

Annual Financial Report

HAVEN OF HOPE CHRISTIAN SERVICE

31 March 2025

EY安永

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聚信心 塑未来

HAVEN OF HOPE CHRISTIAN SERVICE

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INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Board of Directors of Haven of Hope Christian Service

We have audited the financial statements of Haven of Hope Christian Service (the "NGO") for the year ended 31 March 2025 in accordance with Hong Kong Standards on Auditing as issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"), and have issued an unmodified auditor's report thereon dated 26 September 2025.

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 NGO for the year ended 31 March 2025.

Responsibilities of the Board of Directors

In relation to this report, the Board of Directors are responsible for ensuring the AFR of the NGO for the year ended 31 March 2025 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 NGO 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.

The firm applies Hong Kong Standard on Quality Management 1, 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* as issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

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.

INDEPENDENT AUDITOR'S ASSURANCE REPORT (continued)**To the Board of Directors of Haven of Hope Christian Service****Auditor's Responsibility (continued)**

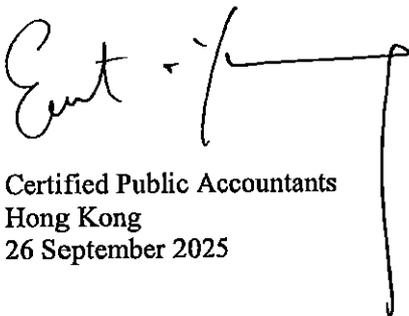
In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the NGO 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 NGO for the year ended 31 March 2025 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 NGO has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the NGO 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.

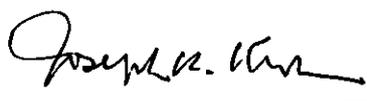
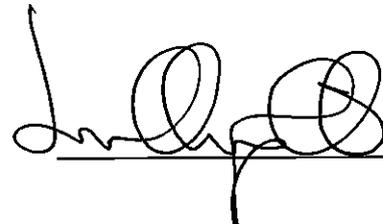


Certified Public Accountants
Hong Kong
26 September 2025

ANNUAL FINANCIAL REPORT
NGO: Haven of Hope Christian Service
APRIL 1, 2024 to MARCH 31, 2025

	Notes	2024-2025 \$	2023-2024 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	419,476,785.00	400,824,042.00
b. Provident Fund	1c	26,947,504.00	25,690,595.00
2. Fee Income	2	19,322,488.51	18,665,098.60
3. Central Items	3	4,489,901.00	20,982,960.00
4. Rent and Rates	4	9,139,851.00	9,139,851.00
5. Other Income	5	4,616,902.90	3,209,804.65
6. Interest Received		10,114,725.37	5,716,403.20
TOTAL INCOME		494,108,157.78	484,228,754.45
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		297,628,897.85	282,927,506.58
b. Provident Fund	1c	17,893,136.54	17,468,003.32
c. Allowances		-	-
Sub-total	6	315,522,034.39	300,395,509.90
2. Other Charges	7	151,085,066.33	140,707,365.31
3. Central Items	3	9,105,292.21	10,035,081.00
4. Rent and Rates	4	10,223,743.25	9,932,929.37
TOTAL EXPENDITURE		485,936,136.18	461,070,885.58
C. SURPLUS FOR THE YEAR	8	8,172,021.60	23,157,868.87

The Annual Financial Report from pages 4 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

Authorised Signature	 _____	Authorised Signature	 _____
Name	Prof. Kwan, Joseph Kai-cho _____	Name	Dr. Lam Ching Choi _____
Title	Chairman _____	Title	Chief Executive Officer _____
Date	26 September 2025 _____	Date	26 September 2025 _____

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 services defined in Funding and Service Agreement (FSA) (including support services to FSA services) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System and also FSA services/FSA-related activities funded by Other Funds or Donations for Designated Purposes. If NOGs receive specified funds or subsidy schemes from other government bureaux/departments to implement services/projects, they are not required to include these in the AFR and they are not required to apportion the costs of operating such services/projects, regardless of whether LSG resources are deployed or whether the services/projects provided are FSA services or FSA-related activities. Relevant specified funds or subsidy schemes from other government bureaux/departments are listed on SWD's website. 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. Other Posts represent those staff that are employed after 1 April 2000.

The Provident Fund received and contributed for staff under the Central Items and Other Funds or Donation for Designated Purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under Note 3 and Note 8. Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff \$	6.8% & Other Posts \$	Total \$
Subvention Received	1,624,091.00	25,323,413.00	26,947,504.00
Provident Fund Contribution Paid during the Year	1,587,680.80	16,305,455.74	17,893,136.54
Surplus / (Deficit) for the Year	36,410.20	9,017,957.26	9,054,367.46
<u>Add</u> : (Deficit) / Surplus b/f	-556,642.31	80,474,923.71	79,918,281.40
<u>(Less)/Add</u> : Adjustments for previous year by Government	-59,130.00	35,917.00	-23,213.00
<u>(Less)/Add</u> : Adjustment for previous year 23/24	5,214.15	0.00	5,214.15
<u>(Less)/Add</u> : Excess portion for snapshot staff for 23/24	114,943.13	0.00	114,943.13
(Deficit) / Surplus c/f	-459,204.83	89,528,797.97	89,069,593.14

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 Subvention 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 the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 5.5.4(c) of the LSG Subvention Manual. The income and expenditure of each of the Central Items are as follows:

	2024-2025	2023-2024
	\$	\$
a. Income		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	2,503,435.00	8,092,605.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	198,266.00	116,253.00
Navigation Scheme for Young Persons in Care Services - Operating Expenses 2020	-	1,424,000.00
Navigation Scheme for Young Persons in Care Services - Training Cost 2020	1,658,200.00	11,288,200.00
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	46,902.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	30,000.00	15,000.00
Transition Subsidy for School Leavers	100,000.00	-
Total	4,489,901.00	20,982,960.00

	2024-2025	2023-2024
	\$	\$
b. Expenditure		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	3,441,036.00	2,621,046.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	198,208.00	117,693.00
Navigation Scheme for Young Persons in Care Services - Operating Expenses 2020	1,272,103.31	1,213,195.10
Navigation Scheme for Young Persons in Care Services - Training Cost 2020	4,074,000.00	6,075,500.00
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	23,571.00	7,072.90
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	9,816.70	574.00
Transition Subsidy for School Leavers	86,557.20	574.00
Total	<u>9,105,292.21</u>	<u>10,035,655.00</u>

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

5. Other Income This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services/FSA-related activities as reflected in the AFR.

The breakdown on Other Income is as follows:

	2024-2025	2023-2024
	\$	\$
Other Income		
(a) Programme income	1,155,427.00	1,169,088.40
(b) Production income	1,636,761.25	1,654,641.75
(c) Other Funds or Donations for Designated Purposes	932,242.88	-
(d) Donation	75,327.87	186,705.80
(e) Miscellaneous income	817,143.90	199,368.70
Total	<u>4,616,902.90</u>	<u>3,209,804.65</u>

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

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	22	16,617,543.00
HK\$800,001 - HK\$900,000 p.a.	15	12,477,305.00
HK\$900,001 - HK\$1,000,000 p.a.	9	8,539,351.00
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,076,991.00
HK\$1,100,001 - HK\$1,200,000 p.a.	9	10,286,350.00
>HK\$1,200,000 p.a.	11	18,228,980.00

7. Other Charges

The breakdown on Other Charges is as follows:

	2024-2025	2023-2024
	\$	\$
Other Charges		
(a) Utilities	8,604,069.43	9,257,328.64
(b) Food	11,408,697.99	12,764,402.18
(c) Administrative Expenses	44,624,415.65	42,870,834.39
(d) Stores and Equipment	4,261,087.29	4,443,261.39
(e) Repair and Maintenance	6,597,462.90	5,342,098.74
(f) Enhancement of Home Management System / replacement of server	300,000.00	637,230.30
(g) Service Charges	55,667,961.98	49,654,121.83
(h) Special Allowances	0.00	-
(i) Programme Expenses	4,348,427.75	1,966,469.75
(j) Transportation and Travelling	2,754,008.92	2,124,330.31
(k) Insurance	4,620,675.54	4,743,608.96
(l) Miscellaneous	7,898,258.88	6,903,678.82
Total	<u>151,085,066.33</u>	<u>140,707,365.31</u>

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Other Funds or Donations for Designated Purposes	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$	\$
Income						
Lump Sum Grant	446,424,289.00	-	-	-	-	446,424,289.00
Fee Income	19,322,488.51	-	-	-	-	19,322,488.51
Other Income	3,684,660.02	-	932,242.88	-	-	4,616,902.90
Interest Received (Note (1))	10,114,725.37	-	-	-	-	10,114,725.37
Rent and Rates	-	-	-	9,139,851.00	-	9,139,851.00
Central Items	-	-	-	-	4,489,901.00	4,489,901.00
Total Income (a)	479,546,162.90	-	932,242.88	9,139,851.00	4,489,901.00	494,108,157.78
Expenditure						
Personal Emoluments	315,522,034.39	-	-	-	-	315,522,034.39
Other Charges	148,697,387.60	-	2,387,678.73	-	-	151,085,066.33
Rent and Rates	-	-	-	10,223,743.25	-	10,223,743.25
Central Items	-	-	-	-	9,105,292.21	9,105,292.21
Total Expenditure (b)	464,219,421.99	-	2,387,678.73	10,223,743.25	9,105,292.21	485,936,136.18
Surplus/(Deficit) for the Year (a) - (b)	15,326,740.91	-	(1,455,435.85)	-1,083,892.25	-4,615,391.21	8,172,021.60
Less : Surplus of Provident Fund	9,174,524.74	-	-	-	-	9,174,524.74
	6,152,216.17	-	(1,455,435.85)	-1,083,892.25	-4,615,391.21	-1,002,503.14
Surplus/(Deficit) b/f (Note (2))	98,426,697.23	14,490,178.08	0.00	-1,512,711.34	19,700,617.70	131,104,781.67
Less : Refund to Government	104,578,913.40	14,490,178.08	-1,455,435.85	-2,596,603.59	15,085,226.49	130,102,278.53
Adjustment for snapshot staff for 23/24	-	-5,214.15	-	-	-	-5,214.15
Excess portion for snapshot staff for 23/24	-	-114,943.13	-	-	-	-114,943.13
2022/23 Backpay for Rent & Rates Subvention	-	-	-	2,246.04	-	2,246.04
2023/24 Backpay for Rent & Rates Subvention	-	-	-	1,608,363.52	-	1,608,363.52
2023/24 Claw Back for Rent & Rates Subvention	-	-	-	-160,951.27	-	-160,951.27
Adjusted Government Rent for 3826 for 2023/24	-	-	-	-0.01	-	-0.01
Adjusted Rates for 3826 for 2023/24	-	-	-	-0.02	-	-0.02
Adjusted Rates for 3879 for 2023/24	-	-	-	-1.00	-	-1.00
Adjusted Rates for 6681 for 2023/24	-	-	-	0.56	-	0.56
Adjusted Rent for 7692 & 7689 for 2022/23	-	-	-	(2,246.04)	-	-2,246.04
Adjusted Rent for 7692 & 7689 for 2023/24	-	-	-	(697,689.32)	-	-697,689.32
Reverse 2023/24 unsupported car park rental for service unit 3829	-	-	-	9,000.00	-	9,000.00
Transfer from Other Funds / (to) LSG Reserve	6,792.45	-	(6,792.45)	-	-	0.00
Claw Back Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	-	0.00	0.00
Balance of Navigation Scheme for Young Persons in Care Services - Operating Expenses (BB31)	-	-	-	-	-397,157.21	-397,157.21
Refund to Government for Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-	-	-	-14,426.00	-14,426.00
Refund to Government for Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-	-	-	-910,523.00	-910,523.00
Surplus/(Deficit) c/f (Note (3))	104,585,705.85	14,370,020.80	-1,462,228.30	-1,837,881.13	13,763,120.28	129,418,737.50
	(S1)	(S2)				

Notes :

- (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), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.
- (3) The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (Total Expenditure excluding Provident Fund Contribution) for the year.

Schedule for Central User
 Analysis of Subvention and Expenditure
 for the Period from April 1, 2024 to March 31, 2025
 Name of Agency: Haven of Hope Christian Services

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 or Deficit (Note 5) (c)	Refund to Government (d)	Surplus or Deficit (Note 6) (e)-(c)-(d)-(b)-(a)
						Deficit transferred to LSC (Note 4)	Adjusted Deficit (b)-(d)-(c)			
4630 - CAA Home for Severely Disabled	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	\$	10,007.79		10,007.79
4631 - Ming Tak Hotel for Severely Mentally Handicapped	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	\$	9,760.39		9,760.39
4632 - Po Lam Hostel	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	\$	4,539.94		4,539.94
4633 - Sun Man Ping Hotel for Severely Mentally Handicapped	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	\$	19,763.68		19,763.68
4634 - Tai Lam Hostel	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	\$	6,746.72		6,746.72
6672 - Training Sponsorship Scheme for two-year MOTT/NET programme of Tokyo	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programme	2,503,435.00	3,441,056.00	-	937,621.00	N.A.	\$	4,359,559.80	919,523.08	2,500,435.00
6696 - Haven of Hope K.C. Liang Po Lam EETC	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	194,246.00	199,208.00	58.00	-	N.A.	\$	(3,639.00)		(3,639.00)
6463 - Financial Incentive Scheme for Mentor of Employees with Disability	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	\$	105,167.00		105,167.00
	Navigation Scheme for Young Persons in Care Services - Operating Expenses 2020	-	1,272,103.31	-	1,272,103.31	N.A.	\$	2,101,325.94		829,022.63
	Navigation Scheme for Young Persons in Care Services - Training Cost 2020	1,658,208.00	4,074,006.00	-	2,415,798.00	N.A.	\$	13,839,700.00		10,423,902.00
	One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	23,571.00	-	23,571.00	N.A.	\$	39,829.10		16,258.10
	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	30,000.00	9,816.79	20,183.20	-	N.A.	\$	14,426.00	14,426.00	20,183.20
	Transition Subsidy for School Leavers	100,000.00	86,857.20	13,142.80	-	N.A.	\$	-		13,142.80
TOTAL		4,489,581.80	9,185,292.21	31,694.10	4,649,075.31	-	\$	19,502,986.56	994,048.08	13,965,646.35

1. The figures for the whole financial year are extended 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 provision fund for the respective services after setting off programme income, if any.
 3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
 4. Deficit/Loss (the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in the relevant letter issued by SWD.
 (i) Infringement for the Aged Blind Person
 (ii) Infringement for Subvented/Subsidized Residential Elderly services
 For items other than those listed above, insert "N.A."
 5. "Surplus brought forward (bf)" means surplus, if any, arising from operations in previous years.
 6. "Surplus carried forward (cf)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
 7. Unit codes 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.

Schedule for Rent and Rates

Annex 10

Analysis of Subvention and Expenditure for the period from April 1, 2024 to March 31, 2025

Name of NGO: Haven of Hope Christian Service

Unit Code and Name		Subvented Element	Back Pay Subvention \$	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	(Deficit) (Note 2) \$
Service Unit 3826	TSUI LAM DAY CARE CENTRE	Rent (Note 3)	72,437.58	515,766.00	591,743.58	0.00	-75,977.58
		Rates	2,693.62	28,993.00	33,742.96	0.00	-4,749.96
		Total	75,131.20	544,759.00	625,486.54	0.00	-80,727.54
Service Unit 3788	DISTRICT ELDERLY COMMUNITY SERVICE	Rent	0.00	497,736.00	497,736.00	0.00	0.00
		Rates	2,156.36	42,917.00	48,676.50	0.00	-5,759.50
		Total	2,156.36	540,653.00	546,412.50	0.00	-5,759.50
Service Unit 3830	HAVEN OF HOPE NURSING HOME	Rent	0.00	248,400.00	226,800.00	21,600.00	0.00
		Rates	0.00	414,000.00	377,000.00	37,000.00	0.00
		Total	0.00	662,400.00	603,800.00	58,600.00	0.00
Service Unit 3827	FAMILY LIFE EDUCATION	Rent	0.00	55,223.00	55,013.70	209.30	0.00
		Rates	456.67	5,652.00	6,802.83	0.00	-1,150.83
		Total	456.67	60,875.00	61,816.53	209.30	-1,150.83
Service Unit 3828 & 7786	MING TAK DAC cum HOSTEL FOR SEVERELY MENTALLY HANDICAPPED	Rent	16,800.00	994,728.00	1,011,628.00	0.00	-16,900.00
		Rates	0.00	83,254.00	79,400.00	3,854.00	0.00
		Total	16,800.00	1,077,982.00	1,091,028.00	3,854.00	-16,900.00
Service Unit 7692 & 7689	PO LAM DAC cum HOSTEL	Rent	699,935.36	806,184.00	192,246.00	613,938.00	0.00
		Rates	0.00	71,400.00	221,609.00	0.00	-150,209.00
		Total	699,935.36	877,584.00	413,855.00	613,938.00	-150,209.00
Service Unit 3832	HAVEN OF HOPE K. C. LIANG PO LAM BETC	Rent	0.00	160,116.00	158,676.00	1,440.00	0.00
		Rates	479.00	15,221.00	16,700.00	0.00	-1,479.00
		Total	479.00	175,337.00	175,376.00	1,440.00	-1,479.00
Service Unit 3879	HANG HAU C&A HOME FOR SEVERELY DISABLED	Rent	22,800.00	39,120.00	61,920.00	0.00	-22,800.00
		Rates	43,498.00	59,302.00	103,000.00	0.00	-43,698.00
		Total	66,298.00	98,422.00	164,920.00	0.00	-66,498.00
Service Unit 3818	SAU MAU PING DAC cum HOSTEL	Rent	15,840.00	1,183,704.00	1,202,184.00	0.00	-18,480.00
		Rates	0.00	108,600.00	107,600.00	1,000.00	0.00
		Total	15,840.00	1,292,304.00	1,309,784.00	1,000.00	-18,480.00
Service Unit 3794	TSUI LAM HOSTEL	Rent	7,200.00	606,720.00	615,720.00	0.00	-9,000.00
		Rates	0.00	56,400.00	55,400.00	1,000.00	0.00
		Total	7,200.00	663,120.00	671,120.00	1,000.00	-9,000.00
Service Unit 3787	COMMUNITY REHABILITATION DAY CENTRE	Rent	193,712.20	1,110,179.00	1,308,294.00	0.00	-198,115.00
		Rates	12,106.56	69,654.00	81,829.44	0.00	-12,175.44
		Total	205,818.76	1,179,833.00	1,390,123.44	0.00	-210,290.44
Service Unit 3791	INTEGRATED VOCATIONAL REHABILITATION SERVICE	Rent	9,220.00	691,964.00	702,884.00	0.00	-10,920.00
		Rates	0.00	59,400.00	58,400.00	1,000.00	0.00
		Total	9,220.00	751,364.00	761,284.00	1,000.00	-10,920.00
Service Unit 3792	IKO & SK DISTRICT SUPPORT CENTRE	Rent	47,600.00	372,000.00	972,038.00	0.00	-600,038.00
		Rates	0.00	42,000.00	41,000.00	1,000.00	0.00
		Total	47,600.00	414,000.00	1,013,038.00	1,000.00	-600,038.00
Service Unit 3829	YEE MING DAY CARE CENTRE FOR THE ELDERLY	Rent	53,748.00	335,028.00	417,258.00	0.00	-82,230.00
		Rates	0.00	34,800.00	33,800.00	1,000.00	0.00
		Total	53,748.00	369,828.00	451,058.00	1,000.00	-82,230.00
Service Unit 6665	KWUN TONG ENHANCED HOME & COMMUNITY CARE SERVICES	Rent	6,070.00	107,712.00	115,032.00	0.00	-7,320.00
		Rates	3,831.05	2,118.00	7,425.24	0.00	-5,307.24
		Total	9,901.05	109,830.00	122,457.24	0.00	-12,627.24
Service Unit 6666	WONG TAI SIN ENHANCED HOME & COMMUNITY CARE SERVICES	Rent	361,481.16	156,600.00	644,544.00	0.00	-487,944.00
		Rates	0.00	27,400.00	20,600.00	6,800.00	0.00
		Total	361,481.16	184,000.00	665,144.00	6,800.00	-487,944.00
Service Unit 6681	SAI KUNG ENHANCED HOME & COMMUNITY CARE SERVICES	Rent	38,544.00	117,360.00	157,040.00	0.00	-39,680.00
		Rates	0.00	20,200.00	0.00	20,200.00	0.00
		Total	38,544.00	137,560.00	157,040.00	20,200.00	-39,680.00
Grand Total			1,610,609.56	9,139,851.00	10,223,743.25	710,041.30	-1,793,933.55

Notes:

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