

### ANNUAL FINANCIAL REPORT

**OF** 

### 香港失明人互聯會 HONG KONG FEDERATION OF THE BLIND

### **LUMP SUM GRANT**

FOR THE YEAR ENDED 31ST MARCH 2024

(EXPRESSED IN HONG KONG DOLLARS)

葉梁會計師事務所 YIP, LEUNG & CO. Certified Public Accountants

### YIP, LEUNG & CO.

CERTIFIED PUBLIC ACCOUNTANTS 葉 梁 會 計 師 事 務 所

### REVIEW REPORT TO THE MANAGEMENT BOARD OF HONG KONG FEDERATION OF THE BLIND ("THE NGO")

We have audited the financial statements of the NGO 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 ("HKIPCA"), and have issued an unqualified auditor's report thereon dated 21st 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 issued this assurance report in connection with the Annual Financial Report ("AFR") of the NGO for the year ended 31st March 2024.

Responsibilities of the Management Board

In relation to this report, the Management Board are responsible for ensuring the AFR of the NGO 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 NGO 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.

Auditors' 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 and 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 respect, 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 NGO 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 relation 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 NGO 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.
- 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 NGO 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 NGO 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 o the SWD without further comment from us.

Yir, Leurg & Co.
Certified Public Accountants

Unit D, 12/F/, Tak Lee Commercial Building,

Hong Kong, ?

2 1 DOT 2024

### ANNUAL FINANCIAL REPORT

### NGO: 328 HONG KONG FEDERATION OF THE BLIND

### (1 April 2023 to 31 March 2024)

	Notes	2023-24 \$	2022-23 \$
A. INCOME		7	Ψ
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident			
Fund)	1b	3,887,452.00	3,724,009.00
b. Provident Fund	1c	238,494.00	225,589.00
2. Fee Income	2	11,591.00	13,169.00
3. Central Items	3	-	-
4. Rent and Rates	4	38,654.00	7,345.00
5. Other Income	5	627,795.05	465,971.00
6. Interest Received		8,381.93	1,690.48
TOTAL INCOME		4,812,367.98	4,437,773.48
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		3,440,335.88	2,906,771.15
b. Provident Fund	1c	224,600.99	190,752.80
c. Allowances		=	-
Sub-total	6	3,664,936.87	3,097,523.95
2. Other Charges	7	1,113,978.46	1,094,825.20
3. Central Items	3	-	-
4. Rent and Rates	4	15,400.00	6,566.00
TOTAL EXPENDITURE		4,794,315.33	4,198,915.15
		, ,	,,-
C. SURPLUS FOR THE YEAR	8	18,052.65	238,858.33

The Annual Financial Report from pages 2 to 14 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

**SIGNATURE** 

光劑

**CHAIRMAN** 

DATE: 21 00T 2024

**SIGNATURE** 

**TREASURER** 

DATE:

2 1 OFT 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 the Lump Sum Grant Subvention System. AFR is prepared <u>on cash basis</u>, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. <u>Non-cash items</u> 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:

<b>Provident Fund Contribution</b>	Snapshot Staff \$	6.8% and Other Posts \$	Total \$
Subvention Received	-	238,494.00	238,494.00
Provident Fund Contribution		,	,
Paid during the Year	-	(224,600.99)	(224,600.99)
Surplus for the Year	-	13,893.01	13,893.01
Add: Surplus b/f	-	326,623.07	326,623.07
Surplus c/f	<u>-</u>	340,516.08	340,516.08

### 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 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 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
- For the following Central Items, please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention:

Temporary Financial Aid under Care and Support Networking Team^

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	-	-
b. Expenditure		2023-24	2022-23

### b. Expenditure

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

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)
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- 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**

### 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 be 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) Fees and charges for services incidental to the operation of subvented services	189,733.05	110,371.00
(b) Baseline allocation – The Community Chest	391,160.00	355,600.00
(c) Government Public Transport Fare Concession (\$2 Scheme) for PWDS	46,902.00	555,000.00
Total	627,795.05	465,971.00

### 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.	-	_
HK\$800,001 - HK\$900,000 p.a.	-	_
HK\$900,001 - HK\$1,000,000 p.a.	1	930,364.34
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:

	2023-24	2022-23
Other Charges	\$	\$
(a) Utilities	29,410.71	28,085.72
(b) Food	•	=
(c) Administrative Expenses	104,814.50	79,691.00
(d) Stores and Equipment	22,216.92	12,945.00
(e) Repair and Maintenance	23,507.00	24,512.30
(f) Special Allowances	, m	-
(g) Programme Expenses	885,705.00	917,726.72
(h) Transportation and Travelling	8,302.20	4,802.60
(i) Insurance	28,588.70	20,005.16
(j) Miscellaneous	11,433.43	7,056.70
Total	1,113,978.46	1,094,825.20

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

Thirdy Sto of Earling Sam Stand Its	Lump Sum Grant (LSG)	Holding Account (HA)	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	4,125,946.00	-	-	-	4,125,946.00
Fee Income	11,591.00	_	-	-	11,591.00
Other Income	627,795.05	-	-	-	627,795.05
Interest Received (Note (1))	8,381.93	-	-	-	8,381.93
Rent and Rates	-	-	38,654.00	-	38,654.00
Central Items	-	-	_		-
Total Income (a)	4,773,713.98	-	38,654.00	-	4,812,367.98
Expenditure					
Personal Emoluments	3,664,936.87	-	-	-	3,664,936.87
Other Charges	1,113,978.46	-		-	1,113,978.46
Rent and Rates	-	-	15,400.00	-	15,400.00
Central Items	-		-	_	-
Total Expenditure (b)	4,778,915.33	-	15,400.00	-	4,794,315.33
Surplus/(Deficit) for the Year (a) - (b)	(5,201.35)	-	23,254.00	-	18,052.65
Less: Surplus of Provident Fund	(13,893.01)	-	-	-	(13,893.01)
	(19,094.36)	-	23,254.00	-	4,159.64
Surplus/(Deficit) b/f (Note (2))	928,084.34	-	(52,250.20)	_	875,834.14
	908,989.98	-	(28,996.20)	-	879,993.78
Less: Refund to Government	-	-	(2,242.00)	-	(2,242.00)
Surplus/(Deficit) c/f (Note (4))	908,989.98	-	(31,238.20)	-	877,751.78

### 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 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 (T1) excluding Provident Fund Contribution (K)) for the year.

### Schedule for Investment Analysis of Investments as at 31st March 2024

Agency: (328) Hong Kong Federation of the Blind

		Year 2024 \$'000	Year 2023 \$'000
LSG Reserve	s as at 31st March	908,989.98	928,084.34
Represented	by:		
Inv a.	estments HKD Bank Account Balances	908,989.98	928,084.34
b.	HKD 24-hour Call Deposits	900,909.90	920,004.34
c.	HKD Fixed Deposits		-
d.	HKD Certificate of Deposits	-	-
e.	HKD Bonds	-	
		908,989.98	928,084.34

Note: The investments should be reported at historical cost.

Confirmed by:-

Chairman

Date: 21007 2024

Treasurer

Date: 21007 2024

### Hong Kong Federation of the Blind Schedule for Rent and Rates For the Year Ended 31st March 2024

		Subvention			
	Subvented	Released	Actual	Surplus	Deficit
Unit Code and Name	Element	(Note 1)	Expenditure	(Note 2)	(Note 2)
		\$	\$	\$	\$
2870 Shun Lee Centre	Rent (Note 3)	13,957.00	5,100.00	8,857.00	_
	Rates	24,697.00	10,300.00	14,397.00	-
	Grand Total	38,654.00	15,400.00	23,254.00	_

### Notes:

- 1. The figures are to be extracted from the paylist for March plus subvention released in late March of the financial year.
- 2. Surplus / Deficit for each element represent 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 Central Rems Analysis of Subvention and Expenditure for the Period from 1 April 2023 to 31 March 2024

Name of NGO: Hong Kong Federation of the Blind (328)

State district content and state of the content o	Unit Code and Name/		Subvention	Reimbursement of	Actual	Actual Expenditure			Deficit for the Year		Committee	D.C.s.		
10   10   10   10   10   10   10   10	Remittance Advice N		(Note (a)	Scheme refushmenters (RMLP)	Expenditure	incurred under RMLP	Surpha	Deficit	Deflect transferred	Adjusted	b/f	from (to)	Adjustment	Surplus
1	(Note 7)		(a1)	(Note 1b)#	(Note 2s)	Scheme	(Note 3)	(Note 3)	to LSG (Note 4)	Deficit	(Note 5)	Covernment	•	(Note 6)
1.	N/A	Dementia Supplement for Elderly with Disabilities	ss	S	s	S	S S	(h) = (a1) - (a2) S	Ø 68	(d) = (b) - (c)	(e) vs	64		(g+/+(l)+(p+(s)+(s)-(
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15.   Comment of the Professional Comment of the Profess	W.	Cotonsvirus Disease / Emergency Foster Care Allowance							N.A.					
Second Contact in Proceedings and Second Contact when it pre-good   Second Contact in Proceedings   Second Contact in Procedings   Seco	N/A	Temporary Financial Milmder Care and Support Networking Team							N.A.					
Married State of the Principle Control Contr	Y,N	LINCHERLY FIND (OF NICUS operating Infectated Services Team for Street Sleepers^ Subsidy Scheme for Extended Hours Service Uters^							N.A.					
March   Description of Agreement of Description   Descri	N/A	Training Subsisty under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rebabilitation Services							Y.					
18   Section of the control of the	N/A	Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service							ď.					
15.00   Community the community of the	N/A	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overright On- site-on-call Allowance							N.A.					
No. 12 - Stroke for the Machine Water   No.	N/A		[a] Contract Sum						N.A.					
No.   No.C.Y Standy for five following winding and proceed by the control Montant No.   No.   Standy for five following winding the control Montant No.   No.   Standy for five following winding			released during the		[e] = [i] Total Expenditure of the Project minus the following		[a]-[c] if >0	(a)-{e} if <0	N.A.					
No.   No.   Section of the formation white the place of					[g] Fee facome from service									
No.					users; [h] Subsidy for Fee Waiving									
Micro   Micr					claimed from SWD; (k) Premises related expenses									
No.   No.   Control of the formative Paperal   No.	N/A		h] Suheidu		and									
No. Cut Standy for kecrate Pyrena			released for Fee		(It) Subsidy for Fee Waiving claimed from SWD during the		[6]-[h] if >0	[b]-[h] if <0	N.A.					
1   1   1   1   1   1   1   1   1   1	-		warving during the reporting period		reporting period									
No.   No. Core from an Russian   No. Core from an Russian   No.	N/A		[d] Subsidy		[i] Subsidy for Incentive		0.00.00							
NA   Sector from an Patient School of School of Sector			cleased for incentive Payment		Payment claimed from SWD		₹# [P-[p]	[d]-(j] it <0	NA.					
No. 17   First and Bases   No. 17   First and	77.0		furing the reporting		during the reporting period									
Why Thirties Solvenering Schame for Median in Occumbation I Teamy and Providenzory recomment  Why Thirties Solvenering Schame for Median in Occumbation I Teamy and Providenzory recomment  Why Thirties Solvenering Schame for Median in Occumbation I Solvenering Schame for Median in Occumbation I Solvenering Schame for Median in Occumbation I Solvenering I Solvenering Schame Schame for Median I Solvenering I	N/A		c] Subsidy		(i) same as [c]		4	-	.;					
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No. 1 The Section Shared Science of Control Co	N/A	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities^							Y X					
No Workships Scheme for Young Presents in Case Serves or Training Concess  No. Monitoria Scheme for Young Presents in Case Serves or Training Concess  No. State of the Princend Structure Certain Concess  No. State of the Princend Structure Certain Concess  No. State of the Princend Structure Certain C	N/A	I me-detired Subsidy Scheme for Occasional Child Care Service^ Enhanced After School Care Programme - Fee Waiving Subsidy Scheme							N.A.					
N. N. Stands for the famous of some in Care of Search or Image. Care of Search for the Search for the Care of Search for the Search for	N/A N/A	Navigation Scheme for Young Persons in Care Services - Operating Expenses							N.A.					
WA Student's Estatuent's Support for Estatue, Macrov's Carera and Walk Student's Support for Estatuent's Support for Estatuent's Carera Student's Support for Estatuent's Support for Estatuent's Support Student's Auditorised and Estatuent's Auditorised of Posts of Carera Item (N) Other Charges Student's Auditorised	NA	Subsidy for Enfanced Support for Ethnic Minority Children in Special Care Centre							¥ ×					
NA Time-defined Accessing of Estate, Marie Policy Care and Heard Abstance and Marketov Many Care and Part of Authorison of Estate Heard Policy Character Many Care and Part of Authorison of Estate Heard SPA STATE AND ACCESSING THE AUTHORISON OF THE CARE AND ACCESSING	V X	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres Time-defined afternation of China Minority Library Children in Early Education and Training Centres							N.A.				_	
N. A Shurface Social Care of STRY STRY STRY STRY STRY STRY STRY STRY	NA	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges							Ϋ́ Υ			_		
Miles School Care Programme for Pre-printing Children (ASCPPCV) Contract Statistics   Miles School Care Programme for Pre-printing Children (ASCPPCV) Contract Statistics   ASCPPCV   See Statistics     ASCPPCV   See Statistics     ASCPPCV   See st	N/A	Short-ferm Food Assistance Service Teams (STFASTs) - Food Cost Sin Lam Integrated Rehabilitation Services Complex							NA.					
MA Special Grant for Providing Persons with Disabilities  NA Special Grant for Providing School Of Service United Foreign and Charact Subsisty  NA Special Grant for Providing Prescuence United Foreign Domestic Helpers in Care for Persons with Disabilities  NA Special Grant for Providing Prescuence Of SAHK LOHAS Garden at Charage Mark  NA Special Grant for Providing Prescuence Of SAHK LOHAS Garden at Charage Mark  NA Special Grant for Providing Assistence to Persons with Disabilities and the Disabilities of Persons with Disabilities under the Eddery  NA Special Grant for Temportery Relocation of Service Users of SAHK LOHAS Garden to Charage Mark  NA One-off Allscuince for Providing Assistence to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons with Disabilities and Concession Scheme for the Eddery and Eligible Persons win		- Management & Manaenance Cost for Common Area							N.A.					
MA	MA	Auer School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy ASCP(PC) Fee Subsidy							2					
NA Time-defined Service Contract of Social Work Service for Pre-printary Leatherines  - Rena and Rates  Traveling Subsidy of the designated Hotine for Carer Support (Carer Hotine)  - Rena and Rates  Traveling Subsidy of the designated Hotine for Carer Support (Carer Hotine)  N/A Fibit Scheme on Training to Fouright Domenic Helpers in Care for Persons with Distribities  N/A Special Grant for Providing Temperary Accommodation for Service Users of SAHK LOHAS Garden at Cherng Mak  The Hotiney Carer for the Elderty  N/A Special Grant for Temporary Releasing to Service Laws of SAHK LOHAS Garden to Cherng Mak Tau Hotiday  Care  Concession Scheme for the Elderty and Eligible Persons with Distribities under the Government Public Transport Fave  Concession Scheme for the Elderty and Eligible Persons with Distribities  Concession Scheme for the Elderty and Eligible Persons with Distribities  Concession Scheme for the Elderty and Eligible Persons with Distribities  Concession Scheme for the Elderty and Eligible Persons with Distribities  Concession Scheme for the Elderty and Eligible Resons with Distribities  Concession Scheme for the Elderty and Eligible Resons with Distribities  Concession Scheme for the Elderty and Eligible Resons with Distribities  Concession Scheme for the Elderty and Eligible Resons with Distribities  Concession Scheme for the Elderty and Eligible Resons with Distribities  Concession Scheme for the Elderty and Eligible Resons with Distribities  Concession Scheme for the Elderty and Eligible Resons with Distribution Fave Concession Scheme for the Elderty and Eligible Resons with Distribution Fave Concession Scheme for the Elderty and Eligible Resons with Distribution Fave Concession Scheme for the Elderty and Eligible Resons with Distribution Fave Concession Scheme for the Elderty and Eligible Resons with Distribution Fave Concession Scheme for the Elderty and Eligible Resons with Distribution Fave Concession Scheme for the Elderty and Eligible Resons with Distribution Fave Concession Scheme Fave Conc		ASCP(PC) Rent and Rates												
- Keer and Rates  - No. Traveling Subsidy of the designated Holine for Carer Support (Carer Holine)  - No. Flot Scheme or Training to Foreign Docurente Helpers in Care for Persons with Disabilities  - No. Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk.  - The Holiday Centre for the Elderly  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk.  - No. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden at Cheung Muk.  - No. Special Grant for Temporary Relocation of Samporary Relocation of SAHK LOHAS Garden at Cheung Muk.  - No. Special Grant for Temporary Relocation of Samporary	N/A	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation												
N/A Plot Scheme on Training to Foreign Domestic Holpers in Carer Naryour (Carer Horize)  N/A Special Grant for Providing Transportary Exchantion for Services Users of SAHK LOHAS Garden at Cherung Make  The Holdsty-Ceren for the Belefy  N/A Special Grant for Temportary Relocation of Service Users of SAHK LOHAS Garden at Cherung Make That Holdsty  Ceren  Ceren  Ceren  Concession Scheme for the Electry and Eligible Persons with Disabilities under the Government Public Transport Fare  Concession Scheme for the Electry and Eligible Persons with Disabilities  Concession Scheme for the Electry and Eligible Persons with Disabilities  Concession Scheme for the Electry and Eligible Persons with Disabilities		- Rent and Rates							N.A.					
N/A Special Orant for Providing Tampatoria North Disabbilities  N/A Special Orant for Providing Tampatoria North Disabbilities  The Holdsty Centre for the Edderly  N/A Special Crant for Temporiary Edocation of Service Users of SAHK LOHAS Garden in Cheruge Make Tau Holdsty  Centre  One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare  Controssion Scheme for the Elderly and Eligible Persons with Disabilities  One-off Allocation for the Elderly and Eligible Persons with Disabilities	N/A	Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)												
N/A Special Orant for Providing Tamparan's Peters in Lare for Peters in Salar LOHAS Gurdam in Cheung Mak  The Holdsty Center for the Edderly  N/A Special Grant for Temportary Edderly in Centers of SAHK LOHAS Gurdam in Cheung Mak Tau Holdsty  Center  N/A One-off Allacians for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare  Concession Scheme for the Elderly and Eligible Persons with Disabilities	A/N	Pictor Colomon on Transfer at English Programmer Colomon on Transfer at English Colomon on Tr							N.A.					
N/A Special Oran for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden in Cheung Mak The Holdsty Center for the Elderly N/A Special Grant for Temporary Elderly Center N/A One-off Measure for Pervisiting Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities		r not sourcine ou transag to roteign Domestic Helpers in Care for Persons with Disabilities							N.A.					
N/A Special Grant for Temporary Releasation of Service Lisers of SAHK LOHAS Graden to Cherung Make Than Holidary Centro Centro One-off Allocation for Providing Assistance to Persons with Deablities under the Government Public Transport Fare Concression Scheme for the Elderty and Eligible Persons with Disabilities	N/A	Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Chemp Muk Tan Holistev Centre for the February												
N/A Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Gurden to Cherung Mode Tan Holistay  N/A One-off Allocation for Pervolating Assistance to Persons with Disabilities under the Government Public Transport Fare  Concession Scheme for the Elderty and Eligible Persons with Disabilities		from on the same framework							N.A.					
N/A One-off Allocation for Providing Assistance to Persons with Disabilities urder the Government Public Transport Fare Concession Scheme for the Elderty and Eligible Persons with Disabilities	NA	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Male Tau Holiday Centre	_						N.A.					
Concession Scheme for the Edderly and Eligible Previous with Disabilities		One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transmort Farm												
TOTAL		Concession Scheme for the Elderty and Eligible Persons with Disabilities							N.A.	_	_			
	TOTAL							_						_

# Any difference uning from the RMLP Scheme reinhursement received (see Nore 1(b) below) and the corresponding expendince under RMLP Scheme (see Nore 2(b) below) will be assessed separately.

\*\*Plasse take note of pun, 4(t) of Points to Nore on Preparation of ARR and Analysis Schedules in reporting the announts of subvention.

Notes:

(4) This grave the whole function you are extracted from the paylet for March (Final) or transitions adviced;) issued by the Treatmy or allocation letter(s) issued by Social Welfare Department of the financial year.

(2) Actual expenditure represents the proposable represents the charge-department of control or the separation of the capacitions control or the paylet for the respective secretarial and control in the RMLP Scheme mensioned in Note 2(b) below, if may, 5. Archail expenditure in the additional four world WLP (a. der 11 ht to 14 ht the weeks) paid in the employees and (ii) programme and (ii) programment or the definition four world WLP (a. der 11 ht to 14 ht the weeks) paid in the employees and (iii) programment or the definition of the weeks and the employees and the form of the paylet of the employees.

(a) This amount represents the additional four world WLP (a. der 11 ht to 14 ht the weeks) paid in the employees on the corresponding allocation in the employees and the additional four world WLP (a. der 11 ht the weeks) paid in the employees.

(b) The following commission for the employees and the employees a

Name of NGO: (328) Hong Kong Federation of the Blind

### Disclosure in NGO's Audited Financial Statements

### Movement of the F&E Replenishment and Minor Works Block Grant Reserve

Balanc	ee of Block Grant Reserve brought forward from previous fina	\$ ncial year	\$ 134,401.14
Add:	Block Grant received during the year Interest income received Other income	60,000.00	60,000.00
Less:	Expenditure during the year - Minor Works Projects Furniture & Equipment Vehicle Overhauling	11,502.60	11,502.60
			182,898.54
Contrib	oution from NGO to cover the deficit		
Balance	e of Block Grant Reserve carried forward to the next financial	year	182,898.54

### **Capital Commitments**

As at 31 March 2024, there are no outstanding commitments in respect of F&E Replenishment and Minor Works Grant.

# Name of Non-governmental Organisation (NGO): Hong Kong Federation of the Blind

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

	1		_	_
rch 2024 - Column (a)	Total Outstanding Commitment	(\$)	1	
(b) Outstanding Commitments as at 31 March 2024 - Contracted for but not Provided under Column (a)	Vehicle Overhauling	(\$)	1	
(b) ng Commitment I for but not Pro	Minor Works	(\$)	ı	
Outstandi Contracted	Furniture and Equipment	(\$)	1	r
	Total Expenditure	(\$)	11,502.60	11 500 00
(a) Expenditure in 2023-24	Vehicle Overhauling (Registration No. provided) (Note 4)	(\$)		
(s	Minor Works (Note 3)	(\$)		
	Furniture and Equipment (Note 2)	(\$)	11,502.60	11 502 60
Service Nature (e.g. Sheltered Workshop)			Existing Service	Total (Note 6)
Name of the SWD-subvented Unit (Note 1)			2870 Shun Lee Centre	
Item No.		+	7	

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.

Treasurer of NGO YAN Wai Lung

TANG Kwong Po Chairman of NGO

Date

Notes:

- Each premises-tied SWD-subvented unit should not appear more than once in the schedule. - 7 6 4 9
  - Each furniture and equipment item should not exceed \$50,000.
    - Each minor works should not cost \$500,000 or above.
- Each annual vehicle overhauling and relevant repairs should not exceed \$50,000.
- The Head of 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 NGO and the Chairperson of the Board of the NGO.
- The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual. 6.