

Youth Outreach

協青社

Annual Financial Report
for the year ended 31 March 2022

Review report to the Executive Committee of Youth Outreach

We have audited the financial statements of Youth Outreach (“the Association”) for the year ended 31 March 2022 and have issued unqualified auditor’s report thereon dated 26 October 2022.

We conducted our review of the attached Annual Financial Report on pages 2 to 11 of the Association for the year ended 31 March 2022 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-governmental Organisations” issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Association, on which the above audited financial statements of the Association are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Association for the year ended 31 March 2022:

- (a) In our opinion, the Annual Financial Report has been properly prepared from the books and records of the Association; and
- (b) No matters have come to our attention during the course of our review, which cause us to believe that the Association has not:
 - Properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
 - Kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (“LSG Manual”) published by the Social Welfare Department of the Government of the HKSAR;
 - Prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - Employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended 31 March 2022.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR only and should not be used for any other purpose.



Certified Public Accountants

Hong Kong, 26 October 2022

ANNUAL FINANCIAL REPORT

NGO: Youth Outreach (Agency code :833)


(1 April 2021 to 31 March 2022)

	Notes	Total 2021-22 \$	Total 2020-21 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	13,528,403	13,484,334
b. Provident Fund #	1c	644,509	644,509
2. Fee Income	2	270,540	284,520
3. Central Items #	3	-	137,724
4. Rent and Rates	4	533,497	380,648
5. Other Income	5	309,484	154,824
6. Interest Received		18	26
		15,286,451	15,086,585
TOTAL INCOME			
B. EXPENDITURE			
1. Personal Emoluments *	6		
a. Salaries		13,206,763	12,630,782
b. Provident Fund	1c	710,113	707,800
c. Allowances		0	0
Sub-total	6	13,916,876	13,338,582
2. Other Charges	7	1,863,327	1,586,708
3. Central Items	3	100,165	133,731
4. Rent and Rates *	4	694,292	761,703
		16,574,660	15,820,724
TOTAL EXPENDITURE			
C. SURPLUS/ (DEFICIT) FOR THE YEAR			
	8	(1,288,209)	(734,139)


* Expense included absorption of supporting overheads of the organisation

Income represent gross amount of grant before deduction of payback for prior year surplus

The Annual Financial Report from pages 2 to 11 have been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



 Wong Siu Kee
 President
 Date: 26 OCT 2022



 Chung Ming Tat
 Executive Director
 Date: 26 OCT 2022

NOTES ON THE ANNUAL FINANCIAL REPORT

This Annual Financial Report relating to the years ended 31 March 2022 and 2021 do not constitute the Association's specified financial statements for those years as defined in section 436 of Hong Kong Companies Ordinance but are derived therefrom.

The Association is required to deliver its financial statements to the Registrar of Companies and has done so for the year ended 31 March 2021. The Association will file the statutory financial statements for the year ended 31 March 2022 to the Registrar of Companies.

Auditor's reports have been prepared on the specified financial statements for both years. The auditor's reports for both years:

- were not qualified;
- did not refer to any matter to which the auditor drew attention by way of emphasis without qualifying the reports; and
- did not contain a statement under section 406(2) or 407(2) or (3) of the Hong Kong Companies Ordinance.

1. Lump Sum Grant

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.

b. Lump Sum (excluding Provident Fund) This represents Lump Sum Grant (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	-	644,509	644,509
Provident Fund Contribution Paid during the year		(710,113)	(710,113)
Surplus/(Deficit) for the Year	-	(65,604)	(65,604)
<u>Add:</u> Surplus/(Deficit) b/f Additional subvention received for previous year(s)	-	269,729	269,729
<u>Less:</u> Refund to Government	-	-	-
Surplus/(Deficit) c/f	-	204,125	204,125

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:

	2021-22	2020-21
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities	N/A	N/A
Infirmity Care Supplement for the Aged Blind Person	N/A	N/A
Dementia Supplement for Residential Elderly Services	N/A	N/A
Infirmity Care Supplement for Residential Elderly Services	N/A	N/A
Dementia Supplement for Day Care Centres/units for the Elderly	N/A	N/A
Foster Care Allowance/Emergency Foster Care Allowance	N/A	N/A
After School Care Programme - Fee Waiving Subsidy Scheme	N/A	N/A
Temporary Financial Aid	N/A	N/A
Emergency Fund	N/A	N/A
Time-defined Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	N/A	N/A
Short-term Rental Assistance	N/A	N/A
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	N/A	N/A
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	N/A	N/A
NSCCP – Subsidy for Fee Reduction/waiving	N/A	N/A
NSCCP – Subsidy for Incentive Payment	N/A	N/A
NSCCP – Rent and Rates	N/A	N/A
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	N/A	N/A
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	N/A	N/A
Financial Incentive Scheme for Mentors of Employees with Disabilities	N/A	N/A
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	N/A	N/A
Time-defined Subsidy Scheme for Occasional Child Care Services	N/A	N/A
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	N/A	N/A
Navigation Scheme for Young Persons in Care Services - Operating Expenses	N/A	N/A
Navigation Scheme for Young Persons in Care Services - Training Cost	N/A	N/A
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	N/A	N/A
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	N/A	N/A
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	N/A	N/A
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	N/A	N/A
Child Care Training for Grand parents	N/A	N/A
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	137,724
Total	-	137,724

	2021-22	2020-21
<u>b. Expenditure</u>	\$	\$
Dementia Supplement for Elderly with Disabilities	N/A	N/A
Infirmity Care Supplement for the Aged Blind Person	N/A	N/A
Dementia Supplement for Residential Elderly Services	N/A	N/A
Infirmity Care Supplement for Residential Elderly Services	N/A	N/A
Dementia Supplement for Day Care Centres/units for the Elderly	N/A	N/A
Foster Care Allowance/Emergency Foster Care Allowance	N/A	N/A
After School Care Programme - Fee Waiving Subsidy Scheme	N/A	N/A
Temporary Financial Aid	N/A	N/A
Emergency Fund	N/A	N/A
Time-defined Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	N/A	N/A
Short-term Rental Assistance	N/A	N/A
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	N/A	N/A
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	N/A	N/A
NSCCP – Subsidy for Fee Reduction/waiving	N/A	N/A
NSCCP – Subsidy for Incentive Payment	N/A	N/A
NSCCP – Rent and Rates	N/A	N/A
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	N/A	N/A
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	N/A	N/A
Financial Incentive Scheme for Mentors of Employees with Disabilities	N/A	N/A
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	N/A	N/A
Time-defined Subsidy Scheme for Occasional Child Care Services	N/A	N/A
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	N/A	N/A
Navigation Scheme for Young Persons in Care Services - Operating Expenses	N/A	N/A
Navigation Scheme for Young Persons in Care Services - Training Cost	N/A	N/A
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	N/A	N/A
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	N/A	N/A
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	N/A	N/A
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	N/A	N/A
Child Care Training for Grand parents	N/A	N/A
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	100,165	133,731
Total	100,165	133,731

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 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:

	2021-22	2020-21
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	309,484	154,824
(b) Others	-	-
Total	<u>309,484</u>	<u>154,824</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\$700,001 - HK\$800,000 p.a.	N/A	N/A
HK\$800,001 - HK\$900,000 p.a.	N/A	N/A
HK\$900,001 - HK\$1,000,000 p.a.	N/A	N/A
HK\$1,000,001 - HK\$1,100,000 p.a.	N/A	N/A
HK\$1,100,001 - HK\$1,200,000 p.a.	N/A	N/A
>HK\$1,200,000 p.a.	N/A	N/A

7. Other Charges

The breakdown on Other Charges is as follows:

	2021-22	2020-21
	\$	\$
Other Charges		
(a) Utilities	383,692	316,959
(b) Food	220,004	165,997
(c) Administrative Expenses	65,181	61,444
(d) Stores and Equipment	104,214	53,122
(e) Repair and Maintenance	46,792	55,524
(f) Special Allowances	-	-
(g) Programme Expenses	871,965	762,087
(h) Transportation and Travelling	10,340	10,937
(i) Insurance	159,251	154,711
(j) Miscellaneous	1,888	5,927
Total	<u>1,863,327</u>	<u>1,586,708</u>

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	14,172,912	-	-	14,172,912
Fee Income	270,540	-	-	270,540
Other Income	309,484	-	-	309,484
Interest Received (Note(1))	18	-	-	18
Rent and Rates	-	533,497	-	533,497
Central Items	-	-	-	-
Total Income (a)	14,752,954	533,497	-	15,286,451
Expenditure				
Personal Emoluments	13,916,876	-	-	13,916,876
Other Charges	1,863,327	-	-	1,863,327
Rent and Rates	-	694,292	-	694,292
Central Items	-	-	100,165	100,165
Total Expenditure (b)	15,780,203	694,292	100,165	16,574,660
Surplus/(Deficit) for the Year (a) - (b)	(1,027,249)	(160,795)	(100,165)	(1,288,209)
<u>Less:</u> Surplus/(Deficit) of Provident Fund	(65,604)			(65,604)
	(961,645)	(160,795)	(100,165)	(1,222,605)
Surplus/(Deficit) b/f (Note(2))	965,450	(2,015,838)	3,993	(1,046,395)
	3,805	(2,176,633)	(96,172)	(2,269,000)
<u>Add:</u> Refund from Government	-	293,088	-	293,088
<u>Less:</u> Refund to Government (Note (5))	-	-	(3,993)	(3,993)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-
Surplus/ (Deficit) c/f (Note (4))	3,805	(1,883,545)	(100,165)	(1,979,905)

Notes:

- * These are covered by separate assessments and subject to adjustments, if any.
- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, are included as one item under LSG; and the item is considered as part of LSG reserve.
 - (2) Accumulated balance of Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
 - (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
 - (4) The level of LSG cumulative reserve (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.
 - (5) A Claw-back of HK\$293,088 for Rent and Rates Subvention Surpluses 2019-2020 was over-refunded to SWD in 2020/21 and was paid back by SWD during this year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2021 to 31 March 2022

Name of NGO : YOUTH OUTREACH (Agency Code: 833)

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year		Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(c)+(a)-(d)-(f)
				Deficit (Note 3) (b)	Adjusted Deficit (d) = (b) - (c)			
	\$	\$	\$	\$	\$			
nnnn - xxxxxxxxxxxxxxxx						N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Dementia Supplement for Day Care Centres/Units for the Elderly					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Foster Care Allowance / Emergency Foster Care Allowance					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Temporary Financial Aid					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Emergency Fund					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Extended Hours Service Users					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Supervisors and Special Child Care Workers in Pre-school					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Rehabilitation Services							
nnnn - xxxxxxxxxxxxxxxx	Short-term Rental Assistance					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Overnight On-site-on-call Allowance					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Subsidy							
nnnn - xxxxxxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	NSCCP - Rent and Rates					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Therapy and Physiotherapy programmes					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	for Subvented Pre-school Rehabilitation Services					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Disabilities					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Severe Physical Disabilities					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Scheme							
nnnn - xxxxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services -					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Operating Expenses					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services -					N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxxxx	Training Cost					N.A.	N.A.	N.A.

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year		Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(f)-(f)
					Deficit (Note 3) (b)	Adjusted Deficit (d) = (b) - (c)			
nnnn - xxxxxxxxxxxxxx	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services				N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly				N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities				N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxx	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)				N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxx	Project on Child Care Training for Grandparents - Contract				N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxxx	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving				N.A.		N.A.	N.A.	N.A.
0833 Youth Outreach - 4286564	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19						3,993	(3,993)	-
0833 Youth Outreach	原址檢疫津貼	-	14,000	-	(14,000)		-	-	(14,000)
0833 Youth Outreach	社署疫情特別津貼	-	40,600	-	(40,600)		-	-	(40,600)
0833 Youth Outreach	原址檢疫/隔離住宿服務津貼	-	43,157	-	(43,157)		-	-	(43,157)
0833 Youth Outreach	人手支援特別津貼- 照顧強制檢疫兒童	-	2,408	-	(2,408)		-	-	(2,408)
TOTAL		-	(100,165)	-	(100,165)	N.A.	3,993	(3,993)	(100,165)

Notes:

- The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury of the financial year.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.r.o. 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 brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.

Schedule for Rent and rates

Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of Agency: Youth Outreach

Unit Code and Name		Subvention Released (Note 1)	Actual Expenditure	Surplus/ (Deficit) (Note 2)
5790 Residential Crisis Center	Rent (Note 3):			
	Government Rent (21/22)	31,261	48,017	(16,756)
	Building management fee (21/22)	-	569,705	(569,705)
	Other Rental Items (21/22)	445,937	-	445,937
	Total	477,198	617,722	(140,524)
	Rates (21/22)	56,299	76,570	(20,271)
	Total	56,299	76,570	(20,271)
Grand Total	533,497	694,292	(160,795)	

Notes:

1. The figures are 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 years (i.e. back payments) are not 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.

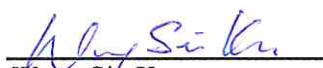
Schedule for Investment
Analysis of Investment as at 31 March 2022

Agency: Youth Outreach (Agency code :833)

	2021-22 HK\$	2020-21 HK\$
LSG Reserve as at 31 March	3,805	965,450
 Represented by :		
Investments		
a. HKD Bank Account Balances	3,805	965,450
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	3,805	965,450

Note: The investments should be reported at historical cost.

Confirmed by:-



 Wong Siu Kee
 President
 Date: 26 OCT 2022



 Chung Ming Tat
 Executive Director
 Date: 26 OCT 2022