(362,088.00)	10,672,002.00	64,980,524.02	651,156,804.20
Expenditure						
Personal Emoluments	510,847,841.94	-	-	-	-	510,847,841.94
Other Charges	55,234,549.54	-	(319,716.00)	-	-	54,914,833.54
Rent & Rates	-	-	-	12,127,556.64	-	12,127,556.64
Central Items	-	-	-	-	48,565,831.70	48,565,831.70
Total Expenditure (b)	566,082,391.48	-	(319,716.00)	12,127,556.64	48,565,831.70	626,456,063.82
Surplus/(deficit) for the year (a) – (b)	9,783,974.70	-	(42,372.00)	(1,455,554.64)	16,414,692.32	24,700,740.38
Add: Deficit of Provident Fund	125,334.03	-	-	-	-	125,334.03
Less: Refund of unvested employer voluntary contribution	(1,081,325.25)	-	-	-	-	(1,081,325.25)
Surplus/(deficit) b/f	8,827,983.48	-	(42,372.00)	(1,455,554.64)	16,414,692.32	23,744,749.16
	98,031,310.49	43,351,157.02	16,628.00	(2,175,257.05)	8,711,098.94	147,934,937.40
Add: Backpayment from SWD for prior years' deficit	106,859,293.97	43,351,157.02	(25,744.00)	(3,630,811.69)	25,125,791.26	171,679,686.56
	-	-	-	2,207,358.00	-	2,207,358.00

HONG KONG FAMILY WELFARE SOCIETY

NOTES ON THE ANNUAL FINANCIAL REPORT

1ST APRIL 2023 TO 31ST MARCH 2024

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

	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\$
Add: Backpayment from SWD for prior years on ASCP	-	-	-	-	20,397.00	20,397.00
Add: Backpayment from SWD on Rent & Rates for CI-PPI Phase 1	-	-	-	-	180,074.00	180,074.00
Less: Adjustment of underspending on Rent & Rates in previous year	-	-	-	(0.02)	-	(0.02)
Less: Adjustment of underspending in other charge for previous year	(286,925.61)	-	-	-	-	(286,925.61)
Less: Recovery of Surplus for Rent and Rates	-	-	-	(517,759.92)	-	(517,759.92)
Less: Recovery of Surplus for Foster Care Allowance	-	-	-	-	(7,333,523.60)	(7,333,523.60)
Add : Adjustment of Other Income from other subvented services for prior years	258,125.00	-	-	-	-	258,125.00
Add :Adjustment for Utilised allocation under ASCP - FWSS in 2022-23 as part of income	-	-	20,397.00	-	-	20,397.00
Less: Adjustment for Utilised allocation under CI - ASCP - FWSS in 2022-23 which forms as part of Other Income to fund the operating expenses of FSA-related activities	-	-	(20,397.00)	-	-	(20,397.00)

HONG KONG FAMILY WELFARE SOCIETY
NOTES ON THE ANNUAL FINANCIAL REPORT

1ST APRIL 2023 TO 31ST MARCH 2024

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

	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\$
Less: Adjustment of expenses to EMDA	-	-	-	-	(795.80)	(795.80)
Add: Adjustment for PPI Phase3 for 1 Aug 2022 to 31 July 2023 to own Fund	-	-	-	-	6,035.00	6,035.00
Add: Adjustment for PPI Phase2 for 1 Aug 2022 to 31 July 2023 to own Fund	-	-	-	-	460,954.10	460,954.10
Surplus/(deficit) c/f	106,830,493.36	43,351,157.02	(25,744.00)	(1,941,213.63)	18,458,931.96	166,673,624.71

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

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

HONG KONG FAMILY WELFARE SOCIETY (320)

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a) HK\$	Reimbursement of		Actual Expenditure (Note 2a) HK\$	Actual Expenditure incurred under RMLP Scheme (Note 2b)	Surplus (Note 3) (a) HK\$	Deficit for the Year			Refund from / (to) Government (f) HK\$	Adjustment (Note 9) (g) HK\$	Surplus/(deficit) c/f (Note 6) (h)=(e)+(a)-(d)- (f)+/(g) HK\$
			Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)	Actual Expenditure (Note 2a)				Deficit (Note 3) (b) HK\$	Deficit transferred to LSG (Note 4) (c) HK\$	Adjusted Deficit (d)=(b)-(c) HK\$			
1924, 2795, 2797, 2799, 2841 & 3993	Foster Care Allowance	33,856,992.00	-	24,948,300.30	-	8,908,691.70	-	-	-	(6,570,933.60)	-	8,529,265.90	
1923, 2809, 2821 & 4248	Emergency Foster Care Allowance	4,790,880.00	-	3,640,991.20	-	1,149,888.80	-	-	-	(762,590.00)	-	1,529,314.60	
3040	After School Care Programme – Fee Waiving Subsidy Scheme	539,280.00	-	482,142.00	-	57,138.00	-	-	-	20,397.00	-	64,681.00	
6675	Training Sponsorship Scheme For Two-Year MOT/MPT Programme of Poly University	6,470,000.00	-	2,720,000.00	-	3,750,000.00	-	-	-	-	-	3,910,000.00	
6417 & 6418	Neighbourhood Support Child Care Project (NSCCP)	4,254,515.64	-	3,278,224.74	-	976,290.90	-	-	-	-	-	1,044,601.50	
		-	-	113,363.20	-	-	-	(113,363.20)	(113,363.20)	-	-	910,180.60	
		1,170,000.00	-	126,867.50	-	1,043,132.50	-	-	-	-	-	1,333,990.00	
												3,288,772.10	

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

HONG KONG FAMILY WELFARE SOCIETY (320)

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay (RMLP)		Actual Expenditure (Note 2a)	Actual Expenditure under RMLP Scheme (Note 2b)	Surplus (Note 3)	Deficit for the Year			Surplus/(deficit) b/f (Note 5)	Refund from/ (to) Government	Adjustment (Note 9)	Surplus/(deficit) c/f (Note 6)
			Maternity Leave Pay reimbursement received (Note 1b)	Actual Expenditure (Note 2a)				Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit				
		HK\$			HK\$		(a)	(b)	(c)	(d)=(b)-(c)	HK\$	HK\$	HK\$	HK\$
6717 & 6718	Allocation of Ethnic Minority District Ambassador (EMDA) Posts	113,198.00	-	-	202,446.73	-	-	(89,248.73)	-	(89,248.73)	256,280.23	-	(795.80)	166,235.70
AC75	**Time-defined Service Contract of Social Work Service for Pre-primary Institutions (PPI-Phase 1 of 1. Aug. 2022-31. July 2023)	2,857,308.67	-	2,726,579.32	-	130,729.35	-	-	-	-	(88,101.68)	180,074.00	(222,701.67)	-
AC75	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (PPI-Phase 1 of 1. Aug 2023-31. July 2024)	4,413,626.57	-	4,494,426.00	-	-	-	(80,799.43)	-	(80,799.43)	-	-	222,701.67	141,902.24
AC75	## Time-defined Service Contract of Social Work Service for Pre-primary Institutions (PPI-Phase 2 of 1. Aug 2022-31. July 2023) Transferred to PPI-Phase 2 of 1. Aug 2023-31. July 2024	1,367,782.00	-	1,462,476.16	-	-	-	(94,694.16)	-	(94,694.16)	(366,338.73)	-	460,954.10	78.79

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

HONG KONG FAMILY WELFARE SOCIETY (320)

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay (RMLP)		Actual Expenditure (Note 2a)	Actual Expenditure incurred under RMLP Scheme (Note 2b)	Surplus (Note 3)	Deficit for the Year			Surplus/(deficit) b/f (Note 5)	Refund from (to) Government (f)	Adjustment (Note 9)	Surplus/(deficit) c/f (Note 6)
			Maternity Leave Pay reimbursement received (Note 1b)	Actual Expenditure (Note 2a)				Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit (d)=(b)-(c)				
AC75	Time-defined Service Contract of Social Work Service for Pre- primary Institutions (PPI-Phase 2 of 1 Aug 2023-31 July 2024)	HK\$ 1,706,910.02	-	-	HK\$ 1,765,579.69	-	HK\$ (58,669.67)	HK\$ (b)	HK\$ (c)	HK\$ (d)=(b)-(c)	HK\$ (e)	HK\$ (f)	HK\$ (g)	HK\$ (h)=(e)+(a)-(d)- (f)+(-)g
AC75	**Time-defined Service Contract of Social Work Service for Pre-primary Institutions (PPI-Phase 3 of 1 Aug 2022-31 July 2023) Adjustment for PPI Phase 3 for 1 Aug 22 to 31 July 23 to own Fund	1,403,926.82	-	-	1,163,121.94	-	240,804.88	-	-	-	45,877.62	-	(292,717.50)	(58,748.46)
AC75	Time-defined Service Contract of Social Work Service for Pre- primary Institutions (PPI-Phase 3 of 1 Aug 23-31 July 24)	2,036,104.30	-	-	1,441,312.92	-	594,791.38	-	-	-	-	180,074.00	292,717.50	887,508.88
	Total	64,980,524.02	-	-	48,565,831.70	-	16,851,467.51	(436,775.19)	-	-	8,711,098.94	(7,133,052.60)	466,193.30	18,458,931.96

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

Remark: Total sum of Contract Subsidy received for unit code - 6417 Neighbourhood Support Child Care Project (NSCCP) was HK\$4,590,865.00.

Total sum of Contract Subsidy received for unit code - 6717 & 6718 Ethnic Minority District Ambassador (EMDA) Posts was HK\$108,918.00.

** All unspent balance for Pre-Primary Institutions for the period from 1 Aug 2022 to 31 July 2023 can be carried forward to the service contract for the period from 1 August 2023 to 31 July 2024 was HK\$515,419.17.

Deficits occurred for Pre-Primary Institutions for the period from 1 Aug 2022 to 31 July 2023 cannot be carried forward to the service contract for the period from 1 August 2023 to 31 July 2024 was HK\$460,954.10.

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 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 4March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary Care Supplement for Residential Elderly Services
5. "Surplus/(deficit) brought forward (b/f)" means surplus/(deficit), if any, arising from operations in previous years.

Schedule for Central Items

Analysis of Subvention and Expenditure for the Year from 1st April 2023 to 31st March 2024

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 Year Ended 31st March 2024

HONG KONG FAMILY WELFARE SOCIETY

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
2780 - Central Administration	Rent (Note 3)	68,562.00	80,651.89	-	(12,089.89)
	Rates	58,087.00	57,430.33	656.67	-
	Total	126,649.00	138,082.22	656.67	(12,089.89)
7509 - Clinical Psychological Service	Rent (Note 3)	9,314.00	10,956.48	-	(1,642.48)
	Rates	7,935.00	7,801.85	133.15	-
	Total	17,249.00	18,758.33	133.15	(1,642.48)
2796 - IFSC –East Kowloon Centre (Yau Tong)	Rent (Note 3)	324,228.00	371,676.00	-	(47,448.00)
	Rates	70,800.00	60,400.00	10,400.00	-
	Total	395,028.00	432,076.00	10,400.00	(47,448.00)
1242 - IFSC - Hong Kong Eastern Centre (North Point)	Rent (Note 3)	534,684.00	-	534,684.00	-
	Rates	41,316.00	97,600.00	-	(56,284.00)
	Total	576,000.00	97,600.00	534,684.00	(56,284.00)
1243 - IFSC - Kwai Chung Centre (Kwai Chung (South))	Rent (Note 3)	331,116.00	379,572.00	-	(48,456.00)
	Rates	56,400.00	47,800.00	8,600.00	-
	Total	387,516.00	427,372.00	8,600.00	(48,456.00)
1244 - IFSC - Kwun Tong Centre (Shun Lee)	Rent (Note 3)	10,308.00	13,706.00	-	(3,398.00)
	Rates	28,550.00	26,480.00	2,070.00	-
	Total	38,858.00	40,186.00	2,070.00	(3,398.00)
1245 - IFSC - Tseung Kwan O Centre Tseung Kwan O (South)	Rent (Note 3)	424,080.00	424,080.00	-	-
	Rates	45,600.00	40,000.00	5,600.00	-
	Total	469,680.00	464,080.00	5,600.00	-
1246 - IFSC - West Kowloon Centre Sham Shui Po (West)	Rent (Note 3)	311,688.00	375,624.00	-	(63,936.00)
	Rates	48,403.00	61,000.00	-	(12,597.00)
	Total	360,091.00	436,624.00	-	(76,533.00)
2860 - School Social Work	Rent (Note 3)	1,235,413.00	1,613,263.12	-	(377,850.12)
	Rates	27,665.00	57,676.59	-	(30,011.59)
	Total	1,263,078.00	1,670,939.71	-	(407,861.71)
2815 - IHCS - HK Western Centre	Rent (Note 3)	364,402.00	433,163.45	-	(68,761.45)
	Rates	26,039.00	25,825.62	213.38	-
	Total	390,441.00	458,989.07	213.38	(68,761.45)

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Year Ended 31st March 2024

HONG KONG FAMILY WELFARE SOCIETY

Unit Code and Name	Subvented Element	Subvention Released (Note 1) HK\$	Actual Expenditure HK\$	Surplus (Note 2) HK\$	Deficit (Note 2) HK\$
2810 - IHCS - Hong Kong Eastern (Oi Tung) Centre	Rent (Note 3)	195,796.00	224,820.00	-	(29,024.00)
	Rates	20,393.00	19,900.00	493.00	-
	Total	216,189.00	244,720.00	493.00	(29,024.00)
2825 - IHCS - West Kowloon (Lai Kok) Centre	Rent (Note 3)	149,136.00	181,656.00	-	(32,520.00)
	Rates	11,627.00	11,740.00	-	(113.00)
	Total	160,763.00	193,396.00	-	(32,633.00)
2855 - IHCS - East Kowloon (Ngau Tau Kok) Centre	Rent (Note 3)	116,160.00	129,370.00	-	(13,210.00)
	Rates	5,373.00	9,590.91	-	(4,217.91)
	Total	121,533.00	138,960.91	-	(17,427.91)
2858 - IHCS - East Kowloon (Shun On) Centre	Rent (Note 3)	313,312.00	734,954.48	-	(421,642.48)
	Rates	20,036.00	32,648.55	-	(12,612.55)
	Total	333,348.00	767,603.03	-	(434,255.03)
2818 - IHCS - (Tseung Kwan O) Centre	Rent (Note 3)	110,280.00	327,811.34	-	(217,531.34)
	Rates	7,155.00	13,280.61	-	(6,125.61)
	Total	117,435.00	341,091.95	-	(223,656.95)
2840 - IHCS - NT (Kwai Fong) Centre	Rent (Note 3)	403,998.00	190,608.00	213,390.00	-
	Rates	8,333.00	3,096.40	5,236.60	-
	Total	412,331.00	193,704.40	218,626.60	-
2835 - IHCS - NT (Cheung Shan) Centre	Rent (Note 3)	159,984.00	216,749.00	-	(56,765.00)
	Rates	10,018.00	10,300.00	-	(282.00)
	Total	170,002.00	227,049.00	-	(57,047.00)
2784 - IHCS - NT (Cheung Hang) Centre	Rent (Note 3)	130,800.00	155,560.00	-	(24,760.00)
	Rates	9,482.00	9,820.00	-	(338.00)
	Total	140,282.00	165,380.00	-	(25,098.00)
7698 - IHCS - NT (Tsing Yi) Centre	Rent (Note 3)	186,892.00	257,868.00	-	(70,976.00)
	Rates	12,701.00	12,999.00	-	(298.00)
	Total	199,593.00	270,867.00	-	(71,274.00)
2827 - ATAA Youth Square	Rent (Note 3)	582,888.00	578,568.00	4,320.00	-
	Rates	54,020.00	48,400.00	5,620.00	-
	Total	636,908.00	626,968.00	9,940.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Year Ended 31st March 2024

HONG KONG FAMILY WELFARE SOCIETY

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
2798 - Neighbourhood Elderly Centre (Re-engineering)	Rent (Note 3)	1,750,933.00	1,750,933.00	-	-
	Rates	65,425.00	65,425.00	-	-
	Total	1,816,358.00	1,816,358.00	-	-
2795 - Foster Care	Rent (Note 3)	151,848.00	150,768.00	1,080.00	-
	Rates	9,933.00	11,200.00	-	(1,267.00)
	Total	161,781.00	161,968.00	1,080.00	(1,267.00)
5171 - Parent-Child Connect Specialised Co-parenting Support Centre	Rent (Note 3)	1,088,568.00	1,095,372.00	-	(6,804.00)
	Rates	23,291.00	37,600.00	-	(14,309.00)
	Total	1,111,859.00	1,132,972.00	-	(21,113.00)
6661 - EHCCS – Islands	Rent (Note 3)	8,753.00	8,909.40	-	(156.40)
	Rates	-	217.20	-	(217.20)
	Total	8,753.00	9,126.60	-	(373.60)
6662 - EHCCS – Kwun Tong	Rent (Note 3)	385,201.00	396,520.75	-	(11,319.75)
	Rates	1,430.00	21,798.76	-	(20,368.76)
	Total	386,631.00	418,319.51	-	(31,688.51)
6663 - EHCCS – Sham Shui Po	Rent (Note 3)	288,298.00	404,744.10	-	(116,446.10)
	Rates	1,040.00	26,066.70	-	(25,026.70)
	Total	289,338.00	430,810.80	-	(141,472.80)
6664 - EHCCS – Tsuen Wan	Rent (Note 3)	364,308.00	447,713.10	-	(83,405.10)
	Rates	-	5,565.00	-	(5,565.00)
	Total	364,308.00	453,278.10	-	(88,970.10)
AF53 – PPI Tuen Mun	Rent (Note 3)	-	336,859.35	-	(336,859.35)
	Rates	-	13,416.66	-	(13,416.66)
	Total	-	350,276.01	-	(350,276.01)
Grand Total		10,672,002.00	12,127,556.64	792,496.80	(2,248,051.44)

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 the 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.