

**Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited**

**Reports in respect of the Subvented Agency's Funding and
Services Agreement Activities and Support Services**

For the Year ended March 31, 2019



Wise-Link CPA Limited
智匯會計師事務所有限公司

**Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
Reports in respect of the Subvented Agency's Funding and
Services Agreement Activities and Support Services
For the Year ended March 31, 2019**

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Wise-Link CPA Limited

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Independent Review Report

To the management of Hong Kong Lutheran Social Service

The Lutheran Church - Hong Kong Synod Limited ("HKLSS")

We have audited the financial statements of HKLSS for the year ended March 31, 2019 and have issued an unqualified auditor's report thereon dated **- 2 DEC 2019**

We conducted our review of the attached Annual Financial Report of HKLSS set out on pages 2 to 6 for the year ended March 31, 2019 in accordance with the Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of HKLSS, on which the above mentioned audited financial statements of HKLSS are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of HKLSS for the year ended March 31, 2019:

No matters have come to our attention during the course of our review, which cause us to believe that HKLSS has not :

- i properly accounted for the receipt of Lump Sum Grant, Provident Fund and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
- ii kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual ("LSG Manual") published by the Social Welfare Department;
- iii prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
- iv employed the staff quoted in the Provident Fund arrangements during the year ended March 31, 2019.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

Wise-Link CPA Limited

Certified Public Accountants

Hong Kong, **- 2 DEC 2019**


Lee Yiu Wai, Kenny

Practising Certificate number P03330

Annual Financial Report
Name of Agency : Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
April 1, 2018 to March 31, 2019


	<u>Notes</u>	<u>Total</u> <u>2018/2019</u> HK\$	<u>Total</u> <u>2017/2018</u> HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	248,103,392.00	221,462,108.00
b. Provident Fund	1c	21,076,657.00	19,189,002.00
2. Fee Income	2	14,307,245.80	13,805,203.70
3. Central Items	3	21,587,159.00	17,954,428.00
4. Rent and Rates	4	12,692,026.00	13,339,133.00
5. Other Income	5	20,487,079.54	17,206,320.44
6. Interest Received		<u>729,470.86</u>	<u>801,560.79</u>
 TOTAL INCOME		 <u>338,983,030.20</u>	 <u>303,757,755.93</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		227,413,741.23	212,175,238.99
b. Provident Fund	1c	19,262,462.40	18,200,165.00
c. Allowances		<u>2,914,762.70</u>	<u>2,541,868.80</u>
Sub-total	6	249,590,966.33	232,917,272.79
2. Other Charges	7	48,126,217.13	45,125,775.38
3. Central Items	3	20,612,826.31	17,028,046.88
4. Rent and Rates	4	<u>13,397,976.00</u>	<u>13,336,269.00</u>
 TOTAL EXPENDITURE		 <u>331,727,985.77</u>	 <u>308,407,364.05</u>
 C. SURPLUS/(DEFICIT) FOR THE YEAR	 8	 <u><u>7,255,044.43</u></u>	 <u><u>(4,649,608.12)</u></u>

The Annual Financial Report from pages 2 to 6 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



 Rev. Lau Yat Chiu, Tony
 Chairman of Social Service Committee
 The Lutheran Church - Hong Kong Synod Limited

Date : **- 2 DEC 2019**



 Dr. Lui Wai Ling, Annissa
 Chief Executive of
 Hong Kong Lutheran Social Service
 The Lutheran Church - Hong Kong Synod Limited

Date : **- 2 DEC 2019**

Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
Notes on the Annual Financial Report - March 31, 2019

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 (excluding Provident Fund) received for the year.
- c. **Provident Fund** This is Provident Fund (PF) received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3. Details are analysed below :

	Snapshot Staff HK\$	6.8% & Other Posts HK\$	Total HK\$
<u>Provident Fund Contribution</u>			
Subvention Received	8,440,884.00	12,635,773.00	21,076,657.00
Provident Fund Contribution Paid during the Year	<u>(7,892,641.00)</u>	<u>(11,369,821.40)</u>	<u>(19,262,462.40)</u>
Surplus for the Year	548,243.00	1,265,951.60	1,814,194.60
Add: Surplus b/f	1,055,433.00	17,816,935.65	18,872,368.65
Additional subvention received for 2016/17	-	227,374.00	227,374.00
Less : Refund to Government	<u>(572,757.00)</u>	-	<u>(572,757.00)</u>
Surplus c/f	<u>1,030,919.00</u>	<u>19,310,261.25</u>	<u>20,341,180.25</u>

For the year 2017/18, as to comply with Social Welfare Department's requirements, additional subvention received for previous year of the amount HK\$301,601 was excluded. So the figure was amended for the comparative purposes.

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.

Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
Notes on the Annual Financial Report - March 31, 2019

3. **Central Items** These are subvented service activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other Social Welfare Department's papers and correspondence with the NGO. 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 LSG Manual (October 2016)). The income and expenditure of each of the Central items are as follows :

	<u>2018/2019</u>	<u>2017/2018</u>
	HK\$	HK\$
a. <u>Income</u>		
Dementia Supplement for Residential Elderly Services	5,970,685.00	5,800,140.00
Infirmity Care Supplement for Residential Elderly Services	2,509,399.00	2,605,860.00
Dementia Supplement for Day Care Centres for the Elderly	249,208.00	484,192.00
Foster Care Allowance	7,751,928.00	5,648,344.00
After School Care Programme-Fee Waiving Subsidy Scheme	183,600.00	181,050.00
Time-defined Subsidy Scheme for Extended Hours Service Users	40,560.00	40,560.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	270,000.00	540,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	863,435.00	311,120.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	111,300.00	111,300.00
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	420,000.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	70,000.00
Total	<u>21,587,159.00</u>	<u>17,954,428.00</u>
b. <u>Expenditure</u>		
Dementia Supplement for Residential Elderly Services	5,927,795.42	5,775,788.20
Infirmity Care Supplement for Residential Elderly Services	2,439,761.85	2,541,612.06
Dementia Supplement for Day Care Centres for the Elderly	248,570.00	456,049.00
Foster Care Allowance	6,795,311.80	4,946,071.10
After School Care Programme-Fee Waiving Subsidy Scheme	164,265.94	230,374.72
Time-defined Subsidy Scheme for Extended Hours Service Users	6,094.40	7,664.80
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	675,000.00	540,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	818,311.70	808,892.60
Financial Incentive Scheme for Mentors of Employees with Disabilities	1,000.00	2,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	233,400.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-
Total	<u>20,612,826.31</u>	<u>17,028,046.88</u>

Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited
Notes on the Annual Financial Report - March 31, 2019

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.
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 donation received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

Other Income	<u>2018/2019</u> <u>HK\$</u>	<u>2017/2018</u> <u>HK\$</u>
(a) Fees and charges for services incidental to the operation of subvented services	18,012,625.63	16,657,908.22
(b) Others	2,474,453.91	548,412.22
Total	<u>20,487,079.54</u>	<u>17,206,320.44</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 :

<u>Analysis of Personal Emoluments</u>	<u>2018/2019</u> <u>No. of Post</u>	<u>2017/2018</u> <u>No. of Post</u>	<u>2018/2019</u> <u>HK\$</u>	<u>2017/2018</u> <u>HK\$</u>
HK\$700,001-HK\$800,000 p.a.	5	19	3,783,948.10	14,412,308.00
HK\$800,001-HK\$900,000 p.a.	16	5	13,290,831.00	4,225,745.00
HK\$900,001-HK\$1,000,000 p.a.	16	14	15,571,388.00	13,092,248.00
HK\$1,000,001-HK\$1,100,000 p.a.	2	2	2,175,288.00	2,091,066.00
HK\$1,100,001-HK\$1,200,000 p.a.	3	4	3,568,896.00	4,623,376.00
>HK\$1,200,000 p.a.	4	3	5,843,483.00	4,350,542.00
Total	<u>46</u>	<u>47</u>	<u>44,233,834.10</u>	<u>42,795,285.00</u>

7. **Other Charges** The breakdown on Other Charges is as follows :
- | <u>Other Charges</u> | <u>2018/2019</u>
<u>HK\$</u> | <u>2017/2018</u>
<u>HK\$</u> |
|------------------------------------------------|---------------------------------|---------------------------------|
| (a) Utilities | 5,627,557.31 | 5,536,729.09 |
| (b) Food | 5,668,775.31 | 5,705,685.33 |
| (c) Administrative Expenses | 1,412,985.68 | 1,325,678.47 |
| (d) Stores and Equipment | 3,191,375.13 | 3,123,413.76 |
| (e) Repair and Maintenance | 6,888,423.28 | 6,057,047.16 |
| (f) Special Allowances | 90,949.20 | 90,579.20 |
| (g) Programme Expenses | 20,360,448.65 | 18,501,447.17 |
| (h) Transportation and Travelling | 1,046,982.81 | 1,036,025.64 |
| (i) Insurance | 2,044,323.09 | 1,891,985.73 |
| (j) Staff Training and Development | 272,653.20 | 360,353.10 |
| (k) Other Staff-related Initiatives | 142,705.00 | 134,825.00 |
| (l) Miscellaneous | 1,295,686.47 | 1,275,674.73 |
| (m) Visiting Medical Practitioner Scheme (LSG) | 83,352.00 | 86,331.00 |
| Total | <u>48,126,217.13</u> | <u>45,125,775.38</u> |

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$
Income				
Lump Sum Grant	269,180,049.00	-	-	269,180,049.00
Fee Income	14,307,245.80	-	-	14,307,245.80
Other Income	20,487,079.54	-	-	20,487,079.54
Interest Received (Note 1)	729,470.86	-	-	729,470.86
Rent and Rates	-	12,692,026.00	-	12,692,026.00
Central Items	-	-	21,587,159.00	21,587,159.00
Total Income (a)	304,703,845.20	12,692,026.00	21,587,159.00	338,983,030.20
Expenditure				
Personal Emoluments	249,590,966.33	-	-	249,590,966.33
Other Charges	48,126,217.13	-	-	48,126,217.13
Rent and Rates	-	13,397,976.00	-	13,397,976.00
Central Items	-	-	20,612,826.31	20,612,826.31
Total Expenditure (b)	297,717,183.46	13,397,976.00	20,612,826.31	331,727,985.77
Surplus/(Deficit) for the Year (a)-(b)	6,986,661.74	(705,950.00)	974,332.69	7,255,044.43
Less : Surplus of Provident Fund	(1,814,194.60)	-	-	(1,814,194.60)
	5,172,467.14	(705,950.00)	974,332.69	5,440,849.83
Surplus/(Deficit) b/f (Note 2)	78,913,602.60	(873,262.00)	3,863,693.97	81,904,034.57
Add : Refund from Government	-	862,665.00	-	862,665.00
Less : Refund to Government	-	(744.00)	(2,185,043.84)	(2,185,787.84)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note 3)	-	-	-	-
Surplus/(Deficit) c/f (Note 4)	84,086,069.74	(717,291.00)	2,652,982.82	86,021,761.56
	(S)			

Notes:

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance for 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 Infirmity Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve (i.e. S) less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for that year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2018 to 31/3/2019

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
1728-Dementia Supplement (Fung Tak Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,401,813.00	1,401,503.17	309.83	-	-	-	N/A	N/A	N/A
3154-Dementia Supplement (Mr & Mrs Lawrence Wong Second Lutheran Home for the Elderly)(DS)	Dementia Supplement for Residential Elderly Services	2,751,707.00	2,730,907.60	20,799.40	-	-	-	N/A	N/A	N/A
3172-Dementia Supplement (Mr & Mrs Lawrence Wong Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	519,190.00	510,057.25	9,132.75	-	-	-	N/A	N/A	N/A
3173-Dementia Supplement (Mrs Leung Kwai Yee Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,297,975.00	1,285,327.40	12,647.60	-	-	-	N/A	N/A	N/A

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2018 to 31/3/2019

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
3079-Mrs. Leung Kwai Yee Lutheran Home for the Elderly (ICS)	Infirmiry Care Supplement for Residential Elderly Services	HK\$ 259,593.00	HK\$ 227,905.00	HK\$ 31,688.00	HK\$ -	HK\$ -	HK\$ -	HK\$ N/A	HK\$ N/A	HK\$ N/A
3098-Fung Tak Lutheran Home for the Elderly (ICS)	Infirmiry Care Supplement for Residential Elderly Services	951,841.00	951,650.50	190.50	-	-	-	N/A	N/A	N/A
3139-Mr & Mrs Lawrence Wong Second Lutheran Home for the Elderly(ICS)	Infirmiry Care Supplement for Residential Elderly Services	432,655.00	428,092.00	4,563.00	-	-	-	N/A	N/A	N/A
3163-Mr & Mrs Lawrence Wong Lutheran Home for the Elderly(ICS)	Infirmiry Care Supplement for Residential Elderly Services	865,310.00	832,114.35	33,195.65	-	-	-	N/A	N/A	N/A

Supplementary Analysis - March 31, 2019
Schedule for Central Items

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
3094-Lutheran Foster Care Service	Foster Care Allowance	HK\$ 2,583,976.00	HK\$ 2,554,765.00	HK\$ 29,211.00	-	-	-	N/A	N/A	N/A
3114-Lutheran Foster Care Service	Foster Care Allowance	3,229,970.00	3,024,199.00	205,771.00	-	-	-	N/A	N/A	N/A
3998-Lutheran Foster Care Service	Foster Care Allowance	645,994.00	422,059.00	223,935.00	-	-	-	N/A	N/A	N/A
4249-Lutheran Foster Care Service	Foster Care Allowance	645,994.00	530,397.00	115,597.00	-	-	-	N/A	N/A	N/A
1926-Lutheran Foster Care Service	Foster Care Allowance	645,994.00	263,891.80	382,102.20	-	-	-	N/A	N/A	N/A
3119-After School Care Programme (Half Day)	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-	373,649.13	-	373,649.13
3042-After School Care Programme (Late Afternoon)	After School Care Programme - Fee Waiving Subsidy Scheme	183,600.00	164,265.94	19,334.06	-	-	-	88,298.70	-	107,632.76

Supplementary Analysis - March 31, 2019
Schedule for Central Items

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
3131-VMP (Lei Tung Lutheran Hostel)	Visiting Medical Practitioner Scheme (VMP)	HK\$ -	HK\$ -	HK\$ -	HK\$ -	HK\$ -	HK\$ -	HK\$ 172.80	HK\$ -	HK\$ 172.80
6802-Dementia Supplement (Martha Boss Lutheran Day Care Centre for the Elderly)(DS)	Dementia Supplement for Day Care Centres of the Elderly	249,208.00	248,570.00	638.00	-	-	-	28,143.00	(28,143.00)	638.00
T344-Time-defined Subsidy Scheme for Extended Hours Child Care Service Users (Time-defined 31/08/2018)	Time-defined Subsidy Scheme for Extended Hours Child Care Service Users	16,901.00	1,341.60	15,559.40	-	-	-	32,895.20	(32,895.20)	15,559.40
V344-Time-defined Subsidy Scheme for Extended Hours Child Care Service Users (Time-defined 31/08/2021)	Time-defined Subsidy Scheme for Extended Hours Child Care Service Users	23,659.00	4,752.80	18,906.20	-	-	-	-	-	18,906.20
6065-Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Service	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Service	-	-	-	-	-	-	188,325.00	-	188,325.00

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2018 to 31/3/2019

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
6350-Subsidy Scheme for OCC Service (Time-defined 31/3/2020)	Time-defined Subsidy Scheme for Occasional Child Care Service	111,300.00	-	111,300.00	-	-	-	-	-	111,300.00
6350-Subsidy Scheme for OCC Service (Time-defined 31/3/2017)	Time-defined Subsidy Scheme for Occasional Child Care Service	-	-	-	-	-	-	111,300.00	(111,300.00)	-
6457-Financial Incentive Scheme for Mentors of Employees with Disabilities (Time-defined 30/11/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	1,000.00	-	(1,000.00)	-	(1,000.00)	99,667.00	-	98,667.00
6600-Training Subsidy Programme for Children on the Waiting List of subvented Pre-School Rehabilitation Services (10/2014-9/2017)	Training Subsidy Programme for Children on the Waiting list for subvented Pre-School Rehabilitation Services	128,485.00	268,389.90	-	(139,904.90)	-	(139,904.90)	139,904.90	-	-
6600-Training Subsidy Programme for Children on the Waiting List of subvented Pre-School Rehabilitation Services (10/2017 effective)	Training Subsidy Programme for Children on the Waiting list for subvented Pre-School Rehabilitation Services	734,950.00	549,921.80	185,028.20	-	-	-	(7,035.00)	-	177,993.20
6554-Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	270,000.00	675,000.00	-	(405,000.00)	-	(405,000.00)	540,000.00	-	135,000.00

Schedule for Central Items
Analysis of Subvention and Expenditure for the period from 1/4/2018 to 31/3/2019

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
3422-Pilot Scheme on On-site Pre-school Rehabilitation Services	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	HK\$ 3,637,044.00	HK\$ 3,536,715.20	HK\$ 100,328.80	-	-	-	HK\$ 255,667.60	-	HK\$ 355,996.40
3683-Enhanced Provision of Visiting Medical Practitioner Scheme in RCHDs	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme in RCHDs	-	-	-	-	-	-	70,000.00	(70,000.00)	-
3712-Enhanced Provision of Visiting Medical Officer in RCHEs	One-off Subsidy for Enhanced Provision of Visiting Medical Officer in RCHEs	-	-	-	-	-	-	186,600.00	(186,600.00)	-
TOTAL		21,587,159.00	20,612,826.31	1,520,237.59	(545,904.90)	-	(545,904.90)	2,107,588.33	(428,938.20)	1,583,839.89

Notes :

1. The figures for the whole financial year are extracted from the payroll for March (Final) 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 in respect of the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (5) in SWD/S/104/2 Pt.18 dated 20 July 2018.
 - (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 names are extracted from the payroll from SWD.
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
Analysis of subvention and Expenditure for the period from 1/4/2018 to 31/3/2019

Unit Code and Name	Subvented Element	Subvention Released for 2018/19	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2018/19	Surplus/(Deficit) (2018/19) (Note 2)
		\$	\$	\$	\$	\$
3138-Neighbourhood Elderly Centre (re-engineering)	Rent (Note 3)	231,661.00	43,490.00	275,151.00	287,122.00	(55,461.00)
	Rates	78,656.00	20,970.00	99,626.00	64,080.00	14,576.00
	Total	310,317.00	64,460.00	374,777.00	351,202.00	(40,885.00)
3075-Cheung Ching Lutheran Centre for the Disabled	Rent (Note 3)	4,044.00	28,518.00	32,562.00	33,678.00	(29,634.00)
	Rates	7,710.00	-	7,710.00	1,400.00	6,310.00
	Total	11,754.00	28,518.00	40,272.00	35,078.00	(23,324.00)
3120-Shek Kip Mei Lutheran Centre for the Blind	Rent (Note 3)	146,520.00	-	146,520.00	146,520.00	-
	Rates	14,417.00	2,482.00	16,899.00	11,600.00	2,817.00
	Total	160,937.00	2,482.00	163,419.00	158,120.00	2,817.00
3078-Mrs. Leung Kwai Yee Lutheran Home for the Elderly	Rent (Note 3)	1,422,510.00	34,649.00	1,457,159.00	1,463,160.00	(40,650.00)
	Rates	93,847.00	22,249.00	116,096.00	114,800.00	(20,953.00)
	Total	1,516,357.00	56,898.00	1,573,255.00	1,577,960.00	(61,603.00)
3092-Fung Tak Lutheran Home for the Elderly	Rent (Note 3)	1,539,188.00	45,038.00	1,584,226.00	1,591,920.00	(52,732.00)
	Rates	139,082.00	35,838.00	174,920.00	176,000.00	(36,918.00)
	Total	1,678,270.00	80,876.00	1,759,146.00	1,767,920.00	(89,650.00)
3162-Mr. & Mrs Lawrence Wong Lutheran Home for the Elderly	Rent (Note 3)	2,068,800.00	12,340.00	2,081,140.00	2,083,920.00	(15,120.00)
	Rates	215,376.00	8,598.00	223,974.00	227,000.00	(11,624.00)
	Total	2,284,176.00	20,938.00	2,305,114.00	2,310,920.00	(26,744.00)
3072-Mr. & Mrs Lawrence Wong Second Lutheran for the Elderly	Rent (Note 3)	2,017,464.00	48,466.00	2,065,930.00	2,073,050.00	(55,586.00)
	Rates	134,356.00	52,499.00	186,855.00	188,000.00	(53,644.00)
	Total	2,151,820.00	100,965.00	2,252,785.00	2,261,050.00	(109,230.00)
7057-Lei Tung Lutheran Day Activity Centre	Rent (Note 3)	275,868.00	2,598.00	278,466.00	279,300.00	(3,432.00)
	Rates	25,318.00	4,632.00	29,950.00	25,400.00	(82.00)
	Total	301,186.00	7,230.00	308,416.00	304,700.00	(3,514.00)
3110-Martha Boss Lutheran Day Activity Centre	Rent (Note 3)	58.00	-	58.00	58.00	-
	Rates	17,514.00	6,467.00	23,981.00	24,434.00	(6,920.00)
	Total	17,572.00	6,467.00	24,039.00	24,492.00	(6,920.00)
3096-Lung On Lutheran Day Activity Centre	Rent (Note 3)	232,080.00	11,280.00	243,360.00	246,120.00	(14,040.00)
	Rates	21,382.00	4,913.00	26,295.00	21,800.00	(418.00)
	Total	253,462.00	16,193.00	269,655.00	267,920.00	(14,458.00)
	Sub-total	8,685,851.00	385,027.00	9,070,878.00	9,059,362.00	(373,511.00)

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.

Schedule for Rent and Rates
Analysis of subvention and Expenditure for the period from 1/4/2018 to 31/3/2019

Unit Code and Name	Subvented Element	Subvention Released for 2018/19	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2018/19	Surplus/(Deficit) (2018/19) (Note 2)
		\$	\$	\$	\$	\$
7056-Lei Tung Lutheran Hostel	Rent (Note 3)	467,873.00	2,180.00	470,053.00	505,420.00	(37,547.00)
	Rates	37,808.00	6,714.00	44,522.00	40,400.00	(2,592.00)
	Total	505,681.00	8,894.00	514,575.00	545,820.00	(40,139.00)
3073-Homantin Lutheran Hostel	Rent (Note 3)	569,106.00	15,014.00	584,120.00	585,840.00	(16,734.00)
	Rates	57,388.00	16,804.00	74,192.00	71,000.00	(13,612.00)
	Total	626,494.00	31,818.00	658,312.00	656,840.00	(30,346.00)
3125-Lutheran School Social Work Unit	Rent (Note 3)	71,302.00	-	71,302.00	71,302.00	-
	Rates	7,074.00	4,006.00	11,080.00	9,369.00	(2,295.00)
	Total	78,376.00	4,006.00	82,382.00	80,671.00	(2,295.00)
3135-Shek Wu Lutheran Community Development Project	Rent (Note 3)	114,000.00	87,600.00	201,600.00	220,800.00	(106,800.00)
	Rates	-	-	-	-	-
	Total	114,000.00	87,600.00	201,600.00	220,800.00	(106,800.00)
3117-Evergreen Lutheran Centre	Rent (Note 3)	-	-	-	-	-
	Rates	-	-	-	-	-
	Total	-	-	-	-	-
3118-Cheer Lutheran Centre	Rent (Note 3)	177,540.00	-	177,540.00	177,540.00	-
	Rates	11,477.00	8,081.00	19,558.00	14,600.00	(3,123.00)
	Total	189,017.00	8,081.00	197,098.00	192,140.00	(3,123.00)
3123-Homantin Lutheran Yung Lok Centre	Rent (Note 3)	-	-	-	-	-
	Rates	29,158.00	245.00	29,403.00	24,800.00	4,358.00
	Total	29,158.00	245.00	29,403.00	24,800.00	4,358.00
3150-Jockey Club Wah Ming Lutheran Integrated Service Centre	Rent (Note 3)	424,008.00	7,716.00	431,724.00	432,600.00	(8,592.00)
	Rates	26,668.00	6,900.00	33,568.00	29,000.00	(2,332.00)
	Total	450,676.00	14,616.00	465,292.00	461,600.00	(10,924.00)
	Sub-total	1,993,402.00	155,260.00	2,148,662.00	2,182,671.00	(189,269.00)

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.

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited
Supplementary Analysis - March 31, 2019

Schedule for Rent and Rates
Analysis of subvention and Expenditure for the period from 1/4/2018 to 31/3/2019

Unit Code and Name	Subvented Element	Subvention Released for 2018/19	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2018/19	Surplus/(Deficit) (2018/19) (Note 2)
		\$	\$	\$	\$	\$
7058-Sun Chui Lutheran Children Centre	Rent (Note 3)	256,080.00	-	256,080.00	256,080.00	-
	Rates	19,115.00	5,649.00	24,764.00	20,000.00	(885.00)
	Total	275,195.00	5,649.00	280,844.00	276,080.00	(885.00)
3158-Jockey Club Riviera Gardens Lutheran Integrated Service Centre	Rent (Note 3)	83,058.00	10,413.00	93,471.00	103,653.00	(20,595.00)
	Rates	37,808.00	9,714.00	47,522.00	43,400.00	(5,592.00)
	Total	120,866.00	20,127.00	140,993.00	147,053.00	(26,187.00)
3148-Jockey Club Yung Shing Lutheran Integrated Service Centre	Rent (Note 3)	482,905.00	9,915.00	492,820.00	493,980.00	(11,075.00)
	Rates	36,458.00	9,845.00	46,303.00	42,200.00	(5,742.00)
	Total	519,363.00	19,760.00	539,123.00	536,180.00	(16,817.00)
3099-Jockey Club Fu Shin Lutheran Integrated Service Centre	Rent (Note 3)	510,933.00	14,995.00	525,928.00	527,184.00	(16,251.00)
	Rates	40,386.00	3,352.00	43,738.00	33,640.00	6,746.00
	Total	551,319.00	18,347.00	569,666.00	560,824.00	(9,505.00)
3100-Martha Boss Lutheran Community Centre	Rent (Note 3)	400.00	233.00	633.00	633.00	(233.00)
	Rates	236,617.00	26,016.00	262,633.00	266,958.00	(30,341.00)
	Total	237,017.00	26,249.00	263,266.00	267,591.00	(30,574.00)
3090-Martha Boss Lutheran Day Care Centre for the Elderly	Rent (Note 3)	60,076.00	18,600.00	78,676.00	91,276.00	(31,200.00)
	Rates	28,240.00	3,105.00	31,345.00	31,861.00	(3,621.00)
	Total	88,316.00	21,705.00	110,021.00	123,137.00	(34,821.00)
3070-Central Administration	Rent (Note 3)	44.00	-	44.00	44.00	-
	Rates	13,958.00	4,193.00	18,151.00	18,484.00	(4,526.00)
	Total	14,002.00	4,193.00	18,195.00	18,528.00	(4,526.00)
4857-Rainbow Lutheran Centre	Rent (Note 3)	181,548.00	181,548.00	363,096.00	181,548.00	-
	Rates	25,147.00	24,800.00	49,947.00	20,000.00	5,147.00
	Total	206,695.00	206,348.00	413,043.00	201,548.00	5,147.00
3422-Pilot Scheme on On-site Pre-School Rehabilitation Services	Rent (Note 3)	-	-	-	25,002.00	(25,002.00)
	Rates	-	-	-	-	-
	Total	-	-	-	25,002.00	(25,002.00)
	Sub-total	2,012,773.00	322,378.00	2,335,151.00	2,155,943.00	(143,170.00)
	Grand Total	12,692,026.00	862,665.00	13,554,691.00	13,397,976.00	(705,950.00)

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.

Hong Kong Lutheran Social Service, The Lutheran Church - Hong Kong Synod Limited
Supplementary Analysis - as at March 31, 2019

Schedule for Investments

	<u>March 31, 2019</u>	<u>March 31, 2018</u>
	HK\$	HK\$
Lump Sum Grant Reserve as at year end	<u>84,086,069.74</u>	<u>78,913,602.60</u>
Represented by :		
Investments (note)		
a. HKD Bank Account Balances	28,533,161.84	19,754,146.97
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	55,552,907.90	43,103,146.63
d. HKD Certificate of Deposits	-	15,014,190.00
e. HKD Bonds	-	1,042,119.00
	<u>84,086,069.74</u>	<u>78,913,602.60</u>

Note : The investments are reported at historical cost.

Confirmed by :



Rev. Lau Yat Chip, Tony
Chairman of Social Service Committee
The Lutheran Church - Hong Kong Synod Limited



Dr. Lui Wai Ling, Annessa
Chief Executive of
Hong Kong Lutheran Social Service
The Lutheran Church - Hong Kong Synod Limited

Date : - 2 DEC 2019

Date : - 2 DEC 2019