

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, 2019

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, 2019 and have issued an unqualified auditor's report thereon dated August 30, 2019.

We conducted our review of the attached Annual Financial Report on pages 1 to 14 of the Association for the year ended March 31, 2019 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, 2019:

- 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, 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.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
August 30, 2019

ANNUAL FINANCIAL REPORT
NGO: THE BOYS' & GIRLS' CLUBS ASSOCIATION OF HONG KONG
1 APRIL 2018 TO 31 MARCH 2019

	Notes	2018-19 \$	2017-18 \$
A. INCOME			
1. Lump Sum Grant		280,279,210.13	257,046,611.00
a. Lump Sum Grant (excluding Provident Fund)	1b	253,194,806.13	231,227,543.00
b. Provident Fund	1c	27,084,404.00	25,819,068.00
2. Special One-off Grant		0.00	0.00
3. Fee Income	2	595,993.00	720,133.00
4. Central Items	3	12,357,873.00	9,450,858.00
5. Rent and Rates	4	9,218,440.00	9,200,161.00
6. Other Income	5	67,903,918.11	69,679,254.37
7. Interest Received		508,799.48	206,826.46
TOTAL INCOME		370,864,233.72	346,303,843.83
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		233,807,914.09	225,975,976.62
b. Provident Fund	1c	24,240,020.45	23,406,721.81
c. Allowances		0.00	0.00
Sub-total	6	258,047,934.54	249,382,698.43
2. Other Charges	7	65,199,719.63	62,946,855.47
3. Central Items	3	12,171,206.25	9,325,137.56
4. Rent and Rates	4	10,213,197.01	10,552,909.17
5. Special One-off Grant Payments	7a	0.00	0.00
TOTAL EXPENDITURE		345,632,057.43	332,207,600.63
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	25,232,176.29	14,096,243.20

The Annual Financial Report from pages 1 to 14 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 : 30 AUG 2019

Authorized Signatory 

Name : Chan Kin Hung Charles

Title : Executive Director

Date : 30 AUG 2019

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> \$
		<u>Posts</u> \$	
Subvention Received	16,161,873.00	10,922,531.00	27,084,404.00
Provident Fund Contribution Paid during the Year	(13,457,906.66)	(10,782,113.79)	(24,240,020.45)
Surplus / (Deficit) for the year	2,703,966.34	140,417.21	2,844,383.55
Add: Organisation-based Extended Wanchai Nursery 2015/16 and 2016/17 IE was charged to LSG reserve incorrectly	0.00	7,700.00	7,700.00
Employer's PF contribution for March 2017 was charged between snapshot staff and 6.8% posts incorrectly	124,828.27		124,828.27
Add: Per letter 25 October 2018, adjust to the balances of LSG Reserve, PF Reserve for 6.8% and other posts and CI	22,688.00		22,688.00
Add: Per letter 29 May 2018, ref SWD SF/SAS/4-65/17(056) IV, increase PF reserve and decrease LSG reserve		3,399.00	3,399.00
Add / (Less): Per letter 29 May 2018, ref SWD SF/SAS/4-65/17(056) IV, reallocate snapshot staff reserve and 6.8% posts	(41,729.70)	41,729.70	0.00
Add: Surplus / (Deficit) b/f	6,079,131.03	18,267,640.78	24,346,771.81
Additional subvention received for previous	0.00	374,359.00	374,359.00
Less: Refund to Government	(2,984,652.00)	0.00	(2,984,652.00)
Surplus / (Deficit) c/f	<u>5,904,231.94</u>	<u>18,835,245.69</u>	<u>24,739,477.63</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:

	2018-19	2017-18
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities	0.00	0.00
Infirmiry Care Supplement for the Aged Blind Person	0.00	0.00
Dementia Supplement for Residential Elderly Services	0.00	0.00
Infirmiry 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	2,087,100.00	2,109,300.00
Temporary Financial Aid	0.00	0.00
Emergency Fund	0.00	0.00
Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00
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)	847,385.00	843,290.00
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	0.00	0.00
NSCCP - Subsidy for Fee Reduction/waiving	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	0.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,124,351.00	585,915.00
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	0.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	2,530,125.00	2,401,182.00
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)	5,455,566.00	3,483,725.00
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
Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/8/2018)	27,446.00	27,446.00
Total	12,357,873.00	9,450,858.00

	2018-19	2017-18
b. Expenditure	\$	\$
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	0.00	0.00
After School Care Programme - Fee Waiving Subsidy Scheme	2,087,100.00	2,109,300.00
Temporary Financial Aid	0.00	0.00
Emergency Fund	0.00	0.00
Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services (for IP Teachers)	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)	838,598.84	812,278.94
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	0.00	0.00
NSCCP - Subsidy for Fee Reduction/waiving	0.00	0.00
NSCCP - Rent and Rates	0.00	0.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0.00	0.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,124,378.96	585,915.00
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	0.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	2,530,125.00	2,401,182.00
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)	5,547,657.45	3,414,970.62
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
Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/8/2018)	27,446.00	1,491.00
Total	12,171,206.25	9,325,137.56

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 (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	2018-19	2017-18
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	67,462,395.86	69,075,522.91
(b) Others	<u>441,522.25</u>	<u>603,731.46</u>
	<u>67,903,918.11</u>	<u>69,679,254.37</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>No. of Posts</u>	<u>\$</u>
HK\$700,001 - HK\$800,000 p.a.	28	20,142,530.57
HK\$800,001 - HK\$900,000 p.a.	3	2,600,536.92
HK\$900,001 - HK\$1,000,000 p.a.	47	45,120,026.07
HK\$1,000,001 - HK\$1,100,000 p.a.	4	4,253,645.00
HK\$1,100,001 - HK\$1,200,000 p.a.	6	7,039,327.74
> HK\$1,200,000 p.a.	4	5,237,902.33

7. Other Charges

The breakdown on Other Charges is as follows:

	2018-19	2017-18
	\$	\$
Other Charges		
(a) Utilities	3,433,281.89	3,397,454.08
(b) Food	872,019.60	813,247.80
(c) Administrative Expenses	3,890,511.68	5,261,799.96
(d) Stores and Equipment	4,788,197.53	3,928,237.18
(e) Repair and Maintenance	1,984,565.28	1,575,430.34
(f) Special Allowances	437,476.70	480,095.90
(g) Programme Expenses	47,281,173.93	44,483,028.14
(h) Transportation and Travelling	208,758.10	213,582.59
(i) Insurance	950,933.50	1,022,249.26
(j) Miscellaneous	1,352,801.42	1,771,730.22
Total	<u>65,199,719.63</u>	<u>62,946,855.47</u>

7a. Special One-off Grant Payments

Details of Special One-off Grant Payments are as follows:

	2018-19	2017-18
	\$	\$
Special one-off Grant Payments		
(a) Voluntary Retirement Scheme	0.00	0.00
(b) Compensation Scheme	0.00	0.00
(c) Staff Training and Development	0.00	0.00
(d) Other Staff-related Initiatives	0.00	0.00
(e) Salary increment and /or PE above mid-point	0.00	0.00
Total	<u>-</u>	<u>-</u>

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

	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	280,279,210.13				280,279,210.13
Special One-off Grant		0.00			0.00
Fee Income	595,993.00				595,993.00
Other Income	67,903,918.11				67,903,918.11
Interest Received (Note (1))	508,799.48				508,799.48
Rent and Rates			9,218,440.00		9,218,440.00
Central Items				12,357,873.00	12,357,873.00
Total Income (a)	349,287,920.72	0.00	9,218,440.00	12,357,873.00	370,864,233.72
Expenditure					
Personal Emoluments	258,047,934.54				258,047,934.54
Other Charges	65,199,719.63				65,199,719.63
Rent & Rates			10,213,197.01		10,213,197.01
Central Items				12,171,206.25	12,171,206.25
Special One-off Grant Payments		0.00			0.00
Total Expenditure (b)	323,247,654.17	0.00	10,213,197.01	12,171,206.25	345,632,057.43
Surplus/(Deficit) for the year (a) - (b)	26,040,266.55	0.00	(994,757.01)	186,666.75	25,232,176.29
Less: Surplus/(Deficit) of Provident Fund <equal to AFR 1-6, note	(2,844,383.55)	0.00	0.00	0.00	(2,844,383.55)
	23,195,883.00	0.00	(994,757.01)	186,666.75	22,387,792.74
Surplus/(Deficit) b/f (Note (2))	25,261,707.03	0.00	(5,657,003.62)	356,122.44	19,960,825.85
	48,457,590.03	0.00	(6,651,760.63)	542,789.19	42,348,618.59
As per accounting inspection letter dated on 10 December 2018, ref AF61/049/12-18					
Add / Wanchai Nursery 2015/16 and 2016/17 IE was charged to (Less): LSG reserve incorrectly	(56,736.00)				(56,736.00)
Add: Per letter 25 October 2018, adjust to the balances of LSG Reserve, PF Reserve for 6.8% and other posts and CI	290,962.00			313,650.00	604,612.00
Add: Subvention of Training Subsidy for Children on the Waiting List of Subvented Pre-school Rehabilitation Services (6609) as expenses of central items in 2014-15 & 2015-16				338,780.00	338,780.00
Add: Deficit balance for CI - "Training Subsidy Scheme for Occasional Child Care service" (Unit 6916) in 2015-16				15,000.00	15,000.00
Add: Clawback amount for CI - "Enhanced After School Care Programme" (Unit 1889)				1.00	1.00
Less: Per letter 29 May 2018, ref SWD SF/SAS/4-65/17(056) IV, increase PF reserve and decrease LSG reserve	(3,399.00)				(3,399.00)
Add / Per letter 29 May 2018, ref SWD SF/SAS/4-65/17(056) IV, (Less): OCCS wrongly classified under LSG	(15,900.00)			15,900.00	0.00
Less: Per letter 29 May 2018, ref SWD SF/SAS/4-65/17(056) IV, SME subsidy wrongly included under LSG	(248,280.00)				(248,280.00)
Add: Per letter 29 May 2018, ref SWD SF/SAS/4-65/17(056) IV, SME expenses wrongly included under LSG					0.00
Add: Per letter 29 May 2018, ref SWD SF/SAS/4-65/17(056) IV, R&R included in accruals			64,242.31		64,242.31
Add: Backpayment on Other Rental Items #1120 for 2017/18 in Aug 2018			3,720.00		3,720.00
Add: Backpayment on Rates #1120 for 2017/18 in Aug 2018			7,875.00		7,875.00
Add: Backpayment on Government Rent #1180 for 2017/18 in Aug 2018			5,400.00		5,400.00
Add: Backpayment on Rates #1180 for 2017/18 in Aug 2018			3,623.00		3,623.00
Add: Backpayment on Other Rental Items #1110 for 2017/18 in Nov 2018			109,428.00		109,428.00
Add: Backpayment on Rates #1110 for 2017/18 in Nov 2018			41,649.00		41,649.00

	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Add: Backpayment on Rates #1114 for 2017/18 in Nov 2018			1,084.00		1,084.00
Add: Backpayment on Rates #1115 for 2017/18 in Nov 2018			1,084.00		1,084.00
Add: Backpayment on Rates #1116 for 2017/18 in Nov 2018			1,083.00		1,083.00
Add: Backpayment on Other Rental Items #1120 for 2017/18 in Nov 2018			3,720.00		3,720.00
Add: Backpayment on Rates #1120 for 2017/18 in Nov 2018			7,612.00		7,612.00
Add: Backpayment on Other Rental Items #1132 for 2017/18 in Nov 2018			17,868.00		17,868.00
Add: Backpayment on Government Rent #1132 for 2017/18 in Nov 2018			430.00		430.00
Add: Backpayment on Other Rental Items #1134 for 2017/18 in Nov 2018			17,868.00		17,868.00
Add: Backpayment on Government Rent #1134 for 2017/18 in Nov 2018			420.00		420.00
Add: Backpayment on Government Rent #1180 for 2017/18 in Nov 2018			5,123.00		5,123.00
Add: Backpayment on Rates #1180 for 2017/18 in Nov 2018			3,125.00		3,125.00
Add: Backpayment on Rent #7021 for 2017/18 in Nov 2018			61,176.00		61,176.00
Add: Backpayment on Rates #7021 for 2017/18 in Nov 2018			11,324.00		11,324.00
Add: Backpayment on Rent #7029 for 2017/18 in Nov 2018			49,368.00		49,368.00
Add: Backpayment on Rates #7029 for 2017/18 in Nov 2018			4,300.00		4,300.00
Add: Backpayment on Rates #7359 for 2017/18 in Nov 2018			795.00		795.00
Add: Backpayment on Rates #7360 for 2017/18 in Nov 2018			399.00		399.00
Add: Backpayment on Other Rental Items #7013 for 2017/18 in Dec 2018			17,103.00		17,103.00
Add: Backpayment on Rates #1121 for 2017/18 in Mar 2019			32,992.00		32,992.00
Add: Backpayment on Other Rental Items #1122 for 2017/18 in Mar 2019			11,283.00		11,283.00
Add: Backpayment on Government Rent #1122 for 2017/18 in Mar 2019			13,155.00		13,155.00
Add: Backpayment on Rates #1122 for 2017/18 in Mar 2019			26,843.00		26,843.00
Add: Backpayment on Government Rent #1123 for 2017/18 in Mar 2019			6,471.00		6,471.00
Add: Backpayment on Rates #1123 for 2017/18 in Mar 2019			4,898.00		4,898.00
Add: Backpayment on Rates #1124 for 2017/18 in Mar 2019			15,523.00		15,523.00
Add: Backpayment on Other Rental Items #1125 for 2017/18 in Mar 2019			92,683.00		92,683.00
Add: Backpayment on Rates #1125 for 2017/18 in Mar 2019			3,164.00		3,164.00
Add: Backpayment on Other Rental Items #1126 for 2017/18 in Mar 2019			12,916.00		12,916.00
Add: Backpayment on Rates #1126 for 2017/18 in Mar 2019			14,052.00		14,052.00
Add: Backpayment on Other Rental Items #1148 for 2017/18 in Mar 2019			13,728.00		13,728.00
Add: Backpayment on Rates #1148 for 2017/18 in Mar 2019			50,347.00		50,347.00
Add: Backpayment on Rates #1151 for 2017/18 in Mar 2019			17,670.00		17,670.00
Add: Backpayment on Other Rental Items #1256 for 2017/18 in Mar 2019			50,434.00		50,434.00
Add: Backpayment on Rates #1256 for 2017/18 in Mar 2019			3,281.00		3,281.00
Add: Backpayment on Government Rent #1257 for 2017/18 in Mar 2019			16,016.00		16,016.00
Add: Backpayment on Rates #1257 for 2017/18 in Mar 2019			18,077.00		18,077.00

	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Add: Backpayment on Government Rent #1262 for 2017/18 in Mar 2019			18,726.00		18,726.00
Add: Backpayment on Rates #1262 for 2017/18 in Mar 2019			25,842.00		25,842.00
Add: Backpayment on Government Rent #1263 for 2017/18 in Mar 2019			5,853.00		5,853.00
Add: Backpayment on Rates #1263 for 2017/18 in Mar 2019			17,434.00		17,434.00
Add: Backpayment on Rent #1264 for 2017/18 in Mar 2019			84,036.00		84,036.00
Add: Backpayment on Government Rent #1264 for 2017/18 in Mar 2019			8,613.00		8,613.00
Add: Backpayment on Rates #1264 for 2017/18 in Mar 2019			36,473.00		36,473.00
Add: Backpayment on Government Rent #1265 for 2017/18 in Mar 2019			6,471.00		6,471.00
Add: Backpayment on Rates #1265 for 2017/18 in Mar 2019			4,898.00		4,898.00
Add: Backpayment on Other Rental Items #1270 for 2017/18 in Mar 2019			53,483.00		53,483.00
Add: Backpayment on Rates #1270 for 2017/18 in Mar 2019			13,460.00		13,460.00
Add: Backpayment on Other Rental Items #1297 for 2017/18 in Mar 2019			36,599.00		36,599.00
Add: Backpayment on Rates #1297 for 2017/18 in Mar 2019			2,541.00		2,541.00
Add: Backpayment on Government Rent #1298 for 2017/18 in Mar 2019			11,277.00		11,277.00
Add: Backpayment on Rates #1298 for 2017/18 in Mar 2019			11,719.00		11,719.00
Add: Backpayment on Rates #1299 for 2017/18 in Mar 2019			12,647.00		12,647.00
Add: Backpayment on Rates #1300 for 2017/18 in Mar 2019			7,368.00		7,368.00
Add: Backpayment on Rates #7779 for 2017/18 in Mar 2019			10,048.00		10,048.00
Less: Clawback of Subvention Surplus on Rent & Rates and Central Items For 2017-18 in Jan 2019			(13,225.00)		(13,225.00)
Less: Subsidy Scheme for Extended Hours Service (EHS) Users (TD 31/8/2018)				(25,955.00)	(25,955.00)
Less: Overnight On-site-on-call allowance 17/18	0.00	0.00	0.00	(31,011.06)	(31,011.06)
Less: Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit) c/f (Note (4))	48,424,237.03	0.00	(5,454,145.32)	1,169,154.13	44,139,245.84

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 Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

(A) = Total Expenditure excluding PF expenditure = 323,247,654.17 - 24,240,020.45
= 299,007,633.72

(B) = Maximum of LSG cumulative reserve = 25% of (A) = 74,751,908.43 ==> Therefore, (B) did not exceed 25 % of (A).

Schedule of Central Items

Analysis of Subvention and Expenditure for the Period 1 April 2018 to 31 March 2019

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	\$ 2,087,100.00	\$ 2,087,100.00	\$ 0.00	\$ 0.00	N/A	\$ 0.00	\$ 0.00	\$ 0.00	
1146	Cheerland (Kowloon Bay) (TD 31/3/2017)	Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	
1147	Cheerland (Tseung Kwan O) (TD 31/3/2017)	Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	
n/a	Cheerland (Wong Tai Sin)	Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	
H056	Organisation-based Extended Hours Services in Pre-primary Institutions (TD 31/8/2018)	Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	
T056	Subsidy Scheme for Extended Hours Service (EHS) Users (TD 31/8/2018)	Time-defined Subsidy Scheme for Extended Hours Service Users	27,446.00	27,446.00	0.00	0.00	N/A	25,955.00	(25,955.00)	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	245,402.00	0.00	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	(15,000.00)	0.00	(15,000.00)	
1114, 1115, 1116, 1132, 1134, 7359 & 7360	Allowance for Specific Services Arising from the Implementation of the Minimum Wage Ordinance	Overnight On-site-on-call Allowance	847,385.00	838,598.84	8,786.16	0.00	N/A	31,011.06	(31,011.06)	8,786.16	

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)			
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	\$ 1,124,351.00	\$ 1,124,378.96	\$ (27.96)	\$ 0.00	N/A	\$ 0.00	\$ 0.00	\$ (27.96)	
6338	Subsidy Scheme for OCCS (TD 31/3/2017)	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	2,530,125.00	2,530,125.00	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	5,455,566.00	5,547,657.45	(92,091.45)	0.00	N/A	0.00	68,754.38	(23,337.07)	
6537	Training Sponsorship Scheme for 2 year MOT/MPT Programme of PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	270,000.00	0.00	270,000.00	0.00	N/A	0.00	0.00	270,000.00	
	TOTAL		12,357,873.00	12,171,206.25	186,666.75	0.00	0.00	356,122.44	(56,966.06)	485,823.13	

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 i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (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
 - (v) Regularized Programme Assistants (PA) / Care Assistants (CA)
- (5) "Surplus brought forward (b/ff)" means surplus, if any, arising from operations in previous year.
- (6) "Surplus carried forward (c/ff)" means surplus brought forward plus surplus, if any, arising from operations in current year.
- (7) Unit codes and names 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 be included.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the Period from 1 April 2018 to 31 March 2019
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 2018-19	C Accrued Expenses was paid in 2019-20	A - B - C Surplus (Note 2)	A - B - C Deficit (Note 2)
				A Subvention Released for 2018-19	Backpayment of previous year				
				\$	\$	\$	\$	\$	\$
1110	1010201	Central Admin.	Rent (Note 3)	92,413.00	109,428.00	214,372.36	0.00	0.00	(121,959.36)
			Rates	101,440.00	41,649.00	146,464.00	0.00	0.00	(45,024.00)
			Total	193,853.00	151,077.00	360,836.36	0.00	0.00	(166,983.36)
1114	1011704	Kwan Oi SGH	Rent (Note 3)	93,940.00	0.00	93,940.00	0.00	0.00	0.00
			Rates	5,458.00	1,084.00	4,866.70	0.00	591.30	0.00
			Total	99,398.00	1,084.00	98,806.70	0.00	591.30	0.00
1115	1011703	Kwan Mong SGH	Rent (Note 3)	93,940.00	0.00	93,940.00	0.00	0.00	0.00
			Rates	5,458.00	1,084.00	4,866.40	0.00	591.60	0.00
			Total	99,398.00	1,084.00	98,806.40	0.00	591.60	0.00
1116	1011705	Kwan Shun SGH	Rent (Note 3)	93,940.00	0.00	93,940.00	0.00	0.00	0.00
			Rates	5,458.00	1,083.00	4,866.90	0.00	591.10	0.00
			Total	99,398.00	1,083.00	98,806.90	0.00	591.10	0.00
1120	1011101	Sham Shui Po YOT	Rent (Note 3)	72,540.00	7,440.00	76,260.00	0.00	0.00	(3,720.00)
			Rates	10,128.00	15,487.00	12,800.00	0.00	0.00	(2,672.00)
			Total	82,668.00	22,927.00	89,060.00	0.00	0.00	(6,392.00)
1121	1010603	Ka Fuk ICYSC	Rent (Note 3)	489,060.00	0.00	489,060.00	0.00	0.00	0.00
			Rates	9,114.00	32,992.00	32,380.00	0.00	0.00	(23,266.00)
			Total	498,174.00	32,992.00	521,440.00	0.00	0.00	(23,266.00)
1122	1010611	South Horizon ICYSC	Rent (Note 3)	357,372.00	24,438.00	401,736.00	0.00	0.00	(44,364.00)
			Rates	62,622.00	26,843.00	81,700.00	0.00	0.00	(19,078.00)
			Total	419,994.00	51,281.00	483,436.00	0.00	0.00	(63,442.00)
1123	1010619	Tai Hing ICYSC	Rent (Note 3)	14,246.00	6,471.00	21,600.00	0.00	0.00	(7,354.00)
			Rates	25,656.00	4,898.00	26,000.00	0.00	0.00	(344.00)
			Total	39,902.00	11,369.00	47,600.00	0.00	0.00	(7,698.00)
1124	1010608	Sham Tseng ICYSC	Rent (Note 3)	190,848.00	0.00	190,848.00	0.00	0.00	0.00
			Rates	45,911.00	15,523.00	57,800.00	0.00	0.00	(11,889.00)
			Total	236,759.00	15,523.00	248,648.00	0.00	0.00	(11,889.00)
1125	1010615	Mei Lam ICYSC	Rent (Note 3)	83,952.00	92,683.00	149,612.48	0.00	0.00	(65,660.48)
			Rates	78,520.00	3,164.00	78,800.00	0.00	0.00	(280.00)
			Total	162,472.00	95,847.00	228,412.48	0.00	0.00	(65,940.48)
1126	1010610	Sheung Wan ICYSC	Rent (Note 3)	34,611.00	12,916.00	48,927.34	0.00	0.00	(14,316.34)
			Rates	42,535.00	14,052.00	53,000.00	0.00	0.00	(10,465.00)
			Total	77,146.00	26,968.00	101,927.34	0.00	0.00	(24,781.34)
1130	1010704	Family Life Education	Rent (Note 3)	41,580.00	0.00	41,580.00	0.00	0.00	0.00
			Rates	3,579.00	0.00	250.00	0.00	3,329.00	0.00
			Total	45,159.00	0.00	41,830.00	0.00	3,329.00	0.00
1132	1011702	Kwan Chun SGH	Rent (Note 3)	36,516.00	18,298.00	54,975.00	0.00	0.00	(18,459.00)
			Rates	7,434.00	0.00	440.00	0.00	6,994.00	0.00
			Total	43,950.00	18,298.00	55,415.00	0.00	6,994.00	(18,459.00)
1134	1011706	Kwan Sin SGH	Rent (Note 3)	36,366.00	18,288.00	54,816.00	0.00	0.00	(18,450.00)
			Rates	7,244.00	0.00	176.00	0.00	7,068.00	0.00
			Total	43,610.00	18,288.00	54,992.00	0.00	7,068.00	(18,450.00)
1148	1010613	Southern District ICYSC	Rent (Note 3)	159,516.00	13,728.00	172,236.00	0.00	0.00	(12,720.00)
			Rates	10,802.00	50,347.00	52,900.00	0.00	0.00	(42,098.00)
			Total	170,318.00	64,075.00	225,136.00	0.00	0.00	(54,818.00)
1151	1010602	Cheung Sha Wan ICYSC	Rent (Note 3)	525,360.00	0.00	525,360.00	0.00	0.00	0.00
			Rates	47,688.00	17,670.00	62,360.00	0.00	0.00	(14,672.00)
			Total	573,048.00	17,670.00	587,720.00	0.00	0.00	(14,672.00)
1180	1011102	Kwun Tong YOT	Rent (Note 3)	157,865.00	10,523.00	163,560.00	0.00	0.00	(5,695.00)
			Rates	19,242.00	6,748.00	17,299.00	0.00	1,943.00	0.00
			Total	177,107.00	17,271.00	180,859.00	0.00	1,943.00	(5,695.00)
1256	1010606	Mei Foo ICYSC	Rent (Note 3)	214,122.00	50,434.00	272,347.92	0.00	0.00	(58,225.92)
			Rates	78,401.00	3,281.00	78,800.00	0.00	0.00	(399.00)
			Total	292,523.00	53,715.00	351,147.92	0.00	0.00	(58,624.92)

Schedule for Rent and Rates

Analysis of Subvention and Expenditure for the Period from 1 April 2018 to 31 March 2019

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 2018-19	C Accrued Expenses was paid in 2019-20	A - B - C Surplus (Note 2)	A - B - C Deficit (Note 2)
				A Subvention Released for 2018-19	Backpayment of previous year				
				\$	\$	\$	\$	\$	\$
1257	1010620	Ko Chiu Road ICYSC (Yau	Rent (Note 3)	626,885.00	16,016.00	644,940.00	0.00	0.00	(18,055.00)
			Rates	62,790.00	18,077.00	78,200.00	0.00	0.00	(15,410.00)
			Total	689,675.00	34,093.00	723,140.00	0.00	0.00	(33,465.00)
1260	1010914	Tsuen Wan SSW	Rent (Note 3)	41,580.00	0.00	41,580.00	0.00	0.00	0.00
			Rates	12,107.00	0.00	250.00	0.00	11,857.00	0.00
			Total	53,687.00	0.00	41,830.00	0.00	11,857.00	0.00
1262	1010605	Ma On Shan ICYSC	Rent (Note 3)	479,498.00	18,726.00	500,670.00	0.00	0.00	(21,172.00)
			Rates	61,609.00	25,842.00	81,050.00	0.00	0.00	(19,441.00)
			Total	541,107.00	44,568.00	581,720.00	0.00	0.00	(40,613.00)
1263	1010618	Tsz Wan Shan ICYSC	Rent (Note 3)	545,899.00	5,853.00	552,330.00	0.00	0.00	(6,431.00)
			Rates	55,026.00	17,434.00	66,300.00	0.00	0.00	(11,274.00)
			Total	600,925.00	23,287.00	618,630.00	0.00	0.00	(17,705.00)
1264	1010612	South Kwai Chung ICYSC	Rent (Note 3)	539,036.00	92,649.00	632,688.00	0.00	0.00	(93,652.00)
			Rates	8,034.00	36,473.00	29,102.00	0.00	0.00	(21,068.00)
			Total	547,070.00	129,122.00	661,790.00	0.00	0.00	(114,720.00)
1265	1010617	Tsing Yi ICYSC	Rent (Note 3)	392,426.00	6,471.00	399,780.00	0.00	0.00	(7,354.00)
			Rates	25,656.00	4,898.00	26,000.00	0.00	0.00	(344.00)
			Total	418,082.00	11,369.00	425,780.00	0.00	0.00	(7,698.00)
1270	1010604	Ma On Shan East ICYSC	Rent (Note 3)	144,946.00	53,483.00	194,931.84	0.00	0.00	(49,985.84)
			Rates	48,611.00	13,460.00	58,400.00	0.00	0.00	(9,789.00)
			Total	193,557.00	66,943.00	253,331.84	0.00	0.00	(59,774.84)
1297	1010614	Tai Po ICYSC	Rent (Note 3)	20,952.00	36,599.00	32,573.08	0.00	0.00	(11,621.08)
			Rates	39,525.00	2,541.00	39,639.21	0.00	0.00	(114.21)
			Total	60,477.00	39,140.00	72,212.29	0.00	0.00	(11,735.29)
1298	1010616	Tseung Kwan O ICYSC	Rent (Note 3)	474,684.00	11,277.00	487,440.00	0.00	0.00	(12,756.00)
			Rates	41,859.00	11,719.00	50,000.00	0.00	0.00	(8,141.00)
			Total	516,543.00	22,996.00	537,440.00	0.00	0.00	(20,897.00)
1299	1010609	Shek Yam ICYSC	Rent (Note 3)	446,160.00	0.00	446,160.00	0.00	0.00	0.00
			Rates	38,484.00	12,647.00	47,600.00	0.00	0.00	(9,116.00)
			Total	484,644.00	12,647.00	493,760.00	0.00	0.00	(9,116.00)
1300	1010601	Cheung Hang ICYSC	Rent (Note 3)	400,620.00	0.00	400,620.00	0.00	0.00	0.00
			Rates	28,019.00	7,368.00	30,800.00	0.00	0.00	(2,781.00)
			Total	428,639.00	7,368.00	431,420.00	0.00	0.00	(2,781.00)
3768	1110202-04	On-site Pre-school	Rent (Note 3)	0.00	0.00	44,869.07	0.00	0.00	(44,869.07)
			Rates	0.00	0.00	8,246.71	0.00	0.00	(8,246.71)
			Total	0.00	0.00	53,115.78	0.00	0.00	(53,115.78)
7013	1010501	Kornhill Children Centre	Rent (Note 3)	30,792.00	17,103.00	50,721.00	0.00	0.00	(19,929.00)
			Rates	29,806.00	0.00	21,800.00	0.00	8,006.00	0.00
			Total	60,598.00	17,103.00	72,521.00	0.00	8,006.00	(19,929.00)
7021	1010502	Lok Man Children Centre	Rent (Note 3)	275,292.00	61,176.00	336,468.00	0.00	0.00	(61,176.00)
			Rates	29,481.00	11,324.00	36,798.00	0.00	0.00	(7,317.00)
			Total	304,773.00	72,500.00	373,266.00	0.00	0.00	(68,493.00)
7029	1010503	Shaukiwan Children Centre	Rent (Note 3)	222,156.00	49,368.00	271,524.00	0.00	0.00	(49,368.00)
			Rates	20,073.00	4,300.00	13,896.00	0.00	6,177.00	0.00
			Total	242,229.00	53,668.00	285,420.00	0.00	6,177.00	(49,368.00)
7359	1011707	Kwan Tak SGH	Rent (Note 3)	85,800.00	0.00	85,800.00	0.00	0.00	0.00
			Rates	9,557.00	795.00	4,940.00	0.00	4,617.00	0.00
			Total	95,357.00	795.00	90,740.00	0.00	4,617.00	0.00
7360	1011701	Kwan Chi SGH	Rent (Note 3)	85,800.00	0.00	85,800.00	0.00	0.00	0.00
			Rates	9,958.00	399.00	4,940.00	0.00	5,018.00	0.00
			Total	95,758.00	399.00	90,740.00	0.00	5,018.00	0.00
7779	1010607	Sau Mau Ping ICYSC	Rent (Note 3)	480,480.00	0.00	480,480.00	0.00	0.00	0.00
			Rates	49,962.00	10,048.00	50,980.00	0.00	0.00	(1,018.00)

Schedule for Rent and Rates

Analysis of Subvention and Expenditure for the Period from 1 April 2018 to 31 March 2019

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 2018-19	C Accrued Expenses was paid in 2019-20	A - B - C Surplus (Note 2)	A - B - C Deficit (Note 2)
				A Subvention Released for 2018-19	Backpayment of previous year				
				\$	\$	\$	\$	\$	\$
			Total	530,442.00	10,048.00	531,460.00	0.00	0.00	(1,018.00)
			Grand Total	9,218,440.00	1,146,598.00	10,213,197.01	0.00	56,783.00	(1,051,540.01)

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.