

KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED MARCH 31, 2018



TYRONE CHIU C.P.A. LIMITED
Certified Public Accountants
趙維漢會計師事務所有限公司



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Certified Public Accountants

趙維漢會計師事務所有限公司

6/F., Hang Seng North Point Building, 341 King's Road, North Point, Hong Kong.

香港北角英皇道341號恒生北角大廈6樓

電話Tel: (852) 2527 5497 傳真Fax: (852) 2866 7997 電郵E-mail: info@twhchiucpa.com

REPORT OF THE AUDITORS

TO THE MANAGEMENT BOARD OF THE AGENCY

i.e. KOWLOON CITY BAPTIST CHURCH

(Incorporated in Hong Kong)

We have audited the financial statements of the Centre for the year ended March 31, 2018 and have issued an unqualified auditors' report thereon August 16, 2018.

We conducted our review of the attached Annual Financial Report on pages 3 to 17 of the Centre 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 Centre, on which the above audited financial statements of the Centre 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 Centre 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 Centre; and



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i.e. KOWLOON CITY BAPTIST CHURCH

(Incorporated in Hong Kong)

Review conclusions (continued)

- b. no matters have come to our attention during the course of our review, which cause us to believe that the Centre 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;
 - 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.

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.

Tyrone Chiu C.P.A. Limited
Certified Public Accountants
Chiu Wai Hon, Tyrone
Practising Certificate Number: P00847

Hong Kong
August 16, 2018


ANNUAL FINANCIAL REPORTKOWLOON CITY BAPTIST CHURCHNEIGHBOURHOOD ELDERLY CENTREAPRIL 1, 2017 TO MARCH 31, 2018

	Notes	2017-2018 \$	2016-2017 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	3,503,215.00	3,403,500.00
b. Provident Fund	1c	284,761.00	276,629.00
2. Special One-off Grant			--
3. Fee Income	2	38,448	53,220.00
4. Central Items	3		--
5. Rent and Rates	4	288,509.00	347,277.00
6. Other Income	5	1,484,789.90	2,751,289.27
7. Interest Received		44.89	14.03
TOTAL INCOME		<u>5,599,767.79</u>	<u>6,831,929.30</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		3,551,628.00	3,877,212.20
b. Provident Fund	1c	226,154.00	256,505.46
c. Allowances		--	--
Sub-total	6	<u>3,777,782.00</u>	<u>4,133,717.66</u>
2. Other Charges	7	1,470,408.61	2,345,746.16
3. Central Items	3	--	--
4. Rent and Rates	4	287,800	287,800.00
5. Special One-off Grant Payments	7a	--	--
TOTAL EXPENDITURE		<u>5,535,990.61</u>	<u>6,767,263.82</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>63,777.18</u>	<u>64,665.48</u>

The Annual Financial Report from pages 4 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


HO KANG WAI
CHAIRMAN


LI SIU KEUNG
TREASURER


PAK CHI SHUN
NGO HEAD/HEAD OF
SOCIAL WELFARE SERVICES

Date: August 16, 2018

KOWLOON CITY BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant

a. Basis of preparation The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on 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 ("PF") received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at April 1, 2000. 6.8% and other posts represent those staff that are employed after April 1, 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% and Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	80,388.00	204,373.00	284,761.00
Provident Fund Contribution Paid during the year	<u>(80,388.00)</u>	<u>(145,766.00)</u>	<u>(226,154.00)</u>
Surplus/(deficit) for the year	0.00	58,607.00	58,607.00
Add: Surplus/(deficit) b/f	(35,303.63)	426,489.43	391,185.80
2014-15 SWD adjustment	(1,981.00)	--	(1,981.00)
2015-16 SWD adjustment	3,109.00	--	3,109.00
2016-17 SWD adjustment	23,590.25	--	23,590.25
Less: Refund to Government	<u>--</u>	<u>--</u>	<u>--</u>
Surplus/(deficit) c/f	<u>(10,585.38)</u>	<u>485,096.43</u>	<u>474,511.05</u>

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.

KOWLOON CITY BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO 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 LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	<u>2017-2018</u>	<u>2016-2017</u>
	\$	\$
a. <u>Income</u>		
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	--	--
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 Service 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 Special Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	--	--
	-----	-----
Balance carried forward	--	--

KOWLOON CITY BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

**3. Central Items
(continued)**

	<u>2017-2018</u>	<u>2016-2017</u>
a. <u>Income (continued)</u>	\$	\$
Balance brought forward	--	--
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	--	--
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	--	--
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	--	--
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	--	--
Total	---	---

KOWLOON CITY BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

**3. Central Items
(continued)**

	<u>2017 – 2018</u>	<u>2016 – 2017</u>
	\$	\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	--	--
Infirmity Care Supplement for the Aged Blind Person	--	--
Dementia Supplement for Residential Elderly Services	--	--
Infirmity Care Supplement for Residential Elderly Services	--	--
Dementia Supplement for Day Care Centres/units for the Elderly	--	--
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 Service 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	--	--
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	--	--
	<hr/>	<hr/>
Balance carried forward	--	--

KOWLOON CITY BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

**3. Central Items
(continued)**

	<u>2017-2018</u>	<u>2016-2017</u>
b. Expenditure (continued)	\$	\$
Balance brought forward	--	--
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	--	--
	<hr/>	<hr/>
Total	<u>--</u>	<u>--</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.

KOWLOON CITY BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO 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 (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	<u>2017-2018</u>	<u>2016-2017</u>
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services		
	1,454,789.90	2,477,152.77
(b) Others	<u>30,000.00</u>	<u>274,136.50</u>
Total	<u><u>1,484,789.90</u></u>	<u><u>2,751,289.27</u></u>

KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

6. Personal Emoluments

Personal Emoluments include salary, provident fund, salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$500,000 each paid under LSG is appended below:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No of Posts</u>	<u>\$</u>
HK\$500,001 – HK\$600,000 p.a.	/	0.00
HK\$600,001 – HK\$700,000 p.a.	1	616,308.00
HK\$700,001 – HK\$800,000 p.a.	/	0.00
HK\$800,001 – HK\$900,000 p.a.	/	0.00
HK\$900,001 – HK\$1,000,000 p.a.	/	0.00
>HK\$1,000,000 p.a.	/	0.00

7. Other Charges

The breakdown on Other Charges is as follows:

	<u>2017-2018</u>	<u>2016-2017</u>
Other Charges	\$	\$
(a) Utilities	85,441.50	85,300.30
(b) Food	--	--
(c) Administrative Expenses	120,881.70	71,413.10
(d) Stores and Equipment	73,371.27	110,486.71
(e) Repairs and Maintenance	64,500.70	56,742.00
(f) Special Allowances	--	--
(g) Programme Expenses	991,429.12	1,882,792.55
(h) Transportation and Travelling	4,701.90	3,301.20
(i) Insurance	78,086.02	75,843.00
(j) Miscellaneous	51,996.40	59,867.30
Total	<u>1,470,408.61</u>	<u>2,345,746.16</u>

7a. Special One-off Grant Payments

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

	<u>2017-2018</u>	<u>2016-2017</u>
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>

KOWLOON CITY BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

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	3,787,976.00	--	--	--	3,787,976.00
Special One-off Grant	--	--	--	--	--
Fee Income	38,448.00	--	--	--	38,448.00
Other Income	1,484,789.90	--	--	--	1,484,789.90
Interest Received (Note 1)	44.89	--	--	--	44.89
Rent and Rates	--	--	281,067.00	--	281,067.00
Central Items	--	--	--	--	--
Total Income (a)	5,311,258.79	--	281,067.00	--	5,592,325.79
Expenditure					
Personal Emoluments	3,777,782.00	--	--	--	3,777,782.00
Other Charges	1,470,408.61	--	--	--	1,470,408.61
Rent and Rates	--	--	287,800.00	--	287,800.00
Central Items	--	--	--	--	--
Special One-off Grant Payment	--	--	--	--	--
Total Expenditure (b)	5,248,190.61	--	287,800.00	--	5,535,990.61
Surplus/(Deficit) for the Year (a) – (b)	63,068.18	--	(6,733.00)	--	56,335.18
Less: Surplus of Provident Fund	58,607.00	--	--	--	58,607.00
Surplus/(Deficit) for the year	4,461.18	--	(6,733.00)	--	(2,271.82)
Surplus/(Deficit) b/f (Note 2)	239,408.27	--	(10,292.00)	--	229,116.27
	243,869.45	--	(17,025.00)	--	226,844.45
Add: Refund from Government	--	--	7,442	--	7,442
Add: Transfer	--	--	--	--	--
Less: Refund to Government	--	--	--	--	--
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note 3)	--	--	--	--	--
Surplus/(Deficit) c/f (Note 4)	243,869.45	--	(9,583.00)	--	234,286.45

KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

8. Analysis of Reserve Fund (continued)

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 reserves (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.

KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE
SCHEDULE FOR CENTRAL ITEMS

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM APRIL 1, 2017 TO MARCH 31, 2018

Name of Agency : KOWLOON CITY BAPTIST CHURCH

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)	Deficit transferred to LSG (Notes 4) (c)	Adjusted Deficit (d)=(b)-(c)		
		\$	\$	\$	\$	\$	\$	\$	
	Dementia Supplement for Elderly with Disabilities (Note 8)	--	--	--	--	--	N.A.	N.A.	
	Infirmary Care Supplement for the Aged Blind Persons (Note 8)	--	--	--	--	--	N.A.	N.A.	
	Dementia Supplement for Residential Elderly Services (Note 8)	--	--	--	--	--	N.A.	N.A.	
	Infirmary Care Supplement for Residential Elderly Services (Note 8)	--	--	--	--	--	N.A.	N.A.	
	Dementia Supplement for Day Care Centres/Units for the Elderly	--	--	--	--	--	N.A.	N.A.	
	Foster Care Allowance / Emergency Foster Care Allowance	--	--	--	--	--	N.A.	N.A.	
	After School Care Programme – Fee Waiving Subsidy Scheme	--	--	--	--	--	N.A.	N.A.	
	Temporary Financial Aid	--	--	--	--	--	--	--	
	Emergency Fund	--	--	--	--	--	--	--	
	Time-defined Subsidy Scheme for Extended Hours Service Users	--	--	--	--	--	--	--	
	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	--	--	--	--	--	N.A.	N.A.	
	Balance carried forward	--	--	--	--	--	--	--	

KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE
SCHEDULE FOR CENTRAL ITEMS

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM APRIL 1, 2017 TO MARCH 31, 2018

Name of Agency : KOWLOON CITY BAPTIST CHURCH

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)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)		
		\$	\$	\$	\$	\$	\$	\$	
	Balance brought forward	--	--	--	--	--	--	--	
	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	--	--	--	N.A.	--	--	--	
	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	--	--	--	N.A.	--	--	--	
	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	--	--	--	N.A.	--	--	--	
	Total	--	--	--	--	--	--	--	

KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE
SCHEDULE FOR CENTRAL ITEMS
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM APRIL 1, 2017 TO MARCH 31, 2018

Name of Agency : KOWLOON CITY BAPTIST CHURCH

Notes:

1. The figures for the whole financial year are extracted from the payroll for March (final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/(Deficit) for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o. 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.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary Care Supplement for Residential Elderly Services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward plus surplus, if any, arising from operations in current year.
7. Unit codes and names are extracted from the payroll from SWD.
8. 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/RC/3 Pt. 7 dated 27 February, 2017 should also be included in the income/expenditure of the respective items.
9. 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.

KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE
SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM APRIL 1, 2017 TO MARCH 31, 2018

Name of Agency : KOWLOON CITY BAPTIST CHURCH

Unit Code and name		Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
5977	Neighbourhood Elderly Centre	Rent (Note 3)	254,100.00	254,100.00	--	--
		Rates	26,967.00	33,700.00	--	6,733.00
		Total	281,667.00	287,800.00	--	6,733.00

Notes:

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