

**CHRISTIAN FAMILY SERVICE CENTRE
THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH, 2024**



**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, 2024 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 12 September, 2024.

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, 2024.

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, 2024 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.



**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)**

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 2024 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, 12 September, 2024

ANNUAL FINANCIAL REPORT
CHRISTIAN FAMILY SERVICE CENTRE
1 APRIL, 2023 TO 31 MARCH, 2024

	Notes	Total 2023-24 \$	Total 2022-23 \$
A. INCOME			
1. Lump Sum Grant		642,825,560.00	573,829,339.00
a. Lump Sum Grant (excluding Provident Fund)	1(b)	605,574,032.00	540,342,123.00
b. Provident Fund	1(c)	37,251,528.00	33,487,216.00
2. Fee Income	2	23,272,489.20	20,791,790.67
3. Central Items	3	13,850,778.00	7,056,347.00
4. Rent and Rates	4	15,386,463.00	13,552,250.00
5. Other Income	5	6,457,114.30	8,288,826.04
6. Interest Received		5,168,431.64	1,509,436.46
TOTAL INCOME		706,960,836.14	625,027,989.17
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		485,624,747.46	431,734,237.89
b. Provident Fund	1(c)	30,832,254.73	27,985,358.22
c. Allowances		6,457,456.90	15,807,285.06
Sub-total	6	522,914,459.09	475,526,881.17
2. Other Charges	7	135,557,834.78	124,990,830.05
3. Central Items	3	10,321,510.79	17,464,087.08
4. Rent and Rates	4	17,688,941.26	16,409,355.55
TOTAL EXPENDITURE		686,482,745.92	634,391,153.85
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	20,478,090.22	(9,363,164.68)

The Annual Financial Report from pages 3 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Approved by the Board on 12 September, 2024



Chairman, Rev. Daniel Li Yat-shing



Chief Executive, Ivy 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 which are separately included as part of the income and expenditure of the relevant 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	3,077,993.00	34,173,535.00	37,251,528.00
Provident Fund Contribution Paid during the Year	(2,745,656.30)	(28,086,598.43)	(30,832,254.73)
Surplus/(Deficit) for the year	332,336.70	6,086,936.57	6,419,273.27
<u>Add:</u> Surplus/(Deficit) b/f	515,155.86	40,684,781.51	41,199,937.37
Additional Provident Fund for 6.8% post for 201-22		258,926.00	258,926.00
<u>Less:</u> Refund to Government for 2021- 22	(322,339.00)	-	(322,339.00)
Surplus/(Deficit) c/f	525,153.56	47,030,644.08	47,555,797.64

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:

	2023-24 \$	2022-23 \$
a. Income		
Dementia Supplement for Elderly with Disabilities	52,357.00	53,291.00
Dementia Supplement for Residential Elderly Services	3,141,420.00	3,196,206.00
Infirmiry Care Supplement for Residential Elderly Services	1,159,080.00	1,601,910.00
After School Care Programme - Fee Waiving Subsidy Scheme	454,536.00	396,674.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	7,090,000.00	-
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	958,415.00	931,607.00

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:

	2023-24	2022-23
a. Income (continued)	\$	\$
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	46,902.00	-
Pilot Scheme on Training to Foreign Domestic Helpers In Care for PWD (T/D 30/09/2026)	10,000.00	-
Overnight On-site-on-call Allowance	915,270.00	854,008.00
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,551.00	17,404.00
Time-defined Subsidy Scheme for Occasional Child Care Service	5,247.00	5,247.00
Total	<u>13,850,778.00</u>	<u>7,056,347.00</u>
b. Expenditure	\$	\$
Dementia Supplement for Elderly with Disabilities	54,218.36	54,158.94
Dementia Supplement for Residential Elderly Services	3,142,270.55	3,196,403.19
Infirmity Care Supplement for Residential Elderly Services	1,159,255.45	1,602,082.52
After School Care Programme - Fee Waiving Subsidy Scheme	423,078.00	357,737.50
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	4,000,000.00	3,360,862.70
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	1,051,863.45	1,180,046.65
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	14,554.13	-
Pilot Scheme on Training to Foreign Domestic Helpers In Care for PWD (T/D 30/09/2026)	10,000.00	-
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	-	6,732,262.22
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
Overnight On-site-on-call Allowance	466,270.85	441,733.36
Total	<u>10,321,510.79</u>	<u>17,464,087.08</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 have 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-reflected activities in the AFR.

The breakdown on Other Income is as follows:

Other Income	2023-24	2022-23
	\$	\$
(a) Programme income	3,070,918.53	3,536,119.68
(b) Production income	2,453,107.25	1,707,115.63
(c) Donation	17,601.30	74,117.30
(d) Income from Other Activities	176,646.00	239,676.00
(e) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income	423,078.00	357,737.50
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	-
(g) Miscellaneous income	738,841.22	2,731,797.43
Sub-Total	6,880,192.30	8,646,563.54
<u>Less:</u> Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income	(423,078.00)	(357,737.50)
Total	6,457,114.30	8,288,826.04

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.	51	37,942,892
HK\$800,001 - HK\$900,000 p.a.	16	13,548,904
HK\$900,001 - HK\$1,000,000 p.a.	17	16,076,106
HK\$1,000,001 - HK\$1,100,000 p.a.	13	13,748,160
HK\$1,100,001 - HK\$1,200,000 p.a.	3	3,479,173
>HK\$1,200,000 p.a.	8	11,424,066

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

Other Charges	2023-24	2022-23
	\$	\$
(a) Utilities	10,072,062.75	8,785,743.27
(b) Food	14,723,803.08	12,124,820.34
(c) Administrative Expenses	5,364,568.15	4,657,054.75
(d) Stores and Equipment	12,918,145.97	16,779,044.89
(e) Repair and Maintenance	6,172,323.80	6,470,257.55
(f) Renovation Expenses	2,021,902.90	1,775,481.07
(g) Special Allowances	5,691,641.58	3,848,664.29
(h) Hire of Service	47,047,063.97	45,708,973.88
(i) Programme Expenses	9,271,710.22	6,643,879.88
(j) Transportation and Travelling	4,802,605.63	4,064,040.09
(k) Insurance	9,944,812.93	8,460,040.58
(l) Clients' Medical Care/Supplies	3,521,521.42	2,924,814.86
(m) Miscellaneous	4,428,750.38	3,105,752.10
Sub-Total	135,980,912.78	125,348,567.55
<u>Less:</u> Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income	(423,078.00)	(357,737.50)
Total	135,557,834.78	124,990,830.05

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	642,825,560.00	-	-	-	-	642,825,560.00
Fee Income	23,272,489.20	-	-	-	-	23,272,489.20
Other Income	6,880,192.30	-	(423,078.00)	-	-	6,457,114.30
Interest Received (Note 1)	5,168,431.64	-	-	-	-	5,168,431.64
Rent and Rates	-	-	-	15,386,463.00	-	15,386,463.00
Central Items	-	-	-	-	13,850,778.00	13,850,778.00
Total Income (a)	678,146,673.14	-	(423,078.00)	15,386,463.00	13,850,778.00	706,960,836.14
Expenditure						
Personal Emoluments	522,914,459.09	-	-	-	-	522,914,459.09
Other Charges	135,980,912.78	-	(423,078.00)	-	-	135,557,834.78
Rent and Rates	-	-	-	17,688,941.26	-	17,688,941.26
Central Items	-	-	-	-	10,321,510.79	10,321,510.79
Total Expenditure (b)	658,895,371.87	-	(423,078.00)	17,688,941.26	10,321,510.79	686,482,745.92
Surplus/(Deficit) for the Year (a) - (b)	19,251,301.27	-	-	(2,302,478.26)	3,529,267.21	20,478,090.22
Less: Surplus/(Deficit) of Provident Fund	(6,419,273.27)	-	-	-	-	(6,419,273.27)
Surplus/(Deficit) for the year	12,832,028.00	-	-	(2,302,478.26)	3,529,267.21	14,058,816.95
Surplus/(Deficit) b/f (Note 2)	125,772,863.71	18,265,014.22	-	(4,382,527.60)	17,512,332.89	157,167,683.22
	138,604,891.71	18,265,014.22	-	(6,685,005.86)	21,041,600.10	171,226,500.17
Add: Refund from Government Backpayment on Rent and Rates for 2022-23	-	-	-	4,718,036.00	-	4,718,036.00
Less: Refund to Government Letter: SWD SF/SAS/4-35/1/33 (152) Clawback of LSG Reserve 2021-22 capped at 25%	(430,534.91)	-	-	-	-	(430,534.91)
Letter: SWD SF/SAS/4-35/2/33 (152) Refund of rent and rates for 2022-23 & unit	-	-	-	(1,263,038.00)	-	(1,263,038.00)
Refund of rent and rates for 2021-22 (Unit 2039)	-	-	-	(7,632.00)	-	(7,632.00)
Letter: SWD SF/SAS/4-35/2/33 (152) Refund of Overnight On-site-on- call Allowance	-	-	-	-	(412,274.64)	(412,274.64)
Refund of Subsidy Scheme for Occasional Child Care Service	-	-	-	-	(5,247.00)	(5,247.00)
Refund of Extended Hours Service Users	-	-	-	-	(17,404.00)	(17,404.00)
Refund of Time-limited Programme on Enhancing Infection Control and Ventilation of RCHes and DCHDs - One site Ventilation	-	-	-	-	(1,217,923.74)	(1,217,923.74)
Refund of One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes	-	-	-	-	(13,750,336.45)	(13,750,336.45)
Adjustments Letter: SWD SF/SAS/4-35/1/33 (152) Opening balance adjustments for LSG Reserve	414,594.91	-	-	-	-	414,594.91
After School Care Programme - Fee Waiving Subsidy Scheme	115,734.23	-	-	-	(115,734.23)	-
Fees for Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	(4,734,181.98)	-	-	-	-	(4,734,181.98)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary (Note (3))	(2,887.36)	-	-	-	2,887.36	-
Surplus/(Deficit) c/f (Note 4)	133,967,616.60	18,265,014.22	-	(3,237,639.86)	5,525,567.40	154,520,558.36

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 Infirmiry 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.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1st April, 2023 to 31st March, 2024

Name of Agency : Christian Family Services 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 for Government (f)	Adjustment (g)	Surplus or (Note 6) (g)=(e)+(a)+(f)+(g)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
4812 Dick Chai DAC cum Hostel	Dementia Supplement for Elderly with Disabilities	\$ 52,357.00	\$ 54,218.36	-	\$ (1,861.36)	\$ (1,861.36)	-	-	-	-
2037 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Infirmary Care Supplement for Residential Elderly Services	965,900.00	965,985.74	-	(85.74)	(85.74)	-	(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	2,041,923.00	2,042,163.06	-	(240.06)	(240.06)	-	(254.26)	-	(254.26)
2069 Yang Chen House (Note 8)	Infirmary Care Supplement for Residential Elderly Services	193,180.00	193,269.71	-	(89.71)	(89.71)	-	392.97	-	392.97
2112 Yang Chen House (Note 8)	Dementia Supplement for Residential Elderly Services	1,099,497.00	1,100,107.49	-	(610.49)	(610.49)	-	223.84	-	223.84
6737 Kwun Tong Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(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	-	-	-	-	-	N.A.	(2,046.19)	-	(2,046.19)
6739 Choi Ying Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(4,536.94)	-	(4,536.94)
6740 Wang Tau Hom Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(912.03)	-	(912.03)
6741 Tsui Lam Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	-	-	-	-	-	N.A.	(18,127.91)	-	(18,127.91)
6920 Four-Year Training Subsidy Scheme	Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC	-	-	-	-	-	N.A.	(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	-	-	-	-	-	N.A.	-	-	-
6563 Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	7,090,000.00	4,000,000.00	3,090,000.00	-	-	N.A.	177,533.89	-	3,267,533.89
6379 Time-defined Subsidy Scheme for Occasional Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care Service	5,247.00	-	5,247.00	-	-	N.A.	5,247.00	(5,247.00)	5,247.00
V152 Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	17,551.00	-	17,551.00	-	-	N.A.	17,404.00	(17,404.00)	17,551.00
2031 Shing Shun Small Group Home	Overnight On-site-on-call Allowance	139,652.25	136,410.07	3,242.18	-	-	N.A.	3,341.76	(3,341.76)	3,242.18
2997 Shing Him Small Group Home	Overnight On-site-on-call Allowance	172,970.63	135,796.30	37,174.33	-	-	N.A.	567.30	(567.30)	37,174.33
2997 Shing Oi Small Group Home	Overnight On-site-on-call Allowance	106,123.62	134,980.42	-	(28,856.80)	-	N.A.	3,870.11	(3,870.11)	(28,856.80)
2021 On Yue Hostel	Overnight On-site-on-call Allowance	248,262.25	32,425.26	215,836.99	-	-	N.A.	199,503.45	(199,503.45)	215,836.99
2022 On Yue Hostel	Overnight On-site-on-call Allowance	248,261.25	26,658.80	221,602.45	-	-	N.A.	204,992.02	(204,992.02)	221,602.45
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 Services	958,415.00	1,051,863.45	-	(93,448.45)	-	N.A.	1,580,863.43	-	1,487,114.98
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	-	-	-	-	-	N.A.	444,338.29	(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	-	-	-	-	-	N.A.	773,865.45	(773,865.45)	-
2021 On Yue 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 Wong 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

Schedule for Central Items (continued)
Analysis of Subvention and Expenditure for the period from 1st April, 2023 to 31st March, 2024

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 or Deficit (Note 5) (e)	Refund to Government (f)	Adjustment (g)	Surplus or Deficit (Note 6) (g)=(e)+(a)-(d)-(f)+(g)
						Deficit (Note 3) (b)	Adjusted Deficit (d) = (b) - (c)				
A163	Cheerful Place - District Support Centre (Kwun Tong Esat)	\$ 46,902.00	\$ 14,554.13	\$ 32,347.87	\$ -	\$ -	N.A.	-	-	-	32,347.87
AH11	Cheerful Place - District Support Centre (Kwun Tong Esat)	10,000.00	10,000.00	-	-	-	N.A.	-	-	-	-
6451	Financial Incentive Scheme for Mentors of Employees with disabilities	-	-	-	-	-	N.A.	(7.00)	-	-	(7.00)
	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	454,536.00	423,078.00	31,458.00	-	-	N.A.	116,969.23	-	(115,734.23)	32,693.00
	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (Private and Self-financing)	-	-	-	-	-	N.A.	13,750,336.45	(13,750,336.45)	-	-
	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	-	-	-	-	-	N.A.	-	-	-	-
TOTAL		13,850,778.00	10,321,510.79	3,654,459.82	(125,192.61)	(2,887.36)		17,512,332.89	(15,403,165.83)	(115,734.23)	5,525,567.40

Notes :

- The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref (46) in SWD SF/4-55/6 II (152) dated 11 May 2021.
 - 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 2023 to 31st March 2024

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) \$
1185 Choi Ying Day Care Centre for the Elderly	Rent (Note 3)	222,936.00	289,416.00	-	(66,480.00)
	Rates	38,227.00	40,000.00	-	(1,773.00)
	Total	261,163.00	329,416.00	-	(68,253.00)
1239 Family Energizer	Rent (Note 3)	31,102.00	32,906.00	-	(1,804.00)
	Rates	46,224.00	53,202.16	-	(6,978.16)
	Total	77,326.00	86,108.16	-	(8,782.16)
1942 Sheung Yan House and Tsui Ngai Co-production Centre (IVRSC)	Rent (Note 3)	498,644.00	559,771.32	-	(61,127.32)
	Rates	74,143.00	74,800.00	-	(657.00)
	Total	572,787.00	634,571.32	-	(61,784.32)
1946 Sheung Yan House and Tsui Ngai Co-production Centre (HMMH)	Rent (Note 3)	-	493,115.88	-	(493,115.88)
	Rates	-	68,200.00	-	(68,200.00)
	Total	-	561,315.88	-	(561,315.88)
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	33,400.00	-	(22,867.00)
	Total	1,057,890.00	39,052.00	1,041,705.00	(22,867.00)
2010 Central Administration	Rent (Note 3)	10,042.00	12,538.60	-	(2,496.60)
	Rates	18,085.00	19,542.58	-	(1,457.58)
	Total	28,127.00	32,081.18	-	(3,954.18)
2021 On Yee Hostel	Rent (Note 3)	202,203.00	278,590.80	-	(76,387.80)
	Rates	11,091.00	10,550.00	541.00	-
	Total	213,294.00	289,140.80	541.00	(76,387.80)
2022 On Yue Hostel	Rent (Note 3)	202,203.00	278,590.80	-	(76,387.80)
	Rates	11,091.00	10,550.00	541.00	-
	Total	213,294.00	289,140.80	541.00	(76,387.80)
2028 Shun Tin Integrated C & Y Services Centre	Rent (Note 3)	464,664.00	461,566.68	3,097.32	-
	Rates	86,958.00	81,357.38	5,600.62	-
	Total	551,622.00	542,924.06	8,697.94	-
2029 Lam Tin Integrated Home Care Services	Rent (Note 3)	755.00	134,432.46	-	(133,677.46)
	Rates	652.00	18,014.46	-	(17,362.46)
	Total	1,407.00	152,446.92	-	(151,039.92)
2030 Kwun Tong Integrated Home Care Services	Rent (Note 3)	17,403.00	157,450.84	-	(140,047.84)
	Rates	29,928.00	42,213.94	-	(12,285.94)
	Total	47,331.00	199,664.78	-	(152,333.78)
2114 Kwun Tong Integrated Home Care Service for HSMI team	Rent (Note 3)	-	143,958.60	-	(143,958.60)
	Rates	-	8,681.40	-	(8,681.40)
	Total	-	152,640.00	-	(152,640.00)
2944 Kwun Tong Integrated Home Care Services*	Rent (Note 3)	48,738.00	504,751.70	-	(456,013.70)
	Rates	-	-	-	-
	Total	48,738.00	504,751.70	-	(456,013.70)
2031 Shing Shun Small Group Home	Rent (Note 3)	6,216.00	15,741.00	-	(9,525.00)
	Rates	8,373.00	8,380.00	-	(7.00)
	Total	14,589.00	24,121.00	-	(9,532.00)
2034 Yam Pak Charitable Foundation King Lam Home for the Elderly	Rent (Note 3)	1,608,561.00	1,632,550.00	-	(23,989.00)
	Rates	107,570.00	115,000.00	-	(7,430.00)
	Total	1,716,131.00	1,747,550.00	-	(31,419.00)
2035 Kwun Tong Day Care Centre for the Elderly	Rent (Note 3)	506,064.00	546,064.00	-	(40,000.00)
	Rates	40,286.00	44,800.00	-	(4,514.00)
	Total	546,350.00	590,864.00	-	(44,514.00)
2036 Cheerful Place-District Support Centre	Rent (Note 3)	7,745.00	-	7,745.00	-
	Rates	11,996.00	45,011.00	-	(33,015.00)
	Total	19,741.00	45,011.00	7,745.00	(33,015.00)
2039 Tsui Lam Integrated Vocational Rehabilitation Service Centre	Rent (Note 3)	1,159,008.00	1,180,568.00	-	(21,560.00)
	Rates	64,399.00	83,280.00	-	(18,881.00)
	Total	1,223,407.00	1,263,848.00	-	(40,441.00)
2040 Lei Yue Mun Neighbourhood Level Community Development Project	Rent (Note 3)	10.00	10.00	-	-
	Rates	2,460.00	1,770.00	690.00	-
	Total	2,470.00	1,780.00	690.00	-
2041 Shun On District Elderly Community Centre	Rent (Note 3)	331,080.00	331,080.00	-	-
	Rates	30,410.00	35,200.00	-	(4,790.00)
	Total	361,490.00	366,280.00	-	(4,790.00)
2055 School Social Work Unit	Rent (Note 3)	5,472.00	6,550.80	-	(1,078.80)
	Rates	8,681.00	10,590.16	-	(1,909.16)
	Total	14,153.00	17,140.96	-	(2,987.96)
2058 Tsui Lam Halfway House	Rent (Note 3)	404,261.00	409,248.00	-	(4,987.00)
	Rates	28,621.00	32,800.00	-	(4,179.00)
	Total	432,882.00	442,048.00	-	(9,166.00)
2059 True Light Villa District Elderly Community Centre	Rent (Note 3)	21,995.00	37,800.00	-	(15,805.00)
	Rates	39,251.00	61,000.00	-	(21,749.00)
	Total	61,246.00	98,800.00	-	(37,554.00)

Schedule for Rent and Rates (continued)
Analysis of Subvention and Expenditure for the period from 1st April 2023 to 31st March 2024

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) \$
2062 Wong Tai Sin Integrated Home Care Services	Rent (Note 3)	-	-	-	-
	Rates	13,804.00	15,400.00	-	(1,596.00)
7314 Tung Tau Integrated Home Care Services	Rent (Note 3)	144,747.00	254,628.00	-	(109,881.00)
	Rates	11,985.00	15,196.89	-	(3,211.89)
2062 Wong Tai Sin Integrated Home Care Services *	Total	170,536.00	285,224.89	-	(114,688.89)
2063 Wang Tau Hom Day Care Centre for the Elderly	Rent (Note 3)	232,464.00	283,984.00	-	(51,520.00)
	Rates	20,716.00	23,200.00	-	(2,484.00)
	Total	253,180.00	307,184.00	-	(54,004.00)
2064 Yang Chen House	Rent (Note 3)	1,593,744.00	1,615,344.00	-	(21,600.00)
	Rates	148,997.00	160,000.00	-	(11,003.00)
	Total	1,742,741.00	1,775,344.00	-	(32,603.00)
2065 True Light Villa Day Care Centre for the Elderly	Rent (Note 3)	336,792.00	345,682.00	-	(8,890.00)
	Rates	12,143.00	27,700.00	-	(15,557.00)
	Total	348,935.00	373,382.00	-	(24,447.00)
2094 Shing Mong Hostel	Rent (Note 3)	13,445.00	32,296.60	-	(18,851.60)
	Rates	17,637.00	17,780.00	-	(143.00)
	Total	31,082.00	50,076.60	-	(18,994.60)
2113 Wong Tai Sin Home Care and Support Services for Elderly Persons with Mild Impairment	Rent (Note 3)	-	89,700.00	-	(89,700.00)
	Rates	-	3,216.90	-	(3,216.90)
	Total	-	92,916.90	-	(92,916.90)
2168 Tsui Lam Day Care Centre for the Elderly	Rent (Note 3)	404,309.00	477,760.00	-	(73,451.00)
	Rates	30,673.00	32,200.00	-	(1,527.00)
	Total	434,982.00	509,960.00	-	(74,978.00)
2181 Kowloon Community Rehabilitation Day Centre	Rent (Note 3)	-	-	-	-
	Rates	36,569.00	42,389.00	-	(5,820.00)
	Total	36,569.00	42,389.00	-	(5,820.00)
2640 Home Care Service for Persons with Severe Disabilities in KLN (2) Regional Cluster	Rent (Note 3)	227,196.00	227,196.00	-	-
	Rates	10,308.00	11,980.00	-	(1,672.00)
	Total	237,504.00	239,176.00	-	(1,672.00)
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	40,000.00	-	(2,100.00)
	Total	317,644.00	319,744.00	-	(2,100.00)
4746 Pilot Scheme on Professional Outreaching Team for Private Residential Care Homes for Persons With Disabilities	Rent (Note 3)	2,325,600.00	2,302,200.00	23,400.00	-
	Rates	-	-	-	-
	Total	2,325,600.00	2,302,200.00	23,400.00	-
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	-	-
5021 Sheung Chun House	Rent (Note 3)	-	-	-	-
	Rates	78,400.00	90,400.00	-	(12,000.00)
	Total	78,400.00	90,400.00	-	(12,000.00)
5022 Sheung Seen House	Rent (Note 3)	-	-	-	-
	Rates	82,600.00	94,600.00	-	(12,000.00)
	Total	82,600.00	94,600.00	-	(12,000.00)
5023 Sheung Mei House	Rent (Note 3)	-	-	-	-
	Rates	-	67,000.00	-	(67,000.00)
	Total	-	67,000.00	-	(67,000.00)
5249 Tsui Yip Co-production Centre	Rent (Note 3)	-	-	-	-
	Rates	-	92,200.00	-	(92,200.00)
	Total	-	92,200.00	-	(92,200.00)
6654 Enhanced Home & Community Care Services - Kwun Tong	Rent (Note 3)	506,928.00	509,328.00	-	(2,400.00)
	Rates	23,800.00	35,800.00	-	(12,000.00)
	Total	530,728.00	545,128.00	-	(14,400.00)
6655 Enhanced Home & Community Care Services - Wong Tai Sin	Rent (Note 3)	891,765.00	759,540.00	132,225.00	-
	Rates	15,834.00	21,539.21	-	(5,705.21)
	Total	907,599.00	781,079.21	132,225.00	(5,705.21)
7506 Clinical Psychological Service	Rent (Note 3)	1,562.00	2,068.68	-	(506.68)
	Rates	2,701.00	3,344.26	-	(643.26)
	Total	4,263.00	5,412.94	-	(1,149.94)
7700 Serene Court	Rent (Note 3)	198,448.00	290,737.00	-	(92,289.00)
	Rates	30,219.00	45,840.00	-	(15,621.00)
	Total	228,667.00	336,577.00	-	(107,910.00)
7864 Dick Chi Hostel	Rent (Note 3)	46,810.00	60,211.16	-	(13,401.16)
	Rates	84,301.00	97,241.46	-	(12,940.46)
	Total	131,111.00	157,452.62	-	(26,341.62)

Schedule for Rent and Rates (continued)
 Analysis of Subvention and Expenditure for the period from 1st April 2023 to 31st March 2024

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) \$
7865 Dick Chi Day Activity Centre	Rent (Note 3)	19,144.00	24,116.28	-	(4,972.28)
	Rates	34,478.00	39,018.54	-	(4,540.54)
	Total	53,622.00	63,134.82	-	(9,512.82)
AF19 Tsui Fung Co-production Centre	Rent (Note 3)	-	284,015.20	-	(284,015.20)
	Rates	-	162,562.00	-	(162,562.00)
	Total	-	446,577.20	-	(446,577.20)
AF22 Hoi Nga House	Rent (Note 3)	-	290,462.82	-	(290,462.82)
	Rates	-	169,650.00	-	(169,650.00)
	Total	-	460,112.82	-	(460,112.82)
AF23 Hoi Chung House	Rent (Note 3)	-	186,874.40	-	(186,874.40)
	Rates	-	104,850.00	-	(104,850.00)
	Total	-	291,724.40	-	(291,724.40)
Grand Total		15,386,463.00	17,688,941.26	1,215,544.94	(3,518,023.20)

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.