

**THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF
CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG
THE AGENCY SUBSIDIZED BY SOCIAL WELFARE DEPARTMENT**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

SIMON Y. P. CHAN & CO.

Certified Public Accountants

陳以波會計師事務所

HONG KONG



SIMON Y. P. CHAN & CO.

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INDEPENDENT AUDITOR'S ASSURANCE REPORT
ON THE ANNUAL FINANCIAL REPORT
TO THE MANAGEMENT COMMITTEE OF
THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF
CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG
("THE AGENCY")

We have audited the financial statements of the Agency 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 27 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 Agency for the year ended 31 March 2023.

Responsibilities of Management Committees

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



SIMON Y. P. CHAN & CO.

Certified Public Accountants

陳以波會計師事務所

INDEPENDENT AUDITOR'S ASSURANCE REPORT
ON THE ANNUAL FINANCIAL REPORT
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THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF
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("THE AGENCY")

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 Agency 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 Agency 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 Agency 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 Agency 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.

Simon Y.P. Chan & Co.
Certified Public Accountants (Practising)
Practising Certificate number 1350
Hong Kong, 27 October 2023

ANNUAL FINANCIAL REPORT

THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG

FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023

	<u>Notes</u>	<u>2022-23</u> <u>HKS</u>	<u>2021-22</u> <u>HKS</u>
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	25,318,821.00	24,992,012.00
b. Provident Fund	1c	2,042,041.00	2,079,993.00
2. Fee Income	2	-	-
3. Central Items	3	810,607.00	818,795.00
4. Rent and Rates	4	115,030.00	115,030.00
5. Other Income	5	5,598.50	287,007.88
6. Interest Received		135,104.88	22,559.93
TOTAL INCOME		<u>28,427,202.38</u>	<u>28,315,397.81</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		(18,278,126.61)	(18,910,402.47)
b. Provide Fund	1c	(1,975,483.13)	(1,751,956.53)
c. Allowances		-	-
Sub-total	6	(20,253,609.74)	(20,662,359.00)
2. Other Charges	7	(6,963,941.74)	(6,367,968.69)
3. Central Items	3	(810,607.00)	(818,795.00)
4. Rent and Rates	4	(141,432.40)	(141,432.40)
TOTAL EXPENDITURE		<u>(28,169,590.88)</u>	<u>(27,990,555.09)</u>
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	<u>257,611.50</u>	<u>324,842.72</u>

The Annual Financial Report from pages 3 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


Chairman
Date: 27 OCT 2023


Executive
Date: 27 OCT 2023

**THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF
CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG**
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023

1. Lump Sum Grant (LSG)

- a. **Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) 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 lump sum grant (excluding provident fund) received for the year.
- c. **Provident fund** This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3.

Details are analysed below : -

<u>Provident fund contribution</u>	<u>Snapshot Staff HK\$</u>	<u>6.8% and Other Posts HK\$</u>	<u>Total HK\$</u>
Subvention Received	855,171.00	1,186,870.00	2,042,041.00
Provident Fund Contribution Paid during the Year	<u>(648,660.90)</u>	<u>(1,326,822.23)</u>	<u>(1,975,483.13)</u>
Surplus for the Year	206,510.10	(139,952.23)	66,557.87
<u>Add</u> : Surplus b/f Additional subvention received for previous year(s)	146,753.06	3,653,358.51	3,800,111.57
<u>Less</u> : Refund to Government	<u>(67,998.00)</u>	<u>-</u>	<u>(67,998.00)</u>
Surplus c/f	<u>285,265.16</u>	<u>3,541,078.28</u>	<u>3,826,343.44</u>

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 MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF
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NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

3. CENTRAL ITEMS

These are subsidies allocated to NGOs for specified purposes on a recurrent, time-limited or one-off basis which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to the terms and conditions of individual central items. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual). The income and expenditure of each of the Central Items are as follows:

	<u>2022-23</u>	<u>2021-22</u>
	<u>HK\$</u>	<u>HK\$</u>
<u>a. Income</u>		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmary Care Supplement for the Aged Blind Persons	-	-
Infirmary Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	-	-
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Temporary financial Aid	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Visiting Medical Practitioner Scheme	-	-
Training Subsidy under Training Scheme for Child Care	-	-
Supervisors and Special Child Care Workers in Pre-school	-	-
Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowances for Specific Services Arising from the		
Implementation of the Minimum Wage Ordinance		
(Overnight On-site-on-call Allowance)	810,607.00	818,795.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	-
Total	<u>810,607.00</u>	<u>818,795.00</u>
<u>b. Expenditure</u>		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmary Care Supplement for the Aged Blind Persons	-	-
Infirmary Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	-	-
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Temporary financial Aid	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Visiting Medical Practitioner Scheme	-	-
Training Subsidy under Training Scheme for Child Care	-	-
Supervisors and Special Child Care Workers in Pre-school	-	-
Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowances for Specific Services Arising from the		
Implementation of the Minimum Wage Ordinance		
(Overnight On-site-on-call Allowance)	810,607.00	818,795.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	-
Total	<u>810,607.00</u>	<u>818,795.00</u>

**THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF
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NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023

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:

	<u>2022-23</u>	<u>2021-22</u>
	<u>HK\$</u>	<u>HK\$</u>
(a) Fees and charges for services incidental to the operation of subvented services	5,598.50	3,982.20
(b) Miscellaneous income	-	283,025.68
<u>Less:</u>		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	-	-
	<u>5,598.50</u>	<u>287,007.88</u>

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

6. **Personal Emoluments** Personal emoluments include salary, provident fund, salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

<u>Analysis of personal emoluments</u>	<u>No. of posts</u>	<u>HK\$</u>
HK\$700,001 - HK\$800,000 p.a.	1	757,217.36
HK\$800,001 - HK\$900,000 p.a.	1	844,623.60
HK\$900,001 - HK\$1,000,000 p.a.	1	958,129.40
HK\$1,000,001 - HK\$1,100,000 p.a.	0	0.00
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,156,941.70
>HK\$1,200,000 p.a.	0	0.00

7. **OTHER CHARGES**

The breakdown on Other Charges is as follows:

	<u>2022-23</u>	<u>2021-22</u>
	<u>HK\$</u>	<u>HK\$</u>
<u>Other Charges</u>		
(a) Utilities	709,427.78	614,954.20
(b) Food	1,293,040.20	1,300,811.27
(c) Administrative expenses	460,386.09	595,982.10
(d) Stores and equipment	1,716,275.87	1,614,227.57
(e) Repair and maintenance	1,832,932.00	1,678,884.50
(f) Special Allowances	-	-
(g) Programme expenses	637,450.00	272,848.18
(h) Transportation and travelling	91,562.16	63,391.18
(i) Insurance	181,693.04	186,677.89
(j) Miscellaneous	41,174.60	40,191.80
<u>Less:</u>		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income to fund the operating expenses of FSA services / FSA-related	-	-
	<u>6,963,941.74</u>	<u>6,367,968.69</u>

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

**THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF
CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

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
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Income						
Lump Sum Grant	27,360,862.00	-	-	-	-	27,360,862.00
Fee Income	-	-	-	-	-	-
Other Income	5,598.50	-	-	-	-	5,598.50
Interest Received (Note 1)	135,104.88	-	-	-	-	135,104.88
Rent and Rates	-	-	-	115,030.00	-	115,030.00
Central Items	-	-	-	-	810,607.00	810,607.00
Total Income (a)	27,501,565.38	-	-	115,030.00	810,607.00	28,427,202.38
Expenditure						
Personal Emoluments	(20,253,609.74)	-	-	-	-	(20,253,609.74)
Other Charges	(6,963,941.74)	-	-	-	-	(6,963,941.74)
Rent and Rates	-	-	-	(141,432.40)	-	(141,432.40)
Central Items	-	-	-	-	(810,607.00)	(810,607.00)
Total Expenditure (b)	(27,217,551.48)	-	-	(141,432.40)	(810,607.00)	(28,169,590.88)
Surplus / (Deficit) for the Year (a)-(b)	284,013.90	-	-	(26,402.40)	-	257,611.50
Less : Surplus of Provident Fund	(66,557.87)	-	-	-	-	(66,557.87)
	217,456.03	-	-	(26,402.40)	-	191,053.63
Surplus/(Deficit) b/f (Note 2)	5,918,576.82	5,299,818.27	-	(26,390.64)	-	11,192,004.45
	6,136,032.85	5,299,818.27	-	(52,793.04)	-	11,383,058.08
Add : Refund from Government	-	-	-	26,403.00	-	26,403.00
Less : Refund to Government	-	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note 3)	-	-	-	-	-	-
Surplus / (Deficit) c/f (Note 4)	6,136,032.85	5,299,818.27	-	(26,390.64)	-	11,409,461.08

Notes:

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

- (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) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmity 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 will be capped at 25% of the NGO's operating expenditure 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 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 will be capped at 25% of the NGO's operating expenditure 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 will be capped at 25% of the NGO's operating expenditure for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

Schedule for rent and ratesAnalysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency: THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF
THE GOOD SHEPHERD OF ANGERS AT HONG KONG

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Back payment on Rent & Rate for 2022-2023	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$	HK\$
Unit 2405 - Choi Wan Hostel	Rent (Note 3)	1,158.00	(1,562.40)	405.00	-	(404.40)
	Rates	1,887.00	(1,984.00)	97.00	-	(97.00)
	Total	3,045.00	(3,546.40)	502.00	-	(501.40)
Unit 2410 - Marycove Centre	Rent (Note 3)	2,686.00	(2,686.00)	-	-	-
	Rates	109,299.00	(135,200.00)	25,901.00	-	(25,901.00)
	Total	111,985.00	(137,886.00)	25,901.00	-	(25,901.00)
	Grand Total	115,030.00	(141,432.40)	26,403.00	-	(26,402.40)

Notes:

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
2. Surplus/Deficit for each element 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 Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2022 to 31 March 2023

Name of Agency: **THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG**

Unit Code and Name	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3)	Deficit for the Year			Surplus b/f (Note 5)	Refund from (to) Government	Adjustment (Note 9)	Surplus c/f (Note 6)
							Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit				
Unit 224 - Sisters of the Good Shepherd	Overnight On-site-on-call Allowance	810,607.00	-	810,607.00	-	-	-	-	-	-	-	-	-
Total		810,607.00	-	810,607.00	-	-	-	-	-	-	-	-	-

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.

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 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 provident 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.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (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.

**Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations (NGOs) operating Subvented Welfare Services**

Review Report for the Reporting Year of 2022-23

According to the Lump Sum Grant Manual, NGOs receiving recurrent subventions of not less than \$10 million a year and such amount exceeds 50% of their operating income pertaining to services / programmes within the welfare purview are required to submit the "Review Report on Remuneration Packages for Staff in the Top Three Tiers" (Review Report), and regularly review the number, rank and remuneration packages of their senior executives in the top three tiers.

NGOs currently exempted from completing and disclosing their Review Report are encouraged to consider making public the remuneration information of such staff in order to enhance their public accountability and promote the public's understanding of NGOs' financial position.

In cases where the top three-tier positions of the NGO (or of a particular division, e.g. social service of the NGO, where appropriate) are funded entirely by the NGO's income from sources other than the Government, other senior staff of the NGO (or of its particular division) occupying the subsequent three-tier positions may be covered subject to the NGO's particular circumstances such as its organisational structure.

[Please read the explanatory notes before completing this form. The completed form should reach the Social Welfare Department (SWD) through electronic submission by 31 October 2023.]

Name of NGO (code) : **The Mother Superior of the Congregation of Our Lady of Charity of the Good Shepherd of Angers at Hong Kong (224)**

Please tick as appropriate (may tick both)

- We have a staff member serving his/her second or further contract in 2022-23 for which **Part (A)** is completed.
- We have a staff member serving his/her first contract in 2022-23 for which **Part (B)** is completed.

Part (A): Remuneration Packages for Staff Serving the Second or Further Contract (Note 1)

Information of staff in the top three tiers serving the second or further contract. (Note 2)

(1) Staff of First Tier (Note 3)

(a) Number of post (Note 4) 1

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Agency Head	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 655

[I(c) = I(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (1)(c) under SWD subventions

(i) Salary (Note 8) \$

(ii) Provident fund \$

(iii) Cash allowance (Note 9) (please specify if any:)
\$

(iv) Non-cash based benefits (Note 10) (please specify if any:)
1 Staff Quarter & 2 Association Liability Insurance \$ 655

(e) Comparable rank in civil service as assessed by SWD (Note 11) Assistant Social Work Officer or below

(2) Staff of Second Tier (Note 3)

(a) Number of post (Note 4) 1

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Superintendent	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 1,156,941

[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (2)(c) under SWD subventions

(i) Salary (Note 8) \$ 1,061,060

(ii) Provident fund \$ 95,881

(iii) Cash allowance (Note 9) (please specify if any:)
\$

(iv) Non-cash based benefits (Note 10) (please specify if any:)
\$

(e) Comparable rank in civil service as assessed by SWD (Note 11) Between Social Work Officer and Assistant Social Work Officer

(3) Staff of Third Tier (Note 3)

(a) Number of post (Note 4) 3

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Case Worker	12
(ii)	Case Worker	12
(iii)	Hostel Supervisor	12

Total number of month(s): 36

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 2,394,238

[3(c) = 3(d)(i) + (ii) + (iii) + (iv)]

(d) Breakdown of (3)(c) under SWD subventions

(i) Salary (Note 8) \$ 2,150,228

(ii) Provident fund \$ 244,010

(iii) Cash allowance (Note 9) (please specify if any:)
\$

(iv) Non-cash based benefits (Note 10) (please specify if any:)
\$

(e) Comparable rank in civil service as assessed by SWD (Note 11) Assistant Social Work Officer
or below

Part (B): Remuneration Packages for Staff Serving the First Contract (Note 1)

Information of *newly employed* staff in the top three tiers serving the *first contract*. (Note 2)

Please skip this part if there is no staff member serving his/her first contract in 2022-23.

(1) Staff of First Tier (Note 3)

(a) Number of post (Note 4)

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)		

Total number of month(s):

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 0

[I(c) = I(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (1)(c) under SWD subventions

(i) Salary (Note 8) \$

(ii) Provident fund \$

(iii) Cash allowance (Note 9) (please specify if any:) \$

(iv) Non-cash based benefits (Note 10) (please specify if any:) \$

(e) Comparable rank in civil service as assessed by SWD (Note 11)

(2) Staff of Second Tier (Note 3)

(a) Number of post (Note 4)

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)		

Total number of month(s):

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 0

[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (2)(c) under SWD subventions

(i) Salary (Note 8) \$

(ii) Provident fund \$

(iii) Cash allowance (Note 9) (please specify if any:) \$

(iv) Non-cash based benefits (Note 10) (please specify if any:) \$

(e) Comparable rank in civil service as assessed by SWD (Note 11)

(3) Staff of Third Tier (Note 3)

(a) Number of post (Note 4) 2

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Case Worker	8
(ii)	Case Worker	6

Total number of month(s): 14

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 520,970

[3(c) = 3(d)(i) + (ii) + (iii) + (iv)]

(d) Breakdown of (3)(c) under SWD subventions

(i) Salary (Note 8) \$ 474,740

(ii) Provident fund \$ 46,230

(iii) Cash allowance (Note 9) (please specify if any:)
\$

(iv) Non-cash based benefits (Note 10) (please specify if any:)
\$

(e) Comparable rank in civil service as assessed by SWD (Note 11) Assistant Social Work Officer
or below

Part (C): Review for changes (Note 12)

	<u>2021-22</u> (the year before)	<u>2022-23</u> (the reporting year)
(a) Total annual staff costs under SWD		
subventions in respect of the top three tiers	\$ 4,324,852	\$4,072,804
<i>[Part (A)(1)(c)+(2)(c)+(3)(c)+ Part (B)(1)(c)+(2)(c)+(3)(c)]</i>		

(b) Please select and complete the following as appropriate to state the result of this review -

- The remuneration packages of staff in the top three tiers have been reviewed and **no change** was found in their remunerations as compared with the preceding year.
- The remuneration packages of staff in the top three tiers have been reviewed and **change(s)** was found in their remunerations as compared with the preceding year. The tier(s) having changes and reasons for such changes are stated below :
 - Upward/downward pay adjustment in accordance with Civil Service Pay Adjustment (details are given at the bottom, if any).
 - Upward/downward pay adjustment other than Civil Service Pay Adjustment (details are given at the bottom, if any).
 - Incremental creep (details are given at the bottom, if any).
 - Organisational restructuring or upgrading/downgrading of top three tier posts (details are given at the bottom, if any).
 - Increase/decrease in the number of staff of the top three tiers (details are given at the bottom, if any).
 - Other circumstances (please provide details in the box below).

**Notes for Completing the Review Report on
Remuneration Packages for Staff in the Top Three Tiers
of Subvented Non-governmental Organisations (NGOs)**

- [1] For Part (A), please input information of both serving and departed staff but exclude those staff serving their first contract, i.e. staff newly employed by the NGO in the reporting year. The information on staff newly employed by the NGO serving their first contract in the reporting year should be separately entered in Part (B) of the Review Report. For staff having internal promotion or transfer that brings about change in tier within the reporting year, please input the relevant remuneration information in the respective tier accordingly. For example, if a third-tier staff was promoted to a second-tier post with effect from 1 July 2022, the remuneration for the period from April to June 2022 should be reported under the third tier while the remuneration for the period from July 2022 to March 2023 should be reported under the second tier.
- [2] All monetary figures should be rounded up to the nearest dollar.
- [3] The first-tier staff is generally defined as the executive head of the NGO who is directly responsible to the NGO Board / Management Committee, the second-tier staff as senior staff directly responsible to the executive head of the NGO, and the third-tier staff as senior staff directly responsible to the second-tier staff. Only staff members whose remunerations are partly or fully covered by SWD subventions should be included.
- [4] Number of posts refers to post(s) occupied by remunerated staff during the reporting period. Post(s) without staff cost such as consultant on voluntary basis or vacant post(s) should not be counted where there is no expenditure on staff remunerations for the whole reporting year. Fractional posts should be indicated with figures up to two decimal places. Please note that number of post(s) may be different from number of headcount. For example, if the number of staff turnover is twice for a post within the reporting year, the number of post(s) to be reported should be one instead of three.
- [5] Please list all post title(s) (e.g. Chief Executive Officer, Senior Social Work Officer). If there is one post in a tier reported in "(a) Number of Post" and the number of staff turnover is twice for the post within the reporting year (i.e. total three headcount of staff), there should be one row of information added to "(b) Post Title" and the number of months is equal to total number of months served by the three staff. In another example, if there are three posts of Social Work Officer in the same tier, please input three rows of 'Social Work Officer', rather than input 'Social Work Officer x 3'.
- [6] Please round up the number of month(s) to two decimal places (e.g. 0.50 or 0.33 month).
- [7] "Total annual staff costs" refer to the total remuneration costs covering salary, provident fund, cash allowances and non-cash based allowances of all staff members of the tier incurred in the whole reporting year (i.e. from 1 April to 31 March in the reporting year). For staff working for both SWD subvented services and non-SWD subvented services, the portion of staff costs funded by non-SWD subventions should not be included.
- [8] Salary refers to the annual expenditure on annual salary of the respective staff for the whole reporting year.

- [9] Cash allowances such as responsibility allowance, housing allowance, hardship allowance, bonus, gratuity, overtime allowance, entertainment expenses, travelling expenses, etc. Please specify the type of allowance in bracket.
- [10] Non-cash based benefits include fringe benefits such as medical / dental insurance, staff quarters, transportation and / or chauffer, professional indemnity insurance, etc. Please specify the type of non-cash based benefits in bracket.
- [11] In evaluating the appropriateness of remuneration packages that have comparable civil service ranks, the SWD compares the average total cost of the remuneration for a tier of staff with that of civil servants at comparable ranks with reference to the annual average staff cost (including basic salaries, fringe benefits such as retirement benefits, contract gratuities, housing benefits, education allowance, medical and dental benefits, etc.) but not job-related allowances (e.g. overtime, acting, hardship and shift duty allowances) as indicated in the Staff Cost Ready Reckoner or the relevant recruitment benchmarks (currently Recruitment Benchmarks) compiled annually by the Government. In this Review Report, the annual average staff cost under SWD subvention is taken for comparison with that of civil service at comparable ranks of the social work officer grade in SWD. The comparable ranks are listed below -

- ✧ Assistant Director of Social Welfare or above;
- ✧ between Assistant Director of Social Welfare and Principal Social Work Officer;
- ✧ between Principal Social Work Officer and Chief Social Work Officer;
- ✧ between Chief Social Work Officer and Senior Social Work Officer;
- ✧ between Senior Social Work Officer and Social Work Officer;
- ✧ between Social Work Officer and Assistant Social Work Officer; or
- ✧ Assistant Social Work Officer or below.

It should be noted that the above-mentioned comparable ranks are assessed based on the subventions received by the NGO from SWD which may constitute only part of the income of an NGO in a year.

- [12] For Part (C), changes in remuneration amount may include significant upward / downward changes at 10% or more in total annual staff costs under SWD subventions as compared with the last reporting year, and / or changes in the remuneration components.
- [13] For public disclosure of the Review Report, only information in Part (A) to (C) will be disclosed.