

Youth Outreach

協青社

Annual Financial Report
for the year ended 31 March 2023

Independent Auditor's Assurance Report

To the Executive Committee of Youth Outreach ("the Association")

We have audited the financial statements of the Association 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 13 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") on pages 3 to 12 of the Association for the year ended 31 March 2023.

Responsibilities of the Executive Committee

In relation to this report, the Executive Committee are responsible for ensuring the AFR of the Association 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 Association has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and with reference to Practice Note 851 (Revised), *Reporting on the Annual Financial Reports of Non-governmental Organisations* issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Association 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 Association 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 Association 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 Association 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.



Certified Public Accountants

Hong Kong, 13 October 2023

ANNUAL FINANCIAL REPORT

NGO: Youth Outreach (Agency code :833)

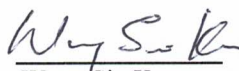
(1 April 2022 to 31 March 2023)

	Notes	2022-23 \$	2021-22 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	13,663,789	13,528,403
b. Provident Fund #	1c	654,016	644,509
2. Fee Income	2	279,290	270,540
3. Central Items #	3	-	-
4. Rent and Rates	4	533,497	533,497
5. Other Income	5	986,830	309,484
6. Interest Received		3,585	18
TOTAL INCOME		16,121,007	15,286,451
B. EXPENDITURE			
1. Personal Emoluments *	6		
a. Salaries		14,030,171	13,206,763
b. Provident Fund	1c	734,483	710,113
c. Allowances		-	-
Sub-total	6	14,764,654	13,916,876
2. Other Charges	7	1,862,384	1,963,492
3. Central Items	3	-	-
4. Rent and Rates *	4	808,982	694,292
TOTAL EXPENDITURE	8	17,436,020	16,574,660
DEFICIT FOR THE YEAR	8	(1,315,013)	(1,288,209)

* 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 3 to 12 have been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


 Wong Siu Kee
 President
 Date: **13 OCT 2023**


 Chung Ming Tat
 Executive Director
 Date: **13 OCT 2023**

Youth Outreach
For the Period from 1 April 2022 to 31 March 2023
Notes to the LSG Annual Financial Report

This Annual Financial Report relating to the years ended 31 March 2023 and 2022 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 2022. The Association will file the statutory financial statements for the year ended 31 March 2023 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) 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 Lump Sum Grant (LSG) (excluding Provident Fund) received for the year.
- c. Provident Fund This is Provident Fund received and contributed during the year. Snapshot Staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant items have been shown under **Note 3**.

Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	-	654,016	654,016
Provident Fund Contribution Paid during the year	-	(734,483)	(734,483)
Deficit for the Year	-	(80,467)	(80,467)
<u>Add:</u> Surplus b/f	-	204,125	204,125
Additional subvention received for previous year(s)	-	-	-
<u>Less:</u> Refund to Government	-	-	-
Surplus c/f	-	123,658	123,658

- 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 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:

Youth Outreach
For the Period from 1 April 2022 to 31 March 2023
Notes to the LSG Annual Financial Report

	2022-23	2021-22
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities	N/A	N/A
Infirmity Care Supplement for the Aged Blind Persons	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
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	N/A
After School Care Programme–Fee Waiving Subsidy Scheme	N/A	N/A
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation	N/A	N/A
Neighbourhood Support Child Care Project (NSCCP) – Contract	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 Enhanced After School Care Programme – Fee Waiving Subsidy	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 Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	N/A	N/A
MOSTE – Annual Rent and Rates	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts –other charges	N/A	N/A
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-	N/A	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	N/A	N/A
Short-term Food Assistance Service Teams – Food Cost	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	N/A	N/A
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	N/A	N/A
ASCP(PC) Fee Subsidy	N/A	N/A
ASCP(PC) Rent and Rates	N/A	N/A
Time-defined Service Contract of Social Work Service for Pre-		
- Allocation	N/A	N/A
- Rent and Rates	N/A	N/A
Temporary Financial Aid under Care and Support Networking Team	N/A	N/A
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	N/A	N/A
Time-defined Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Short-term Rental Assistance for Discharged Prisoners	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
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	N/A	N/A
Time-defined Subsidy Scheme for Occasional Child Care Service	N/A	N/A
Total	-	-

Youth Outreach
For the Period from 1 April 2022 to 31 March 2023
Notes to the LSG Annual Financial Report

	2022-23	2021-22
	\$	\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	N/A	N/A
Infirmity Care Supplement for the Aged Blind Persons	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
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	N/A
After School Care Programme–Fee Waiving Subsidy Scheme	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
Neighbourhood Support Child Care Project (NSCCP) – Contract	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 Enhanced After School Care Programme –Fee Waiving Subsidy	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 Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	N/A	N/A
MOSTE – Annual Rent and Rates	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	N/A	N/A
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	N/A	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	N/A
Short-term Food Assistance Service Teams – Food Cost	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	N/A	N/A
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	N/A	N/A
ASCP(PC) Fee Subsidy	N/A	N/A
ASCP(PC) Rent and Rates	N/A	N/A
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	N/A	N/A
- Rent and Rates	N/A	N/A
Temporary Financial Aid under Care and Support Networking Team – other charges	N/A	N/A
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	N/A	N/A
Time-defined Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Short-term Rental Assistance for Discharged Prisoners	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
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	N/A	N/A
Time-defined Subsidy Scheme for Occasional Child Care Service	N/A	N/A
Total	-	-

Youth Outreach

For the Period from 1 April 2022 to 31 March 2023

Notes to the LSG Annual Financial Report

4. Rent and Rates This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. Other Income This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received need not be included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure of the FSA services/ FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	2022-23	2021-22
	\$	\$
Other Income		
(a) Donation	18,197	1,995
(b) Sponsorship	177,690	307,489
(c) Special allowance for staff of subvented residential service units in respect of COVID-19	790,943	-
(d) Miscellaneous income	-	-
Total	986,830	309,484

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:

Other Charges	2022-23	2021-22
	\$	\$
(a) Utilities	409,871	383,692
(b) Food	287,942	220,004
(c) Administrative Expenses	88,165	65,181
(d) Stores and Equipment	9,609	104,214
(e) Repair and Maintenance	47,907	46,792
(f) Special Allowances	-	-
(g) Programme Expenses	717,210	871,965
(h) Transportation and Travelling	12,883	10,340
(i) Insurance	189,161	159,251
(j) Special allowance for staff of subvented residential service units in respect of COVID-19	-	100,165
(k) Miscellaneous expenses	99,636	1,888
Total	1,862,384	1,963,492

Youth Outreach
For the Period from 1 April 2022 to 31 March 2023
Notes to the LSG Annual Financial Report

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	14,317,805	-	-	14,317,805
Fee Income	279,290	-	-	279,290
Other Income	986,830	-	-	986,830
Interest Received (Note(1))	3,585	-	-	3,585
Rent and Rates	-	533,497	-	533,497
Central Items	-	-	-	-
Total Income (a)	15,587,510	533,497	-	16,121,007
Expenditure				
Personal Emoluments	14,764,654	-	-	14,764,654
Other Charges	1,862,384	-	-	1,862,384
Rent and Rates	-	808,982	-	808,982
Central Items	-	-	-	-
Total Expenditure (b)	16,627,038	808,982	-	17,436,020
Deficit for the Year (a) - (b)	(1,039,528)	(275,485)	-	(1,315,013)
<u>Less:</u> Deficit of Provident Fund	(80,467)	-	-	(80,467)
	(959,061)	(275,485)	-	(1,234,546)
Surplus/(Deficit) b/f (Note(2))	3,805	(1,883,545)	(100,165)	(1,979,905)
	(955,256)	(2,159,030)	(100,165)	(3,214,451)
<u>Add:</u> Refund from Government	-	-	100,165	100,165
<u>Add:</u> Deficit absorbed by the NGO	955,256	-	-	955,256
<u>Less:</u> Refund to Government	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary	-	-	-	-
Deficit c/f (Note (4))	-	(2,159,030)	-	(2,159,030)

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.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023
Name Of Ngo : Youth Outreach (Agency Code: 833)

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Actual Expenditure (Note 2a) (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year		Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus of (Note 6) (b) = (g) + (a) - (f) + (-) - (h)
					Deficit (Note 3) (b) = (a1) - (a2)	Adjusted Deficit (d) = (b) - (c)			
nmin - xxxxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Temporary Financial Aid under Care and Support Networking Team^	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Subsidy Scheme for Extended Hours Service Users^	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service^	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance^	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	NSCCP - Rent and Rates	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities^	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service^	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	MOSTE - Annual Rent and Rates	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Child Care Training for Grandparents - Contract Subsidy	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	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)	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	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	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Short-term Food Assistance Service Teams (STFASTs) - Food Cost	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	- Management & Maintenance Cost for Common Area	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	ASCP(PC) Fee-Subsidy	\$	\$	\$	\$	\$	\$	\$	\$
nmin - xxxxxxxxxxxxxx	ASCP(PC) Rent and Rates	\$	\$	\$	\$	\$	\$	\$	\$

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023
Name Of Ngo : Youth Outreach (Agency Code: 833)

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Actual Expenditure (Note 2a) (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit (Note 3) (b) = (a1) - (a2)	Deficit for the Year		Surplus b/f (Note 5) (c)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (b) = (c) + (a) - (d) - (f) + (g)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
mmn - xxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation - Rent and Rates	\$	\$	\$	\$	\$	N.A.	N.A.	N.A.	N.A.	N.A.
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:**
- 1(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 the Social Welfare Department of the financial year.
 - 1(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).
 - 2(a). 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.
 - 2(b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
 3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
 4. Deficit i.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWDS/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary Care Supplement for Residential Elderly Services
 5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
 6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
 7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
 8. 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.
 9. 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.
 10. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCHDs as well as contract homes operated by private operators only.

Schedule for Rent and rates
Analysis Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023
Name Of Ngo : Youth Outreach (Agency Code: 833)

Unit Code and Name		Subvention Released (Note 1)	Actual Expenditure	Deficit (Note 2)
5790 Residential Crisis Center	Rent (Note 3):			
	Government Rent (22/23)	31,261	48,017	(16,756)
	Building management fee (22/23)	-	684,395	(684,395)
	Other Rental Items (22/23)	445,937	-	445,937
	Total	477,198	732,412	(255,214)
	Rates (22/23)	56,299	76,570	(20,271)
	Total	56,299	76,570	(20,271)
Grand Total	533,497	808,982	(275,485)	

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. Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Schedule for Investment
Analysis of Investment as at 31 March 2023

Agency: Youth Outreach (Agency code :833)

	2022-23	2021-22
	\$	\$
LSG Reserve as at 31 March	-	3,805


Represented by :

Investments

a. HKD Bank Account Balances	-	3,805
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	-	3,805

Note: The investments should be reported at historical cost.

Confirmed by:-



 Wong Siu Kee
 President
 Date: 13 OCT 2023



 Chung Ming Tat
 Executive Director
 Date: 13 OCT 2023