

**HONG KONG YOUNG WOMEN'S  
CHRISTIAN ASSOCIATION**

**Annual Financial Report  
For the year ended 31 March 2021**

# **HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION**

## **CONTENTS**

	<b>Pages</b>
REVIEW REPORT	1
ANNUAL FINANCIAL REPORT	2
NOTES ON THE ANNUAL FINANCIAL REPORT	3 - 7
ANNEXES TO THE ANNUAL FINANCIAL REPORT	8 - 10

## **REVIEW REPORT TO THE BOARD OF DIRECTORS OF HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION**

We have audited the financial statements of the Hong Kong Young Women's Christian Association (the "Association") for the year ended 31 March 2021 and have issued an unqualified auditor's report thereon dated 16 September 2021.

We conducted our review of the attached Annual Financial Report 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 the 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 HKSAR and should not be used for any other purpose.

*BDO Limited*

BDO Limited  
Certified Public Accountants  
Yu Tsui Fong  
Practising Certificate Number P05440

Hong Kong, 16 September 2021

# ANNUAL FINANCIAL REPORT

NGO: HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

(1 APRIL 2020 to 31 MARCH 2021)

	Notes	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	300,212,589	280,614,532
b. Provident Fund	1c	24,779,818	23,701,397
2. Fee Income	2	9,680,913	10,656,633
3. Central Items	3	10,935,016	10,510,627
4. Rent and Rates	4	8,638,964	8,605,570
5. Other Income	5	14,295,351	27,594,027
6. Interest Received		1,608,183	2,404,493
<b>TOTAL INCOME</b>		<b>370,150,834</b>	<b>364,087,279</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		273,962,982	256,201,612
b. Provident Fund	1c	21,799,820	20,012,761
c. Allowances		-	-
Sub-total	6	295,762,802	276,214,373
2. Other Charges	7	44,808,200	48,132,189
3. Central Items	3	9,720,360	9,074,626
4. Rent and Rates	4	9,794,857	10,017,241
<b>TOTAL EXPENDITURE</b>		<b>360,086,219</b>	<b>343,438,429</b>
<b>C. SURPLUS FOR THE YEAR</b>	8	<b>10,064,615</b>	<b>20,648,850</b>

The Annual Financial Report from pages 2 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

SIGNATURE

**Private & Confidential**

CHAIRMAN

DATE: 16 September 2021

CHIEF EXECUTIVE V

DATE: 16 September 2021

# HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

## 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 **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	8,684,365	16,095,453	24,779,818
Provident Fund Contribution Paid during the Year	(8,444,771)	(13,355,049)	(21,799,820)
Surplus for the Year	239,594	2,740,404	2,979,998
Add : Surplus b/f	596,902	29,801,039	30,397,941
Adjustment from previous year (Note)	2,322,337	-	2,322,337
Adjustment from previous year (Note)	(1,507,197)	1,507,197	-
Add: Additional subvention received for previous year(s)	-	280,288	280,288
Less: Refund to Government	(844,227)	-	(844,227)
Surplus c/f	807,409	34,328,928	35,136,337

Note: Per SWD letter SWD SF/SAS/4-65/90(388) IV dated 14 January 2019

	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
Increase Provident Fund Reserve for Snapshot Staff in 2018/19	2,322,337	-	2,322,337
Transfer from Provident Fund Reserve for Snapshot Staff to 6.8% and Other Posts in 2018/19	(1,507,197)	1,507,197	-
	815,140	1,507,197	2,322,337

### 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 YOUNG WOMEN'S CHRISTIAN ASSOCIATION

## NOTES ON THE ANNUAL FINANCIAL REPORT

### 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 :

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>i) a. Income</b>		
Dementia Supplement for Residential Elderly Services	4,740,047	4,503,331
Dementia Supplement for Day Care Centres	-	-
Infirmity Care Supplement for Residential Elderly Services	2,474,732	2,441,583
After School Care Programme - Fee Waiving Subsidy Scheme	1,221,276	680,400
Time-defined Subsidy Scheme for Extended Hours Service Users	27,716	27,716
Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	320,000	540,000
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,239,424	936,014
Time-defined Subsidy Scheme for OCC Service	79,500	74,200
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	-	-
Child Care Training for Grand parents	231,945	122,972
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	-	584,035
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	600,376	600,376
<b>Total [Annex 1]</b>	<u>10,935,016</u>	<u>10,510,627</u>
<b>b. Expenditure</b>		
Dementia Supplement for Residential Elderly Services	4,738,610	4,486,997
Dementia Supplement for Day Care Centres	-	-
Infirmity Care Supplement for Residential Elderly Services	2,475,969	2,447,785
After School Care Programme - Fee Waiving Subsidy Scheme	699,149	246,111
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	405,000	540,000
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	749,254	742,605
Time-defined Subsidy Scheme for OCC Service	-	-
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	-	-
Child Care Training for Grand parents	44,621	-
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	23,550	49,777
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	584,207	561,351
<b>Total [Annex 1]</b>	<u>9,720,360</u>	<u>9,074,626</u>

### 4. Rent and Rates

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

# HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

## 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:

	2020-21	2019-20
	\$	\$
<b>Other Income</b>		
(a) Fees and charges for services incidental to the operation of subvented services	14,239,417	27,508,588
(b) Subsidy from Central Items (CI) - After School Care Programme (ASCP) - Fee Waiving Subsidy Scheme (FWSS)	699,149	-
(c) Others	55,934	85,439
<b>Sub-Total</b>	<u>14,994,500</u>	<u>27,594,027</u>
Less: Utilised allocation under CI - ASCP - FWSS which forms as part of Other Income	(699,149)	-
<b>Total</b>	<u><u>14,295,351</u></u>	<u><u>27,594,027</u></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:

<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.	30	22,302,988
HK\$800,001 - HK\$900,000 p.a.	10	8,451,071
HK\$900,001 - HK\$1,000,000 p.a.	8	7,607,324
HK\$1,000,001 - HK\$1,100,000 p.a.	19	19,864,161
HK\$1,100,001 - HK\$1,200,000 p.a.	3	3,426,904
>HK\$1,200,000 p.a.	12	16,151,766



# HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

## NOTES ON THE ANNUAL FINANCIAL REPORT

### 7. Other Charges

The breakdown on Other Charges is as follows :

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
(a) Utilities	3,359,397	4,235,605
(b) Food	4,744,468	5,196,408
(c) Administrative Expenses	2,344,345	3,447,465
(d) Stores and Equipment	10,745,305	5,000,790
(e) Repair and Maintenance	3,576,654	2,115,728
(f) Special Allowances	-	-
(g) Programme Expenses	14,991,642	21,413,449
(h) Transportation and Travelling	653,115	791,741
(i) Insurance	2,436,129	1,261,815
(j) Staff Training & Development	713,345	774,775
(k) Other Staff-related Initiatives	1,685,522	3,693,865
(l) Miscellaneous	257,427	200,548
<b>Sub-Total</b>	<u>45,507,349</u>	<u>48,132,189</u>
Less: Utilised allocation under CI-ASCP - FWSS which forms as part of Other Income to fund the operating expenses of FSA-related activities	(699,149)	-
<b>Total</b>	<u><u>44,808,200</u></u>	<u><u>48,132,189</u></u>

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



## HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

## NOTES ON THE ANNUAL FINANCIAL REPORT

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP - FWSS	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Income</b>					
Lump Sum Grant	324,992,407	-	-	-	324,992,407
Fee Income	9,680,913	-	-	-	9,680,913
Other Income	14,994,500	(699,149)	-	-	14,295,351
Interest Received (Note (1))	1,608,183	-	-	-	1,608,183
Rent and Rates	-	-	8,638,964	-	8,638,964
Central Items	-	-	-	10,935,016	10,935,016
<b>Total Income (a)</b>	<b>351,276,003</b>	<b>(699,149)</b>	<b>8,638,964</b>	<b>10,935,016</b>	<b>370,150,834</b>
<b>Expenditure</b>					
Personal Emoluments	295,762,802	-	-	-	295,762,802
Other Charges	45,507,349	(699,149)	-	-	44,808,200
Rent and Rates	-	-	9,794,857	-	9,794,857
Central Items	-	-	-	9,720,360	9,720,360
<b>Total Expenditure (b)</b>	<b>341,270,151</b>	<b>(699,149)</b>	<b>9,794,857</b>	<b>9,720,360</b>	<b>360,086,219</b>
<b>Surplus/(Deficit) for the Year (a) - (b)</b>	<b>10,005,852</b>	<b>-</b>	<b>(1,155,893)</b>	<b>1,214,656</b>	<b>10,064,615</b>
Less : Surplus / (Deficit) of Provident Fund	(2,979,998)	-	-	-	(2,979,998)
	7,025,854	-	(1,155,893)	1,214,656	7,084,617
<b>Surplus/(Deficit) b/f (note 2)</b>	<b>101,826,970</b>	<b>-</b>	<b>(7,833,960)</b>	<b>6,576,428</b>	<b>100,569,438</b>
Adjustment*	(230,000)	-	230,000	-	-
<b>Adjusted Surplus/(Deficit) b/f</b>	<b>101,596,970</b>	<b>-</b>	<b>(7,603,960)</b>	<b>6,576,428</b>	<b>100,569,438</b>
	108,622,824	-	(8,759,853)	7,791,084	107,654,055
Add : Backpayment of Rent & Rates	-	-	2,738,749	-	2,738,749
Less :					
Refund to Government - DS / ICS	-	-	-	(10,132)	(10,132)
Refund to Government - Extended Hours Service Users	-	-	-	(27,716)	(27,716)
Refund to Government - Time-defined Subsidy Scheme for OCCS	-	-	-	(74,200)	(74,200)
Refund to Government - Rent and Rate	-	-	(422,492)	-	(422,492)
Refund to Government - OPRS	-	-	-	(10,811)	(10,811)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated) / under-estimated in previous years(s)	-	-	-	-	-
<b>Surplus/(Deficit) c/f (Note (4))</b>	<b>108,622,824</b>	<b>-</b>	<b>(6,443,596)</b>	<b>7,668,225</b>	<b>109,847,453</b>

## Note:

(1) Interest received on LSG and Provident Fund reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.

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

\*Adjustment for 2015/16, 2016/17, 2017/18, 2018/19 and 2019/20 HKYWCA AFR Note 8 Surplus/(Deficit) b/f for Unit Code 7325

	Rent and Rates
2015/16 AFR	36,000
2016/17 AFR	48,000
2017/18 AFR	48,000
2018/19 AFR	48,000
2019/20 AFR	50,000
	<u>230,000</u>

**Schedule for Central Items**

**Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021**

**Annex 1**  
(page 1)

Name of Agency : HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

Unit Code and Name/ Remittance Advice No.		Subvented Element	Subvention Released	Actual Expenditure	Surplus (a)	Deficit for the Year			Surplus / (Deficit) b/f (e)	Refund to Government (f)	Adjustment (g)	Surplus c/f (h)=(e)+(a)-(d)-(-f)+/-(g)
						Deficit (b)	Deficit transferred to LSG (c)	Adjusted Deficit (d) = (b)-(c)				
			HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
7978	Wan Wah C&A Home	Dementia Supplement for Residential Elderly Services	3,369,431	3,381,114	0	(11,683)	0	(11,683)	N.A	0	0	N.A
3608	Cheng Pon Hing C&A Home	Dementia Supplement for Residential Elderly Services	1,370,616	1,357,496	13,120	0	0	0	N.A	0	0	N.A
3723	Wan Wah C&A Home	Infirmity Care Supplement for Residential Elderly Services	2,474,732	2,475,969	0	(1,237)	0	(1,237)	N.A	0	0	N.A
3046		After School Care Programme - Fee Waiving Subsidy Scheme	1,221,276	699,149	522,127	0	0	0	N.A	0	0	N.A
V388		Time-defined Subsidy Scheme for Extended Hours Service Users	27,716	0	27,716	0	0	0	N.A	0	0	N.A
6541		Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	320,000	405,000	0	(85,000)	0	(85,000)	540,000	0	0	455,000
6524		Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,239,424	749,254	490,170	0	0	0	(189,887)	0	0	300,283
6353	Nursery	Time-defined Subsidy Scheme for OCC Service	79,500	0	79,500	0	0	0	N.A	0	0	N.A
3147		Child Care Training for Grand parents	231,945	44,621	187,324	0	0	0	122,972	0	0	310,296
Remittance Advice No. 4286687		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		23,550	0	(23,550)	0	(23,550)	534,258	510,708	0	0
Remittance Advice No. 4286687		Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	0	0	0	0	0	0	39,025	39,025	0	0
Remittance Advice No. 4368889		Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	600,376	584,207	16,169	0	0	0	0	0	0	16,169
Total for Central Item			10,935,016	9,720,360	1,336,126	(121,470)	0	(121,470)	1,046,368	549,733	0	1,081,748
Add / Less : Amount of Deficit from salary adjustment transferred to LSG Reserve			0	0	0	0	0	0	0	0	0	0
Adjusted Total for Central Item			10,935,016	9,720,360	1,336,126	(121,470)	0	(121,470)	1,046,368	549,733	0	1,081,748

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

**Annex 2**  
**(page 1)**

Unit Code	Name	Subvented Element	Subvention Released HK\$	Actual Expenditure HK\$	Surplus HK\$	Deficit HK\$
3557	Neighbourhood Elderly Centre	Rent & Gov't Rent Rates	292,163 38,546	316,539 9,800	- 28,746	(24,376) -
		<b>Total</b>	<b>330,709</b>	<b>326,339</b>	<b>28,746</b>	<b>(24,376)</b>
3570	Central Adm-Headquarters	Rent & Gov't Rent Rates	13,477 26,951	20,832 32,577	- -	(7,355) (5,626)
		<b>Total</b>	<b>40,428</b>	<b>53,409</b>	<b>-</b>	<b>(12,981)</b>
3571	Central Adm-Ming Yue	Rent & Gov't Rent Rates	436,836 49,373	436,836 48,800	- 573	- -
		<b>Total</b>	<b>486,209</b>	<b>485,636</b>	<b>573</b>	<b>-</b>
3573	Home Help-Ming Yue	Rent & Gov't Rent Rates	20,760 -	43,200 -	- -	(22,440) -
		<b>Total</b>	<b>20,760</b>	<b>43,200</b>	<b>-</b>	<b>(22,440)</b>
3591	IT-Western District	Rent & Gov't Rent Rates	583,056 39,203	1,355,616 34,540	- 4,663	(772,560) -
		<b>Total</b>	<b>622,259</b>	<b>1,390,156</b>	<b>4,663</b>	<b>(772,560)</b>
3592	IT-Tsing Yi	Rent & Gov't Rent Rates	11,464 42,576	35,934 40,000	- 2,576	(24,470) -
		<b>Total</b>	<b>54,040</b>	<b>75,934</b>	<b>2,576</b>	<b>(24,470)</b>
3594	IT-Sham Shui Po	Rent & Gov't Rent Rates	34,258 54,741	86,821 40,600	- 14,141	(52,563) -
		<b>Total</b>	<b>88,999</b>	<b>127,421</b>	<b>14,141</b>	<b>(52,563)</b>
3596	IT-Butterfly	Rent & Gov't Rent Rates	433,296 28,842	433,296 19,600	- 9,242	- -
		<b>Total</b>	<b>462,138</b>	<b>452,896</b>	<b>9,242</b>	<b>-</b>
3597	IT-Tin Shui Wai	Rent & Gov't Rent Rates	25,157 40,070	65,628 43,000	- -	(40,471) (2,930)
		<b>Total</b>	<b>65,227</b>	<b>108,628</b>	<b>-</b>	<b>(43,401)</b>
3598	IT-Lung Cheung	Rent & Gov't Rent Rates	581,268 48,481	581,268 30,400	- 18,081	- -
		<b>Total</b>	<b>629,749</b>	<b>611,668</b>	<b>18,081</b>	<b>-</b>
3599	ICYSC TKO	Rent & Gov't Rent Rates	211,536 39,355	286,416 35,800	- 3,555	(74,880) -
		<b>Total</b>	<b>250,891</b>	<b>322,216</b>	<b>3,555</b>	<b>(74,880)</b>
3645	Home Help-Kowloon City	Rent & Gov't Rent Rates	238,800 10,734	99,256 2,196	139,544 8,538	- -
		<b>Total</b>	<b>249,534</b>	<b>101,452</b>	<b>148,082</b>	<b>-</b>
3648	Cheng Pon Hing Hostel	Rent & Gov't Rent Rates	837,995 11,263	1,250,139 -	- 11,263	(412,144) -
		<b>Total</b>	<b>849,258</b>	<b>1,250,139</b>	<b>11,263</b>	<b>(412,144)</b>

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

**Annex 2**  
**(page 2)**

Unit Code	Name	Subvented Element	Subvention Released HK\$	Actual Expenditure HK\$	Surplus HK\$	Deficit HK\$
3664	IT-Shatin	Rent & Gov't Rent Rates	421,220 63,521	481,459 59,400	- 4,121	(60,239) -
		Total	484,741	540,859	4,121	(60,239)
3695	School Social Work	Rent & Gov't Rent Rates	172,752 20,601	172,752 17,000	- 3,601	- -
		Total	193,353	189,752	3,601	-
3700	CD Project-Tai O	Rent & Gov't Rent Rates	96,996 2,291	96,996 -	- 2,291	- -
		Total	99,287	96,996	2,291	-
3735	Outreaching-CW & I	Rent & Gov't Rent Rates	11,869 15,207	17,964 1,000	- 14,207	(6,095) -
		Total	27,076	18,964	14,207	(6,095)
3736	IT-Lok Wah	Rent & Gov't Rent Rates	14,846 63,864	42,720 28,045	- 35,819	(27,874) -
		Total	78,710	70,765	35,819	(27,874)
3737	IT-Tuen Mun	Rent & Gov't Rent Rates	550,116 31,451	550,116 20,710	- 10,741	- -
		Total	581,567	570,826	10,741	-
3738	Outreaching - TKO	Rent & Gov't Rent Rates	35,200 -	46,800 -	- -	(11,600) -
		Total	35,200	46,800	-	(11,600)
3748	CD Project-Kwunlunglau	Rent & Gov't Rent Rates	43,200 -	59,533 -	- -	(16,333) -
		Total	43,200	59,533	-	(16,333)
7227	Wan Wah C&A Home	Rent & Gov't Rent Rates	1,958,256 219,672	1,976,616 256,000	- -	(18,360) (36,328)
		Total	2,177,928	2,232,616	-	(54,688)
7285	Lam Woo	Rent & Gov't Rent Rates	198,804 21,825	235,524 8,500	- 13,325	(36,720) -
		Total	220,629	244,024	13,325	(36,720)
7325	Central Adm-Ellen Li	Rent & Gov't Rent Rates	416,286 38,455	- 32,200	416,286 6,255	- -
		Total	454,741	32,200	422,541	-
7327	Home Help-Ellen Li	Rent & Gov't Rent Rates	27,720 -	- -	27,720 -	- -
		Total	27,720	-	27,720	-
7892	Home Help-Shamshuipo	Rent & Gov't Rent Rates	61,248 3,363	88,848 -	- 3,363	(27,600) -
		Total	64,611	88,848	3,363	(27,600)
3774	OPRS-Y Seeds Wellness Service	Rent & Gov't Rent Rates	- -	253,176 406	- -	(253,176) (406)
		Total	-	253,582	-	(253,582)
		Grand Total	8,638,964	9,794,857	778,651	(1,934,544)