

**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 2021

范陳會計師行有限公司
FAN, CHAN & CO. LIMITED
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG



范陳會計師行有限公司
Fan, Chan & Co. Limited

**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 2021 and have issued an unqualified auditor's report thereon dated, 17 September 2021.

We conducted our review of the attached Annual Financial Report on pages 2 to 8 of the Association 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 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 2021.

- 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 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 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 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, 17 September 2021

Hong Kong Sheng Kung Hui Welfare Council Limited
Annual Financial Report

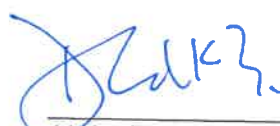
1 April 2020 to 31 March 2021

	Notes	2021 HK\$	2020 HK\$
INCOME			
Lump Sum Grant			
a) Lump Sum Grant (excluding Provident Fund)	1b	831,606,625.99	756,973,123.00
b) Provident Fund	1c	61,771,433.00	58,230,677.00
		893,378,058.99	815,203,800.00
Fee Income	2	53,438,141.99	55,069,063.63
Central Items	3	104,285,581.00	95,331,202.00
Rent and Rates	4	18,929,357.00	18,561,643.00
Other Income	5	31,949,348.26	46,602,558.43
Interest Received		4,831,989.66	4,375,087.43
TOTAL INCOME		<u>1,106,812,476.90</u>	<u>1,035,143,354.49</u>
EXPENDITURE			
Personal Emoluments			
a) Salaries		747,211,765.14	687,396,902.99
b) Provident Fund	1c	55,729,773.81	53,173,176.47
c) Allowance		426,963.84	380,506.44
	6	803,368,502.79	740,950,585.90
Other Charges	7	154,755,762.53	163,686,881.98
Central Items	3	93,639,473.83	82,358,962.89
Rent and Rates	4	23,844,137.26	22,095,151.52
TOTAL EXPENDITURE		<u>1,075,607,876.41</u>	<u>1,009,091,582.29</u>
SURPLUS FOR THE YEAR	8	<u>31,204,600.49</u>	<u>26,051,772.20</u>

The Annual Financial Report from pages 2 to 8 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



Lee Ching Yee, Jane
Director
Date: 17 September 2021



Li Kwok Tung, Donald
Chairman
Date: 17 September 2021

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

1 April 2020 to 31 March 2021

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 HK\$	6.8% and other posts HK\$	Total HK\$
Subvention received	13,998,440.00	47,772,993.00	61,771,433.00
Provident Fund contribution paid during the year	<u>11,021,698.52</u>	<u>44,708,075.29</u>	<u>55,729,773.81</u>
Surplus for the year	2,976,741.48	3,064,917.71	6,041,659.19
Add:			
Surplus b/f	5,014,654.30	79,150,042.64	84,164,696.94
Additional subvention received for previous year(s)	-	675,972.00	675,972.00
Transfer from LSG Reserve to Accumulated Fund for costs to be shared by a self-financed project - Note(5) of "Analysis of LSG and balances of other SWD Subventions"			
- for 11/2017-3/2018 (2017-2018)	-	285.72	285.72
- for 4/2018-5/2018 (2018-2019)	-	2,849.76	2,849.76
Adjustment for PF expenses of a non-snapshot staff recorded wrongly as snapshot staff PF expenses for 5/2018-3/2020 - Note (6) of "Analysis of LSG and balances of other SWD subventions"			
- for 5/2018-3/2019 (2018-2019)	116,102.25	(116,102.25)	-
- for 4/2019-3/2020 (2019-2020)	132,795.00	(132,795.00)	-
Adjustment for wrong classification of LSG subvention as PF subvention (2019-2020) - Note (6) of "Analysis of LSG and balances of other SWD subventions"	-	18,040.00	18,040.00
Less: Refund to Government	(2,489,084.00)	-	(2,489,084.00)
Surplus c/f	<u>5,751,209.03</u>	<u>82,663,210.58</u>	<u>88,414,419.61</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 to the Annual Financial Report

1 April 2020 to 31 March 2021

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 HK\$	2020 HK\$
INCOME		
Dementia Supplement for Elderly with Disabilities	228,436.00	217,028.00
Dementia Supplement for Residential Elderly Services	14,677,013.00	13,944,049.00
Infirmity Care Supplement for Residential Elderly Services	7,043,468.00	6,691,746.00
After School Care Programme - Fee Waiving Subsidy Scheme	1,692,684.00	877,500.00
Time-defined Subsidy Scheme for Extended Hours Services Users	44,075.00	44,075.00
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy Therapy Programmes	1,570,000.00	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	445,173.00	580,618.00
Child Care Training for Grandparents	238,945.00	122,972.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	460,020.00	388,080.00
Time-defined Subsidy Scheme for Occasional Child Care Service	58,300.00	63,600.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	66,479,004.00	57,552,736.00
MOSTE - Annual Rent & Rates	5,383,200.00	5,096,100.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	4,918,908.00	4,918,908.00
Ethnic Minority District Ambassador Posts	609,219.00	-
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	-
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	3,753,790.00
TOTAL INCOME	<u>104,285,581.00</u>	<u>95,331,202.00</u>

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

1 April 2020 to 31 March 2021

3. Central Items (continued)

	2021 HK\$	2020 HK\$
EXPENDITURE		
Dementia Supplement for Elderly with Disabilities	228,436.00	217,028.00
Dementia Supplement for Residential Elderly Services	14,677,013.00	13,944,049.00
Infirmity Care Supplement for Residential Elderly Services	7,043,468.00	6,691,746.00
After School Care Programme - Fee Waiving Subsidy Scheme	1,346,162.12	833,249.50
Time-defined Subsidy Scheme for Extended Hours Services Users	1,597.80	15,155.84
Training Sponsorship Scheme for Master in Occupational Therapy & Physiotherapy Therapy Programmes	1,080,000.00	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	499,011.94	752,919.63
Training Scheme under Training Scheme for Child Care Supervisor and Special Child Care Workers in Pre-school Rehabilitation Services	-	15,000.00
Child Care Training for Grandparents	170,629.07	45,925.40
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	460,020.00	388,080.00
Time-defined Subsidy Scheme for Occasional Child Care Service	-	3,841.71
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	57,684,251.57	48,385,829.57
MOSTE - Annual Rent & Rates	5,383,200.00	5,253,541.94
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	4,906,914.19	4,666,064.34
Ethnic Minority District Ambassador Posts	155,870.14	-
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	2,900.00	-
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	66,531.96
TOTAL EXPENDITURE	<u>93,639,473.83</u>	<u>82,358,962.89</u>
SURPLUS FOR THE YEAR	<u>10,646,107.17</u>	<u>12,972,239.11</u>

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

1 April 2020 to 31 March 2021

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 of Other Income is as follows:

Other Income	2021 HK\$	2020 HK\$
(a) Fees and charges for services incidental to the operation of subvented services	12,443,007.46	24,911,600.54
(b) Subsidy from Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS)*	976,916.00	-
(c) Others	<u>19,506,340.80</u>	<u>21,690,957.89</u>
Sub-Total	32,926,264.26	46,602,558.43
<u>Less:</u>		
Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of other income*	(976,916.00)	-
Total	<u><u>31,949,348.26</u></u>	<u><u>46,602,558.43</u></u>

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

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

1 April 2020 to 31 March 2021

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.	59.38	45,169,393.44
HK\$ 800,001 – HK\$ 900,000 p.a.	20.42	18,025,052.04
HK\$ 900,001 – HK\$ 1,000,000 p.a.	18.34	18,071,127.21
HK\$ 1,000,001 – HK\$ 1,100,000 p.a.	22.26	23,763,629.94
HK\$ 1,100,001 – HK\$ 1,200,000 p.a.	5.52	6,897,282.99
HK\$ 1,200,001 or above	9.49	14,552,522.31

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2021 HK\$	2020 HK\$
(a) Utilities	20,245,110.50	21,694,723.19
(b) Food	25,182,544.03	24,757,859.65
(c) Administrative expenses	7,135,922.25	6,732,942.16
(d) Store and equipment	10,704,213.97	10,449,423.79
(e) Repair and maintenance	32,264,086.54	25,427,037.55
(f) Special allowance	999,924.50	1,131,898.45
(g) Programme expenses	8,811,824.39	25,159,901.42
(h) Transportation and travelling	7,250,850.55	3,106,751.02
(i) Insurance	9,230,925.12	7,635,121.43
(j) Outsourcing	24,729,484.81	29,001,690.83
(k) Miscellaneous	9,177,791.87	8,589,532.49
Sub-Total	155,732,678.53	163,686,881.98
<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	976,916.00	-
Total	154,755,762.53	163,686,881.98

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

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

1 April 2020 to 31 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 (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Income					
Lump Sum Grant	893,378,058.99	-	-	-	893,378,058.99
Special One-off Grant	-	-	-	-	-
Fee Income	53,438,141.99	-	-	-	53,438,141.99
Central Items	-	-	-	104,285,581.00	104,285,581.00
Rent and Rates	-	-	18,929,357.00	-	18,929,357.00
Other Income	32,926,264.26	(976,916.00)	-	-	31,949,348.26
Interest Received (Note (1))	4,831,989.66	-	-	-	4,831,989.66
Total Income (a)	984,574,454.90	(976,916.00)	18,929,357.00	104,285,581.00	1,106,812,476.90
Expenditure					
Personal Emoluments	803,368,502.79	-	-	-	803,368,502.79
Other Charges	155,732,678.53	(976,916.00)	-	-	154,755,762.53
Central Items	-	-	-	93,639,473.83	93,639,473.83
Rent and Rates	-	-	23,844,137.26	-	23,844,137.26
Special One-off Grant payment	-	-	-	-	-
Total Expenditures (b)	959,101,181.32	(976,916.00)	23,844,137.26	93,639,473.83	1,075,607,876.41
Surplus/(Deficit) for the year (a) - (b)	25,473,273.58	-	(4,914,780.26)	10,646,107.17	31,204,600.49
Less: Surplus of Provident Fund	(6,041,659.19)	-	-	-	(6,041,659.19)
Surplus / (Deficit) b/f (Note (2))	19,431,614.39	-	(4,914,780.26)	10,646,107.17	25,162,941.30
	203,231,759.05	-	(4,113,119.18)	18,395,984.32	217,514,624.19
<u>Add:</u> Refund from Government	222,663,373.44	-	(9,027,899.44)	29,042,091.49	242,677,565.49
<u>Less:</u> Refund to Government	-	-	2,795,115.00	-	2,795,115.00
<u>Less:</u> Reverse adjustment of transferring from LSG Reserve to Accumulated Fund for costs to be shared by Self-financed project for 11/2017-5/2018 (FSNT to GH) made in 2019-2020 (Note 3)	(55,298.55)	-	-	-	(55,298.55)
<u>Add:</u> Transfer from LSG Reserve to Accumulated Fund for costs to be shared by Self-financed project (FSNT to GH) for: 11/2017-3/2018 (2017-2018) 4/2018-5/2018 (2018-2019) - (Note (5))	4,007.23 46,620.83	- -	- -	- -	4,007.23 46,620.83
<u>Add:</u> Adjustment for understating subvention income (2018-2019) - Note (6)	2,124.00	-	-	-	2,124.00
<u>Less:</u> Adjustment for wrong recording of subvention income to programme expenses (2018-2019) - Note (6)	(2,124.00)	-	-	-	(2,124.00)
<u>Less:</u> Adjustment for wrong classification of LSG subvention as PF subvention (2019-2020) - Note (6)	(18,040.00)	-	-	-	(18,040.00)
<u>Less:</u> Adjustment for understatement of Refund to Government for 2019-2020 - Note (6)	-	-	(5,516.00)	-	(5,516.00)
Surplus / (deficit) c/f (Note (4))	222,640,662.95	-	(6,554,798.69)	25,013,312.34	241,099,176.60

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

1 April 2020 to 31 March 2021

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

Notes:

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant 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) The level of LSG cumulative reserve, 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.
- (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) With reference to SWD letter dated 29.3.2021 confirming the amount to be adjusted in relation to the "Complaint against HKSKH Welfare Council Kowloon City Children and Youth Integrated Service Centre", adjustment of increasing the LSG reserve and PF reserve has been done in 2020-21 AFR.
- (6) With reference to findings in SWD Accounting inspection for 2019-2020.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of NGO : Home Kom@ Shen@ Kun@ 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) (a)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9) (g)	Surplus / (deficit) c/f (Note 6) (h)=(c)+(a)-(d)-(f)+/(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
		\$	\$	\$	\$	\$	\$	\$	\$	\$
2198	3703 FGR - Hostel for Severely Mentally Handicapped Persons									
7972	0020 GOOD SHEPHERD HOME FOR THE ELDERLY	228,436.00	228,436.00	-	-	-				
2118	0020 GOOD SHEPHERD HOME FOR THE ELDERLY	2,398,578.00	2,398,578.00	-	-	-				
7909	0255 HOME OF LOVING CARE	666,274.00	666,274.00	-	-	-				
2278	0255 HOME OF LOVING CARE	2,055,924.00	2,055,924.00	-	-	-				
2215	0450 LI KA SHING CARE & ATTENTION HOME	380,728.00	380,728.00	-	-	-				
2202	0450 LI KA SHING CARE & ATTENTION HOME	2,055,924.00	2,055,924.00	-	-	-				
2261	0600 ST. PAUL HOME	2,855,460.00	2,855,460.00	-	-	-				
2263	0600 ST. PAUL HOME	1,599,052.00	1,599,052.00	-	-	-				
7973	1350 LAM WOO HOME FOR THE ELDERLY	1,713,276.00	1,713,276.00	-	-	-				
2287	1350 LAM WOO HOME FOR THE ELDERLY	3,597,867.00	3,597,867.00	-	-	-				
2262	3630 TKO-JOHN YUEN HOME	761,456.00	761,456.00	-	-	-				
2264	3630 TKO-JOHN YUEN HOME	2,969,668.00	2,969,668.00	-	-	-				
6746	0200 LOK WAH DAY CARE CENTRE FOR THE ELDERLY	666,274.00	666,274.00	-	-	-				
6749	0650 LI KA SHING DAY CARE CENTRE FOR THE ELDERLY	-	-	-	-	-				
6750	1360 ON YAM DAY CARE CENTRE FOR THE ELDERLY	-	-	-	-	-				
6747	1610 TSZ WAN SHAN DAY CARE CENTRE FOR THE ELDERLY	-	-	-	-	-				
6745	1680 CENTRAL & WESTERN DISTRICT DAY CARE CENTRE FOR THE ELDERLY	-	-	-	-	-				

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of NGO : Hon. Kong Sheung Kuen 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 (Note 3) (b)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9) (g)	Surplus / (deficit) c/f (Note 6) (h)=(e)+(a)-(b)-(f)+(g)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)			
6748	3690 TSENG KWAN O AGED CARE COMPLEX DAY CARE CENTRE FOR THE ELDERLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3027	AFTER SCHOOL CARE PROGRAMME (upto 9/2020)	356,400.00	288,246.12	68,153.88	-	N.A.	-	-	-	-	-
3027	AFTER SCHOOL CARE PROGRAMME (from 10/2020 onwards)	1,147,620.00	791,199.00	356,421.00	-	N.A.	-	-	-	1,040,091.36	1,108,245.24
3027	AFTER SCHOOL CARE PROGRAMME (upto 9/2020) - Lady Mac	70,200.00	81,000.00	-	10,800.00	N.A.	10,800.00	-	-	276,095.65	356,421.00
3027	AFTER SCHOOL CARE PROGRAMME (from 10/2020 onwards) - Lady Mac	118,464.00	185,717.00	-	67,253.00	N.A.	67,253.00	-	-	-	265,295.65
1897	ENHANCED AFTER SCHOOL CARE PROGRAMME (Lady Mac)	460,020.00	460,020.00	-	-	N.A.	-	-	-	-	(67,253.00)
V180	Subsidy Scheme for EHS Users	35,155.00	1,597.80	33,557.20	-	N.A.	-	-	(19,999.16)	19,999.16	33,557.20
V180	Subsidy Scheme for EHS Users (Lady Mac)	8,920.00	-	8,920.00	-	N.A.	-	-	(8,920.00)	8,920.00	8,920.00
2157	Wu King DAC eun Hoi's Visiting Medical Practitioner Services	N.A.	-	N.A.	-	N.A.	-	-	-	16,283.00	16,283.00
2251	PGR Visiting Medical Practitioner Services for HMMH	N.A.	-	N.A.	-	N.A.	-	-	-	24,787.86	24,787.86
2252	PGR Visiting Medical Practitioner Services for HSMH	N.A.	-	N.A.	-	N.A.	-	-	-	22,583.72	22,583.72
2253	PGR Visiting Medical Practitioner Services for C&A	N.A.	-	N.A.	-	N.A.	-	-	-	2,900.09	2,900.09
2254	PGR Visiting Medical Practitioner Services for HWH	N.A.	-	N.A.	-	N.A.	-	-	-	450.53	450.53
2158	PGR Visiting Medical Practitioner Services for LSCH (A)	N.A.	-	N.A.	-	N.A.	-	-	-	50,402.82	50,402.82
2159	PGR Visiting Medical Practitioner Services for LSCH (B)	N.A.	-	N.A.	-	N.A.	-	-	-	9,831.74	9,831.74
6052	3557 Training Scheme in Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	-	-	132,426.00	132,426.00

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of NGO : Home Care, Shen 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) (a)	Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus / (deficit) c/f (Note 6) (h) = (e) + (a) - (d) - (f) + (g)
6565	3567 Training Sponsorship Scheme for Master in OT & PT Programmes	1,570,000.00	1,080,000.00	490,000.00	-	N.A.	-	1,080,000.00			1,570,000.00
6518	4701 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	445,173.00	155,493.94	289,679.06	-	N.A.	-	(287,071.16)			2,607.90
6518	4712 Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services (starting from 10/2020)	-	343,518.00	-	343,518.00	N.A.	343,518.00	-			(343,518.00)
6344	3463 Subsidy Scheme for Occasional Child Care Service	47,700.00	-	47,700.00	-	N.A.	-	49,158.29	(49,158.29)		47,700.00
6344	Subsidy Scheme for Occasional Child Care Service (Lady Mac)	10,600.00	-	10,600.00	-	N.A.	-	10,600.00	(10,600.00)		10,600.00
6452	3798 Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	-	59,208.00			59,208.00
5848	3901 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster)	40,697,004.00	35,359,604.69	5,337,399.31	-	N.A.	-	8,348,350.68			13,685,749.99
5848	3901 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster)	3,445,200.00	3,445,200.00	-	-	N.A.	-	(157,441.94)			(157,441.94)
5846	3902 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster)	25,782,000.00	22,324,646.88	3,457,353.12	-	N.A.	-	3,671,260.22			7,128,613.34
5846	3902 Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster)	1,938,000.00	1,938,000.00	-	-	N.A.	-	-			-
3156	Project on Child Care Training for Grandparents - Contract Subsidy	231,945.00	168,829.07	63,115.93	-	N.A.	-	70,046.60			133,162.53
3156	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	7,000.00	1,800.00	5,200.00	-	N.A.	-	7,000.00			12,200.00
4286645	3459 Special Grant on Manpower Support Residential and Home-based Care Service Units	-	-	-	-	N.A.	-	3,687,258.04	(3,687,258.04)		-

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021

Name of NGO : Hon. King Sheng 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)	Surplus / (deficit) 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)			
4286645 & 4368879	3459 Special Allowance for Staff of Subvented Residential Care Service Units	\$ 4,918,908.00	\$ 4,906,914.19	\$ 11,993.81	\$ -	\$ N.A.	\$ -	\$ -	\$ -	\$ 11,993.81
6704	3501 Ethnic Minority District Ambassador Posts (PE)	\$ 374,228.00	\$ 61,790.97	\$ 312,437.03	\$ -	\$ N.A.	\$ -	\$ -	\$ -	\$ 312,437.03
6705	3502 Ethnic Minority District Ambassador Posts (OC)	\$ 31,918.00	\$ 1,083.26	\$ 30,834.74	\$ -	\$ N.A.	\$ -	\$ -	\$ -	\$ 30,834.74
6704	Ethnic Minority District Ambassador Posts (PE) Misc	\$ 187,114.00	\$ 90,001.94	\$ 97,112.06	\$ -	\$ N.A.	\$ -	\$ -	\$ -	\$ 97,112.06
6705	3502 Ethnic Minority District Ambassador Posts (OC) - Lady Mac	\$ 15,959.00	\$ 2,993.97	\$ 12,965.03	\$ -	\$ N.A.	\$ -	\$ -	\$ -	\$ 12,965.03
4603215	3457 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	\$ 437,136.00	\$ 2,900.00	\$ 434,236.00	\$ -	\$ N.A.	\$ -	\$ -	\$ -	\$ 434,236.00
TOTAL		104,285,581.00	93,639,473.83	11,067,678.17	421,571.00	-	421,571.00	(4,028,779.15)	-	25,013,312.34

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.o. 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 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.

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

Name of Agency : Hong Kong Sheng Kung Hui 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	1,661,076.00	-	432,300.00
	Rates	56,742.00	31,460.00	25,282.00	-
	Total	1,285,518.00	1,692,536.00	25,282.00	432,300.00
7293 CHUK YUEN DECC	Rent	483,811.00	485,616.00	-	1,805.00
	Rates	55,966.00	23,600.00	32,366.00	-
	Total	539,777.00	509,216.00	32,366.00	1,805.00
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	105,120.00	70,190.00	34,930.00	-
	Rates	-	-	-	-
	Total	105,120.00	70,190.00	34,930.00	-
7252 LOK MAN DECC	Rent	230,096.00	369,282.00	-	139,186.00
	Rates	31,856.00	18,996.00	12,860.00	-
	Total	261,952.00	388,278.00	12,860.00	139,186.00
7280 LOK MAN DECC - IHCST (TEAM C)	Rent	21,600.00	8,640.00	12,960.00	-
	Rates	-	-	-	-
	Total	21,600.00	8,640.00	12,960.00	-
2132 KOWLOON CITY INTEGRATED SERVICE	Rent	381,792.00	381,793.00	-	1.00
	Rates	71,786.00	54,400.00	17,386.00	-
	Total	453,578.00	436,193.00	17,386.00	1.00
2216 LOK WAH DAY CARE CENTRE	Rent	224,904.00	263,544.00	-	38,640.00
	Rates	20,751.00	5,200.00	15,551.00	-
	Total	245,655.00	268,744.00	15,551.00	38,640.00
2276 HOME OF LOVING CARE	Rent	404,689.00	766,405.20	-	361,716.20
	Rates	125,020.00	154,000.00	-	28,980.00
	Total	529,709.00	920,405.20	-	390,696.20
2218 ST. MATTHIAS' C&Y IT	Rent	-	-	-	-
	Rates	43,509.00	25,814.44	17,694.56	-
	Total	43,509.00	25,814.44	17,694.56	-
2201 LI KA SHING CARE & ATTENTION HOME	Rent	289,077.00	346,096.44	-	57,019.44
	Rates	520,606.00	558,159.88	-	37,553.88
	Total	809,683.00	904,256.32	-	94,573.32
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	-
2267 ST. PAUL'S HOME	Rent	687,828.00	902,101.00	-	214,273.00
	Rates	25,832.00	13,540.00	12,292.00	-
	Total	713,660.00	915,641.00	12,292.00	214,273.00
2223 LI KA SHING DAY CARE CENTRE	Rent	6,138.00	7,349.32	-	1,211.32
	Rates	11,053.00	11,852.44	-	799.44
	Total	17,191.00	19,201.76	-	2,010.76

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

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

2219 SHATIN C&Y IT	Rent	586,224.00	586,224.00	-	-
	Rates	54,270.00	21,200.00	33,070.00	-
	Total	640,494.00	607,424.00	33,070.00	-
2194 TAI WO NEC	Rent	244,792.00	252,624.00	-	7,832.00
	Rates	51,520.00	-	51,520.00	-
	Total	296,312.00	252,624.00	51,520.00	7,832.00
2217 TUEN MUN IT	Rent	436,128.00	436,128.00	-	-
	Rates	32,455.00	16,000.00	16,455.00	-
	Total	468,583.00	452,128.00	16,455.00	-
2296 WONG TAI SIN DECC	Rent	484,528.00	485,220.00	-	692.00
	Rates	26,832.00	21,800.00	5,032.00	-
	Total	511,360.00	507,020.00	5,032.00	692.00
2295 WONG TAI SIN DECC-IHCST	Rent	44,400.00	78,980.00	-	34,580.00
	Rates	-	-	-	-
	Total	44,400.00	78,980.00	-	34,580.00
7330 WU KING DAY ACTIVITY CENTRE	Rent	323,556.00	323,556.00	-	-
	Rates	24,556.00	13,076.80	11,479.20	-
	Total	348,112.00	336,632.80	11,479.20	-
7348 WU KING HOSTEL	Rent	645,708.00	623,928.00	21,780.00	-
	Rates	46,802.00	24,923.20	21,878.80	-
	Total	692,510.00	648,851.20	43,658.80	-
2256 TUEN MUN DISTRICT SUPPORT CENTRE	Rent	401,104.00	406,248.00	-	5,144.00
	Rates	30,241.00	16,000.00	14,241.00	-
	Total	431,345.00	422,248.00	14,241.00	5,144.00
2286 LAM WOO HOME FOR THE ELDERLY	Rent	2,129,532.00	2,155,200.00	-	25,668.00
	Rates	185,650.00	189,100.00	-	3,450.00
	Total	2,315,182.00	2,344,300.00	-	29,118.00
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 C & Y I/T (SOUTH)	Rent	604,664.00	604,404.00	260.00	-
	Rates	58,462.00	29,800.00	28,662.00	-
	Total	663,126.00	634,204.00	28,922.00	-
2131 HOK YUEN - IHCST (TEAM D&E)	Rent	169,332.00	257,252.00	-	87,920.00
	Rates	28,157.00	-	28,157.00	-
	Total	197,489.00	257,252.00	28,157.00	87,920.00
2224 TSZ WAN SHAN DCC	Rent	300,012.00	335,292.00	-	35,280.00
	Rates	29,337.00	14,200.00	15,137.00	-
	Total	329,349.00	349,492.00	15,137.00	35,280.00
2194 Kindly Light Church Social Service Centre	Rent	11,520.00	22,500.00	-	10,980.00
	Rates	-	-	-	-
	Total	11,520.00	22,500.00	-	10,980.00

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

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

2194 ST. LUKE'S NEC	Rent	203,424.00	266,700.00	-	63,276.00
	Rates	28,720.00	17,796.00	10,924.00	-
	Total	232,144.00	284,496.00	10,924.00	63,276.00
7695 ST. LUKE SETTLEMENT HOME HELP SERVICE	Rent	51,756.00	59,940.00	-	8,184.00
	Rates	11,270.00	-	11,270.00	-
	Total	63,026.00	59,940.00	11,270.00	8,184.00
7790 WESTERN DECC	Rent	1,119,396.00	1,544,244.00	-	424,848.00
	Rates	53,451.00	29,100.00	24,351.00	-
	Total	1,172,847.00	1,573,344.00	24,351.00	424,848.00
7789 WESTERN DECC-IHCST	Rent	36,000.00	50,400.00	-	14,400.00
	Rates	-	-	-	-
	Total	36,000.00	50,400.00	-	14,400.00
2194 ST. MATTHEW'S NEC	Rent	69,526.40	101,448.54	-	31,922.14
	Rates	20,200.00	20,200.00	-	-
	Total	89,726.40	121,648.54	-	31,922.14
2221 CENTRAL & WESTERN DISTRICT DAY CARE CENTRE (Tme Defined 02/08)	Rent	16,356.00	28,591.44	-	12,235.44
	Rates	28,444.00	16,000.00	12,444.00	-
	Total	44,800.00	44,591.44	12,444.00	12,235.44
2194 HOLY NATIVITY NEC	Rent	30,732.00	30,732.00	-	-
	Rates	28,727.00	4,000.00	24,727.00	-
	Total	59,459.00	34,732.00	24,727.00	-
2232 TUNG CHUNG INTEGRATED SERVICE	Rent	708,402.00	709,776.00	-	1,374.00
	Rates	26,476.00	24,500.00	1,976.00	-
	Total	734,878.00	734,276.00	1,976.00	1,374.00
2233 TUNG CHUNG HOME HELP	Rent	135,563.00	148,932.00	-	13,369.00
	Rates	7,155.00	-	7,155.00	-
	Total	142,718.00	148,932.00	7,155.00	13,369.00
2236 TUNG CHUNG S/E	Rent	310,744.00	310,163.02	580.98	-
	Rates	27,078.00	16,949.70	10,128.30	-
	Total	337,822.00	327,112.72	10,709.28	-
2115 TUNG CHUNG FAMILY LIFE EDUCATION	Rent	36,000.00	37,984.24	-	1,984.24
	Rates	-	2,076.74	-	2,076.74
	Total	36,000.00	40,060.98	-	4,060.98
1771 TUNG CHUNG SSW	Rent	53,045.00	67,502.88	-	14,457.88
	Rates	4,622.00	3,897.07	724.93	-
	Total	57,667.00	71,399.95	724.93	14,457.88
2299 MA ON SHAN C & Y I/T (NORTH)	Rent	421,260.00	421,260.00	-	-
	Rates	43,416.00	26,800.00	16,616.00	-
	Total	464,676.00	448,060.00	16,616.00	-
2186 Neo-Horizon	Rent	-	127,428.00	-	127,428.00
	Rates	-	1,300.00	-	1,300.00
	Total	-	128,728.00	-	128,728.00

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

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

2194 KEI OI NEC	Rent	86,781.60	86,836.20	-	54.60
	Rates	30,400.00	30,400.00	-	-
	Total	117,181.60	117,236.20	-	54.60
2211 TSEUNG KWAN O-JOHN YUEN HOME	Rent	129,129.00	155,748.00	-	26,619.00
	Rates	232,551.00	238,000.00	-	5,449.00
	Total	361,680.00	393,748.00	-	32,068.00
2212 CUM DAY CARE UNIT	Rent	4,530.00	4,542.00	-	12.00
	Rates	5,717.00	-	5,717.00	-
	Total	10,247.00	4,542.00	5,717.00	12.00
2282 NURSING HOME	Rent	397,320.00	475,200.00	-	77,880.00
	Rates	715,542.00	772,000.00	-	56,458.00
	Total	1,112,862.00	1,247,200.00	-	134,338.00
2195 PGR-LSCH	Rent	-	-	-	-
	Rates	332,974.00	363,692.00	-	30,718.00
	Total	332,974.00	363,692.00	-	30,718.00
2196 PGR-HWH	Rent	-	-	-	-
	Rates	83,860.00	91,596.00	-	7,736.00
	Total	83,860.00	91,596.00	-	7,736.00
2197 PGR-DAC	Rent	-	-	-	-
	Rates	87,443.00	85,308.00	2,135.00	-
	Total	87,443.00	85,308.00	2,135.00	-
2198 PGR-HSMH+C&A+DC	Rent	29,040.00	52,800.00	-	23,760.00
	Rates	91,125.00	88,900.00	2,225.00	-
	Total	120,165.00	141,700.00	2,225.00	23,760.00
2199 PGR-HMMH	Rent	-	-	-	-
	Rates	92,045.00	89,800.00	2,245.00	-
	Total	92,045.00	89,800.00	2,245.00	-
2200 PGR-IVRSC	Rent	-	-	-	-
	Rates	69,597.00	90,700.00	-	21,103.00
	Total	69,597.00	90,700.00	-	21,103.00
1939 迎康園-DAC & Hostel	Rent	-	700,875.00	-	700,875.00
	Rates	-	88,124.60	-	88,124.60
	Total	-	788,999.60	-	788,999.60
2189 PGR-Management Office	Rent	-	-	-	-
	Rates	80,572.00	88,004.00	-	7,432.00
	Total	80,572.00	88,004.00	-	7,432.00
4738 Outreaching Team for Multi-Cultural Community	Rent	-	688,929.10	-	688,929.10
	Rates	-	-	-	-
	Total	-	688,929.10	-	688,929.10
3769 Walk With Love Projects - Team 1,2&3	Rent	-	1,127,959.34	-	1,127,959.34
	Rates	-	40,352.37	-	40,352.37
	Total	-	1,168,311.71	-	1,168,311.71

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

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

2110 HKS KHWC - Admin. Office	Rent	118,480.00	142,194.84	-	23,714.84
	Rates	14,419.00	94,278.76	-	79,859.76
	Total	132,899.00	236,473.60	-	103,574.60
2175 Lady MacLehose Centre - Community Building	Rent	65,664.00	87,044.00	-	21,380.00
	Rates	112,204.00	130,140.00	-	17,936.00
	Total	177,868.00	217,184.00	-	39,316.00
2115 Lady MacLehose Centre - Family Life Education	Rent	175.00	313.20	-	138.20
	Rates	309.00	482.00	-	173.00
	Total	484.00	795.20	-	311.20
2192 Lady MacLehose Centre - DECC	Rent	192,555.00	230,404.80	-	37,849.80
	Rates	34,042.00	30,848.00	3,194.00	-
	Total	226,597.00	261,252.80	3,194.00	37,849.80
2279 Lady MacLehose Centre - IHCST (Shek Lei)	Rent	98,412.00	98,412.00	-	-
	Rates	8,443.00	-	8,443.00	-
	Total	106,855.00	98,412.00	8,443.00	-
2203 Lady MacLehose Centre - Neighbourhood Level Community Development (Lo Wai)	Rent	-	-	-	-
	Rates	2,022.00	-	2,022.00	-
	Total	2,022.00	-	2,022.00	-
6656 Enhanced Home and Community Care Services	Rent	-	132,819.20	-	132,819.20
	Rates	-	-	-	-
	Total	-	132,819.20	-	132,819.20
2130 Holy Carpenter Church - DECC (Home Help)	Rent	157,008.00	166,608.00	-	9,600.00
	Rates	18,515.00	-	18,515.00	-
	Total	175,523.00	166,608.00	18,515.00	9,600.00
2135 Holy Carpenter Church - DECC	Rent	54,000.00	-	54,000.00	-
	Rates	19,946.00	60,868.50	-	40,922.50
	Total	73,946.00	60,868.50	54,000.00	40,922.50
	Grand Total	18,929,357.00	23,844,137.26	650,761.77	5,565,542.03

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.