

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

**Annual Financial Report
For the year ended 31 March 2023**

HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

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**INDEPENDENT AUDITOR'S ASSURANCE 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 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated 6 October 2023.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the Association for the year ended 31 March 2023.

Responsibilities of the Directors

In relation to this report, the directors are responsible for ensuring the AFR of the Association for the year ended 31 March 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Association has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Management (HKSQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and with reference to Practice Note 851 (Revised), *Reporting on the Annual Financial Reports of Non-governmental Organisations* issued by the HKICPA ("PN 851 (Revised)"). We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE BOARD OF DIRECTORS OF
HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION**

Auditor's Responsibility - Continued

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Association being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of the Association for the year ended 31 March 2023 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Association has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.



**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE BOARD OF DIRECTORS OF
HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION**

Intended Users and Purpose

This report is intended solely for submission by the Association to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.

BDO Limited

BDO Limited
Certified Public Accountants

Hong Kong, - 6 OCT 2023

ANNUAL FINANCIAL REPORT

NGO: HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

(1 APRIL 2022 to 31 MARCH 2023)

	Notes	<u>2022-23</u> HK\$	<u>2021-22</u> HK\$ (Restated)
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	326,246,658	318,859,163
b. Provident Fund	1c	26,040,647	25,859,266
2. Fee Income	2	10,112,720	9,829,232
3. Central Items	3	23,144,857	11,765,068
4. Rent and Rates	4	8,802,251	8,216,423
5. Other Income	5	22,400,641	26,178,945
6. Interest Received		2,339,890	539,875
TOTAL INCOME		419,087,664	401,247,972
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		303,349,680	291,650,949
b. Provident Fund	1c	23,246,960	22,616,235
c. Allowances		-	-
Sub-total	6	326,596,640	314,267,184
2. Other Charges	7	55,622,038	57,678,807
3. Central Items	3	18,322,675	11,274,649
4. Rent and Rates	4	11,407,579	10,184,183
TOTAL EXPENDITURE		411,948,932	393,404,823
C. SURPLUS FOR THE YEAR	8	7,138,732	7,843,149

The Annual Financial Report on pages 4 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

SIGNATURE

Private & Confidential

CHAIRMAN
DATE: - 6 OCT 2023

CHIEF EXECUTIVE
DATE: - 6 OCT 2023

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 which are separately included as part of the income and expenditure of the relevant items have been shown under Note 3.

Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	HK\$	HK\$	HK\$
Subvention Received	7,897,196	18,143,451	26,040,647
Provident Fund Contribution Paid during the Year	(7,395,176)	(15,851,784)	(23,246,960)
Surplus for the Year	502,020	2,291,667	2,793,687
Add : Surplus b/f	1,203,935	36,765,250	37,969,185
Add: Additional subvention received for previous year(s)	-	198,696	198,696
Less: Refund to Government	(239,594)	-	(239,594)
Surplus c/f	1,466,361	39,255,613	40,721,974

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 subsidies allocated to NGOs for specified purposes on a recurrent, time-limited or one-off basis 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. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to the terms and conditions of individual central items.

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

	<u>2022-23</u> HK\$	<u>2021-22</u> HK\$ (Restated)
i) a. Income		
Dementia Supplement for Residential Elderly Services	4,421,418	4,613,013
Infirmary Care Supplement for Residential Elderly Services	3,015,360	3,236,188
After School Care Programme - Fee Waiving Subsidy Scheme	2,039,580	1,886,976
Time-defined Subsidy Scheme for Extended Hours Service Users	31,789	30,279
Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	-	640,000
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	661,505	664,789
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	60,000
Pilot Scheme on On-site Pre-school Rehabilitation Services	-	41,350
Early Childhood School Social Work Service	12,896,500	-
Time-defined Subsidy Scheme for OCC Service	78,705	79,500
Child Care Training for Grand parents	-	122,973
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly (refer to Note 8)	-	390,000
Total [Annex 1]	<u>23,144,857</u>	<u>11,765,068</u>
b. Expenditure		
Dementia Supplement for Residential Elderly Services	4,371,004	4,682,452
Infirmary Care Supplement for Residential Elderly Services	2,962,671	3,233,511
After School Care Programme - Fee Waiving Subsidy Scheme	1,875,603	1,712,256
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	480,000	455,000
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	705,894	776,282
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care	15,000	-
Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-
Early Childhood School Social Work Service	7,699,603	-
Time-defined Subsidy Scheme for OCC Service	-	-
Child Care Training for Grand parents	-	370,648
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly (refer to Note 8)	212,900	44,500
Total [Annex 1]	<u>18,322,675</u>	<u>11,274,649</u>

* Claw back and back payment are not included, please refer to Note 8 for claw back and back payment (if any)

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 need not be included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure of the FSA services/ FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	2022-23	2021-22
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	21,711,514	25,672,974
(b) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income*	1,875,603	1,712,256
(c) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	174,603	152,739
(d) Others	514,524	353,232
Sub-Total	24,276,244	27,891,201
Less: Utilised allocation under CI - ASCP - FWSS which forms as part of Other Income*	(1,875,603)	(1,712,256)
Total	22,400,641	26,178,945

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

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.	24	18,252,490
HK\$800,001 - HK\$900,000 p.a.	6	4,929,656
HK\$900,001 - HK\$1,000,000 p.a.	13	12,351,506
HK\$1,000,001 - HK\$1,100,000 p.a.	25	26,902,609
HK\$1,100,001 - HK\$1,200,000 p.a.	3	3,439,455
>HK\$1,200,000 p.a.	12	17,084,198

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>2022-23</u> HK\$	<u>2021-22</u> HK\$
(a) Utilities	6,280,489	5,542,597
(b) Food	4,443,116	5,137,341
(c) Administrative Expenses	3,303,637	3,192,155
(d) Stores and Equipment	8,651,961	10,372,785
(e) Repair and Maintenance	4,073,435	3,844,150
(f) Special Allowances	-	-
(g) Programme Expenses	24,280,001	26,239,585
(h) Transportation and Travelling	967,510	763,825
(i) Insurance	2,252,433	1,826,540
(j) Staff Training & Development	576,717	438,928
(k) Other Staff-related Initiatives	2,101,850	1,698,565
(l) Miscellaneous	566,492	334,592
Sub-Total	<u>57,497,641</u>	<u>59,391,063</u>
Less: Utilised allocation under CI-ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	(1,875,603)	(1,712,256)
Total	<u><u>55,622,038</u></u>	<u><u>57,678,807</u></u>

* For those programmes which are regarded as FSA services/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)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP - FWSS	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Income						
Lump Sum Grant	352,287,305	-	-	-	-	352,287,305
Fee Income	10,112,720	-	-	-	-	10,112,720
Other Income	24,276,244	-	(1,875,603)	-	-	22,400,641
Interest Received (Note (1))	2,339,890	-	-	-	-	2,339,890
Rent and Rates	-	-	-	8,802,251	-	8,802,251
Central Items	-	-	-	-	23,144,857	23,144,857
Total Income (a)	389,016,159	-	(1,875,603)	8,802,251	23,144,857	419,087,664
Expenditure						
Personal Enrolments	326,596,640	-	-	-	-	326,596,640
Other Charges	57,497,641	-	(1,875,603)	-	-	55,622,038
Rent and Rates	-	-	-	11,407,579	-	11,407,579
Central Items	-	-	-	-	18,322,675	18,322,675
Total Expenditure (b)	384,094,281	-	(1,875,603)	11,407,579	18,322,675	411,948,932
Surplus/(Deficit) for the Year (a) - (b)	4,921,878	-	-	(2,605,328)	4,822,182	7,138,732
Less : Surplus / (Deficit) of Provident Fund	(2,793,687)	-	-	-	-	(2,793,687)
	2,128,191	-	-	(2,605,328)	4,822,182	4,345,045
Surplus/(Deficit) b/f (note 2)	80,465,511	34,234,772	-	(8,737,206)	7,705,728	113,668,805
Adjusted Surplus/(Deficit) b/f	80,465,511	34,234,772	-	(8,737,206)	8,051,228	114,014,305
Adjusted Surplus/(Deficit) b/f	82,593,702	34,234,772	-	(11,342,534)	12,873,410	118,359,350
Add : Backpayment of Rent & Rates	-	-	-	186,413	-	186,413
Less :						
Refund to Government - Extended Hours Service Users	-	-	-	-	(30,279)	(30,279)
Refund to Government - Time-defined Subsidy Scheme for OCCS	-	-	-	-	(79,500)	(79,500)
Refund to Government - CC Training for Grand Parents	-	-	-	-	(62,621)	(62,621)
Refund to Government - One-off Subsidy of VMO	-	-	-	-	(132,600)	(132,600)
Refund to Government - Rent and Rate	-	-	-	(338,229)	-	(338,229)
Refund to Government - Rent and Rate of 2015-16 #2	-	-	-	(1,409)	-	(1,409)
Refund to Government - Rent and Rate of 2018-19 #3	-	-	-	(1,826)	-	(1,826)
Refund to Government - Extended Hours Service Users 2015-16 #2	-	-	-	-	(51,288)	(51,288)
Refund to Government - Time-defined Subsidy Scheme for OCCS 2016-17 #4	-	-	-	-	(169,600)	(169,600)
Refund to Government - Special grant of 2019-20 #5	-	-	-	-	(573,283)	(573,283)
Refund to Government - Special grant of 2019-20 #6	-	-	-	-	23,550	23,550
Refund to Government - One-off Subsidy #7	-	-	-	-	44,947	44,947
Refund to Government - OPRS 2017-19 #8	-	-	-	-	(10,811)	(10,811)
Refund to Government - COVID-19 2020-21 #9	-	-	-	-	(16,169)	(16,169)
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 year(s)	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	82,593,702	34,234,772	-	(11,497,585)	11,815,756	117,146,645

Note :

(1) Interest received on LSG (including HA) 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 all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.

(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, will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

(i) With Snapshot Staff (SS)

The level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) for the year.

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

#1 Central Items - One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly

2021/22 AFR Note3

Income
Expenditure

Central Items
390,000
(44,500)
345,500

#2 Refer to SWD's letter of 1 Aug 2017 under ref. (93) in SWD SF/SAS/4-55/1

#3 Refer to SWD's letter of 7 Aug 2020 under ref. (8) in SWD SF/SAS/4-55/1(388)

#4 Refer to SWD's letter of 16 Apr 2018 under ref. (131) in SWD SF/SAS/4-55/1 II

#5 Refer to SWD's letter of 27 Nov 2020 under ref. SWD SF/SAS/4-55/1 (388)

#6 Refer to SWD's letter of 1 Aug 2017 under ref. SWD SF/SAS/4-55/1 (388)

#7 Refer to SWD's letter of 20 Apr 2018 under ref. SWD SF/SAS/4-55/1 (388) II

#8 Refund to Government in 2021-22 for OPRS 2017-19

#9 Refund to Government in 2021-22 for COVID-19 2020-21

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

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023

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

Unit Code and Name/ Remittance Advice No.	Subvented Element	Subvention Released (a1) HK\$	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received HK\$	Actual Expenditure (a2) HK\$	Actual Expenditure incurred under RMLP Scheme HK\$	Surplus (a) = (a1) - (a2) HK\$	Deficit for the Year			Refund to Government (f) HK\$	Adjustment (g) HK\$	Surplus or (b) = (e) + (a) - (f) - (g) HK\$
							Deficit (b) = (a1) - (a2) HK\$	Deficit transferred to LSG (c) HK\$	Adjusted Deficit (d) = (b) + (c) HK\$			
7978	Wan Wah C&A Home	3,142,936	0	3,106,602	0	36,334	0	0	0	(43,199)	0	(6,865)
3608	Cheng Pon Hing C&A Home	1,278,482	0	1,264,402	0	14,080	0	0	0	(26,240)	0	(12,160)
3723	Wan Wah C&A Home	2,355,750	0	2,303,061	0	52,689	0	0	0	2,677	0	55,366
6641	Cheng Pon Hing C&A Home	659,610	0	659,610	0	0	0	0	0	0	0	0
3046	Alter School Care Programme - Fee Waiving Subsidy Scheme	2,039,580	0	1,875,603	0	163,977	0	0	0	571,747	0	735,724
V388 & W388	Time-defined Subsidy Scheme for Extended Hours Service Users	31,789	0	0	0	31,789	0	0	0	30,279	30,279	31,789
6541	Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	0	0	480,000	0	0	(480,000)	0	(480,000)	640,000	0	160,000
6524	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	661,505	0	705,894	0	0	(44,389)	0	(44,389)	188,789	0	144,400
6036	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0	0	15,000	0	0	(15,000)	0	(15,000)	60,000	0	45,000
3417	Pilot Scheme on On-site Pre-school Rehabilitation Services	0	0	0	0	0	0	0	0	41,350	0	41,350
6353	Nursery	78,705	0	0	0	78,705	0	0	0	79,500	79,500	78,705
3146 & 3147	Child Care Training for Grand parents	0	0	0	0	0	0	0	0	62,621	62,621	0
AC80	Early Childhood School Social Work Service	12,896,500	0	7,699,603	0	5,196,897	0	0	0	0	0	5,196,897
Remittance Advice No. 3065648	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	0	0	212,900	0	0	(212,900)	0	(212,900)	345,500	132,600	0
Total for Central Item		23,144,857	0	18,332,675	0	5,574,471	(752,289)	0	(752,289)	1,953,024	305,000	6,470,206
Add / Less : Amount of Deficit from salary adjustment transferred to LSG Reserve		0	0	0	0	0	0	0	0	0	0	0
Adjusted Total for Central Item		23,144,857	0	18,332,675	0	5,574,471	(752,289)	0	(752,289)	1,953,024	305,000	6,470,206

Schedule for Rent & Rates
Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023

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	304,043 38,546	443,184 16,100	- 22,446	(139,141) -
		Total	342,589	459,284	22,446	(139,141)
3562	Integrated Home Care Services	Rent & Gov't Rent Rates	213,372 -	213,372 -	- -	- -
		Total	213,372	213,372	-	-
3570	Central Adm-Headquarters	Rent & Gov't Rent Rates	13,477 26,951	18,517 29,362	- -	(5,040) (2,411)
		Total	40,428	47,879	-	(7,451)
3571	Central Adm-Ming Yue	Rent & Gov't Rent Rates	459,048 49,373	459,048 40,600	- 8,773	- -
		Total	508,421	499,648	8,773	-
3573	Home Help-Ming Yue	Rent & Gov't Rent Rates	20,760 -	51,400 -	- -	(30,640) -
		Total	20,760	51,400	-	(30,640)
3591	IT-Western District	Rent & Gov't Rent Rates	586,836 39,203	1,359,396 39,400	- -	(772,560) (197)
		Total	626,039	1,398,796	-	(772,757)
3592	IT-Tsing Yi	Rent & Gov't Rent Rates	11,464 42,576	42,498 38,800	- 3,776	(31,034) -
		Total	54,040	81,298	3,776	(31,034)
3594	IT-Sham Shui Po	Rent & Gov't Rent Rates	34,258 54,741	217,737 39,400	- 15,341	(183,479) -
		Total	88,999	257,137	15,341	(183,479)
3596	IT-Butterfly	Rent & Gov't Rent Rates	455,328 28,842	455,328 20,800	- 8,042	- -
		Total	484,170	476,128	8,042	-
3597	IT-Tin Shui Wai	Rent & Gov't Rent Rates	25,157 40,070	65,087 41,200	- -	(39,930) (1,130)
		Total	65,227	106,287	-	(41,060)
3598	IT-Lung Cheung	Rent & Gov't Rent Rates	610,824 48,481	610,824 30,400	- 18,081	- -
		Total	659,305	641,224	18,081	-
3599	ICYSC TKO	Rent & Gov't Rent Rates	211,536 39,355	310,284 35,200	- 4,155	(98,748) -
		Total	250,891	345,484	4,155	(98,748)
3645	Home Help-Kowloon City	Rent & Gov't Rent Rates	238,800 10,734	247,310 5,748	- 4,986	(8,510) -
		Total	249,534	253,058	4,986	(8,510)
3648	Cheng Pon Hing Hostel	Rent & Gov't Rent Rates	842,567 11,263	1,314,812 -	- 11,263	(472,245) -
		Total	853,830	1,314,812	11,263	(472,245)

Schedule for Rent & Rates
Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023

Annex 2
(page 2)

Unit Code	Name	Subvention Released HK\$	Subvention Released HK\$	Actual Expenditure HK\$	Surplus HK\$	Deficit HK\$
3664	IT-Shatin	Rent & Gov't Rent Rates	438,320 63,521	499,612 53,300	- 10,221	(61,292) -
		Total	501,841	552,912	10,221	(61,292)
3695	School Social Work	Rent & Gov't Rent Rates	181,536 20,601	181,536 12,400	- 8,201	- -
		Total	202,137	193,936	8,201	-
3700	CD Project-Tai O	Rent & Gov't Rent Rates	101,928 2,291	110,422 385	- 1,906	(8,494) -
		Total	104,219	110,807	1,906	(8,494)
3735	Outreaching-CW & I	Rent & Gov't Rent Rates	11,869 15,207	24,278 5,300	- 9,907	(12,409) -
		Total	27,076	29,578	9,907	(12,409)
3736	IT-Lok Wah	Rent & Gov't Rent Rates	14,846 63,864	47,820 37,070	- 26,794	(32,974) -
		Total	78,710	84,890	26,794	(32,974)
3737	IT-Tuen Mun	Rent & Gov't Rent Rates	578,088 31,451	578,088 20,800	- 10,651	- -
		Total	609,539	598,888	10,651	-
3738	Outreaching - TKO	Rent & Gov't Rent Rates	35,200 -	4,584 -	30,616 -	- -
		Total	35,200	4,584	30,616	-
3748	CD Project-Kwunlunglau	Rent & Gov't Rent Rates	154,800 -	101,058 -	53,742 -	- -
		Total	154,800	101,058	53,742	-
7227	Wan Wah C&A Home	Rent & Gov't Rent Rates	2,056,608 219,672	2,080,748 229,000	- -	(24,140) (9,328)
		Total	2,276,280	2,309,748	-	(33,468)
7285	Lam Woo	Rent & Gov't Rent Rates	206,472 21,825	249,463 5,467	- 16,358	(42,991) -
		Total	228,297	254,930	16,358	(42,991)
7325	Central Adm-Ellen Li	Rent & Gov't Rent Rates	- 32,200	- 32,200	- -	- -
		Total	32,200	32,200	-	-
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	63,264 3,363	80,660 -	- 3,363	(17,396) -
		Total	66,627	80,660	3,363	(17,396)
3774	OPRS-Y Seeds Wellness Service	Rent & Gov't Rent Rates	- -	209,297 3,140	- -	(209,297) (3,140)
		Total	-	212,437	-	(212,437)
AE76	Fanling Queens Hill Day Care	Rent & Gov't Rent Rates	- -	220,336 -	- -	(220,336) -
		Total	-	220,336	-	(220,336)
AE62	YWCA Centennial Child Uplice	Rent & Gov't Rent Rates	- -	451,608 23,200	- -	(451,608) (23,200)
		Total	-	474,808	-	(474,808)
		Grand Total	8,802,251	11,407,579	296,342	(2,901,670)