

A close-up photograph of a person's hand holding a silver pen, poised over a white electronic calculator. The calculator has a small LCD screen and various function keys like 'M+', 'M-', '%', and '÷'. In the background, a laptop keyboard is visible. Below the calculator, a document with some text is partially visible, including the words 'PHOTOGRAPHY SESSION' and 'Sure'. The entire scene is framed by a white border.

# 整筆撥款之 週年財務報告

The Annual Financial Report  
(Lump Sum Grant)  
2017-2018

**CHRISTIAN FAMILY SERVICE CENTRE**  
**THE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH, 2018**

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**范 陳 會 計 師 行**  
***FAN, CHAN & CO.***

**CERTIFIED PUBLIC ACCOUNTANTS**

**HONG KONG**

REVIEW REPORT ON  
THE ANNUAL FINANCIAL REPORT  
TO THE MANAGEMENT BOARD OF CHRISTIAN FAMILY SERVICE CENTRE  
(Incorporated in Hong Kong and limited by guarantee)

We have audited the consolidated financial statements of Christian Family Service Centre ("Centre") for the year ended 31 March, 2018 and have issued an unqualified auditors' report thereon dated 11 September, 2018.

We conducted our review of the attached Annual Financial Report on pages 2 to 10 of the Centre for the year ended 31 March, 2018 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 Centre, on which the above audited consolidated financial statements of the Centre 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 consolidated financial statements of the Centre for the year ended 31 March, 2018:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Centre; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Centre has not :
  - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund 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 Provident Fund arrangements during the year ended 31 March, 2018.

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.



Fan, Chan & Co.  
Certified Public Accountants  
Hong Kong, 11 September, 2018

**ANNUAL FINANCIAL REPORT  
CHRISTIAN FAMILY SERVICE CENTRE  
1 APRIL 2017 TO 31 MARCH 2018**

	Notes	Total 2017-18 \$	Total 2016-17 \$
<b>A. INCOME</b>			
1. Lump Sum Grant		261,748,313.00	252,804,770.00
a. Lump Sum Grant (excluding Provident Fund)	<b>1b</b>	242,679,436.00	233,740,817.00
b. Provident Fund	<b>1c</b>	19,068,877.00	19,063,953.00
2. Special One-off Grant		-	-
3. Fee Income	<b>2</b>	15,877,389.18	16,050,757.80
4. Central Items	<b>3</b>	8,187,563.00	7,514,855.00
5. Rent and Rates	<b>4</b>	10,150,449.00	11,358,594.00
6. Other Income	<b>5</b>	4,476,820.47	4,601,882.60
7. Interest Received		206,638.32	196,989.01
<b>TOTAL INCOME</b>		<b>300,647,172.97</b>	<b>292,527,848.41</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		221,645,140.47	211,050,218.56
b. Provident Fund	<b>1c</b>	17,458,503.52	14,912,730.01
c. Allowances		1,216,046.30	1,064,926.10
Sub-total	<b>6</b>	240,319,690.29	227,027,874.67
2. Other Charges	<b>7</b>	42,651,108.21	41,715,097.27
3. Central Items	<b>3</b>	8,357,782.10	6,020,100.70
4. Rent and Rates	<b>4</b>	9,921,857.15	9,665,027.67
<b>TOTAL EXPENDITURE</b>		<b>301,250,437.75</b>	<b>284,428,100.31</b>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>8</b>	<b>(603,264.78)</b>	<b>8,099,748.10</b>

The Annual Financial Report from pages 2 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Approved by the Board on 11th September, 2018



Chairman

Date: 11th September, 2018



Chief Executive

Date: 11th September, 2018

**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 have been shown under 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> \$	<u>6.8% and Other Posts</u> \$	<u>Total</u> \$
Subvention Received	5,458,098.00	13,610,779.00	19,068,877.00
Provident Fund Contribution Paid during the Year	(5,021,701.90)	(12,436,801.62)	(17,458,503.52)
Surplus/(Deficit) for the year	436,396.10	1,173,977.38	1,610,373.48
<b>Add:</b> Surplus/(Deficit) b/f	1,830,042.61	30,286,551.07	32,116,593.68
<b>Adjust:</b> Transfer the additional amount from PF Reserve for Snapshot Staff to 6.8% Ref: SWD SF/SAS/4-65/33(152)III dated 3 July 2018	(186,718.76)	186,718.76	-
<b>Less:</b> Refund to Government for 2015/16	(656,548.00)	185,096.00	(471,452.00)
Refund to Government for 2014/15	(21,180.00)	-	(21,180.00)
Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	-	(5,276,667.01)	(5,276,667.01)
<b>Surplus/(Deficit) c/f</b>	<b>1,401,991.95</b>	<b>26,555,676.20</b>	<b>27,957,668.15</b>

- 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.

**CHRISTIAN FAMILY SERVICE CENTRE  
NOTES ON THE ANNUAL FINANCIAL REPORT  
1ST APRIL, 2017 TO 31ST MARCH, 2018**

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

	<b>2017-18</b>	<b>2016-17</b>
	<b>\$</b>	<b>\$</b>
<b>a. Income</b>		
Infirmary Care Supplement for Residential Elderly Services	1,008,720.00	1,211,649.00
Dementia Supplement for Residential Elderly Services	3,026,160.00	2,665,144.00
Dementia Supplement for Day Care Centre for the Elderly	1,845,982.00	1,499,676.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	810,000.00	810,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service	5,300.00	5,300.00
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,576.00	17,576.00
Overnight On-site-on-call Allowance	548,802.00	519,497.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	295,023.00	786,013.00
One-off Subsidy for Enhancement of Visiting Medical Officer in RCHEs	210,000.00	-
One-off Subsidy for Enhancement of Visiting Med Practitioner in RCHDs	420,000.00	-
<b>Total</b>	<b><u>8,187,563.00</u></b>	<b><u>7,514,855.00</u></b>
<b>b. Expenditure</b>		
Infirmary Care Supplement for Residential Elderly Services	1,177,090.63	1,312,471.53
Dementia Supplement for Residential Elderly Services	3,475,241.33	2,618,310.52
Dementia Supplement for Day Care Centre for the Elderly	1,842,464.57	1,501,073.92
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	810,184.68	-
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	7,229.65	11,726.00
Overnight On-site-on-call Allowance	157,037.18	164,856.69
Financial Incentive Scheme for Mentors of Employees	-	-
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	458,034.06	411,662.04
One-off Subsidy for Enhancement of Visiting Medical Officer in RCHEs	110,000.00	-
One-off Subsidy for Enhancement of Visiting Med Practitioner in RCHDs	320,500.00	-
<b>Total</b>	<b><u>8,357,782.10</u></b>	<b><u>6,020,100.70</u></b>

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**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 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 (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	<b>2017-18</b>	<b>2016-17</b>
<b>Other Income</b>	<b>\$</b>	<b>\$</b>
(a) Fees and charges for services incidental to the operation of subvented services	4,044,729.92	4,009,592.25
(b) Others	432,090.55	592,290.35
<b>Total</b>	<b>4,476,820.47</b>	<b>4,601,882.60</b>

**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:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No of Posts</b>	<b>\$</b>
HK\$700,001 - HK\$800,000 p.a.	16	12,012,113
HK\$800,001 - HK\$900,000 p.a.	11	9,182,973
HK\$900,001 - HK\$1,000,000 p.a.	8	7,422,890
HK\$1,000,001 - HK\$1,100,000 p.a.	4	4,266,266
HK\$1,100,001 - HK\$1,200,000 p.a.	3	3,357,928
>HK\$1,200,000 p.a.	3	4,613,839

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

	<b>2017-18</b>	<b>2016-17</b>
<b>Other Charges</b>	<b>\$</b>	<b>\$</b>
(a) Utilities	5,728,547.08	5,776,430.74
(b) Food	8,679,557.44	8,742,297.86
(c) Administrative Expenses	2,330,235.78	2,245,386.39
(d) Stores and Equipment	2,467,582.48	2,945,204.72
(e) Repair and Maintenance	2,293,868.54	1,985,608.10
(f) Renovation Expenses	91,255.25	1,068,279.28
(g) Special Allowances	1,219,048.10	1,280,613.41
(h) Hire of Service	7,619,035.90	6,462,555.08
(i) Programme Expenses	5,057,234.23	4,357,765.45
(j) Transport and Travelling	2,211,991.10	2,086,050.03
(k) Insurance	3,820,137.17	3,603,172.14
(l) Clients' Medical Care/Supplies	658,881.22	687,383.09
(m) Miscellaneous	473,733.92	474,350.98
<b>Total</b>	<b>42,651,108.21</b>	<b>41,715,097.27</b>

**CHRISTIAN FAMILY SERVICE CENTRE  
NOTES ON THE ANNUAL FINANCIAL REPORT  
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**8. Analysis of Lump Sum Grant Reserve and balances of other SWD subventions**

	Lump Sum Grant (LSG)	Special One-off Grant	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
<b>Income</b>					
Lump Sum Grant	261,748,313.00	-	-	-	261,748,313.00
Fee Income	15,877,389.18	-	-	-	15,877,389.18
Other Income	4,476,820.47	-	-	-	4,476,820.47
Interest Received (Note 1)	206,638.32	-	-	-	206,638.32
Rent and Rates	-	-	10,150,449.00	-	10,150,449.00
Central Items	-	-	-	8,187,563.00	8,187,563.00
<b>Total Income (a)</b>	<b>282,309,160.97</b>	<b>-</b>	<b>10,150,449.00</b>	<b>8,187,563.00</b>	<b>300,647,172.97</b>
<b>Expenditure</b>					
Personal Emoluments	240,319,690.29	-	-	-	240,319,690.29
Other Charges	42,651,108.21	-	-	-	42,651,108.21
Rent and Rates	-	-	9,921,857.15	-	9,921,857.15
Central Items	-	-	-	8,357,782.10	8,357,782.10
Special One-off Grant Payments	-	-	-	-	-
<b>Total Expenditure (b)</b>	<b>282,970,798.50</b>	<b>-</b>	<b>9,921,857.15</b>	<b>8,357,782.10</b>	<b>301,250,437.75</b>
<b>Surplus/(Deficit) for the Year (a) - (b)</b>	<b>(661,637.53)</b>	<b>-</b>	<b>228,591.85</b>	<b>(170,219.10)</b>	<b>(603,264.78)</b>
Less: Surplus/(Deficit) of Provident Fund	(1,610,373.48)	-	-	-	(1,610,373.48)
<b>Surplus/(Deficit) for the year</b>	<b>(2,272,011.01)</b>	<b>-</b>	<b>228,591.85</b>	<b>(170,219.10)</b>	<b>(2,213,638.26)</b>
<b>Surplus/(Deficit) b/f (Note 2)</b>	<b>30,133,882.95</b>	<b>-</b>	<b>(1,435,374.41)</b>	<b>2,577,228.79</b>	<b>31,275,737.33</b>
Less: Refund to Government	27,861,871.94	-	(1,206,782.56)	2,407,009.69	29,062,099.07
Letter: SWD SF/SAS/4-55/1 dated 16/5/2017 for 2015/16			(7,877.00)	(371,217.64)	(379,094.64)
Letter: SWD SF/SAS/4-55/1/1 dated 1/12/2017 for 2016/17			(4,319.00)	(365,790.31)	(370,109.31)
Letter: SWD SF/SAS/4-55/1 II dated 23/2/2018 for 2016/17			1.00	1.00	1.00
Refunded by SWD			-	-	-
Fees for Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	(9,559,691.89)	-	-	-	(9,559,691.89)
Provident Fund for Strategic Plan Implementation	5,276,667.01	-	-	766.96	5,276,667.01
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	(766.96)	-	-	-	-
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>23,578,080.10</b>	<b>-</b>	<b>(1,218,977.56)</b>	<b>1,670,768.70</b>	<b>24,029,871.24</b>

**Notes:**

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve (i.e. 23,578,080.10), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.



**Schedule for Central Items (continued)**  
**Analysis of Subvention and Expenditure for the period from 1/4/17 to 31/3/18**

Name of Agency : **Christian Family Service Centre**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year		Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (f)=(e)+(a)-(b)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)		
2037 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Infirmity Care Supplement for Residential Elderly Services	\$ 336,240.00	\$ 392,453.92	\$ -	\$ (56,213.92)	\$ (288.92)	\$ (55,925.00)	N.A.	N.A.
2111 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Dementia Supplement for Residential Elderly Services	2,168,748.00	2,487,205.81	-	(318,457.81)	(139.81)	(318,318.00)	N.A.	N.A.
2069 Yang Chen House (Note 8)	Infirmity Care Supplement for Residential Elderly Services	672,480.00	784,636.71	-	(112,156.71)	(306.71)	(111,850.00)	N.A.	N.A.
2112 Yang Chen House (Note 8)	Dementia Supplement for Residential Elderly Services	857,412.00	988,035.52	-	(130,623.52)	(31.52)	(130,592.00)	N.A.	N.A.
6737 Kwun Tong Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	332,882.00	333,298.18	-	(416.18)	N.A.	N.A.	N.A.	N.A.
6738 True Light Villa Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	332,882.00	332,885.41	-	(3.41)	N.A.	N.A.	N.A.	N.A.
6739 Choi Ying Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	363,144.00	361,116.60	2,027.40	-	N.A.	N.A.	N.A.	N.A.
6740 Wang Tau Hom Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	332,882.00	332,827.14	54.86	-	N.A.	N.A.	N.A.	N.A.
6741 Tsui Lam Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	484,192.00	482,337.24	1,854.76	-	N.A.	N.A.	N.A.	N.A.
6920 Four-Year Training Subsidy Scheme	Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC	-	-	-	-	N.A.	N.A.	(26.89)	(26.89)
6093	Training Subsidy for CCS/SCCW in Pre-school Rehabilitation Services	-	-	-	-	N.A.	N.A.	4,000.00	4,000.00
6563	Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	810,000.00	810,184.68	-	(184.68)	N.A.	N.A.	829,618.10	829,433.42
6379	Time-defined Subsidy Scheme for Occasional Child Care Service	5,300.00	-	5,300.00	-	N.A.	N.A.	-	5,300.00
T152	Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,576.00	7,229.65	10,346.35	-	N.A.	N.A.	-	10,346.35
2031 Shing Shun Small Group Home	Overnight On-site-on-call Allowance	120,470.00	118,191.97	2,278.03	-	N.A.	N.A.	N.A.	N.A.
2021 On Yee Hostel	Overnight On-site-on-call Allowance	214,166.00	22,080.16	192,085.84	-	N.A.	N.A.	N.A.	N.A.
2022 On Yue Hostel	Overnight On-site-on-call Allowance	214,166.00	16,765.05	197,400.95	-	N.A.	N.A.	N.A.	N.A.
	Financial Incentive Scheme for Mentors of Employees with disabilities	-	-	-	-	N.A.	N.A.	214,375.00	214,375.00

**Schedule for Central Items (continued)**  
**Analysis of Subvention and Expenditure for the period from 1/4/17 to 31/3/18**

Name of Agency : **Christian Family Service Centre**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year		Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (f)=(e)+(a)-(b)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)		
6547	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service One-off Subsidy for Enhancement of Visiting Medical Officer in RCHES One-off Subsidy for Enhancement of Visiting Med Practitioner in RCHDs	\$ 295,023.00	\$ 458,034.06	\$	\$ (163,011.06)	\$	N.A.	296,218.33	133,207.27
		210,000.00	110,000.00	100,000.00			N.A.	-	100,000.00
		420,000.00	320,500.00	99,500.00			N.A.	-	99,500.00
<b>TOTAL</b>		<b>8,187,563.00</b>	<b>8,357,782.10</b>	<b>610,848.19</b>	<b>(781,067.29)</b>	<b>(786.96)</b>	<b>(616,685.00)</b>	<b>1,344,184.54</b>	<b>1,396,135.15</b>

**Notes :**

- The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- 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. (9) in SWD/S/104/2 Pt. 16 dated 20 July 2016.
  - Dementia Supplement for Elderly with Disabilities
  - Infirmity Care Supplement for the Aged Blind Persons
  - Dementia Supplement for Residential Elderly Services
  - Infirmity Care Supplement for Residential Elderly Services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward plus surplus, if any, arising from operations in current year.
- Unit codes and names are extracted from the payroll from SWD.
- The income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmity Care as allocated via SWD's letter ref SWD/S/ERC/3 Pt. 6 dated 4 February 2016 should also be included in the income/expenditure of the respective items.
- 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.

**Schedule for Rent and Rates (continued)**  
**Analysis of Subvention and Expenditure for the period from 1/4/17 to 31/3/18**

Annex 2

Name of Agency : Christian Family Service Centre

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		\$	\$	\$	\$
7506 Clinical Psychological Service	Rent (Note 3)	2,275.00	2,236.40	38.60	-
	Rates	3,587.00	3,520.28	66.72	-
	Total	5,862.00	5,756.68	105.32	-
1239 Family Energizer	Rent (Note 3)	36,365.00	35,603.28	761.72	-
	Rates	57,188.00	56,056.60	1,131.40	-
	Total	93,553.00	91,659.88	1,893.12	-
7700 Serene Court	Rent (Note 3)	241,938.00	253,595.00	-	(11,657.00)
	Rates	40,648.00	15,978.00	24,670.00	-
	Total	282,586.00	269,573.00	24,670.00	(11,657.00)
2034 Yam Pak Charitable Foundation King Lam Home for the Elderly	Rent (Note 3)	1,455,653.00	1,455,840.00	-	(187.00)
	Rates	125,232.00	122,600.00	2,632.00	-
	Total	1,580,885.00	1,578,440.00	2,632.00	(187.00)
2064 Yang Chen House	Rent (Note 3)	1,426,220.00	1,428,420.00	-	(2,200.00)
	Rates	173,645.00	170,000.00	3,645.00	-
	Total	1,599,865.00	1,598,420.00	3,645.00	(2,200.00)
1185 Choi Ying Day Care Centre for the Elderly	Rent (Note 3)	247,848.00	253,488.00	-	(5,640.00)
	Rates	39,771.00	41,000.00	-	(1,229.00)
	Total	287,619.00	294,488.00	-	(6,869.00)
2035 Kwun Tong Day Care Centre for the Elderly	Rent (Note 3)	473,820.00	494,820.00	-	(21,000.00)
	Rates	51,886.00	49,559.39	2,326.61	-
	Total	525,706.00	544,379.39	2,326.61	(21,000.00)
2063 Wang Tau Hom Day Care Centre for the Elderly	Rent (Note 3)	234,180.00	231,120.00	3,060.00	-
	Rates	26,207.00	23,000.00	3,207.00	-
	Total	260,387.00	254,120.00	6,267.00	-
2065 True Light Villa Day Care Centre for the Elderly	Rent (Note 3)	13,654.00	11,762.08	1,891.92	-
	Rates	19,525.00	17,452.76	2,072.24	-
	Total	33,179.00	29,214.84	3,964.16	-
2168 Tsui Lam Day Care Centre for the Elderly	Rent (Note 3)	424,426.00	413,580.00	10,846.00	-
	Rates	37,550.00	33,200.00	4,350.00	-
	Total	461,976.00	446,780.00	15,196.00	-
2029 Lam Tin Home Help Service	Rent (Note 3)	1,458.00	1,440.00	18.00	-
	Rates	816.00	800.00	16.00	-
	2030 Kwun Tong Home Help Service	Rent (Note 3)	30,234.00	29,807.40	426.60
Rates		42,003.00	41,270.72	732.28	-
Total		74,511.00	73,318.12	1,192.88	-
2062 Wong Tai Sin Home Help Team	Rent (Note 3)	-	-	-	-
	Rates	14,938.00	14,600.00	338.00	-
	7314 Tung Tau Home Help Service	Rent (Note 3)	140,944.00	142,560.00	-
Rates		11,293.00	11,000.00	293.00	-
Total		167,175.00	168,160.00	631.00	(1,616.00)
2041 Shun On District Elderly Community Centre	Rent (Note 3)	293,700.00	293,700.00	-	-
	Rates	36,944.00	36,200.00	744.00	-
	Total	330,644.00	329,900.00	744.00	-
2059 True Light Villa District Elderly Community Centre	Rent (Note 3)	30,968.00	30,429.92	538.08	-
	Rates	48,685.00	47,724.40	960.60	-
	Total	79,653.00	78,154.32	1,498.68	-
2181 Kowloon Community Reh. Day Centre	Rent (Note 3)	693,357.00	395,460.00	297,897.00	-
	Rates	61,698.00	37,400.00	24,298.00	-
	Total	755,055.00	432,860.00	322,195.00	-
7865 Dick Chi Day Activity Centre	Rent (Note 3)	26,489.00	26,020.20	468.80	-
	Rates	41,860.00	41,016.48	843.52	-
	Total	68,349.00	67,036.68	1,312.32	-
2058 Tsui Lam Halfway House	Rent (Note 3)	367,589.00	367,200.00	389.00	-
	Rates	34,500.00	33,800.00	700.00	-
	Total	402,089.00	401,000.00	1,089.00	-

**Schedule for Rent and Rates (continued)**  
**Analysis of Subvention and Expenditure for the period from 1/4/17 to 31/3/18**

Annex 2

Name of Agency : **Christian Family Service Centre**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		\$	\$	\$	\$
1950 Integrated Community Centres for Mental Wellness (TKO (South) District)	Rent (Note 3)	701,612.00	806,892.94	-	(105,280.94)
	Rates	-	9,937.74	-	(9,937.74)
	Total	701,612.00	816,830.68	-	(115,218.68)
7864 Dick Chi Hostel	Rent (Note 3)	65,485.00	64,339.80	1,145.20	-
	Rates	103,646.00	101,583.52	2,062.48	-
	Total	169,131.00	165,923.32	3,207.68	-
2036 Cheerful Place-District Support Centre	Rent (Note 3)	-	7,573.24	-	(7,573.24)
	Rates	-	11,943.44	-	(11,943.44)
	Total	-	19,516.68	-	(19,516.68)
2039 Tsui Lam Integrated Vocational Rehabilitation Service Centre	Rent (Note 3)	912,135.00	912,560.00	-	(425.00)
	Rates	75,175.00	73,600.00	1,575.00	-
	Total	987,310.00	986,160.00	1,575.00	(425.00)
2031 Shing Shun Small Group Home	Rent (Note 3)	8,683.00	8,574.00	109.00	-
	Rates	7,791.00	7,280.00	511.00	-
	Total	16,474.00	15,854.00	620.00	-
2021 On Yee Hostel	Rent (Note 3)	247,137.00	247,137.00	-	-
	Rates	10,321.00	9,550.00	771.00	-
	Total	257,458.00	256,687.00	771.00	-
2022 On Yue Hostel	Rent (Note 3)	247,137.00	247,137.00	-	-
	Rates	10,321.00	9,550.00	771.00	-
	Total	257,458.00	256,687.00	771.00	-
2094 Shing Mong Hostel	Rent (Note 3)	14,429.00	17,763.60	-	(3,334.60)
	Rates	16,412.00	15,520.00	892.00	-
	Total	30,841.00	33,283.60	892.00	(3,334.60)
2640 Home Care Service for Persons with Severe Disabilities in KLN (2) Regional Cluster	Rent (Note 3)	146,716.00	145,620.00	1,096.00	-
	Rates	13,437.00	11,000.00	2,437.00	-
	Total	160,153.00	156,620.00	3,533.00	-
2040 Lei Yue Mun Neighbourhood Level Community Development Project	Rent (Note 3)	10.00	10.00	-	-
	Rates	2,526.00	-	2,526.00	-
	Total	2,536.00	10.00	2,526.00	-
2028 Shun Tin Integrated C & Y Services Centre	Rent (Note 3)	415,001.00	414,416.96	584.04	-
	Rates	90,872.00	85,134.04	5,737.96	-
	Total	505,873.00	499,551.00	6,322.00	-
2055 School Social Work Unit	Rent (Note 3)	7,216.00	7,081.96	134.04	-
	Rates	11,360.00	11,147.56	212.44	-
	Total	18,576.00	18,229.52	346.48	-
2010 Central Administration	Rent (Note 3)	13,738.00	13,491.68	246.32	-
	Rates	20,195.00	19,751.76	443.24	-
	Total	33,933.00	33,243.44	689.56	-
Grand Total		10,150,449.00	9,921,857.15	410,615.81	(182,023.96)

\* Integrated on April 1, 2003

**Notes :**

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.