

**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, 2020**



**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, 2020

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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 report of HKLSS for the year ended March 31, 2020 and have issued an unqualified auditor's report thereon dated **26 NOV 2020**

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, 2020 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 report of HKLSS is 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 report of HKLSS for the year ended March 31, 2020:

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, 2020.

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, **26 NOV 2020**

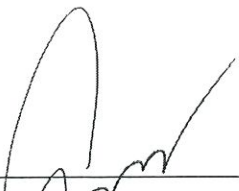
Lee Yiu Wai, Kenny

Practising Certificate number P03330

**Annual Financial Report**  
**Name of Agency : Hong Kong Lutheran Social Service**  
**The Lutheran Church - Hong Kong Synod Limited**  
**April 1, 2019 to March 31, 2020**

<b>A. INCOME</b>	<u>Notes</u>	<u>2019/2020</u> HK\$	<u>2018/2019</u> HK\$
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	292,483,165.00	248,103,392.00
b. Provident Fund	1c	24,076,684.00	21,076,657.00
2. Fee Income	2	14,285,725.60	14,307,245.80
3. Central Items	3	23,440,181.00	21,587,159.00
4. Rent and Rates	4	13,484,510.00	12,692,026.00
5. Other Income	5	18,176,802.62	20,487,079.54
6. Interest Received		<u>975,209.84</u>	<u>729,470.86</u>
<b>TOTAL INCOME</b>		<u>386,922,278.06</u>	<u>338,983,030.20</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		242,725,532.04	227,413,741.23
b. Provident Fund	1c	20,301,557.00	19,262,462.40
c. Allowances		<u>6,551,486.19</u>	<u>2,914,762.70</u>
Sub-total	6	269,578,575.23	249,590,966.33
2. Other Charges	7	52,084,632.65	48,126,217.13
3. Central Items	3	21,137,797.20	20,612,826.31
4. Rent and Rates	4	<u>14,756,015.00</u>	<u>13,397,976.00</u>
<b>TOTAL EXPENDITURE</b>		<u>357,557,020.08</u>	<u>331,727,985.77</u>
<b>C. SURPLUS FOR THE YEAR</b>	8	<u>29,365,257.98</u>	<u>7,255,044.43</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.

  
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 Rev. Lau Yat Chiu, Tony  
 Chairman of Social Service Committee  
 Hong Kong Lutheran Social Service  
 The Lutheran Church - Hong Kong Synod Limited  
 Date : 26 NOV 2020

  
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 Dr. Lui Wai Ling, Annissa  
 Chief Executive of  
 Hong Kong Lutheran Social Service  
 The Lutheran Church - Hong Kong Synod Limited  
 Date : 26 NOV 2020

Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited  
Notes on the Annual Financial Report - March 31, 2020

1. Lump Sum Grant (LSG)

- a. **Basis of Preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) 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	8,631,137.00	15,445,547.00	24,076,684.00
Provident Fund Contribution Paid during the Year	<u>(7,680,284.00)</u>	<u>(12,621,273.00)</u>	<u>(20,301,557.00)</u>
Surplus for the Year	950,853.00	2,824,274.00	3,775,127.00
Add: Surplus b/f	1,030,919.00	19,310,261.25	20,341,180.25
Additional subvention received for previous year(s)	-	178,792.00	178,792.00
Less : Refund to Government	<u>(482,676.00)</u>	-	<u>(482,676.00)</u>
Surplus c/f	<u>1,499,096.00</u>	<u>22,313,327.25</u>	<u>23,812,423.25</u>

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, 2020

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>2019/2020</u>	<u>2018/2019</u>
	HK\$	HK\$
a. <u>Income</u>		
Dementia Supplement for Residential Elderly Services	8,192,807.00	5,970,685.00
Infirmiry Care Supplement for Residential Elderly Services	3,888,447.00	2,509,399.00
Dementia Supplement for Day Care Centres for the Elderly	-	249,208.00
Foster Care Allowance	7,922,736.00	7,751,928.00
After School Care Programme-Fee Waiving Subsidy Scheme	167,400.00	183,600.00
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	270,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	695,914.00	863,435.00
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
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	3,637,044.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	827,313.00	-
	1,323,704.00	-
Total	<u>23,440,181.00</u>	<u>21,587,159.00</u>
b. <u>Expenditure</u>		
Dementia Supplement for Residential Elderly Services	8,102,667.55	5,927,795.42
Infirmiry Care Supplement for Residential Elderly Services	3,687,998.75	2,439,761.85
Dementia Supplement for Day Care Centres for the Elderly	-	248,570.00
Foster Care Allowance	7,092,195.00	6,795,311.80
After School Care Programme-Fee Waiving Subsidy Scheme	100,155.80	164,265.94
Time-defined Subsidy Scheme for Extended Hours Service Users	5,959.20	6,094.40
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	270,000.00	675,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	714,956.40	818,311.70
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	1,000.00
Time-defined Subsidy Scheme for Occasional Child Care Service Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	3,536,715.20
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	21,179.00	-
	1,142,685.50	-
Total	<u>21,137,797.20</u>	<u>20,612,826.31</u>

Hong Kong Lutheran Social Service  
The Lutheran Church - Hong Kong Synod Limited  
Notes on the Annual Financial Report - March 31, 2020

- 4. Rent and Rates** This represents the amount paid by Social Welfare Department (SWD) in respect of premises recognised by SWD. Expenditures on rent and rates in respect of premises not recognised by SWD have not been included in AFR.
- 5. Other Income** This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donation has been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2019/2020</u>	<u>2018/2019</u>
<b>Other Income</b>	<u>HK\$</u>	<u>HK\$</u>
(a) Fees and charges for services incidental to the operation of subvented services	15,644,202.60	18,012,625.63
(b) Others	<u>2,532,600.02</u>	<u>2,474,453.91</u>
<b>Total</b>	<u>18,176,802.62</u>	<u>20,487,079.54</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 paid under LSG</u>	<u>2019/2020</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2018/2019</u>
	<u>No. of Post</u>	<u>No. of Post</u>	<u>HK\$</u>	<u>HK\$</u>
HK\$700,001-HK\$800,000 p.a.	10	5	7,497,983.10	3,783,948.10
HK\$800,001-HK\$900,000 p.a.	16	16	12,870,034.00	13,290,831.00
HK\$900,001-HK\$1,000,000 p.a.	7	16	6,635,553.00	15,571,388.00
HK\$1,000,001-HK\$1,100,000 p.a.	14	2	14,419,384.00	2,175,288.00
HK\$1,100,001-HK\$1,200,000 p.a.	2	3	2,305,521.80	3,568,896.00
>HK\$1,200,000 p.a.	6	4	8,415,254.00	5,843,483.00
<b>Total</b>	<u>55</u>	<u>46</u>	<u>52,143,729.90</u>	<u>44,233,834.10</u>

- 7. Other Charges** The breakdown on Other Charges is as follows :
- |  | <u>2019/2020</u>     | <u>2018/2019</u>     |
|--|----------------------|----------------------|
| <u>Other Charges</u>                           | <u>HK\$</u>          | <u>HK\$</u>          |
| (a) Utilities                                  | 5,678,808.11         | 5,627,557.31         |
| (b) Food                                       | 5,826,102.03         | 5,668,775.31         |
| (c) Administrative Expenses                    | 1,507,167.70         | 1,412,985.68         |
| (d) Stores and Equipment                       | 3,116,628.79         | 3,191,375.13         |
| (e) Repair and Maintenance                     | 10,114,677.28        | 6,888,423.28         |
| (f) Special Allowances                         | 83,858.29            | 90,949.20            |
| (g) Programme Expenses                         | 18,757,825.35        | 20,360,448.65        |
| (h) Transportation and Travelling              | 895,222.13           | 1,046,982.81         |
| (i) Insurance                                  | 2,441,875.76         | 2,044,323.09         |
| (j) Staff Training and Development             | 142,928.00           | 272,653.20           |
| (k) Other Staff-related Initiatives            | 147,640.00           | 142,705.00           |
| (l) Miscellaneous                              | 1,139,961.06         | 1,295,686.47         |
| (m) Visiting Medical Practitioner Scheme (LSG) | 164,228.00           | 83,352.00            |
| (n) Anti-epidemic material & expenses          | <u>2,067,710.15</u>  | <u>-</u>             |
| <b>Total</b>                                   | <u>52,084,632.65</u> | <u>48,126,217.13</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\$
<b>Income</b>				
Lump Sum Grant	316,559,849.00	-	-	316,559,849.00
Fee Income	14,285,725.60	-	-	14,285,725.60
Other Income	18,176,802.62	-	-	18,176,802.62
Interest Received (Note 1)	975,209.84	-	-	975,209.84
Rent and Rates	-	13,484,510.00	-	13,484,510.00
Central Items	-	-	23,440,181.00	23,440,181.00
<b>Total Income (a)</b>	<b>349,997,587.06</b>	<b>13,484,510.00</b>	<b>23,440,181.00</b>	<b>386,922,278.06</b>
<b>Expenditure</b>				
Personal Emoluments	269,578,575.23	-	-	269,578,575.23
Other Charges	52,084,632.65	-	-	52,084,632.65
Rent and Rates	-	14,756,015.00	-	14,756,015.00
Central Items	-	-	21,137,797.20	21,137,797.20
<b>Total Expenditure (b)</b>	<b>321,663,207.88</b>	<b>14,756,015.00</b>	<b>21,137,797.20</b>	<b>357,557,020.08</b>
<b>Surplus/(Deficit) for the Year (a)-(b)</b>	<b>28,334,379.18</b>	<b>(1,271,505.00)</b>	<b>2,302,383.80</b>	<b>29,365,257.98</b>
Less : Surplus of Provident Fund	(3,775,127.00)	-	-	(3,775,127.00)
<b>Surplus/(Deficit) b/f (Note 2)</b>	<b>24,559,252.18</b>	<b>(1,271,505.00)</b>	<b>2,302,383.80</b>	<b>25,590,130.98</b>
<b>Surplus/(Deficit) b/f (Note 2)</b>	<b>84,086,069.74</b>	<b>(717,291.00)</b>	<b>2,652,982.82</b>	<b>86,021,761.56</b>
Add : Adjustment to opening balance :				
Exclude Building Management Fee charged to LSG	456,000.00	-	-	456,000.00
Exclude Storage Charge charged to LSG	27,720.00	-	-	27,720.00
Add : Refund from Government	-	720,902.00	-	720,902.00
Less : Refund to Government	-	(41,114.00)	(1,571,542.93)	(1,612,656.93)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note 3)	-	-	-	-
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>109,129,041.92</b>	<b>(1,309,008.00)</b>	<b>3,383,823.69</b>	<b>111,203,857.61</b>
	(S)			

Notes:

- (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 LSG 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 of 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 1/4/2019 to 31/3/2020**

Unit Code and Name (Note 7)	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	1,356,425.00	1,289,911.70	66,513.30	-	-	-	309.83	(309.83)	66,513.30
3154-Dementia Supplement (Mr. & Mrs. Lawrence Wong Second Lutheran Home for the Elderly)(DS)	Dementia Supplement for Residential Elderly Services	3,363,934.00	3,301,287.50	62,646.50	-	-	-	20,799.40	(20,799.40)	62,646.50
3172-Dementia Supplement (Mr. & Mrs. Lawrence Wong Lutheran Home for the Elderly)(DS)	Dementia Supplement for Residential Elderly Services	1,898,995.00	1,963,615.25	-	(64,620.25)	-	(64,620.25)	9,132.75	(9,132.75)	(64,620.25)
3173-Dementia Supplement (Mrs. Leung Kwai Yee Lutheran Home for the Elderly) (DS)	Dementia Supplement for Residential Elderly Services	1,573,453.00	1,547,853.10	25,599.90	-	-	-	12,647.60	(12,647.60)	25,599.90
3079-Mrs. Leung Kwai Yee Lutheran Home for the Elderly (ICS)	Infirmiry Care Supplement for Residential Elderly Services	904,290.00	895,645.10	8,644.90	-	-	-	31,688.00	(31,688.00)	8,644.90
3098-Fung Tak Lutheran Home for the Elderly (ICS)	Infirmiry Care Supplement for Residential Elderly Services	994,719.00	947,806.10	46,912.90	-	-	-	190.50	(190.50)	46,912.90

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2019 to 31/3/2020

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\$
3139-Mr. & Mrs. Lawrence Wong Second Lutheran Home for the Elderly(ICS)	Infirmity Care Supplement for Residential Elderly Services	361,716.00	358,180.00	3,536.00	-	-	-	4,563.00	(4,563.00)	3,536.00
3163-Mr. & Mrs. Lawrence Wong Lutheran Home for the Elderly(ICS)	Infirmity Care Supplement for Residential Elderly Services	1,627,722.00	1,486,367.55	141,354.45	-	-	-	33,195.65	(33,195.65)	141,354.45
3094-Lutheran Foster Care Service	Foster Care Allowance	2,640,912.00	2,431,889.00	209,023.00	-	-	-	29,211.00	(29,211.00)	209,023.00
3114-Lutheran Foster Care Service	Foster Care Allowance	3,301,140.00	3,088,636.00	212,504.00	-	-	-	205,771.00	(205,771.00)	212,504.00
3998-Lutheran Foster Care Service	Foster Care Allowance	660,228.00	510,430.00	149,798.00	-	-	-	223,935.00	(223,935.00)	149,798.00
4249-Lutheran Foster Care Service	Foster Care Allowance	660,228.00	544,284.00	115,944.00	-	-	-	115,597.00	(115,597.00)	115,944.00
1926-Lutheran Foster Care Service	Foster Care Allowance	660,228.00	516,956.00	143,272.00	-	-	-	382,102.20	(382,102.20)	143,272.00

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2019 to 31/3/2020

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\$
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	167,400.00	100,155.80	67,244.20	-	-	-	107,632.76	-	174,876.96
3131-VMP (Lei Tung Lutheran Hostel)	Visiting Medical Practitioner Scheme (VMP)	-	-	-	-	-	-	172.80	-	172.80
6802-Dementia Supplement (Martha Boss Lutheran Day Care Centre for the Elderly )(DS)	Dementia Supplement for Day Care Centres for the Elderly	-	-	-	-	-	-	638.00	(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 Service Users	-	-	-	-	-	-	15,559.40	(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 Service Users	40,560.00	5,959.20	34,600.80	-	-	-	18,906.20	(18,906.20)	34,600.80

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2019 to 31/3/2020

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\$
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
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	(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	-	-	-	-	-	-	98,667.00	-	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 of subvented Pre-School Rehabilitation Services	-	-	-	-	-	-	-	-	-
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 of subvented Pre-School Rehabilitation Services	695,914.00	714,956.40	-	(19,042.40)	-	(19,042.40)	177,993.20	-	158,950.80

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the period from 1/4/2019 to 31/3/2020**

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)			
6554-Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	Training sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	HK\$ 270,000.00	HK\$ 270,000.00	-	-	-	-	HK\$ 135,000.00	-	HK\$ 135,000.00
3422-Pilot Scheme on On-site Pre-school Rehabilitation Services	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-	-	-	-	-	HK\$ 355,996.40	(355,996.40)	-
4286562 - Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	827,313.00	21,179.00	806,134.00	-	-	-	-	-	806,134.00

Schedule for Central Items  
Analysis of Subvention and Expenditure for the period from 1/4/2019 to 31/3/2020

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)			
4286562 - Special Allowance for staff of Subvented Residential Care Service Units in respect of COVID-19	Special Allowance for staff of Subvented Residential Care Service Units in respect of COVID-19	HK\$ 1,323,704.00	HK\$ 1,142,685.50	HK\$ 181,018.50	-	-	-	-	-	HK\$ 181,018.50
<b>TOTAL</b>		<b>23,440,181.00</b>	<b>21,137,797.20</b>	<b>2,386,046.45</b>	<b>(83,662.65)</b>	-	<b>(83,662.65)</b>	<b>2,652,982.82</b>	<b>(1,571,542.93)</b>	<b>3,383,823.69</b>

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 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. (33) in SWD/S/104/2 Pt.18 dated 4 March 2020.
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmary Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmary Care Supplement for Residential Elderly Services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit codes and names / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.

**Schedule for Rent and Rates**  
**Analysis of subvention and Expenditure for the period from 1/4/2019 to 31/3/2020**

Unit Code and Name	Subvented Element	Subvention Released for 2019/20	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2019/20	Surplus/(Deficit) (2019/20) (Note 2)
		\$	\$	\$	\$	\$
3138-Neighbourhood Elderly Centre (re-engineering)	Rent (Note 3)	244,211.00	55,461.00	299,672.00	286,536.00	(42,325.00)
	Rates	80,386.00	-	80,386.00	71,115.00	9,271.00
	Total	324,597.00	55,461.00	380,058.00	357,651.00	(33,054.00)
3075-Cheung Ching Lutheran Centre for the Disabled	Rent (Note 3)	4,044.00	29,634.00	33,678.00	34,620.00	(30,576.00)
	Rates	7,880.00	-	7,880.00	4,050.00	3,830.00
	Total	11,924.00	29,634.00	41,558.00	38,670.00	(26,746.00)
3120-Shek Kip Mei Lutheran Centre for the Blind	Rent (Note 3)	157,176.00	-	157,176.00	157,176.00	-
	Rates	14,734.00	-	14,734.00	12,100.00	2,634.00
	Total	171,910.00	-	171,910.00	169,276.00	2,634.00
3078-Mrs. Leung Kwai Yee Lutheran Home for the Elderly	Rent (Note 3)	1,521,576.00	40,650.00	1,562,226.00	1,564,440.00	(42,864.00)
	Rates	95,912.00	20,953.00	116,865.00	115,300.00	(19,388.00)
	Total	1,617,488.00	61,603.00	1,679,091.00	1,679,740.00	(62,252.00)
3092-Fung Tak Lutheran Home for the Elderly	Rent (Note 3)	1,645,335.00	52,732.00	1,698,067.00	1,699,968.00	(54,633.00)
	Rates	142,142.00	36,918.00	179,060.00	176,500.00	(34,358.00)
	Total	1,787,477.00	89,650.00	1,877,127.00	1,876,468.00	(88,991.00)
3162-Mr. & Mrs. Lawrence Wong Lutheran Home for the Elderly	Rent (Note 3)	2,217,600.00	15,120.00	2,232,720.00	2,236,080.00	(18,480.00)
	Rates	220,114.00	11,624.00	231,738.00	227,500.00	(7,386.00)
	Total	2,437,714.00	26,744.00	2,464,458.00	2,463,580.00	(25,866.00)
3072-Mr. & Mrs. Lawrence Wong Second Lutheran for the Elderly	Rent (Note 3)	2,158,353.00	55,586.00	2,213,939.00	2,215,788.00	(57,435.00)
	Rates	137,312.00	53,644.00	190,956.00	188,500.00	(51,188.00)
	Total	2,295,665.00	109,230.00	2,404,895.00	2,404,288.00	(108,623.00)
7057-Lei Tung Lutheran Day Activity Centre	Rent (Note 3)	295,028.00	3,432.00	298,460.00	298,068.00	(3,040.00)
	Rates	25,875.00	82.00	25,957.00	25,900.00	(25.00)
	Total	320,903.00	3,514.00	324,417.00	323,968.00	(3,065.00)
3110-Martha Boss Lutheran Day Activity Centre	Rent (Note 3)	58.00	-	58.00	58.00	-
	Rates	17,899.00	6,920.00	24,819.00	24,463.00	(6,564.00)
	Total	17,957.00	6,920.00	24,877.00	24,521.00	(6,564.00)
3096-Lung On Lutheran Day Activity Centre	Rent (Note 3)	247,344.00	14,040.00	261,384.00	264,384.00	(17,040.00)
	Rates	21,852.00	418.00	22,270.00	22,300.00	(448.00)
	Total	269,196.00	14,458.00	283,654.00	286,684.00	(17,488.00)
7056-Lei Tung Lutheran Hostel	Rent (Note 3)	500,531.00	37,547.00	538,078.00	546,174.00	(45,643.00)
	Rates	38,640.00	2,592.00	41,232.00	40,900.00	(2,260.00)
	Total	539,171.00	40,139.00	579,310.00	587,074.00	(47,903.00)
	Sub-total	9,794,002.00	437,353.00	10,231,355.00	10,211,920.00	(417,918.00)

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 1/4/2019 to 31/3/2020

Unit Code and Name	Subvented Element	Subvention Released for 2019/20	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2019/20	Surplus (2019/20) (Note 2)
		\$	\$	\$	\$	\$
3073-Homantin Lutheran Hostel	Rent (Note 3)	608,879.00	16,734.00	625,613.00	624,912.00	(16,033.00)
	Rates	58,651.00	13,612.00	72,263.00	71,500.00	(12,849.00)
	Total	667,530.00	30,346.00	697,876.00	696,412.00	(28,882.00)
3125-Lutheran School Social Work Unit	Rent (Note 3)	76,486.00	-	76,486.00	76,486.00	-
	Rates	7,230.00	2,295.00	9,525.00	9,380.00	(2,150.00)
	Total	83,716.00	2,295.00	86,011.00	85,866.00	(2,150.00)
3135-Shek Wu Lutheran Community Development Project	Rent (Note 3)	114,000.00	106,800.00	220,800.00	224,800.00	(110,800.00)
	Rates	-	-	-	-	-
	Total	114,000.00	106,800.00	220,800.00	224,800.00	(110,800.00)
3117-Evergreen Lutheran Centre	Rent (Note 3)	-	-	-	576,000.00	(576,000.00)
	Rates	-	-	-	-	-
	Total	-	-	-	576,000.00	(576,000.00)
3118-Cheer Lutheran Centre	Rent (Note 3)	190,452.00	-	190,452.00	190,452.00	-
	Rates	11,729.00	3,123.00	14,852.00	15,100.00	(3,371.00)
	Total	202,181.00	3,123.00	205,304.00	205,552.00	(3,371.00)
3123-Homantin Lutheran Yung Lok Centre	Rent (Note 3)	-	-	-	-	-
	Rates	29,799.00	-	29,799.00	25,300.00	4,499.00
	Total	29,799.00	-	29,799.00	25,300.00	4,499.00
3150-Jockey Club Wah Ming Lutheran Integrated Service Centre	Rent (Note 3)	454,094.00	8,592.00	462,686.00	462,384.00	(8,290.00)
	Rates	27,255.00	2,332.00	29,587.00	29,500.00	(2,245.00)
	Total	481,349.00	10,924.00	492,273.00	491,884.00	(10,535.00)
7058-Sun Chui Lutheran Children Centre	Rent (Note 3)	274,704.00	-	274,704.00	274,704.00	-
	Rates	19,536.00	885.00	20,421.00	20,500.00	(964.00)
	Total	294,240.00	885.00	295,125.00	295,204.00	(964.00)
3158-Jockey Club Riviera Gardens Lutheran Integrated Service Centre	Rent (Note 3)	83,520.00	20,595.00	104,115.00	117,669.00	(34,149.00)
	Rates	38,640.00	5,592.00	44,232.00	43,900.00	(5,260.00)
	Total	122,160.00	26,187.00	148,347.00	161,569.00	(39,409.00)
3148-Jockey Club Yung Shing Lutheran Integrated Service Centre	Rent (Note 3)	516,998.00	11,075.00	528,073.00	527,664.00	(10,666.00)
	Rates	37,260.00	5,742.00	43,002.00	42,700.00	(5,440.00)
	Total	554,258.00	16,817.00	571,075.00	570,364.00	(16,106.00)
	Sub-total	2,549,233.00	197,377.00	2,746,610.00	3,332,951.00	(783,718.00)

Notes :

1. 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.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance



Schedule for Rent and Rates  
Analysis of subvention and Expenditure for the period from 1/4/2019 to 31/3/2020

Unit Code and Name	Subvented Element	Subvention Released for 2019/20	Subvention Refunded from Government	Subvention Released Total	Expenditure for 2019/20	Surplus (2019/20) (Note 2)
		\$	\$	\$	\$	\$
3099-Jockey Club Fu Shin Lutheran Integrated Service Centre	Rent (Note 3)	547,284.00	16,251.00	563,535.00	563,184.00	(15,900.00)
	Rates	41,274.00	-	41,274.00	36,280.00	4,994.00
	Total	588,558.00	16,251.00	604,809.00	599,464.00	(10,906.00)
3100-Martha Boss Lutheran Community Centre	Rent (Note 3)	400.00	233.00	633.00	633.00	(233.00)
	Rates	241,823.00	30,341.00	272,164.00	267,274.00	(25,451.00)
	Total	242,223.00	30,574.00	272,797.00	267,907.00	(25,684.00)
3090-Martha Boss Lutheran Day Care Centre for the Elderly	Rent (Note 3)	60,076.00	31,200.00	91,276.00	91,276.00	(31,200.00)
	Rates	28,861.00	3,621.00	32,482.00	31,899.00	(3,038.00)
	Total	88,937.00	34,821.00	123,758.00	123,175.00	(34,238.00)
3070-Central Administration	Rent (Note 3)	44.00	-	44.00	44.00	-
	Rates	14,265.00	4,526.00	18,791.00	18,506.00	(4,241.00)
	Total	14,309.00	4,526.00	18,835.00	18,550.00	(4,241.00)
4857-Rainbow Lutheran Centre	Rent (Note 3)	181,548.00	-	181,548.00	181,548.00	-
	Rates	25,700.00	-	25,700.00	20,500.00	5,200.00
	Total	207,248.00	-	207,248.00	202,048.00	5,200.00
3422-Pilot Scheme on On-site Pre-School Rehabilitation Services	Rent (Note 3)	-	-	-	-	-
	Rates	-	-	-	-	-
	Total	-	-	-	-	-
	Sub-total	1,141,275.00	86,172.00	1,227,447.00	1,211,144.00	(69,869.00)
	<b>Grand Total</b>	<b>13,484,510.00</b>	<b>720,902.00</b>	<b>14,205,412.00</b>	<b>14,756,015.00</b>	<b>(1,271,505.00)</b>

Notes :

1. 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.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. 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, 2020

Schedule for Investments

	<u>March 31, 2020</u> HK\$	<u>March 31, 2019</u> HK\$
Lump Sum Grant Reserve as at year end	<u>109,129,041.92</u>	<u>84,086,069.74</u>

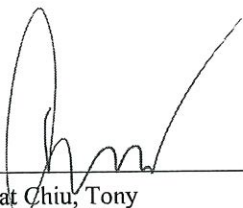
Represented by :

**Investments**


a. HKD Bank Account Balances	42,576,418.67	28,533,161.84
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	66,552,623.25	55,552,907.90
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>109,129,041.92</u>	<u>84,086,069.74</u>

Note : The investments are reported at historical cost.

Confirmed by :

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

Date : 26 NOV 2020

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

Date : 26 NOV 2020