

ANNUAL FINANCIAL REPORT

NGO: Light And Love Kwai Fong Neighbourhood Elderly Centre

(1 April 2024 to 31 March 2025)

	Notes	2024-25 \$	2023-24 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	6,152,161.00	5,729,647.00
b. Provident Fund	1c	382,490.00	356,718.00
2. Fee Income	2	26,901.00	22,197.00
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	248,176.00	248,176.00
5. Other Income	5	518,479.26	418,195.00
6. Interest Received		26,148.81	16,264.33
TOTAL INCOME		7,354,356.07	6,791,197.33
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		4,892,816.52	4,638,195.81
b. Provident Fund	1c	251,022.29	242,446.84
c. Allowances		0.00	0.00
Sub-total	6	5,143,838.81	4,880,642.65
2. Other Charges	7	1,554,215.87	1,260,773.12
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	255,931.00	256,756.00
TOTAL EXPENDITURE		6,953,985.68	6,398,171.77
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8	400,370.39	393,025.56

The Annual Financial Report from pages 1 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.



NOTES ON THE ANNUAL FINANCIAL REPORT

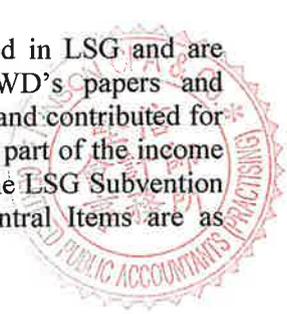
1. Lump Sum Grant (LSG)

- a. Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all services defined in Funding and Service Agreement (FSA) (including support services to FSA services) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System and also FSA services/ FSA-related activities funded by Other Funds or Donations for Designated Purposes. 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. Other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items and Other Funds or Donations for Designated Purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under **Note 3 and 8**. Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> \$	<u>Other Posts</u> \$	<u>Total</u> \$
Subvention Received	37,379.00	345,111.00	382,490.00
Provident Fund Contribution Paid during the Year	(37,386.00)	(213,636.29)	(251,022.29)
Surplus/ (Deficit) for the Year	(7.00)	131,474.71	131,467.71
Add : Surplus/ (Deficit) b/f	(6.70)	729,524.36	729,517.66
Additional subvention received for previous year(s)	0.00	0.00	0.00
Add : Previous year deficit absorbed by agency	6.70	0.00	6.70
Add : Deficit for the year absorbed by agency	7.00	0.00	7.00
Less : Refund to Government	0.00	0.00	0.00
Surplus/ (Deficit) c/f	0.00	860,999.07	860,999.07

- 2. Fee Income** This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Subvention 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 5.5.4(c) of the LSG Subvention Manual). The income and expenditure of each of the Central Items are as follows:



a. Income	2024-25	2023-24
	\$	\$
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Infirmity Care Supplement for Residential Elderly Services		
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
After School Care Programme – Fee Waiving Subsidy Scheme		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy		
NSCCP – Subsidy for Fee Reduction/Waiving		
NSCCP – Subsidy for Incentive Payment		
NSCCP – Subsidy for Training Allowance		
NSCCP – Rent and Rates		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes		
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts –other charges		
Short-term Food Assistance Service Teams – Food Cost		
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent and Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		



- Rent and Rates
- Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)
- Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)
- Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities
- Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly
- Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre
- One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities
- Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services
- Transition Subsidy for School Leavers (CITSL)
- Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)
 - Subsidy for Providing Professional Services
 - Subsidy to Support the Learning and Development of Foster Children
- Child Protection Support Service (ChildPRO)

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

- Temporary Financial Aid under Care and Support Networking Team^
- Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^
- Subsidy Scheme for Extended Hours Service Users^
- Short-term Rental Assistance for Discharged Prisoners^
- Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^
- Time-defined Subsidy Scheme for Occasional Child Care Service^

Total

0.00

0.00

b. Expenditure

- Dementia Supplement for Elderly with Disabilities
- Infirmity Care Supplement for the Aged Blind Persons
- Infirmity Care Supplement for Residential Elderly Services
- Foster Care Allowance/ One-off Special Allowance for Foster

2024-25
\$

2023-24
\$



Children to Safeguard the Foster Children from the
 Coronavirus Disease / Emergency Foster Care Allowance
 After School Care Programme – Fee Waiving Subsidy Scheme
 Training Subsidy under Training Scheme for Child Care
 Supervisors and Special Child Care Workers in Pre-school
 Rehabilitation Services
 Neighbourhood Support Child Care Project (NSCCP) – Contract
 Subsidy
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 Training Sponsorship Scheme for Master in Occupational Therapy
 and Physiotherapy programmes
 Training Subsidy Programme for Children on the Waiting List for
 Subvented Pre-school Rehabilitation Services
 Financial Incentive Scheme for Mentors of Employees with
 Disabilities
 Enhanced After School Care Programme – Fee Waiving Subsidy
 Scheme
 Navigation Scheme for Young Persons in Care Services -
 Operating Expenses
 Navigation Scheme for Young Persons in Care Services - Training
 Cost
 Subsidy for Enhanced Support for Ethnic Minority Children in
 Special Care Centre
 Subsidy for Enhanced Support for Ethnic Minority Children in
 Early Education and Training Centres
 Time-defined Allocation of Ethnic Minority District Ambassador
 Posts – salary and provident fund
 Time-defined Allocation of Ethnic Minority District Ambassador
 Posts – other charges
 Short-term Food Assistance Service Teams – Food Cost
 Siu Lam Integrated Rehabilitation Services Complex –
 Management & Maintenance Cost for Common Area
 After School Care Programme for Pre-primary Children
 [ASCP(PC)] Contract Subsidy
 ASCP(PC) Fee Subsidy
 ASCP(PC) Rent and Rates
 Time-defined Service Contract of Social Work Service for
 Pre-primary Institutions
 - Allocation
 - Rent and Rates
 Allowances for Specific Services Arising from the Implementation
 of the Minimum Wage Ordinance (Overnight On-site-on-call
 Allowance)
 Travelling Subsidy of the designated Hotline for Carer Support
 (Carer Hotline)
 Pilot Scheme on Training to Foreign Domestic Helpers in Care for



Persons with Disabilities		
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly		
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre		
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Transition Subsidy for School Leavers (CITSL)		
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services		
- Subsidy to Support the Learning and Development of Foster Children		
Child Protection Support Service (ChildPRO)		
Temporary Financial Aid under Care and Support Networking Team – other charges		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers		
Subsidy Scheme for Extended Hours Service Users		
Short-term Rental Assistance for Discharged Prisoners		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Total		0.00

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 Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services/ FSA-related activities as reflected in the AFR.

The breakdown on Other Income is as follows:

	2024-25	2023-24
	\$	\$
Other Income		
(a) Programme income	430,620.00	417,034.00
(b) Production income	0.00	0.00
(c) Other Funds or Donations for Designated Purposes	0.00	0.00
(d) Utilised allocation under Central Items (CI):	0.00	0.00



After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) – Fee Waiving Subsidy Scheme (FWSS)* which forms as part of Other Income		
(e) Reimbursement of Maternity Leave Pay from Labour Department	0.00	0.00
(f) Miscellaneous income (e.g. general donations, photocopying charges, etc.)	87,859.26	1,161.00
Sub-Total	518,479.26	418,195.00
<u>Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*</u>	0.00	0.00
Total	518,479.26	418,195.00

**For those programmes which are regarded as FSA services 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 \$1,000,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$1,000,001 - HK\$1,100,000 p.a.		
HK\$1,100,001 - HK\$1,200,000 p.a.		
HK\$1,200,001 - HK\$1,300,000 p.a.		
HK\$1,300,001 - HK\$1,400,000 p.a.		
HK\$1,400,001 - HK\$1,500,000 p.a.		
>HK\$1,500,000 p.a.		

7. Other Charges

The breakdown on Other Charges is as follows:

	2024-25	2023-24
Other Charges	\$	\$
(a) Utilities	78,393.50	83,220.90
(b) Food (including food for service users)	0.00	0.00
(c) Administrative Expenses	137,527.33	164,832.70
(d) Stores and Equipment	233,866.01	250,931.01
(e) Minor Repair and Maintenance	224,671.90	199,264.00
(f) Special Allowances	90,314.04	45,054.22
(g) Programme Expenses	408,368.60	384,758.10
(h) Transportation and Travelling	3,749.50	5,367.80
(i) Insurance	24,167.74	21,582.40
(j) Miscellaneous	353,157.25	105,761.99
Sub-Total	1,554,215.87	1,260,773.12
<u>Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income</u>	0.00	0.00
Total	1,554,215.87	1,260,773.12

**For those programmes which are regarded as FSA services only*



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

	Lump Sum Grant (LSG)	Holding Account (HA)	Other Funds or Donations for Designated Purposes	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$	\$	\$
Income							
Lump Sum Grant	6,534,651.00	0.00	0.00	0.00	0.00	0.00	6,534,651.00
Fee Income	26,901.00	0.00	0.00	0.00	0.00	0.00	26,901.00
Other Income	518,479.26	0.00	0.00	0.00	0.00	0.00	518,479.26
Interest Received (Note (1))	26,148.81	0.00	0.00	0.00	0.00	0.00	26,148.81
Rent and Rates	0.00	0.00	0.00	0.00	248,176.00	0.00	248,176.00
Central Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income (a)	7,106,180.07	0.00	0.00	0.00	248,176.00	0.00	7,354,356.07
Expenditure							
Personal Emoluments	5,143,838.81	0.00	0.00	0.00	0.00	0.00	5,143,838.81
Other Charges	1,554,215.87	0.00	0.00	0.00	0.00	0.00	1,554,215.87
Rent and Rates	0.00	0.00	0.00	0.00	255,931.00	0.00	255,931.00
Central Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure (b)	6,698,054.68	0.00	0.00	0.00	255,931.00	0.00	6,953,985.68
Surplus/(Deficit) for the Year (a) - (b)	408,125.39	0.00	0.00	0.00	(7,755.00)	0.00	400,370.39
Less : Surplus/ (Deficit) of Provident Fund	131,467.71	0.00	0.00	0.00	0.00	0.00	131,467.71
Surplus/(Deficit) for the Year (excl. PF)	276,657.68	0.00	0.00	0.00	(7,755.00)	0.00	268,902.68
Surplus/ (Deficit) b/f (Note (2))	846,276.21	0.00	0.00	0.00	(11,745.00)	0.00	834,531.21
	1,122,933.89	0.00	0.00	0.00	(19,500.00)	0.00	1,103,433.89
Add : Refund from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less : Refund to Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from LSG Reserve to cover the salary adjustment Infirmity Care Supplement (Note (3))	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from Other Funds / (to) LSG Reserve [^]	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment for utilised allocation under <u>Enhanced</u> ASCP / ASCP(PC) – FWSS* (over-estimated) / under-estimated in previous year(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus/ (Deficit) c/f (Note (4))	1,122,933.89	0.00	0.00	0.00	(19,500.00)	0.00	1,103,433.89

Notes:

- # Including an amount \$Z being the utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS*
- * For those programmes which are regarded as FSA services only
- [^] Balance generated from those completed FSA services/ FSA-related activities which are funded by Other Funds or Donations for Designated Purposes



- (1) Interest received on LSG (including HA) and Provident Fund reserves, Rent and Rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

- (i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]

The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year.

- (ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year. From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For details of (4)(i) and (4)(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

- (5) As a facilitating measure for the implementation of the Productivity Enhancement Programme, the claw-back arrangement of LSG cumulative reserve amount exceeding 25% of the NGO's operating expenditure would be suspended from 2023-24 (for NGOs with 2024-25 provisional subvention allocation of \$50M or more) / 2024-25 (for NGOs with 2024-25 provisional subvention allocation of less than \$50M) until 2028-29 as stipulated in SWD's letter under reference (1) / (2) / (3) / (4) in SWD 0075-0010-0060-0080-0040 of 3 March 2025.



Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2024 to 31 March 2025

Name of NGO : Licht And Love Kwai Fong Neighbourhood Elderly Centre (470)

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) ¹	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b) ²	Surplus (Note 3) (a) = (a1) - (a2)	Deficit (Note 3) (b) = (a1) - (a2)	Deficit for the Year		Surplus if (Note 5) (c)	Refund from (16) Government (f)	Adjustment (Note 9) (g)	Surplus if (Note 6) (h) = (c) + (d) - (f) + (g)
								Deficit transferred to LSG (Note 4) (d)	Adjusted Deficit (e) = (b) - (d)				
nnnn - xxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
nnnn - xxxxxxxxxxxx	Infirmity Care Supplement for the Aged Blind Persons												
nnnn - xxxxxxxxxxxx	Infirmity Care Supplement for Residential Elderly Services												
nnnn - xxxxxxxxxxxx	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance												
nnnn - xxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Schemes												
nnnn - xxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Social Child Care Workers in Pre-school Rehabilitation Services												
nnnn - xxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy (Note 10)	[a] Contract Sum released during the reporting period		[c] = [f] Total Expenditure of the Project minus the following items for the reporting period: [g] Fee Income from service users		[d] = [c] if > 0	[e] = [c] if > 0						
nnnn - xxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving	[b] Subsidy released for Fee Waiving during the reporting period		[h] Subsidy for Fee Waiving claimed from SWD during the reporting period		[b] = [b] if > 0	[h] = [b] if > 0						
nnnn - xxxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment	[d] Subsidy released for Incentive Payment during the reporting period		[i] Subsidy for Incentive Payment claimed from SWD during the reporting period		[d] = [d] if > 0	[i] = [d] if > 0						
nnnn - xxxxxxxxxxxx	NSCCP - Subsidy for Training Allowance	[e] Subsidy released for Training Allowance during the reporting period		[j] Subsidy for Training Allowance claimed from SWD during the reporting period		[e] = [e] if > 0	[j] = [e] if > 0						
nnnn - xxxxxxxxxxxx	NSCCP - Rent and Rates	[c] Subsidy released by actual reimbursement		[l] same as [c]		N.A.	N.A.						
nnnn - xxxxxxxxxxxx	Trainee Stipend Scheme for Master in Occupational Therapy and Physiotherapy programmes												
nnnn - xxxxxxxxxxxx	Trainee Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services												
nnnn - xxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities												
nnnn - xxxxxxxxxxxx	Educational After School Care Programme - Fee Waiving Subsidy Scheme												
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses												
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Trainee Cost												
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre												
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres												
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund												
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges												
nnnn - xxxxxxxxxxxx	Short-term Food Assistance Service Teams (STFASTs) - Food Cost												
nnnn - xxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area												
nnnn - xxxxxxxxxxxx	After School Care Programme for Pre-primary Children (ASCP/PC) Contract Subsidy												
nnnn - xxxxxxxxxxxx	ASCP/PC Fee Subsidy												
nnnn - xxxxxxxxxxxx	ASCP/PC Rent and Rates												
nnnn - xxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11) - Allocation												
nnnn - xxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11) - Rent and Rates												
nnnn - xxxxxxxxxxxx	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance												
nnnn - xxxxxxxxxxxx	Traveling Subsidy of the designated Hotline for Carer Support (Care Hotlines)												
nnnn - xxxxxxxxxxxx	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities												
nnnn - xxxxxxxxxxxx	Social Grant for Providing Temporary Accommodation for Service Users of SAIK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly												
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nnnn - xxxxxxxxxxxx	Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC) - Subsidy to Support the Learning and Development of Foster Children												
nnnn - xxxxxxxxxxxx	Child Protection Support Service (ChildPRO)												
nnnn - xxxxxxxxxxxx	Temporary Financial Aid under Care and Support Network Teams*												
nnnn - xxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Teams for Street Slummers*												
nnnn - xxxxxxxxxxxx	Subsidy Scheme for Extended Heavy Service Users*												
nnnn - xxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners												
nnnn - xxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities*												
nnnn - xxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service*												
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:**
- (1a) The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
 - (1b) 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).
 - (2a) Actual expenditure represents the total expenditure incurred including provident fund for the respective services after setting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
 - (2b) This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee not 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 SWD's letter ref. (3) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmity Care Supplement for the Aged Blind Persons
 - (iii) Infirmity 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. Allocation mode was changed to LSG in Sep 2024.
 11. Allocation mode was changed to LSG in Sep 2024.



Schedule for Rent and Rates
Analysis of Subventions and Expenditure for the period
From 1 April 2024 to 31 March 2025

Name of NGO (code) : Light and Love Home Limited (470)

Unit Code and Name	Subvented Element	Subventions Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
470		\$	\$	\$	\$
Light and Love Kwai Fong Neighbourhood Elderly Centre	Rent (Note 3)	233,616.00	233,616.00	0.00	0.00
	Rates	14,560.00	22,315.00	0.00	(7,755.00)
	Total	248,176.00	255,931.00	0.00	(7,755.00)
	Rent Rates				
	Total				
	Rent Rates				
	Total				
	Grand Total	248,176.00	255,931.00	0.00	(7,755.00)

Notes:

1. The figures are to be extracted from the payroll for March plus subventions released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
2. Surplus/ Deficit for each element represents the difference between subventions released and actual expenditure.
3. Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

