



**HONG KONG SHENG KUNG HUI
WELFARE COUNCIL LIMITED**

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH, 2019



李 湯 陳 會 計 師 事 務 所

LI, TANG, CHEN & CO.

Certified Public Accountants (Practising)

Hong Kong



**REVIEW REPORT
TO THE BOARD OF DIRECTORS OF HONG KONG SHENG KUNG HUI WELFARE
COUNCIL LIMITED (“THE ASSOCIATION”)**

We have audited the financial statements of the Association for the year ended 31st March, 2019 and have issued an unqualified auditors’ report thereon dated 12th September, 2019.

We conducted our review of the attached Annual Financial Report on pages 2 to 8 of the Association for the year ended 31st March, 2019 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 31st March, 2019:

- 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 the LSG Manual; and
 - iv. employed the staff quoted in the Provident Fund arrangements during the year ended 31st March, 2019.

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.

Li, Tang, Chen & Co.
Certified Public Accountants (Practising)
10/F Sun Hung Kai Centre
30 Harbour Road
Wanchai
Hong Kong

12th September, 2019

AWML/MCHA:mc

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED

ANNUAL FINANCIAL REPORT

1ST APRIL, 2018 TO 31ST MARCH, 2019

	<u>Note</u>	<u>2019</u> HK\$	<u>2018</u> HK\$
INCOME			
Lump Sum Grant		717,382,737.00	643,004,980.00
a) Lump Sum Grant (excluding Provident Fund)	1b	664,216,262.00	593,952,512.00
b) Provident Fund	1c	53,166,475.00	49,052,468.00
Fee Income	2	55,620,903.88	55,560,415.15
Central Items	3	33,384,017.00	28,219,796.00
Rent and Rates	4	19,275,944.00	22,976,350.00
Other Income	5	44,245,135.40	29,568,525.17
Interest Received		3,820,720.65	3,085,814.12
TOTAL INCOME		873,729,457.93	782,415,880.44
EXPENDITURE			
Personal Emoluments	6	650,456,687.15	590,893,423.24
a) Salaries		600,846,752.63	545,554,118.05
b) Provident Fund	1c	49,281,344.46	45,031,303.53
c) Allowances		328,590.06	308,001.66
Other Charges	7	156,185,964.49	135,274,771.25
Central Items	3	30,344,211.79	30,100,053.38
Rent and Rates	4	20,811,112.74	19,972,622.15
TOTAL EXPENDITURE		857,797,976.17	776,240,870.02
SURPLUS FOR THE YEAR	8	15,931,481.76	6,175,010.42

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.

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Lee Ching Yee, Jane
Director

Date: 12th September, 2019

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Li Kwok Tung, Donald
Chairman

Date: 12th September, 2019

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED

NOTES ON THE ANNUAL FINANCIAL REPORT

1. LUMP SUM GRANT

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

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

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> HK\$	<u>6.8% and other Posts</u> HK\$	<u>Total</u> HK\$
Subvention Received	16,343,755.00	36,822,720.00	53,166,475.00
Provident Fund Contribution paid during the year	13,854,671.34	35,426,673.12	49,281,344.46
Surplus for the year	2,489,083.66	1,396,046.88	3,885,130.54
Add: Surplus b/f	4,163,822.34	74,211,375.65	78,375,197.99
Additional subvention for P.F. 6.8% posts for 2015/16 arising from departure of snapshot staff	-	429,297.00	429,297.00
Less: Refund to Government	(2,049,290.02)	-	(2,049,290.02)
Surplus c/f	4,603,615.98	76,036,719.53	80,640,335.51

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 Lump Sum Grant Manual.

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED

NOTES ON THE ANNUAL FINANCIAL REPORT

3. CENTRAL ITEMS

These are subvented service activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other Social Welfare Department'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:

	<u>2019</u> HK\$	<u>2018</u> HK\$
a) Income		
Dementia Supplement for Residential Elderly Services	13,758,535.00	13,365,540.00
Infirmary Care Supplement for Residential Elderly Services	5,105,329.00	6,052,320.00
Dementia Supplement for Day Care Centres/Units for the Elderly	825,504.00	1,603,886.00
After School Care Programme – Fee Waiving Subsidy Scheme	1,028,700.00	1,001,250.00
One-Off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	665,000.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for Persons With Disabilities	-	700,000.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	1,080,000.00	810,000.00
Time-defined Subsidy Scheme for Extended Hours Service Users	52,355.00	63,950.00
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	388,080.00	377,300.00
Time-defined Subsidy Scheme for Occasional Child Care Service	63,600.00	63,600.00
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	5,455,566.00	3,483,725.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	75,000.00	15,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-School Rehabilitation Service	312,640.00	18,225.00
Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly	<u>5,238,708.00</u>	<u>-</u>
Total	<u><u>33,384,017.00</u></u>	<u><u>28,219,796.00</u></u>

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED

NOTES ON THE ANNUAL FINANCIAL REPORT

3. CENTRAL ITEMS (CONT'D)

	<u>2019</u> HK\$	<u>2018</u> HK\$
b) Expenditure		
Dementia Supplement for Residential Elderly Services	13,758,165.36	15,634,576.00
Infirmiry Care Supplement for Residential Elderly Services	5,104,939.82	6,857,581.05
Dementia Supplement for Day Care Centres/Units for the Elderly	824,958.13	1,603,777.23
After School Care Programme – Fee Waiving Subsidy Scheme	864,773.65	839,800.56
One-Off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	250,700.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for Persons With Disabilities	-	670,100.00
Time-defined Subsidy Scheme for Extended Hours Service Users	24,237.08	23,181.20
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	810,000.00	810,000.00
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	388,080.00	377,300.00
Time-defined subsidy scheme for Occasional Child Care Service	1,967.45	64.00
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	5,735,330.84	3,003,994.74
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	18,590.00	10,510.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-School Rehabilitation Service	427,165.93	18,468.60
Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly	<u>2,386,003.53</u>	<u>-</u>
Total	<u><u>30,344,211.79</u></u>	<u><u>30,100,053.38</u></u>

4. RENT AND RATES

This represents the amount paid by Social Welfare Department in respect of premises recognised by Social Welfare Department. Expenditures on rent and rates in respect of premises not recognised by Social Welfare Department have not been included in AFR.

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED

NOTES ON THE ANNUAL FINANCIAL REPORT

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:

	<u>2019</u> HK\$	<u>2018</u> HK\$
Other income		
a) Fees and charges for services incidental to the operation of subvented services	29,380,517.12	16,331,015.82
b) Others	<u>14,864,618.28</u>	<u>13,237,509.35</u>
	<u>44,245,135.40</u>	<u>29,568,525.17</u>

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:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No. of Posts</u>	<u>HK\$</u>
HK\$700,001- HK\$800,000 p.a.	29.14	21,389,903.49
HK\$800,001- HK\$900,000 p.a.	20.42	17,068,583.58
HK\$900,001- HK\$1,000,000 p.a.	33.62	32,094,837.52
HK\$1,000,001- HK\$1,100,000 p.a.	2.79	2,990,880.71
HK\$1,100,001- HK\$1,200,000 p.a.	5.54	6,382,070.32
>HK\$1,200,000 p.a.	10.41	14,742,917.58

7. OTHER CHARGES

The breakdown on Other Charges is as follows:

	<u>2019</u> HK\$	<u>2018</u> HK\$
a) Utilities	21,269,020.82	21,517,209.33
b) Food	24,002,860.53	24,269,516.29
c) Administrative Expenses	6,087,405.57	7,316,607.75
d) Stores and Equipment	9,258,298.53	9,895,150.53
e) Repair and Maintenance	17,028,742.39	16,950,537.82
f) Special Allowances	1,445,340.95	1,492,508.87
g) Programme Expenses	33,892,598.87	20,877,588.79
h) Transportation and Travelling	3,116,994.72	3,041,851.15
i) Insurance	6,754,815.72	6,120,860.12
j) Outsourcing	24,740,045.71	17,966,886.36
k) Miscellaneous	<u>8,589,840.68</u>	<u>5,826,054.24</u>
Total	<u>156,185,964.49</u>	<u>135,274,771.25</u>

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED

NOTES ON THE ANNUAL FINANCIAL REPORT

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
INCOME				
Lump Sum Grant	717,382,737.00	-	-	717,382,737.00
Special One-off Grant	-	-	-	-
Fee Income	55,620,903.88	-	-	55,620,903.88
Other Income	44,245,135.40	-	-	44,245,135.40
Interest Received (Note (1))	3,820,720.65	-	-	3,820,720.65
Rent and Rates	-	19,275,944.00	-	19,275,944.00
Central Items	-	-	33,384,017.00	33,384,017.00
Total Income (a)	821,069,496.93	19,275,944.00	33,384,017.00	873,729,457.93
EXPENDITURE				
Personal Emoluments	650,456,687.15	-	-	650,456,687.15
Other Charges	156,185,964.49	-	-	156,185,964.49
Rent and Rates	-	20,811,112.74	-	20,811,112.74
Central Items	-	-	30,344,211.79	30,344,211.79
Special One-off Grant Payments	-	-	-	-
Total Expenditure (b)	806,642,651.64	20,811,112.74	30,344,211.79	857,797,976.17
Surplus/(deficit) for the year (a) – (b)	14,426,845.29	(1,535,168.74)	3,039,805.21	15,931,481.76
Less: Surplus of Provident Fund	(3,885,130.54)	-	-	(3,885,130.54)
Surplus/(deficit) brought forward, (Note (2))	10,541,714.75	(1,535,168.74)	3,039,805.21	12,046,351.22
	180,685,286.86	(2,748,715.88)	3,447,961.39	181,384,532.37
Refund to Government	191,227,001.61	(4,283,884.62)	6,487,766.60	193,430,883.59
	-	(63,621.48)	(548,672.52)	(611,994.00)
Transfer of deficit from LSG Reserve to Central Items for 2005/06 and 2006/07	2,001.72	-	(2,001.72)	-
Transfer of deficit from LSG Reserve to Council's Accumulated Fund for 2005/06 and 2006/07	103,172.95	-	-	103,172.95
Transfer of Central Items to Council's Accumulated Fund for 2005/06 and 2006/07	-	-	2,001.72	2,001.72
Less: Adjustment for previous year's balance	-	(4,379.00)	-	(4,379.00)
Surplus/(deficit) carried forward (Note (4))	191,332,176.28	(4,351,585.10)	5,939,094.08	192,919,685.26

HONG KONG SHENG KUNG HUI WELFARE COUNCIL LIMITED

NOTES ON THE ANNUAL FINANCIAL REPORT

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS (CONT'D)

Note:

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. Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
4. 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.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (Note 10) (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
7972	Good Shepherd Home for the Elderly	\$ 2,544,031.00	\$ 2,544,031.00	-	\$ -	\$ -	\$ -	\$ N.A.	\$ N.A.	\$ N.A.
2118	Good Shepherd Home for the Elderly	605,717.00	605,717.00	-	-	-	-	N.A.	N.A.	N.A.
7909	Home of Loving Care for the Elderly	1,609,489.00	1,609,489.00	-	-	-	-	N.A.	N.A.	N.A.
2278	Home of Loving Care for the Elderly	346,124.00	346,124.00	-	-	-	-	N.A.	N.A.	N.A.
2215	Li Ka Shing Care & Attention Home for the Elderly	2,024,841.00	2,024,841.00	-	-	-	-	N.A.	N.A.	N.A.
2202	Li Ka Shing Care & Attention Home for the Elderly	1,557,558.00	1,557,558.00	-	-	-	-	N.A.	N.A.	N.A.
2261	St. Paul Home for the Elderly	1,505,651.00	1,505,651.00	-	-	-	-	N.A.	N.A.	N.A.
2263	St. Paul Home for the Elderly	1,124,903.00	1,124,903.00	-	-	-	-	N.A.	N.A.	N.A.
7973	Lam Woo Home for the Elderly	3,115,140.00	3,115,100.43	39.57	-	-	-	-	-	39.57
2287	Lam Woo Home for the Elderly	1,211,434.00	1,211,434.00	-	-	-	-	58.95	58.95	-
2262	TKO Aged Care Complex - John Yuen Home	2,959,383.00	2,959,052.93	330.07	-	-	-	-	-	330.07
2264	TKO Aged Care Complex - John Yuen Home	259,593.00	259,203.82	389.18	-	-	-	-	-	389.18
6746	Lok Wah Day Care Centre for the Elderly	171,331.00	171,331.00	-	-	N.A.	-	-	-	-

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (Note 10) (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
6749	Li Ka Shing Day Care Centre for the Elderly	\$ 171,331.00	\$ 170,789.13	\$ 541.87	\$ -	N.A.	\$ -	\$ 107.00	\$ 107.00	\$ 541.87
6750	Li Ka Shing Day Care Centre for the Elderly	77,878.00	77,876.00	2.00	-	N.A.	-	-	-	2.00
6747	Tsz Wan Shan Day Care Centre for the Elderly	171,331.00	171,330.00	1.00	-	N.A.	-	-	-	1.00
6745	Central & Western District Day Care Centre for the Elderly	155,755.00	155,754.00	1.00	-	N.A.	-	1.76	1.76	1.00
6748	Tseung Kwan O Aged Care Complex - Day Care Centre for the Elderly	77,878.00	77,878.00	-	-	N.A.	-	0.01	0.01	-
3027	After School Care Programme - Fee Waiving Subsidy Scheme	696,600.00	535,087.40	161,512.60	-	N.A.	-	868,978.26	-	1,030,490.86
3027	After School Care Programme - Fee Waiving Subsidy Scheme (Lady Mac)	332,100.00	329,686.25	2,413.75	-	N.A.	-	239,031.90	-	241,445.65
T180	Time-defined Subsidy Scheme for Extended Hours Service Users	20,562.00	13,627.26	6,934.74	-	N.A.	-	26,166.80	26,166.80	6,934.74
T180	Time-defined Subsidy Scheme for Extended Hours Service Users (Lady Mac)	6,084.00	-	6,084.00	-	N.A.	-	14,602.00	14,602.00	6,084.00
V180	Time-defined Subsidy Scheme for Extended Hours Service Users	20,504.00	10,609.82	9,894.18	-	N.A.	-	-	-	9,894.18
V180	Time-defined Subsidy Scheme for Extended Hours Service Users (Lady Mac)	5,205.00	-	5,205.00	-	N.A.	-	-	-	5,205.00
2157	Wu King DAC cum Hostel	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

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year			Surplus (Note 5)	Refund to Government (Note 10)	Surplus c/f (Note 6)
					Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit (d) = (b) - (c)			
		\$	\$	\$	\$	\$	\$	\$	\$	\$
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	Training Scheme in Pre-school Rehabilitation Services	75,000.00	18,590.00	56,410.00	-	N.A.	-	91,016.00		147,426.00
6565	Training Sponsorship Scheme for Master in OT & PT Programmes	1,080,000.00	810,000.00	270,000.00	-	N.A.	-	810,000.00		1,080,000.00
6518	Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	312,640.00	427,165.93	-	114,525.93	N.A.	114,525.93	(243.60)		(114,769.53)
6344	Subsidy Scheme for Occasional Child Care Service	53,000.00	1,967.45	51,032.55	-	N.A.	-	53,000.00	53,000.00	51,032.55
6344	Subsidy Scheme for Occasional Child Care Service - Lady MacLehose	10,600.00	-	10,600.00	-	N.A.	-	10,536.00	10,536.00	10,600.00
6452	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	-	59,208.00		59,208.00
3416	Extension of the Pilot Scheme on On-site Pre-school Rehab Services	5,455,566.00	5,735,330.84	-	279,764.84	N.A.	279,764.84	479,730.26		199,965.42
3680	One-off Subsidy for Enhanced Provision of VMPS in RCHDs	-	-	-	-	N.A.	-	414,300.00	414,300.00	-
3707	One-off Subsidy for Enhanced Provision of VMO in RCHes	-	-	-	-	N.A.	-	29,900.00	29,900.00	-

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Notes 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (Note 10) (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
1897	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	\$ 388,080.00	\$ 388,080.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5848	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon Central Cluster)	3,150,879.00	1,355,397.44	1,795,481.56	-	N.A.	-	-	-	1,795,481.56
5846	Pilot Scheme on Multi-disciplinary Outreaching Support Team for the Elderly (Kowloon East Cluster)	2,087,829.00	1,030,606.09	1,057,222.91	-	N.A.	-	-	-	1,057,222.91
TOTAL		33,384,017.00	30,344,211.79	3,434,095.98	394,290.77	-	394,290.77	3,223,633.10	548,672.52	5,714,765.79

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 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/104/2 Pt. 18 dated 20 July 2018.
 - 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
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name are extracted from the payroll from SWD.
- The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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 Rates	1,198,920.00	1,521,590.00	-	322,670.00
		53,539.00	51,460.00	2,079.00	-
	Total	1,252,459.00	1,573,050.00	2,079.00	322,670.00
7293 CHUK YUEN DECC	Rent Rates	451,423.00	455,280.00	-	3,857.00
		52,807.00	43,600.00	9,207.00	-
	Total	504,230.00	498,880.00	9,207.00	3,857.00
7294 CHUK YUEN DECC - IHCST	Rent Rates	49,800.00	82,200.00	-	32,400.00
		-	-	-	-
	Total	49,800.00	82,200.00	-	32,400.00
2205 LOK MAN IHCST (Team B & Team A)	Rent Rates	64,220.00	113,920.00	-	49,700.00
		-	-	-	-
	Total	64,220.00	113,920.00	-	49,700.00
7252 LOK MAN DECC	Rent Rates	230,096.00	345,012.00	-	114,916.00
		30,058.00	28,998.00	1,060.00	-
	Total	260,154.00	374,010.00	1,060.00	114,916.00
7280 LOK MAN DECC - IHCST (TEAM C)	Rent Rates	21,600.00	32,520.00	-	10,920.00
		-	-	-	-
	Total	21,600.00	32,520.00	-	10,920.00
2132 KOWLOON CITY INTEGRATED SERVICE	Rent Rates	381,792.00	381,792.00	-	-
		67,735.00	64,400.00	3,335.00	-
	Total	449,527.00	446,192.00	3,335.00	-
2216 LOK WAH DAY CARE CENTRE	Rent Rates	212,520.00	244,680.00	-	32,160.00
		19,580.00	15,200.00	4,380.00	-
	Total	232,100.00	259,880.00	4,380.00	32,160.00
2276 HOME OF LOVING CARE	Rent Rates	404,689.00	1,053,650.40	-	648,961.40
		117,964.00	164,000.00	-	46,036.00
	Total	522,653.00	1,217,650.40	-	694,997.40
2218 ST. MATTHIAS' C&Y IT	Rent Rates	-	-	-	-
		41,054.00	33,320.44	7,733.56	-
	Total	41,054.00	33,320.44	7,733.56	-
2201 LI KA SHING CARE & ATTENTION HOME	Rent Rates	272,762.00	346,096.48	-	73,334.48
		491,224.00	567,493.68	-	76,269.68
	Total	763,986.00	913,590.16	-	149,604.16
2155 SHAMSHUIPO IHCST	Rent Rates	38,280.00	38,280.00	-	-
		2,241.00	-	2,241.00	-
	Total	40,521.00	38,280.00	2,241.00	-
2267 ST. PAUL'S HOME	Rent Rates	670,644.00	851,981.00	-	181,337.00
		24,374.00	13,540.00	10,834.00	-
	Total	695,018.00	865,521.00	10,834.00	181,337.00
2223 LI KA SHING DAY CARE CENTRE	Rent Rates	5,792.00	7,349.32	-	1,557.32
		10,430.00	12,050.64	-	1,620.64
	Total	16,222.00	19,399.96	-	3,177.96

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

2219 SHATIN C&Y IT	Rent	546,480.00	546,480.00	-	-
	Rates	51,207.00	41,200.00	10,007.00	-
	Total	597,687.00	587,680.00	10,007.00	-
2194 TAI WO NEC	Rent	227,657.00	236,688.00	-	9,031.00
	Rates	9,280.00	9,280.00	-	-
	Total	236,937.00	245,968.00	-	9,031.00
2217 TUEN MUN IT	Rent	406,560.00	406,560.00	-	-
	Rates	30,623.00	26,000.00	4,623.00	-
	Total	437,183.00	432,560.00	4,623.00	-
2296 WONG TAI SIN DECC	Rent	451,834.00	453,300.00	-	1,466.00
	Rates	25,318.00	41,800.00	-	16,482.00
	Total	477,152.00	495,100.00	-	17,948.00
2295 WONG TAI SIN DECC-IHCST	Rent	44,400.00	77,760.00	-	33,360.00
	Rates	-	-	-	-
	Total	44,400.00	77,760.00	-	33,360.00
7330 WU KING DAY ACTIVITY CENTRE	Rent	301,620.00	301,620.00	-	-
	Rates	23,170.00	19,959.32	3,210.68	-
	Total	324,790.00	321,579.32	3,210.68	-
7348 WU KING HOSTEL	Rent	574,860.00	603,270.00	-	28,410.00
	Rates	44,160.00	38,040.68	6,119.32	-
	Total	619,020.00	641,310.68	6,119.32	28,410.00
2256 TUEN MUN DISTRICT SUPPORT CENTRE	Rent	375,605.00	381,960.00	-	6,355.00
	Rates	28,534.00	26,000.00	2,534.00	-
	Total	404,139.00	407,960.00	2,534.00	6,355.00
2286 LAM WOO HOME FOR THE ELDERLY	Rent	1,987,740.00	2,008,548.00	-	20,808.00
	Rates	175,172.00	194,000.00	-	18,828.00
	Total	2,162,912.00	2,202,548.00	-	39,636.00
2266 ON YAM DAY CARE CENTRE	Rent	22,800.00	38,340.00	-	15,540.00
	Rates	-	-	-	-
	Total	22,800.00	38,340.00	-	15,540.00
2163 MA ON SHAN C & Y IT (SOUTH)	Rent	564,644.00	566,100.00	-	1,456.00
	Rates	55,162.00	45,700.00	9,462.00	-
	Total	619,806.00	611,800.00	9,462.00	1,456.00
2131 HOK YUEN - IHCST (TEAM D&E)	Rent	152,628.00	239,232.00	-	86,604.00
	Rates	26,568.00	13,860.00	12,708.00	-
	Total	179,196.00	253,092.00	12,708.00	86,604.00
2224 TSZ WAN SHAN DCC	Rent	283,740.00	311,820.00	-	28,080.00
	Rates	27,681.00	24,200.00	3,481.00	-
	Total	311,421.00	336,020.00	3,481.00	28,080.00
2194 ST. LUKE'S NEC	Rent	203,424.00	248,616.00	-	45,192.00
	Rates	27,798.00	27,798.00	-	-
	Total	231,222.00	276,414.00	-	45,192.00
7695 ST. LUKE SETTLEMENT HOME HELP SERVICE	Rent	51,756.00	61,640.00	-	9,884.00
	Rates	10,634.00	9,800.00	834.00	-
	Total	62,390.00	71,440.00	834.00	9,884.00
7790 WESTERN DECC	Rent	1,119,396.00	1,393,809.00	-	274,413.00
	Rates	50,434.00	60,200.00	-	9,766.00
	Total	1,169,830.00	1,454,009.00	-	284,179.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

7789 WESTERN DECC-IHCST	Rent	36,000.00	48,600.00	-	12,600.00
	Rates	-	-	-	-
	Total	36,000.00	48,600.00	-	12,600.00
2194 ST. MATTHEW'S NEC	Rent	69,526.40	109,464.81	-	39,938.41
	Rates	49,884.00	30,200.00	19,684.00	-
	Total	119,410.40	139,664.81	19,684.00	39,938.41
2221 CENTRAL & WESTERN DISTRICT DAY CARE CENTRE (Time Defined 02/08)	Rent	16,356.00	23,938.38	-	7,582.38
	Rates	26,839.00	26,000.00	839.00	-
	Total	43,195.00	49,938.38	839.00	7,582.38
2194 HOLY NATIVITY NEC	Rent	30,732.00	30,732.00	-	-
	Rates	14,000.00	14,000.00	-	-
	Total	44,732.00	44,732.00	-	-
2232 TUNG CHUNG INTEGRATED SERVICE	Rent	489,985.00	625,812.00	-	135,827.00
	Rates	24,981.00	25,400.00	-	419.00
	Total	514,966.00	651,212.00	-	136,246.00
2233 TUNG CHUNG HOME HELP	Rent	128,227.00	138,766.00	-	10,539.00
	Rates	6,751.00	-	6,751.00	-
	Total	134,978.00	138,766.00	6,751.00	10,539.00
2236 TUNG CHUNG S/E	Rent	129,360.00	387,217.19	-	257,857.19
	Rates	9,621.00	24,785.70	-	15,164.70
	Total	138,981.00	412,002.89	-	273,021.89
2115 TUNG CHUNG FAMILY LIFE EDUCATION	Rent	-	35,474.88	-	35,474.88
	Rates	-	2,632.00	-	2,632.00
	Total	-	38,106.88	-	38,106.88
1771 TUNG CHUNG SSW	Rent	-	49,538.14	-	49,538.14
	Rates	-	3,675.40	-	3,675.40
	Total	-	53,213.54	-	53,213.54
2146 TUNG CHUNG SSW	Rent	-	-	-	-
	Rates	-	-	-	-
	Total	-	-	-	-
2299 MA ON SHAN C & Y IT (NORTH)	Rent	392,700.00	365,395.00	27,305.00	-
	Rates	40,966.00	36,800.00	4,166.00	-
	Total	433,666.00	402,195.00	31,471.00	-
2186 Neo-Horizon	Rent	-	64,776.90	-	64,776.90
	Rates	-	-	-	-
	Total	-	64,776.90	-	64,776.90
2194 KEI OI NEC	Rent	86,781.60	86,781.60	-	-
	Rates	40,400.00	40,400.00	-	-
	Total	127,181.60	127,181.60	-	-
2211 TSEUNG KWAN O-JOHN YUEN HOME	Rent	121,841.00	155,700.00	-	33,859.00
	Rates	219,427.00	248,000.00	-	28,573.00
	Total	341,268.00	403,700.00	-	62,432.00
2212 CUM DAY CARE UNIT	Rent	4,274.00	4,518.00	-	244.00
	Rates	5,394.00	-	5,394.00	-
	Total	9,668.00	4,518.00	5,394.00	244.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

2282 NURSING HOME	Rent	374,896.00	475,200.00	-	100,304.00
	Rates	675,159.00	782,000.00	-	106,841.00
	Total	1,050,055.00	1,257,200.00	-	207,145.00
2195 PGR-LSCH	Rent	-	-	-	-
	Rates	314,182.00	367,741.00	-	53,559.00
	Total	314,182.00	367,741.00	-	53,559.00
2196 PGR-HWH	Rent	-	-	-	-
	Rates	79,127.00	92,616.00	-	13,489.00
	Total	79,127.00	92,616.00	-	13,489.00
2197 PGR-DAC	Rent	-	-	-	-
	Rates	82,508.00	86,259.00	-	3,751.00
	Total	82,508.00	86,259.00	-	3,751.00
2198 PGR-HSMH+C&A+DC	Rent	-	14,310.00	-	14,310.00
	Rates	85,982.00	89,891.00	-	3,909.00
	Total	85,982.00	104,201.00	-	18,219.00
2199 PGR-HMMH	Rent	-	-	-	-
	Rates	86,850.00	90,800.00	-	3,950.00
	Total	86,850.00	90,800.00	-	3,950.00
2200 PGR-IVRSC	Rent	-	25,473.00	-	25,473.00
	Rates	65,669.00	91,709.00	-	26,040.00
	Total	65,669.00	117,182.00	-	51,513.00
2189 PGR-Management Office	Rent	-	-	-	-
	Rates	76,024.00	88,984.00	-	12,960.00
	Total	76,024.00	88,984.00	-	12,960.00
3769 Walk With Love Projects - Team 1&2	Rent	-	107,484.00	-	107,484.00
	Rates	-	15,100.00	-	15,100.00
	Total	-	122,584.00	-	122,584.00
2110 HKSKHWC - Admin. Office	Rent	117,966.00	132,516.36	-	14,550.36
	Rates	13,606.00	13,944.12	-	338.12
	Total	131,572.00	146,460.48	-	14,888.48
2175 Lady MacLehose Centre - Community Building	Rent	62,073.00	103,754.66	-	41,681.66
	Rates	105,872.00	162,676.61	-	56,804.61
	Total	167,945.00	266,431.27	-	98,486.27
2115 Lady MacLehose Centre - Family Life Education	Rent	165.00	304.63	-	139.63
	Rates	292.00	488.26	-	196.26
	Total	457.00	792.89	-	335.89
2192 Lady MacLehose Centre - DECC	Rent	191,846.00	204,003.78	-	12,157.78
	Rates	32,120.00	32,126.36	-	6.36
	Total	223,966.00	236,130.14	-	12,164.14
2279 Lady MacLehose Centre - IHCST (Shek Lei)	Rent	91,740.00	91,740.00	-	-
	Rates	7,967.00	2,720.00	5,247.00	-
	Total	99,707.00	94,460.00	5,247.00	-
2203 Lady MacLehose Centre - Neighbourhood Level Community Development (Lo Wai)	Rent	-	-	-	-
	Rates	1,977.00	-	1,977.00	-
	Total	1,977.00	-	1,977.00	-
2194 Kindly Light Church Social Service Centre	Rent	11,520.00	11,520.00	-	-
	Rates	9,200.00	9,200.00	-	-
	Total	20,720.00	20,720.00	-	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019

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

2130 Holy Carpenter Church - DECC (Home Help)	Rent	150,000.00	171,240.00	-	21,240.00
	Rates	17,470.00	400.00	17,070.00	-
	Total	167,470.00	171,640.00	17,070.00	21,240.00
2135 Holy Carpenter Church - DECC	Rent	54,000.00	-	54,000.00	-
	Rates	18,820.00	46,308.00	-	27,488.00
	Total	72,820.00	46,308.00	54,000.00	27,488.00
	Grand Total	17,485,506.00	20,811,112.74	236,281.56	3,561,888.30

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.

