

**OPERATION DAWN LIMITED**  
**香港晨曦會有限公司**

**(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR SUBMISSION TO THE SOCIAL WELFARE DEPARTMENT**

**REVIEW REPORT ON THE ANNUAL FINANCIAL REPORT  
TO THE BOARD OF DIRECTORS OF  
OPERATION DAWN LIMITED**

**香港晨曦會有限公司**

*(incorporated in Hong Kong and limited by guarantee)*

We have audited the financial statements of Operation Dawn Limited (“the Organisation”) for the year ended 31 March 2022 and have issued an unqualified auditors’ report thereon dated 17 October 2022.

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

**Review Conclusions**

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

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

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



K.W. Tam & Co.  
Certified Public Accountants (Practising)  
Unit 2002, 20th Floor,  
Millennium City 3,  
370 Kwun Tong Road,  
Kowloon, Hong Kong

17 October 2022

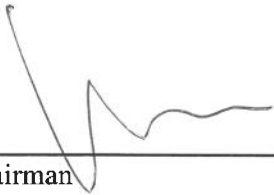
## ANNUAL FINANCIAL REPORT


### NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司 (1 APRIL 2021 TO 31 MARCH 2022)

	Note	Total 2021-22 HK\$	Total 2020-21 HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	8,379,552.00	8,358,220.00
b. Provident Fund	1c	543,254.00	543,254.00
2. Fee Income	2	3,309,703.74	2,851,086.70
3. Central Items	3	467,884.00	594,656.00
4. Rent and Rates	4	309,538.00	310,151.00
5. Other Income	5	164,478.01	132,279.00
6. Interest Received		4,473.68	17,342.83
<b>TOTAL INCOME</b>		13,178,883.43	12,806,989.53
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		8,107,916.24	8,517,035.52
b. Provident Fund	1c	471,922.10	470,105.96
c. Allowances		--	--
Sub-total	6	8,579,838.34	8,987,141.48
2. Other Charges	7	3,863,025.39	2,666,017.24
3. Central Items	3	467,888.00	594,692.00
4. Rent and Rates	4	282,724.00	273,892.00
<b>TOTAL EXPENDITURE</b>		13,193,475.73	12,521,742.72
<b>C. (DEFICIT)/SURPLUS FOR THE YEAR</b>	8	(14,592.30)	285,246.81

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

#### SIGNATURE

  
 \_\_\_\_\_  
 Chairman  
 Date: 17 October 2022

  
 \_\_\_\_\_  
 Director  
 Date: 17 October 2022

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO 542: OPERATION DAWN LIMITED 香港長曦會有限公司  
(1 APRIL 2021 TO 31 MARCH 2022)

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 (SWD) under the Lump Sum Grant Subvention 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 (PF)**  
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:

	Snapshot staff HK\$	6.8% and Other Posts HK\$	Total HK\$
<b>Provident Fund Contribution</b>			
Subvention Received	---	543,254.00	543,254.00
Provident Fund Contribution Paid during the Year	---	(471,922.10)	(471,922.10)
Surplus for the Year	---	71,331.90	71,331.90
<u>Add: Surplus/(Deficit) b/f</u>	---	1,396,716.81	1,396,716.81
<u>Less: Adjusted per SWD's letter of 11 Mar 2022</u>			
Ref: SWD SF/SI/4-65/116(542)III			
LSG Reserve in 2018/19	---	(30.00)	(30.00)
Surplus c/f	---	1,468,018.71	1,468,018.71

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.

## NOTES ON THE ANNUAL FINANCIAL REPORT

### NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司 (1 APRIL 2021 TO 31 MARCH 2022)

#### 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 PF 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 LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2021-22 HK\$	2020-21 HK\$
<b>a. Income</b>		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance) Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	467,884.00	467,884.00
	---	126,772.00
<b>Total</b>	<u>467,884.00</u>	<u>594,656.00</u>
<b>b. Expenditure</b>		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance) Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	467,888.00	467,920.00
	---	126,772.00
<b>Total</b>	<u>467,888.00</u>	<u>594,692.00</u>

#### 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.

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司  
(1 APRIL 2021 TO 31 MARCH 2022)**

**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 the 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:

<b>Other Income</b>	<b>2021-22 HK\$</b>	<b>2020-21 HK\$</b>
(a) Fees and charges for services incidental to the operation of subvented services	164,478.01	132,279.00
(b) Others	---	---
<b>Total</b>	<b>164,478.01</b>	<b>132,279.00</b>

## NOTES ON THE ANNUAL FINANCIAL REPORT

### NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司 (1 APRIL 2021 TO 31 MARCH 2022)

- 6. Personal Emoluments** Personal Emoluments include salary, provident fund and salary-related allowances. The analysis on number of posts with annual Personal Emoluments over HK\$700,000 each paid under LSG is appended below:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No. of Posts</b>	<b>HK\$</b>
HK\$700,001 - HK\$800,000 p.a.	---	---
HK\$800,001 - HK\$900,000 p.a.	---	---
HK\$900,001 - HK\$1,000,000 p.a.	---	---
HK\$1,000,001 - HK\$1,100,000 p.a.	---	---
HK\$1,100,001 - HK\$1,200,000 p.a.	---	---
>HK\$1,200,000 p.a.	---	---

- 7. Other Charges** The breakdown on Other Charges is as follows:

<b>Other Charges</b>	<b>2021-22 HK\$</b>	<b>2020-21 HK\$</b>
(a) Utilities	200,824.38	85,297.62
(b) Food	675,626.00	699,533.94
(c) Administrative Expenses	233,794.55	188,928.11
(d) Stores and Equipment	351,822.79	164,064.47
(e) Repair and Maintenance	1,052,886.71	438,961.29
(f) Special Allowances	---	---
(g) Programme Expenses	224,390.80	160,390.70
(h) Transportation and Travelling	432,759.55	370,258.62
(i) Insurance	331,149.15	326,108.96
(j) Fuel	233,951.00	148,020.00
(k) Staff Training	28,770.62	15,189.00
(l) Cleaning	40,598.80	27,689.33
(m) Miscellaneous	56,451.04	41,575.20
<b>Total:</b>	<b><u>3,863,025.39</u></b>	<b><u>2,666,017.24</u></b>

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司  
(1 APRIL 2021 TO 31 MARCH 2022)

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$
<b>Income</b>				
Lump Sum Grant	8,922,806.00	---	---	8,922,806.00
Fee Income	3,309,703.74	---	---	3,309,703.74
Other Income	164,478.01	---	---	164,478.01
Interest Received (Note (1))	4,473.68	---	---	4,473.68
Rent and Rates	---	309,538.00	---	309,538.00
Central Items	---	---	467,884.00	467,884.00
<b>Total Income (a)</b>	<b>12,401,461.43</b>	<b>309,538.00</b>	<b>467,884.00</b>	<b>13,178,883.43</b>
<b>Expenditure</b>				
Personal Emoluments	8,579,838.34	---	---	8,579,838.34
Central Items	---	---	467,888.00	467,888.00
Rent and Rates	---	282,724.00	---	282,724.00
Other Charges	3,863,025.39	---	---	3,863,025.39
<b>Total Expenditure (b)</b>	<b>12,442,863.73</b>	<b>282,724.00</b>	<b>467,888.00</b>	<b>13,193,475.73</b>
<b>Surplus/(Deficit) for the Year (a)-(b)</b>	<b>(41,402.30)</b>	<b>26,814.00</b>	<b>(4.00)</b>	<b>(14,592.30)</b>
Less: Surplus/(Deficit) of Provident Fund	(71,331.90)	---	---	(71,331.90)
Surplus/(Deficit) for the year excluding P.F.	(112,734.20)	26,814.00	(4.00)	(85,924.20)
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>2,488,532.05</b>	<b>(101,898.52)</b>	<b>12,106.28</b>	<b>2,398,739.81</b>
<b>Adjusted per SWD's letter of 11 Mar 2022</b> <b>Ref: SWD SF/SI/4-65/116(542)III</b>				
(a) LSG Reserve 2018/19	30.00	---	---	30.00
	<b>2,488,562.05</b>	<b>(101,898.52)</b>	<b>12,106.28</b>	<b>2,398,769.81</b>
	<b>2,375,827.85</b>	<b>(75,084.52)</b>	<b>12,102.28</b>	<b>2,312,845.61</b>
<b>Add: Refund from Government</b>				
As per letter dated 7 June 2021 Ref. (10) in SWD SF/SAS/4-35/2/116(542)	---	14,496.00	---	14,496.00
<b>Less: Refund to Government</b>				
As per letter dated 30 Nov 2021 Ref. SWD SF/SAS/4-35/2/116(542)	---	(40,652.00)	---	(40,652.00)
<b>Surplus/(Deficit) c/f (Note (3))</b>	<b>2,375,827.85</b>	<b>(101,240.52)</b>	<b>12,102.28</b>	<b>2,286,689.61</b>

**Notes:**

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant are included as a 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 holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) The level of LSG cumulative reserve (i.e. HK\$2,375,827.85), less LSG Reserve kept in the holding account, will be capped of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.



**SCHEDULE FOR RENT AND RATES  
ANALYSIS OF SUBVENTION AND EXPENDITURE  
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022**

Appendix 1

**NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司**

<b>Unit Code and Name</b>	<b>Subvented Element</b>	<b>Subvention Released (Note 1)</b>	<b>Actual Expenditure</b>	<b>Surplus (Note 2)</b>	<b>Deficit (Note 2)</b>
		<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>	<b>HK\$</b>
7878 - Half-Way House at Wong Tai Sin	Rent (Note 3)	154,403.00	157,356.00	---	(2,953.00)
	Rates	13,563.00	5,000.00	8,563.00	---
	<b>Total</b>	<b>167,966.00</b>	<b>162,356.00</b>	<b>8,563.00</b>	<b>(2,953.00)</b>
4270 - Treatment Centre at Tsing Yi (Girl Centre)	Rent (Note 3)	114,696.00	114,696.00	---	---
	Rates	10,301.00	2,150.00	8,151.00	---
	<b>Total</b>	<b>124,997.00</b>	<b>116,846.00</b>	<b>8,151.00</b>	<b>---</b>
7876 - Treatment Centre at Sai Kung (Dawn Island)	Rent (Note 3)	---	---	---	---
	Rates	16,575.00	3,522.00	13,053.00	---
	<b>Total</b>	<b>16,575.00</b>	<b>3,522.00</b>	<b>13,053.00</b>	<b>---</b>
	<b>Grand Total</b>	<b>309,538.00</b>	<b>282,724.00</b>	<b>29,767.00</b>	<b>(2,953.00)</b>

Note:

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

**SCHEDULE FOR CENTRAL ITEMS  
ANALYSIS OF SUBVENTION AND EXPENDITURE  
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022**

Appendix 2

**NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司**

Unit Code and Name (Note 7)	Subvented Element	Subventions Released (Note 1) HK\$	Actual Expenditure (Note 2) HK\$	Surplus (Note 3) (a) HK\$	Deficit for the year			Surplus b/f (Note 5) HK\$	Refund to Government (f)	Surplus c/f (Note 6) (f)-(c)+(a)-(b) HK\$
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
Unit 4270 Treatment Centre at Tsing Yi (Girl Centre)	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	233,942.00	233,944.00	---	(2.00)	N.A.	---	113,929.44	---	113,927.44
Unit 7878 Half-Way House at Wong Tai Sin		233,942.00	233,944.00	---	(2.00)	N.A.	---	23,957.18	---	23,955.18
Remittance Advice No: 4286693	Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	---	---	---	---	N.A.	---	(4.00)	---	(4.00)
<b>Total</b>		<b>467,884.00</b>	<b>467,888.00</b>	<b>---</b>	<b>(4.00)</b>	<b>N.A.</b>	<b>---</b>	<b>137,882.62</b>	<b>-</b>	<b>137,878.62</b>

**Notes:**

1. 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 SWD of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
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 can be transferred to the Lump Sum Grant Reserve as stated in the relevant letter issued by SWD.
  - (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
 For items other than those listed above, please insert "N/A".
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. As the above schedule may not be exhaustive in content, any relevant details of central items released and/or expended during the year may also be included, where appropriate.


**SCHEDULE FOR INVESTMENT  
ANALYSIS OF INVESTMENT AS AT 31 MARCH 2022**

**NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司**

	<u>2022</u> <u>HK\$'000</u>	<u>2021</u> <u>HK\$'000</u>
<b>LSG Reserve as at 31 March</b>	2,375.83	2,488.53
 <b>Represented by:</b>		
<b>Investments</b>		
a. HKD Bank Account Balances	2,375.83	2,488.53
b. HKD 24-hour Call Deposits	---	---
c. HKD Fixed Deposits	---	---
d. HKD Certificate of Deposits	---	---
e. HKD Bonds	---	---
	2,375.83	2,488.53

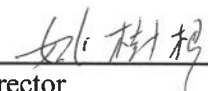
Note: The investments should be reported at historical cost.

**Confirmed by:-**



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Chairman  
Date: 17 October 2022



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Director  
Date: 17 October 2022

**List of Subvented Service Units**

**NGO 542: OPERATION DAWN LIMITED 香港晨曦會有限公司**

1. Central Administration
2. Treatment Centre at Tsing Yi (Girl Centre)
3. Half-Way House at Wong Tai Sin
4. Treatment Centre at Sai Kung (Dawn Island)