

**CHRISTIAN FAMILY SERVICE CENTRE  
THE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH, 2022**



**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, 2022 and have issued an unqualified auditors' report thereon dated 15 September, 2022.

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

- 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, 2022.

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

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

Hong Kong, 15 September, 2022

**ANNUAL FINANCIAL REPORT**  
**CHRISTIAN FAMILY SERVICE CENTRE**  
**1 APRIL, 2021 TO 31 MARCH, 2022**

	Notes	Total 2021-22 \$	Total 2020-21 \$
<b>A. INCOME</b>			
1. Lump Sum Grant		564,377,202.00	497,318,207.00
a. Lump Sum Grant (excluding Provident Fund)	1b	531,256,144.00	467,630,685.00
b. Provident Fund	1c	33,121,058.00	29,687,522.00
2. Fee Income	2	19,836,408.30	14,212,980.80
3. Central Items	3	35,887,754.00	11,667,076.00
4. Rent and Rates	4	13,113,836.00	9,378,655.00
5. Other Income	5	8,032,232.71	5,523,671.64
6. Interest Received		175,327.13	202,534.13
<b>TOTAL INCOME</b>		<b>641,422,760.14</b>	<b>538,303,124.57</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		391,466,505.53	342,853,269.84
b. Provident Fund	1c	25,366,595.27	31,862,977.76
c. Allowances		15,066,755.38	1,374,669.91
Sub-total	6	431,899,856.18	376,090,917.51
2. Other Charges	7	110,527,348.52	84,179,763.51
3. Central Items	3	10,977,847.71	7,318,401.19
4. Rent and Rates	4	15,755,903.37	15,167,513.55
<b>TOTAL EXPENDITURE</b>		<b>569,160,955.78</b>	<b>482,756,595.76</b>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<b>72,261,804.36</b>	<b>55,546,528.81</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 15 September, 2022



Chairman, Li Yat Shing, Daniel



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) 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	3,782,193.00	29,338,865.00	33,121,058.00
Provident Fund Contribution Paid during the Year	(3,459,854.27)	(21,906,741.00)	(25,366,595.27)
Surplus/(Deficit) for the year	322,338.73	7,432,124.00	7,754,462.73
<b>Add:</b> Surplus/(Deficit) b/f	1,067,120.82	27,573,115.04	28,640,235.86
Additional Provident Fund for 6.8% post for 2019-20	-	256,313.00	256,313.00
<b>Less:</b> Refund to Government for 2019-20	(818,157.00)	-	(818,157.00)
<b>Surplus/(Deficit) c/f</b>	<b>571,302.55</b>	<b>35,261,552.04</b>	<b>35,832,854.59</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.

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>2021-22</b> \$	<b>2020-21</b> \$
a. <b>Income</b>		
Dementia Supplement for Elderly with Disabilities	55,578.00	57,109.00
Dementia Supplement for Residential Elderly Services	3,334,709.00	3,426,540.00
Infirmary Care Supplement for Residential Elderly Services	1,332,548.00	285,546.00
After School Care Programme - Fee Waiving Subsidy Scheme	219,317.00	-
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,576.00	17,576.00
Overnight On-site-on-call Allowance	862,638.00	862,638.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	3,840,000.00	1,570,000.00
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	1,390,088.00	1,382,855.00
Time-defined Subsidy Scheme for Occasional Child Care Service	5,300.00	5,300.00

**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:

	2021-22	2020-21
	\$	\$
<b>a. Income (continued)</b>		
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	-	2,901,904.00
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	22,100,000.00	-
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	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	1,157,608.00
<b>Total</b>	<b><u>35,887,754.00</u></b>	<b><u>11,667,076.00</u></b>
<b>b. Expenditure</b>		
Dementia Supplement for Elderly with Disabilities	55,630.98	57,556.57
Dementia Supplement for Residential Elderly Services	3,335,851.99	3,427,004.71
Infirmiry Care Supplement for Residential Elderly Services	1,333,107.99	285,813.12
After School Care Programme - Fee Waiving Subsidy Scheme	141,284.27	-
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	-	-
Overnight On-site-on-call Allowance	429,620.18	422,590.17
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	1,415,363.31	945,242.60
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	1,200,583.31	896,795.31
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	1,048,422.80
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	234,975.91
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	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	-	-
<b>Total</b>	<b><u>10,977,847.71</u></b>	<b><u>7,318,401.19</u></b>

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:

	2021-22	2020-21
<b>Other Income</b>	<b>\$</b>	<b>\$</b>
(a) Fees and charges for services incidental to the operation of subvented services	2,854,711.32	1,451,629.15
(b) Others	5,177,521.39	4,072,042.49
<b>Total</b>	<b>8,032,232.71</b>	<b>5,523,671.64</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.	28	20,862,208
HK\$800,001 - HK\$900,000 p.a.	12	10,178,725
HK\$900,001 - HK\$1,000,000 p.a.	9	8,506,735
HK\$1,000,001 - HK\$1,100,000 p.a.	9	9,262,085
HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,699,117
>HK\$1,200,000 p.a.	5	7,261,251

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

	2021-22	2020-21
<b>Other Charges</b>	<b>\$</b>	<b>\$</b>
(a) Utilities	7,566,887.59	5,154,669.15
(b) Food	11,599,871.49	9,430,945.50
(c) Administrative Expenses	4,075,829.76	3,628,155.95
(d) Stores and Equipment	8,330,975.55	4,960,469.41
(e) Repair and Maintenance	6,839,463.66	3,244,002.62
(f) Renovation Expenses	1,055,096.30	350,209.53
(g) Special Allowances	3,896,902.67	2,669,811.35
(h) Hire of Service	42,382,586.73	38,037,690.69
(i) Programme Expenses	4,911,388.26	2,851,071.67
(j) Transportation and Travelling	3,878,435.33	2,875,807.29
(k) Insurance	8,296,354.70	6,790,922.61
(l) Clients' Medical Care/Supplies	4,201,909.52	2,769,775.20
(m) Miscellaneous	3,491,646.96	1,416,232.54
<b>Total</b>	<b>110,527,348.52</b>	<b>84,179,763.51</b>

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
<b>Income</b>					
Lump Sum Grant	564,377,202.00		-	-	564,377,202.00
Fee Income	19,836,408.30		-	-	19,836,408.30
Other Income	8,032,232.71	(141,284.27)	-	-	7,890,948.44
Interest Received (Note 1)	175,327.13		-	-	175,327.13
Rent and Rates	-		13,113,836.00	-	13,113,836.00
Central Items	-		-	35,887,754.00	35,887,754.00
<b>Total Income (a)</b>	<b>592,421,170.14</b>	<b>(141,284.27)</b>	<b>13,113,836.00</b>	<b>35,887,754.00</b>	<b>641,281,475.87</b>
<b>Expenditure</b>					
Personal Emoluments	431,899,856.18		-	-	431,899,856.18
Other Charges	110,527,348.52	(141,284.27)	-	-	110,386,064.25
Rent and Rates	-		15,755,903.37	-	15,755,903.37
Central Items	-		-	10,977,847.71	10,977,847.71
<b>Total Expenditure (b)</b>	<b>542,427,204.70</b>	<b>(141,284.27)</b>	<b>15,755,903.37</b>	<b>10,977,847.71</b>	<b>569,019,671.51</b>
<b>Surplus/(Deficit) for the Year (a) - (b)</b>	<b>49,993,965.44</b>	<b>-</b>	<b>(2,642,067.37)</b>	<b>24,909,906.29</b>	<b>72,261,804.36</b>
Less: Surplus/(Deficit) of Provident Fund	(7,754,462.73)		-	-	(7,754,462.73)
Surplus/(Deficit) for the year	42,239,502.71	-	(2,642,067.37)	24,909,906.29	64,507,341.63
<b>Surplus/(Deficit) b/f (Note 2)</b>	<b>106,222,597.56</b>	<b>-</b>	<b>(5,967,488.20)</b>	<b>6,845,675.92</b>	<b>107,100,785.28</b>
	148,462,100.27	-	(8,609,555.57)	31,755,582.21	171,608,126.91
Add: Refund from Government Backpayment on Rent and Rates for 2020-21	-	-	4,951,796.00	-	4,951,796.00
Less: Refund to Government Letter: SWD SF/SAS/4-55/1(152) dated 11/03/2021 for 2019-20	-	-	(1,976.60)	(5,300.00)	(7,276.60)
Letter: SWD SF/SAS/4-35/2/33(152) dated 30/11/2021 for 2020-21	-	-	(256,616.04)	(572,109.03)	(828,725.07)
Refund of Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	-	-	-	(290,000.00)	(290,000.00)
Adjustment 6654 - Kwun Tong Enhanced Home & Community Care Services	-	-	363,231.70	-	363,231.70
6655 - Wong Tai Sin Enhanced Home & Community Care Services	-	-	540,169.30	-	540,169.30
Fees for Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	(254,572.35)	-	-	-	(254,572.35)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note (3))	(1,755.96)	-	-	1,755.96	-
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>148,205,771.96</b>	<b>-</b>	<b>(3,012,951.21)</b>	<b>30,889,929.14</b>	<b>176,082,749.89</b>

Notes:

- (1) Interest received on LSG 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 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 Infirmity Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve (i.e. 148,205,771.96), 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.

Subsidies for Central Items (continued)  
 Analysis of Subvention and Expenditure for the period from 1st April, 2021 to 31st 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 for the Year Deficit transferred to LSG (Note 4)		Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Adjusted Deficit (d) = (b) - (c)			
4812 Dick Chai DAC cum Hostel	Dementia Supplement for Elderly with Disabilities	\$ 55,578.00	\$ 55,630.68	\$ -	\$ (52.68)	\$ (52.68)	\$ -	\$ -	\$ -
2037 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Infirmary Care Supplement for Residential Elderly Services	1,142,184.00	1,142,537.18	-	(353.18)	(353.18)	(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	2,167,561.00	2,168,185.89	-	(624.89)	(624.89)	(254.26)	-	(254.26)
2069 Yang Chen House (Note 8)	Infirmary Care Supplement for Residential Elderly Services	190,364.00	180,570.81	-	(206.81)	(206.81)	392.67	-	392.67
2112 Yang Chen House (Note 8)	Dementia Supplement for Residential Elderly Services	1,167,148.00	1,167,686.10	-	(518.10)	(518.10)	223.84	-	223.84
6737 Kwun Tong Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	(6,112.35)	-	(6,112.35)
6738 True Light Villa Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	(2,048.19)	-	(2,048.19)
6739 Choi Ying Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	(4,536.94)	-	(4,536.94)
6740 Wang Tau Horn Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	(912.03)	-	(912.03)
6741 Tsui Lam Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	(18,127.91)	-	(18,127.91)
6820 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 MOTMFT Programme of PolyU	Training Sponsorship Scheme for Two-year MOTMFT Programme of PolyU	3,840,000.00	1,415,363.31	2,424,636.69	-	-	1,723,756.90	(280,000.00)	3,856,396.59
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	-	-	10,600.00	(10,600.00)	5,300.00
V152 Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,576.00	-	17,576.00	-	-	17,576.00	(17,576.00)	17,576.00
2031 Shing Shun Small Group Home	Overnight On-site-on-call Allowance	131,586.00	126,296.75	5,289.25	-	-	4,859.30	(4,859.30)	5,297.25
2597 Shing Him Small Group Home	Overnight On-site-on-call Allowance	131,576.00	127,864.08	3,714.92	-	-	(28,130.44)	28,130.44	3,714.92
2597 Shing Oi Small Group Home	Overnight On-site-on-call Allowance	131,579.00	126,725.46	4,853.54	-	-	37,101.74	(37,101.74)	4,853.54
2021 On Yue Hostel	Overnight On-site-on-call Allowance	233,942.00	26,641.81	207,300.09	-	-	211,171.93	(211,171.93)	207,300.09
2022 On Yue Hostel	Overnight On-site-on-call Allowance	233,942.00	22,086.98	211,855.02	-	-	215,245.30	(215,245.30)	211,855.02
6547 Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,360,068.00	1,200,583.31	169,504.69	-	-	1,639,496.39	-	1,829,003.08
	Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	-	-	-	-	109,185.20	(109,185.20)	-
	Special Allowance on Manpower Support for Residential and Home-based Care Services Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	-	-	-	-	-	-	-
1978 Visiting Medical Practitioner Service for Residential Care Homes (Kowloon East Cluster)	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	-	807,580.90	-	-	(807,580.90)	1,251,919.19	-	444,338.29
1979 Visiting Medical Practitioner Service for Residential Care Homes (Kowloon West (1) Cluster)	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	-	641,423.45	-	-	(641,423.45)	1,415,006.80	-	773,685.45
2021 On Yue Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	-	136.00	-	136.00
2022 On Yue Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	-	136.00	-	136.00



Schedule for Central Inmate (Continued)  
Analysis of Subvention and Expenditure for the period from 1st April, 2021 to 31st 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		Surplus b/f (Note 5) (e)	Return to Government (f)	Surplus c/f (Note 6) (f) = (e) + (f) - (d) - (f)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
2031 Shing Shun Small Group Home	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	-	3,422.00	-	3,422.00
2050 Tsui Lam Halfway House	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	-	(2,058.00)	-	(2,058.00)
2094 Shing Mong Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	-	7,760.00	-	7,760.00
7694 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
	Subsidy under the Home Environment Improvement Scheme for the Elderly	-	-	-	-	N.A.	-	(7.00)	-	(7.00)
6451 Financial Incentive Scheme for Mentors of Employees with disabilities	Financial Incentive Scheme for Mentors of Employees with disabilities	-	-	-	-	N.A.	-	214,375.00	-	214,375.00
	After School Care Programme - Fee Waiving Subsidy Scheme	219,317.00	141,284.27	76,032.73	-	N.A.	-	-	-	76,032.73
	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	22,100,000.00	1,817,401.33	20,482,598.67	-	N.A.	-	-	-	20,482,598.67
	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	-	2,730,000.00	-	N.A.	-	-	-	2,730,000.00
<b>TOTAL</b>		<b>35,887,754.00</b>	<b>10,977,847.71</b>	<b>26,360,656.60</b>	<b>(1,450,760.31)</b>	<b>(1,755.86)</b>	<b>-</b>	<b>8,845,875.92</b>	<b>(887,400.03)</b>	<b>30,889,929.14</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 provision 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.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (46) in SWD SF74-55/8 II (152) dated 11 May 2021.
  - Dementia Supplement for Elderly with Disabilities
  - Infrimary Care Supplement for the Aged Blind Persons
  - Dementia Supplement for Residential Elderly Services
  - Infrimary 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 (continued)  
 Analysis of Subvention and Expenditure for the period from 1st April 2021 to 31st March 2022

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)	1,562.00	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	271,076.00	-	(72,628.00)
	Rates	30,219.00	9,897.00	20,322.00	-
	Total	228,667.00	280,973.00	20,322.00	(72,628.00)
2034 Yam Pak Charitable Foundation King Lam Home for the Elderly	Rent (Note 3)	1,535,121.00	1,554,560.00	-	(19,439.00)
	Rates	107,570.00	103,000.00	4,570.00	-
	Total	1,642,691.00	1,657,560.00	4,570.00	(19,439.00)
2064 Yang Chen House	Rent (Note 3)	1,518,108.00	1,536,348.00	-	(18,240.00)
	Rates	148,997.00	148,000.00	997.00	-
	Total	1,667,105.00	1,684,348.00	997.00	(18,240.00)
1185 Choi Ying Day Care Centre for the Elderly	Rent (Note 3)	222,936.00	257,928.00	-	(34,992.00)
	Rates	38,227.00	28,000.00	10,227.00	-
	Total	261,163.00	285,928.00	10,227.00	(34,992.00)
2035 Kwun Tong Day Care Centre for the Elderly	Rent (Note 3)	484,248.00	515,208.00	-	(30,960.00)
	Rates	40,286.00	32,800.00	7,486.00	-
	Total	524,534.00	548,008.00	7,486.00	(30,960.00)
2063 Wang Tau Horn Day Care Centre for the Elderly	Rent (Note 3)	223,248.00	264,528.00	-	(41,280.00)
	Rates	20,716.00	11,200.00	9,516.00	-
	Total	243,964.00	275,728.00	9,516.00	(41,280.00)
2065 True Light Villa Day Care Centre for the Elderly	Rent (Note 3)	244,459.00	322,924.00	-	(78,465.00)
	Rates	14,834.00	2,071.40	12,762.60	-
	Total	259,293.00	324,995.40	12,762.60	(78,465.00)
2168 Tsui Lam Day Care Centre for the Elderly	Rent (Note 3)	388,649.00	448,800.00	-	(60,151.00)
	Rates	30,673.00	20,200.00	10,473.00	-
	Total	419,322.00	469,000.00	10,473.00	(60,151.00)
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)	82,203.00	71,050.84	11,152.16	-
	Rates	29,928.00	29,272.06	655.94	-
	Total	112,131.00	100,322.90	11,808.10	-
2944 Kwun Tong Integrated Home Care Services*	Rent (Note 3)	-	-	-	-
	Rates	-	-	-	-
	Total	-	-	-	-
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)	139,347.00	155,028.00	-	(15,681.00)
	Rates	11,985.00	2,990.00	8,995.00	-
	Total	151,332.00	158,018.00	8,995.00	(15,681.00)
2062 Wong Tai Sin Integrated Home Care Services *	Rent (Note 3)	-	-	-	-
	Rates	165,136.00	162,718.00	18,099.00	(15,681.00)
	Total	165,136.00	162,718.00	18,099.00	(15,681.00)
2041 Shun On District Elderly Community Centre	Rent (Note 3)	315,060.00	315,060.00	-	-
	Rates	30,410.00	23,200.00	7,210.00	-
	Total	345,470.00	338,260.00	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	-	102,302.02	-	(102,302.02)
	Total	-	102,302.02	-	(102,302.02)
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)	385,469.00	390,456.00	-	(4,987.00)
	Rates	28,621.00	20,800.00	7,821.00	-
	Total	414,090.00	411,256.00	7,821.00	(4,987.00)
1950 Integrated Community Centres for Mental Wellness (TKO (South) District)	Rent (Note 3)	1,047,357.00	363,844.00	683,513.00	-
	Rates	10,533.00	-	10,533.00	-
	Total	1,057,890.00	363,844.00	694,046.00	-
7864 Dick Chi Hostel	Rent (Note 3)	111,610.00	60,211.16	51,398.84	-
	Rates	84,301.00	79,334.40	4,966.60	-
	Total	195,911.00	139,545.56	56,365.44	-

Schedule for Rent and Rates (continued)  
Analysis of Subvention and Expenditure for the period from 1st April 2021 to 31st March 2022

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)
		\$	\$	\$	\$
2036 Cheerful Place-District Support Centre	Rent (Note 3)	7,745.00	-	7,745.00	-
	Rates	11,996.00	108,629.98	-	(96,633.98)
	Total	19,741.00	108,629.98	7,745.00	(96,633.98)
2039 Tsui Lam Integrated Vocational Rehabilitation Service Centre	Rent (Note 3)	1,114,080.00	1,125,508.00	-	(11,428.00)
	Rates	64,399.00	50,140.00	14,259.00	-
	Total	1,178,479.00	1,175,648.00	14,259.00	(11,428.00)
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	301,057.80	-	(98,854.80)
	Rates	11,091.00	9,050.00	2,041.00	-
	Total	213,294.00	310,107.80	2,041.00	(98,854.80)
2022 On Yue Hostel	Rent (Note 3)	202,203.00	301,057.80	-	(98,854.80)
	Rates	11,091.00	9,050.00	2,041.00	-
	Total	213,294.00	310,107.80	2,041.00	(98,854.80)
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)	155,889.00	219,744.00	-	(63,855.00)
	Rates	10,308.00	2,990.00	7,318.00	-
	Total	166,197.00	222,734.00	7,318.00	(63,855.00)
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)	443,568.00	440,470.68	3,097.32	-
	Rates	86,958.00	61,674.88	25,283.12	-
	Total	530,526.00	502,145.56	28,380.44	-
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	12,538.11	-	(2,496.11)
	Rates	18,085.00	12,932.40	5,152.60	-
	Total	28,127.00	25,470.51	5,152.60	(2,496.11)
2997 Shing Him Small Group Home and Shing Oi Small Group Home	Rent (Note 3)	266,208.00	266,208.00	-	-
	Rates	37,900.00	28,000.00	9,900.00	-
	Total	304,108.00	294,208.00	9,900.00	-
4746 Pilot Scheme on Professional Outreaching Team for Private Residential Care Homes for Persons With	Rent (Note 3)	2,196,000.00	2,328,800.00	-	(132,800.00)
	Rates	-	-	-	-
	Total	2,196,000.00	2,328,800.00	-	(132,800.00)
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)	-	490,116.00	-	(490,116.00)
	Rates	-	23,800.00	-	(23,800.00)
	Total	-	513,916.00	-	(513,916.00)
6655 Enhanced Home & Community Care Services - Wong Tai Sin	Rent (Note 3)	-	612,240.00	-	(612,240.00)
	Rates	-	12,042.50	-	(12,042.50)
	Total	-	624,282.50	-	(624,282.50)
1942 Sheung Yan House and Tsui Ngai Co-production Centre (IVRSC)	Rent (Note 3)	459,099.00	492,082.08	-	(32,983.08)
	Rates	7,446.00	62,800.00	-	(55,354.00)
	Total	466,545.00	554,882.08	-	(88,337.08)
1946 Sheung Yan House and Tsui Ngai Co-production Centre (HMMH)	Rent (Note 3)	-	435,541.92	-	(435,541.92)
	Rates	-	56,200.00	-	(56,200.00)
	Total	-	491,741.92	-	(491,741.92)
5249 Tsui Yip Co-production Centre	Rent (Note 3)	-	-	-	-
	Rates	-	223,383.00	-	(223,383.00)
	Total	-	223,383.00	-	(223,383.00)
5021 Sheung Chun House	Rent (Note 3)	-	-	-	-
	Rates	-	218,714.00	-	(218,714.00)
	Total	-	218,714.00	-	(218,714.00)

Schedule for Rent and Rates (continued)  
Analysis of Subvention and Expenditure for the period from 1st April 2021 to 31st March 2022

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	-	230,566.00	-	(230,566.00)
	Total	-	230,566.00	-	(230,566.00)
5023 Sheung Mei House	Rent (Note 3)	-	-	-	-
	Rates	-	152,274.00	-	(152,274.00)
	Total	-	152,274.00	-	(152,274.00)
<b>Grand Total</b>		<b>13,113,836.00</b>	<b>15,755,903.37</b>	<b>979,019.84</b>	<b>(3,621,087.21)</b>

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.