

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

ANNUAL FINANCIAL REPORT

FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2021-22</u>	<u>2020-21</u>
		\$	\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	5,173,975.00	5,169,882.00
b. Provident Fund	1c	326,901.00	326,901.00
2. Fee Income	2	16,600.00	49,580.00
3. Central Items	3	-	-
4. Rent and Rates	4	37,113.00	37,447.00
5. Other Income	5	136,004.50	33,332.50
6. Interest Received		<u>14.90</u>	<u>10.35</u>
<b>TOTAL INCOME</b>		<u>5,690,608.40</u>	<u>5,617,152.85</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		3,198,374.69	3,180,455.38
b. Provident Fund	1c	173,603.52	165,438.66
c. Allowances		<u>-</u>	<u>-</u>
Sub-total	6	3,371,978.21	3,345,894.04
2. Other Charges	7	2,079,029.12	1,617,144.11
3. Central Items	3	-	-
4. Rent and Rates	4	<u>28,035.40</u>	<u>26,746.12</u>
<b>TOTAL EXPENDITURE</b>		<u>5,479,042.73</u>	<u>4,989,784.27</u>
<b>C. SURPLUS FOR THE YEAR</b>	8	<u>211,565.67</u>	<u>627,368.58</u>

The Annual Financial Report from pages 1 to 24 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

  
Chairperson

Date : 5th September 2022

  
Treasurer

Date : 5th September 2022

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

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 Lump Sum Grant (LSG) (excluding Provident Fund) received for the year.

<u>Service Unit</u>	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
Unit 0174	5,173,975.00	5,119,146.00
Unit J174	<u>-</u>	<u>50,736.00</u>
	<u>5,173,975.00</u>	<u>5,169,882.00</u>
	=====	=====

(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.

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

1. Lump Sum Grant (Cont'd)

(c) Provident Fund (Cont'd)

Details are analysed below :-

	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>2021-22</u>	<u>2020-21</u>
	\$	\$	\$	\$
<u>Subvention received</u>				
Unit 0174	-	326,901.00	326,901.00	326,901.00
<u>Provident Fund Contributions paid during the year</u>				
Unit 0174	-	173,603.52	173,603.52	165,438.66
Surplus for the year	-	153,297.48	153,297.48	161,462.34
<u>Add</u> : Surplus brought forward	-	424,028.46	424,028.46	268,151.71
Additional subvention received for previous year(s)	-	-	-	-
Deficit to be borne by Accumulated General Fund	-	-	-	0.41
<u>Less</u> : Refund to Government Adjustment for 2014-15 per SWD letter ref. : (21) in SWD SF/SAS/4-65/39 (174)II	-	-	-	-
Surplus carried forward	-	577,325.94	577,325.94	424,028.46

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

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 Lump Sum Grant Manual (LSG Manual).

Details are analysed below :-

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
Membership Fee	16,600.00	49,580.00
	=====	=====

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 Social Welfare Department's papers and correspondence with the Non-governmental Organisations. 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 :-

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
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 under Care and Support Networking Team	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	_____ -	_____ -
Balance carried forward	_____ -	_____ -



中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
a. Income (Cont'd)		
Balance brought forward	-	-
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 for Discharged Prisoners	-	-
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	-	-
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	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	-
MOSTE - Annual Rent and Rates	-	-
Balance carried forward	-	-

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
a. Income (Cont'd)		
Balance brought forward	-	-
Child Care Training for Grandparents - Contract Subsidy	-	-
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	-	-
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	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - 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	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	-
Short-term Food Assistance Service Teams - Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and Rates	-	-
Total	- =====	- =====

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
b. Expenditure		
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 under Care and Support Networking Team - other charges	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
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 for Discharged Prisoners	-	-
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	-	-



中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
b. Expenditure (Cont'd)		
Balance brought forward	-	-
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	-	-
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	-
MOSTE - Annual Rent and Rates	-	-
Child Care Training for Grandparents - Contract Subsidy	-	-
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	-	-
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	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - 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	-	-
Balance carried forward	-	-



中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
b. Expenditure (Cont'd)		
Balance brought forward	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	-
Short-term Food Assistance Service Teams - Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and Rates	-	-
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.

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

4. Rent and Rates

This represents the amount paid by Social Welfare Department (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.

	Rent and other <u>rental items</u>	<u>Rates</u>	<u>2021-22</u>	<u>2020-21</u>
	\$	\$	\$	\$
Subvention received	21,247.00	15,866.00	37,113.00	37,447.00
Actual expenditure	<u>(19,535.40)</u>	<u>(8,500.00)</u>	<u>(28,035.40)</u>	<u>(26,746.12)</u>
Surplus for the year	<u>1,711.60</u>	<u>7,366.00</u>	<u>9,077.60</u>	<u>10,700.88</u>

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.

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

5. Other Income (Cont'd)

The breakdown on Other Income is as follows :-

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
Other income		
(a) Fees and charges for services incidental to the operation of subvented services	111,544.50	33,332.50
(b) Utilised allocation under Central Items (CI)		
- After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income *	-	-
(c) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	-
(d) Others	<u>24,460.00</u>	<u>-</u>
Sub-total	136,004.50	33,332.50
<u>Less</u> : Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income *	<u>-</u>	<u>-</u>
Total	<u>136,004.50</u>	<u>33,332.50</u>

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

6. Personal Emoluments

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

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

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No of Posts</u>	<u>2021-22</u>	<u>2020-21</u>
		\$	\$
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.	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

7. Other Charges

The breakdown of other charges are as follows :-

	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
Other charges		
(a) Utilities	75,228.00	37,637.60
(b) Food	-	-
(c) Administrative Expenses	899,094.64	831,129.61
(d) Stores and Equipment	91,712.90	279,257.00
(e) Repairs and Maintenance	94,821.80	102,495.00
(f) Special Allowances	-	-
(g) Programme Expenses	795,797.40	259,522.90
(h) Transportation and Travelling	5,792.60	2,034.90
(i) Insurance	93,422.18	100,868.70
(j) Miscellaneous	<u>23,159.60</u>	<u>4,198.40</u>
Sub-total	2,079,029.12	1,617,144.11
<u>Less</u> : Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS * which forms as part of Other Income to fund the operating expenses of FSA-related activities	<u>-</u>	<u>-</u>
Total	<u>2,079,029.12</u> =====	<u>1,617,144.11</u> =====

\* For those programmes which are regarded as FAS-related activities only



中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

8. Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subventions

	Lump Sum Grant (LSG)	Adjustment for utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	5,500,876.00	-	-	-	5,500,876.00
Fee Income	16,600.00	-	-	-	16,600.00
Other Income	136,004.50	-	-	-	136,004.50
Interest Received (Note (1))	14.90	-	-	-	14.90
Rent and Rates	-	-	37,113.00	-	37,113.00
Central Items	-	-	-	-	-
Total Income (a)	<u>5,653,495.40</u>	-	<u>37,113.00</u>	-	<u>5,690,608.40</u>
Expenditure					
Personal					
Emoluments	3,371,978.21	-	-	-	3,371,978.21
Other Charges	2,079,029.12	-	-	-	2,079,029.12
Rent and Rates	-	-	28,035.40	-	28,035.40
Central Items	-	-	-	-	-
Total Expenditure (b)	<u>5,451,007.33</u>	-	<u>28,035.40</u>	-	<u>5,479,042.73</u>

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

8. Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subventions (Cont'd)

	Lump Sum Grant (LSG)	Adjustment for utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Surplus for the year					
(a) - (b)	202,488.07	-	9,077.60	-	211,565.67
<u>Less</u> : Surplus of					
Provident Fund	<u>(153,297.48)</u>	-	-	-	<u>(153,297.48)</u>
	49,190.59	-	9,077.60	-	58,268.19
Surplus / (deficit)					
brought forward					
(Note (2))	1,603,731.40	-	(5,845.65)	-	1,597,885.75
<u>Add</u> : Refund from					
Government	-	-	5,918.00	-	5,918.00
<u>Less</u> : Refund to					
Government	(404,331.53)	-	(16,284.00)	-	(420,615.53)
Transfer from LSG					
Reserve to cover					
the salary					
adjustment for					
Dementia					
Supplement and					
Infirmity Care					
Supplementary					
(Note (3))	-	-	-	-	-
Adjustment for					
utilised allocation					
under Enhanced					
ASCP - FWSS*					
(over-estimated) /					
under-estimated					
in previous year(s)	-	-	-	-	-
Surplus / (deficit) carried					
forward (Note (4))	1,248,590.46	-	(7,134.05)	-	1,241,456.41
	=====	=====	=====	=====	=====

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

8. Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subventions (Cont'd)

Notes :

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

- (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.

中華基督教會合一堂耆年中心

THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR CENTRAL ITEMS

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	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	-	-	-	-	N.A.	-	-	-	-	-
-	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	N.A.	-	-	-	-	-
-	Temporary Financial Aid under Care and Support Networking Team	-	-	-	-	N.A.	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-



中華基督教會合一堂耆年中心

THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR CENTRAL ITEMS (CONT'D)

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
-	Balance brought forward	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Emergency Fund for NGOs operating	-	-	-	-	-	-	-	-	-	-
-	Integrated Service Team for Street Sleepers	-	-	-	-	N.A.	-	-	-	-	-
-	Time-defined Subsidy Scheme for Extended Hours Service Users	-	-	-	-	N.A.	-	-	-	-	-
-	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	-	-	-	-
-	Short-term Rental Assistance for Discharged Prisons and Enhanced Employment Service	-	-	-	-	N.A.	-	-	-	-	-
-	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance	-	-	-	-	N.A.	-	-	-	-	-
-	Balance carried forward	-	-	-	-	-	-	-	-	-	-

中華基督教會合一堂耆年中心

THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR CENTRAL ITEMS (CONT'D)

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
-	Balance brought forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	Neighborhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	N.A.	-	-	-	-	-
-	NSCCP - Subsidy for Fee Reduction / Waiving	-	-	-	-	N.A.	-	-	-	-	-
-	NSCCP - Subsidy for Incentive Payment	-	-	-	-	N.A.	-	-	-	-	-
-	NSCCP - Rent and Rates	-	-	-	-	N.A.	-	-	-	-	-
-	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	-	-	-	N.A.	-	-	-	-	-
-	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school	-	-	-	-	N.A.	-	-	-	-	-
-	Rehabilitation Services Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.	-	-	-	-	-
-	Balance carried forward	-	-	-	-	-	-	-	-	-	-

**THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE**

**ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022**

[illegible]



**THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE**

## **ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022**

- 20 -



中華基督教會合一堂耆年中心

THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR CENTRAL ITEMS (CONT'D)

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
-	Balance brought forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund	-	-	-	-	N.A.	-	-	-	-	-
-	Time-defined Allocation of 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.	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-

中華基督教會合一堂耆年中心

THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR CENTRAL ITEMS (CONT'D)

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
-	Balance brought forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)	-	-	-	-	N.A.	-	-	-	-	-
-	One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	-	-	-	N.A.	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-

中華基督教會合一堂耆年中心

THE CHURCH OF CHRIST IN CHINA HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR CENTRAL ITEMS (CONT'D)

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

Unit Code and Name / Remittance Advice No. (Note 7)	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
				Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	N.A.	-	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-



中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR CENTRAL ITEMS (CONT'D)

ANALYSIS OF SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

(Expressed in Hong Kong Dollars)

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 4th 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, RCHDs as well as contract homes operated by private operators only.



中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR RENT AND RATES

ANALYSIS FOR SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

(Expressed in Hong Kong Dollars)

<u>Unit Code and Narrative</u>	<u>Subvented Element</u>	<u>Subvention Released</u>	<u>Actual Expenditure</u>	<u>Surplus</u>
		\$	\$	\$
7866 Enhancement of Community Support Services for Elderly Persons	Rental and other rental items	21,247.00	(19,535.40)	1,711.60
	Rates	<u>15,866.00</u>	<u>(8,500.00)</u>	<u>7,366.00</u>
		<u>37,113.00</u> =====	<u>(28,035.40)</u> =====	<u>9,077.60</u> =====

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

SCHEDULE FOR INVESTMENT

ANALYSIS OF INVESTMENT AS AT 31ST MARCH 2022

(Expressed in Hong Kong Dollars)

	<u>2022</u>	<u>2021</u>
	\$	\$
LSG Reserve (including interest) as at 31st March	1,248,590.46 =====	1,603,731.40 =====
Represented by :		
Investments		
a. HKD Bank Account Balances	1,248,590.46	1,603,731.40
b. HKD 24-hour Call Deposit	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	- _____	- _____
	1,248,590.46 =====	1,603,731.40 =====

Confirmed by :-

  
\_\_\_\_\_  
Chairperson

Date : 5th September 2022

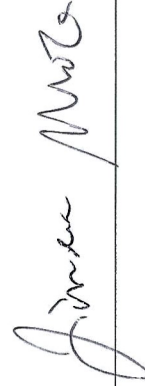
  
\_\_\_\_\_  
Treasurer

Date : 5th September 2022

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

Details of the Use of Furniture and Equipment Replenishment and Minor Works Block Grant

Item No.	Name of the SWD-subvented Unit (Note 1)	Service Nature (e.g Sheltered Workshop)	(a) Expenditure in the year 2021 - 22				(b) Outstanding Commitment as at 31st March 2022 - Contracted for but not Provided under Column (a)			
			Furniture and Equipment (Note 2)	Minor Works	Vehicle Overhauling (Registration No. provided)	Total Expenditure	Furniture and Equipment	Minor Works	Vehicle Overhauling	Total Outstanding Commitment
	Unit 0174 The Church of Christ in China Hop Yat Church Neighbourhood Elderly Centre	Elderly Service	5,638.00	-	-	5,638.00	-	-	-	-
		Total (Note 4) :	5,638.00	-	-	5,638.00	-	-	-	-



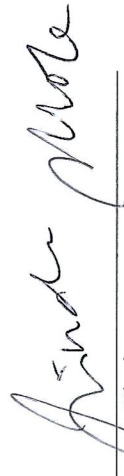
Initials of Director (Note 3) :


Date: 5th September 2022

中華基督教會合一堂耆年中心  
THE CHURCH OF CHRIST IN CHINA  
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

Details of the Use of Furniture and Equipment Replenishment and Minor Works Block Grant

In pursuance of paragraph 4.4.4 of the Lotteries Fund (LF) Manual, we forward herewith the schedule showing the Use of Furniture and Equipment Replenishment and Minor Works Block Grant. We also confirm that expenditure from the Block Grant has been incurred in accordance with the provisions of the LF Manual.

  
Chairperson

  
Treasurer

5th September 2022  
Date

**Note :**

1. Each premises-tied SWD-subservent unit should not appear more than once in the schedule.
2. Each furniture and equipment item should not exceed \$50,000.
3. The Head of NGO should initial at the left bottom of each and every page except for the final page which should be signed by both the Head of NGO and the Chairperson of the Board of the NGO.
4. The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual.