



# 心光盲人院暨學校

Ebenezer School & Home for the Visually Impaired

---

## *整筆撥款之週年財務報告 2022-23*

### *THE ANNUAL FINANCIAL REPORT (LUMP SUM GRANT) 2022-23*

---

The Annual Financial Report (AFR) does not constitute the Ebenezer School & Home for the Visually Impaired Limited's Statutory annual financial statements. The AFR is prepared on Cash basis, in accordance with the requirements set out in Lump Sum Grant Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region, which is different from the financial reporting standards issue by the Hong Kong Institute of Certified Public Accountants normally adopted in statutory annual financial statements.

---

## *最高三層管理人員檢討報告*

### *REVIEW REPORTS ON REMUNERATION PACKAGES FOR STAFF IN THE TOP THREE TIERS*

---

The Ebenezer School & Home for the Visually Impaired Limited is being exempted from submission of the Review Reports on Remuneration Packages for Staff in the Top Three Tiers

**The Ebenezer School and Home for the  
Visually Impaired Limited  
心光盲人院暨學校有限公司**

31 March 2023

Ebenezer Care & Attention Home and Ebenezer Child Care Centre  
Annual Financial Report

## Independent Auditor's Assurance Report

### To the Directors of The Ebenezer School and Home for the Visually Impaired Limited (the "Company")

We have audited the financial statements of the Company 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 26 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 the Company for the year ended 31 March 2023.

### Responsibilities of the Directors

In relation to this report, the directors are responsible for ensuring the AFR of the Company in relating to Ebenezer Care & Attention Home and Ebenezer Child 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 the Company 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.

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 Company 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.

26/F, Citicorp Centre, 18 Whitfield Road, Causeway Bay, Hong Kong 香港銅鑼灣威非路道十八號萬國寶通中心二十六樓  
T: +852 2806 3822 F: +852 2806 3712 E: info@pkf-hk.com W: www.pkf-hk.com

PKF Hong Kong Limited is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

大信梁學濂(香港)會計師事務所有限公司為法律上獨立營運的PKF國際網絡成員所，不對其他獨立成員所或其他關聯機構的行為或其不作應有行為承擔任何責任或義務。

## Independent Auditor's Assurance Report

To the Directors of The Ebenezer School and Home for the Visually Impaired Limited (the "Company")

### Conclusions

1. In our opinion, the AFR of the Company in relating to Ebenezer Care & Attention Home and Ebenezer Child 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 the Company 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 Company 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.

The engagement director on the audit resulting in this independent auditor's report is Wan Tak Shing (Practising Certificate Number: P04844).



PKF Hong Kong Limited  
Certified Public Accountants  
Hong Kong

26 OCT 2023

**ANNUAL FINANCIAL REPORT**

**NGO : Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre**

**(1 APRIL 2022 TO 31 MARCH 2023)**

	Notes	2022-23 \$	2021-22 \$
<b>A. INCOME</b>			
1. Lump Sum Grant		21,758,037.00	21,380,024.00
a. Lump Sum Grant (excluding Provident Fund)	1b	20,199,127.00	19,847,872.00
b. Provident Fund	1c	1,558,910.00	1,532,152.00
2. Fee Income	2	683,850.50	715,657.50
3. Central Items	3	1,673,166.00	2,591,208.00
4. Rent and Rates	4	89,378.00	103,156.00
5. Other Income	5	291,064.50	277,867.00
6. Interest Received		84,103.48	28,196.00
<b>TOTAL INCOME</b>		<b>24,579,599.48</b>	<b>25,096,108.50</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		18,063,778.90	17,458,066.48
b. Provident Fund	1c	918,549.03	1,448,115.00
c. Allowances		-	-
Sub-total		18,982,327.93	18,906,181.48
2. Other Charges	7	2,701,309.30	3,082,134.53
3. Central Items	3	2,019,770.09	1,904,695.75
4. Rent and Rates	4	89,378.00	89,378.00
5. Special One-off Grant Payments	7a	-	-
<b>TOTAL EXPENDITURE</b>		<b>23,792,785.32</b>	<b>23,982,389.76</b>
<b>C. (DEFICIT)/SURPLUS FOR THE YEAR</b>	8	<b>786,814.16</b>	<b>1,113,718.74</b>

The Annual Financial Report from pages 3 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

CHAIRMAN

DATE 26 OCT 2023

SIGNATURE

CHIEF EXECUTIVE OFFICER

DATE 26 OCT 2023

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**NGO : Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre**

**(1 APRIL 2022 TO 31 MARCH 2023)**

**1. Lump Sum Grant (LSG)**

**a. Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by 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.

The presentation of the AFR has been adjusted per SWD letter of 7 May 2018 [Ref: (7) in SWD SF/4-55/8 II (188)].

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

**c. Provident Fund** This is Provident Fund (PF) received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April, 2000.

The Provident Fund received and contributed for staff under the Central Items 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</u>	<u>6.8% &amp; Other Posts</u>	<u>Total</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Subvention Received	416,065.00	1,142,845.00	1,558,910.00
PF Contribution Paid during the Year	(203,551.56)	(714,997.47)	(918,549.03)
Surplus/ (Deficit) for the Year	212,513.44	427,847.53	640,360.97
Add : Surplus/(Deficit) b/f	43,594.79	3,445,885.48	3,489,480.27
Additional subvention received for previous year(s)	-	10,238.00	10,238.00
Less: Refund to Government	(25,171.00)	-	(25,171.00)
Surplus/(Deficit) c/f	<u>230,937.23</u>	<u>3,883,971.01</u>	<u>4,114,908.24</u>

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

**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:

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO : Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre

(1 APRIL 2022 TO 31 MARCH 2023)

3. Central Items (cont'd)	2022-23	2021-22
a. Income	\$	\$
- Dementia Supplement for Elderly with Disabilities	479,619.00	500,206.00
- Infirmary Care Supplement for the Aged Blind Persons	942,300.00	1,047,002.00
- Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	91,247.00	429,000.00
- Training Subsidy under Training Scheme for Child Care Supervisors ' & SCCW in Pre-school Rehab Services	60,000.00	-
- Subsidy for Enhanced Support for Ethnic Minority Children in Special Child Care Centres & Early Education & Training Centres	100,000.00	100,000.00
- One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	195,000.00
- Training Sponsorship Scheme 2021 (Master in Occupational Therapy & Master in Physiotherapy Programmes of the HK Polytechnic University)	-	320,000.00
Total	1,673,166.00	2,591,208.00
Expenditure		
- Dementia Supplement for Elderly with Disabilities	479,619.00	500,206.00
- Infirmary Care Supplement for the Aged Blind Persons	942,300.00	1,047,002.00
- Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	128,852.00	257,601.00
- Training Subsidy under Training Scheme for Child Care Supervisors ' & SCCW in Pre-school Rehab Services	-	-
- Subsidy for Enhanced Support for Ethnic Minority Children in Special Child Care Centres & Early Education & Training Centres	115,149.09	99,886.75
- One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	33,850.00	-
- Training Sponsorship Scheme 2021 (Master in Occupational Therapy & Master in Physiotherapy Programmes of the HK Polytechnic University)	320,000.00	-
Total	2,019,770.09	1,904,695.75

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:

	2022-23	2021-22
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	291,064.50	277,867.00
Total	291,064.50	277,867.00

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**NGO : Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre**

**(1 APRIL 2022 TO 31 MARCH 2023)**

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	No. of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	-	-
HK\$800,001 - HK\$900,000 p.a.	-	-
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 p.a.	-	-

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

Other Charges	2022-23 \$	2021-22 \$
(a) Utilities	754,330.11	626,660.30
(b) Food	727,607.14	673,384.47
(c) Administrative Expenses	91,708.83	106,587.07
(d) Stores and Equipment	390,751.25	858,288.06
(e) Repair & Maintenance	299,134.26	310,055.31
(f) Special Allowances		
(g) Programme Expenses	29,279.34	16,859.30
(h) Transportation and Travelling	31,425.55	27,040.65
(i) Insurance	213,493.80	236,402.97
(j) Residential Medical Care	114,400.20	158,875.40
(k) Staff Training and Development	38,554.32	66,000.00
(l) Miscellaneous	10,624.50	1,981.00
Sub-Total	<u>2,701,309.30</u>	<u>3,082,134.53</u>
Less: Utilised allocation under CI: ASCP/ Enhanced ASCP / ASCP(PC) - FWSS* which form as part of Other Income to fund the operating expenses of FSA services / FSA-related activities	-	-
Total	<u>2,701,309.30</u>	<u>3,082,134.53</u>

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

7a. Special One-off Grant Payments Not Applicable Not Applicable



NOTES ON THE ANNUAL FINANCIAL REPORT

NGO : Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre

(1 APRIL 2022 TO 31 MARCH 2023)

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

	Analysis of Reserve Fund					
	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP / ASCP(PC)-FWSS	Rent and Rates	Central Items	Total
	\$			\$	\$	\$
<b>Income</b>						
Lump Sum Grant (LSG)	21,758,037.00	-	-			21,758,037.00
Special One-off Grant	-					-
Fee Income	683,850.50	-	-			683,850.50
Other Income #	291,064.50	-	-			291,064.50
Interest Received [Note (1)]	84,103.48	-	-			84,103.48
Rent and Rates				89,378.00		89,378.00
Central Items					1,673,166.00	1,673,166.00
<b>Total Income (a)</b>	<b>22,817,055.48</b>	<b>-</b>	<b>-</b>	<b>89,378.00</b>	<b>1,673,166.00</b>	<b>24,579,599.48</b>
<b>Expenditure</b>						
Personal Emoluments	18,982,327.93	-	-			18,982,327.93
Other Charges	2,701,309.30	-	-			2,701,309.30
Special One-off Grant	-					-
Rent and Rates				89,378.00		89,378.00
Central Items					2,019,770.09	2,019,770.09
<b>Total Expenditure (b)</b>	<b>21,683,637.23</b>	<b>-</b>	<b>-</b>	<b>89,378.00</b>	<b>2,019,770.09</b>	<b>23,792,785.32</b>
Surplus/(Deficit) for the Year (a) - (b)	1,133,418.25	-	-	-	(346,604.09)	786,814.16
Less: Surplus/(Deficit) of Provident Fund	640,360.97	-	-	-	(346,604.09)	640,360.97
	493,057.28	-	-	-	-	146,453.19
Surplus/(Deficit) b/f [Note (2)]	5,517,362.40	-	-	13,778.00	751,675.35	6,282,815.75
	6,010,419.68	-	-	13,778.00	405,071.26	6,429,268.94
Less: Refund to Government	-	-	-	-	276,360.00	276,360.00
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)/underestimated in previous years	-	-	-	-	-	-
<b>Surplus/(Deficit) c/f [Note (4)]</b>	<b>6,010,419.68</b>	<b>-</b>	<b>-</b>	<b>13,778.00</b>	<b>128,711.26</b>	<b>6,152,908.94</b>

Notes:

- # Including an amount being the utilized allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS\*
- \* For those programmes which are regarded as FSA services / FSA-related activities
- (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 Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement, if any, as per Schedule of Central Items.
- (4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund contribution) for the year
- For NGO 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) 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) 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) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary
- [For (4)(i) and 4(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

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

**Schedule for Investment  
Analysis of Investment as at 31 March 2023**

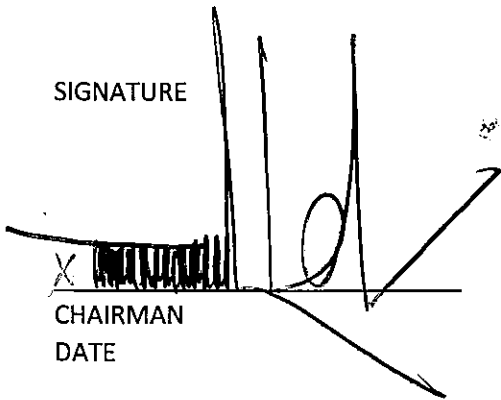
**NGO : Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre**

	2022-23 HK\$'000	2021-22 HK\$'000
<b>LSG Reserve as at 31 March *</b>	6,010	5,187
<b>Represented by:</b>		
<b>Investments</b>		
a. HKD Bank Account Balances	-	-
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	6,010	5,187
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	6,010	5,187

\* This represents accumulated surplus from Lump Sum Grant (excluding Provident Fund).

Note: The investments are reported as historical cost.

SIGNATURE



X

CHAIRMAN

DATE

SIGNATURE



CHIEF EXECUTIVE OFFICER

DATE

Schedule for Central Items

Analysis of Subvention and Expenditure for the Period from to 1 April 2022 to 31 March 2023

NGO - Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre

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)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year		Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (b) = (a) + (b) - (f) + (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Adjusted Deficit (d) = (b) - (c)			
2313 EC&A Home	Dementia Supplement for Elderly with Disabilities (Note 8)	\$ 479,619.00	-	\$ 479,619.00	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2312 EC&A Home	Infirmity Care Supplement for the Aged Blind Persons (Note 8) Special Allowance for Staff of Subvented Scheme Residential Services units in respect of COVID-19	\$ 942,300.00	-	\$ 942,300.00	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6594 ECCC	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehab Services	\$ 91,247.00	-	\$ 128,852.00	-	\$ (37,605.00)	\$ (37,605.00)	\$ -	\$ -	\$ -	\$ (54,371.00)
6028 ECCC	Training Subsidy under Training Scheme for Child Care Supervisors & SCCW in Pre-school Rehab Services	\$ 60,000.00	-	\$ -	-	\$ 60,000.00	\$ -	\$ 115,210.00	\$ 115,210.00	\$ -	\$ 60,000.00
3317 ECCC	Subsidy for Enhanced Support for Ethnic Minority Children in Special Child Care Centres & Early Education & Training Centres	\$ 100,000.00	-	\$ 115,149.09	-	\$ (15,149.09)	\$ (15,149.09)	\$ -	\$ -	\$ -	\$ 123,082.26
31E/17.3.2022/NMPS/13	One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	\$ -	-	\$ 33,850.00	-	\$ (33,850.00)	\$ (33,850.00)	\$ -	\$ 161,150.00	\$ -	\$ 123,082.26
45A/8.3.2022/188/1 (UNIT-AC08)	Training Sponsorship Scheme 2021 (Master in Occupational Therapy & Master in Physiotherapy Programmes of the HK Polytechnic University)	\$ -	-	\$ 320,000.00	-	\$ (320,000.00)	\$ (320,000.00)	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 1,673,166.00	\$ -	\$ 2,019,770.09	\$ -	\$ 60,000.00	\$ (406,604.09)	\$ -	\$ 276,360.00	\$ -	\$ 128,711.26

Notes:

- (a). The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- (b). This amount represents any reimbursement received from the RMLP Schemes if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- (c). Actual expenditure represents the total expenditure incurred including provision 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.
- (d). 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/S/104/2 Pt. 18 dated 4 March 2020.
  - Dementia Supplement for Elderly with Disabilities
  - Infirmity Care Supplement for the Aged Blind Persons
  - Dementia Supplement for Residential Elderly Services
  - Infirmity Care Supplement for Residential Elderly Services
- "Surplus brought forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in previous years.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
- For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
- For NGOs with Visiting Medical Practitioner 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 to 1 April 2022 to 31 March 2023**

**NGO : Ebenezer School & Home for the Visually Impaired  
Ebenezer C & A Home and Ebenezer Child Care Centre**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2) (a)	Deficit (Note 2) (b)
2315 EC&A Home		\$	\$	\$	\$
	Rent	6,840.00	6,840.00	-	-
	Rates	41,021.00	41,021.00	-	-
	Total	47,861.00	47,861.00	-	-
2246 ECCC	Rent	10,023.00	10,023.00	-	-
	Rates	20,671.00	20,671.00	-	-
	Total	30,694.00	30,694.00	-	-
2247 ECCC	Rent	1,258.00	1,258.00	-	-
	Rates	9,565.00	9,565.00	-	-
	Total	10,823.00	10,823.00	-	-
	Grand Total	89,378.00	89,378.00	-	-

**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.

**Training Subsidy Programme for Children on the Waiting List  
For Subvented Pre-school Rehabilitation Services (TSP)  
Statement of Income and Expenditure for the period from 1 April 2022 to 31 March 2023**

Hourly rate	2022-23 4-6/2022		2022-23 7-9/2022		2022-23 10-12/2022		2022-23 1-3/2023		TOTAL
	Equal Hrs	Q1	Equal Hrs	Q2	Equal Hrs	Q3	Equal Hrs	Q4	
SCCW service	10.00	(6,000.00)	13.50	(8,100.00)	12.00	(7,200.00)	23.00	(13,800.00)	(35,100.00)
Therapeutic services	13.50	(10,800.00)	10.00	(8,000.00)	15.50	(12,400.00)	21.75	(17,400.00)	(48,600.00)
SUBVENTION FROM SMD		-		62,548.00		28,699.00		-	91,247.00
(DEFICIT)/ SURPLUS BEFORE SW SALARY		(16,800.00)		46,448.00		9,099.00		(31,200.00)	7,547.00
Salary of Social Worker		-		-		-		(28,652.00)	(28,652.00)
(DEFICIT)/ SURPLUS BEFORE ADMIN EXP		(16,800.00)		46,448.00		9,099.00		(59,852.00)	(21,105.00)
Administrative Expenses (budget @1375/mth)		(4,125.00)		(4,125.00)		(4,125.00)		(4,125.00)	(16,500.00)
NET (DEFICIT)/ SURPLUS		(20,925.00)		42,323.00		4,974.00		(63,977.00)	(37,605.00)