

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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)


	<u>Note</u>	<u>2022-23</u>	<u>2021-22</u>
		\$	\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	5,244,438.00	5,173,975.00
b. Provident Fund	1c	331,722.00	326,901.00
2. Fee Income	2	33,810.00	16,600.00
3. Central Items	3	-	-
4. Rent and Rates	4	35,402.00	37,113.00
5. Other Income	5	94,929.00	136,004.50
6. Interest Received		<u>2,119.60</u>	<u>14.90</u>
TOTAL INCOME		<u>5,742,420.60</u>	<u>5,690,608.40</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		3,124,788.12	3,198,374.69
b. Provident Fund	1c	175,863.21	173,603.52
c. Allowances		<u>-</u>	<u>-</u>
Sub-total	6	3,300,651.33	3,371,978.21
2. Other Charges	7	2,150,499.39	2,079,029.12
3. Central Items	3	-	-
4. Rent and Rates	4	<u>28,398.43</u>	<u>28,035.40</u>
TOTAL EXPENDITURE		<u>5,479,549.15</u>	<u>5,479,042.73</u>
C. SURPLUS FOR THE YEAR	8	<u>262,871.45</u>	<u>211,565.67</u>

The Annual Financial Report from pages 1 to 25 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



Chairperson

Date : 13th October 2023



Treasurer

Date : 13th October 2023

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

<u>Service Unit</u>	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
Unit 0174	5,297,411.00	5,173,975.00
Unit AA69	<u>(52,973.00)</u>	<u>-</u>
	<u>5,244,438.00</u>	<u>5,173,975.00</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 which are separately included as part of the income and expenditure of the relevant items have been shown under Note 3.

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1. Lump Sum Grant (Cont'd)

(c) Provident Fund (Cont'd)

Details are analysed below :-

	<u>Snapshot</u> <u>Staff</u>	<u>6.8% and</u> <u>Other Posts</u>	<u>2022-23</u>	<u>2021-22</u>
	\$	\$	\$	\$
<u>Subvention received</u>				
Unit 0174	-	335,073.00	335,073.00	326,901.00
Unit AA69	-	<u>(3,351.00)</u>	<u>(3,351.00)</u>	-
	-	<u>331,722.00</u>	<u>331,722.00</u>	<u>326,901.00</u>
<u>Provident Fund Contributions</u> <u>paid during the year</u>				
Unit 0174	-	<u>175,863.21</u>	<u>175,863.21</u>	<u>173,603.52</u>
Surplus for the year	-	155,858.79	155,858.79	153,297.48
<u>Add</u> : Surplus brought forward	-	577,325.94	577,325.94	424,028.46
Additional subvention received for previous year(s)	-	-	-	-
<u>Less</u> : Refund to Government	-	-	-	-
Surplus carried forward	-	<u>733,184.73</u>	<u>733,184.73</u>	<u>577,325.94</u>

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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>2022-23</u>	<u>2021-22</u>
	\$	\$
Membership Fee	33,810.00	16,600.00
	<u>=====</u>	<u>=====</u>

3. Central Items

These are subsidies allocated to the Centre for specified purposes on a recurrent, time-limited or one-off basis 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 Centre. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to the terms and conditions of individual central items. 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). The income and expenditure of each of the Central Items are as follows :-

	<u>2022-23</u>	<u>2021-22</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 / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	<u>-</u>	<u>-</u>
Balance carried forward	<u>-</u>	<u>-</u>

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3. Central Items (Cont'd)

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
a. Income (Cont'd)		
Balance brought forward	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
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	-	-
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	-	-
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	-	-
	-	-
Balance carried forward	-	-

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3. Central Items (Cont'd)

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
a. Income (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	-	-
Time-defined Service Contract of Social Work Service to Pre-primary Institutions		
- Allocation	-	-
- Rent and Rates	-	-
Temporary Financial Aid under Care and Support Networking Team ^	-	-
Emergency Fund for NGOs Operating Integrated Services Team for Street Sleepers ^	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users ^	-	-
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) ^	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities ^	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service ^	-	-
Total	- =====	- =====

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3. Central Items (Cont'd)

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
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	-	-
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	-	-

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3. Central Items (Cont'd)

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
b. Expenditure (Cont'd)		
Balance brought forward	-	-
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	-	-
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	-	-
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	-	-
- Rent and Rates	-	-
Temporary Finance Aid under Care and Support Networking Team - Other Charges	-	-
Emergency Fund for NGOs Operating Integrated Service Team for Street Sleepers	-	-
Balance carried forward	-	-

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3. Central Items (Cont'd)

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
b. Expenditure (Cont'd)		
Balance brought forward	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Short-term Rental Assistance for Discharge Prisoners	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight on-site-on call Allowance)	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Services	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>

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.

^ Please refer to 4(f) of Points to Note on Preparation of AFR and Analysis Schedules.

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.

	<u>Rent and other rental items</u>	<u>Rates</u>	<u>2022-23</u>	<u>2021-22</u>
	\$	\$	\$	\$
Subvention received	19,536.00	15,866.00	35,402.00	37,113.00
Actual expenditure	<u>(19,898.43)</u>	<u>(8,500.00)</u>	<u>(28,398.43)</u>	<u>(28,035.40)</u>
Surplus / (deficit) for the year	<u>(362.43)</u>	<u>7,366.00</u>	<u>7,003.57</u>	<u>9,077.60</u>

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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 need not be included as Other Income in AFR. In this respect, donations have been 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 :-

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
Other Income		
(a) Programme income	-	-
(b) Production income	-	-
(c) Donation	-	-
(d) Income from Other Activities	94,929.00	111,544.50
(e) Utilised allocation under Central Items (CI) :		
After School Care Programme (ASCP) / Enhanced ASCP / ASCP (PC) - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income *	-	-
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	-
(g) Miscellaneous income	-	<u>24,460.00</u>
Sub-total	94,929.00	136,004.50
<u>Less</u> : Utilised allocation under CI : ASCP / Enhanced ASCP / ASCP (PC) - FWSS which forms as part of Other Income *	<u>-</u>	<u>-</u>
Total	<u>94,929.00</u>	<u>136,004.50</u>

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

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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>2022-23</u>	<u>2021-22</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.	-	-	-
	-	-	-
	=====	=====	=====

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7. Other Charges

The breakdown of other charges are as follows :-

	<u>2022-23</u>	<u>2021-22</u>
	\$	\$
Other charges		
(a) Utilities	96,989.20	75,228.00
(b) Food	-	-
(c) Administrative Expenses	1,089,156.31	899,094.64
(d) Stores and Equipment	30,860.00	91,712.90
(e) Repairs and Maintenance	221,488.00	94,821.80
(f) Special Allowances	-	-
(g) Programme Expenses	610,370.50	795,797.40
(h) Transportation and Travelling	5,509.60	5,792.60
(i) Insurance	91,877.78	93,422.18
(j) Miscellaneous	<u>4,248.00</u>	<u>23,159.60</u>
Sub-total	2,150,499.39	2,079,029.12
<u>Less</u> : Utilised allocation under CI : ASCP / Enhanced ASCP / ASCP (PC) - FWSS * which forms as part of Other Income to fund the operating expenses of PSA services / FSA-related activities	<u>-</u>	<u>-</u>
Total	<u>2,150,499.39</u>	<u>2,079,029.12</u>

* For those programmes which are regarded as FSA services / FAS-related activities only

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

	Lump Sum Grant (LSG)	Holding Accounts (HA)	Adjustment for utilised allocation under ASCP / Enhanced ASCP / ASCP (PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$	\$
Income						
Lump Sum Grant	5,576,160.00	-	-	-	-	5,576,160.00
Fee Income	33,810.00	-	-	-	-	33,810.00
Other Income	94,929.00	-	-	-	-	94,929.00
Interest Received (Note (1))	2,119.60	-	-	-	-	2,119.60
Rent and Rates	-	-	-	35,402.00	-	35,402.00
Central Items	-	-	-	-	-	-
Total Income (a)	<u>5,707,018.60</u>	<u>-</u>	<u>-</u>	<u>35,402.00</u>	<u>-</u>	<u>5,742,420.60</u>
Expenditure						
Personal						
Emoluments	3,300,651.33	-	-	-	-	3,300,651.33
Other Charges	2,150,499.39	-	-	-	-	2,150,499.39
Rent and Rates	-	-	-	28,398.43	-	28,398.43
Central Items	-	-	-	-	-	-
Total Expenditure (b)	<u>5,451,150.72</u>	<u>-</u>	<u>-</u>	<u>28,398.43</u>	<u>-</u>	<u>5,479,549.15</u>

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

	Lump Sum Grant (LSG)	Holding Accounts (HA)	Adjustment for utilised allocation under ASCP / Enhanced ASCP / ASCP (PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$	\$
Surplus for the year (a) - (b)	255,867.88	-	-	7,003.57	-	262,871.45
<u>Less</u> : Surplus of Provident Fund	<u>(155,858.79)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155,858.79)</u>
	100,009.09	-	-	7,003.57	-	107,012.66
Surplus / (deficit) brought forward (Note (2))	1,248,590.46	-	-	(7,134.05)	-	1,241,456.41
<u>Add</u> : Refund from Government	-	-	-	-	-	-
<u>Less</u> : Refund to Government	-	-	-	(9,077.60)	-	(9,077.60)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP / ASCP (PC) - FWSS* (over-estimated) / under-estimated in previous year(s)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / (deficit) carried forward (Note (4))	<u>1,348,599.55</u>	<u>-</u>	<u>-</u>	<u>(9,208.08)</u>	<u>-</u>	<u>1,339,391.47</u>

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

Notes :

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

- (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) 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) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The Level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows :

- (i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]
The level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) for the year.
- (ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]
For the next three year (Year 1 to Year 3), the level of LSG cumulative reserve will be capped at 25% of NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) for the year.

From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For (4)(i) and (4)(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022]

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

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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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	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 / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / 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青年中心
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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the year		Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-
-	Emergency Fund for NGOs operating Integrated Service Team for Street Sleepers	-	-	-	-	-	-	-	-	-	-	-
-	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 and Enhanced Employment Service Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance	-	-	-	-	-	-	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-	-

中華基督教會合一堂青年中心
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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)# (a1)	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)# (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
						Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
-	-	-	-	-	-	N.A.	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

中華基督教會合一堂青年中心
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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)# (a1)	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)# (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-	
-	MOSTE - Annual Rent and Rates	-	-	-	-	-	N.A.	-	-	-	-	-	
-	Child Care Training for Grandparents - Contract Subsidy	-	-	-	-	-	N.A.	-	-	-	-	-	
-	Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	-	-	-	-	-	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.	-	-	-	-	-	
	Balance carried forward	-	-	-	-	-	-	-	-	-	-	-	

中華基督教會合一堂青年中心
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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit Incurred (Note 3) (b) = (a1) - (a2)	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青年中心
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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)# (a2)	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)# (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	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青年中心
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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Deficit for the year			Surplus brought forward (Note 5) (c)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
						Surplus (Note 3) (a) = (a1) - (a2)	Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-
-	Short-term Food Assistance Service Team (STFASTs) - Food Cost	-	-	-	-	-	N.A.	-	-	-	-	-
-	Siu Lam Integrated Rehabilitation Service Complex - Management & Maintenance Cost for Common Area	-	-	-	-	-	N.A.	-	-	-	-	-
-	After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-	-	-	-	N.A.	-	-	-	-	-
-	ASCP (PC) Fee Subsidy	-	-	-	-	-	-	-	-	-	-	-
-	ASCP (PC) Rent and Rates	-	-	-	-	-	-	-	-	-	-	-
-	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	-	-	-	-	-	-	-	-	-	-	-
-	- 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

SCHEDULE FOR CENTRAL ITEMS

ANALYSIS OF SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.

Notes

- 1 (a). 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.
- 1 (b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- 2 (a). Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2 (b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
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

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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 2022 TO 31ST MARCH 2023

(Expressed in Hong Kong Dollars)

Notes

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 paylist 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

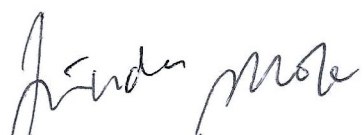
SCHEDULE FOR INVESTMENT

ANALYSIS OF INVESTMENT AS AT 31ST MARCH 2023

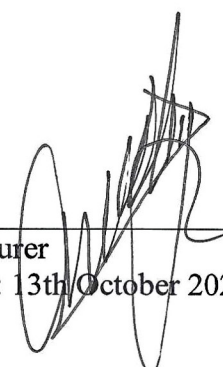
(Expressed in Hong Kong Dollars)

	<u>2023</u>	<u>2022</u>
	\$	\$
LSG Reserve (including interest) as at 31st March	1,348,599.55	1,248,590.46
Represented by :		
Investments		
a. HKD Bank Account Balances	1,348,599.55	1,248,590.46
b. HKD 24-hour Call Deposit	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	1,348,599.55	1,248,590.46

Confirmed by :-



Chairperson
Date : 13th October 2023



Treasurer
Date : 13th October 2023

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 2022 TO 31ST MARCH 2023

(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 / (deficit)</u>
		\$	\$	\$
7866 Enhancement of Community Support Services for Elderly Persons	Rental and other rental items	19,536.00	(19,898.43)	(362.43)
	Rates	<u>15,866.00</u>	<u>(8,500.00)</u>	<u>7,366.00</u>
		<u>35,402.00</u>	<u>(28,398.43)</u>	<u>7,003.57</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

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 2022 - 23				(b) Outstanding Commitment as at 31st March 2023 - Contracted for but not Provided under Column (a)			
			Furniture and Equipment (Note 2) (\$)	Minor Works (Note 3) (\$)	Vehicle Overhauling (Registration No. provided) (Note 4) (\$)	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	126,018.00	9,600.00	-	135,618.00	-	-	-	-
		Total (Note 4) :	126,018.00	9,600.00	-	135,618.00	-	-	-	-



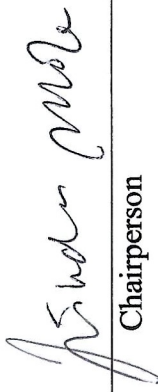
Initials of Director (Note 3) : _____

Date: 13th October 2023

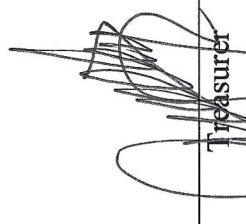
中華基督教會合一堂青年中心
THE CHURCH OF CHRIST IN CHINA
HOP YAT CHURCH NEIGHBOURHOOD ELDERLY CENTRE

Details of the Use of Furniture and Equipment Replenishment and Minor Works Block Grant (Cont'd)

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

13th October 2023
Date

Note :

1. Each premises-tied SWD-subvented unit should not appear more than once in the schedule.
2. Each furniture and equipment item should not exceed \$50,000.
3. Each minor works should not cost \$500,000 or above.
4. Each annual vehicle overhauling and relevant repairs should not exceed \$50,000.
5. **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.**
6. The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual.