

HAVEN OF HOPE CHRISTIAN SERVICE

ANNUAL FINANCIAL REPORT

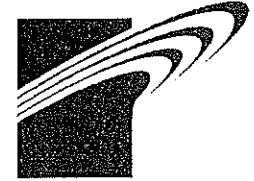
FOR THE YEAR ENDED MARCH 31, 2019



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(EXPRESSED IN HONG KONG DOLLARS)



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

(Incorporated in Hong Kong and limited by guarantee)

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, 2019 and have issued an unqualified auditors’ report thereon dated September 26, 2019.

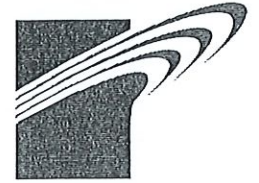
We conducted our review of the attached Annual Financial Report on pages 3 to 12 of the Organisation for the year ended March 31, 2019 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-governmental Organisations” issued by the Hong Kong Institute of Certified Public 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 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, 2019:

- 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
(Incorporated in Hong Kong and limited by guarantee)

...../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, 2019.

Certified Public Accountants
Hong Kong
September 26, 2019

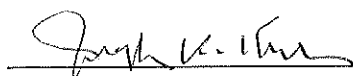
Philip Poon & Partners CPA Limited
Mr. Poon Chin Chung, Philip
Practising Certificate No.: P01748

ANNUAL FINANCIAL REPORT
NGO: Haven of Hope Christian Service
1 APRIL 2018 to 31 MARCH 2019

	Notes	2018-2019 \$	2017-2018 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	201,806,761.00	185,912,625.00
b. Provident Fund	1c	14,819,192.00	13,830,722.00
2. Fee Income	2	16,938,489.90	16,890,722.47
3. Central Items	3	5,905,466.00	3,040,564.00
4. Rent and Rates	4	7,816,658.00	7,298,154.00
5. Other Income	5	3,731,473.23	3,630,138.81
6. Interest Received		963,881.62	654,547.73
TOTAL INCOME		251,981,921.75	231,257,474.01
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		151,200,847.64	143,406,293.21
b. Provident Fund	1c	10,273,982.82	9,689,957.78
c. Allowances		-	-
Sub-total	6	161,474,830.46	153,096,250.99
2. Other Charges	7	73,509,022.37	65,275,351.67
3. Central Items	3	5,791,490.33	2,904,605.08
4. Rent and Rates	4	8,036,817.96	7,972,011.08
TOTAL EXPENDITURE		248,812,161.12	229,248,218.82
C. SURPLUS FOR THE YEAR	8	3,169,760.63	2,009,255.19

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



Name

Prof. Kwan Kai-cho, Joseph

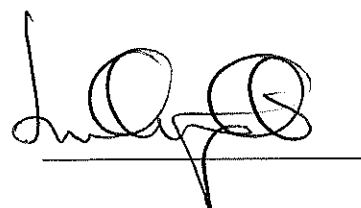
Title

Chairman

Date

September 26, 2019

Authorised
Signature



Name

Dr. Lam Ching Choi

Title

Chief Executive Officer

Date

September 26, 2019

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 ("SWD") 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 Note 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> \$	<u>6.8% & Other Posts</u> \$	<u>Total</u> \$
Subvention Received	2,813,914.00	12,005,278.00	14,819,192.00
Provident Fund Contribution Paid during the Year	2,350,962.51	7,923,020.31	10,273,982.82
Surplus for the Year	462,951.49	4,082,257.69	4,545,209.18
<u>Add</u> : Surplus b/f	251,476.97	36,673,497.13	36,924,974.10
<u>(Less)/Add</u> : Adjustments for previous year by Government	(822,650.00)	215,352.00	(607,298.00)
<u>Add/(Less)</u> : Adjustments (SWD SF/SAS/4-65/96(420) II)	757,985.54	(757,985.54)	0.00
<u>(Less)</u> : Refund to Government (SWD SF/SAS/4-65/96(420) II)	(123,837.54)		(123,837.54)
<u>(Less)</u> : Reversed adjustments for 2013/14	(38,419.50)		(38,419.50)
Surplus/(Deficit) c/f	487,506.96	40,213,121.28	40,700,628.24

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 Non-Governmental Organisations ("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	2018-2019	2017-2018
	\$	\$
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	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	513,992.00	998,646.00
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	666,474.00	506,918.00
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	-	-
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	-	455,000.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	3,645,000.00	-
Total	<u>5,905,466.00</u>	<u>3,040,564.00</u>

b. Expenditure	2018-2019 \$	2017-2018 \$
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	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	535,526.53	981,350.08
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	945,000.00	1,080,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	670,281.00	559,990.00
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	-	-
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	-	283,265.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	588,682.80	-
Navigation Scheme for Young Persons in Care Services - Training Cost	3,052,000.00	-
Total	<u>5,791,490.33</u>	<u>2,904,605.08</u>

4. **Rent and Rates** This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.
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:

	2018-2019 \$	2017-2018 \$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	3,730,699.13	3,628,764.81
(b) Others	774.10	1,374.00
Total	<u>3,731,473.23</u>	<u>3,630,138.81</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.	10	7,444,274.19
HK\$800,001 - HK\$900,000 p.a.	3	2,544,418.60
HK\$900,001 - HK\$1,000,000 p.a.	0	-
HK\$1,000,001 - HK\$1,100,000 p.a.	0	-
HK\$1,100,001 - HK\$1,200,000 p.a.	3	3,449,779.92
>HK\$1,200,000 p.a.	1	1,449,379.20

7. **Other Charges**

The breakdown on Other Charges is as follows:

	2018-2019 \$	(Restated) 2017-2018 \$
Other Charges		
(a) Utilities	6,289,842.89	6,528,108.39
(b) Food	8,538,436.53	8,326,205.94
(c) Administrative Expenses	22,002,415.56	20,585,326.26
(d) Stores and Equipment	3,933,579.06	3,235,698.53
(e) Repair and Maintenance	2,913,279.86	2,751,405.10
(f) Service Charges for Buy Services	20,484,945.15	14,790,683.26
(g) Special Allowances	-	-
(h) Programme Expenses	1,956,691.94	1,927,090.03
(i) Transportation and Travelling	826,174.73	743,797.29
(j) Insurance	2,909,652.96	3,422,105.20
(k) Miscellaneous	3,654,003.69	2,964,931.67
Total	<u>73,509,022.37</u>	<u>65,275,351.67</u>

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	216,625,953.00	-	-	216,625,953.00
Fee Income	16,938,489.90	-	-	16,938,489.90
Other Income	3,731,473.23	-	-	3,731,473.23
Interest Received (Note (1))	963,881.62	-	-	963,881.62
Rent and Rates	-	7,816,658.00	-	7,816,658.00
Central Items	-	-	5,905,466.00	5,905,466.00
Total Income (a)	238,259,797.75	7,816,658.00	5,905,466.00	251,981,921.75
Expenditure				
Personal Emoluments	161,474,830.46	-	-	161,474,830.46
Other Charges	73,509,022.37	-	-	73,509,022.37
Rent and Rates	-	8,036,817.96	-	8,036,817.96
Central Items	-	-	5,791,490.33	5,791,490.33
Total Expenditure (b)	234,983,852.83	8,036,817.96	5,791,490.33	248,812,161.12
Surplus/(Deficit) for the Year (a) - (b)	3,275,944.92	(220,159.96)	113,975.67	3,169,760.63
Less : Surplus of Provident Fund	4,545,209.18	-	-	4,545,209.18
	(1,269,264.26)	(220,159.96)	113,975.67	(1,375,448.55)
Surplus/(Deficit) b/f (Note (2))	34,559,796.96	(1,618,814.84)	5,753,992.49	38,694,974.61
33,290,532.70	(1,838,974.80)	5,867,968.16	37,319,526.06	
Add / (Less) : Refund from/(to) Government				
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-
2017/18 Backpay for Rent & Rates Subvention	-	609,081.00	-	609,081.00
2017/18 Claw Back for Central Items - Dementia Supplement for Day Care Centres/ Units for the Elderly	-	-	(17,295.92)	(17,295.92)
2017/18 Claw Back for Central Items - One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Disabilities Residential Care Homes for Persons with	-	-	(171,735.00)	(171,735.00)
2015/16, 2016/17, 2017/18 Adjustment for BB21 Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-	886,977.67	886,977.67
2015/16, 2016/17, 2017/18 Adjustment for BB30 Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	8,719,500.00	8,719,500.00
2016/17 Claw Back for Rent & Rates Subvention	-	(11,723.30)	-	(11,723.30)
2017/18 Claw Back for Rent & Rates Subvention	-	(2,980.67)	-	(2,980.67)
2001/02 to 2014/15 Central Item - Care Assistant (CA) and Programme Assistant (PA) posts SWD SF/SAS/4-65/96(420) II	2,627,293.14	0.00	(2,627,293.14)	0.00
2015/16 Overstatement of LSG subvention SWD SF/SAS/4-65/96(420) II	(16,915.22)	0.00	0.00	(16,915.22)
2012/13 Claw Back for Rent & Rates Subvention SWD SF/SA/4-65/(420)	-	(48,799.80)	-	(48,799.80)
2012/13 Claw Back for Central Item - Programme Worker Posts (Time-limited Posts) SWD SF/SA/4-65/(420)	-	0.00	(472,208.73)	(472,208.73)
Surplus/(Deficit) c/f (Note (4))	35,900,910.62	(1,293,397.57)	12,185,913.04	46,793,426.09
	(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 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 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 2018 to 31 March 2019
Name of Agency: Haven of Hope Christian Service

Unit Code and Name (Notes 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (d)	Deficit for the year		Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(f)-(d)-(f)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
		\$	\$	\$	\$	\$	\$	\$	\$	\$
	Dementia Supplement for Elderly with Disabilities	-	-	-	-	N.A.	-	N.A.		N.A.
	Infirmity Care Supplement for the Aged Blind Persons	-	-	-	-	N.A.	-	N.A.		N.A.
	Dementia Supplement for Residential Elderly Services	-	-	-	-	N.A.	-	N.A.		N.A.
	Infirmity Care Supplement for Residential Elderly Services	-	-	-	-	N.A.	-	N.A.		N.A.
6761 - Special allowance (Tsu Lam DE (DS))	Dementia Supplement for Day Care Centres/Units for the Elderly	264,784.00	255,600.28	9,183.72	-	N.A.	-	N.A.		N.A.
6765 - Special allowance (Yee Ming Day Care Centre for the Elderly (DS))	Dementia Supplement for Day Care Centres/Units for the Elderly	249,208.00	279,926.25	-	30,718.25	N.A.	30,718.25	N.A.		N.A.
	Foster Care Allowance / Emergency Foster Care Allowance	-	-	-	-	N.A.	-	N.A.		N.A.
	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	N.A.	-	N.A.		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.	-	N.A.	-	10,007.79		10,007.79
4631 - Ming Tak Hostel for Severely Mentally Handicapped	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	-	9,760.39		9,760.39
4632 - Po Lam Hostel	Visiting Medical Practitioner Scheme	N.A.	-	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.	-	N.A.	-	19,763.68		19,763.68
4634 - Tsui Lam Hostel	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	-	6,746.72		6,746.72

Schedule for Central Items
Analysis of Subvention and Expenditure
for the Period from 1 April 2018 to 31 March 2019
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) (c)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(f)-(d)-(i)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) + (c)			
	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 MDT/MPT programme of Polyu	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,080,000.00	945,000.00	135,000.00	-	-	-	1,080,000.00	-	1,215,000.00
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	666,474.00	670,281.00	-	3,807.00	-	3,807.00	(4,497.00)	-	(8,304.00)
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	-	-	-	-	-	-	68,775.00	-	68,775.00
6463 - Financial Incentive Scheme for Mentor of Employees with Disabilities	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	105,167.00	-	105,167.00
	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	-	-	-	-	-	-	-	-	-
	Grant under the Pilot Schemes on On-site Pre-school Rehabilitation Services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Schedule for Central Items
 Analysis of Subvention and Expenditure
 for the Period from 1 April 2018 to 31 March 2019
 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)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(c)+(f)-(d)-(f)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
BE21	Navigation Scheme for Young Persons in Care Services - Operating Expenses	\$ -	\$ 588,682.80	\$ -	\$ 588,682.80	\$ -	\$ 588,682.80	\$ 886,977.67		\$ 298,294.87
BB30	Navigation Scheme for Young Persons in Care Services - Training Cost	\$ 3,645,000.00	\$ 3,052,000.00	\$ 593,000.00	\$ -	\$ -	\$ -	\$ 8,719,500.00		\$ 9,312,500.00
TOTAL		\$ 5,905,465.00	\$ 5,791,490.33	\$ 737,183.72	\$ 623,208.05	\$ -	\$ 623,208.05	\$ 10,910,745.19	\$ 0.00	\$ 11,046,255.39

- 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
 - 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 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 Infirmity Care as allocated via SWD's letter ref SWD/S/ERC/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 2018 to 31 March 2019

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)	31,462.00	466,658.00	518,137.48	0.00	(51,479.48)
		Rates	3,473.00	27,357.00	20,232.40	7,124.60	0.00
		Total	34,935.00	494,015.00	538,369.88	7,124.60	(51,479.48)
Service Unit 3788	DISTRICT ELDERLY COMMUNITY SERVICE	Rent	0.00	441,540.00	441,540.00	0.00	0.00
		Rates	1,799.00	40,495.00	27,344.11	13,150.89	0.00
		Total	1,799.00	482,035.00	468,884.11	13,150.89	0.00
Service Unit 3830	HAVEN OF HOPE NURSING HOME	Rent	4,676.00	236,185.00	248,400.00	0.00	(12,215.00)
		Rates	3,794.00	393,641.00	404,000.00	0.00	(10,359.00)
		Total	8,470.00	629,826.00	652,400.00	0.00	(22,574.00)
Service Unit 3827	FAMILY LIFE EDUCATION	Rent	107.00	49,250.00	49,521.00	0.00	(271.00)
		Rates	0.00	5,333.00	2,490.52	2,842.48	0.00
		Total	107.00	54,583.00	52,011.52	2,842.48	(271.00)
Service Unit 3828 & 7786	MING TAK DAC cum HOSTEL FOR SEVERELY MENTALLY HANDICAPPED	Rent	0.00	849,420.00	858,720.00	0.00	(9,300.00)
		Rates	142.00	84,018.00	81,200.00	2,818.00	0.00
		Total	142.00	933,438.00	939,920.00	2,818.00	(9,300.00)
Service Unit 7692 & 7689	PO LAM DAC cum HOSTEL	Rent	965.00	690,271.00	705,370.00	0.00	(15,099.00)
		Rates	126.00	74,299.00	71,000.00	3,299.00	0.00
		Total	1,091.00	764,570.00	776,370.00	3,299.00	(15,099.00)
Service Unit 3832	HAVEN OF HOPE K. C. LIANG PO LAM EETC	Rent	244.00	142,774.00	143,400.00	0.00	(626.00)
		Rates	1,036.00	14,362.00	10,100.00	4,262.00	0.00
		Total	1,280.00	157,136.00	153,500.00	4,262.00	(626.00)
Service Unit 3879	HANG HAU C&A HOME FOR SEVERELY DISABLED	Rent	0.00	37,429.00	61,200.00	0.00	(23,771.00)
		Rates	0.00	56,738.00	100,000.00	0.00	(43,262.00)
		Total	0.00	94,167.00	161,200.00	0.00	(67,033.00)
Service Unit 3818	SAU MAU PING DAC cum HOSTEL	Rent	0.00	1,017,060.00	1,029,460.00	0.00	(12,400.00)
		Rates	0.00	115,765.00	113,600.00	2,165.00	0.00
		Total	0.00	1,132,825.00	1,143,060.00	2,165.00	(12,400.00)
Service Unit 3794	TSUI LAM HOSTEL	Rent	857.00	511,565.00	526,580.00	0.00	(15,015.00)
		Rates	542.00	57,451.00	54,200.00	3,251.00	0.00
		Total	1,399.00	569,016.00	580,780.00	3,251.00	(15,015.00)
Service Unit 3787	COMMUNITY REHABILITATION DAY CENTRE	Rent	135,596.00	1,021,379.00	1,058,869.41	0.00	(37,490.41)
		Rates	21,560.00	65,723.00	90,095.04	0.00	(24,372.04)
		Total	157,156.00	1,087,102.00	1,148,964.45	0.00	(61,862.45)
Service Unit 3791	INTEGRATED VOCATIONAL REHABILITATION SERVICE	Rent	26,760.00	616,700.00	620,280.00	0.00	(3,580.00)
		Rates	308.00	61,339.00	57,800.00	3,539.00	0.00
		Total	27,068.00	678,039.00	678,080.00	3,539.00	(3,580.00)
Service Unit 3792	TKO & SK DISTRICT SUPPORT CENTRE	Rent	0.00	330,000.00	330,000.00	0.00	0.00
		Rates	956.00	40,605.00	37,400.00	3,205.00	0.00
		Total	956.00	370,605.00	367,400.00	3,205.00	0.00
Service Unit 3829	YEE MING DAY CARE CENTRE FOR THE ELDERLY	Rent	340,878.00	335,028.00	346,278.00	0.00	(11,250.00)
		Rates	33,800.00	34,273.00	29,600.00	4,673.00	0.00
		Total	374,678.00	369,301.00	375,878.00	4,673.00	(11,250.00)
Grand Total			609,081.00	7,816,658.00	8,036,817.96	50,329.97	(270,489.93)

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.