

THE SALVATION ARMY SOCIAL FUND

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

31ST MARCH 2023

F. S. Li & Co.

李福樹會計師事務所

CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

F. S. Li & Co.

CERTIFIED PUBLIC ACCOUNTANTS

1001 Admiralty Centre Tower 1, 18 Harcourt Road, Hong Kong.
Tel : 2861 1717 Fax : 2865 6828 Email : mail@fslico.com

INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE TERRITORIAL GOVERNANCE COUNCIL MEMBERS OF THE SALVATION ARMY

We have audited the financial statements of the Social Fund (the "Fund") of The Salvation Army (the "Army") for the year ended 31st 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 30th 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 Fund for the year ended 31st March 2023.

Responsibilities of the Territorial Governance Council Members

In relation to this report, the Territorial Governance Council Members are responsible for ensuring the AFR of the Fund for the year ended 31st 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 Fund 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.

Auditor's Responsibility (Continued)

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 Fund 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 Fund for the year ended 31st 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 Fund 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 Fund 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.



F.S. Li & Co.
Certified Public Accountants

Hong Kong, 30th October 2023.

THE SALVATION ARMY

ANNUAL FINANCIAL REPORT
1ST APRIL 2022 TO 31ST MARCH 2023

	Notes	2022-23 \$	2021-22 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	545,136,111.00	513,621,788.00
b. Provident Fund	1c	38,911,582.00	37,592,420.00
2. Fee Income	2	27,209,993.29	27,872,011.51
3. Central Items	3	36,089,702.00	29,257,605.00
4. Rent & Rates	4	19,985,411.00	18,068,630.00
5. Other Income	5	17,048,025.33	15,709,355.09
6. Interest Received		937,239.68	702,128.15
7. Sales Income		9,946,867.09	8,783,104.80
TOTAL INCOME		<u>695,264,931.39</u>	<u>651,607,042.55</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		433,010,586.13	398,179,884.30
b. Provident Fund	1c	<u>29,618,001.53</u>	<u>31,504,863.96</u>
Sub-total	6	462,628,587.66	429,684,748.26
2. Other Charges	7	154,004,620.62	140,487,793.21
3. Central Items	3	36,994,720.25	26,410,365.42
4. Rent & Rates	4	28,583,957.41	24,365,138.75
5. Purchase		<u>7,190,540.89</u>	<u>7,084,707.31</u>
TOTAL EXPENDITURE		<u>689,402,426.83</u>	<u>628,032,752.95</u>
C. SURPLUS FOR THE YEAR	8	<u>5,862,504.56</u>	<u>23,574,289.60</u>

The Annual Financial Report from pages 3 to 8 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Major Minny Chan
Chief Secretary
Date: 30th October 2023

Major Alice Law
Secretary for Business Administration
Date: 30th October 2023

THE SALVATION ARMY
NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.

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 items have been shown under Note 3.

Details are analysed below:

Provident Fund Contribution

	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	6,838,527.00	32,073,055.00	38,911,582.00
Provident Fund Contribution Paid for the year	<u>(2,585,230.19) #</u>	<u>(27,032,771.34)</u>	<u>(29,618,001.53)</u>
Surplus for the Year	4,253,296.81	5,040,283.66	9,293,580.47
<u>Add: Surplus b/f</u>	2,677,309.76	71,526,903.09	74,204,212.85
Adjustment for 2020/2021 (P584)	(1,121,036.00)	298,279.00	(822,757.00)
Adjustments according to SWD Letter ref. SWD SF/SAS/4-35/1/125(584) dated 05.05.2023 :			
(i) Adjustment for 2017/2018 (P584)	(220,298.00)	220,298.00	-
(ii) Adjustment for PF Contribution incorrectly charged to the PF Reserve for Sanapshot Staff in AFR 2018-19	59,922.00	(59,922.00)	-
(iii) Adjustment for deficits for Central Item DS for DCC 2017/18 and 2018/19 transferred to LSG Reserve in 2020-21 which should be absorbed by NGO own resources	-	12,898.23	12,898.23
(iv) Adjustment for excess deficits under Central Item DS/ICS for 2017-18 and 2018-19 transferred to LSG Reserve in 2020-21 should be reversed	-	19,692.09	19,692.09
Surplus c/f	<u>5,649,194.57</u>	<u>77,058,432.07</u>	<u>82,707,626.64</u>

Included credit amount of HK\$3,382,019.56 utilised from PF reserve account balance in Principal for Snapshot Staff.

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.

**THE SALVATION ARMY
NOTES ON THE ANNUAL FINANCIAL REPORT**

3. Central Items

These are subsidies allocated to NGOs for specified purposes on a recurrent, timelimited 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 Residential Elderly Services	11,026,912.00	11,504,745.00
Infirmary Care Supplement for Residential Elderly Services	10,082,610.00	9,613,382.00
After School Care Programme - Fee Waiving Subsidy Scheme	1,216,194.00	1,130,688.00
Emergency Fund	133,650.00	90,000.00
Time-defined Subsidy Scheme for Extended Hours Service Users	7,362.00	8,281.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	1,515,074.00	1,491,396.00
Training Sponsorship Scheme for 2-year MOT/MPT Programme	-	960,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	62,964.00	63,600.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,519,660.00	2,047,276.00
Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund	191,792.00	187,114.00
Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges	16,284.00	16,123.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for RCHes and Visiting Medical Practitioner Scheme for RCHDs	-	2,145,000.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions -Allocation	10,317,200.00	-
-Rent and Rates	-	-
Total	<u>36,089,702.00</u>	<u>29,257,605.00</u>
	2022-23	2021-22
	\$	\$
b. Expenditure		
Dementia Supplement for Residential Elderly Services	10,974,138.24	11,381,594.38
Infirmary Care Supplement for Residential Elderly Services	10,015,238.88	9,502,624.14
After School Care Programme - Fee Waiving Subsidy Scheme	1,077,182.00	1,070,784.00
Emergency Fund	94,052.00	115,077.30
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	1,079,377.32	1,085,549.60
Training Sponsorship Scheme for 2-year MOT/MPT Programme	960,000.00	960,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	2,468,794.98	2,047,276.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	3,000.00	9,000.00
Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund	188,659.00	184,060.00
Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges	5,390.03	-
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for RCHes and Visiting Medical Practitioner Scheme for RCHDs	493,684.00	54,400.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions -Allocation	8,979,262.50	-
-Rent and Rates	655,941.30	-
Total	<u>36,994,720.25</u>	<u>26,410,365.42</u>

**THE SALVATION ARMY
NOTES ON THE ANNUAL FINANCIAL REPORT**

4. Rent & 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:

	2022-23	2021-22
Other Income	\$	\$
(a) Programme income	13,351,143.27	12,593,747.42
(b) Production income	-	-
(c) Donation	224,637.50	653,588.72
(d) Income from Other Activities	3,126,419.63	2,195,479.75
(e) Utilised allocation under Central Items (CI): After School Care Programme (ASCP) / Enhanced ASCP / ASCP (PC) - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income *	1,077,182.00	1,070,784.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	289,824.93	266,539.20
(g) Miscellaneous income	56,000.00	-
Sub-Total	18,125,207.33	16,780,139.09
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income *	<u>(1,077,182.00)</u>	<u>(1,070,784.00)</u>
Total	<u>17,048,025.33</u>	<u>15,709,355.09</u>

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

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.	17	12,823,498.78
HK\$800,001 - HK\$900,000 p.a.	12	10,267,942.66
HK\$900,001 - HK\$1,000,000 p.a.	10	9,765,247.41
HK\$1,000,001 - HK\$1,100,000 p.a.	9	9,372,192.37
HK\$1,100,001 - HK\$1,200,000 p.a.	5	5,707,917.83
>HK\$1,200,000 p.a.	10	14,232,130.38

THE SALVATION ARMY

NOTES ON THE ANNUAL FINANCIAL REPORT

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP (PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$	\$
Income						
Lump Sum Grant	584,047,693.00	-	-	-	-	584,047,693.00
Fee Income	27,209,993.29	-	-	-	-	27,209,993.29
Other Income	18,125,207.33	-	(1,077,182.00)	-	-	17,048,025.33
Sales	9,946,867.09	-	-	-	-	9,946,867.09
Interest Received	937,239.68	-	-	-	-	937,239.68
Rent and Rates	-	-	-	19,985,411.00	-	19,985,411.00
Central Items	-	-	-	-	36,089,702.00	36,089,702.00
Total Income (a)	640,267,000.39	-	(1,077,182.00)	19,985,411.00	36,089,702.00	695,264,931.39
Expenditure						
Personal Emoluments	462,628,587.66	-	-	-	-	462,628,587.66
Other Charges	155,081,802.62	-	(1,077,182.00)	-	-	154,004,620.62
Purchases	7,190,540.89	-	-	-	-	7,190,540.89
Rent and Rates	-	-	-	28,583,957.41	-	28,583,957.41
Central Items	-	-	-	-	36,994,720.25	36,994,720.25
Total Expenditure (b)	624,900,931.17	-	(1,077,182.00)	28,583,957.41	36,994,720.25	689,402,426.83
Surplus / (Deficit) for the year (a)-(b)	15,366,069.22	-	-	(8,598,546.41)	(905,018.25)	5,862,504.56
Less: Deficit of Provident Fund	(9,293,580.47)	-	-	-	-	(9,293,580.47)
	6,072,488.75	-	-	(8,598,546.41)	(905,018.25)	(3,431,075.91)
Surplus / (Deficit) b/f	114,919,014.07	67,292,716.68	-	(12,774,658.22)	5,530,372.83	174,967,445.36
	120,991,502.82	67,292,716.68	-	(21,373,204.63)	4,625,354.58	171,536,369.45
Less: Adjustments						
According to letter from SWD under ref. SWD SF/SAS/4-35/1/125(584) dated 05.05.2023						
(i) Deficits for Central Item DS for DCC 2017/18 and 2018/19 transferred to LSG Reserve in 2020-21 which should be absorbed by NGO own resources	326,293.66	-	-	-	-	326,293.66
(ii) Excess deficits under Central Item DS/ICS for 2017-18 and 2018-19 transferred to LSG Reserve in 2020-21 should be reversed	393,841.85	-	-	-	(413,533.94)	(19,692.09)
Add: Refund from Government	-	-	-	11,203,527.00	-	11,203,527.00
Less: Refund to Government	-	-	-	(473,855.02)	(2,409,086.88)	(2,882,941.90)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (Note(3))	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP/ASCP(PC) - FWSS* (over-estimated)/ under-estimated in previous year(s)	-	-	-	-	-	-
Surplus / (Deficit) c/f	121,711,638.33	67,292,716.68	-	(10,643,532.65)	1,802,733.76	180,163,556.12

Operating expenditure (excluding PF expenditure) for current year:

595,282,929.64 (A)

The LSG Reserve as at 31 March 2007, kept in the holding account:

67,292,716.68 (B)

The LSG cumulative reserve

121,711,638.33 (C)

- Capped at 25% of operating expenditure

20.45% (C)/(A)

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1.4.2022 to 31.3.2023

Unit Code and Name	Subvented Element	Subvention Released (a1)	Actual Expenditure (a2)	Surplus (a)=(a1)-(a2)	Deficit for the Year		Surplus b/f (e)	Refund to Government (f)	Adjustment (Reverse PYA20/21 Actual Expenditure to LSG) (g)	Surplus of (h)=(e)+(a)-(f)+(g)-(g)
					Deficit (b)=(a1)-(a2)	Deficit transferred to LSG (c)				
4588 Bradbury Home of Loving Kindness	Dementia Supplement for Residential Elderly Services	1,864,454.00	1,859,289.94	5,164.06	-	-	28,518.56	(28,518.56)	(51,919.00)	(46,754.94)
4693 Nam Ming Haven for Women	Dementia Supplement for Residential Elderly Services	799,052.00	808,347.27	-	(9,295.27)	-	6,054.86	(6,054.86)	-	(9,295.27)
4694 Lung Hang Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	159,810.00	156,582.62	3,227.38	-	-	6,093.40	(6,093.40)	-	3,227.38
4697 Nam Shan Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	1,970,994.00	1,966,833.51	4,160.49	-	-	17,435.71	(16,671.12)	-	4,925.08
4724 Tak Tin Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	1,331,753.00	1,285,001.33	46,751.67	-	-	15,532.77	(15,532.77)	-	46,751.67
4732 Hoi Tai Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	745,781.00	744,862.56	918.44	-	-	10,116.02	(10,116.02)	-	918.44
4783 Kam Tin Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	2,024,264.00	2,019,531.54	4,732.46	-	-	181,940.26	(37,866.36)	-	148,806.36
7984 Po Lam Home for the Elderly	Dementia Supplement for Residential Elderly Services	2,130,804.00	2,133,689.47	-	(2,885.47)	-	2,297.53	(2,297.53)	-	(2,885.47)
1328 Nam Shan Residence for Senior Citizens	Infirmary Care Supplement for Residential Elderly Services	1,224,990.00	1,219,934.22	5,055.78	-	-	13,008.22	(13,008.22)	-	5,055.78
1694 Nam Ming Haven for Women	Infirmary Care Supplement for Residential Elderly Services	848,070.00	851,117.68	-	(3,047.68)	-	3,845.04	(3,845.04)	(195,274.49)	(198,322.17)
4614 Bradbury Home of Loving Kindness	Infirmary Care Supplement for Residential Elderly Services	1,978,830.00	1,978,558.09	271.91	-	-	27,607.93	(27,607.93)	-	271.91
4711 Po Lam Residence for Senior Citizens	Infirmary Care Supplement for Residential Elderly Services	659,610.00	663,064.03	-	(3,454.03)	-	1,599.60	(1,599.60)	-	(3,454.03)
4722 Tak Tin Residence for Senior Citizens	Infirmary Care Supplement for Residential Elderly Services	848,070.00	854,611.98	-	(6,541.98)	-	12,805.13	(12,805.13)	(166,340.45)	(172,882.43)
4725 Lung Hang Residence for Senior Citizens	Infirmary Care Supplement for Residential Elderly Services	942,300.00	920,310.75	21,989.25	-	-	6,502.09	(6,502.09)	-	21,989.25
4782 Kam Tin Residence for Senior Citizens	Infirmary Care Supplement for Residential Elderly Services	1,884,600.00	1,832,219.30	52,380.70	-	-	171,487.25	(29,517.04)	-	194,350.91
4794 Hoi Tai Residence for Senior Citizens	Infirmary Care Supplement for Residential Elderly Services	1,696,140.00	1,695,422.83	717.17	-	-	40,243.05	(15,872.81)	-	25,087.41
5167 Hung On Hostel (DS DIS)	Dementia Supplement for Day Care Centres/units for the Elderly	-	-	-	-	N.A.	102,355.00	-	-	102,355.00
3067 After School Care	After School Care Programme - Fee Waiving Subsidy Scheme	1,216,194.00	1,077,182.00	139,012.00	-	N.A.	816,409.92	-	-	955,421.92
4784 YMT-Integrated Service for S Sleeper	Emergency Fund	89,100.00	78,018.00	11,082.00	-	N.A.	8,088.90	-	-	19,170.90
AD06 KLN & NT - Integrated Service for S Sleeper	Emergency Fund	44,550.00	16,034.00	28,516.00	-	N.A.	-	-	-	28,516.00
W584 Child Care Centre	Time-defined Subsidy Scheme for Extended Hours Service Users	7,362.00	-	7,362.00	-	N.A.	8,281.00	(8,281.00)	-	7,362.00

Unit Code and Name	Subvented Element	Subvention Released (a1)	Actual Expenditure (a2)	Surplus (a)-(a1)-(a2)	Deficit for the Year			Surplus b/f (e)	Refund to Government (f)	Adjustment (Reverse PYA 20/21 Actual Expenditure to LSG) (g)	Surplus e/f (h)=(e)-(g)-(f)+-(g)
					Deficit (b)=(a1)-(a2)	Deficit transferred to LSG (c)	Adjusted Deficit (d)=(b)-(c)				
6044 Child Care Centre	Training Subsidy under Training Scheme for Child Care Supervisor and Special Child Care Workers in Pre-school Rehabilitation Services	\$ -	\$ -	\$ -	\$ -	\$ N.A.	\$ -	\$ 160,535.00	\$ (100,535.00)	\$ -	\$ 60,000.00
4616-18 Ping Tin Small Group Home	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	390,837.00	355,423.44	35,413.56	-	N.A.	-	38,120.70	(38,120.70)	-	35,413.56
4720 Wan Tsui Boys' Home	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	231,602.75	156,290.33	75,312.42	-	N.A.	-	79,183.43	(79,183.43)	-	75,312.42
4784 Yes On Hostel	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	231,602.75	114,684.38	116,918.37	-	N.A.	-	118,967.00	(118,967.00)	-	116,918.37
4877 Yue Wan Hostel	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	231,602.50	97,298.17	134,304.33	-	N.A.	-	134,030.75	(134,030.75)	-	134,304.33
7339-41 Tai Wo Hau Small Group Home	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	390,837.00	352,606.00	38,231.00	-	N.A.	-	35,544.52	(35,544.52)	-	38,231.00
AD06 KLN & NT - Integrated Service for S Sleeper	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	38,592.00	3,075.00	35,517.00	-	-	-	-	-	-	35,517.00
6578 The Salvation Army	Training Sponsorship Scheme for 2-year MOT/MPT Programme	-	960,000.00	-	(960,000.00)	-	-	960,000.00	-	-	-
6361 Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care	62,964.00	-	62,964.00	-	N.A.	-	121,746.40	(63,600.00)	-	121,110.40
6611 Pre-Schools Reh Ser	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,519,660.00	2,468,794.98	-	(949,134.98)	-	-	-	-	-	(949,134.98)
6470 Vocational Reh Services	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	3,000.00	-	(3,000.00)	-	-	129,583.00	-	-	126,583.00
Yaumatei District Elderly Community Ctr	Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandator's Provident Fund	191,792.00	188,659.00	3,133.00	-	-	-	152,584.82	-	-	155,717.82
Yaumatei District Elderly Community Ctr	Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges	16,284.00	5,390.03	10,893.97	-	-	-	29,254.97	-	-	40,148.94
584 RCHES & RCHDs	One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for RCHES and Visiting Medical Practitioner Scheme for RCHDs	-	493,684.00	-	(493,684.00)	-	-	2,090,600.00	(1,596,916.00)	-	-
Phase 1 of Pilot Scheme on Social Work Service for Pre-primary Institutions	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	5,158,600.00	4,542,571.62	616,028.38	-	-	-	-	-	-	616,028.38
Phase 1 of Pilot Scheme on Social Work Service for Pre-primary Institutions	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Rem & Rates	-	327,970.65	-	(327,970.65)	-	-	-	-	-	(327,970.65)
Phase 2 of Pilot Scheme on Social Work Service for Pre-primary Institutions	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	5,158,600.00	4,436,690.88	721,909.12	-	-	-	-	-	-	721,909.12
Phase 2 of Pilot Scheme on Social Work Service for Pre-primary Institutions	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Rem & Rates	-	327,970.65	-	(327,970.65)	-	-	-	-	-	(327,970.65)
Total		36,089,702.00	36,994,720.25	2,181,966.46	(3,086,984.71)	0.00	(3,086,984.71)	5,530,372.83	(2,409,086.88)	(413,533.94)	1,802,733.76

THE SALVATION ARMY
Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1.4.2022 to 31.3.2023

Unit Code and Name		Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
		\$	\$	\$	\$	\$
3775	The Salvation Army 'Walking in Love'-	Rent	-	2,953,669.00	-	(2,953,669.00)
3775	Support Service for Children with Special Needs	Rates	-	31,318.66	-	(31,318.66)
		Total	-	2,984,987.66	-	(2,984,987.66)
4581	Wan Tsui ICYSC	Rent	659,148.00	739,468.80	-	(80,320.80)
4581		Rates	43,468.00	36,400.00	7,068.00	-
		Total	702,616.00	775,868.80	7,068.00	(80,320.80)
4583	Tuen Mun Area 52 ICYSC	Rent	532,042.00	533,688.00	-	(1,646.00)
4583		Rates	36,493.00	29,800.00	6,693.00	-
		Total	568,535.00	563,488.00	6,693.00	(1,646.00)
4589	Heng On Integrated Vocational	Rent	1,178,371.00	1,205,088.00	-	(26,717.00)
4589	Rehabilitation Service Ctr	Rates	88,728.00	65,000.00	23,728.00	-
		Total	1,267,099.00	1,270,088.00	23,728.00	(26,717.00)
4595	Central Administration	Rent	-	-	-	-
4595		Rates	21,107.00	12,400.00	8,707.00	-
		Total	21,107.00	12,400.00	8,707.00	-
4600	The Salvation Army 'Share-care'	Rent	-	807,424.89	-	(807,424.89)
4600	Parents Resource Centre	Rates	-	9,100.00	-	(9,100.00)
		Total	-	816,524.89	-	(816,524.89)
4601	Yaumatei Integrated Service	Rent	7,128.00	10,188.00	-	(3,060.00)
4601	for Young People	Rates	51,043.00	47,800.00	3,243.00	-
		Total	58,171.00	57,988.00	3,243.00	(3,060.00)
4602	Cheung Hong CDRRS	Rent	871,224.00	912,124.00	-	(40,900.00)
4602		Rates	54,936.00	52,600.00	2,336.00	-
		Total	926,160.00	964,724.00	2,336.00	(40,900.00)
4604	The Salvation Army PATH Centre	Rent	1,047,632.00	1,055,237.40	-	(7,605.40)
4604	(Support Centre for Persons with Autism)	Rates	2,467.00	12,075.00	-	(9,608.00)
		Total	1,050,099.00	1,067,312.40	-	(17,213.40)
4607	Chuk Yuen C & Y Centre	Rent	17,820.00	39,696.04	-	(21,876.04)
4607	cum Study/Reading Room	Rates	56,653.00	31,800.00	24,853.00	-
		Total	74,473.00	71,496.04	24,853.00	(21,876.04)
4609	Chuk Yuen Day Care Centre	Rent	251,280.00	293,880.00	-	(42,600.00)
4609	for the Elderly	Rates	20,751.00	8,200.00	12,551.00	-
		Total	272,031.00	302,080.00	12,551.00	(42,600.00)
4613	Bradbury Home of Loving	Rent	105,639.00	110,947.32	-	(5,308.32)
4613	Kindness	Rates	190,248.00	171,837.60	18,410.40	-
		Total	295,887.00	282,784.92	18,410.40	(5,308.32)
4616	Home of Kindness for	Rent	110,112.00	110,112.00	-	-
4616	Children	Rates	12,875.00	3,941.67	8,933.33	-
		Total	122,987.00	114,053.67	8,933.33	-
4617	Home of Goodness for Children	Rent	110,112.00	110,112.00	-	-
4617		Rates	12,875.00	3,941.67	8,933.33	-
		Total	122,987.00	114,053.67	8,933.33	-
4618	Home of Faithfulness for	Rent	110,112.00	110,112.00	-	-
4618	Children	Rates	12,530.00	3,816.66	8,713.34	-
		Total	122,642.00	113,928.66	8,713.34	-
4676	Neighbourhood Elderly Centre	Rent	1,063,334.00	1,064,447.96	-	(1,113.96)
4676		Rates	87,205.00	50,050.00	37,155.00	-
		Total	1,150,539.00	1,114,497.96	37,155.00	(1,113.96)
4684	Lung Hang	Rent	849,384.00	1,264,760.00	-	(415,376.00)
4684	Residence for SC	Rates	15,312.00	5,480.00	9,832.00	-
		Total	864,696.00	1,270,240.00	9,832.00	(415,376.00)
4685	Lung Hang C & Y Centre	Rent	473,928.00	473,928.00	-	-
4685		Rates	31,841.00	23,800.00	8,041.00	-
		Total	505,769.00	497,728.00	8,041.00	-
4691	Nam Ming Haven for Women	Rent	241,224.00	341,956.00	-	(100,732.00)
4691	C&A	Rates	4,532.00	-	4,532.00	-
		Total	245,756.00	341,956.00	4,532.00	(100,732.00)
4692	Ngau Tam Mei NLCDP	Rent	-	-	-	-
4692		Rates	-	-	-	-
		Total	-	-	-	-
4696	Nam Shan	Rent	1,076,178.00	1,562,988.00	-	(486,810.00)
4696	Residence for SC	Rates	22,217.00	12,280.00	9,937.00	-
		Total	1,098,395.00	1,575,268.00	9,937.00	(486,810.00)
4707	Po Lam	Rent	1,603,185.00	1,629,312.00	-	(26,127.00)
4707	Residence for SC	Rates	108,763.00	106,600.00	2,163.00	-
		Total	1,711,948.00	1,735,912.00	2,163.00	(26,127.00)
4709	Sam Mun Tsai New Village	Rent	312,000.00	312,000.00	-	-
4709	NLCDP	Rates	-	-	-	-
		Total	312,000.00	312,000.00	-	-
4720	Wan Tsui Boys' Home	Rent	399,528.00	399,528.00	-	-
4720		Rates	35,778.00	30,400.00	5,378.00	-
		Total	435,306.00	429,928.00	5,378.00	-
4721	Tak Tin	Rent	1,051,720.00	1,087,928.00	-	(36,208.00)
4721	Residence for SC	Rates	87,296.00	82,600.00	4,696.00	-
		Total	1,139,016.00	1,170,528.00	4,696.00	(36,208.00)
4730	Hoi Yu Day Care Centre	Rent	283,398.00	330,596.00	-	(47,198.00)
4730		Rates	24,686.00	11,500.00	13,186.00	-
		Total	308,084.00	342,096.00	13,186.00	(47,198.00)
4731	Hoi Tai	Rent	1,451,042.00	1,479,139.12	-	(28,097.12)
4731	Residence for SC	Rates	148,258.00	130,900.02	17,357.98	-
		Total	1,599,300.00	1,610,039.14	17,357.98	(28,097.12)
4741	Tuen Mun Integrated Service	Rent	600,408.00	600,408.00	-	-
4741	for Young People	Rates	32,381.00	12,686.75	19,694.25	-
		Total	632,789.00	613,094.75	19,694.25	-
4745	Tai Po DECC	Rent	24,588.00	65,428.00	-	(40,840.00)
4745		Rates	29,694.00	22,000.00	7,694.00	-
		Total	54,282.00	87,428.00	7,694.00	(40,840.00)
4758	Tai Wo Home Help Centre	Rent	227,012.00	278,171.68	-	(51,159.68)
4758		Rates	16,095.00	12,217.68	3,877.32	-
		Total	243,107.00	290,389.36	3,877.32	(51,159.68)
4760	Tai Wo Hau C & Y Centre	Rent	29,669.00	64,728.00	-	(35,059.00)
4760	cum S/R Room	Rates	53,666.00	41,200.00	12,466.00	-
		Total	83,335.00	105,928.00	12,466.00	(35,059.00)
4781	Kam Tin Care and Attention	Rent	91,027.00	97,200.00	-	(6,173.00)
4781	Home	Rates	163,931.00	148,000.00	15,931.00	-
		Total	254,958.00	245,200.00	15,931.00	(6,173.00)

Unit Code and Name		Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
		\$	\$	\$	\$	\$
4784	Integrated Service for Street Sleepers	Rent Rates	269,699.00	322,016.00	-	(52,317.00)
			39,713.00	34,494.75	5,218.25	-
		Total	309,412.00	356,510.75	5,218.25	(52,317.00)
4796	Tai Po Integrated Service for Young People	Rent Rates	542,341.00	545,796.00	-	(3,455.00)
			39,641.00	28,100.00	11,541.00	-
		Total	581,982.00	573,896.00	11,541.00	(3,455.00)
4797	Tak Tin Community Day Rehabilitation Service	Rent Rates	94,605.00	140,380.20	-	(45,775.20)
			26,832.00	17,200.00	9,632.00	-
		Total	121,437.00	157,580.20	9,632.00	(45,775.20)
4830	Yaumatei DECC	Rent Rates	202,008.00	245,436.00	-	(43,428.00)
			42,217.00	40,918.00	1,299.00	-
		Total	244,225.00	286,354.00	1,299.00	(43,428.00)
4835	Yaumatei M/S Centre (HH)	Rent Rates	44,040.00	64,200.00	-	(20,160.00)
			-	-	-	-
		Total	44,040.00	64,200.00	-	(20,160.00)
4860	Tak Tin Home Help	Rent Rates	229,740.00	301,420.00	-	(71,680.00)
			13,773.00	3,950.00	9,823.00	-
		Total	243,513.00	305,370.00	9,823.00	(71,680.00)
4877	Yue Wan Hostel	Rent Rates	158,472.00	158,472.00	-	-
			13,418.00	4,550.00	8,868.00	-
		Total	171,890.00	163,022.00	8,868.00	-
7193	Shaukiwan Day Activity Centre	Rent Rates	-	-	-	-
			20,944.00	4,720.00	16,224.00	-
		Total	20,944.00	4,720.00	16,224.00	-
7206	Bradbury Day Care Centre for the Elderly	Rent Rates	445,652.00	474,785.45	-	(29,133.45)
			36,716.00	27,872.17	8,843.83	-
		Total	482,368.00	502,657.62	8,843.83	(29,133.45)
7339	Home of Peace for Children	Rent Rates	106,392.00	106,392.00	-	-
			12,159.00	3,849.96	8,309.04	-
		Total	118,551.00	110,241.96	8,309.04	-
7340	Home of Joy for Children	Rent Rates	106,392.00	106,392.00	-	-
			12,635.00	3,850.02	8,784.98	-
		Total	119,027.00	110,242.02	8,784.98	-
7341	Home of Love for Children	Rent Rates	106,392.00	106,392.00	-	-
			12,951.00	3,850.02	9,100.98	-
		Total	119,343.00	110,242.02	9,100.98	-
7443	Heng On Hostel	Rent Rates	653,668.00	655,512.00	-	(1,844.00)
			51,518.00	39,400.00	12,118.00	-
		Total	705,186.00	694,912.00	12,118.00	(1,844.00)
7620	Lai King Home II	Rent Rates	105,334.00	110,840.40	-	(5,506.40)
			189,699.00	171,672.00	18,027.00	-
		Total	295,033.00	282,512.40	18,027.00	(5,506.40)
7755	Kowloon Central Home Help	Rent Rates	125,376.00	176,115.00	-	(50,739.00)
			39,010.00	12,760.00	26,250.00	-
		Total	164,386.00	188,875.00	26,250.00	(50,739.00)
AC05	Shatin South District Support Centre	Rent Rates	-	1,243,278.53	-	(1,243,278.53)
			-	39,735.19	-	(39,735.19)
		Total	-	1,283,013.72	-	(1,283,013.72)
AC26	Chun Yeung Child Care Centre	Rent Rates	-	369,984.00	-	(369,984.00)
			-	31,211.80	-	(31,211.80)
		Total	-	401,195.80	-	(401,195.80)
AD06	Integrated Services Team for Street Sleepers -Kowloon & NT	Rent Rates	-	1,734,400.00	-	(1,734,400.00)
			-	-	-	-
		Total	-	1,734,400.00	-	(1,734,400.00)
Total for Current Year \$			19,985,411.00	28,583,957.41	460,149.03	(9,058,695.44)

Rent & Rates Reserves b/f

470,777.02 (13,245,435.24)
930,926.05 (22,304,130.68)

Less: SWD SF/SAS/4-35/2/125 (584) dated 30.11.2022

Recovery Of Surplus - Clawback of Provisional Subvention Surplus 2021/22

(473,855.02)

Add: Rent & Rates received for previous years

#3775 Backpayment 8/10/2019-31/3/2020 Other Rental Items On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	197,327.00
#3775 Backpayment 8/10/2019-31/3/2020 Gov't Rent On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	15,929.00
#3775 Backpayment 8/10/2019-31/3/2020 Private Rent On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	836,515.00
#3775 Backpayment 8/10/2019-31/3/2020 Rates On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	13,463.00
#4676 Backpayment on Gov't Rent for Neighbourhood Elderly Centre for 2020/21 on 10/2022 For 5 Neighbourhood Elderly Centre HLNEC, NTNEC, WFNEC, CYNEC, TWHNEC	7,813.00
#4676 Backpayment on Rent for Neighbourhood Elderly Centre for 2020/21 on 10/2022 For 5 Neighbourhood Elderly Centre HLNEC, NTNEC, WFNEC, CYNEC, TWHNEC	613,670.00
#3775 Backpayment 1/4/2020-31/3/2021 Private Rent On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	2,215,200.00
#3775 Backpayment 1/4/2020-31/3/2021 Other Rental Items On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	502,883.00
#3775 Backpayment 1/4/2020-31/3/2021 Gov't Rent On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	50,303.00
#3775 Backpayment 1/4/2020-31/3/2021 Rates On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	3,069.00
#4600 Backpayment on Gov't Rent for Parents Resource Centre for 2020/21 of Parents/Relatives Resource Centre (Shatin District) (T/D 13/3/2023) On 1/2023	7,044.00
#4600 Backpayment on Rates for Parents Resource Centre for 2020/21 of Parents/Relatives Resource Centre (Shatin District) (T/D 13/3/2023) On 1/2023	6,739.00
#4600 Backpayment on Rent for Parents Resource Centre for 2020/21 Of Parents/Relatives Resource Centre (Shatin District) (T/D 13/3/2023) On 1/2023	339,284.00
#4709 Backpayment on Rent for Neighbourhood Level Community Development Projects for 2021/22 On 8/2022 SMTCDP	249,600.00
#4730 Backpayment on Rent for Day Care Centres for the Elderly for 2021/22 On 8/2022 HYDCC	41,760.00
#4730 Backpayment on Gov't Rent for Day Care Centres for the Elderly for 2021/22 On 8/2022 HYDCC	798.00
#7206 Backpayment on Gov't Rent for Day Care Centres for the Elderly for 2021/22 On 8/2022 TPDCC	1,234.00
#7206 Backpayment on Rent for Day Care Centres for the Elderly for 2021/22 On 8/2022 TPDCC	21,600.00
#4609 Backpayment on Rent for Day Care Centres for the Elderly for 2021/22 On 8/2022 CYDCC	38,280.00
#4758 Backpayment on Rent for Integrated Home Care Services for 2021/22 On 9/2022 TPIHCST	45,000.00
#4684 Backpayment on Rent for Conversion Homes Providing COC for 2021/22 On 9/2022 LHRSC	370,284.00
#4758 Backpayment on Gov't Rent for Integrated Home Care Services for 2021/22 On 9/2022 TPIHCST	541.00
#4860 Backpayment on Gov't Rent for Integrated Home Care Services for 2021/22 On 9/2022 TTIHCST (KT&SKIH CST)	600.00
#7443 Backpayment on Gov't Rent for Hostel for Moderately Mentally Handicapped for 2021/22 On 9/2022 HOH	1,844.00
#4707 Backpayment on Rent for Conversion Homes Providing COC for 2021/22 On 9/2022 PLRSC	12,480.00
#4721 Backpayment on Rent for Conversion Homes Providing COC for 2021/22 On 9/2022 TTRSC	24,960.00
#4696 Backpayment on Rent for Conversion Homes Providing COC for 2021/22 on 9/2022 NSRSC	478,062.00
#4731 Backpayment on Gov't Rent for C&A Home(Subvented) for 2021/22 on 9/2022 HTRSC	2,501.00
#4707 Backpayment on Gov't Rent for Conversion Homes Providing COC for 2021/22 on 9/2022 PLRSC	11,967.00
#4860 Backpayment on Rent for Integrated Home Care Services for 2021/22 On 9/2022 TTIHCST (KT&SKIH CST)	69,220.00
#4731 Backpayment on Rent for C&A Home(Subvented) for 2021/22 on 9/2022 HTRSC	23,280.00
#4589 Backpayment on Rent for Integrated Vocational Rehabilitation Service Centre for 2021/22 on 9/2022 HOIVRS	21,840.00

#4691 Backpayment on Rent for C&A Home(Subvented) for 2021/22 On 9/2022 NMH	86,684.00
#4760 Backpayment on Rent for Children's and Youth Centres with S/R for 2021/22 on 9/2022 TWHCYC Cum S/R ROOM (PE Of S/R CUT)	27,463.00
#4589 Backpayment on Gov't Rent for Integrated Vocational Rehabilitation Service Centre for 2021/22 on 9/2022 HOIVRS	2,957.00
#4721 Backpayment on Gov't Rent for Conversion Homes Providing COC for 2021/22 On 9/2022 TTRSC	9,488.00
#4745 Backpayment on Rent for District Elderly Community Centre for 2021/22 On 9/2022 TPDECC	22,104.00
#4604 Backpayment on Private Rental & Other Rental Items for Support Centre for Persons with Autism for 2021/22 (T/D 30/3/2023) On 10/2022 (PATH Centre)	1,026,675.00
#4676 Backpayment on Gov't Rent for Neighbourhood Elderly Centre for 2021/22 on 10/2022 For 5 Neighbourhood Elderly Centre HLNEC, NTNEC, WFNEC, CYNEC, TWHNEC	2,953.00
#4676 Deduct on Rent for Neighbourhood Elderly Centre for 2021/22 on 10/2022 For 5 Neighbourhood Elderly Centre HLNEC, NTNEC, WFNEC, CYNEC, TWHNEC	(1,240.00)
#4607 Backpayment on Rent for Children's and Youth Centres with S/R for 2021/22 (PE Of S/R CUT) On 10/2022 CYCYC	24,146.00
#4604 Backpayment on Rates for Support Centre for Persons with Autism for 2021/22 (T/D 30/3/2023) On 10/2022 (PATH Centre)	10,950.00
#4604 Backpayment on Gov't Rent for Support Centre for Persons with Autism for 2021/22 (T/D 30/3/2023) On 10/2022 (PATH Centre)	21,060.00
#7620 Backpayment on Rent for Day Activity Centres for 2021/22 On 10/2022 LKH	5,507.00
#4797 Backpayment on Rent for Day Activity Centres for 2021/22 On 10/2022 TTCDRS (TD 30/9/2025)	44,786.00
#3775 Backpayment 1/4/2021-31/3/2022 Rates On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	16,157.00
#4613 Backpty 2021/2022 Gov't Rent for C&A Homes (Subvented) On 11/2022 BHOLK	5,309.00
#4781 Backpty 2021/2022 Gov't Rent for C&A Homes (Subvented) on 11/2022 KTRSC	6,173.00
#4784 Backpayment on Gov't Rent for Service for Street Sleepers 2021/2022 on 11/2022 YOH	1,237.00
#4581 Deduct 2021/2022 Gov't Rent for Integrated Children and Youth Services Centre On 11/2022 CWISYP	(2,460.00)
#7755 Backpay 2021/2022 Other Rental Items for Integrated Home Care Services On 11/2022 YTIHCST KC Off	34,066.00
#4581 Backpay 2021/2022 Other Rental Items for Integrated Children and Youth Services Centre on 11/2022 CWISYP	7,143.00
#4583 Backpay 2021/2022 Gov't Rent for Integrated Children and Youth Services Centre on 11/2022 TMEISYP	1,646.00
#4601 Backpay 2021/2022 Other Rental for Integrated Children and Youth Services Centre On 11/2022 YMTISYP	3,060.00
#4581 Backpay 2021/2022 Private Rental for Integrated Children and Youth Services Centre on 11/2022 CWISYP	42,960.00
#3775 Backpayment 1/4/2021-31/3/2022 Other Rental Items On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	502,883.00
#3775 Backpayment 1/4/2021-31/3/2022 Private Rent On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	2,214,087.00
#4796 Backpay 2021/2022 Gov't Rent for Integrated Children and Youth Services Centre On 11/2022 (Tai Yuen ICYSC) - TPISYP	3,455.00
#3775 Backpayment 1/4/2021-31/3/2022 Gov't Rent On 11/2022 For On-site Pre-school Rehabilitation Services (OPRS) (T/D 30/9/2027)	48,413.00
#4600 Backpayment on Rates for Parents Resource Centre for 2021/22 of Parents/Relatives Resource Centre (Shatin District) (T/D 13/3/2023) On 1/2023	4,868.00
#4600 Backpayment on Gov't Rent for Parents Resource Centre for 2021/22 of Parents/Relatives Resource Centre (Shatin District) (T/D 13/3/2023) On 1/2023	13,320.00
#4600 Backpayment on Rent for Parents Resource Centre for 2021/22 of Parents/Relatives Resource Centre (Shatin District) (T/D 13/3/2023) On 1/2023	792,587.00
	457,071.03
	(11,100,603.68)

THE SALVATION ARMY

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

	2023 HK\$'000	2022 HK\$'000
LSG Reserve as at 31st March of the year	<u>189,004</u>	<u>182,211</u>
Represented by:		
Investments		
a. HKD Bank Account Balance	49,660	39,660
b. HKD Saving / 24hr Call Deposit	3,661	-
c. HKD Fixed Deposits	135,683	142,551
d. HKD Certificate of Deposits	<u>-</u>	<u>-</u>
	<u>189,004</u>	<u>182,211</u>

The investment is reported at historical cost.

Confirmed by:



Major Minny Chan
 Chief Secretary
 Date: 30th October 2023



Major Alice Law
 Secretary for Business Administration
 Date: 30th October 2023

**Schedule for the Utilisation of Reserve in Holding Account (HA) for 2022-23
and the Plan of Utilisation of HA Reserve for 2023-24**

Name of NGO : The Salvation Army

Please submit this schedule together with the Annual Financial Report to the Financial Branch of Social Welfare Department on or before 31 October 2023.

(A) Utilisation of HA Reserve (2022-23)

		\$
(1)	Balance as at 31 March 2022 brought forward	(a) 67,292,716.68
(2)	Actual Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) 0
	(ii) Enhancing human resources management (please specify: _____)	(c) 0
	(iii) Other [applicable to NGOs without Snapshot Staff] (please specify: _____)	(d) 0
	Total = (b) + (c) + (d)	(e) 0
(3)	Balance as at 31 March 2023 carried forward [i.e. = (a) - (e)]	(f) 67,292,716.68
(4)	No. of Snapshot Staff (as at 1 September 2022)	85.5

(B) Plan of Utilisation of HA Reserve (2023-24)

		\$
(1)	Balance as at 31 March 2023 brought forward [i.e. (f) of Part (A)]	(a) 67,292,716.68
(2)	Estimated Expenditure	
	(i) Meeting Contractual commitments towards Snapshot Staff	(b) 0
	(ii) Enhancing human resources management (please specify: _____)	(c) 0
	(iii) Other [applicable to NGOs without Snapshot Staff] (please specify: _____)	(d) 0
	Total = (b) + (c) + (d)	(e) 0
(3)	Estimated balance as at 31 March 2024 carried forward [i.e. = (a) - (e)]	(f) 67,292,716.68
(4)	Estimated no. of Snapshot Staff (by 1 September 2023)	77.5