

HAVEN OF HOPE CHRISTIAN SERVICE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2018



CONTENTS

	<u>PAGE</u>
Review Report on the Annual Financial Report	1 - 2
Annual Financial Report	3
Notes on the Annual Financial Report	4 - 12

(EXPRESSED IN HONG KONG DOLLARS)



REVIEW REPORT ON
THE ANNUAL FINANCIAL REPORT OF
HAVEN OF HOPE CHRISTIAN SERVICE

Review Report to the Management Board of Haven of Hope Christian Service (“the Organisation”)

We have audited the financial statements of the Organisation for the year ended March 31, 2018 and have issued an unqualified auditors’ report thereon dated September 28, 2018.

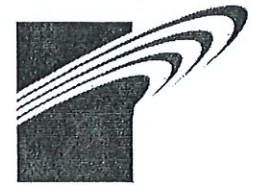
We conducted our review of the attached Annual Financial Report on pages 3 to 12 of the Organisation for the year ended March 31, 2018 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-governmental Organisations” issued by the Hong Kong Institute of Certified Public 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 Organisation, on which the above audited financial statements of the Organisation 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 Organisation for the year ended March 31, 2018:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Organisation; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Organisation has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;

...../To be continued



REVIEW REPORT ON
THE ANNUAL FINANCIAL REPORT OF
HAVEN OF HOPE CHRISTIAN SERVICE

...../Continued

- 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 Tide-over Grant and Provident Fund arrangements during the year ended March 31, 2018.

Certified Public Accountants
Hong Kong
September 28, 2018

Philip Poon & Partners CPA Limited
Mr. Poon Chin Chung, Philip
Practising Certificate No.: P01748

ANNUAL FINANCIAL REPORT
NGO: Haven of Hope Christian Service
1 APRIL 2017 to 31 MARCH 2018

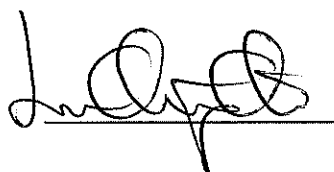
	Notes	2017-2018 \$	2016-2017 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	185,912,625.00	178,727,706.00
b. Provident Fund	1c	13,830,722.00	13,699,542.00
2. Special One-off Grant		-	-
3. Fee Income	2	16,890,722.47	17,536,247.18
4. Central Items	3	3,040,564.00	2,344,039.00
5. Rent and Rates	4	7,298,154.00	7,271,932.00
6. Other Income	5	3,630,138.81	3,032,656.78
7. Interest Received		654,547.73	289,459.62
TOTAL INCOME		231,257,474.01	222,901,582.58
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		143,406,293.21	140,004,237.21
b. Provident Fund	1c	9,689,957.78	9,363,278.24
c. Allowances		-	-
sub-total	6	153,096,250.99	149,367,515.45
2. Other Charges	7	65,275,351.67	62,247,303.21
3. Central Items	3	2,904,605.08	1,536,163.00
4. Rent and Rates	4	7,972,011.08	8,002,742.28
5. Special One-off Grant Payments	7a	-	-
TOTAL EXPENDITURE		229,248,218.82	221,153,723.94
C. SURPLUS FOR THE YEAR	8	2,009,255.19	1,747,858.64

The Annual Financial Report from pages 3 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Authorised
Signature



Authorised
Signature



Name

Prof. Kwan Kai-cho, Joseph

Name

Dr. Lam Ching Choi

Title

Chairman

Title

Chief Executive Officer

Date

September 28, 2018

Date

September 28, 2018

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

- a. **Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.
- b. **Lump Sum Grant (excluding Provident Fund)** This represents LSG (excluding Provident Fund) received for the year.
- c. **Provident Fund** This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000.

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

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> \$	<u>6.8% & Other Posts</u> \$	<u>Allowances and Others</u> \$	<u>Total</u> \$
Subvention Received	2,916,655.00	10,914,067.00	0.00	13,830,722.00
Provident Fund Contribution Paid during the Year	2,370,674.03	7,319,283.75	0.00	9,689,957.78
Surplus for the Year	545,980.97	3,594,783.25	0.00	4,140,764.22
<u>Add</u> : Surplus/(Deficit) b/f	1,218,430.81	32,667,033.14	(10,709.94)	33,874,754.01
<u>(Less)/Add</u> : Adjustments for previous year by Government	(1,030,636.00)	199,129.00	0.00	(831,507.00)
<u>Add/(Less)</u> : Adjustments for 2013/14	707.04	(707.04)	0.00	0.00
<u>Add</u> : Adjustments for 2013/14	38,419.50	0.00	0.00	38,419.50
<u>(Less)/Add</u> : Adjustments for 2014/15	(521,425.35)	223,968.72	0.00	(297,456.63)
Surplus/(Deficit) c/f	251,476.97	36,684,207.07	(10,709.94)	36,924,974.10

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

3. **Central Items** These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual (October 2016)).

The income and expenditure of each of the Central Items are as follows:

a. Income	2017-2018	2016-2017
	\$	\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	998,646.00	790,968.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Services Users	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction/Waiving	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,080,000.00	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	506,918.00	473,071.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	455,000.00	-
Total	3,040,564.00	2,344,039.00

b. Expenditure	2017-2018	2016-2017
	\$	\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	981,350.08	1,111,667.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Services Users	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction/Waiving	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,080,000.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	559,990.00	424,496.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	283,265.00	-
Total	2,904,605.08	1,536,163.00

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 should be included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	2017-2018 \$	2016-2017 \$
Other Income		
(a) Fee and charges for services incidental to the operation of subvented services	3,628,764.81	3,002,047.78
(b) Others	1,374.00	30,609.00
Total	<u>3,630,138.81</u>	<u>3,032,656.78</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 \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	3	2,262,347.12
HK\$800,001 - HK\$900,000 p.a.	0	-
HK\$900,001 - HK\$1,000,000 p.a.	1	990,600.00
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,049,000.00
HK\$1,100,001 - HK\$1,200,000 p.a.	0	-
>HK\$1,200,000 p.a.	0	-

7. Other Charges

The breakdown on Other Charges is as follows:

	2017-2018	2016-2017
Other Charges	\$	\$
(a) Utilities	6,528,108.39	6,165,445.77
(b) Food	8,326,205.94	7,606,726.31
(c) Administrative Expenses	20,585,326.26	20,041,825.25
(d) Stores and Equipment	3,235,698.53	3,190,634.05
(e) Repair and Maintenance	2,751,405.10	3,054,726.28
(f) Special Allowances	-	-
(g) Programme Expenses	1,927,090.03	1,613,274.80
(h) Transportation and Travelling	743,797.29	656,614.16
(i) Insurance	3,422,105.20	3,867,027.13
(j) Miscellaneous	17,755,614.93	16,051,029.46
Total	<u>65,275,351.67</u>	<u>62,247,303.21</u>

7a. Special One-off Grant Payments

Details of Special One-off Grant Payments are as follows:

	2017-2018	2016-2017
Special One-off Grant Payments	\$	\$
(a) Voluntary Retirement Scheme	-	-
(b) Compensation Scheme	-	-
(c) Staff Training and Development	-	-
(d) Other Staff-related Initiatives	-	-
Total	<u>-</u>	<u>-</u>

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

	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	199,743,347.00	-	-	-	199,743,347.00
Special One-off Grant	-	-	-	-	0.00
Fee Income	16,890,722.47	-	-	-	16,890,722.47
Other Income	3,630,138.81	-	-	-	3,630,138.81
Interest Received (Note (1))	654,547.73	-	-	-	654,547.73
Rent and Rates	-	-	7,298,154.00	-	7,298,154.00
Central Items	-	-	-	3,040,564.00	3,040,564.00
Total Income (a)	220,918,756.01	-	7,298,154.00	3,040,564.00	231,257,474.01
Expenditure					
Personal Emoluments	153,096,250.99	-	-	-	153,096,250.99
Other Charges	65,275,351.67	-	-	-	65,275,351.67
Rent and Rates	-	-	7,972,011.08	-	7,972,011.08
Central Items	-	-	-	2,904,605.08	2,904,605.08
Special One-off Grant Payments	-	-	-	-	0.00
Total Expenditure (b)	218,371,602.66	-	7,972,011.08	2,904,605.08	229,248,218.82
Surplus/(Deficit) for the Year (a) - (b)	2,547,153.35	-	(673,857.08)	135,958.92	2,009,255.19
Less : Surplus of Provident Fund	4,140,764.22	-	-	-	4,140,764.22
	(1,593,610.87)	-	(673,857.08)	135,958.92	(2,131,509.03)
Surplus/(Deficit) b/f (Note (2))	35,744,207.83	-	(1,876,665.07)	5,676,097.49	39,543,640.25
Less : Refund to Government	34,150,596.96	-	(2,550,522.15)	5,812,056.41	37,412,131.22
	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-	-
2013/14 meeting expenditure adjustment	409,200.00	-	-	-	409,200.00
2014/15 Backpay for Rent & Rates Subvention	-	-	15,397.00	-	15,397.00
2015/16 Backpay for Rent & Rates Subvention	-	-	347,443.00	-	347,443.00
2016/17 Backpay for Rent & Rates Subvention	-	-	576,311.00	-	576,311.00
2014/15 Claw Back for Central Items - Programme Assistants / Care Assistants (Time-limited posts)	-	-	-	(58,063.92)	(58,063.92)
2015/16 Claw Back for Rent & Rates	-	-	(5,457.99)	-	(5,457.99)
2016/17 Claw Back for Rent & Rates	-	-	(1,985.70)	-	(1,985.70)
Surplus/(Deficit) c/f (Note (4))	34,559,796.96	-	(1,618,814.84)	5,753,992.49	38,694,974.61
	(S)				

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 Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.

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

(4) The level of LSG cumulative reserve (i.e. 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.

Schedule for Central Items
Analysis of Subvention and Expenditure
for the Period from 1 April 2017 to 31 March 2018

Name of Agency: Haven of Hope Christian Service

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)	Surplus c/f (Note 6) (f)=(e)+(a)-(d)
					Deficit (Note 3) (b)	Adjusted Deficit (d) = (b) - (c)		
6761 - Special allowance (Tsui Lam DE (DS))	Dementia Supplement for Elderly with Disabilities (Note 8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
6765 - Special allowance (Yee Ming Day Care Centre for the Elderly (DS))	Infirmary Care Supplement for the Aged Blind Persons (Note 8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
	Dementia Supplement for Residential Elderly Services (Note 8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
	Infirmary Care Supplement for Residential Elderly Services (Note 8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
	Dementia Supplement for Day Care Centres/Units for the Elderly	\$ 514,454.00	\$ 279,380.87	\$ 235,073.13	\$ -	\$ -	\$ -	N.A.
	Dementia Supplement for Day Care Centres/Units for the Elderly	\$ 484,192.00	\$ 701,969.21	\$ -	\$ 217,777.21	\$ 217,777.21	\$ -	N.A.
	Foster Care Allowance / Emergency Foster Care Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
	After School Care Programme - Fee Waiving Subsidy Scheme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
	Temporary Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
	Emergency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
	Time-defined Subsidy Scheme for Extended Hours Services Users	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N.A.
4630 - C&A Home for Severely Disabled	Visiting Medical Practitioner Scheme	\$ N.A.	\$ -	\$ N.A.	\$ -	\$ -	\$ 10,007.79	10,007.79
4631 - Ming Tak Hostel for Severely Mentally Handicapped	Visiting Medical Practitioner Scheme	\$ N.A.	\$ -	\$ N.A.	\$ -	\$ -	\$ 9,760.39	9,760.39
4632 - Po Lam Hostel	Visiting Medical Practitioner Scheme	\$ N.A.	\$ -	\$ N.A.	\$ -	\$ -	\$ 8,539.94	8,539.94
4633 - Sau Mau Ping Hostel for Severely Mentally handicapped	Visiting Medical Practitioner Scheme	\$ N.A.	\$ -	\$ N.A.	\$ -	\$ -	\$ 19,763.68	19,763.68
4634 - Tsui Lam Hostel	Visiting Medical Practitioner Scheme	\$ N.A.	\$ -	\$ N.A.	\$ -	\$ -	\$ 6,746.72	6,746.72
	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short-term Rental Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Overnight On-site-on-call Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NSCCP - Subsidy for Fee Reduction/Waiving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	NSCCP - Rent and Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6572 - Training Sponsorship Scheme for two-year MOT/MPT programme of Polyu	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	\$ 1,080,000.00	\$ 1,080,000.00	\$ -	\$ -	\$ -	\$ 1,080,000.00	1,080,000.00
6596 - Haven of Hope K.C. Liang Po Lam EETC	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	\$ 506,918.00	\$ 559,990.00	\$ -	\$ 53,072.00	\$ -	\$ 48,575.00	(4,497.00)
6030 - Haven of Hope K.C. Liang Po Lam EETC	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,779.00	68,779.00

Schedule for Central Items
Analysis of Subvention and Expenditure
for the Period from 1 April 2017 to 31 March 2018

Name of Agency: Haven of Hope Christian Service

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the year		Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (f)=(e)+(a)-(d)
						Deficit transferred to LSC (Note 4) (c)	Adjusted Deficit (d) = (b)-(c)		
6463 - Financial Incentive Scheme for Mentor of Employees with Disabilities	Financial Incentive Scheme for Mentors of Employees with Disabilities Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities Time-defined Subsidy Scheme for Occasional Child Care Service Enhanced After School Care Programme - Fee Waiving Subsidy Scheme Navigation Scheme for Young Persons in Care Services - Operating Expenses Navigation Scheme for Young Persons in Care Services - Training Cost Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,167.00	\$ 105,167.00
3206 - Enhanced Provision of Visiting Medical Practitioner Scheme in RCHDs	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	455,000.00	283,265.00	171,735.00	-	-	-	-	171,735.00
TOTAL		3,040,564.00	2,904,605.08	406,808.13	270,849.21	-	270,849.21	1,357,339.52	1,476,002.52

- The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (28) in SWD/S/104/2 Pt. 17 dated 31 October 2017.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmary Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residentials 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 codes and name are extracted from the payroll from SWD.
- The income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmary Care as allocated via SWD's letter ref SWD/S/E/R/C/3 Pt. 7 dated 27 February 2017 should also be included in the income/expenditure of the respective items.
- 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

Annex 10

Analysis of Subvention and Expenditure for the period from 1 April 2017 to 31 March 2018

Name of NGO: Haven of Hope Christian Service

Unit Code and Name		Subvented Element	Back Pay Subvention \$	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	(Deficit) (Note 2) \$
Service Unit 3826	TSUI LAM DAY CARE CENTRE	Rent (Note 3)	5,817.00	476,714.00	508,176.06	0.00	(31,462.06)
		Rates	10,373.00	26,979.00	30,451.41	0.00	(3,472.41)
		Total	16,190.00	503,693.00	538,627.47	0.00	(34,934.47)
Service Unit 3788	DISTRICT ELDERLY COMMUNITY SERVICE	Rent	0.00	441,540.00	441,540.00	0.00	0.00
		Rates	2,849.00	39,936.00	41,735.00	0.00	(1,799.00)
		Total	2,849.00	481,476.00	483,275.00	0.00	(1,799.00)
Service Unit 3830	HAVEN OF HOPE NURSING HOME	Rent	10,800.00	232,924.00	237,600.00	0.00	(4,676.00)
		Rates	5,199.00	388,206.00	392,000.00	0.00	(3,794.00)
		Total	15,999.00	621,130.00	629,600.00	0.00	(8,470.00)
Service Unit 3827	FAMILY LIFE EDUCATION	Rent	220.00	49,190.00	49,296.60	0.00	(106.60)
		Rates	0.00	5,259.00	5,094.33	164.67	0.00
		Total	220.00	54,449.00	54,390.93	164.67	(106.60)
Service Unit 3828 & 7786	MING TAK DAC cum HOSTEL FOR SEVERELY MENTALLY HANDICAPPED	Rent	0.00	849,420.00	849,420.00	0.00	0.00
		Rates	2,320.00	82,858.00	83,000.00	0.00	(142.00)
		Total	2,320.00	932,278.00	932,420.00	0.00	(142.00)
Service Unit 7692 & 7689	PO LAM DAC cum HOSTEL	Rent	2,160.00	689,635.00	690,600.00	0.00	(965.00)
		Rates	2,053.00	73,274.00	73,400.00	0.00	(126.00)
		Total	4,213.00	762,909.00	764,000.00	0.00	(1,091.00)
Service Unit 3832	HAVEN OF HOPE K. C. LIANG PO LAM BETA	Rent	540.00	142,616.00	140,367.00	2,249.00	0.00
		Rates	1,408.00	14,164.00	15,200.00	0.00	(1,036.00)
		Total	1,948.00	156,780.00	155,567.00	2,249.00	(1,036.00)
Service Unit 3879	HANG HAU C&A HOME FOR SEVERELY DISABLED	Rent	0.00	37,909.00	58,338.00	0.00	(20,429.00)
		Rates	0.00	57,466.00	96,399.96	0.00	(38,933.96)
		Total	0.00	95,375.00	154,737.96	0.00	(59,362.96)
Service Unit 3818	SAU MAU PING DAC cum HOSTEL	Rent	0.00	1,017,060.00	1,017,060.00	0.00	0.00
		Rates	2,434.00	114,167.00	113,600.00	567.00	0.00
		Total	2,434.00	1,131,227.00	1,130,660.00	567.00	0.00
Service Unit 3794	TSUI LAM HOSTEL	Rent	1,800.00	511,063.00	511,920.00	0.00	(857.00)
		Rates	2,032.00	56,658.00	57,200.00	0.00	(542.00)
		Total	3,832.00	567,721.00	569,120.00	0.00	(1,399.00)
Service Unit 3787	COMMUNITY REHABILITATION DAY CENTRE	Rent	175,645.00	904,404.00	1,039,999.20	0.00	(135,595.20)
		Rates	44,647.00	64,816.00	86,375.52	0.00	(21,559.52)
		Total	220,292.00	969,220.00	1,126,374.72	0.00	(157,154.72)
Service Unit 3791	INTEGRATED VOCATIONAL REHABILITATION SERVICE	Rent	25,340.00	591,360.00	618,120.00	0.00	(26,760.00)
		Rates	1,898.00	60,492.00	60,800.00	0.00	(308.00)
		Total	27,238.00	651,852.00	678,920.00	0.00	(27,068.00)
Service Unit 3792	TKO & SK DISTRICT SUPPORT CENTRE	Rent	0.00	330,000.00	330,000.00	0.00	0.00
		Rates	2,009.00	40,044.00	41,000.00	0.00	(956.00)
		Total	2,009.00	370,044.00	371,000.00	0.00	(956.00)
Service Unit 3829	YEE MING DAY CARE CENTRE FOR THE ELDERLY	Rent	568,997.00	0.00	349,518.00	0.00	(349,518.00)
		Rates	70,610.00	0.00	33,800.00	0.00	(33,800.00)
		Total	639,607.00	0.00	383,318.00	0.00	(383,318.00)
Grand Total			939,151.00	7,298,154.00	7,972,011.08	2,980.67	(676,837.75)

Notes:

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial years(s) (ie. back payments) should not be included.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.