

**HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022



**REVIEW REPORT ON THE ANNUAL FINANCIAL REPORT
TO THE BOARD OF DIRECTORS OF
HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED**
(Incorporated in Hong Kong and limited by guarantee)

We have audited the consolidated financial statements of Hong Kong Sheng Kung Hui Welfare Council Limited ("the Association") for the year ended 31 March 2022 and have issued an unqualified auditor's report thereon dated, 16 September 2022.

We conducted our review of the attached Annual Financial Report on pages 2 to 9 of the Association for the year ended 31 March 2022 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Association, on which the above audited financial statements of the Association 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 financial statements of the Association for the year ended 31 March 2022.

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Association; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Association 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 Service 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 LSG Manual; and
 - iv. employed the staff quoted in the Provident Fund arrangements during the year ended 31 March 2022.

This report is intended for filing with the Social Welfare Department of the Government of the Hong Kong Special Administrative Region and should not be used for any other purpose.

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



Hong Kong, 16 September 2022

A member of
Nexia
International

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Hong Kong Sheng Kung Hui Welfare Council Limited
Annual Financial Report

1 April 2021 to 31 March 2022

	Notes	2021-22 HK\$	2020-21 HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	896,851,946.00	831,606,625.99
b. Provident Fund	1c	64,258,516.00	61,771,433.00
		961,110,462.00	893,378,058.99
2. Fee Income	2	55,006,795.90	53,438,141.99
3. Central Items	3	138,159,443.00	104,285,581.00
4. Rent and Rates	4	21,131,716.00	18,929,357.00
5. Other Income	5	37,712,962.05	31,949,348.26
6. Interest Received		1,685,889.23	4,831,989.66
TOTAL INCOME		1,214,807,268.18	1,106,812,476.90
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		796,740,947.06	747,211,765.14
b. Provident Fund	1c	57,693,062.77	55,729,773.81
c. Allowance		468,979.50	426,963.84
Sub-total	6	854,902,989.33	803,368,502.79
2. Other Charges	7	179,473,971.43	154,755,762.53
3. Central Items	3	130,875,626.57	93,639,473.83
4. Rent and Rates	4	26,697,464.81	23,844,137.26
TOTAL EXPENDITURE		1,191,950,052.14	1,075,607,876.41
C. SURPLUS FOR THE YEAR	8	22,857,216.04	31,204,600.49

The Annual Financial Report from pages 2 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



The Revd Canon KOON Ho Ming Peter Douglas
Chairman
Date: 16 September 2022



Mrs. Patricia LAU
Chief Executive Officer
Date: 16 September 2022

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2021 to 31 March 2022

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 following basis: income is recognised upon receipt of cash and expenditure on accrual basis. Non-cash items such as depreciation and provisions 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 (PF) received and contributed during the year.

Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

6.8% and other posts represent those staff that are employed after 1 April 2000.

The Provident Fund received and contributed for staff under the Central Items have been shown under note 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot staff	6.8% and other posts	Total
	HK\$	HK\$	HK\$
Subvention received	12,153,712.00	52,104,804.00	64,258,516.00
Provident Fund contribution paid during the year	10,340,332.04	47,352,730.73	57,693,062.77
Surplus for the year	<u>1,813,379.96</u>	<u>4,752,073.27</u>	<u>6,565,453.23</u>
<u>Add:</u>			
Surplus b/f	5,751,209.03	82,663,210.58	88,414,419.61
Additional subvention received for previous year(s)		553,930.00	553,930.00
<u>Less:</u> Refund to Government	(2,525,570.00)		(2,525,570.00)
Surplus c/f	<u><u>5,039,018.99</u></u>	<u><u>87,969,213.85</u></u>	<u><u>93,008,232.84</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.

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2021 to 31 March 2022

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 Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2021-22	2020-21
	HK\$	HK\$
INCOME		
Dementia Supplement for Elderly with Disabilities	222,314.00	228,436.00
Dementia Supplement for Residential Elderly Services	14,283,668.00	14,677,013.00
Infirmity Care Supplement for Residential Elderly Services	7,709,742.00	7,043,468.00
After School Care Programme - Fee Waiving Subsidy Scheme	2,673,216.00	1,692,684.00
Time-defined Subsidy Scheme for Extended Hours Services Users	38,160.00	44,075.00
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy Therapy Programmes *	3,180,000.00	1,570,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	841,649.00	445,173.00
Child Care Training for Grandparents - Contract Subsidy	115,973.00	231,945.00
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	-	7,000.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	537,840.00	460,020.00
Time-defined Subsidy Scheme for Occasional Child Care Service	58,300.00	58,300.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	66,508,008.00	66,479,004.00
MOSTE - Annual Rent & Rates	2,691,600.00	5,383,200.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	4,918,908.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	561,342.00	561,342.00
Balance carried forward	99,421,812.00	103,800,568.00

* including \$300,000 for Training Sponsorship Scheme in Bachelor in Occupational Therapy

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2021 to 31 March 2022

3. Central Items (continued)

	2021-22 HK\$	2020-21 HK\$
Balance brought forward	99,421,812.00	103,800,568.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	48,369.00	47,877.00
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	-	437,136.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	2,535,000.00	-
Short-term Food Assistance Service Teams - Food Cost	36,154,262.00	-
TOTAL INCOME	138,159,443.00	104,285,581.00
EXPENDITURE		
Dementia Supplement for Elderly with Disabilities	209,145.75	228,436.00
Dementia Supplement for Residential Elderly Services	14,283,668.00	14,677,013.00
Infirmity Care Supplement for Residential Elderly Services	7,709,742.00	7,043,468.00
After School Care Programme - Fee Waiving Subsidy Scheme	1,934,192.00	1,346,162.12
Time-defined Subsidy Scheme for Extended Hours Services Users	3,605.30	1,597.80
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy Therapy Programmes	1,295,164.71	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	856,993.00	499,011.94
Child Care Training for Grandparents - Contract Subsidy	137,284.53	168,829.07
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	2,200.00	1,800.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	537,840.00	460,020.00
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Balance carried forward	<u>26,969,835.29</u>	<u>25,506,337.93</u>

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2021 to 31 March 2022

3. Central Items (continued)

	2021-22 HK\$	2020-21 HK\$
Balance brought forward	26,969,835.29	25,506,337.93
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	71,224,476.27	57,684,251.57
MOSTE - Annual Rent & Rates	5,383,200.00	5,383,200.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	4,906,914.19
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	448,229.19	154,786.88
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	16,249.60	1,083.26
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	276,600.00	2,900.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	7,500.00	-
Short-term Food Assistance Service Teams - Food Cost	26,549,536.22	-
TOTAL EXPENDITURE	<u>130,875,626.57</u>	<u>93,639,473.83</u>
SURPLUS FOR THE YEAR	<u><u>7,283,816.43</u></u>	<u><u>10,646,107.17</u></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.

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2021 to 31 March 2022

5. Other Income

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

Other Income	2021-22 HK\$	2020-21 HK\$
(a) Fees and charges for services incidental to the operation of subvented services	19,282,472.09	12,443,007.46
(b) 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 *	1,934,192.00	976,916.00
(c) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	339,893.76	-
(d) Others	18,090,596.20	19,506,340.80
	<hr/>	<hr/>
Sub-Total	39,647,154.05	32,926,264.26
<u>Less:</u>		
Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*	(1,934,192.00)	(976,916.00)
Total	<hr/> 37,712,962.05 <hr/>	<hr/> 31,949,348.26 <hr/>

* For those programmes which are regarded as FSA-related activities only

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2021 to 31 March 2022

6. Personal Emoluments

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

The analysis on number of posts with annual Personal Emoluments over HK\$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG:	No. of posts	HK\$
HK\$ 700,001 – HK\$ 800,000 p.a.	57.86	44,006,659.69
HK\$ 800,001 – HK\$ 900,000 p.a.	15.82	13,530,214.01
HK\$ 900,001 – HK\$ 1,000,000 p.a.	22.19	21,646,217.68
HK\$ 1,000,001 – HK\$ 1,100,000 p.a.	20.41	21,797,848.78
HK\$ 1,100,001 – HK\$ 1,200,000 p.a.	4.27	5,674,049.74
HK\$ 1,200,001 or above	6.52	9,813,724.63
	127.07	116,468,714.53

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2021-22 HK\$	2020-21 HK\$
(a) Utilities	23,981,443.78	20,245,110.50
(b) Food	26,461,551.46	25,182,544.03
(c) Administrative expenses	9,446,280.64	7,135,922.25
(d) Store and equipment	11,873,703.59	10,704,213.97
(e) Repair and maintenance	33,185,218.45	32,264,086.54
(f) Special allowances	1,026,217.00	999,924.50
(g) Programme expenses	21,873,151.23	8,811,824.39
(h) Transportation and travelling	3,696,658.47	7,250,850.55
(i) Insurance	9,998,495.50	9,230,925.12
(j) Outsourcing	28,263,163.54	24,729,484.81
(k) Miscellaneous	11,602,279.77	9,177,791.87
Sub-Total	181,408,163.43	155,732,678.53
<u>Less:</u>		
Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	1,934,192.00	976,916.00
Total	179,473,971.43	154,755,762.53

* For those programmes which are regarded as FSA-related activities only

Hong Kong Sheng Kung Hui Welfare Council Limited
Notes on the Annual Financial Report

1 April 2021 to 31 March 2022

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 (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Income					
Lump Sum Grant	961,110,462.00				961,110,462.00
Fee Income	55,006,795.90				55,006,795.90
Other Income	39,647,154.05	(1,934,192.00)			37,712,962.05
Interest Received (Note (1))	1,685,889.23				1,685,889.23
Rent and Rates			21,131,716.00		21,131,716.00
Central Items				138,159,443.00	138,159,443.00
Total Income (a)	1,057,450,301.18	(1,934,192.00)	21,131,716.00	138,159,443.00	1,214,807,268.18
Expenditure					
Personal Emoluments	854,902,989.33				854,902,989.33
Other Charges	181,408,163.43	(1,934,192.00)			179,473,971.43
Rent and Rates			26,697,464.81		26,697,464.81
Central Items				130,875,626.57	130,875,626.57
Total Expenditures (b)	1,036,311,152.76	(1,934,192.00)	26,697,464.81	130,875,626.57	1,191,950,052.14
Surplus/(Deficit) for the year (a) - (b)	21,139,148.42	-	(5,565,748.81)	7,283,816.43	22,857,216.04
Less: Surplus of Provident Fund	(6,565,453.23)	-	-	-	(6,565,453.23)
Surplus / (Deficit) b/f (Note (2))	14,573,695.19	-	(5,565,748.81)	7,283,816.43	16,291,762.81
	222,640,662.95	-	(6,554,798.69)	25,013,312.34	241,099,176.60
	237,214,358.14	-	(12,120,547.50)	32,297,128.77	257,390,939.41
<u>Add:</u> Refund from Government	-	-	5,003,562.59	-	5,003,562.59
<u>Less:</u> Refund to Government	-	-	(650,761.77)	(270,407.01)	(921,168.78)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (Note (3))	-	-	-	-	-
Rent & Rates deficit to be absorbed by the Council (Note 5)	-	-	390,520.03	-	390,520.03
Adjustment for previous year reallocation of surplus (Note 6)	159.10	-	-	-	159.10
Surplus / (deficit) c/f (Note (4))	237,214,517.24	-	(7,377,226.65)	32,026,721.76	261,864,012.35

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 LSG Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserve (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.
- (5) Adjustment made in accordance with SWD letter (20) in SWD SF/SAS/4-35/1/40(180) II dd 20 June 2022 for Rent & Rates deficit
- (6) Adjustment made in accordance with SWD letter (20) in SWD SF/SAS/4-35/1/40(180) II dd 20 June 2022 for CI transfer to LSG reserve

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

Name of Agency : H.K.S.K.H. Welfare Council Limited

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2117 Good shepherd Home for the Elderly	Rent	1,228,776.00	1,706,376.00	-	477,600.00
	Rates	56,742.00	34,820.00	21,922.00	-
	Total	1,285,518.00	1,741,196.00	21,922.00	477,600.00
7293 Chuk Yuen DECC	Rent	483,811.00	481,116.00	2,695.00	-
	Rates	55,966.00	28,100.00	27,866.00	-
	Total	539,777.00	509,216.00	30,561.00	-
7294 Chuk Yuen DECC - IHCST	Rent	49,800.00	88,920.00	-	39,120.00
	Rates	-	-	-	-
	Total	49,800.00	88,920.00	-	39,120.00
2205 Lok Man IHCST (Team B & Team A)	Rent	160,983.00	166,314.00	-	5,331.00
	Rates	17,422.00	6,100.00	11,322.00	-
	Total	178,405.00	172,414.00	11,322.00	5,331.00
7252 Lok Man DECC	Rent	230,096.00	370,272.00	-	140,176.00
	Rates	31,856.00	20,196.00	11,660.00	-
	Total	261,952.00	390,468.00	11,660.00	140,176.00
7280 Lok Man DECC - IHCST (Team C)	Rent	21,600.00	21,600.00	-	-
	Rates	-	-	-	-
	Total	21,600.00	21,600.00	-	-
2132 Kowloon City C&Y Integrated Service Centre	Rent	381,792.00	381,793.00	-	1.00
	Rates	70,800.00	51,400.00	19,400.00	-
	Total	452,592.00	433,193.00	19,400.00	1.00
2216 Lok Wah Day Care Centre	Rent	224,904.00	263,544.00	-	38,640.00
	Rates	20,751.00	8,200.00	12,551.00	-
	Total	245,655.00	271,744.00	12,551.00	38,640.00
2276 Home of Loving Care for the Elderly	Rent	404,689.00	766,405.20	-	361,716.20
	Rates	125,020.00	139,000.00	-	13,980.00
	Total	529,709.00	905,405.20	-	375,696.20
2218 St. Mathia's C&Y Integrated Service	Rent	-	-	-	-
	Rates	43,509.00	25,980.96	17,528.04	-
	Total	43,509.00	25,980.96	17,528.04	-
7570 Blessed Food - Kowloon City & Yau Tsim Mong District	Rent	514,246.00	514,246.00	-	-
	Rates	-	-	-	-
	Total	514,246.00	514,246.00	-	-
7731 Blessed Food - Tsuen Wan, Kwai Tsing & Tuen Mun District	Rent	227,825.97	227,825.97	-	-
	Rates	-	-	-	-
	Total	227,825.97	227,825.97	-	-
2201 Li Ka Shing Care & Attention Home	Rent	289,077.00	305,774.56	-	16,697.56
	Rates	520,606.00	496,556.94	24,049.06	-
	Total	809,683.00	802,331.50	24,049.06	16,697.56
2155 Shamshuipo IHCST	Rent	41,064.00	41,064.00	-	-
	Rates	2,375.00	-	2,375.00	-
	Total	43,439.00	41,064.00	2,375.00	-

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

Name of Agency : H.K.S.K.H. Welfare Council Limited

2267 St. Paul's Home for the Elderly	Rent	687,828.00	948,916.00	-	261,088.00
	Rates	25,832.00	1,640.00	24,192.00	-
	Total	713,660.00	950,556.00	24,192.00	261,088.00
7738 Yan Chun D/E	Rent	-	273,595.00	-	273,595.00
	Rates	-	3,371.30	-	3,371.30
	Total	-	276,966.30	-	276,966.30
2223 Li Ka Shing Day Care Centre	Rent	6,138.00	6,493.08	-	355.08
	Rates	11,053.00	10,544.32	508.68	-
	Total	17,191.00	17,037.40	508.68	355.08
2219 Shatin C&Y Integrated Service Centre	Rent	586,224.00	586,224.00	-	-
	Rates	54,270.00	26,700.00	27,570.00	-
	Total	640,494.00	612,924.00	27,570.00	-
2194 Tai Wo NEC	Rent	244,792.00	250,500.00	-	5,708.00
	Rates	40,764.00	4,870.00	35,894.00	-
	Total	285,556.00	255,370.00	35,894.00	5,708.00
2217 Tuen Mun Integrated Service Centre	Rent	436,128.00	436,128.00	-	-
	Rates	32,455.00	17,800.00	14,655.00	-
	Total	468,583.00	453,928.00	14,655.00	-
2296 Wong Tai Sin DECC	Rent	484,528.00	483,420.00	1,108.00	-
	Rates	26,832.00	26,000.00	832.00	-
	Total	511,360.00	509,420.00	1,940.00	-
2295 Wong Tai Sin DECC-IHCST	Rent	44,400.00	86,160.00	-	41,760.00
	Rates	-	-	-	-
	Total	44,400.00	86,160.00	-	41,760.00
7330 Wu King Day Activity Centre	Rent	323,556.00	323,556.00	-	-
	Rates	24,556.00	13,902.70	10,653.30	-
	Total	348,112.00	337,458.70	10,653.30	-
7348 Wu King Hostel	Rent	645,708.00	623,928.00	21,780.00	-
	Rates	46,802.00	26,497.30	20,304.70	-
	Total	692,510.00	650,425.30	42,084.70	-
2256 Tuen Mun District Support Centre	Rent	401,104.00	405,528.00	-	4,424.00
	Rates	30,241.00	17,800.00	12,441.00	-
	Total	431,345.00	423,328.00	12,441.00	4,424.00
2286 Lam Woo Home for the Elderly	Rent	2,129,532.00	2,155,200.00	-	25,668.00
	Rates	185,650.00	168,100.00	17,550.00	-
	Total	2,315,182.00	2,323,300.00	17,550.00	25,668.00
2266 On Yam Day Care Centre	Rent	22,800.00	39,480.00	-	16,680.00
	Rates	-	-	-	-
	Total	22,800.00	39,480.00	-	16,680.00
2163 Ma On Shan (South) C&Y Integrated Service Centre	Rent	604,404.00	599,652.00	4,752.00	-
	Rates	58,462.00	32,790.00	25,672.00	-
	Total	662,866.00	632,442.00	30,424.00	-
2131 Hok Yuen - IHCST (Team D&E)	Rent	113,469.00	180,696.00	-	67,227.00
	Rates	10,735.00	4,250.00	6,485.00	-
	Total	124,204.00	184,946.00	6,485.00	67,227.00

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

Name of Agency : H.K.S.K.H. Welfare Council Limited

2224 Tsz Wan Shan DCC	Rent	300,012.00	335,292.00	-	35,280.00
	Rates	29,337.00	16,000.00	13,337.00	-
	Total	329,349.00	351,292.00	13,337.00	35,280.00
2194 Kindly Light Church Social Service Centre	Rent	11,520.00	21,060.00	-	9,540.00
	Rates	9,550.00	9,550.00	-	-
	Total	21,070.00	30,610.00	-	9,540.00
2194 St. Luke's NEC	Rent	203,424.00	266,700.00	-	63,276.00
	Rates	28,720.00	18,996.00	9,724.00	-
	Total	232,144.00	285,696.00	9,724.00	63,276.00
7695 St. Luke Settlement Home Help Service	Rent	51,756.00	60,240.00	-	8,484.00
	Rates	11,270.00	4,850.00	6,420.00	-
	Total	63,026.00	65,090.00	6,420.00	8,484.00
7790 Western DECC	Rent	1,119,396.00	1,546,167.00	-	426,771.00
	Rates	53,451.00	43,000.00	10,451.00	-
	Total	1,172,847.00	1,589,167.00	10,451.00	426,771.00
7789 Western DECC-IHCST	Rent	36,000.00	51,000.00	-	15,000.00
	Rates	-	-	-	-
	Total	36,000.00	51,000.00	-	15,000.00
2194 St. Mathew's NEC	Rent	69,526.40	123,614.41	-	54,088.01
	Rates	21,400.00	21,400.00	-	-
	Total	90,926.40	145,014.41	-	54,088.01
2221 Central & Western District Day Care Centre	Rent	16,356.00	29,521.74	-	13,165.74
	Rates	28,444.00	17,800.00	10,644.00	-
	Total	44,800.00	47,321.74	10,644.00	13,165.74
2194 Holy Nativity Church NEC	Rent	30,732.00	30,732.00	-	-
	Rates	28,733.00	7,000.00	21,733.00	-
	Total	59,465.00	37,732.00	21,733.00	-
2232 Tung Chung Integrated Service	Rent	708,402.00	707,256.00	1,146.00	-
	Rates	26,476.00	28,700.00	-	2,224.00
	Total	734,878.00	735,956.00	1,146.00	2,224.00
2233 Tung Chung Home Help	Rent	135,563.00	148,212.00	-	12,649.00
	Rates	7,155.00	380.00	6,775.00	-
	Total	142,718.00	148,592.00	6,775.00	12,649.00
2236 Tung Chung S/E	Rent	310,163.00	308,348.94	1,814.06	-
	Rates	26,112.00	16,674.84	9,437.16	-
	Total	336,275.00	325,023.78	11,251.22	-
2115 Tung Chung Family Life Education	Rent	36,000.00	37,828.45	-	1,828.45
	Rates	-	2,045.68	-	2,045.68
	Total	36,000.00	39,874.13	-	3,874.13
1771 Tung Chung SSW	Rent	52,946.00	81,176.34	-	28,230.34
	Rates	4,457.00	4,389.84	67.16	-
	Total	57,403.00	85,566.18	67.16	28,230.34

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

Name of Agency : H.K.S.K.H. Welfare Council Limited

2299	Ma On Shan (North) C&Y Integrated Service Centre	Rent	421,260.00	421,260.00	-	-
		Rates	43,416.00	27,400.00	16,016.00	-
		Total	464,676.00	448,660.00	16,016.00	-
2186	Neo-Horizon	Rent	-	127,429.00	-	127,429.00
		Rates	-	5,300.00	-	5,300.00
		Total	-	132,729.00	-	132,729.00
2194	Kei Oi NEC	Rent	86,781.60	90,039.89	-	3,258.29
		Rates	30,400.00	30,400.00	-	-
		Total	117,181.60	120,439.89	-	3,258.29
2211	Tseung Kwan O Aged Care Complex - John Yuen Home	Rent	129,129.00	137,748.00	-	8,619.00
		Rates	232,551.00	214,000.00	18,551.00	-
		Total	361,680.00	351,748.00	18,551.00	8,619.00
2212	Tseung Kwan O Aged Care Complex DECC (CC&SS)	Rent	4,530.00	4,038.00	492.00	-
		Rates	5,717.00	-	5,717.00	-
		Total	10,247.00	4,038.00	6,209.00	-
2282	Nursing Home	Rent	421,200.00	421,200.00	-	-
		Rates	688,000.00	688,000.00	-	-
		Total	1,109,200.00	1,109,200.00	-	-
2195	PGR-LSCH	Rent	-	-	-	-
		Rates	332,974.00	322,381.00	10,593.00	-
		Total	332,974.00	322,381.00	10,593.00	-
2196	PGR-HWH	Rent	-	-	-	-
		Rates	83,860.00	81,192.00	2,668.00	-
		Total	83,860.00	81,192.00	2,668.00	-
2197	PGR-DAC	Rent	-	-	-	-
		Rates	87,210.00	75,619.00	11,591.00	-
		Total	87,210.00	75,619.00	11,591.00	-
2198	PGR-HSMH+C&A+DC	Rent	52,800.00	35,250.00	17,550.00	-
		Rates	90,882.00	78,803.00	12,079.00	-
		Total	143,682.00	114,053.00	29,629.00	-
2199	PGR-HMMH	Rent	-	-	-	-
		Rates	91,800.00	79,600.00	12,200.00	-
		Total	91,800.00	79,600.00	12,200.00	-
2200	PGR-IVRSC	Rent	-	-	-	-
		Rates	69,597.00	80,397.00	-	10,800.00
		Total	69,597.00	80,397.00	-	10,800.00
1939	迎康園-DAC & Hostel	Rent	-	710,028.00	-	710,028.00
		Rates	-	61,750.00	-	61,750.00
		Total	-	771,778.00	-	771,778.00
2189	PGR-Management Office	Rent	-	-	-	-
		Rates	80,572.00	78,008.00	2,564.00	-
		Total	80,572.00	78,008.00	2,564.00	-
2248	PGR-ICCMW	Rent	-	510,073.55	-	510,073.55
		Rates	-	-	-	-
		Total	-	510,073.55	-	510,073.55

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

Name of Agency : H.K.S.K.H. Welfare Council Limited

4738	Outreaching Team for Multi-Cultural Community	Rent	618,860.00	739,389.20	-	120,529.20
		Rates	-	4,100.00	-	4,100.00
		Total	618,860.00	743,489.20	-	124,629.20
3769	Walk With Love Projects - Team 1,2&3	Rent	-	1,884,941.08	-	1,884,941.08
		Rates	-	61,593.20	-	61,593.20
		Total	-	1,946,534.28	-	1,946,534.28
2110	HKSKHWC - Admin. Office	Rent	118,480.00	141,777.88	-	23,297.88
		Rates	14,419.00	13,573.62	845.38	-
		Total	132,899.00	155,351.50	845.38	23,297.88
2175	Lady MacLehose Centre - Community Building	Rent	65,664.00	92,292.80	-	26,628.80
		Rates	112,204.00	140,616.00	-	28,412.00
		Total	177,868.00	232,908.80	-	55,040.80
2115	Lady MacLehose Centre - Family Life Education	Rent	175.00	277.20	-	102.20
		Rates	309.00	434.00	-	125.00
		Total	484.00	711.20	-	227.20
2192	Lady MacLehose Centre - DECC	Rent	192,555.00	224,140.80	-	31,585.80
		Rates	34,042.00	31,736.00	2,306.00	-
		Total	226,597.00	255,876.80	2,306.00	31,585.80
2279	Lady MacLehose Centre - IHCST (Shek Lei)	Rent	98,412.00	98,412.00	-	-
		Rates	8,443.00	1,610.00	6,833.00	-
		Total	106,855.00	100,022.00	6,833.00	-
2203	Lady MacLehose Centre - NLCD (Lo Wai)	Rent	-	-	-	-
		Rates	1,950.00	-	1,950.00	-
		Total	1,950.00	-	1,950.00	-
6656	Enhance Home and Community Care Services	Rent	353,147.00	353,147.26	-	0.26
		Rates	6,652.00	6,651.40	0.60	-
		Total	359,799.00	359,798.66	0.60	0.26
2153	Integrate Homes Care Services (Frail Cases) Kwai Tsing	Rent	-	71,608.42	-	71,608.42
		Rates	-	1,514.17	-	1,514.17
		Total	-	73,122.59	-	73,122.59
7731	Lady Mac - Blessed Food (Tsuen Wan, Kwai Tsing & Tuen Mun District)	Rent	463,376.03	463,375.57	0.46	-
		Rates	2,375.00	2,375.00	-	-
		Total	465,751.03	465,750.57	0.46	-
2130	Holy Carpenter Church - IHCST	Rent	157,008.00	168,258.00	-	11,250.00
		Rates	18,515.00	1,180.00	17,335.00	-
		Total	175,523.00	169,438.00	17,335.00	11,250.00
2135	Holy Carpenter Church - DECC	Rent	54,000.00	-	54,000.00	-
		Rates	19,575.00	77,263.20	-	57,688.20
		Total	73,575.00	77,263.20	54,000.00	57,688.20
Grand Total			21,131,716.00	26,697,464.81	660,605.60	6,226,354.41

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.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of NGO : Honor Kuan Sheng Kunz Hin Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Notes) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surpluses c/f (Note 6) (h)=(e)+(a)-(d)-(f)+(-)(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
2198	3763 HKR - Rental for Severely Mentally Handicapped Persons	222,314.00	209,145.75	13,168.25	-	-	-	-	-	-	13,168.25
7972	0020 GOOD SHEPHERD HOME FOR THE ELDERLY	2,334,296.00	2,334,296.00	-	-	-	-	-	-	-	-
2118	0020 GOOD SHEPHERD HOME FOR THE ELDERLY	666,274.00	666,274.00	-	-	-	-	-	-	-	-
7909	0255 HOME OF LOVING CARE	2,000,825.00	2,000,825.00	-	-	-	-	-	-	-	-
2278	0255 HOME OF LOVING CARE	475,910.00	475,910.00	-	-	-	-	-	-	-	-
2215	0430 LI KA SHING CARE & ATTENTION HOME	2,000,825.00	2,000,825.00	-	-	-	-	-	-	-	-
2202	0430 LI KA SHING CARE & ATTENTION HOME	2,855,460.00	2,855,460.00	-	-	-	-	-	-	-	-
2261	0600 ST. PAUL HOME	1,556,197.00	1,556,197.00	-	-	-	-	-	-	-	-
2263	0600 ST. PAUL HOME	2,094,004.00	2,094,004.00	-	-	-	-	-	-	-	-
7973	0350 LAM WOO HOME FOR THE ELDERLY	3,501,444.00	3,501,444.00	-	-	-	-	-	-	-	-
2287	0350 LAM WOO HOME FOR THE ELDERLY	856,638.00	856,638.00	-	-	-	-	-	-	-	-
2262	0600 TIKO-JOHN YUEN HOME	2,890,081.00	2,890,081.00	-	-	-	-	-	-	-	-
2264	0600 TIKO-JOHN YUEN HOME	761,456.00	761,456.00	-	-	-	-	-	-	-	-
3027	AFTER SCHOOL CARE PROGRAMME (up to 9/2020)	-	-	-	-	-	-	1,108,245.24	-	-	1,108,245.24
3027	AFTER SCHOOL CARE PROGRAMME (from 10/2020 onwards)	2,366,208.00	1,548,560.00	817,648.00	-	-	-	356,421.00	-	-	1,174,069.00
3027	AFTER SCHOOL CARE PROGRAMME (up to 9/2020) - Lady Mac	-	-	-	-	-	-	265,295.65	-	-	265,295.65
3027	AFTER SCHOOL CARE PROGRAMME (from 10/2020 onwards) - Lady Mac	307,008.00	385,632.00	-	78,624.00	-	-	(67,253.00)	-	-	(145,877.00)
1897	ENHANCED AFTER SCHOOL CARE PROGRAMME (Lady Mac)	537,840.00	537,840.00	-	-	-	-	-	-	-	-

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of NGO : Hong Kong Sheng Kung Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Notes 3)	Deficit for the Year			Surplus b/f (Note 5)	Refund to Government (f)	Adjustment (Note 9)	Surpluses c/f (Note 6)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
V180	Subsidy Schemes for EHS Users	14,648.32	441.08	14,207.24	-	N.A.	-	33,557.20	(33,557.20)	-	14,207.24
V180	Subsidy Schemes for EHS Users (Early Mile)	-	-	-	-	N.A.	-	8,920.00	(8,920.00)	-	-
W180	Subsidy Schemes for EHS Users	15,772.91	3,164.22	12,608.69	-	N.A.	-	-	-	-	12,608.69
W180	Subsidy Schemes for EHS Users (Early Mile)	7,738.77	-	7,738.77	-	N.A.	-	-	-	-	7,738.77
2157	Wo King DMC (non-Head) Visiting Medical Practitioner Services	N.A.	-	N.A.	-	N.A.	-	16,283.00	-	-	16,283.00
2251	PCR Visiting Medical Practitioner Services for HMMFH	N.A.	-	N.A.	-	N.A.	-	24,787.86	-	-	24,787.86
2252	PCR Visiting Medical Practitioner Services for HSMH	N.A.	-	N.A.	-	N.A.	-	22,583.72	-	-	22,583.72
2253	PCR Visiting Medical Practitioner Services for CKA	N.A.	-	N.A.	-	N.A.	-	2,900.09	-	-	2,900.09
2254	PCR Visiting Medical Practitioner Services for HWH	N.A.	-	N.A.	-	N.A.	-	450.53	-	-	450.53
2158	PCR Visiting Medical Practitioner Services for LSCH (A)	N.A.	-	N.A.	-	N.A.	-	50,402.82	-	-	50,402.82
2159	PCR Visiting Medical Practitioner Services for LSCH (B)	N.A.	-	N.A.	-	N.A.	-	9,831.74	-	-	9,831.74
6052	SS57 Training Scheme in Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	132,426.00	-	-	132,426.00
6565	SS67 Training Sponsorship Scheme for Master in OT & PT and Bachelor in OT Programmes	3,180,000.00	1,295,164.71	1,884,835.29	-	N.A.	-	1,570,000.00	-	-	3,454,835.29
6518	4701 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	2,607.90	-	-	2,607.90
6518	4712 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services (starting from 10/2020)	841,649.00	856,995.00	-	15,344.00	N.A.	15,344.00	(343,518.00)	-	-	(358,862.00)
6344	3463 Subsidy Scheme for Occasional Child Care Service (Time-defined 31/3/2014)	47,700.00	-	47,700.00	-	N.A.	-	47,700.00	(47,700.00)	-	47,700.00

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of NGO : Hong Kong Shenzhuan Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9) (g)	Surpluses c/f (Note 6) (h)=(e)+(a)-(d)-(f)-(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
6344	Subsidy Scheme for Occasional Child Care Service (Mac)	10,600.00	-	10,600.00	-	N.A.	-	(10,600.00)		10,600.00
6452	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	-			59,208.00
5848	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster)	40,715,004.00	43,676,695.13	-	2,961,691.13	N.A.	2,961,691.13			10,724,058.86
5848	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster)	1,722,600.00	3,445,200.00	-	1,722,600.00	N.A.	1,722,600.00			(1,880,041.94)
5846	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster)	25,793,004.00	27,547,781.14	-	1,754,777.14	N.A.	1,754,777.14			5,373,836.20
5846	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster)	969,000.00	1,938,000.00	-	969,000.00	N.A.	969,000.00			(969,000.00)
3156	Project on Child Care Training for Grandparents - Contract Subsidy	115,973.00	137,284.53	-	21,311.53	N.A.	21,311.53			111,851.00
3156	Project on Child Care Training for Grandparents - Contract Subsidy	-	2,200.00	-	2,200.00	N.A.	2,200.00			10,000.00
4286645 & 4368879	3459 Special Allowance for Staff of Subvented Residential Care Service Units	-	-	-	-	N.A.	-	(11,993.81)		-
6704	3501 Ethnic Minority District Ambassador Posts (PE)	561,342.00	264,269.19	297,072.81	-	N.A.	-			609,509.84
6705	3502 Ethnic Minority District Ambassador Posts (OC)	48,369.00	2,525.26	45,843.74	-	N.A.	-			76,678.48
6704	Ethnic Minority District Ambassador Posts (PE) - Lady Mee	-	183,960.00	-	183,960.00	N.A.	183,960.00			(86,847.94)

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of NGO : Hong Kong Sheng Kuo Hui Welfare Council Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Notes 3)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9) (g)	Surpluses c/f (Note 6) (h)=(e)+(a)-(d)-(f)+(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
6705	1502 Ethnic Minority District Ambassador Posts (OC) - Lady Mac	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4603215	1457 Time-limited Programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for the Persons with Disabilities - On-site Ventilation Assessment	-	13,724.34	-	13,724.34	N.A.	13,724.34	12,965.03		(759.31)
5065556	1533 One-off Subsidy for Strengthened Provision of Visiting Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)	-	276,600.00	-	276,600.00	N.A.	276,600.00	434,236.00		-
7570	0391 Short-term Food Assistance Service Teams (STFASTs) - Food Cost (Kowloon City & Yau Tsim Mong District)	2,535,000.00	7,500.00	2,527,500.00	-	N.A.	-	-		2,527,500.00
7731	0393 Short-term Food Assistance Service Teams (STFASTs) - Food Cost (Tuen Mun, Kwai Tsang & Tsuen Wan)	12,451,249.00	6,776,173.39	5,675,075.61	-	N.A.	-	-		5,675,075.61
		23,703,013.00	19,773,362.83	3,929,650.17	-	N.A.	-	-		3,929,650.17
TOTAL		138,159,443.00	130,875,626.57	15,283,648.57	7,999,832.14	-	7,999,832.14	25,013,312.34	(270,407.01)	32,026,721.76

Note:

- The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letters issued by Social Welfare Department 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. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - 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 / remittance advice no. are extracted from the payroll from SWD and remittance from the Treasury respectively.
- 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.
- For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
- For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of service under the programme to all private and self-financing RCHDs, RCHDs as well as contract homes operated by private operators only.