

九龍城浸信會長者鄰舍中心
**KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE**
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021
REPORT(S) AND ACCOUNTS



陳李羅會計師事務所有限公司
Chan, Li, Law CPA Limited

香港執業會計師

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

HONG KONG



Chan, Li, Law CPA Limited
Certified Public Accountants (Practising)
陳李羅會計師事務所有限公司

HEAD OFFICE: (總行)

Unit 1009, 10/F., Chinachem Golden Plaza,
77 Mody Road, Tsim Sha Tsui East, Kowloon, Hong Kong.
Tel: (852) 2545 6399 Fax: (852) 2545 3851
香港九龍尖沙咀麼地道77號華懋廣場10樓1009室

YUEN LONG BRANCH: (分行)

Room 803, 8/F., Shing Shun Building,
43 Castle Peak Road, Yuen Long, N.T., Hong Kong.
Tel: (852) 2479 5989 Fax: (852) 2479 6577
香港新界元朗青山公路43號誠信商業大廈8樓803室

E-mail: info@chanlilaw.com.hk

Webstie: www.chanlilaw.com.hk

REVIEW REPORT
TO THE MANAGEMENT BOARD OF THE AGENCY
KOWLOON CITY BAPTIST CHURCH
(incorporated in Hong Kong)

We have audited the financial statements of Kowloon City Baptist Church Neighbourhood Elderly Centre (the “Centre”) for the year ended 31 March 2021 and have issued an unqualified auditors’ report thereon dated 16 September 2021.

We conducted our review of the annexed Annual Financial Report of the Centre for the year ended 31 March 2021 in accordance with the 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 31 March 2021 :

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Centre; and
- 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 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 Provident Fund arrangements during the year ended 31 March 2021.



Chan, Li, Law CPA Limited

Certified Public Accountants (Practising)

陳李羅會計師事務所有限公司

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.

Chan, Li, Law CPA Limited

Certified Public Accountants (Practising)

Hong Kong, 16 SEP 2021

Kwok Wai Choi Eddie

Practising Certificate No.: P05451

**ANNUAL FINANCIAL REPORT
KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE
1 APRIL 2020 TO 31 MARCH 2021**

	Notes	2020-21 \$	2019-20 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	5,312,821.00	5,249,725.00
b. Provident Fund	1c	401,561.00	401,562.00
2. Fee Income	2	38,696.00	37,381.00
3. Central Items	3	-	-
4. Rent and Rates	4	301,561.00	300,527.00
5. Other Income	5	1,446,815.05	1,372,076.93
6. Interest Received		79.73	3,701.87
TOTAL INCOME		7,501,533.78	7,364,973.80
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		5,747,906.00	5,336,786.74
b. Provident Fund	1c	344,851.54	343,058.51
c. Allowances		-	-
Sub-total	6	6,092,757.54	5,679,845.25
2. Other Charges	7	1,000,180.82	1,378,027.64
3. Central Items	3	-	-
4. Rent and Rates	4	277,180.00	297,580.00
TOTAL EXPENDITURE		7,370,118.36	7,355,452.89
C. SURPLUS FOR THE YEAR	8	131,415.42	9,520.91

The Annual Financial Report from pages 1 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Authorized Signature



Name

HO KANG WAI

Title

CHAIRMAN

Date

16 SEP 2021

Authorized Signature



Name

TSANG CHI CHUNG
NGO HEAD/ HEAD OF
SOCIAL WELFARE
SERVICES

Title

Date

16 SEP 2021

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>	Snapshot Staff	6.8% & Other Posts	Total
	\$	\$	\$
Subvention Received	88,438.00	313,123.00	401,561.00
Provident Fund Contribution Paid during the year	(88,438.00)	(256,413.54)	(344,851.54)
Surplus for the Year	-	56,709.46	56,709.46
Add : Surplus/(deficit) b/f	(19,262.23)	636,150.95	616,888.72
SWD PF adjustment for previous year 2015-16	22,535.38	-	22,535.38
SWD PF adjustment for previous year 2013-14	5,939.04	-	5,939.04
Adjustment for further increased to offset o/s bal. to consist with SWD bal.	3,254.00	-	3,254.00
Adjustment for understated P.F. (existing staff) for 2019 X'mas bonus share by KCBC	229.85	-	229.85
Less : Refund to Government	-	-	-
SWD PF adjustment for previous year 2014	(3,855.04)	3,855.04	-
SWD PF adjustment for previous year 2017-18	(8,841.00)	-	(8,841.00)
Surplus c/f	-	696,715.45	696,715.45

2. Fee Income

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

3. Central Items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under 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:

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

	2020-21	2019-20
a. Income	\$	\$
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	-	-
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 and Enhanced Employment Service	-	-
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 – Subsidy for Incentive Payment	-	-
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	-	-
Balance carried forward	<u>-</u>	<u>-</u>

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

a. Income (cont'd)	2020-21	2019-20
	\$	\$
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	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	-	-
MOSTE – Annual Rent and Rates	-	-
Child Care Training for Grand parents	-	-
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	-	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Ethnic Minority District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund	-	-
Ethnic Minority District Ambassador Posts – Central Item (B) Other Charges	-	-
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities –On-site Ventilation Assessment #	-	-
Total	-	-

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

b. Expenditure	2020-21	2019-20
	\$	\$
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	-	-
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 and Enhanced Employment Service	-	-
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 – Subsidy for Incentive Payment	-	-
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	-	-
Balance carried forward	<u>-</u>	<u>-</u>

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

b. Expenditure (cont'd)	2020-21 \$	2019-20 \$
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	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	-	-
MOSTE – Annual Rent and Rates	-	-
Child Care Training for Grand parents	-	-
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	-	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Ethnic Minority District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund	-	-
Ethnic Minority District Ambassador Posts – Central Item (B) Other Charges	-	-
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities –On-site Ventilation Assessment #	-	-
Total	-	-

For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCHDs as well as contract homes operated by private operators only.

NOTES ON THE ANNUAL FINANCIAL REPORT

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 :-

Other Income	2020-21	2019-20
	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	1,150,179.05	1,343,860.73
(b) Others	296,636.00	28,216.20
Total	1,446,815.05	1,372,076.93

6. Personal Emoluments Personal Emoluments include salary, provident fund, 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.	-	-
HK\$800,001 - HK\$900,000 p.a.	-	-
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

NOTES ON THE ANNUAL FINANCIAL REPORT

7. Other Charges The breakdown on Other Charges is as follows:

Other Charges	2020-21 \$	2019-20 \$
(a) Utilities	19,266.70	90,715.50
(b) Food	-	-
(c) Administrative Expenses	169,031.57	114,454.20
(d) Stores and Equipment	68,413.06	73,058.52
(e) Repair and Maintenance	82,999.68	78,498.16
(f) Special allowance	-	-
(g) Programme Expenses	521,626.46	887,710.50
(h) Transportation and Travelling	4,103.70	2,177.10
(i) Insurance	92,491.35	86,011.56
(j) Miscellaneous	42,248.30	45,402.10
Total	<u>1,000,180.82</u>	<u>1,378,027.64</u>

NOTES ON THE ANNUAL FINANCIAL REPORT

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

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central items	Total
	\$	\$	\$		\$
Income					
Lump Sum Grant	5,714,382.00	-	-	-	5,714,382.00
Fee Income	38,696.00	-	-	-	38,696.00
Other Income	1,446,815.05	-	-	-	1,446,815.05
Interest Received (Note (1))	79.73	-	-	-	79.73
Rent and Rates	-	-	301,561.00	-	301,561.00
Central Items	-	-	-	-	-
Total Income (a)	7,199,972.78	-	301,561.00	-	7,501,533.78
Expenditure					
Personal Emoluments	6,092,757.54	-	-	-	6,092,757.54
Other Charges	1,000,180.82	-	-	-	1,000,180.82
Rent and Rates	-	-	277,180.00	-	277,180.00
Central Items	-	-	-	-	-
Total Expenditure (b)	7,092,938.36	-	277,180.00	-	7,370,118.36
Surplus / (Deficit) for the Year (a) - (b)	107,034.42	-	24,381.00	-	131,415.42
Less : Surplus of Provident Fund	(56,709.46)	-	-	-	(56,709.46)
	50,324.96	-	24,381.00	-	74,705.96
Surplus / (Deficit) b/f (Note (2))	308,706.82	-	97.00	-	308,803.82
	359,031.78	-	24,478.00	-	383,509.78
Less: Refund to Government	-	-	(2,947.00)	-	(2,947.00)
Add: SWD R&R adjustment for previous year 2017-18	-	-	2,850.00	-	2,850.00
Surplus / (Deficit) c/f (Note (4))	359,031.78	-	24,381.00	-	383,412.78

Notes:

- (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 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, 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 2020 to 31 March 2021

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)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/(g)
					Deficit (Note 3) (b)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$				
	Dementia Supplement for Elderly with Disabilities	-	-	-	-	-	-	-	-	-
	Infirmary Care Supplement for the Aged Blind Persons	-	-	-	-	-	-	-	-	-
	Dementia Supplement for Residential Elderly Services	-	-	-	-	-	-	-	-	-
	Infirmary Care Supplement for Residential Elderly Services	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-
429S	Short-term Rental Assistance and Enhanced Employment Service	-	-	-	-	-	-	-	-	-
429P	Overnight On-site-on-call Allowance	-	-	-	-	-	-	-	-	-
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	-	-	-	-	-
	NSCCP - Subsidy for Fee Reduction/Waiving	-	-	-	-	-	-	-	-	-
	NSCCP - Subsidy for Incentive Payment	-	-	-	-	-	-	-	-	-
	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 Service for Persons with Severe Physical Disabilities	-	-	-	-	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-

Schedule for Central Items

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

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 (Note 3) (b)	Deficit for the Year		Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) + (g)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
	Balance brought forward	-	-	-	-	-	-	-	-	-	-
	Time-defined Subsidy Scheme for Occasional Child Care Service	-	-	-	-	N.A.	-	-	-	-	-
	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	N.A.	-	-	-	-	-
	Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-	-	-	N.A.	-	-	-	-	-
	Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	-	N.A.	-	-	-	-	-
	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	-	-	-	N.A.	-	-	-	-	-
	MOSTE - Annual Rent and Rates	-	-	-	-	N.A.	-	-	-	-	-
	Project on Child Care Training for Grandparents - Contract Subsidy	-	-	-	-	N.A.	-	-	-	-	-
	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	-	-	-	-	N.A.	-	-	-	-	-
	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	-	-	-	-	N.A.	-	-	-	-	-
	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19	-	-	-	-	N.A.	-	-	-	-	-
	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-	-	-	N.A.	-	-	-	-	-
	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-	-	-	N.A.	-	-	-	-	-
	Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund	-	-	-	-	N.A.	-	-	-	-	-
	Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges	-	-	-	-	N.A.	-	-	-	-	-
	Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities -On-site Ventilation Assessment (Note 10)	-	-	-	-	N.A.	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-	-

Notes :

1. The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department 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. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (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 less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. 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.
9. For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCCHDs as well as contract homes operated by private operators only.

NOTES ON THE ANNUAL FINANCIAL REPORT

10. Schedule for Rent and Rates

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

Name of Agency : KOWLOON CITY BAPTIST CHURCH

Unit Code & Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
5977 Neighbourhood Elderly Centre	Rent (Note 3)	272,580.00	272,580.00	-	-
	Rates	28,981.00	4,600.00	24,381.00	-
	Total	301,561.00	277,180.00	24,381.00	-

Notes :

- 1.) The figures are to be extracted from the payroll for March plus Subvention released in late March of the financial year.
- 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 maintenance fee and Government Rent.

