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週年財務報告 2014

The Annual Financial Report
(Lump Sum Grant) 2014

CHRISTIAN FAMILY SERVICE CENTRE
THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH, 2014

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FAN, CHAN & CO.
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, 2014 and have issued an unqualified auditors' report thereon dated 10 September, 2014.

We conducted our review of the attached Annual Financial Report on pages 2 to 9 of the Centre for the year ended 31 March, 2014 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, 2014 :

- 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, 2014.

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



Fan, Chan & Co.
Certified Public Accountants
Hong Kong, 10 September, 2014

**CHRISTIAN FAMILY SERVICE CENTRE
ANNUAL FINANCIAL REPORT
1 APRIL, 2013 TO 31 MARCH, 2014**

	Notes	Total 2013-14 \$	Total 2012-13 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	159,242,017.00	148,833,022.00
b. Provident Fund	1c	<u>14,265,121.00</u>	<u>13,215,085.00</u>
		173,507,138.00	162,048,107.00
2. Special One-off Grant		-	-
3. Fee Income	2	15,706,103.74	15,649,874.50
4. Central Items	3	11,401,594.00	13,388,566.00
5. Rent and Rates	4	6,846,105.00	8,162,732.00
6. Other Income	5	6,223,421.27	5,736,796.00
7. Interest Received		<u>120,498.07</u>	<u>488,143.44</u>
TOTAL INCOME		<u>213,804,860.08</u>	<u>205,474,218.94</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		152,437,659.32	141,542,844.39
b. Provident Fund	1c	11,621,913.46	10,902,848.49
c. Allowances		<u>927,492.80</u>	<u>635,891.70</u>
		164,987,065.58	153,081,584.58
2. Other Charges	7	32,363,135.87	30,293,073.35
3. Central Items	3	10,164,434.86	12,498,577.88
4. Rent and Rates	4	<u>7,874,942.60</u>	<u>6,769,627.10</u>
TOTAL EXPENDITURE		<u>215,389,578.91</u>	<u>202,642,862.91</u>
C. (DEFICIT) / SURPLUS FOR THE YEAR	8	<u>(1,584,718.83)</u>	<u>2,831,356.03</u>

Approved by the Board on 10 September, 2014



Chairman

Date: 10 September, 2014



Chief Executive

Date: 10 September, 2014

**CHRISTIAN FAMILY SERVICE CENTRE
NOTES ON THE ANNUAL FINANCIAL REPORT
1 APRIL, 2013 TO 31 MARCH, 2014**

1. Lump Sum Grant

a. Basis of preparation

The Annual Financial Report (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 like depreciation, provisions and accruals have not be included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents Lump Sum Grant (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.

Please note that the PF 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	6,438,325.00	7,826,796.00	14,265,121.00
Provident Fund Contribution paid during the Year	<u>(5,834,581.22)</u>	<u>(5,787,332.24)</u>	<u>(11,621,913.46)</u>
Surplus for the year	603,743.78	2,039,463.76	2,643,207.54
Add: Surplus b/f	<u>6,066,995.11</u>	<u>12,842,008.59</u>	<u>18,909,003.70</u>
Surplus c/f	<u><u>6,670,738.89</u></u>	<u><u>14,881,472.35</u></u>	<u><u>21,552,211.24</u></u>

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

**CHRISTIAN FAMILY SERVICE CENTRE
NOTES ON THE ANNUAL FINANCIAL REPORT
1 APRIL, 2013 TO 31 MARCH, 2014**

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 PF 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 3.13 of LSG Manual). The income and expenditure of each of the Central Items are as follows:

	2013-14 \$	2012-13 \$
a. Income		
Infirmary Care Supplement for Residential Elderly Services	634,851.00	800,076.00
Dementia Supplement for Residential Elderly Services	1,904,580.00	1,720,172.00
Dementia Supplement for Day Care Centre for the Elderly	1,317,424.00	1,206,524.00
Training Subsidy for CCS/SCCW in Pre-school Rehabilitation Services	-	15,000.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	380,000.00	300,000.00
Programme Workers	3,460,320.00	3,691,008.00
Permanent Programme Assistants/Care Assistants	836,346.00	785,593.00
Regularized Programme Assistants/Care Assistants	2,299,378.00	2,188,328.00
Subsidy under the Home Environment Improvement Scheme for the Elderly	-	2,216,850.00
Overnight On-site-on-call Allowance	476,820.00	447,515.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	91,875.00	17,500.00
Total	<u>11,401,594.00</u>	<u>13,388,566.00</u>
b. Expenditure		
Infirmary Care Supplement for Residential Elderly Services	1,904,580.58	800,067.23
Dementia Supplement for Residential Elderly Services	634,851.87	1,720,165.27
Dementia Supplement for Day Care Centre for the Elderly	1,318,805.11	1,212,429.42
Four-Year Training Subsidy Scheme	15,004.28	-
Training Subsidy for CCS/SCCW in Pre-school Rehabilitation Services	-	11,000.00
Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	300,085.50	300,085.50
Programme Workers	2,891,629.51	3,316,757.73
Permanent Programme Assistants/Care Assistants	760,550.04	728,082.76
Regularized Programme Assistants/Care Assistants	1,780,854.34	1,946,556.62
Subsidy under the Home Environment Improvement Scheme for the Elderly	415,967.82	2,320,877.00
Overnight On-site-on-call Allowance	142,105.81	142,556.35
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Total	<u>10,164,434.86</u>	<u>12,498,577.88</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.

CHRISTIAN FAMILY SERVICE CENTRE
NOTES ON THE ANNUAL FINANCIAL REPORT
1 APRIL, 2013 TO 31 MARCH, 2014

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.

6. Personal Emoluments

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

The analysis on number of posts with annual Personal Emoluments over \$500,000 each is appended below:

Analysis of Personal Emoluments	No of Posts	\$
HK\$500,001 - HK\$600,000 p.a.	12	6,603,860
HK\$600,001 - HK\$700,000 p.a.	11	7,132,735
HK\$700,001 - HK\$800,000 p.a.	10	7,664,263
HK\$800,001 - HK\$900,000 p.a.	3	2,518,425
HK\$900,001 - HK\$1,000,000 p.a.	4	3,719,134
>HK\$1,000,000 p.a.	4	4,926,064

7. Other Charges

The breakdown on Other Charges is as follows:

<u>Other Charges</u>	2013-14 \$	2012-13 \$
(a) Utilities	5,168,784.81	4,977,239.18
(b) Food	7,672,275.21	7,399,920.30
(c) Administrative Expenses	1,255,661.94	1,142,675.31
(d) Stores and Equipment	2,432,954.71	2,191,330.68
(e) Repair and Maintenance	1,677,380.67	1,439,085.74
(f) Renovation Expenses	175,560.36	69,662.20
(g) Special Allowances	1,055,846.93	996,352.21
(h) Hire of Service	2,911,587.80	2,884,814.70
(i) Programme Expenses	4,851,744.09	4,833,901.35
(j) Transport and Travelling	2,023,836.33	1,589,699.10
(k) Insurance	2,286,078.00	2,149,646.74
(l) Clients' Medical Care/Supplies	426,325.00	316,672.10
(m) Miscellaneous	425,100.02	302,073.74
Total	<u>32,363,135.87</u>	<u>30,293,073.35</u>

CHRISTIAN FAMILY SERVICE CENTRE
NOTES ON THE ANNUAL FINANCIAL REPORT
1 APRIL, 2013 TO 31 MARCH, 2014

8. Analysis of Reserve Fund

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG) \$	Special One-off Grant (SOG) \$	Rent and Rates \$	Central Items \$	Total \$
Income					
Lump Sum Grant	173,507,138.00	-	-	-	173,507,138.00
Special One-off Grant	-	-	-	-	-
Fee Income	15,706,103.74	-	-	-	15,706,103.74
Other Income	6,223,421.27	-	-	-	6,223,421.27
Interest Received (Note 1)	120,498.07	-	-	-	120,498.07
Rent and Rates	-	-	6,846,105.00	-	6,846,105.00
Central Items	-	-	-	11,401,594.00	11,401,594.00
Total Income (a)	195,557,161.08	-	6,846,105.00	11,401,594.00	213,804,860.08
Expenditure					
Personal Emoluments	164,987,065.58	-	-	-	164,987,065.58
Other Charges	32,363,135.87	-	-	-	32,363,135.87
Rent and Rates	-	-	7,874,942.60	-	7,874,942.60
Central Items	-	-	-	10,164,434.86	10,164,434.86
Special One-off Grant	-	-	-	-	-
Total Expenditure (b)	197,350,201.45	-	7,874,942.60	10,164,434.86	215,389,578.91
(Deficit) / Surplus for the year (a)-(b)	(1,793,040.37)	-	(1,028,837.60)	1,237,159.14	(1,584,718.83)
Less: Surplus of Provident Fund	(2,643,207.54)	-	-	-	(2,643,207.54)
Surplus / (Deficit) b/f (Note 2)	(4,436,247.91)	-	(1,028,837.60)	1,237,159.14	(4,227,926.37)
Less:	22,407,513.58	-	(264,578.84)	2,929,039.28	25,071,973.02
Refund to Government	17,971,265.67	-	(1,293,416.44)	4,166,197.42	20,844,046.65
Recovery of Rent & Rates of the Unit 2064: Yang Chen House for 2011/12	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmity Care Supplementary (Note 3)	(1.45)	-	(1,890.20)	1.45	(1,890.20)
Surplus/(Deficit) c/f (Note 4)	17,971,264.22	-	(1,295,306.64)	4,166,198.87	20,842,156.45

Notes:

- (1) All the interest received on LSG and PF reserves, rent and rates, central items, Special One-off Grant is 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 and all interest received in previous years are included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmity Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserves (i.e. S) will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2013 to 31/3/2014

Name of Agency : Christian Family Service Centre

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)	Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (f)=(e)+(b),(d)
2037 Yam Pak Charitable Foundation King Lam Home for the Elderly	Infirmary Care Supplement for Residential Elderly Services	211,617.00	211,617.03	-	(0.03)	0.03	-	N.A.	N.A.
2111 Yam Pak Charitable Foundation King Lam Home for the Elderly	Dementia Supplement for Residential Elderly Services	1,100,424.00	1,100,424.03	-	(0.03)	0.03	-	N.A.	N.A.
2069 Yang Chen House	Infirmary Care Supplement for Residential Elderly Services	423,234.00	423,234.84	-	(0.84)	0.84	-	N.A.	N.A.
2112 Yang Chen House	Dementia Supplement for Residential Elderly Services	804,156.00	804,156.55	-	(0.55)	0.55	-	N.A.	N.A.
6737 Kwun Tong Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	244,585.00	245,054.58	-	(469.58)	N.A.	-	N.A.	N.A.
6738 True Light Villa Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	244,585.00	244,053.75	531.25	-	N.A.	-	N.A.	N.A.
6739 Choi Ying Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	250,144.00	249,988.40	155.60	-	N.A.	-	N.A.	N.A.
6740 Wang Tau Hom Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	244,585.00	245,151.45	-	(566.45)	N.A.	-	N.A.	N.A.
6741 Tsui Lam Day Care Centre for the Elderly	Dementia Supplement for Day Care Centre for the Elderly	333,525.00	334,556.93	-	(1,031.93)	N.A.	-	N.A.	N.A.
6386 Care Assistant for Elderly	Programme Assistants / Care Assistant (Permanent) - Elderly Services	557,566.00	553,892.21	3,673.79	-	N.A.	-	N.A.	N.A.
6825 Care Assistant & Programme Assistant	Programme Assistants / Care Assistant (Permanent) - Rehabilitation Medical and Social Service	278,780.00	206,657.83	72,122.17	-	N.A.	-	N.A.	N.A.
6920 Four-Year Training Subsidy Scheme	Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC	-	15,004.28	-	(15,004.28)	N.A.	(15,004.28)	94,360.00	79,355.72
6093	Training Subsidy for CCS/SCCW in Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	4,000.00	4,000.00
6563	Training Sponsorship Scheme for Two-year MOT/MPT Programme of PolyU	380,000.00	300,085.50	79,914.50	-	N.A.	-	299,914.50	379,829.00
152P	Programme Work posts extended for one year in 2013-14	3,460,320.00	2,891,629.51	568,690.49	-	N.A.	-	N.A.	N.A.
152S	Regularized Programme Assistants (PA) / Care Assistants (CA)	2,299,378.00	1,780,854.34	518,523.66	-	N.A.	-	N.A.	N.A.
2031 Shing Shun Small Group Home	Subsidy under the Home Environment Improvement Scheme for the Elderly	-	415,967.82	-	(415,967.82)	N.A.	(415,967.82)	1,280,924.17	874,956.35
2021 On Yue Hostel	Overnight On-site-on-call Allowance	104,668.00	98,558.13	6,109.87	-	N.A.	-	N.A.	N.A.
2022 On Yue Hostel	Overnight On-site-on-call Allowance	186,076.00	25,159.59	160,917.41	-	N.A.	-	N.A.	N.A.
	Overnight On-site-on-call Allowance	186,076.00	18,389.09	167,686.91	-	N.A.	-	N.A.	N.A.
	Financial Incentive Scheme for Mentors of Employees with Disabilities	91,875.00	-	91,875.00	-	N.A.	-	17,500.00	109,375.00
TOTAL		11,401,594.00	10,164,434.86	1,670,200.65	(433,041.51)	1.45	(430,972.10)	1,706,988.67	1,447,516.07

Note:

- 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. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD letter ref. (16) in SWD/S/104/2 Pt. 12 dated 17 July 2013.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmary Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmary Care Supplement for Residential Elderly Services
 - Regularized Programme Assistants (PA) / Care Assistants (CA)
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward plus surplus, if any, arising from operations in current year.
- Unit code and names are extracted from the payroll from SWD.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1/4/2013 to 31/3/2014

Name of Agency : Christian Family Service Centre

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Backpayment	Surplus (Note 2)	Deficit (Note 2)	
		\$	\$	\$	\$	\$	
7506 Clinical Psychological Service	Rent (Note 3)	2,888.00	1,919.60	-	968.40	-	
	Rates	8,313.00	2,888.80	3,500.00	1,924.20	-	
	Total	11,201.00	4,808.40	3,500.00	2,892.60	-	
1239 Family Energizer	Rent (Note 3)	28,180.00	30,542.40	-	-	(2,362.40)	
	Rates	38,760.00	45,981.60	-	-	(7,221.60)	
	Total	66,940.00	76,524.00	-	-	(9,584.00)	
7700 Serene Court	Rent (Note 3)	186,561.00	198,925.00	-	-	(12,364.00)	
	Rates	37,335.00	-	-	37,335.00	-	
	Total	223,896.00	198,925.00	-	37,335.00	(12,364.00)	
2034 Yam Pak Charitable Foundation King Lam Home for the Elderly	Rent (Note 3)	1,186,170.00	1,291,120.00	-	-	(104,950.00)	
	Rates	90,200.00	102,000.00	-	-	(11,800.00)	
	Total	1,276,370.00	1,393,120.00	-	-	(116,750.00)	
2064 Yang Chen House	Rent (Note 3)	1,153,795.00	1,268,738.00	-	-	(114,943.00)	
	Rates	124,938.00	141,000.00	-	-	(16,062.00)	
	Total	1,278,733.00	1,409,738.00	-	-	(131,005.00)	
1185 Choi Ying Day Care Centre for the Elderly	Rent (Note 3)	222,936.00	234,312.00	-	-	(11,376.00)	
	Rates	25,400.00	32,400.00	-	-	(7,000.00)	
	Total	248,336.00	266,712.00	-	-	(18,376.00)	
2035 Kwun Tong Day Care Centre for the Elderly	Rent (Note 3)	358,420.00	389,256.00	-	-	(30,836.00)	
	Rates	27,200.00	34,200.00	-	-	(7,000.00)	
	Total	385,620.00	423,456.00	-	-	(37,836.00)	
2063 Wang Tau Horn Day Care Centre for the Elderly	Rent (Note 3)	177,840.00	196,268.00	-	-	(18,428.00)	
	Rates	11,300.00	17,100.00	-	-	(5,800.00)	
	Total	189,140.00	213,368.00	-	-	(24,228.00)	
2065 True Light Villa Day Care Centre for the Elderly	Rent (Note 3)	8,334.00	29,338.80	-	-	(21,004.80)	
	Rates	13,890.00	13,838.40	-	51.60	-	
	Total	22,224.00	43,177.20	-	51.60	(21,004.80)	
2168 Tsui Lam Day Care Centre for the Elderly	Rent (Note 3)	313,740.00	347,570.00	-	-	(33,830.00)	
	Rates	19,400.00	25,800.00	-	-	(6,400.00)	
	Total	333,140.00	373,370.00	-	-	(40,230.00)	
2029 Lam Tin Home Help Service	Rent (Note 3)	27,600.00	36,625.00	-	-	(9,025.00)	
	2030 Kwun Tong Home Help Service	Rent (Note 3)	15,422.00	69,028.80	-	-	(53,606.80)
		Rates	25,095.00	31,935.60	-	-	(6,840.60)
2038 Shun On DECC (IHCS)	Rent (Note 3)	-	-	-	-	-	
	Rates	-	-	-	-	-	
2060 True Light Villa DECC (IHCS)	Rent (Note 3)	-	-	-	-	-	
	Rates	-	-	-	-	-	
2944 Kwun Tong Integrated Home Care Services*	Total	68,117.00	137,589.40	-	-	(69,472.40)	
2082 Wong Tai Sin Home Help Team	Rent (Note 3)	-	-	-	-	-	
	Rates	12,735.00	9,900.00	-	2,835.00	-	
7314 Tung Tau Home Help Service	Rent (Note 3)	109,230.00	123,340.00	-	-	(14,110.00)	
	Rates	10,050.00	6,900.00	-	3,150.00	-	
2062 Wong Tai Sin Integrated Home Care Services*	Total	132,015.00	140,140.00	-	5,985.00	(14,110.00)	
2041 Shun On District Elderly Community Centre	Rent (Note 3)	240,300.00	261,660.00	-	-	(21,360.00)	
	Rates	25,500.00	28,800.00	-	-	(3,300.00)	
	Total	265,800.00	290,460.00	-	-	(24,660.00)	
2059 True Light Villa District Elderly Community Centre	Rent (Note 3)	19,928.00	26,121.20	-	-	(6,193.20)	
	Rates	32,914.00	39,047.20	-	-	(6,133.20)	
	Total	52,842.00	65,168.40	-	-	(12,326.40)	
2181 Kowloon Community Reh. Day Centre	Rent (Note 3)	-	-	-	-	-	
	Rates	33,600.00	42,600.00	3,000.00	-	(12,000.00)	
	Total	33,600.00	42,600.00	3,000.00	-	(12,000.00)	

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1/4/2013 to 31/3/2014 (Cont'd)

Name of Agency : Christian Family Service Centre

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Backpayment	Surplus (Note 2)	Deficit (Note 2)
7865 Dick Chi Day Activity Centre	Rent (Note 3)	17,347.00	22,212.40	-	-	(4,865.40)
	Rates	28,911.00	33,494.80	-	-	(4,583.80)
	Total	46,258.00	55,707.20	-	-	(9,449.20)
2058 Tsui Lam Halfway House	Rent (Note 3)	296,280.00	326,376.00	-	-	(30,096.00)
	Rates	24,000.00	26,400.00	-	-	(2,400.00)
	Total	320,280.00	352,776.00	-	-	(32,496.00)
1950 Integrated Community Centres for Mental Wellness (TKO (South) District)	Rent (Note 3)	66,024.00	396,012.00	66,024.00	-	(396,012.00)
	Rates	-	-	-	-	-
	Total	66,024.00	396,012.00	66,024.00	-	(396,012.00)
7864 Dick Chi Hostel	Rent (Note 3)	42,413.00	54,827.60	-	-	(12,414.60)
	Rates	70,689.00	82,905.20	-	-	(12,216.20)
	Total	113,102.00	137,732.80	-	-	(24,630.80)
2039 Tsui Lam Integrated Vocational Rehabilitation Service Centre	Rent (Note 3)	732,000.00	806,820.00	-	-	(74,820.00)
	Rates	54,000.00	63,600.00	-	-	(9,600.00)
	Total	786,000.00	870,420.00	-	-	(84,420.00)
2031 Shing Shun Small Group Home	Rent (Note 3)	7,044.00	7,567.10	-	-	(523.10)
	Rates	7,020.00	3,600.00	-	3,420.00	-
	Total	14,064.00	11,167.10	-	3,420.00	(523.10)
2021 On Yee Hostel	Rent (Note 3)	202,203.00	220,176.60	-	-	(17,973.60)
	Rates	11,400.00	8,550.00	-	2,850.00	-
	Total	213,603.00	228,726.60	-	2,850.00	(17,973.60)
2022 On Yue Hostel	Rent (Note 3)	202,203.00	220,176.60	-	-	(17,973.60)
	Rates	11,400.00	8,550.00	-	2,850.00	-
	Total	213,603.00	228,726.60	-	2,850.00	(17,973.60)
2094 Shing Mong Hostel	Rent (Note 3)	16,100.00	15,710.50	-	389.50	-
	Rates	14,790.00	8,100.00	-	6,690.00	-
	Total	30,890.00	23,810.50	-	7,079.50	-
2640 Home Care Service for Persons with Severe Disabilities in KLN (2) Regional Cluster	Rent (Note 3)	-	10,788.00	-	-	(10,788.00)
	Rates	-	575.00	-	-	(575.00)
	Total	-	11,363.00	-	-	(11,363.00)
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)	342,839.00	368,306.80	-	-	(25,467.80)
	Rates	72,497.00	68,723.60	-	3,773.40	-
	Total	415,336.00	437,030.40	-	3,773.40	(25,467.80)
2055 School Social Work Unit	Rent (Note 3)	4,958.00	6,078.80	-	-	(1,120.80)
	Rates	7,279.00	9,147.60	-	-	(1,868.60)
	Total	12,237.00	15,226.40	-	-	(2,989.40)
2010 Central Administration	Rent (Note 3)	9,099.00	11,612.40	-	-	(2,513.40)
	Rates	15,165.00	15,465.20	-	-	(300.20)
	Total	24,264.00	27,077.60	-	-	(2,813.60)
Grand Total		6,846,105.00	7,874,942.60	72,524.00	68,697.10	(1,170,058.70)

* Integrated on 1 April, 2003

Note:

- 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.