

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

陳巧敏執業會計師
CHAN HAU MAN
Certified Public Accountant
Hong Kong

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

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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EXPRESSED IN HONG KONG DOLLARS

Proprietor : Chan Hau Man, FAIA, CPA(Practising)

INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE MANAGEMENT OF

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

We have audited the financial statements of the Hong Kong Federation of the Blind (“the Federation”) 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 9 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 Federation for the year ended 31 March 2023.

Responsibilities of the Management

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

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.

CHAN HAU MAN

Certified Public Accountant

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 Federation being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of the Federation 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 Federation 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 Federation 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.



CHAN HAU MAN
Certified Public Accountant
Hong Kong

Hong Kong Dated, 9 October 2023

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	2022-23 <u>HK\$</u>	2021-22 <u>HK\$</u>
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	3,724,009.00	3,671,765.00
b. Provident Fund	1c	225,589.00	224,580.00
2. Fee Income	2	13,169.00	19,040.00
3. Central Items	3	-	-
4. Rent and Rates	4	7,345.00	7,345.00
5. Other Income	5	465,971.00	374,260.00
6. Interest Received		1,690.48	527.32
TOTAL INCOME		<u>4,437,773.48</u>	<u>4,297,517.32</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		2,906,771.15	3,089,627.30
b. Provident Fund	1c	190,752.80	199,055.71
c. Allowances		-	-
Sub-total	6	<u>3,097,523.95</u>	<u>3,288,683.01</u>
2. Other Charges	7	1,094,825.20	1,004,424.07
3. Central Items	3	-	-
4. Rent and Rates	4	6,566.00	6,977.00
TOTAL EXPENDITURE		<u>4,198,915.15</u>	<u>4,300,084.08</u>
C. SURPLUS/ (DEFICIT) FOR THE YEAR			
	8	<u>238,858.33</u>	<u>(2,566.76)</u>

The Annual Financial Report from pages 3 to 15 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



TANG Kwong Po
Chairman
Date: 9 October 2023

YAN Wai Lung
Treasurer
Date: 9 October 2023

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 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) 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 have been shown under **Note 3**. Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	-	225,589.00	225,589.00
Provident Fund Contribution Paid during the Year	-	(190,752.80)	(190,752.80)
Surplus for the Year	-	34,836.20	34,836.20
Add : Surplus b/f	-	291,786.87	291,786.87
Additional subvention received for previous year(s)	-	-	-
Less : Refund to Government	-	-	-
Surplus c/f	-	326,623.07	326,623.07

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.

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HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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:

	2022-23	2021-22
a. Income	\$	\$
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmity Care Supplement for Residential Elderly Services		
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
After School Care Programme - Fee Waiving Subsidy Scheme		
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		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

b. Expenditure	2022-23	2021-22
	\$	\$
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmity Care Supplement for Residential Elderly Services		
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
After School Care Programme - Fee Waiving Subsidy Scheme		
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		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
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		
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)		

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HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)

Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities

Time-defined Subsidy Scheme for Occasional Child Care Service

Total

	-	-
	-	-

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.

^Please refer to 4(f) of Points to Note on Preparation of AFR and Analysis Schedules

- 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.

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

- 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 havenot been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows

Other Income	2022-23	2021-22
	HK\$	HK\$
(a) Fees and charges for services incidental to the operation of subvented services	13,169.00	18,660.00
(b) Baseline allocation – The Community Chest	355,600.00	355,600.00
Total	<u>368,769.00</u>	<u>374,260.00</u>

- 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\$
HK\$700,001 - HK\$800,000 p.a.	-	-
HK\$800,001 - HK\$900,000 p.a.	1	848,624.69
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
	HK\$	HK\$
(a) Utilities	28,085.72	29,353.00
(b) Food	-	-
(c) Administrative Expenses	79,691.00	80,079.00
(d) Stores and Equipment	12,945.00	17,521.20
(e) Repair and Maintenance	24,512.30	27,277.00
(f) Special Allowances	-	-
(g) Programme Expenses	917,726.72	820,922.30
(h) Transportation and Travelling	4,802.60	6,177.75
(i) Insurance	20,005.16	17,869.32
(j) Miscellaneous	7,056.70	5,224.50
Total	<u>1,094,825.20</u>	<u>1,004,424.07</u>

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES TO THE ANNUAL FINANCIAL REPORT
AS AT 31 MARCH 2023

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
Income				
Lump Sum Grant	3,949,598.00	-	-	3,949,598.00
Fee Income	13,169.00	-	-	13,169.00
Other Income	465,971.00	-	-	465,971.00
Interest Received (Note (1))	1,690.48	-	-	1,690.48
Rent and Rates	-	7,345.00	-	7,345.00
Central Items	-	-	-	-
Total Income (a)	4,430,428.48	7,345.00	-	4,437,773.48
Expenditure				
Personal Emoluments	3,097,523.95	-	-	3,097,523.95
Other Charges	1,094,825.20	-	-	1,094,825.20
Rent and Rates	-	6,566.00	-	6,566.00
Central Items	-	-	-	-
Total Expenditure (b)	4,192,349.15	6,566.00	-	4,198,915.15
Surplus/(Deficit) for the Year (a) - (b)	238,079.33	779.00	-	238,858.33
Less : Surplus of Provident Fund	(34,836.20)	-	-	(34,836.20)
	203,243.13	779.00	-	204,022.13
Surplus/ (Deficit) b/f (Note (2))	725,301.22	(51,575.20)	-	673,726.02
	928,544.35	(50,796.20)	-	877,748.15
Add: Refund from Government	-	-	-	-
Less : Refund to Government	-	(1,454.00)	-	(1,454.00)
2021-22 adjustment				
Interest income to 社福 發展基金(第二期)	(460.01)	-	-	(460.01)
Surplus/ (Deficit) c/f (Note (4))	928,084.34	(52,250.20)	-	875,834.14

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
ANALYSIS OF INVESTMENT
AS AT 31 MARCH 2023

	31/3/2023 HK\$	31/3/2022 HK\$
LSG Reserves as at 31 March 2023	928,084.34	725,301.22

Represented by:

Investments

a, HKD Bank Account Balances	928,084.34	725,301.22
b, HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificates of Deposits	-	-
e. HKD Bonds	-	-
	928,084.34	725,301.22

Noted: The investments should be reported at historical cost.

Confirmed by:



Chairman

Treasurer

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
SCHEDULE FOR RENT AND RATES
FOR THE YEAR ENDED 31 MARCH 2023

Unit code and name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2870 Shun Lee Centre	\$ Rent	2,953.00	\$ 4,416.00	\$ -	\$ (1,463.00)
	Rates	4,392.00	2,150.00	2,242.00	-
	Grand total	7,345.00	6,566.00	2,242.00	(1,463.00)

** Expenses in Lump Sum Grant Subvention

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 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.

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

Unit Code and Name/ (Remittance Advice No.) (Note 7)	Subvented Element	Subvention	Reimbursement of	Actual	Actual Expenditure	Surplus	Deficit for the Year			Surplus b/f (Note 5)	Refund from (to) Government	Adjustment (Note 9)	Surplus c/f (Note 6)
		Released (Note 1a)	Monthly Leave Pay (RMLP) Scheme reimbursement received (Note 1b)	Expenditure (Note 2a)	incurred under RMLP Scheme (Note 1b)		Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit (d) - (b) - (c)				
		\$	\$	\$	\$	(a) - (b) - (c)	(d) - (e)	(f)	(g)				
N/A	Dementia Supplement for Elderly with Disabilities												
N/A	Infirmity Care Supplement for the Aged Blind Persons												
N/A	Dementia Supplement for Residential Elderly Services												
N/A	Infirmity Care Supplement for Residential Elderly Services												
N/A	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance												
N/A	After School Care Programme - Fee Waiving Subsidy Scheme												
N/A	Temporary Financial Aid under Care and Support Networking Team*												
N/A	Emergency Fund for NGOs operating Integrated Services Team for Street												
N/A	Subsidy Scheme for Extended Hours Service Users*												
N/A	Training Subsidy under Training Scheme for Child Care Supervisors and Social Child Care Workers in Pre-school Rehabilitation Services												
N/A	Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service*												
N/A	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance*												
N/A	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	[a] Contract Sum released during the reporting period		[c] = (f) Total Expenditure of the Project minus the following items for the reporting period: [g] Fee Income from service users, [h] Subsidy for Fee Waiving claimed from SWD, [k] Premises related expenses, and [j] Subsidy for Incentive Payment									
N/A	NSCCP - Subsidy for Fee Reduction/Waiving	[b] Subsidy released for Fee Waiving during the reporting period		[h] Subsidy for Fee Waiving claimed from SWD during the reporting period									
N/A	NSCCP - Subsidy for Incentive Payment	[d] Subsidy released for Incentive Payment during the reporting period		[i] Subsidy for Incentive Payment claimed from SWD during the reporting period									
N/A	NSCCP - Rent and Rates	[e] Subsidy released by actual		[l] same as [c]		N.A.	N.A.	N.A.					
N/A	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes												
N/A	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services												
N/A	Financial Incentive Scheme for Mentors of Employees with Disabilities												
N/A	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities*												
N/A	Time-defined Subsidy Scheme for Occasional Child Care Service*												
N/A	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme												
N/A	Navigation Scheme for Young Persons in Care Services - Operating Expenses												
N/A	Navigation Scheme for Young Persons in Care Services - Training Cost												
N/A	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation												
N/A	MOSTE - Annual Rent and Rates												
N/A	Child Care Training for Grandparents - Contract Subsidy	[a] Contract Sum released during the reporting period		[f] = [d] Total Expenditure of the Project minus [b] Fee Income from Participants and [e] Subsidy for Fee Waiving claimed from SWD during the reporting period									
N/A	Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	[c] Subsidy released for Fee Waiving during the reporting period		[e] Subsidy for Fee Waiving claimed from SWD during the reporting period									
N/A	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care												
N/A	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres												
N/A	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund												
N/A	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges												
N/A	Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment (Note 10)												
N/A	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)												
N/A	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												
N/A	Short-term Food Assistance Service Teams (STFASTs) - Food Cost												
N/A	Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area												
N/A	After School Care Programme for Pre-primary Children (ASCP/PC)												
N/A	Contract Subsidy												
N/A	ASCP(PC) Fee Subsidy												
N/A	ASCP(PC) Rent and Rates												
N/A	Time-defined Service Contract of Social Work Service for Pre-primary Institutions												
N/A	- Allocation												
TOTAL													

Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.
^ Please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

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 Scheme 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.
- (e) 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 (b/f) means surplus, if any, arising from operations in previous years.
- * Surplus carried forward (c/f) means surplus plus 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 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.

Name of NGO : Hong Kong Federation of the Blind

**Movement of the Furniture and Equipment Replenishment
and Minor Works Block Grant Reserve**

	HK\$	HK\$
Balance of Block Grant Reserve brought forward from previous financial year		97,453.54
Add: Block Grant received during the year	59,000.00	
Interest income received	-	
Other income	-	
	<hr/>	59,000.00
Less: Expenditure during the year (<i>Note</i>) -		
Minor Works Projects	(22,052.40)	
Furniture and Equipment	-	
Vehicle Overhauling	-	
	<hr/>	(22,052.40)
		<hr/> <u>134,401.14</u>
Contribution from NGO to cover the deficit (if any)		<hr/> -
Balance of Block Grant Reserve carried forward to the next financial year		<hr/> <u><u>134,401.14</u></u>

Capital Commitments

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

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

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**

Item No.	Name of the SWD-subvented Unit (Note 1)	Service Nature (e.g. Sheltered Workshop)	(a) Expenditure in 2022-23				(b) Outstanding Commitments 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	2870 Shun Lee Centre	Existing Service	22,052.40	-	-	22,052.40	-	-	-	-	-	-
Total (Note 4) :			22,052.40	-	-	22,052.40	-	-	-	-	-	-

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.



YAN Wai Lung
Treasurer of NGO



TANG Kwong Po
Chairman of NGO

Date: 9 October 2023

Note :

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 \$50,000.
3. **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.**
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.