

**CHRISTIAN FAMILY SERVICE CENTRE**  
**THE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH, 2021**

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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, 2021 and have issued an unqualified auditors' report thereon dated 9 September, 2021.

We conducted our review of the attached Annual Financial Report on pages 2 to 10 of the Centre for the year ended 31 March, 2021 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, 2021:

- 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, 2021.

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, 9 September, 2021

**ANNUAL FINANCIAL REPORT**  
**CHRISTIAN FAMILY SERVICE CENTRE**  
**1 APRIL 2020 TO 31 MARCH 2021**

	Notes	Total 2020-21 \$	Total 2019-20 \$
<b>A. INCOME</b>			
1. Lump Sum Grant		497,318,207.00	375,920,209.00
a. Lump Sum Grant (excluding Provident Fund)	1b	467,630,685.00	352,599,882.00
b. Provident Fund	1c	29,687,522.00	23,320,327.00
2. Fee Income	2	14,212,980.80	15,792,289.60
3. Central Items	3	11,667,076.00	9,925,443.00
4. Rent and Rates	4	9,378,655.00	9,750,891.00
5. Other Income	5	5,523,671.64	3,221,079.03
6. Interest Received		202,534.13	367,597.25
<b>TOTAL INCOME</b>		<b>538,303,124.57</b>	<b>414,977,508.88</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		342,853,269.84	278,330,427.90
b. Provident Fund	1c	31,862,977.76	20,720,006.05
c. Allowances		1,374,669.91	1,055,082.20
Sub-total	6	376,090,917.51	300,105,516.15
2. Other Charges	7	84,179,763.51	76,628,814.88
3. Central Items	3	7,318,401.19	7,832,957.79
4. Rent and Rates	4	15,167,513.55	13,238,256.17
<b>TOTAL EXPENDITURE</b>		<b>482,756,595.76</b>	<b>397,805,544.99</b>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<b>55,546,528.81</b>	<b>17,171,963.89</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 9 September, 2021



Chairman, Kwan Yui Huen, Alex



Chief Executive, Kwok Lit Tung

**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>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	4,160,706.00	25,526,816.00	29,687,522.00
Provident Fund Contribution Paid during the Year	(3,911,743.15)	(27,951,234.61)	(31,862,977.76)
Surplus/(Deficit) for the year	248,962.85	(2,424,418.61)	(2,175,455.76)
<b>Add:</b> Surplus/(Deficit) b/f	1,607,812.47	29,833,619.65	31,441,432.12
Additional Provident Fund for 6.8% post for 2018-19	-	163,914.00	163,914.00
<b>Less:</b> Refund to Government for 2018-19	(786,278.00)	-	(786,278.00)
Adjustment per letter: SWD SF/4-55/13 IV	(3,376.50)	-	(3,376.50)
<b>Surplus/(Deficit) c/f</b>	<b>1,067,120.82</b>	<b>27,573,115.04</b>	<b>28,640,235.86</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>2020-21</b>	<b>2019-20</b>
<b>a. Income</b>	\$	\$
Dementia Supplement for Elderly with Disabilities	57,109.00	54,257.00
Infirmiry Care Supplement for Residential Elderly Services	285,546.00	452,145.00
Dementia Supplement for Residential Elderly Services	3,426,540.00	3,255,420.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	1,570,000.00	1,080,000.00
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	862,638.00	856,882.00
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	1,382,855.00	1,727,076.00

**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:

	2020-21	2019-20
	\$	\$
<b>a. Income (continued)</b>		
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	1,157,608.00	1,031,936.00
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	-	1,444,851.00
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	-
<b>Total</b>	<b><u>11,667,076.00</u></b>	<b><u>9,925,443.00</u></b>
<b>b. Expenditure</b>		
Dementia Supplement for Elderly with Disabilities	57,556.57	54,269.46
Infirmity Care Supplement for Residential Elderly Services	285,813.12	452,167.56
Dementia Supplement for Residential Elderly Services	3,427,004.71	3,255,497.27
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	945,242.60	1,485,338.58
Time-defined Subsidy Scheme for Extended Hours Service (EHS) Users	-	1,092.25
Overnight On-site-on-call Allowance	422,590.17	428,198.20
Training Subsidy Programme for Children on the Waiting List for subvented Pre-school Rehabilitation Services	896,795.31	899,082.60
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	1,048,422.80	974,015.45
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	-	283,296.42
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	234,975.91	-
<b>Total</b>	<b><u>7,318,401.19</u></b>	<b><u>7,832,957.79</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:

	2020-21	2019-20
<b>Other Income</b>	<b>\$</b>	<b>\$</b>
(a) Fees and charges for services incidental to the operation of subvented services	1,451,629.15	3,138,846.69
(b) Others	4,072,042.49	82,232.34
<b>Total</b>	<b>5,523,671.64</b>	<b>3,221,079.03</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.	25	18,469,654
HK\$800,001 - HK\$900,000 p.a.	12	10,204,658
HK\$900,001 - HK\$1,000,000 p.a.	13	12,156,335
HK\$1,000,001 - HK\$1,100,000 p.a.	9	9,261,613
HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,680,991
>HK\$1,200,000 p.a.	4	5,769,828

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

	2020-21	2019-20
<b>Other Charges</b>	<b>\$</b>	<b>\$</b>
(a) Utilities	5,154,669.15	5,300,605.88
(b) Food	9,430,945.50	9,074,795.83
(c) Administrative Expenses	3,628,155.95	3,165,600.90
(d) Stores and Equipment	4,960,469.41	3,992,151.24
(e) Repair and Maintenance	3,244,002.62	2,882,467.19
(f) Renovation Expenses	350,209.53	294,720.29
(g) Special Allowances	2,669,811.35	1,634,129.78
(h) Hire of Service	38,037,690.69	35,374,019.40
(i) Programme Expenses	2,851,071.67	4,229,071.95
(j) Transportation and Travelling	2,875,807.29	2,470,528.58
(k) Insurance	6,790,922.61	5,383,617.23
(l) Clients' Medical Care/Supplies	2,769,775.20	1,983,374.15
(m) Miscellaneous	1,416,232.54	843,732.46
<b>Total</b>	<b>84,179,763.51</b>	<b>76,628,814.88</b>

CHRISTIAN FAMILY SERVICE CENTRE  
NOTES ON THE ANNUAL FINANCIAL REPORT  
1ST APRIL, 2020 TO 31ST MARCH, 2021

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	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	497,318,207.00	-	-	-	497,318,207.00
Fee Income	14,212,980.80	-	-	-	14,212,980.80
Other Income	5,523,671.64	-	-	-	5,523,671.64
Interest Received (Note 1)	202,534.13	-	-	-	202,534.13
Rent and Rates	-	-	9,378,655.00	-	9,378,655.00
Central Items	-	-	-	11,667,076.00	11,667,076.00
<b>Total Income (a)</b>	<b>517,257,393.57</b>	<b>-</b>	<b>9,378,655.00</b>	<b>11,667,076.00</b>	<b>538,303,124.57</b>
Expenditure					
Personal Emoluments	376,090,917.51	-	-	-	376,090,917.51
Other Charges	84,179,763.51	-	-	-	84,179,763.51
Rent and Rates	-	-	15,167,513.55	-	15,167,513.55
Central Items	-	-	-	7,318,401.19	7,318,401.19
<b>Total Expenditure (b)</b>	<b>460,270,681.02</b>	<b>-</b>	<b>15,167,513.55</b>	<b>7,318,401.19</b>	<b>482,756,595.76</b>
<b>Surplus/(Deficit) for the Year (a) - (b)</b>	<b>56,986,712.55</b>	<b>-</b>	<b>(5,788,858.55)</b>	<b>4,348,674.81</b>	<b>55,546,528.81</b>
Less: Surplus/(Deficit) of Provident Fund	2,175,455.76	-	-	-	2,175,455.76
Surplus/(Deficit) for the year	59,162,168.31	-	(5,788,858.55)	4,348,674.81	57,721,984.57
<b>Surplus/(Deficit) b/f (Note 2)</b>	<b>47,606,599.04</b>	<b>-</b>	<b>(5,659,676.49)</b>	<b>4,160,464.39</b>	<b>46,108,386.94</b>
	106,768,767.35	-	(11,447,535.04)	8,509,139.20	103,830,371.51
Add: Refund from Government	-	-	-	-	-
Backpayment on Rent and Rates for 2017/18	-	-	725,982.00	-	725,982.00
Backpayment on Rent and Rates for 2018/19	-	-	1,268,229.00	-	1,268,229.00
Backpayment on Rent and Rates for 2019/20	-	-	3,530,745.00	-	3,530,745.00
Less: Refund to Government	-	-	(67,117.48)	(1,664,642.68)	(1,731,760.16)
Letter: SWD FS/SAS/4-55/1(152) dated 27/11/2020 for 2019-20	-	-	(3,512.28)	-	(3,512.28)
Letter: SWD FS/SAS/4-55/1(152) dated 8/9/2020 for 2016-17 and 2017-18	-	-	-	-	-
Adjustment	-	-	-	-	-
Rent and Rates adjustment for 15/02/2020-29/02/2020	-	-	25,720.60	-	25,720.60
2181 - Kowloon Community Rehabilitation Day Centre	-	-	-	-	-
Fees for Strategic Plan Implementation and Training approved by the Board according to the Best Practice Manual	(544,990.39)	-	-	-	(544,990.39)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	(1,179.40)	-	-	1,179.40	-
<b>Surplus/(Deficit) c/f (Note 4)</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>

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 Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve (i.e. 106,222,597.56), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

Schedule for Central Items (continued)  
Analysis of Subvention and Expenditure for the period from 1st April, 2020 to 31st March, 2021

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)	Retund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(f)-(d)-(f)
						to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
4812 Dick Chai DAC cum Hostel	Dementia Supplement for Elderly with Disabilities	\$ 57,109.00	\$ 57,556.57	\$ -	\$ (447.57)	\$ -	\$ (447.57)	\$ -	\$ -	\$ -
2037 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Infirmity Care Supplement for Residential Elderly Services	190,364.00	190,563.92	-	(219.92)	-	(219.92)	(1,654.50)	-	(1,684.50)
2111 Yam Pak Charitable Foundation King Lam Home for the Elderly (Note 8)	Dementia Supplement for Residential Elderly Services	2,227,251.00	2,227,670.79	-	(419.79)	-	(419.79)	(254.26)	-	(254.26)
2069 Yang Chen House (Note 8)	Infirmity Care Supplement for Residential Elderly Services	95,182.00	95,229.20	-	(47.20)	-	(47.20)	392.97	-	392.97
2112 Yang Chen House (Note 8)	Dementia Supplement for Residential Elderly Services	1,199,289.00	1,199,333.92	-	(44.92)	-	(44.92)	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.	(4,536.04)	-	(4,536.04)
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/SCOW in Pre-school Rehabilitation Services	Training Subsidy for CCS/SCOW in Pre-school Rehabilitation Services	-	-	-	-	-	N.A.	4,000.00	-	4,000.00
6553 Training Sponsorship Scheme for Two-year MDT/MT Programme of PolyU	Training Sponsorship Scheme for Two-year MDT/MT Programme of PolyU	1,570,000.00	945,242.60	624,757.40	-	-	N.A.	1,099,002.50	-	1,723,759.90
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	-	10,600.00
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	-	-	N.A.	16,483.75	(15,483.75)	17,576.00
2031 Shing Shun Small Group Home	Overnight On-site-on-call Allowance	131,596.00	126,936.70	4,659.30	-	-	N.A.	3,536.76	(3,536.76)	4,659.30
2097 Shing Him Small Group Home	Overnight On-site-on-call Allowance	98,694.50	126,814.94	-	(28,130.44)	-	N.A.	30,975.08	(30,975.08)	(28,130.44)
2097 Shing Oi Small Group Home	Overnight On-site-on-call Allowance	164,473.50	127,371.76	37,101.74	-	-	N.A.	(26,268.61)	26,268.61	37,101.74
2021 On Yee Hostel	Overnight On-site-on-call Allowance	233,942.00	22,770.07	211,171.93	-	-	N.A.	208,174.37	(208,174.37)	211,171.93
2022 On Yue Hostel	Overnight On-site-on-call Allowance	233,942.00	18,696.70	215,245.30	-	-	N.A.	212,266.20	(212,266.20)	215,245.30
5547 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	1,382,855.00	896,795.31	486,059.69	-	-	N.A.	1,153,438.70	-	1,639,498.39
	Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	1,157,608.00	1,048,422.80	109,185.20	-	-	N.A.	57,920.55	(57,920.55)	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	-	-	-	-	-	N.A.	1,161,554.58	(1,161,554.58)	-
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	1,385,984.00	134,064.81	1,251,919.19	-	-	N.A.	-	-	1,251,919.19
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	1,515,920.00	100,911.10	1,415,008.90	-	-	N.A.	-	-	1,415,008.90
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



Schedule for Central Items (continued)  
Analysis of Subvention and Expenditure for the period from 1st April, 2020 to 31st March, 2021

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)	Retund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(f)-(d)
						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
2058 Tsui Lam Halfway House	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	-	(2,059.00)	-	(2,059.00)
2094 Shing Mong Hostel	Visiting Medical Practitioner Scheme	-	-	-	-	N.A.	-	7,760.00	-	7,760.00
7864 Diek 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
<b>TOTAL</b>		11,657,076.00	7,316,401.19	4,377,984.65	(29,306.04)	(1,179.40)	-	4,160,464.39	(1,564,642.69)	6,845,675.02

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 letter ref. (46) in SWD SF/A-5568 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 (continued)**  
**Analysis of Subvention and Expenditure for the period from 1st April 2020 to 31st March 2021**

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	2,348.24	-	(786.24)
	Rates	2,701.00	2,878.36	-	(177.36)
	Total	4,263.00	5,226.60	-	(963.60)
1239 Family Energizer	Rent (Note 3)	31,102.00	37,375.72	-	(6,273.72)
	Rates	46,224.00	45,881.48	342.52	-
	Total	77,326.00	83,257.20	342.52	(6,273.72)
7700 Serene Court	Rent (Note 3)	198,448.00	274,150.00	-	(75,702.00)
	Rates	30,219.00	1,704.00	28,515.00	-
	Total	228,667.00	275,854.00	28,515.00	(75,702.00)
2034 Yam Pak Charitable Foundation King Lam Home for the Elderly	Rent (Note 3)	1,535,121.00	1,562,760.00	-	(27,639.00)
	Rates	107,570.00	113,200.00	-	(5,630.00)
	Total	1,642,691.00	1,675,960.00	-	(33,269.00)
2064 Yang Chen House	Rent (Note 3)	1,518,108.00	1,536,348.00	-	(18,240.00)
	Rates	148,997.00	163,000.00	-	(14,003.00)
	Total	1,667,105.00	1,699,348.00	-	(32,243.00)
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	27,400.00	10,827.00	-
	Total	261,163.00	285,328.00	10,827.00	(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	33,400.00	6,886.00	-
	Total	524,534.00	548,608.00	6,886.00	(30,960.00)
2063 Wang Tau Hom Day Care Centre for the Elderly	Rent (Note 3)	223,248.00	258,768.00	-	(35,520.00)
	Rates	20,716.00	8,500.00	12,216.00	-
	Total	243,964.00	267,268.00	12,216.00	(35,520.00)
2065 True Light Villa Day Care Centre for the Elderly	Rent (Note 3)	10,599.00	296,283.78	-	(285,684.78)
	Rates	16,715.00	(0.00)	16,715.00	-
	Total	27,314.00	296,283.78	16,715.00	(285,684.78)
2168 Tsui Lam Day Care Centre for the Elderly	Rent (Note 3)	388,649.00	439,480.00	-	(50,831.00)
	Rates	30,673.00	19,000.00	11,673.00	-
	Total	419,322.00	458,480.00	11,673.00	(50,831.00)
2029 Lam Tin Integrated Home Care Services	Rent (Note 3)	755.00	1,549.20	-	(794.20)
	Rates	652.00	-	652.00	-
	Total	1,407.00	1,549.20	652.00	(794.20)
2030 Kwun Tong Integrated Home Care Services	Rent (Note 3)	17,403.00	74,503.32	-	(57,100.32)
	Rates	29,928.00	30,776.64	-	(848.64)
	Total	47,331.00	105,279.96	-	(57,947.96)
2944 Kwun Tong Integrated Home Care Services*	Rent (Note 3)	-	-	652.00	-
	Rates	-	-	-	-
	Total	-	-	652.00	-
2062 Wong Tai Sin Integrated Home Care Services	Rent (Note 3)	-	-	-	-
	Rates	13,804.00	-	13,804.00	-
	Total	13,804.00	-	13,804.00	-
7314 Tung Tau Integrated Home Care Services	Rent (Note 3)	139,347.00	156,180.00	-	(16,833.00)
	Rates	11,985.00	-	11,985.00	-
	Total	151,332.00	156,180.00	11,985.00	(16,833.00)
2062 Wong Tai Sin Integrated Home Care Services *	Rent (Note 3)	165,136.00	156,180.00	25,789.00	(16,833.00)
	Rates	-	-	-	-
	Total	165,136.00	156,180.00	25,789.00	(16,833.00)
2041 Shun On District Elderly Community Centre	Rent (Note 3)	315,060.00	315,060.00	-	-
	Rates	30,410.00	22,000.00	8,410.00	-
	Total	345,470.00	337,060.00	8,410.00	-
2059 True Light Villa District Elderly Community Centre	Rent (Note 3)	21,995.00	42,840.00	-	(20,845.00)
	Rates	39,251.00	51,400.00	-	(12,149.00)
	Total	61,246.00	94,240.00	-	(32,994.00)
2181 Kowloon Community Rehabilitation Day Centre	Rent (Note 3)	-	-	-	-
	Rates	-	-	-	-
	Total	-	-	-	-
7865 Dick Chi Day Activity Centre	Rent (Note 3)	19,144.00	27,289.48	-	(8,145.48)
	Rates	34,478.00	33,729.88	748.12	-
	Total	53,622.00	61,019.36	748.12	(8,145.48)
2058 Tsui Lam Halfway House	Rent (Note 3)	385,469.00	393,336.00	-	(7,867.00)
	Rates	28,621.00	19,600.00	9,021.00	-
	Total	414,090.00	412,936.00	9,021.00	(7,867.00)
1950 Integrated Community Centres for Mental Wellness (TKO (South) District)	Rent (Note 3)	807,357.00	1,153,815.30	-	(346,458.30)
	Rates	10,533.00	(3,150.00)	13,683.00	-
	Total	817,890.00	1,150,665.30	13,683.00	(346,458.30)
7864 Dick Chi Hostel	Rent (Note 3)	46,810.00	78,893.70	-	(32,083.70)
	Rates	84,301.00	84,070.12	230.88	-
	Total	131,111.00	162,963.82	230.88	(32,083.70)

Schedule for Rent and Rates (continued)  
Analysis of Subvention and Expenditure for the period from 1st April 2020 to 31st March 2021

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	-	11,996.00	-
	Total	19,741.00	-	19,741.00	-
2039 Tsui Lam Integrated Vocational Rehabilitation Service Centre	Rent (Note 3)	947,039.00	1,130,840.00	-	(183,801.00)
	Rates	64,399.00	45,800.00	18,599.00	-
	Total	1,011,438.00	1,176,640.00	18,599.00	(183,801.00)
2031 Shing Shun Small Group Home	Rent (Note 3)	6,216.00	8,898.00	-	(2,682.00)
	Rates	8,373.00	-	8,373.00	-
	Total	14,589.00	8,898.00	8,373.00	(2,682.00)
2021 On Yee Hostel	Rent (Note 3)	202,203.00	247,137.00	-	(44,934.00)
	Rates	11,091.00	8,550.00	2,541.00	-
	Total	213,294.00	255,687.00	2,541.00	(44,934.00)
2022 On Yue Hostel	Rent (Note 3)	202,203.00	247,137.00	-	(44,934.00)
	Rates	11,091.00	8,550.00	2,541.00	-
	Total	213,294.00	255,687.00	2,541.00	(44,934.00)
2094 Shing Mong Hostel	Rent (Note 3)	13,446.00	18,483.60	-	(5,037.60)
	Rates	17,637.00	-	17,637.00	-
	Total	31,083.00	18,483.60	17,637.00	(5,037.60)
2640 Home Care Service for Persons with Severe Disabilities in KLN (2) Regional Cluster	Rent (Note 3)	155,889.00	158,670.00	-	(2,781.00)
	Rates	10,308.00	-	10,308.00	-
	Total	166,197.00	158,670.00	10,308.00	(2,781.00)
2040 Lei Yue Mun Neighbourhood Level Community Development Project	Rent (Note 3)	10.00	10.00	-	-
	Rates	2,551.00	-	2,551.00	-
	Total	2,561.00	10.00	2,551.00	-
2028 Shun Tin Integrated C & Y Services Centre	Rent (Note 3)	443,568.00	443,927.76	-	(359.76)
	Rates	86,958.00	63,595.48	23,362.52	-
	Total	530,526.00	507,523.24	23,362.52	(359.76)
2055 School Social Work Unit	Rent (Note 3)	5,472.00	7,436.08	-	(1,964.08)
	Rates	8,681.00	9,114.76	-	(433.76)
	Total	14,153.00	16,550.84	-	(2,397.84)
2010 Central Administration	Rent (Note 3)	10,042.00	14,213.05	-	(4,171.05)
	Rates	18,085.00	12,831.00	5,254.00	-
	Total	28,127.00	27,044.05	5,254.00	(4,171.05)
2997 Shing Him Small Group Home and Shing Oi Small Group Home	Rent (Note 3)	-	266,208.00	-	(266,208.00)
	Rates	-	27,400.00	-	(27,400.00)
	Total	-	293,608.00	-	(293,608.00)
4746 Pilot Scheme on Professional Outreaching Team for Private Residential Care Homes for Persons With	Rent (Note 3)	-	2,109,000.00	-	(2,109,000.00)
	Rates	-	-	-	-
	Total	-	2,109,000.00	-	(2,109,000.00)
4771 Mobile Van for Publicity Service on Mental Wellness	Rent (Note 3)	-	9,000.00	-	(9,000.00)
	Rates	-	-	-	-
	Total	-	9,000.00	-	(9,000.00)
6654 Enhanced Home & Community Care Services - Kwun Tong	Rent (Note 3)	-	491,191.00	-	(491,191.00)
	Rates	-	13,533.40	-	(13,533.40)
	Total	-	504,724.40	-	(504,724.40)
6655 Enhanced Home & Community Care Services - Wong Tai Sin	Rent (Note 3)	-	588,959.30	-	(588,959.30)
	Rates	-	-	-	-
	Total	-	588,959.30	-	(588,959.30)
1942 Sheung Yan House and Tsui Ngai Co-production Centre (IVRSC)	Rent (Note 3)	-	518,310.20	-	(518,310.20)
	Rates	-	96,062.86	-	(96,062.86)
	Total	-	614,373.06	-	(614,373.06)
1946 Sheung Yan House and Tsui Ngai Co-production Centre (HMMH)	Rent (Note 3)	-	458,581.70	-	(458,581.70)
	Rates	-	86,566.14	-	(86,566.14)
	Total	-	545,147.84	-	(545,147.84)
<b>Grand Total</b>		<b>9,378,655.00</b>	<b>15,167,513.55</b>	<b>256,616.04</b>	<b>(6,045,474.59)</b>

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.