

HAVEN OF HOPE CHRISTIAN SERVICE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2024



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(EXPRESSED IN HONG KONG DOLLARS)



UNMODIFIED ASSURANCE REPORT ON
THE ANNUAL FINANCIAL REPORT OF
HAVEN OF HOPE CHRISTIAN SERVICE

(Incorporated in Hong Kong and limited by guarantee)

Independent Auditor's Assurance Report

To the Management Board of Haven of Hope Christian Service ("the Organisation")

We have audited the financial statements of the Organisation for the year ended March 31, 2024 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 September 27, 2024.

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 Organisation for the year ended March 31, 2024.

Responsibilities of the Management Board

In relation to this report, the Management Board are responsible for ensuring the AFR of the Organisation for the year ended March 31, 2024 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 Organisation 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.

...../To be continued



UNMODIFIED ASSURANCE REPORT ON
THE ANNUAL FINANCIAL REPORT OF
HAVEN OF HOPE CHRISTIAN SERVICE

(Incorporated in Hong Kong and limited by guarantee)

...../Continued

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. 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.

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 Organisation 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.

...../To be continued



UNMODIFIED ASSURANCE REPORT ON
THE ANNUAL FINANCIAL REPORT OF
HAVEN OF HOPE CHRISTIAN SERVICE

(Incorporated in Hong Kong and limited by guarantee)

...../Continued

Conclusion

1. In our opinion, the AFR of the Organisation for the year ended March 31, 2024 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 Organisation 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 Organisation 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
September 27, 2024

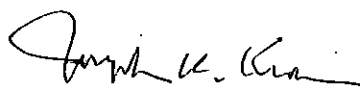

Philip Poon & Partners CPA Limited
Mr. Sin Hoi Ping
Practising Certificate No.: P03203

ANNUAL FINANCIAL REPORT
NGO: Haven of Hope Christian Service
APRIL 1, 2023 to MARCH 31, 2024

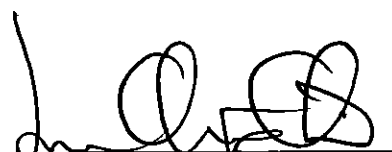
	Notes	2023-2024 \$	2022-2023 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	400,824,042.00	379,972,094.00
b. Provident Fund	1c	25,690,595.00	24,601,623.00
2. Fee Income	2	18,665,098.60	17,467,352.90
3. Central Items	3	20,982,960.00	14,117,629.00
4. Rent and Rates	4	9,139,851.00	9,194,843.00
5. Other Income	5	3,209,804.65	2,543,404.66
6. Interest Received		5,716,403.20	1,657,919.36
TOTAL INCOME		484,228,754.45	449,554,865.92
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		282,927,506.58	247,596,353.63
b. Provident Fund	1c	17,468,003.32	16,167,165.36
c. Allowances		-	-
Sub-total	6	300,395,509.90	263,763,518.99
2. Other Charges	7	140,707,365.31	125,885,150.52
3. Central Items	3	10,035,081.00	16,262,966.42
4. Rent and Rates	4	9,932,929.37	9,373,450.15
TOTAL EXPENDITURE		461,070,885.58	415,285,086.08
C. SURPLUS FOR THE YEAR	8	23,157,868.87	34,269,779.84

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 Manual.

Authorised
Signature



Authorised
Signature



Name

Prof. Kwan, Joseph Kai-cho

Name

Dr. Lam Ching Choi

Title

Chairman

Title

Chief Executive Officer

Date

September 27, 2024

Date

September 27, 2024

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) services (including support services to FSA services) 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 disclosures have been shown under **Note 3**.

Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff \$	6.8% & Other Posts \$	Total \$
Subvention Received	1,599,444.00	24,091,151.00	25,690,595.00
Provident Fund Contribution Paid during the Year	1,693,790.86	15,774,212.46	17,468,003.32
Surplus/(Deficit) for the Year	(94,346.86)	8,316,938.54	8,222,591.68
Add : Surplus b/f	33,632.55	71,999,220.17	72,032,852.72
(Less)/Add : Adjustments for previous year by Government	(495,928.00)	158,765.00	(337,163.00)
(Deficit)/Surplus c/f	(556,642.31)	80,474,923.71	79,918,281.40

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 the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2023-2024	2022-2023
	\$	\$
a. Income		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	8,092,605.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	116,253.00	268,629.00
Navigation Scheme for Young Persons in Care Services - Operating Expenses 2020	1,424,000.00	1,357,000.00
Navigation Scheme for Young Persons in Care Services - Training Cost	-	6,000.00
Navigation Scheme for Young Persons in Care Services - Training Cost 2020	11,288,200.00	12,486,000.00
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	15,000.00	-
Total	<u>20,982,960.00</u>	<u>14,117,629.00</u>

	2023-2024	2022-2023
	\$	\$
b. Expenditure		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	2,621,046.00	3,284,020.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	117,693.00	262,060.00
Navigation Scheme for Young Persons in Care Services - Operating Expenses 2020	1,213,195.10	1,090,386.42
Navigation Scheme for Young Persons in Care Services - Training Cost	-	15,000.00
Navigation Scheme for Young Persons in Care Services - Training Cost 2020	6,075,500.00	11,611,500.00
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	7,072.90	-
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	574.00	-
Total	<u>10,035,081.00</u>	<u>16,262,966.42</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 donations received have not been included as Other Income in AFR. In this respect, donations should be 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:

	2023-2024	2022-2023
	\$	\$
Other Income		
(a) Programme income	1,169,088.40	695,382.90
(b) Production income	1,654,641.75	1,340,963.81
(c) Donation	186,705.80	97,932.25
(d) Miscellaneous income	199,368.70	409,125.70
Total	<u>3,209,804.65</u>	<u>2,543,404.66</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	16,503,232.00
HK\$800,001 - HK\$900,000 p.a.	9	7,552,637.00
HK\$900,001 - HK\$1,000,000 p.a.	6	5,586,284.00
HK\$1,000,001 - HK\$1,100,000 p.a.	7	7,461,287.00
HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,549,047.00
>HK\$1,200,000 p.a.	6	10,260,416.00

7. **Other Charges**

The breakdown on Other Charges is as follows:

	2023-2024	2022-2023
	\$	\$
Other Charges		
(a) Utilities	9,257,328.64	7,747,191.59
(b) Food	12,764,402.18	11,432,385.53
(c) Administrative Expenses	42,870,834.39	37,121,538.31
(d) Stores and Equipment	4,443,261.39	4,741,552.64
(e) Repair and Maintenance	5,342,098.74	5,386,898.92
(f) Replacement of server	637,230.30	494,024.50
(g) Service Charges	49,654,121.83	45,905,515.75
(h) Special Allowances	-	-
(i) Programme Expenses	1,966,469.75	1,039,005.39
(j) Transportation and Travelling	2,124,330.31	1,831,696.34
(k) Insurance	4,743,608.96	4,297,436.74
(l) Miscellaneous	6,903,678.82	5,887,904.81
Total	<u>140,707,365.31</u>	<u>125,885,150.52</u>

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	426,514,637.00	-	-	-	426,514,637.00
Fee Income	18,665,098.60	-	-	-	18,665,098.60
Other Income	3,209,804.65	-	-	-	3,209,804.65
Interest Received (Note (1))	5,716,403.20	-	-	-	5,716,403.20
Rent and Rates	-	-	9,139,851.00	-	9,139,851.00
Central Items	-	-	-	20,982,960.00	20,982,960.00
Total Income (a)	454,105,943.45	-	9,139,851.00	20,982,960.00	484,228,754.45
Expenditure					
Personal Emoluments	300,395,509.90	-	-	-	300,395,509.90
Other Charges	140,707,365.31	-	-	-	140,707,365.31
Rent and Rates	-	-	9,932,929.37	-	9,932,929.37
Central Items	-	-	-	10,035,081.00	10,035,081.00
Total Expenditure (b)	441,102,875.21	-	9,932,929.37	10,035,081.00	461,070,885.58
Surplus/(Deficit) for the Year (a) - (b)	13,003,068.24	-	(793,078.37)	10,947,879.00	23,157,868.87
Less : Surplus of Provident Fund	8,222,591.68	-	-	-	8,222,591.68
	4,780,476.56	-	(793,078.37)	10,947,879.00	14,935,277.19
Surplus/(Deficit) b/f (Note (2))	113,752,655.18	14,490,178.08	(620,266.77)	13,024,738.70	140,647,305.19
Less : Refund to Government	118,533,131.74	14,490,178.08	(1,413,345.14)	23,972,617.70	155,582,582.38
2022/23 Backpay for Rent & Rates Subvention	-	-	445,380.00	-	445,380.00
2021/22 Backpay for Rent & Rates Subvention	-	-	17,280.00	-	17,280.00
2020/21 Backpay for Rent & Rates Subvention	-	-	1,446.00	-	1,446.00
2020/21 Claw Back for Rent & Rates Subvention of 7692 & 7689	-	-	(2,130.47)	-	(2,130.47)
2022/23 Claw Back for Rent & Rates Subvention Adjustment Clawback of Subvention Surplus & LSG	-	-	(284,893.10)	-	(284,893.10)
Adjustment for Rent & Rates Subvention Claw Back for 2021-22	275,844.63	-	(275,844.63)	-	0.00
Clawback of Subvention Surplus & LSG Surplus for 2022-23	(20,382,279.14)	-	-	-	(20,382,279.14)
Claw Back Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	(2,992,000.00)	(2,992,000.00)
Refund to Government for Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-	-	(1,280,000.00)	(1,280,000.00)
Adjustment of rates of 3879 for 2022/23	-	-	(604.00)	-	(604.00)
Surplus/(Deficit) c/f (Note (3))	98,426,697.23	14,490,178.08	(1,512,711.34)	19,700,617.70	131,104,781.67
	(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) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.
(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 Items
 Analysis of Subvention and Expenditure
 for the Period from April 1, 2023 to March 31, 2024

Name of Agency: Hives of Hope Christian Services

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the year		Surplus of (Note 5) (c)	Retained to Government (f)	Surplus of (Note 6) (g)-(h)+(i)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (e)			
4630 - C&A Home for Severely Disabled	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	10,007.79		10,007.79
4631 - Ning Tui Hostel 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.	8,539.94		8,539.94
4633 - Sau Mau Yung Hostel for Severely Mentally handicapped	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	19,763.68		19,763.68
4634 - Tui Lam Hostel	Visiting Medical Practitioner Scheme	N.A.	-	N.A.	-	N.A.	6,746.72		6,746.72
6572 - Training Sponsorship Scheme for two-year MOT/MPT programme of PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Psychotherapy programmes	8,092,695.00	7,621,046.00	5,471,559.00	-	N.A.	160,000.00	1,280,000.00	4,351,559.00
6596 - Haven of Hope K.C. Liang Po Lam EETC	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	116,253.00	117,693.00	-	1,440.00	N.A.	(2,159.00)		(3,639.00)
6643 - Financial Incentive Scheme for Mentor of Employees with Disabilities	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	105,167.00		105,167.00
BBE1	Navigation Scheme for Young Persons in Care Services - Operating Expenses 2020	1,424,000.00	1,213,195.10	210,804.90	-	N.A.	1,890,321.04		2,101,125.94
BBE30	Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-	-	-	N.A.	397,157.21	2,992,000.00	3,389,157.21
	Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	-	N.A.	-	2,992,000.00	2,992,000.00
	Navigation Scheme for Young Persons in Care Services - Training Cost 2020	11,268,200.00	6,075,500.00	5,212,700.00	-	N.A.	7,627,000.00		12,839,700.00
	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	7,077.50	39,829.10	-	N.A.	-		39,829.10
	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	15,000.00	574.00	14,426.00	-	N.A.	-		14,426.00
TOTAL		20,952,960.00	10,035,081.00	10,949,319.00	1,440.00	1,440.00	13,224,264.77	4,772,000.00	19,990,143.77

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 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 L.r.o the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD/S/1042 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 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, 2023 to March 31, 2024

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)	64,020.00	515,766.00	588,203.57	0.00	(72,437.57)
		Rates	1,218.00	28,993.00	31,686.60	0.00	(2,693.60)
		Total	65,238.00	544,759.00	619,890.17	0.00	(75,131.17)
Service Unit 3788	DISTRICT ELDERLY COMMUNITY SERVICE	Rent	0.00	497,736.00	497,736.00	0.00	0.00
		Rates	0.00	42,917.00	45,073.36	0.00	(2,156.36)
		Total	0.00	540,653.00	542,809.36	0.00	(2,156.36)
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	376,000.00	38,000.00	0.00
		Total	0.00	662,400.00	602,800.00	59,600.00	0.00
Service Unit 3827	FAMILY LIFE EDUCATION	Rent	0.00	55,223.00	54,937.20	285.80	0.00
		Rates	0.00	5,652.00	6,108.67	0.00	(456.67)
		Total	0.00	60,875.00	61,045.87	285.80	(456.67)
Service Unit 3828 & 7786	MING TAK DAC cum HOSTEL FOR SEVERELY MENTALLY HANDICAPPED	Rent	16,800.00	994,728.00	1,011,528.00	0.00	(16,800.00)
		Rates	0.00	83,254.00	78,400.00	4,854.00	0.00
		Total	16,800.00	1,077,982.00	1,089,928.00	4,854.00	(16,800.00)
Service Unit 7692 & 7689	PO LAM DAC cum HOSTEL	Rent	13,171.00	806,184.00	777,984.00	28,200.47	(0.47)
		Rates	0.00	71,400.00	69,400.00	2,000.00	0.00
		Total	13,171.00	877,584.00	847,384.00	30,200.47	(0.47)
Service Unit 3832	HAVEN OF HOPE K. C. LIANG PO LAM EETC	Rent	0.00	160,116.00	158,676.00	1,440.00	0.00
		Rates	0.00	15,221.00	15,700.00	0.00	(479.00)
		Total	0.00	175,337.00	174,376.00	1,440.00	(479.00)
Service Unit 3879	HANG HAU C&A HOME FOR SEVERELY DISABLED	Rent	29,822.00	39,120.00	61,920.00	0.00	(22,800.00)
		Rates	52,802.00	59,302.00	102,799.00	0.00	(43,497.00)
		Total	82,624.00	98,422.00	164,719.00	0.00	(66,297.00)
Service Unit 3818	SAU MAU PING DAC cum HOSTEL	Rent	12,200.00	1,183,704.00	1,199,544.00	0.00	(15,840.00)
		Rates	0.00	108,600.00	106,600.00	2,000.00	0.00
		Total	12,200.00	1,292,304.00	1,306,144.00	2,000.00	(15,840.00)
Service Unit 3794	TSUI LAM HOSTEL	Rent	1,620.00	606,720.00	613,920.00	0.00	(7,200.00)
		Rates	0.00	56,400.00	54,400.00	2,000.00	0.00
		Total	1,620.00	663,120.00	668,320.00	2,000.00	(7,200.00)
Service Unit 3787	COMMUNITY REHABILITATION DAY CENTRE	Rent	101,335.00	1,110,179.00	1,303,891.20	0.00	(193,712.20)
		Rates	11,280.00	69,654.00	81,760.56	0.00	(12,106.56)
		Total	112,615.00	1,179,833.00	1,385,651.76	0.00	(205,818.76)
Service Unit 3791	INTEGRATED VOCATIONAL REHABILITATION SERVICE	Rent	7,420.00	691,964.00	701,184.00	0.00	(9,220.00)
		Rates	0.00	59,400.00	57,400.00	2,000.00	0.00
		Total	7,420.00	751,364.00	758,584.00	2,000.00	(9,220.00)
Service Unit 3792	TKO & SK DISTRICT SUPPORT CENTRE	Rent	45,080.00	372,000.00	419,600.00	0.00	(47,600.00)
		Rates	0.00	42,000.00	40,000.00	2,000.00	0.00
		Total	45,080.00	414,000.00	459,600.00	2,000.00	(47,600.00)
Service Unit 3829	YEE MING DAY CARE CENTRE FOR THE ELDERLY	Rent	49,248.00	335,028.00	397,776.00	0.00	(62,748.00)
		Rates	0.00	34,800.00	32,800.00	2,000.00	0.00
		Total	49,248.00	369,828.00	430,576.00	2,000.00	(62,748.00)
Service Unit 6665	KWUN TONG ENHANCED HOME & COMMUNITY CARE SERVICES	Rent	3,470.00	107,712.00	113,782.00	0.00	(6,070.00)
		Rates	0.00	2,118.00	5,949.05	0.00	(3,831.05)
		Total	3,470.00	109,830.00	119,731.05	0.00	(9,901.05)
Service Unit 6666	WONG TAI SIN ENHANCED HOME & COMMUNITY CARE SERVICES	Rent	2,060.00	156,600.00	518,081.16	17,100.00	(378,581.16)
		Rates	0.00	27,400.00	25,800.00	1,600.00	0.00
		Total	2,060.00	184,000.00	543,881.16	18,700.00	(378,581.16)
Service Unit 6681	SAI KUNG ENHANCED HOME & COMMUNITY CARE SERVICES	Rent	52,560.00	117,360.00	155,904.00	17,256.00	(55,800.00)
		Rates	0.00	20,200.00	1,585.00	18,615.00	0.00
		Total	52,560.00	137,560.00	157,489.00	35,871.00	(55,800.00)
Grand Total			464,106.00	9,139,851.00	9,932,929.37	160,951.27	(954,029.64)

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 year(s) (i.e. 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.