

**HONG KONG JUVENILE CARE CENTRE**

**香港青少年培育會**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

**SIMON Y. P. CHAN & CO.**

Certified Public Accountants

**陳以波會計師事務所**

HONG KONG



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**INDEPENDENT AUDITOR'S ASSURANCE REPORT**  
**ON THE ANNUAL FINANCIAL REPORT**  
**TO THE EXECUTIVE COMMITTEE OF**  
**HONG KONG JUVENILE CARE CENTRE ("THE CENTRE")**  
**香港青少年培育會**

We have audited the financial statements of Hong Kong Juvenile Care Centre for the year ended 31 March 2023 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 10 October 2023.

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 Hong Kong Juvenile Care Centre for the year ended 31 March 2023.

**Responsibilities of Executive Committees**

In relation to this report, the Executive Committees are responsible for ensuring the AFR of Hong Kong Juvenile Care Centre for the year ended 31 March 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by Hong Kong Juvenile Care Centre 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, 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.

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.



**SIMON Y. P. CHAN & CO.**

Certified Public Accountants

陳以波會計師事務所

**INDEPENDENT AUDITOR'S ASSURANCE REPORT**  
**ON THE ANNUAL FINANCIAL REPORT**  
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**Auditor's Responsibility (continued)**

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 Hong Kong Juvenile Care Centre 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 Hong Kong Juvenile Care Centre for the year ended 31 March 2023 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by 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 Hong Kong Juvenile Care Centre 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 Hong Kong Juvenile Care Centre 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.

Simon Y.P. Chan & Co.  
Certified Public Accountants (Practising)  
Practising Certificate number 1350  
Hong Kong, 10 October 2023

**HONG KONG JUVENILE CARE CENTRE**  
**香港青少年培育會**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

	<u>Note</u>	<u>2022-23</u> <u>HK\$</u>	<u>2021-22</u> <u>HK\$</u>
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	21,746,937.00	21,261,926.00
b. Provident Fund	1c	1,835,656.00	1,871,806.00
2. Fee Income	2	-	-
3. Central Items	3	1,093,411.00	350,911.00
4. Rent and Rates	4	202,000.00	202,000.00
5. Other Income	5	5,240.00	65,160.00
6. Interest Received		50,713.53	21,436.29
<b>TOTAL INCOME</b>		<u>24,933,957.53</u>	<u>23,773,239.29</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		16,626,604.05	17,115,971.27
b. Provident Fund	1c	1,513,605.35	1,487,223.22
c. Allowances		-	-
Sub-total	6	18,140,209.40	18,603,194.49
2. Other Charges	7	3,123,179.39	3,286,510.10
3. Central Items	3	1,102,465.68	376,751.22
4. Rent and Rates	4	179,000.00	179,000.00
<b>TOTAL EXPENDITURE</b>		<u>22,544,854.47</u>	<u>22,445,455.81</u>
<b>C. SURPLUS FOR THE YEAR</b>	8	<u>2,389,103.06</u>	<u>1,327,783.48</u>

The Annual Financial Report from pages 3 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



Sheila Chan  
Chairman  
Date: 10 October 2023



Kwan Kin Shing, Peter  
Superintendent  
Date: 10 October 2023

**HONG KONG JUVENILE CARE CENTRE**  
**香港青少年培育會**  
**NOTES TO THE ANNUAL FINANCIAL REPORT**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

**1. LUMP SUM GRANT**

**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 items have been shown under Note 3. Details are analysed below :

<u>Provident fund contribution</u>	<u>Snapshot Staff HK\$</u>	<u>6.8% and Other Posts HK\$</u>	<u>Total HK\$</u>
Subvention Received	845,475.00	990,181.00	1,835,656.00
Provident Fund contribution Paid during the Year	824,062.79	689,542.56	1,513,605.35
Surplus for the Year	21,412.21	300,638.44	322,050.65
<u>Add</u> : Surplus b/f	326,528.30	2,015,221.53	2,341,749.83
<u>Less</u> : Refund to Government	(43,874.00)	-	(43,874.00)
<u>Less</u> : SWD Expenditure Reduction Programme	-	(9,902.00)	(9,902.00)
Surplus c/f	304,066.51	2,305,957.97	2,610,024.48

**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.

**HONG KONG JUVENILE CARE CENTRE**  
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**NOTES TO THE ANNUAL FINANCIAL REPORT**  
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**3. CENTRAL ITEMS**

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

	<u>2022-23</u>	<u>2021-22</u>
	<u>HK\$</u>	<u>HK\$</u>
<b>a. Income</b>		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	350,911.00	350,911.00
住宿服務院舍員工防疫抗疫特別津貼	390,000.00	-
Additional one-off Grant for On-Site Quarantine / Isolation as at 13/5/2022 & 31/5/2022 Payment to 340 Staff	324,500.00	-
Additional one-off Grant for On-Site Quarantine / Isolation as at 31/5/2022 Payment to 340 RSU	28,000.00	-
<b>Total</b>	<u>1,093,411.00</u>	<u>350,911.00</u>
<b>b. Expenditure</b>		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	387,965.68	376,751.22
住宿服務院舍員工防疫抗疫特別津貼	390,000.00	-
Additional one-off Grant for On-Site Quarantine / Isolation as at 13/5/2022 & 31/5/2022 Payment to 340 Staff	324,500.00	-
Additional one-off Grant for On-Site Quarantine / Isolation as at 31/5/2022 Payment to 340 RSU	-	-
<b>Total</b>	<u>1,102,465.68</u>	<u>376,751.22</u>

**HONG KONG JUVENILE CARE CENTRE**

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**NOTES TO THE ANNUAL FINANCIAL REPORT**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

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 need not be included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure of the FSA services/ FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2023</u>	<u>2022</u>
	<u>HK\$</u>	<u>HK\$</u>
<b><u>Other Income</u></b>		
(a) Programme income	2,300.00	2,200.00
(b) Miscellaneous income	2,940.00	62,960.00
	<u>5,240.00</u>	<u>65,160.00</u>
<b><u>Less:</u></b>		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	-	-
	<u>5,240.00</u>	<u>65,160.00</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:

<b><u>Analysis of Personal Emoluments paid under LSG</u></b>	<b><u>No. of posts</u></b>	<b><u>HK\$</u></b>
HK\$700,001 - HK\$800,000 p.a.	2	1,472,684.51
HK\$800,001 - HK\$900,000 p.a.	3	2,515,973.50
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000.00 p.a.	1	1,287,342.00

7. **OTHER CHARGES**

The breakdown on Other Charges is as follows:

	<u>2023</u>	<u>2022</u>
	<u>HK\$</u>	<u>HK\$</u>
<b><u>Other Charges</u></b>		
(a) Utilities	694,961.05	527,472.68
(b) Food	1,071,707.34	1,087,547.53
(c) Administrative expenses	52,723.00	57,309.32
(d) Stores and equipment	331,359.85	314,746.18
(e) Repair and maintenance	318,268.30	268,805.80
(f) Special Allowances	-	-
(g) Programme expenses	170,859.34	137,164.10
(h) Transportation and travelling	94,909.34	73,539.10
(i) Insurance	127,236.37	259,119.69
(j) Miscellaneous	261,154.80	560,805.70
	<u>3,123,179.39</u>	<u>3,286,510.10</u>
<b><u>Less:</u></b>		
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	-	-
	<u>3,123,179.39</u>	<u>3,286,510.10</u>

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

**HONG KONG JUVENILE CARE CENTRE**  
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**NOTES TO THE ANNUAL FINANCIAL REPORT**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

**8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS**

	Lump Sum Grant (LSG)	Holding Account	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	HKS	HKS	HKS	HKS	HKS	HKS
<b>Income</b>						
Lump Sum Grant	23,582,593.00	-	-	-	-	23,582,593.00
Fee Income	-	-	-	-	-	-
Other Income	5,240.00	-	-	-	-	5,240.00
Interest Received (Note 1)	50,713.53	-	-	-	-	50,713.53
Rent and Rates	-	-	-	202,000.00	-	202,000.00
Central Items	-	-	-	-	1,093,411.00	1,093,411.00
<b>Total Income (a)</b>	<b>23,638,546.53</b>	<b>-</b>	<b>-</b>	<b>202,000.00</b>	<b>1,093,411.00</b>	<b>24,933,957.53</b>
<b>Expenditure</b>						
Personal Emoluments	18,140,209.40	-	-	-	-	18,140,209.40
Other Charges	3,123,179.39	-	-	-	-	3,123,179.39
Rent and Rates	-	-	-	179,000.00	-	179,000.00
Central Items	-	-	-	-	1,102,465.68	1,102,465.68
<b>Total Expenditure (b)</b>	<b>21,263,388.79</b>	<b>-</b>	<b>-</b>	<b>179,000.00</b>	<b>1,102,465.68</b>	<b>22,544,854.47</b>
Surplus/(Deficit) for the year (a)-(b)	2,375,157.74	-	-	23,000.00	(9,054.68)	2,389,103.06
Less : Surplus/(Deficit) of provident fund	(322,050.65)	-	-	-	-	(322,050.65)
	2,053,107.09	-	-	23,000.00	(9,054.68)	2,067,052.41
Surplus/(Deficit) b/f (Note 2)	6,169,573.63	-	-	23,000.00	(48,116.96)	6,144,456.67
	8,222,680.72	-	-	46,000.00	(57,171.64)	8,211,509.08
Add: Refund from Government	-	-	-	-	-	-
Less Refund to Government	(1,068,953.29)	-	-	(23,000.00)	(28,000.00)	(1,119,953.29)
Less SWD Expenditure Reduction Programme	(217,469.00)	-	-	-	(3,509.00)	(220,978.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note 3)	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>6,936,258.43</b>	<b>-</b>	<b>-</b>	<b>23,000.00</b>	<b>(88,680.64)</b>	<b>6,870,577.79</b>

Notes:

\* For those programmes which are regarded as FSA services/ 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 Infirmity Care Supplement, if any, as per Schedule for Central Items.
- (4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution (K)) for the year.  
For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:
  - (i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]  
The level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution (K)) for the year.
  - (ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]  
For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution (K)) for the year.  
From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution (K)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

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



**SCHEDULE FOR CENTRAL ITEMS**  
**ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

Name of Agency: **HONG KONG JUVENILE CARE CENTRE**

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure incurred under RMLP Scheme (Note 2b) #	Actual Expenditure incurred under RMLP Scheme (Note 2b) #	Deficit for the Year			Surplus b/f (Note 5)	Refund to Government	SWD Expenditure Reduction Programme	Adjustment (Note 9)	Surplus c/f (Note 6)
						Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit					
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
340 Hong Kong Juvenile Care Centre	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance	350,911.00	-	387,965.68	-	(37,054.68)	-	(37,054.68)	(48,116.96)	-	(3,509.00)	-	(88,680.64)
340 Hong Kong Juvenile Care Centre	生宿服務隊會員工防疫抗疫特別津貼	390,000.00	-	390,000.00	-	-	-	-	-	-	-	-	-
340 Hong Kong Juvenile Care Centre	Additional one-off Grant for On-Site Quarantine / Isolation as at 13/5/2022 & 31/5/2022 Payment to 340 Staff	324,500.00	-	324,500.00	-	-	-	-	-	-	-	-	-
340 Hong Kong Juvenile Care Centre	Additional one-off Grant for On-Site Quarantine / Isolation as at 31/5/2022 Payment to 340 RSU	28,000.00	-	-	-	-	-	-	(28,000.00)	-	-	-	-
<b>Total</b>		<b>1,093,411.00</b>	<b>-</b>	<b>1,102,465.68</b>	<b>-</b>	<b>(37,054.68)</b>	<b>-</b>	<b>(37,054.68)</b>	<b>(48,116.96)</b>	<b>(28,000.00)</b>	<b>(3,509.00)</b>	<b>-</b>	<b>(88,680.64)</b>

# Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.

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.
- 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).
- 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.
- This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.e. 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/IS/104/2 Pt. 18 dated 4 March 2020.
  - Dementia Supplement for Elderly with Disabilities
  - Infirmary Care Supplement for the Aged Blind Persons
  - Dementia Supplement for Residential Elderly Services
  - Infirmary Care Supplement for Residential Elderly services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
- For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
- For ASCP with Visiting Medical Practitioner Service 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 APRIL 2022 TO 31 MARCH 2023**

Name of Agency: HONG KONG JUVENILE CARE CENTRE

UNIT Code and Name	Subvented Element	Subvention released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
Unit 3066 - Bradbury Hostel	Rent (Note 3)	1,000.00	(1,000.00)	-	-
	Rates	201,000.00	(178,000.00)	23,000.00	-
	Total	202,000.00	(179,000.00)	23,000.00	-

**Notes:**

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
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.

**SCHEDULE FOR INVESTMENT**  
**ANALYSIS OF INVESTMENT AS AT 31 MARCH 2023**  
**HONG KONG JUVENILE CARE CENTRE**

Name of Agency: HONG KONG JUVENILE CARE CENTRE

	<u>2023</u> HK\$	<u>2022</u> HK\$
LSG Reserve as at 31 March	6,936,258.43	6,169,573.63
Represented by:		
Investment		
a. HKD Bank Account Balances	1,835,638.09	417,950.78
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	5,100,620.34	5,751,622.85
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	<u>6,936,258.43</u>	<u>6,169,573.63</u>

Note: The investments should be reported as historical cost.

Confirmed by:-



\_\_\_\_\_  
Sheila Chan  
Chairman

Date: 10 October 2023



\_\_\_\_\_  
Kwan Kin Shing, Peter  
Superintendent

Date: 10 October 2023

**HONG KONG JUVENILE CARE CENTRE**

**香港青少年培育會**

**MOVEMENT OF THE FURNITURE AND EQUIPMENT REPLENISHMENT  
AND MINOR WORKS BLOCK GRANT RESERVE**

	<u>HK\$</u>	<u>HK\$</u>
Balance of Block Grant Reserve brought forward from previous financial year		449,872.36
<u>Add :</u>		
Block Grant received during the year	351,000.00	
Interest received	43.62	
Other income	-	
	<u>-</u>	351,043.62
<u>Less :</u>		
Expenditure during the year (Note) -		
Minor Works Projects	-	
Furniture and Equipment	46,070.00	
Vehicles Overhauling	-	
	<u>-</u>	<u>46,070.00</u>
		754,845.98
Contribution from NGO to cover the deficit (if any)		-
Balance of Block Grant Reserve carried forward to the next financial year		<u><u>754,845.98</u></u>

**CAPITAL COMMITMENTS**

At 31 March 2023, the outstanding commitments in respect of Furniture and Equipment Replenishment and Minor Works Block Grant were as follows:

	<u>HK\$</u>
Contracted for but not provided in the financial statements	-
Authorised but not contracted for	-
	<u>-</u>

Notes:

Expenditure charged to Block Grant during the year should be full expenditure amount, i.e. the actual expenditure incurred in 2022-23.

**HONG KONG JUVENILE CARE CENTRE**

香港青少年培育會

**Details of the Use of the Furniture and Equipment Replenishment  
and Minor Works Block Grant**

Item No.	Name of the SWD-subvented Unit (Note 1)	Service Nature (e.g. Sheltered Workshop)	(a) Expenditure in the year 2022-23				(b) Outstanding Commitment as at 31 March 2023 - Contracted for but not provided under Column (a)			
			Furniture and Equipment (Note 2)	Minor Works	Vehicle Overhauling (Registration No. provided)	Total Expenditure	Furniture and Equipment	Minor Works	Vehicle Overhauling	Total Outstanding Commitment
1.	Bradbury Hostel	Boys' Home	HK\$ 46,070.00	HK\$ -	HK\$ -	HK\$ 46,070.00	HK\$ -	HK\$ -	HK\$ -	
Total:			46,070.00	-	-	46,070.00	-	-	-	

In pursuance of paragraph 4.4.4 of the Lotteries Fund (LF) Manual, we forward herewith the schedule showing the use of Furniture and Equipment Replenishment and Minor Works Block Grant. We also confirm that expenditure from the Block Grant has been incurred in accordance with the provisions of the LF Manual.

*K. S. Chan*

Kwan Kin Shing, Peter  
Superintendent

*Sheila Chan*

Sheila Chan  
Chairman

10 October 2023

Date

Notes:

1. Each premises-tied SWD-subvented unit should not appear more than once in the schedule.
2. Each Furniture and Equipment item should not exceed HK\$50,000.
3. The Head of the NGO should initial at the left bottom of each and every page except for the final page which should be signed by both the Head of the NGO and the Chairperson of the Board of the NGO.
4. The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual.