

THE BOYS' AND GIRLS' CLUBS ASSOCIATION
OF HONG KONG

香港小童群益會

Review Report and Annual Financial Report
For the year ended March 31, 2020

Review report to the Executive Committee of The Boys' and Girls' Clubs Association of Hong Kong (the "Association")

We have audited the basic financial statements of the Association for the year ended March 31, 2020 and have issued an unqualified auditor's report thereon dated August 19, 2020.

We conducted our review of the attached Annual Financial Report on pages 1 to 13 of the Association for the year ended March 31, 2020 in accordance with 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 the Association, on which the above audited financial statements of the Association 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 basic financial statements of the Association for the year ended March 31, 2020:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Association; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Association 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 of the Government of the Hong Kong Special Administrative Region ("HKSAR");
 - iii prepared the Annual Financial Report in accordance with the format and requirements as 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.



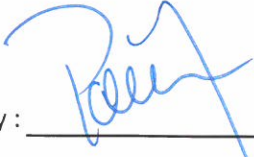
Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
August 19, 2020

ANNUAL FINANCIAL REPORT
NGO: THE BOYS' & GIRLS' CLUBS ASSOCIATION OF HONG KONG
1 APRIL 2019 TO 31 MARCH 2020

	Notes	2019-20 \$	2018-19 \$
A. INCOME			
1. Lump Sum Grant		339,120,285.00	280,279,210.13
a. Lump Sum Grant (excluding Provident Fund)	1b	308,493,090.00	253,194,806.13
b. Provident Fund	1c	30,627,195.00	27,084,404.00
2. Fee Income	2	600,531.00	595,993.00
3. Central Items	3	7,017,676.00	12,357,873.00
4. Rent and Rates	4	9,671,101.00	9,218,440.00
5. Other Income	5	58,010,484.13	67,903,918.11
6. Interest Received		1,394,865.82	508,799.48
TOTAL INCOME		415,814,942.95	370,864,233.72
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		267,262,149.61	233,807,914.09
b. Provident Fund	1c	25,907,341.41	24,240,020.45
c. Allowances		0.00	0.00
Sub-total	6	293,169,491.02	258,047,934.54
2. Other Charges	7	64,188,797.74	65,199,719.63
3. Central Items	3	6,467,982.41	12,171,206.25
4. Rent and Rates	4	12,106,052.31	10,213,197.01
TOTAL EXPENDITURE		375,932,323.48	345,632,057.43
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	39,882,619.47	25,232,176.29

The Annual Financial Report from pages 1 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Authorized Signatory : 
 Name : Ng Yin Ming
 Title : Chairman
 Date : 19 AUG 2020

Authorized Signatory : 
 Name : Yeung Wai Keung, Paul
 Title : Honorary Treasurer
 Date : 19 AUG 2020

NOTES ON THE ANNUAL FINANCIAL REPORT

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 recognized upon receipt of cash and expenditure is recognized when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.

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

c. Provident Fund This is Provident Fund received and contributed during the year.
Snapshot staff are defined as those staff occupying recognized 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 analyzed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other</u>	<u>Total</u>
	\$	Posts	\$
Subvention Received	16,023,192.00	14,604,003.00	30,627,195.00
Provident Fund Contribution Paid during the Year	(13,451,388.06)	(12,455,953.35)	(25,907,341.41)
Surplus / (Deficit) for the year	<u>2,571,803.94</u>	<u>2,148,049.65</u>	<u>4,719,853.59</u>
Add: Surplus / (Deficit) b/f	5,904,231.94	18,835,245.69	24,739,477.63
Additional subvention received for previous year(s)	0.00	422,888.00	422,888.00
Less: Refund to Government	<u>(3,177,577.57)</u>	<u>0.00</u>	<u>(3,177,577.57)</u>
Surplus / (Deficit) c/f	<u><u>5,298,458.31</u></u>	<u><u>21,406,183.34</u></u>	<u><u>26,704,641.65</u></u>

2. Fee Income This represents social welfare fee income received for the year in respect of the fees and charges recognized for the purpose of subvention as set out in the LSG Manual.

3. Central Items These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

a.	Income	2019-20	2018-19
		\$	\$
	Dementia Supplement for Elderly with Disabilities	0.00	0.00
	Infirmary Care Supplement for the Aged Blind Persons	0.00	0.00
	Dementia Supplement for Residential Elderly Services	0.00	0.00
	Infirmary Care Supplement for Residential Elderly Services	0.00	0.00
	Dementia Supplement for Day Care Centres/units for the Elderly	0.00	0.00
	Foster Care Allowance/Emergency Foster Care Allowance	0.00	0.00
	After School Care Programme - Fee Waiving Subsidy Scheme	1,981,800.00	2,087,100.00
	Temporary Financial Aid	0.00	0.00
	Emergency Fund	0.00	0.00
	Time-defined Subsidy Scheme for Extended Hours Service Users	27,446.00	27,446.00
	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
	Short-term Rental Assistance	0.00	0.00
	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	915,026.00	847,385.00
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	0.00	0.00
	NSCCP - Subsidy for Fee Reduction/waiving	0.00	0.00
	NSCCP - Subsidy for Incentive Payment	0.00	0.00
	NSCCP - Rent and Rates	0.00	0.00
	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	1,087,653.00	1,124,351.00
	Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
	Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
	Time-defined Subsidy Scheme for Occasional Child Care Service	15,900.00	15,900.00
	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	2,500,482.00	2,530,125.00
	Navigation Scheme for Young Persons in Care Services - Operating Expenses	0.00	0.00
	Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services (OPRS)	0.00	5,455,566.00
	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	0.00	0.00
	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	0.00	0.00
	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	0.00	0.00
	Child Care Training for Grand parents	0.00	0.00
	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	84,373.00	0.00
	Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	134,996.00	0.00
	Total	<u>7,017,676.00</u>	<u>12,357,873.00</u>

b. Expenditure	2019-20 \$	2018-19 \$
Dementia Supplement for Elderly with Disabilities	0.00	0.00
Infirmity Care Supplement for the Aged Blind Persons	0.00	0.00
Dementia Supplement for Residential Elderly Services	0.00	0.00
Infirmity Care Supplement for Residential Elderly Services	0.00	0.00
Dementia Supplement for Day Care Centres/units for the Elderly	0.00	0.00
Foster Care Allowance/Emergency Foster Care Allowance	0.00	0.00
After School Care Programme - Fee Waiving Subsidy Scheme	1,647,900.00	2,087,100.00
Temporary Financial Aid	0.00	0.00
Emergency Fund	0.00	0.00
Time-defined Subsidy Scheme for Extended Hours Service Users	27,446.00	27,446.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
Short-term Rental Assistance	0.00	0.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	909,063.41	838,598.84
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	0.00	0.00
NSCCP - Subsidy for Fee Reduction/waiving	0.00	0.00
NSCCP - Subsidy for Incentive Payment	0.00	0.00
NSCCP - Rent and Rates	0.00	0.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	135,000.00	0.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,087,653.00	1,124,378.96
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
Time-defined Subsidy Scheme for Occasional Child Care Service	15,900.00	15,900.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	2,500,482.00	2,530,125.00
Navigation Scheme for Young Persons in Care Services - Operating	0.00	0.00
Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	0.00	5,547,657.45
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	0.00	0.00
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	0.00	0.00
Pilot scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	0.00	0.00
Child Care Training for Grandparents	0.00	0.00
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	9,542.00	0.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	134,996.00	0.00
Total	<u>6,467,982.41</u>	<u>12,171,206.25</u>

4. Rent and Rates

This represents the amount paid by SWD in respect of premises recognized by SWD. Expenditure on rent and rates in respect of premises not recognized by SWD have not been included in AFR.

5. Other Income This includes programme income and all income other than recognized social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	2019-20	2018-19
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	56,146,056.47	67,462,395.86
(b) Others	<u>1,864,427.66</u>	<u>441,522.25</u>
Total	<u>58,010,484.13</u>	<u>67,903,918.11</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>paid under LSG</u>	<u>No. of Posts</u>	<u>\$</u>
HK\$700,001 - HK\$800,000 p.a.	54	40,299,091.00
HK\$800,001 - HK\$900,000 p.a.	3	2,508,782.00
HK\$900,001 - HK\$1,000,000 p.a.	8	7,856,826.00
HK\$1,000,001 - HK\$1,100,000 p.a.	40	40,908,484.00
HK\$1,100,001 - HK\$1,200,000 p.a.	6	6,964,743.00
> HK\$1,200,000 p.a.	9	11,957,100.00

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2019-20	2018-19
	\$	\$
(a) Utilities	3,468,055.09	3,433,281.89
(b) Food	889,611.10	872,019.60
(c) Administrative Expenses	6,409,021.92	3,890,511.68
(d) Stores and Equipment	7,565,126.11	4,788,197.53
(e) Repair and Maintenance	2,329,979.62	1,984,565.28
(f) Special Allowances	855,740.77	437,476.70
(g) Programme Expenses	38,121,916.71	47,281,173.93
(h) Transportation and Travelling	325,290.95	208,758.10
(i) Insurance	1,708,145.96	950,933.50
(j) Miscellaneous	2,515,909.51	1,352,801.42
Total	<u>64,188,797.74</u>	<u>65,199,719.63</u>

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
Income				
Lump Sum Grant	339,120,285.00			339,120,285.00
Fee Income	600,531.00			600,531.00
Other Income	58,010,484.13			58,010,484.13
Interest Received (Note (1))	1,394,865.82			1,394,865.82
Rent and Rates		9,671,101.00		9,671,101.00
Central Items			7,017,676.00	7,017,676.00
Total Income (a)	399,126,165.95	9,671,101.00	7,017,676.00	415,814,942.95
Expenditure				
Personal Emoluments	293,169,491.02			293,169,491.02
Other Charges	64,188,797.74			64,188,797.74
Rent & Rates		12,106,052.31		12,106,052.31
Central Items			6,467,982.41	6,467,982.41
Total Expenditure (b)	357,358,288.76	12,106,052.31	6,467,982.41	375,932,323.48
Surplus/(Deficit) for the year (a) - (b)	41,767,877.19	(2,434,951.31)	549,693.59	39,882,619.47
Less: Surplus/(Deficit) of Provident Fund <equal to AFR 1-6, note 1>	(4,719,853.59)	0.00	0.00	(4,719,853.59)
	37,048,023.60	(2,434,951.31)	549,693.59	35,162,765.88
Surplus/(Deficit) b/f (Note (2))	48,424,237.03	(5,454,145.32)	1,169,154.13	44,139,245.84
	85,472,260.63	(7,889,096.63)	1,718,847.72	79,302,011.72
Less: Reverse duplicate entry for 25 October 2018, adjust to the balance of LSG Reserve	(290,962.00)			(290,962.00)
Less: Recovery of subvention surpluses 2017/18 of R056 in May 2019			(15,900.00)	(15,900.00)
Less: Clawback of 2018/19 Rent and Rates on Jan 2010		(56,783.00)		(56,783.00)
Less: Clawback of 2018/19 Central Items - Overnight on site-on-call Allowance on Jan 2010			(8,786.16)	(8,786.16)
Add: Backpayment on Other Rental Items #1110 for 2018/19 in Oct 2019		121,960.00		121,960.00
Add: Backpayment on Rates #1110 for 2018/19 in Oct 2019		45,024.00		45,024.00
Add: Backpayment on Other Rental Items #1120 for 2018/19 in Oct 2019		3,720.00		3,720.00
Add: Backpayment on Rates #1120 for 2018/19 in Oct 2019		2,672.00		2,672.00
Add: Backpayment on Government Rent #1180 for 2018/19 in Oct 2019		5,695.00		5,695.00
Add: Backpayment on Other Rental Items #7013 for 2018/19 in Oct 2019		19,929.00		19,929.00
Add: Backpayment on Private Rent #7021 for 2018/19 in Oct 2019		61,176.00		61,176.00
Add: Backpayment on Rates #7021 for 2018/19 in Oct 2019		7,317.00		7,317.00
Add: Backpayment on Rates #7029 for 2018/19 in Oct 2019		49,368.00		49,368.00
Add: Backpayment on Rates #1121 for 2018/19 in Nov 2019		23,266.00		23,266.00
Add: Backpayment on Government Rent #1122 for 2018/19 in Nov 2019		15,204.00		15,204.00
Add: Backpayment on Other Rental Items #1122 for 2018/19 in Nov 2019		29,160.00		29,160.00
Add: Backpayment on Rates #1122 for 2018/19 in Nov 2019		19,078.00		19,078.00
Add: Backpayment on Government Rent #1123 for 2018/19 in Nov 2019		7,354.00		7,354.00
Add: Backpayment on Rates #1123 for 2018/19 in Nov 2019		344.00		344.00
Add: Backpayment on Rates #1124 for 2018/19 in Nov 2019		11,889.00		11,889.00
Add: Backpayment on Other Rental Items #1125 for 2018/19 in Nov 2019		69,998.00		69,998.00
Add: Backpayment on Rates #1125 for 2018/19 in Nov 2019		280.00		280.00
Add: Backpayment on Other Rental Items #1126 for 2018/19 in Nov 2019		14,317.00		14,317.00
Add: Backpayment on Rates #1126 for 2018/19 in Nov 2019		10,465.00		10,465.00
Add: Backpayment on Other Rental Items #1148 for 2018/19 in Nov 2019		12,720.00		12,720.00
Add: Backpayment on Rates #1148 for 2018/19 in Nov 2019		42,098.00		42,098.00

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
Add: Backpayment on Rates #1151 for 2018/19 in Nov 2019		14,672.00		14,672.00
Add: Backpayment on Other Rental Items #1256 for 2018/19 in Nov 2019		58,226.00		58,226.00
Add: Backpayment on Rates #1126 for 2018/19 in Nov 2019		399.00		399.00
Add: Backpayment on Government Rent #1257 for 2018/19 in Nov 2019		18,055.00		18,055.00
Add: Backpayment on Rates #1257 for 2018/19 in Nov 2019		15,410.00		15,410.00
Add: Backpayment on Government Rent #1262 for 2018/19 in Nov 2019		21,172.00		21,172.00
Add: Backpayment on Rates #1262 for 2018/19 in Nov 2019		19,441.00		19,441.00
Add: Backpayment on Government Rent #1263 for 2018/19 in Nov 2019		6,431.00		6,431.00
Add: Backpayment on Rates #1263 for 2018/19 in Nov 2019		11,274.00		11,274.00
Add: Backpayment on Government Rent #1264 for 2018/19 in Nov 2019		9,616.00		9,616.00
Add: Backpayment on Private Rent #1264 for 2018/19 in Nov 2019		84,036.00		84,036.00
Add: Backpayment on Rates #1264 for 2018/19 in Nov 2019		21,068.00		21,068.00
Add: Backpayment on Government Rent #1265 for 2018/19 in Nov 2019		7,354.00		7,354.00
Add: Backpayment on Rates #1265 for 2018/19 in Nov 2019		344.00		344.00
Add: Backpayment on Other Rental Items #1270 for 2018/19 in Nov 2019		49,800.00		49,800.00
Add: Backpayment on Rates #1270 for 2018/19 in Nov 2019		9,789.00		9,789.00
Add: Backpayment on Other Rental Items #1297 for 2018/19 in Nov 2019		11,621.00		11,621.00
Add: Backpayment on Rates #1297 for 2018/19 in Nov 2019		114.00		114.00
Add: Backpayment on Government Rent #1298 for 2018/19 in Nov 2019		12,756.00		12,756.00
Add: Backpayment on Rates #1298 for 2018/19 in Nov 2019		8,141.00		8,141.00
Add: Backpayment on Rates #1299 for 2018/19 in Nov 2019		9,116.00		9,116.00
Add: Backpayment on Rates #1300 for 2018/19 in Nov 2019		2,781.00		2,781.00
Add: Backpayment on Rates #7779 for 2018/19 in Nov 2019		1,018.00		1,018.00
Add: Backpayment on Government Rent #1132 for 2018/19 in Dec 2019		348.00		348.00
Add: Backpayment on Other Rental Items #1132 for 2018/19 in Dec 2019		18,111.00		18,111.00
Add: Backpayment on Government Rent #1134 for 2018/19 in Dec 2019		339.00		339.00
Add: Backpayment on Other Rental Items #1134 for 2018/19 in Dec 2019		18,111.00		18,111.00
Add: Deficit b/f #6609 transfer to Accumulated Fund			27.96	27.96
Add: Deficit b/f #3408 transfer to Accumulated Fund			23,337.07	23,337.07
Add: Deficit b/f #6916 transfer to Accumulated Fund			15,000.00	15,000.00
Surplus/(Deficit) c/f (Note (4))	85,181,298.63	(6,943,302.63)	1,732,526.59	79,970,522.59

Notes:

- (1) Interest received on LSG and PF 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 of LSG Surplus b/f from previous years (including holding account) and all interest received in previous years are included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

		25.7%	
(A) = Total Expenditure excluding PF expenditure	=	357,358,288.76	25,907,341.41
	=	331,450,947.35	
(B) = Maximum of LSG cumulative reserve = 25% of (A)	=	82,862,736.84	
		2,318,561.79	

Schedule of Central Items

Analysis of Subvention and Expenditure for the Period 1 April 2019 to 31 March 2020

Name of Agency: The Boys' and Girls' Clubs Association of Hong Kong

Unit code	Unit Name (Note 7)	Subvented Element	Subvention Release (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Clawback / Adjustment (f)	Surplus c/f (Note 6) (a)-(d)+(e)-(f)
						Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
3018	After School Care Programme	After School Care Programme - Fee Waiving Subsidy Scheme	\$ 1,981,800.00	\$ 1,647,900.00	\$ 333,900.00	\$ 0.00	N/A	\$ 0.00	\$ 0.00	\$ 333,900.00	
V056	Subsidy Scheme for Extended Hours Service (EHS) Users (TD 31/8/2021)	Time-defined Subsidy Scheme for Extended Hours Service Users	27,446.00	27,446.00	0.00	0.00	N/A	0.00	0.00	0.00	
6064	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00	0.00	0.00	N/A	0.00	245,402.00	245,402.00	
6916	Four-Year Training Subsidy Scheme (TD 31/7/2011)	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00	0.00	0.00	N/A	0.00	(15,000.00)	0.00	
		Short-term Rental Assistance									
1114, 1115, 1116, 1134, 7359 & 7360	Allowance for Specific Services Arising from the Implementation of the Minimum Wage Ordinance	Overnight On-site-on-call Allowance	915,026.00	909,063.41	5,962.59	0.00	N/A	0.00	8,786.16	14,748.75	
6537		Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	270,000.00	135,000.00	135,000.00	0.00	N/A	0.00	270,000.00	405,000.00	
6609	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,087,653.00	1,087,653.00	0.00	0.00	N/A	0.00	(27,96)	0.00	
6338	Subsidy Scheme for OCCS (TD 31/3/2020)	Time-defined Subsidy Scheme for Occasional Child Care Service	15,900.00	15,900.00	0.00	0.00	N/A	0.00	0.00	0.00	
1889	Enhanced After School Care Programme	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	2,500,482.00	2,500,482.00	0.00	0.00	N/A	0.00	0.00	0.00	
3408	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services (OPRS)	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services			0.00	0.00	N/A	0.00	(23,337.07)	23,337.07	

Unit code	Unit Name (Note 7)	Subvented Element	Subvention Release (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Clawback / Adjustment (f)	Surplus c/f (Note 6) (a)-(d)+(e)-(f)
						Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
		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	\$ 84,373.00	\$ 9,542.00	\$ 74,831.00	\$	\$	\$	\$	\$	74,831.00
		Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19	134,996.00	134,996.00	0.00		N/A		0.00		0.00
		TOTAL	7,017,676.00	6,467,982.41	549,693.59	0.00	0.00	0.00	485,823.13	38,365.03	1,073,881.75

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 i.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (B3) in SWD/S/104/2 Pt. 18 dated 4 Mar 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 year.
- (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 be included.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Period from 1 April 2019 to 31 March 2020
Name of Agency : The Boys' & Girls' Clubs Association of Hong Kong

Unit Code	Seg 2	Unit Name	Subvented Element	Subvention Released (Note 1)		B Actual Expenditure paid in 2019-20	A - B Surplus (Note 2)	A - B Deficit (Note 2)
				A Subvention Released for 2019-20	Backpayment of previous year			
				\$	\$	\$	\$	\$
1110	1010201	Central Admin.	Rent (Note 3)	92,413.00	121,960.00	220,146.53	0.00	(127,733.53)
			Rates	103,672.00	45,024.00	146,663.00	0.00	(42,991.00)
			Total	196,085.00	166,984.00	366,809.53	0.00	(170,724.53)
1114	1011704	Kwan Oi SGH	Rent (Note 3)	100,772.00	0.00	100,771.92	0.08	0.00
			Rates	5,578.00	0.00	5,033.45	544.55	0.00
			Total	106,350.00	0.00	105,805.37	544.63	0.00
1115	1011703	Kwan Mong SGH	Rent (Note 3)	100,772.00	0.00	100,772.04	0.00	(0.04)
			Rates	5,578.00	0.00	5,033.34	544.66	0.00
			Total	106,350.00	0.00	105,805.38	544.66	(0.04)
1116	1011705	Kwan Shun SGH	Rent (Note 3)	100,772.00	0.00	100,772.04	0.00	(0.04)
			Rates	5,578.00	0.00	5,033.43	544.57	0.00
			Total	106,350.00	0.00	105,805.47	544.57	(0.04)
1120	1011101	Sham Shui Po YOT	Rent (Note 3)	72,540.00	3,720.00	76,260.00	0.00	(3,720.00)
			Rates	10,351.00	2,672.00	13,300.00	0.00	(2,949.00)
			Total	82,891.00	6,392.00	89,560.00	0.00	(6,669.00)
1121	1010603	Ka Fuk ICYSC	Rent (Note 3)	524,628.00	0.00	524,628.00	0.00	0.00
			Rates	9,315.00	23,266.00	35,335.00	0.00	(26,020.00)
			Total	533,943.00	23,266.00	559,963.00	0.00	(26,020.00)
1122	1010611	South Horizon ICYSC	Rent (Note 3)	368,347.00	44,364.00	417,168.00	0.00	(48,821.00)
			Rates	64,000.00	19,078.00	82,825.00	0.00	(18,825.00)
			Total	432,347.00	63,442.00	499,993.00	0.00	(67,646.00)
1123	1010619	Tai Hing ICYSC	Rent (Note 3)	14,559.00	7,354.00	21,600.00	0.00	(7,041.00)
			Rates	26,220.00	344.00	26,500.00	0.00	(280.00)
			Total	40,779.00	7,698.00	48,100.00	0.00	(7,321.00)
1124	1010608	Sham Tseng ICYSC	Rent (Note 3)	190,848.00	0.00	206,752.00	0.00	(15,904.00)
			Rates	46,921.00	11,889.00	58,300.00	0.00	(11,379.00)
			Total	237,769.00	11,889.00	265,052.00	0.00	(27,283.00)
1125	1010615	Mei Lam ICYSC	Rent (Note 3)	83,952.00	69,998.00	181,463.71	0.00	(97,511.71)
			Rates	80,247.00	280.00	79,300.00	947.00	0.00
			Total	164,199.00	70,278.00	260,763.71	947.00	(97,511.71)
1126	1010610	Sheung Wan ICYSC	Rent (Note 3)	34,611.00	14,317.00	52,719.17	0.00	(18,108.17)
			Rates	43,471.00	10,465.00	53,500.00	0.00	(10,029.00)
			Total	78,082.00	24,782.00	106,219.17	0.00	(28,137.17)
1130	1010700	Family Life Education	Rent (Note 3)	44,604.00	0.00	44,604.00	0.00	0.00
			Rates	3,658.00	0.00	1,687.50	1,970.50	0.00
			Total	48,262.00	0.00	46,291.50	1,970.50	0.00
1132	1011702	Kwan Chun SGH	Rent (Note 3)	36,646.00	18,459.00	56,580.00	0.00	(19,934.00)
			Rates	7,598.00	0.00	5,280.00	2,318.00	0.00
			Total	44,244.00	18,459.00	61,860.00	2,318.00	(19,934.00)
1134	1011706	Kwan Sin SGH	Rent (Note 3)	36,493.00	18,450.00	56,408.00	0.00	(19,915.00)
			Rates	7,403.00	0.00	4,992.00	2,411.00	0.00
			Total	43,896.00	18,450.00	61,400.00	2,411.00	(19,915.00)
1148	1010613	Southern District ICYSC	Rent (Note 3)	170,076.00	12,720.00	180,216.00	0.00	(10,140.00)
			Rates	11,040.00	42,098.00	54,925.00	0.00	(43,885.00)
			Total	181,116.00	54,818.00	235,141.00	0.00	(54,025.00)

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Period from 1 April 2019 to 31 March 2020
Name of Agency : The Boys' & Girls' Clubs Association of Hong Kong

Unit Code	Seg 2	Unit Name	Subvented Element	Subvention Released (Note 1)		B Actual Expenditure paid in 2019-20	A - B Surplus (Note 2)	A - B Deficit (Note 2)
				A Subvention Released for 2019-20	Backpayment of previous year			
				\$	\$	\$	\$	\$
1151	1010602	Cheung Sha Wan ICYSC	Rent (Note 3)	563,568.00	0.00	563,568.00	0.00	0.00
	1010602	Cheung Sha Wan ICYSC	Rates	48,737.00	14,672.00	49,900.00	0.00	(1,163.00)
	Total			612,305.00	14,672.00	613,468.00	0.00	(1,163.00)
1180	1011102	Kwun Tong YOT	Rent (Note 3)	168,804.00	5,695.00	174,264.00	0.00	(5,460.00)
	1011102	Kwun Tong YOT	Rates	19,665.00	0.00	17,800.00	1,865.00	0.00
	Total			188,469.00	5,695.00	192,064.00	1,865.00	(5,460.00)
1256	1010606	Mei Foo ICYSC	Rent (Note 3)	214,122.00	58,226.00	274,823.92	0.00	(60,701.92)
	1010606	Mei Foo ICYSC	Rates	80,126.00	399.00	79,300.00	826.00	0.00
	Total			294,248.00	58,625.00	354,123.92	826.00	(60,701.92)
1257	1010620	Ko Chiu Road ICYSC (Yau	Rent (Note 3)	670,708.00	18,055.00	687,996.00	0.00	(17,288.00)
	1010620	Ko Chiu Road ICYSC (Yau	Rates	64,171.00	15,410.00	78,700.06	0.00	(14,529.06)
	Total			734,879.00	33,465.00	766,696.06	0.00	(31,817.06)
1260	1010914	Tsuen Wan SSW	Rent (Note 3)	44,604.00	0.00	44,604.00	0.00	0.00
	1010914	Tsuen Wan SSW	Rates	12,203.00	0.00	1,687.50	10,515.50	0.00
	Total			56,807.00	0.00	46,291.50	10,515.50	0.00
1262	1010605	Ma On Shan ICYSC	Rent (Note 3)	512,445.00	21,172.00	532,842.00	0.00	(20,397.00)
	1010605	Ma On Shan ICYSC	Rates	62,964.00	19,441.00	81,925.00	0.00	(18,961.00)
	Total			575,409.00	40,613.00	614,767.00	0.00	(39,358.00)
1263	1010618	Tsz Wan Shan ICYSC	Rent (Note 3)	585,078.00	6,431.00	591,282.00	0.00	(6,204.00)
	1010618	Tsz Wan Shan ICYSC	Rates	56,237.00	11,274.00	67,050.00	0.00	(10,813.00)
	Total			641,315.00	17,705.00	658,332.00	0.00	(17,017.00)
1264	1010612	South Kwai Chung ICYSC	Rent (Note 3)	547,366.00	93,652.00	676,632.00	0.00	(129,266.00)
	1010612	South Kwai Chung ICYSC	Rates	8,211.00	21,068.00	32,598.00	0.00	(24,387.00)
	Total			555,577.00	114,720.00	709,230.00	0.00	(153,653.00)
1265	1010617	Tsing Yi ICYSC	Rent (Note 3)	420,243.00	7,354.00	427,284.00	0.00	(7,041.00)
	1010617	Tsing Yi ICYSC	Rates	26,220.00	344.00	26,500.00	0.00	(280.00)
	Total			446,463.00	7,698.00	453,784.00	0.00	(7,321.00)
1270	1010604	Ma On Shan East ICYSC	Rent (Note 3)	144,946.00	49,800.00	181,703.52	0.00	(36,757.52)
	1010604	Ma On Shan East ICYSC	Rates	49,680.00	9,789.00	58,900.00	0.00	(9,220.00)
	Total			194,626.00	59,589.00	240,603.52	0.00	(45,977.52)
1297	1010614	Tai Po ICYSC	Rent (Note 3)	20,952.00	11,621.00	46,354.37	0.00	(25,402.37)
	1010614	Tai Po ICYSC	Rates	40,395.00	114.00	40,030.90	364.10	0.00
	Total			61,347.00	11,735.00	86,385.27	364.10	(25,402.37)
1298	1010616	Tseung Kwan O ICYSC	Rent (Note 3)	508,027.00	12,756.00	520,272.00	0.00	(12,245.00)
	1010616	Tseung Kwan O ICYSC	Rates	42,780.00	8,141.00	50,500.00	0.00	(7,220.00)
	Total			550,807.00	20,897.00	570,772.00	0.00	(19,965.00)
1299	1010609	Shek Yam ICYSC	Rent (Note 3)	478,608.00	0.00	478,608.00	0.00	0.00
	1010609	Shek Yam ICYSC	Rates	39,331.00	9,116.00	48,100.00	0.00	(8,769.00)
	Total			517,939.00	9,116.00	526,708.00	0.00	(8,769.00)
1300	1010601	Cheung Hang ICYSC	Rent (Note 3)	429,756.00	0.00	429,756.00	0.00	0.00
	1010601	Cheung Hang ICYSC	Rates	28,635.00	2,781.00	31,300.00	0.00	(2,665.00)
	Total			458,391.00	2,781.00	461,056.00	0.00	(2,665.00)
3768	1110202-04	On-site Pre-school	Rent (Note 3)	0.00	0.00	573,282.74	0.00	(573,282.74)
	1110202-04	On-site Pre-school	Rates	0.00	0.00	25,373.79	0.00	(25,373.79)
	Total			0.00	0.00	598,656.53	0.00	(598,656.53)

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Period from 1 April 2019 to 31 March 2020
Name of Agency : The Boys' & Girls' Clubs Association of Hong Kong

Unit Code	Seg 2	Unit Name	Subvented Element	Subvention Released (Note 1)		B Actual Expenditure paid in 2019-20	A - B Surplus (Note 2)	A - B Deficit (Note 2)
				A Subvention Released for 2019-20	Backpayment of previous year			
				\$	\$	\$	\$	\$
7013	1010501	Kornhill Children Centre	Rent (Note 3)	30,792.00	19,929.00	54,339.00	0.00	(23,547.00)
			Rates	30,462.00	0.00	22,300.00	8,162.00	0.00
			Total	61,254.00	19,929.00	76,639.00	8,162.00	(23,547.00)
7021	1010502	Lok Man Children Centre	Rent (Note 3)	275,292.00	61,176.00	360,936.00	0.00	(85,644.00)
			Rates	30,130.00	7,317.00	37,299.00	0.00	(7,169.00)
			Total	305,422.00	68,493.00	398,235.00	0.00	(92,813.00)
7029	1010503	Shaukiwan Children Centre	Rent (Note 3)	222,156.00	49,368.00	291,276.00	0.00	(69,120.00)
			Rates	20,515.00	0.00	16,425.00	4,090.00	0.00
			Total	242,671.00	49,368.00	307,701.00	4,090.00	(69,120.00)
7359	1011707	Kwan Tak SGH	Rent (Note 3)	92,040.00	0.00	92,040.00	0.00	0.00
			Rates	9,767.00	0.00	6,705.00	3,062.00	0.00
			Total	101,807.00	0.00	98,745.00	3,062.00	0.00
7360	1011701	Kwan Chi SGH	Rent (Note 3)	92,040.00	0.00	92,040.00	0.00	0.00
			Rates	10,177.00	0.00	6,705.00	3,472.00	0.00
			Total	102,217.00	0.00	98,745.00	3,472.00	0.00
7779	1010607	Sau Mau Ping ICYSC	Rent (Note 3)	515,424.00	0.00	515,424.00	0.00	0.00
			Rates	51,061.00	1,018.00	53,635.00	0.00	(2,574.00)
			Total	566,485.00	1,018.00	569,059.00	0.00	(2,574.00)
1110110	1110110	SAIL E C D TungChung	Rent (Note 3)	0.00	0.00	282,456.30	0.00	(282,456.30)
			Rates	0.00	0.00	3,140.30	0.00	(3,140.30)
			Total	0.00	0.00	285,596.60	0.00	(285,596.60)
1110301	1110301	Specialised Co-Parenting Support Centre	Rent (Note 3)	0.00	0.00	454,989.72	0.00	(454,989.72)
			Rates	0.00	0.00	4,835.06	0.00	(4,835.06)
			Total	0.00	0.00	459,824.78	0.00	(459,824.78)
Grand Total				9,671,101.00	1,002,577.00	12,106,052.31	41,636.96	(2,476,588.27)

Notes:

- (1) The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
- (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.