

**CHRISTIAN FAMILY SERVICE CENTRE
THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH, 2023**



**INDEPENDENT AUDITOR'S ASSURANCE 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 financial statements of Christian Family Service Centre ("Centre") 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 auditors' report thereon dated 15 September, 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 Centre for the year ended 31 March, 2023.

Respective responsibility of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the Centre 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 Centre 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.



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THE ANNUAL FINANCIAL REPORT**

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Auditor's Responsibility (continued)

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.

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 Centre 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 Centre 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 Centre 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 Centre 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.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number P03702

Hong Kong, 15 September, 2023

**ANNUAL FINANCIAL REPORT
CHRISTIAN FAMILY SERVICE CENTRE
FOR THE YEAR ENDED 31 MARCH, 2023**

	Notes	Total 2022-23 \$	Total 2021-22 \$
A. INCOME			
1. Lump Sum Grant		573,829,339.00	564,377,202.00
a. Lump Sum Grant (excluding Provident Fund)	1b	540,342,123.00	531,256,144.00
b. Provident Fund	1c	33,487,216.00	33,121,058.00
2. Fee Income	2	20,791,790.67	19,836,408.30
3. Central Items	3	7,056,347.00	35,887,754.00
4. Rent and Rates	4	13,552,250.00	13,113,836.00
5. Other Income	5	8,288,826.04	7,890,948.44
6. Interest Received		1,509,436.46	175,327.13
TOTAL INCOME		625,027,989.17	641,281,475.87
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		431,734,237.89	391,466,505.53
b. Provident Fund	1c	27,985,358.22	25,366,595.27
c. Allowances		15,807,285.06	15,066,755.38
Sub-total	6	475,526,881.17	431,899,856.18
2. Other Charges	7	124,990,830.05	110,386,064.25
3. Central Items	3	17,464,087.08	10,977,847.71
4. Rent and Rates	4	16,409,355.55	15,755,903.37
TOTAL EXPENDITURE		634,391,153.85	569,019,671.51
C. (DEFICIT)/SURPLUS FOR THE YEAR	8	(9,363,164.68)	72,261,804.36

The Annual Financial Report from pages 3 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Approved by the Board on 15 September, 2023


Chairman, Kwan Yui Huen, Alex


Chief Executive, Leung Siu Ling

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

b. Lump Sum Grant (excluding Provident Fund) This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund This is Provident Fund received and contributed during the year. Snapshot Staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

6.8% and other posts represent those staff that are employed after 1 April 2000.

The Provident Fund received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant items have been shown under **Note 3**.

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	3,288,077.00	30,199,139.00	33,487,216.00
Provident Fund Contribution Paid during the Year	(3,095,260.69)	(24,890,097.53)	(27,985,358.22)
Surplus for the year	192,816.31	5,309,041.47	5,501,857.78
Add: Surplus b/f	571,302.55	35,261,552.04	35,832,854.59
Additional Provident Fund for 6.8% post for 2020-21	-	114,188.00	114,188.00
Less: Refund to Government for 2020-21	(248,963.00)	-	(248,963.00)
Surplus c/f	515,155.86	40,684,781.51	41,199,937.37

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.

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:

a. Income	2022-23	2021-22
	\$	\$
Dementia Supplement for Elderly with Disabilities	53,291.00	55,578.00
Dementia Supplement for Residential Elderly Services	3,196,206.00	3,334,709.00
Infirmary Care Supplement for Residential Elderly Services	1,601,910.00	1,332,548.00
After School Care Programme - Fee Waiving Subsidy Scheme	396,674.00	219,317.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	-	3,840,000.00
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	931,607.00	1,390,088.00
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	-	22,100,000.00

3. Central Items
(continued)

	2022-23	2021-22
a. Income (continued)	\$	\$
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	2,730,000.00
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,404.00	17,576.00
Overnight On-site-on-call Allowance	854,008.00	862,638.00
Time-defined Subsidy Scheme for Occasional Child Care Service	5,247.00	5,300.00
Total	<u>7,056,347.00</u>	<u>35,887,754.00</u>
b. Expenditure	\$	\$
Dementia Supplement for Elderly with Disabilities	54,158.94	55,630.98
Dementia Supplement for Residential Elderly Services	3,196,403.19	3,335,851.99
Infirmary Care Supplement for Residential Elderly Services	1,602,082.52	1,333,107.99
After School Care Programme - Fee Waiving Subsidy Scheme	357,737.50	141,284.27
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	3,360,862.70	1,415,363.31
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	1,180,046.65	1,200,583.31
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	6,732,262.22	1,617,401.33
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	538,800.00	-
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	-	-
Overnight On-site-on-call Allowance	441,733.36	429,620.18
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Time-limited Programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	-	1,449,004.35
Total	<u>17,464,087.08</u>	<u>10,977,847.71</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.

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:

Other Income	2022-23	2021-22
	\$	\$
(a) Programme income	3,591,223.34	2,519,192.22
(b) Production income	1,652,011.97	1,364,628.79
(c) Donation	74,117.30	182,461.98
(d) Income from Other Activities	239,676.00	335,519.10
(e) Utilised allocation under Central Items (CI): After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) – Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income	357,737.50	141,284.27
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	-
(g) Miscellaneous income	2,731,797.43	3,489,146.35
Sub-Total	<u>8,646,563.54</u>	<u>8,032,232.71</u>
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income	(357,737.50)	(141,284.27)
Total	<u>8,288,826.04</u>	<u>7,890,948.44</u>

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

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

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	30	12,905,873
HK\$800,001 - HK\$900,000 p.a.	19	16,277,322
HK\$900,001 - HK\$1,000,000 p.a.	9	8,469,729
HK\$1,000,001 - HK\$1,100,000 p.a.	9	9,445,156
HK\$1,100,001 - HK\$1,200,000 p.a.	2	2,230,088
>HK\$1,200,000 p.a.	9	12,405,941

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

Other Charges	2022-23	2021-22
	\$	\$
(a) Utilities	8,785,743.27	7,566,887.59
(b) Food	12,124,820.34	11,599,871.49
(c) Administrative Expenses	4,657,054.75	4,075,829.76
(d) Stores and Equipment	16,779,044.89	8,330,975.55
(e) Repair and Maintenance	6,470,257.55	6,839,463.66
(f) Renovation Expenses	1,775,481.07	1,055,096.30
(g) Special Allowances	3,848,664.29	3,896,902.67
(h) Hire of Service	45,708,973.88	42,382,586.73
(i) Programme Expenses	6,643,879.88	4,911,351.99
(j) Transportation and Travelling	4,064,040.09	3,878,435.33
(k) Insurance	8,460,040.58	8,296,390.97
(l) Clients' Medical Care/Supplies	2,924,814.86	4,201,909.52
(m) Miscellaneous	3,105,752.10	3,491,646.96
Sub-Total	<u>125,348,567.55</u>	<u>110,527,348.52</u>
<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 activities	(357,737.50)	(141,284.27)
Total	<u>124,990,830.05</u>	<u>110,386,064.25</u>

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 - FWSS (LSG) \$	Rent and Rates \$	Central Items \$	Total \$
Income						
Lump Sum Grant	573,829,339.00	-	-	-	-	573,829,339.00
Fee Income	20,791,790.67	-	-	-	-	20,791,790.67
Other Income	8,288,826.04	-	357,737.50	-	-	8,646,563.54
Interest Received (Note 1)	1,509,436.46	-	-	-	-	1,509,436.46
Rent and Rates	-	-	-	13,552,250.00	-	13,552,250.00
Central Items	-	-	-	-	7,056,347.00	7,056,347.00
Total Income (a)	604,419,392.17	-	357,737.50	13,552,250.00	7,056,347.00	625,385,726.67
Expenditure						
Personal Emoluments	475,526,881.17	-	-	-	-	475,526,881.17
Other Charges	124,990,830.05	-	357,737.50	-	-	125,348,567.55
Rent and Rates	-	-	-	16,409,355.55	-	16,409,355.55
Central Items	-	-	-	-	17,464,087.08	17,464,087.08
Total Expenditure (b)	600,517,711.22	-	357,737.50	16,409,355.55	17,464,087.08	634,748,891.35
Surplus/(Deficit) for the Year (a) - (b)	3,901,680.95	-	-	(2,857,105.55)	(10,407,740.08)	(9,363,164.68)
Less: Surplus/(Deficit) of Provident Fund	(5,501,857.78)	-	-	-	-	(5,501,857.78)
Surplus/(Deficit) for the year	(1,600,176.83)	-	-	(2,857,105.55)	(10,407,740.08)	(14,865,022.46)
Surplus/(Deficit) b/f (Note 2)	129,940,757.74	18,265,014.22	-	(3,012,951.21)	30,889,929.14	176,082,749.89
	128,340,580.91	18,265,014.22	-	(5,870,056.76)	20,482,189.06	161,217,727.43
Add: Refund from Government						
Backpayment on Rent and Rates for 2021-22	-	-	-	2,461,149.00	-	2,461,149.00
Less: Refund to Government						
Letter: SWD SF/SAS/4-35/6 Clawback of LSG Reserve above 25% Cap	(679,105.38)	-	-	-	-	(679,105.38)
Refund of One-off Subsidy for Strengthened Provision of VMO Service for RCHE and VMPS for RCHD	-	-	-	-	(2,191,200.00)	(2,191,200.00)
Refund of Training Subsidy for CCSs and SCCWs under Central Item (1st Batch)	-	-	-	-	(4,000.00)	(4,000.00)
Refund of Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	-	-	-	-	(320,000.00)	(320,000.00)
Letter: SWD SF/SAS/4-35/2/33 (152) Refund of rent and rates for 2021-22	-	-	-	(979,019.84)	-	(979,019.84)
Letter: SWD SF/SAS/4-35/2/33 (152) Refund of Overnight On-site-on-call Allowance	-	-	-	-	(433,017.82)	(433,017.82)
Letter: SWD SF/SAS/4-35/2/33 (152) Refund of Subsidy Scheme for Occasional Child Care Service	-	-	-	-	(5,300.00)	(5,300.00)
Letter: SWD SF/SAS/4-35/2/33 (152) Refund of Extended Hours Service Users	-	-	-	-	(17,576.00)	(17,576.00)
Adjustment						
4746 - Pilot Scheme on Professional Outreaching Team for Private Residential Care Homes for Persons With Disabilities	-	-	-	5,400.00	-	5,400.00
Letter: SWD SF/SAS/4-35/1/33(152) Disapproval of rental of LTIHCS in 2015-16	19,440.00	-	-	-	-	19,440.00

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 - FWSS (LSG) \$	Rent and Rates \$	Central Items \$	Total \$
Fees for Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	(1,906,814.17)	-	-	-	-	(1,906,814.17)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note (3))	(1,237.65)				1,237.65	-
Surplus/(Deficit) c/f (Note 4)	125,772,863.71	18,265,014.22	-	(4,382,527.60)	17,512,332.89	157,167,683.22

Notes:

- (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 (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K)) 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 (K)) 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 (K)) 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 (K)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

Schedule for Central Items (continued)
Analysis of Subvention and Expenditure for the year ended 31 March 2023

Name of Agency: Christian Family Service Centre

Unit Code and Name (Note 7)	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)	Refund to Government (f)	Surplus c/f (Note 6) (g) = (e) + (f) - (d) - (f)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
4812	Dick Chai DAC cum Hostel	53,281.00	54,158.94	-	(867.94)	-	(867.94)	-	-	-
2037	Yam Pak Charitable Foundation King Lam Home for the Elderly	1,130,760.00	1,130,894.67	-	(134.67)	-	(134.67)	(1,684.50)	-	(1,684.50)
2111	Yam Pak Charitable Foundation King Lam Home for the Elderly	2,077,534.00	2,077,567.56	-	(33.56)	-	(33.56)	(254.26)	-	(254.26)
2069	Yang Chen House	471,150.00	471,187.85	-	(37.85)	-	(37.85)	392.97	-	392.97
2112	Yang Chen House	1,118,672.00	1,118,835.63	-	(163.63)	-	(163.63)	223.84	-	223.84
6737	Kwan Tong Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(6,112.35)	-	(6,112.35)
6738	True Light Villa Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(2,048.19)	-	(2,048.19)
6739	Choi Ying Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(4,536.94)	-	(4,536.94)
6740	Wang Tau Hom Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(912.03)	-	(912.03)
6741	Tsui Lam Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(18,127.91)	-	(18,127.91)
6920	Four-Year Training Subsidy Scheme	-	-	-	-	-	N.A.	(26.89)	-	(26.89)
6093	Training Subsidy for CCS/SCCW in Pre-school Rehabilitation Services	-	-	-	-	-	N.A.	4,000.00	(4,000.00)	-
6563	Training Sponsorship Scheme for Two-year MOTIMPT Programme of PolyU	-	3,360,862.70	-	(3,360,862.70)	-	N.A.	3,858,396.59	(320,000.00)	177,593.89
6579	Time-defined Subsidy Scheme for Occasional Child Care Service	5,247.00	-	5,247.00	-	-	N.A.	5,300.00	(5,300.00)	5,247.00
V152	Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,404.00	-	17,404.00	-	-	N.A.	17,576.00	(17,576.00)	17,404.00
2031	Shing Shun Small Group Home	130,278.00	126,936.24	3,341.76	-	-	N.A.	5,297.25	(5,297.25)	3,341.76
2997	Shing Him Small Group Home	130,263.00	129,695.70	567.30	-	-	N.A.	3,714.92	(3,714.92)	567.30
2997	Shing Oi Small Group Home	130,263.00	126,392.89	3,870.11	-	-	N.A.	4,853.54	(4,853.54)	3,870.11
2021	On Yue Hostel	231,602.00	32,098.55	199,503.45	-	-	N.A.	207,300.09	(207,300.09)	199,503.45
2022	On Yue Hostel	231,602.00	26,609.98	204,992.02	-	-	N.A.	211,852.02	(211,852.02)	204,992.02
6547	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	931,607.00	1,180,046.55	-	(248,439.65)	-	N.A.	1,829,003.08	-	1,580,563.43
1978	Visiting Medical Practitioner Service for Residential Care Homes (Kowloon East Cluster)	-	-	-	-	-	N.A.	444,338.29	-	444,338.29
1979	Visiting Medical Practitioner Service for Residential Care Homes (Kowloon West (1) Cluster)	-	-	-	-	-	N.A.	773,585.45	-	773,585.45
2021	On Yue Hostel	-	-	-	-	-	N.A.	136.00	-	136.00
2022	On Yue Hostel	-	-	-	-	-	N.A.	136.00	-	136.00
2031	Shing Shun Small Group Home	-	-	-	-	-	N.A.	3,422.00	-	3,422.00
2058	Tsui Lam Halfway House	-	-	-	-	-	N.A.	(2,059.00)	-	(2,059.00)
2094	Shing Mong Hostel	-	-	-	-	-	N.A.	7,760.00	-	7,760.00

Schedule for Central Items (continued)
Annex 1 of Subvention and Expenditure for the year ended 31 March 2022

Name of Agency : Christian Family Service Centre

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year Transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Retund to Government (f)	Surplus c/f (Note 6) (g) = (e) + (f) - (d)
7864 Dick Chi Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	-	(9,385.00)	-	(9,385.00)
2017 Alter School Care Programme	Alter School Care Programme Subsidy under the Home Environment Improvement Scheme for the Elderly	-	-	-	-	N.A.	-	52,798.77	-	52,798.77
6451 Financial Incentive Scheme for Mentors of Employees with disabilities	Financial Incentive Scheme for Mentors of Employees with disabilities	-	-	-	-	N.A.	-	(7.00)	-	(7.00)
	Alter School Care Programme - Fee Waiving Subsidy Scheme	396,674.00	357,737.50	39,936.50	-	N.A.	-	78,032.73	-	116,969.23
	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	-	6,732,262.22	-	(6,732,262.22)	N.A.	-	20,482,598.67	(2,181,200.00)	13,750,396.45
	One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	538,800.00	-	(538,800.00)	N.A.	-	2,730,000.00	-	-
TOTAL		7,056,347.00	17,464,007.00	473,862.14	(10,881,002.22)	(1,237.65)	-	30,869,926.14	(2,971,003.82)	17,512,312.06

Notes:

- 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.
- 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.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWDS's letter ref. (33) in SWDS/104/2, Pt. 18 dated 4 March 2020.
 - 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 less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice and/or expended during the year, where appropriate, should also be included.
- 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.
- 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.
- For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHs, RCHs as well as contract homes operated by private operators only.

Schedule for Rent and Rates (continued)
Analysis of Subvention and Expenditure for the year ended 31 March 2023

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)	1,562.00	2,068.68	-	(506.68)
	Rates	2,701.00	2,723.04	-	(22.04)
	Total	4,263.00	4,791.72	-	(528.72)
1239 Family Energizer	Rent (Note 3)	31,102.00	32,906.00	-	(1,804.00)
	Rates	46,224.00	43,355.36	2,868.64	-
	Total	77,326.00	76,261.36	2,868.64	(1,804.00)
7700 Serene Court	Rent (Note 3)	198,448.00	275,685.00	-	(77,237.00)
	Rates	30,219.00	9,897.00	20,322.00	-
	Total	228,667.00	285,582.00	20,322.00	(77,237.00)
2034 Yam Pak Charitable Foundation King Lam Home for the Elderly	Rent (Note 3)	1,608,561.00	1,629,950.00	-	(21,389.00)
	Rates	107,570.00	103,000.00	4,570.00	-
	Total	1,716,131.00	1,732,950.00	4,570.00	(21,389.00)
2064 Yang Chen House	Rent (Note 3)	1,593,744.00	1,614,224.00	-	(20,480.00)
	Rates	148,997.00	148,000.00	997.00	-
	Total	1,742,741.00	1,762,224.00	997.00	(20,480.00)
1185 Choi Ying Day Care Centre for the Elderly	Rent (Note 3)	222,936.00	286,896.00	-	(63,960.00)
	Rates	38,227.00	28,000.00	10,227.00	-
	Total	261,163.00	314,896.00	10,227.00	(63,960.00)
2035 Kwun Tong Day Care Centre for the Elderly	Rent (Note 3)	506,064.00	541,024.00	-	(34,960.00)
	Rates	40,286.00	32,800.00	7,486.00	-
	Total	546,350.00	573,824.00	7,486.00	(34,960.00)
2063 Wang Tau Hom Day Care Centre for the Elderly	Rent (Note 3)	232,464.00	279,504.00	-	(47,040.00)
	Rates	20,716.00	11,200.00	9,516.00	-
	Total	253,180.00	290,704.00	9,516.00	(47,040.00)
2065 True Light Villa Day Care Centre for the Elderly	Rent (Note 3)	256,807.00	339,512.00	-	(82,705.00)
	Rates	14,834.00	15,700.00	-	(866.00)
	Total	271,641.00	355,212.00	-	(83,571.00)
2168 Tsui Lam Day Care Centre for the Elderly	Rent (Note 3)	404,309.00	468,660.00	-	(64,351.00)
	Rates	30,673.00	20,200.00	10,473.00	-
	Total	434,982.00	488,860.00	10,473.00	(64,351.00)
2029 Lam Tin Integrated Home Care Services	Rent (Note 3)	755.00	1,549.60	-	(794.60)
	Rates	652.00	-	652.00	-
	Total	1,407.00	1,549.60	652.00	(794.60)
2030 Kwun Tong Integrated Home Care Services	Rent (Note 3)	17,403.00	157,450.84	-	(140,047.84)
	Rates	29,928.00	29,272.06	655.94	-
	Total	47,331.00	186,722.90	655.94	(140,047.84)
2944 Kwun Tong Integrated Home Care Services*	Rent (Note 3)	48,738.00	188,272.50	1,307.94	(140,842.44)
	Rates	-	-	-	-
	Total	48,738.00	188,272.50	1,307.94	(140,842.44)
2062 Wong Tai Sin Integrated Home Care Services	Rent (Note 3)	-	-	-	-
	Rates	13,804.00	4,700.00	9,104.00	-
	Total	13,804.00	4,700.00	9,104.00	-
7314 Tung Tau Integrated Home Care Services	Rent (Note 3)	144,747.00	184,773.00	-	(40,026.00)
	Rates	11,985.00	3,605.25	8,379.75	-
	Total	156,732.00	188,378.25	8,379.75	(40,026.00)
2062 Wong Tai Sin Integrated Home Care Services *	Rent (Note 3)	170,536.00	193,078.25	17,483.75	(40,026.00)
	Rates	-	-	-	-
	Total	170,536.00	193,078.25	17,483.75	(40,026.00)
2041 Shun On District Elderly Community Centre	Rent (Note 3)	331,080.00	331,080.00	-	-
	Rates	30,410.00	23,200.00	7,210.00	-
	Total	361,490.00	354,280.00	7,210.00	-
2059 True Light Villa District Elderly Community Centre	Rent (Note 3)	21,995.00	37,800.00	-	(15,805.00)
	Rates	39,251.00	49,000.00	-	(9,749.00)
	Total	61,246.00	86,800.00	-	(25,554.00)
2181 Kowloon Community Rehabilitation Day Centre	Rent (Note 3)	-	-	-	-
	Rates	-	36,569.00	-	(36,569.00)
	Total	-	36,569.00	-	(36,569.00)
7865 Dick Chi Day Activity Centre	Rent (Note 3)	19,144.00	24,116.28	-	(4,972.28)
	Rates	34,478.00	31,967.02	2,510.98	-
	Total	53,622.00	56,083.30	2,510.98	(4,972.28)
2058 Tsui Lam Halfway House	Rent (Note 3)	404,261.00	409,248.00	-	(4,987.00)
	Rates	28,621.00	20,800.00	7,821.00	-
	Total	432,882.00	430,048.00	7,821.00	(4,987.00)
1950 Integrated Community Centres for Mental Wellness (TKO (South) District)	Rent (Note 3)	1,047,357.00	5,652.00	1,041,705.00	-
	Rates	10,533.00	44,048.00	-	(33,515.00)
	Total	1,057,890.00	49,700.00	1,041,705.00	(33,515.00)
7864 Dick Chi Hostel	Rent (Note 3)	46,810.00	60,211.16	-	(13,401.16)
	Rates	84,301.00	79,334.40	4,966.60	-
	Total	131,111.00	139,545.56	4,966.60	(13,401.16)

Schedule for Rent and Rates (continued)
Analysis of Subvention and Expenditure for the year ended 31 March 2023

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) \$
2036 Cheerful Place-District Support Centre	Rent (Note 3)	7,745.00	-	7,745.00	-
	Rates	11,996.00	38,831.00	-	(26,835.00)
	Total	19,741.00	38,831.00	7,745.00	(26,835.00)
2039 Tsui Lam Integrated Vocational Rehabilitation Service Centre	Rent (Note 3)	1,166,640.00	1,179,268.00	-	(12,628.00)
	Rates	64,399.00	50,140.00	14,259.00	-
	Total	1,231,039.00	1,229,408.00	14,259.00	(12,628.00)
2031 Shing Shun Small Group Home	Rent (Note 3)	6,216.00	8,034.00	-	(1,818.00)
	Rates	8,373.00	1,190.00	7,183.00	-
	Total	14,589.00	9,224.00	7,183.00	(1,818.00)
2021 On Yee Hostel	Rent (Note 3)	202,203.00	278,590.80	-	(76,387.80)
	Rates	11,091.00	9,050.00	2,041.00	-
	Total	213,294.00	287,640.80	2,041.00	(76,387.80)
2022 On Yue Hostel	Rent (Note 3)	202,203.00	278,590.80	-	(76,387.80)
	Rates	11,091.00	9,050.00	2,041.00	-
	Total	213,294.00	287,640.80	2,041.00	(76,387.80)
2094 Shing Mong Hostel	Rent (Note 3)	13,445.00	16,719.60	-	(3,274.60)
	Rates	17,637.00	2,890.00	14,747.00	-
	Total	31,082.00	19,609.60	14,747.00	(3,274.60)
2640 Home Care Service for Persons with Severe Disabilities in KLN (2) Regional Cluster	Rent (Note 3)	228,141.00	227,196.00	945.00	-
	Rates	10,308.00	2,990.00	7,318.00	-
	Total	238,449.00	230,186.00	8,263.00	-
2040 Lei Yue Mun Neighbourhood Level Community Development Project	Rent (Note 3)	10.00	10.00	-	-
	Rates	2,460.00	-	2,460.00	-
	Total	2,470.00	10.00	2,460.00	-
2028 Shun Tin Integrated C & Y Services Centre	Rent (Note 3)	464,664.00	461,566.68	3,097.32	-
	Rates	86,958.00	61,674.87	25,283.13	-
	Total	551,622.00	523,241.55	28,380.45	-
2055 School Social Work Unit	Rent (Note 3)	5,472.00	6,550.80	-	(1,078.80)
	Rates	8,681.00	8,622.96	58.04	-
	Total	14,153.00	15,173.76	58.04	(1,078.80)
2010 Central Administration	Rent (Note 3)	10,042.00	12,538.58	-	(2,496.58)
	Rates	18,085.00	12,932.40	5,152.60	-
	Total	28,127.00	25,470.98	5,152.60	(2,496.58)
2997 Shing Him Small Group Home and Shing Oi Small Group Home	Rent (Note 3)	279,744.00	279,744.00	-	-
	Rates	37,900.00	28,000.00	9,900.00	-
	Total	317,644.00	307,744.00	9,900.00	-
4746 Pilot Scheme on Professional Outreaching Team for Private Residential Care Homes for Persons With Disabilities	Rent (Note 3)	2,196,000.00	2,299,800.00	-	(103,800.00)
	Rates	-	-	-	-
	Total	2,196,000.00	2,299,800.00	-	(103,800.00)
4771 Mobile Van for Publicity Service on Mental Wellness	Rent (Note 3)	54,000.00	54,000.00	-	-
	Rates	-	-	-	-
	Total	54,000.00	54,000.00	-	-
6654 Enhanced Home & Community Care Services - Kwun Tong	Rent (Note 3)	-	507,528.00	-	(507,528.00)
	Rates	-	23,800.00	-	(23,800.00)
	Total	-	531,328.00	-	(531,328.00)
6655 Enhanced Home & Community Care Services - Wong Tai Sin	Rent (Note 3)	-	860,506.40	-	(860,506.40)
	Rates	-	13,705.58	-	(13,705.58)
	Total	-	874,211.98	-	(874,211.98)
1942 Sheung Yan House and Tsui Ngai Co-production Centre (IVRSC)	Rent (Note 3)	498,644.00	558,232.92	-	(59,588.92)
	Rates	74,143.00	62,800.00	11,343.00	-
	Total	572,787.00	621,032.92	11,343.00	(59,588.92)
1946 Sheung Yan House and Tsui Ngai Co-production Centre (HMMH)	Rent (Note 3)	-	493,115.88	-	(493,115.88)
	Rates	-	56,200.00	-	(56,200.00)
	Total	-	549,315.88	-	(549,315.88)
5249 Tsui Yip Co-production Centre	Rent (Note 3)	-	-	-	-
	Rates	-	80,200.00	-	(80,200.00)
	Total	-	80,200.00	-	(80,200.00)
5021 Sheung Chun House	Rent (Note 3)	-	-	-	-
	Rates	-	78,400.00	-	(78,400.00)
	Total	-	78,400.00	-	(78,400.00)

Schedule for Rent and Rates (continued)
Analysis of Subvention and Expenditure for the year ended 31 March 2023

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) \$
5022 Sheung Seen House	Rent (Note 3)	-	-	-	-
	Rates	-	82,600.00	-	(82,600.00)
	Total	-	82,600.00	-	(82,600.00)
5023 Sheung Mei House	Rent (Note 3)	-	-	-	-
	Rates	-	55,000.00	-	(55,000.00)
	Total	-	55,000.00	-	(55,000.00)
2113 Wong Tai Sin Home Care and Support Services for Elderly Persons with Mild Impairment	Rent (Note 3)	-	22,425.00	-	(22,425.00)
	Rates	-	615.25	-	(615.25)
	Total	-	23,040.25	-	(23,040.25)
AF19 Tsui Fung Co-production Centre	Rent (Note 3)	-	282,321.90	-	(282,321.90)
	Rates	-	-	-	-
	Total	-	282,321.90	-	(282,321.90)
AF22 Hoi Nga House	Rent (Note 3)	-	294,664.68	-	(294,664.68)
	Rates	-	-	-	-
	Total	-	294,664.68	-	(294,664.68)
AF21 Hoi Chung House	Rent (Note 3)	-	189,577.76	-	(189,577.76)
	Rates	-	-	-	-
	Total	-	189,577.76	-	(189,577.76)
Grand Total		13,552,250.00	16,409,355.55	1,263,038.00	(4,120,143.55)

Integrated on April 1, 2003

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.