



The Annual Financial Report (Lump Sum Grant) 2018-2019

整筆撥款之週年財務報告 2018-2019

CHRISTIAN FAMILY SERVICE CENTRE
THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH, 2019

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范陳會計師行有限公司
FAN, CHAN & CO. LIMITED
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, 2019 and have issued an unqualified auditors' report thereon dated 10 September, 2019.

We conducted our review of the attached Annual Financial Report on pages 2 to 10 of the Centre for the year ended 31 March, 2019 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, 2019:

- 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, 2019.

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. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number P03702

Hong Kong, 10 September, 2019



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**ANNUAL FINANCIAL REPORT
CHRISTIAN FAMILY SERVICE CENTRE
1 APRIL 2018 TO 31 MARCH 2019**

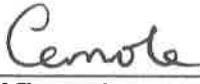
	Notes	Total 2018-19 \$	Total 2017-18 \$
A. INCOME			
1. Lump Sum Grant		307,793,474.00	261,748,313.00
a. Lump Sum Grant (excluding Provident Fund)	1b	287,139,252.00	242,679,436.00
b. Provident Fund	1c	20,654,222.00	19,068,877.00
2. Fee Income	2	16,558,663.50	15,877,389.18
3. Central Items	3	7,596,684.00	8,187,563.00
4. Rent and Rates	4	8,960,502.00	10,150,449.00
5. Other Income	5	4,572,511.04	4,476,820.47
6. Interest Received		366,156.32	206,638.32
TOTAL INCOME		345,847,990.86	300,647,172.97
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		239,280,586.00	221,645,140.47
b. Provident Fund	1c	18,624,849.74	17,458,503.52
c. Allowances		2,642,690.60	1,216,046.30
Sub-total	6	260,548,126.34	240,319,690.29
2. Other Charges	7	58,800,204.43	42,651,108.21
3. Central Items	3	6,173,919.68	8,357,782.10
4. Rent and Rates	4	10,134,235.36	9,921,857.15
TOTAL EXPENDITURE		335,656,485.81	301,250,437.75
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	10,191,505.05	(603,264.78)

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 10th September, 2019



Chairman
Date: 10th September, 2019



Chief Executive
Date: 10th September, 2019

**CHRISTIAN FAMILY SERVICE CENTRE
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL, 2018 TO 31ST MARCH, 2019**

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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 Note 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff \$	6.8% and Other Posts \$	Total \$
Subvention Received	5,299,616.00	15,354,606.00	20,654,222.00
Provident Fund Contribution Paid during the Year	(4,513,337.62)	(14,111,512.12)	(18,624,849.74)
Surplus/(Deficit) for the year	786,278.38	1,243,093.88	2,029,372.26
Surplus/(Deficit) b/f	1,401,991.95	26,555,676.20	27,957,668.15
<u>Less:</u> Refund to Government for 2016-17	(825,909.00)	200,359.00	(625,550.00)
Recover the surplus in Provident Fund for Snapshot Staff (Ltr ref. (32) in SWD SF/SAS/4-65/33 (152) III d.d 3.7.2018)	(139,686.00)	-	(139,686.00)
Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	-	(76,729.79)	(76,729.79)
Surplus/(Deficit) c/f	1,222,675.33	27,922,399.29	29,145,074.62

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, 2018 TO 31ST MARCH, 2019**

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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:

	2018-19 \$	2017-18 \$
a. Income		
Infirmary Care Supplement for Residential Elderly Services	692,248.00	1,008,720.00
Dementia Supplement for Residential Elderly Services	3,115,140.00	3,026,160.00
Dementia Supplement for Day Care Centre for the Elderly	950,107.00	1,845,982.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme	1,080,000.00	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	583,300.00	548,802.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,153,013.00	295,023.00
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
Total	<u>7,596,684.00</u>	<u>8,187,563.00</u>
b. Expenditure		
Infirmary Care Supplement for Residential Elderly Services	692,784.97	1,177,090.63
Dementia Supplement for Residential Elderly Services	3,115,819.27	3,475,241.33
Dementia Supplement for Day Care Centre for the Elderly	946,766.40	1,842,464.57
Training Sponsorship Scheme for Two-year MOT/MPT Programme	405,092.34	810,184.68
Training Sponsorship Scheme for Two-year MOT/MPT Programme	4,277.98	7,229.65
Overnight On-site-on-call Allowance	190,039.88	157,037.18
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	819,138.84	458,034.06
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
Total	<u>6,173,919.68</u>	<u>8,357,782.10</u>

CHRISTIAN FAMILY SERVICE CENTRE
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL, 2018 TO 31ST MARCH, 2019

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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 is as follows:

	2018-19	2017-18
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	4,134,973.04	4,044,729.92
(b) Others	437,538.00	432,090.55
Total	<u>4,572,511.04</u>	<u>4,476,820.47</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:

<u>Analysis of Personal Emoluments paid under LSG</u>	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	6	4,582,516
HK\$800,001 - HK\$900,000 p.a.	18	15,133,040
HK\$900,001 - HK\$1,000,000 p.a.	9	8,623,988
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,075,212
HK\$1,100,001 - HK\$1,200,000 p.a.	5	5,678,893
>HK\$1,200,000 p.a.	4	5,938,184

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

	2018-19	2017-18
	\$	\$
<u>Other Charges</u>		
(a) Utilities	5,760,558.92	5,728,547.08
(b) Food	8,892,586.90	8,679,557.44
(c) Administrative Expenses	2,367,154.68	2,330,235.78
(d) Stores and Equipment	2,894,739.86	2,467,582.48
(e) Repair and Maintenance	2,828,718.07	2,293,868.54
(f) Renovation Expenses	468,618.31	91,255.25
(g) Special Allowances	1,285,404.38	1,219,048.10
(h) Hire of Service	21,065,990.08	7,619,035.90
(i) Programme Expenses	5,008,451.39	5,057,234.23
(j) Transport and Travelling	2,431,637.57	2,211,991.10
(k) Insurance	4,541,729.54	3,820,137.17
(l) Clients' Medical Care/Supplies	857,161.60	658,881.22
(m) Miscellaneous	397,453.13	473,733.92
Total	<u>58,800,204.43</u>	<u>42,651,108.21</u>

**CHRISTIAN FAMILY SERVICE CENTRE
NOTES ON THE ANNUAL FINANCIAL REPORT
1ST APRIL, 2018 TO 31ST MARCH, 2019**

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 \$
Income					
Lump Sum Grant	307,793,474.00	-	-	-	307,793,474.00
Fee Income	16,558,663.50	-	-	-	16,558,663.50
Other Income	4,572,511.04	-	-	-	4,572,511.04
Interest Received (Note 1)	366,156.32	-	-	-	366,156.32
Rent and Rates	-	-	8,960,502.00	-	8,960,502.00
Central Items	-	-	-	7,596,684.00	7,596,684.00
Total Income (a)	329,290,804.86	-	8,960,502.00	7,596,684.00	345,847,990.86
Expenditure					
Personal Emoluments	260,548,126.34	-	-	-	260,548,126.34
Other Charges	58,800,204.43	-	-	-	58,800,204.43
Rent and Rates	-	-	10,134,235.36	-	10,134,235.36
Central Items	-	-	-	6,173,919.68	6,173,919.68
Total Expenditure (b)	319,348,330.77	-	10,134,235.36	6,173,919.68	335,656,485.81
Surplus/(Deficit) for the Year (a) - (b)	9,942,474.09	-	(1,173,733.36)	1,422,764.32	10,191,505.05
Less: Surplus/(Deficit) of Provident Fund	(2,029,372.26)	-	-	-	(2,029,372.26)
Surplus/(Deficit) for the year	7,913,101.83	-	(1,173,733.36)	1,422,764.32	8,162,132.79
Surplus/(Deficit) b/f (Note 2)	23,578,080.10	-	(1,218,977.56)	1,670,768.70	24,029,871.24
Add: Refund from Government	31,491,181.93	-	(2,392,710.92)	3,093,533.02	32,192,004.03
Less: Refund to Government	-	-	328,777.00	-	328,777.00
Letter: SWD SF/SAS/4-55/1/1 dated 30/1/2018 for 2017/18	-	-	(410,615.81)	(610,848.19)	(1,021,464.00)
Add: Over-clawback by Government	-	-	392,850.81	-	392,850.81
Letter: SWD SF/SAS/4-55/1 dated 18/02/2019 for 2017/18	-	-	-	-	-
Refund by Government	-	-	-	-	-
Fees for Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	(1,661,926.07)	-	-	-	(1,661,926.07)
Provident Fund for Strategic Plan Implementation	76,729.79	-	-	-	76,729.79
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	(1,216.24)	-	-	1,216.24	-
Surplus/(Deficit) c/f (Note 4)	29,904,769.41	-	(2,081,698.92)	2,483,901.07	30,306,971.56

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 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) 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. S), 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
Analysis of Subvention and Expenditure for the period from 1st April, 2018 to 31st March, 2019

Name of Agency : Christian Family Service Centre

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year		Surplus b/f (Note 5)	Refund to Government	Surplus c/f (Note 6)
					Deficit (Note 3)	Adjusted Deficit			
2037 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Infirmity Care Supplement for Residential Elderly Services	\$ 259,593.00	\$ 259,820.51	\$ -	\$ (227.51)	\$ -	\$ (1,684.50)	\$ -	\$ (1,684.50)
2111 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Dementia Supplement for Residential Elderly Services	2,232,517.00	2,232,905.68	-	(388.68)	-	(254.26)	-	(254.26)
2069 Yang Chen House (Note 8)	Infirmity Care Supplement for Residential Elderly Services	432,555.00	432,964.46	-	(309.46)	-	392.97	-	392.97
2112 Yang Chen House (Note 8)	Dementia Supplement for Residential Elderly Services	882,623.00	882,913.59	-	(290.59)	-	223.84	-	223.84
6737 Kwun Tong Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	171,331.00	171,335.96	-	(4.96)	N.A.	(6,107.39)	-	(6,112.35)
6738 True Light Villa Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	171,331.00	172,161.48	-	(830.48)	N.A.	(1,217.71)	-	(2,048.19)
6739 Choi Ying Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	186,906.00	186,391.24	514.76	-	N.A.	(2,509.54)	(2,027.40)	(4,022.18)
6740 Wang Tau Hom Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	171,331.00	171,309.98	21.02	-	N.A.	(857.17)	(54.96)	(891.01)
6741 Tsui Lam Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	249,208.00	245,567.74	3,640.26	-	N.A.	(16,273.15)	(1,854.76)	(14,487.65)
6920 Four-Year Training Subsidy Scheme	Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC	-	-	-	-	-	(26.89)	-	(26.89)
6093 Training Subsidy for CCS/SCCW in Pre-school Rehabilitation Services	Training Subsidy for CCS/SCCW in Pre-school Rehabilitation Services	-	-	-	-	-	4,000.00	-	4,000.00
6563 Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	1,080,000.00	405,092.34	674,907.66	-	N.A.	829,433.42	-	1,504,341.08
6379 Time-defined Subsidy Scheme for Occasional Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care Service	5,300.00	-	5,300.00	-	N.A.	5,300.00	(5,300.00)	5,300.00
T152 Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,576.00	4,277.98	13,298.02	-	N.A.	10,346.35	(10,346.35)	13,298.02
2031 Shing Shun Small Group Home	Overnight On-site-on-call Allowance	121,055.00	117,243.45	3,811.55	-	N.A.	2,278.03	(2,278.03)	3,811.55
2997 Shing Him Small Group Home	Overnight On-site-on-call Allowance	15,917.50	15,738.60	178.90	-	N.A.	-	-	178.90
2997 Shing Oi Small Group Home	Overnight On-site-on-call Allowance	15,917.50	15,723.46	194.04	-	N.A.	-	-	194.04
2021 On Yee Hostel	Overnight On-site-on-call Allowance	215,205.00	25,727.66	189,477.34	-	N.A.	192,085.84	(192,085.84)	189,477.34
2022 On Yue Hostel	Overnight On-site-on-call Allowance	215,205.00	15,606.71	199,598.29	-	N.A.	197,400.95	(197,400.95)	199,598.29
6547 Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	1,153,013.00	819,136.84	333,874.16	-	N.A.	(8,428.86)	-	325,445.30
2021 On Yee Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	136.00	-	136.00
2022 On Yue Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	136.00	-	136.00
2031 Shing Shun Small Group Home	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	3,422.00	-	3,422.00
2058 Tsui Lam Halfway House	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	(2,059.00)	-	(2,059.00)
2094 Shing Mona Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	7,760.00	-	7,760.00
7864 Dick Chi Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	(9,395.00)	-	(9,395.00)
2017 After School Care Programme	After School Care Programme	-	-	-	-	N.A.	52,798.77	-	52,798.77
6520 Four-Year Training Subsidy Scheme	Subsidy under the Home Environment Improvement Scheme for the Elderly	-	-	-	-	N.A.	(7.00)	-	(7.00)

Schedule for Central Items (continued)
Analysis of Subvention and Expenditure for the period from 1st April, 2018 to 31st March, 2019

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

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year		Surplus b/f (Note 5)	Refund to Government	Surplus c/f (Note 6)
					Deficit (Note 3)	Deficit transferred to LSG (Note 4)			
6451 Financial Incentive Scheme for Mentors of Employees with disabilities	Financial Incentive Scheme for Mentors of Employees with disabilities	\$ -	\$ -	\$ -	\$ -	\$ -	214,375.00	-	214,375.00
3841 One-off Subsidy for Enhancement of Visiting Medical Officer in RCHes	One-off Subsidy for Enhancement of Visiting Medical Officer in RCHes	-	-	-	-	N.A.	99,500.00	(99,500.00)	-
3888 One-off Subsidy for Enhancement of Visiting Med Practitioner in RCHDs	One-off Subsidy for Enhancement of Visiting Med Practitioner in RCHDs	-	-	-	-	N.A.	100,000.00	(100,000.00)	-
TOTAL		7,595,694.00	6,173,919.68	1,424,815.00	(2,051.68)	(1,216.24)	1,670,768.70	(610,848.19)	2,483,901.07

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.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD/S/104/2 Pt. 18 dated 20 July 2018:
 - 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 are extracted from the payroll from SWD.
- 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
Analysis of Subvention and Expenditure for the period from 1st April, 2018 to 31st March, 2019

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)	\$ 1,474.00	\$ 2,348.24	\$ 0.00	\$ (874.24)
	Rates	2,549.00	3,396.04	0.00	(847.04)
	Total	4,023.00	5,744.28	0.00	(1,721.28)
1239 Family Energizer	Rent (Note 3)	29,346.00	37,375.72	0.00	(8,029.72)
	Rates	43,615.00	54,087.20	0.00	(10,472.20)
	Total	72,961.00	91,462.92	0.00	(18,501.92)
7700 Serene Court	Rent (Note 3)	196,976.00	262,342.00	0.00	(65,366.00)
	Rates	28,514.00	-	28,514.00	0.00
	Total	225,490.00	262,342.00	28,514.00	(65,366.00)
2034 Yam Pak Charitable Foundation King Lam Home for the Elderly	Rent (Note 3)	1,433,457.00	1,462,330.00	0.00	(28,873.00)
	Rates	101,499.00	123,200.00	0.00	(21,701.00)
	Total	1,534,956.00	1,585,530.00	0.00	(50,574.00)
2064 Yang Chen House	Rent (Note 3)	1,417,260.00	1,431,500.00	0.00	(14,240.00)
	Rates	140,588.00	173,000.00	0.00	(32,412.00)
	Total	1,557,848.00	1,604,500.00	0.00	(46,652.00)
1185 Choi Ying Day Care Centre for the Elderly	Rent (Note 3)	222,936.00	256,488.00	0.00	(33,552.00)
	Rates	36,069.00	37,400.00	0.00	(1,331.00)
	Total	259,005.00	293,888.00	0.00	(34,883.00)
2035 Kwun Tong Day Care Centre for the Elderly	Rent (Note 3)	426,120.00	479,140.00	0.00	(53,020.00)
	Rates	38,013.00	43,400.00	0.00	(5,387.00)
	Total	464,133.00	522,540.00	0.00	(58,407.00)
2063 Wang Tau Hom Day Care Centre for the Elderly	Rent (Note 3)	210,960.00	236,880.00	0.00	(25,920.00)
	Rates	19,547.00	18,500.00	1,047.00	0.00
	Total	230,507.00	255,380.00	1,047.00	(25,920.00)
2065 True Light Villa Day Care Centre for the Elderly	Rent (Note 3)	10,001.00	12,357.76	0.00	(2,356.76)
	Rates	15,772.00	15,470.88	301.12	0.00
	Total	25,773.00	27,828.64	301.12	(2,356.76)
2168 Tsui Lam Day Care Centre for the Elderly	Rent (Note 3)	366,670.00	419,580.00	0.00	(52,910.00)
	Rates	28,942.00	29,000.00	0.00	(58.00)
	Total	395,612.00	448,580.00	0.00	(52,968.00)
2029 Lam Tin Home Help Service	Rent (Note 3)	712.00	1,500.40	0.00	(788.40)
	Rates	615.00	-	615.00	0.00
	Total	1,327.00	1,500.40	615.00	(788.40)
2030 Kwun Tong Home Help Service	Rent (Note 3)	16,421.00	47,400.44	0.00	(30,979.44)
	Rates	28,239.00	36,082.96	0.00	(7,843.96)
	Total	44,660.00	83,483.40	0.00	(38,823.40)
2944 Kwun Tong Integrated Home Care Services*	Total	45,987.00	84,983.80	615.00	(39,611.80)
2062 Wong Tai Sin Home Help Team	Rent (Note 3)	-	-	0.00	0.00
	Rates	13,024.00	14,600.00	0.00	(1,576.00)
	Total	13,024.00	14,600.00	0.00	(1,576.00)
7314 Tung Tau Home Help Service	Rent (Note 3)	131,698.00	145,980.00	0.00	(14,282.00)
	Rates	11,308.00	800.00	10,508.00	0.00
	Total	143,006.00	146,780.00	10,508.00	(14,282.00)
2062 Wong Tai Sin Integrated Home Care Services *	Total	156,030.00	161,380.00	10,508.00	(15,858.00)
2041 Shun On District Elderly Community Centre	Rent (Note 3)	293,700.00	293,700.00	0.00	0.00
	Rates	28,694.00	32,000.00	0.00	(3,306.00)
	Total	322,394.00	325,700.00	0.00	(3,306.00)
2059 True Light Villa District Elderly Community Centre	Rent (Note 3)	20,753.00	32,045.68	0.00	(11,292.68)
	Rates	37,036.00	45,929.12	0.00	(8,893.12)
	Total	57,789.00	77,974.80	0.00	(20,185.80)
2181 Kowloon Community Reh. Day Centre	Rent (Note 3)	361,083.00	416,256.00	0.00	(55,173.00)
	Rates	37,924.00	33,200.00	4,724.00	0.00
	Total	399,007.00	449,456.00	4,724.00	(55,173.00)
7865 Dick Chi Day Activity Centre	Rent (Note 3)	18,064.00	27,289.48	0.00	(9,225.48)
	Rates	32,532.00	39,606.20	0.00	(7,074.20)
	Total	50,596.00	66,895.68	0.00	(16,299.68)

Schedule for Rent and Rates (continued)
Analysis of Subvention and Expenditure for the period from 1st April, 2018 to 31st March, 2019

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)
2058 Tsui Lam Halfway House	Rent (Note 3)	359,516.00	368,280.00	0.00	(8,764.00)
	Rates	27,006.00	29,600.00	0.00	(2,594.00)
	Total	386,522.00	397,880.00	0.00	(11,358.00)
1950 Integrated Community Centres for Mental Wellness (TKO (South) District)	Rent (Note 3)	521,612.00	887,139.00	0.00	(365,527.00)
	Rates	-	7,692.00	0.00	(7,692.00)
	Total	521,612.00	894,831.00	0.00	(373,219.00)
7864 Dick Chi Hostel	Rent (Note 3)	44,168.00	85,506.52	0.00	(41,338.52)
	Rates	79,543.00	98,193.80	0.00	(18,650.80)
	Total	123,711.00	183,700.32	0.00	(59,989.32)
2036 Cheerful Place-District Support Centre	Rent (Note 3)	7,308.00	7,939.68	0.00	(631.68)
	Rates	11,319.00	11,536.28	0.00	(217.28)
	Total	18,627.00	19,475.96	0.00	(848.96)
2039 Tsui Lam Integrated Vocational Rehabilitation Service Centre	Rent (Note 3)	884,541.00	917,410.00	0.00	(32,869.00)
	Rates	60,764.00	65,800.00	0.00	(5,036.00)
	Total	945,305.00	983,210.00	0.00	(37,905.00)
2031 Shing Shun Small Group Home	Rent (Note 3)	5,967.00	8,898.00	0.00	(2,931.00)
	Rates	7,900.00	1,820.00	6,080.00	0.00
	Total	13,867.00	10,718.00	6,080.00	(2,931.00)
2021 On Yee Hostel	Rent (Note 3)	202,203.00	247,137.00	0.00	(44,934.00)
	Rates	10,465.00	6,550.00	3,915.00	0.00
	Total	212,668.00	253,687.00	3,915.00	(44,934.00)
2022 On Yue Hostel	Rent (Note 3)	202,203.00	247,137.00	0.00	(44,934.00)
	Rates	10,465.00	6,550.00	3,915.00	0.00
	Total	212,668.00	253,687.00	3,915.00	(44,934.00)
2094 Shing Mong Hostel	Rent (Note 3)	12,893.00	18,483.60	0.00	(5,590.60)
	Rates	16,642.00	4,720.00	11,922.00	0.00
	Total	29,535.00	23,203.60	11,922.00	(5,590.60)
2640 Home Care Service for Persons with Severe Disabilities in KLN (2) Regional Cluster	Rent (Note 3)	145,580.00	146,160.00	0.00	(580.00)
	Rates	9,726.00	5,900.00	3,826.00	0.00
	Total	155,306.00	152,060.00	3,826.00	(580.00)
2040 Lei Yue Mun Neighbourhood Level Community Development Project	Rent (Note 3)	10.00	10.00	0.00	0.00
	Rates	2,494.00	-	2,494.00	0.00
	Total	2,504.00	10.00	2,494.00	0.00
2028 Shun Tin Integrated C & Y Services Centre	Rent (Note 3)	414,121.00	415,799.76	0.00	(1,678.76)
	Rates	82,050.00	79,997.60	2,052.40	0.00
	Total	496,171.00	495,797.36	2,052.40	(1,678.76)
2055 School Social Work Unit	Rent (Note 3)	5,163.00	7,436.08	0.00	(2,273.08)
	Rates	8,191.00	10,754.08	0.00	(2,563.08)
	Total	13,354.00	18,190.16	0.00	(4,836.16)
2010 Central Administration	Rent (Note 3)	9,476.00	14,187.36	0.00	(4,711.36)
	Rates	17,065.00	17,413.48	0.00	(348.48)
	Total	26,541.00	31,600.84	0.00	(5,059.84)
2997 Shing Him Small Group Home Shing Oi Small Group Home	Rent (Note 3)	-	72,380.00	0.00	(72,380.00)
	Rates	-	3,619.00	0.00	(3,619.00)
	Rent (Note 3)	-	72,380.00	0.00	(72,380.00)
	Rates	-	3,619.00	0.00	(3,619.00)
	Total	-	151,998.00	-	(151,998.00)
Grand Total		8,960,502.00	10,134,235.36	79,913.52	(1,253,646.88)

* 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.