

THE SALVATION ARMY SOCIAL FUND

Annual Financial Report  
For the year ended 31st March, 2018

## REPORT OF THE AUDITOR

### REVIEW REPORT TO THE COMMAND GOVERNANCE COUNCIL MEMBERS OF THE SALVATION ARMY

We have audited the financial statements of the Social Fund (the "Fund") of The Salvation Army for the year ended 31st March, 2018 and have issued an unqualified auditor's report thereon dated 11th December, 2018.

We conducted our review of the attached Annual Financial Report ("AFR") on pages 2 to 6 of the Fund for the year ended 31st March, 2018 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 AFR and performing procedures to satisfy ourselves that the AFR has been properly prepared from the books and records of the Fund, on which the above audited financial statements of the Fund are based.

#### **Review conclusions**

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Fund for the year ended 31st March, 2018:

- a. in our opinion the AFR has been properly prepared from the books and records of the Fund; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Fund 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 HKSAR;
  - iii. prepared the AFR 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 31st March, 2018.

This report is intended solely for the filing by the Fund with the Social Welfare Department of the Government of the Hong Kong Special Administrative Region and for no other purposes. We do not assume responsibility towards or accept liability to any other person for this report.

*Deloitte Touche Tohmatsu*

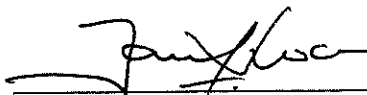
**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong  
11th December, 2018

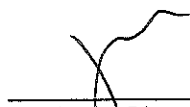
THE SALVATION ARMY

ANNUAL FINANCIAL REPORT  
1ST APRIL 2017 TO 31ST MARCH 2018

	Notes	2017-18 \$	2016-17 \$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant	1b	354,087,848.00	341,205,866.00
b. Provident Fund	1c	29,394,104.00	28,973,321.00
2. Fee Income	2	26,519,051.04	26,236,448.86
3. Central Items	3	23,976,399.00	19,232,111.00
4. Rent & Rates	4	17,625,924.60	18,690,241.00
5. Other Income	5	22,388,832.60	21,058,838.21
6. Interest Received		2,040,395.98	1,596,391.76
7. Sales Income		9,417,353.01	-
<b>TOTAL INCOME</b>		<u>485,449,908.23</u>	<u>456,993,217.83</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		302,703,174.84	299,204,781.82
b. Provident Fund	1c	26,369,648.21	24,378,360.73
Sub-total	6	<u>329,072,823.05</u>	<u>323,583,142.55</u>
2. Other Charges	7	105,024,760.26	87,738,914.30
3. Central Items	3	26,830,571.72	18,571,569.63
4. Rent & Rates	4	18,676,320.22	17,830,273.75
5. Purchase		6,629,471.58	-
<b>TOTAL EXPENDITURE</b>		<u>486,233,946.83</u>	<u>447,723,900.23</u>
<b>C. (DEFICIT)/ SURPLUS FOR THE YEAR</b>	8	<u>(784,038.60)</u>	<u>9,269,317.60</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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 Lt Colonel Ian Swan  
 Officer Commanding  
 11st December, 2018

  
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 Ms. Perma Li  
 Acting Social Services Director  
 11st December, 2018

## NOTES ON THE ANNUAL FINANCIAL REPORT

### 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 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 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.

Please note that the PF received and contributed for staff under the Central Items have been shown under 3.

Details are analysed below:

#### Provident Fund Contribution

	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	10,826,330.00	18,840,831.00	29,667,161.00
Provident Fund Contribution Paid during the year	10,606,032.10	15,763,616.11	26,369,648.21
Surplus for the Year	220,297.90	3,077,214.89	3,297,512.79
Adjustment for 2015/2016 (P584)	(543,745.00)	270,688.00	(273,057.00)
Add: Surplus b/f	1,060,662.83	49,555,167.77	50,615,830.60
Surplus c/f	737,215.73	52,903,070.66	53,640,286.39

### 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 LSG Manual.

## NOTES ON THE ANNUAL FINANCIAL REPORT

### 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.

The income and expenditure of each of the Central Items are as follows:

	2017-18	2016-17
<b>a. Income</b>	<b>\$</b>	<b>\$</b>
Dementia Supplement for Residential Elderly Services	9,381,096.00	7,962,784.00
Infirmiry Care Supplement for Residential Elderly Services	6,388,560.00	6,812,479.00
Dementia Supplement for Day Care Centres for the Elderly	1,230,654.00	961,818.00
After School Care Programme	415,050.00	308,250.00
Emergency Fund	90,000.00	90,000.00
Time-defined Subsidy Scheme for EHCCS	10,410.00	10,410.00
Training Subsidy Scheme for Child Care Centre	60,000.00	30,000.00
Overnight On-site-on-call Allowance	1,365,312.00	1,292,406.00
Training Sponsorship Scheme for Master	540,000.00	540,000.00
Time-defined Subsidy Scheme for OCCS	58,300.00	58,300.00
Training Subsidy Programme for Children on the Waiting List	1,610,155.00	1,165,664.00
Financial Incentive Scheme	-	-
Enhanced Provision of Visiting Medial Officer in RCHEs	805,000.00	-
Enhanced Provision of Visiting Medial Practitioner Scheme in RCHDs	280,000.00	-
The Pilot Scheme on on-site pre-school rehabilitaiton services (OPRS)	1,741,862.00	-
<b>Total</b>	<u>23,976,399.00</u>	<u>19,232,111.00</u>
<b>b. Expenditure</b>	<b>\$</b>	<b>\$</b>
Dementia Supplement for Residential Elderly Services	11,282,509.55	7,825,612.00
Infirmiry Care Supplement for Residential Elderly Services	8,236,381.53	7,345,089.00
Dementia Supplement for Day Care Centres for the Elderly	1,416,680.47	961,818.00
After School Care Programme	268,298.58	199,047.05
Emergency Fund	137,799.00	143,356.00
Time-defined Subsidy Scheme for EHCCS	10,408.00	10,410.00
Training Subsidy Scheme for Child Care Centre	0.00	24,500.00
Overnight On-site-on-call Allowance	926,538.19	894,343.18
Training Sponsorship Scheme for Master	540,000.00	-
Time-defined Subsidy Scheme for OCCS	170,406.20	230.40
Training Subsidy Programme for Children on the Waiting List	1,610,155.00	1,165,664.00
Financial Incentive Scheme	-	1,500.00
Enhanced Provision of Visiting Medial Officer in RCHEs	657,550.00	-
Enhanced Provision of Visiting Medial Practitioner Scheme in RCHDs	7,630.00	-
The Pilot Scheme on on-site pre-school rehabilitaiton services (OPRS)	1,566,215.20	-
<b>Total</b>	<u>26,830,571.72</u>	<u>18,571,569.63</u>

## NOTES ON THE ANNUAL FINANCIAL REPORT

### 4. Rent & Rates

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not be 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, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other income is as follows:

<b>Other Income</b>	<b>2017-18</b>	<b>2016-17</b>
	<b>\$</b>	<b>\$</b>
(a) Fees and charges for services incidental to the operation of subvented services	20,995,700.90	19,675,110.21
(b) Others	1,393,131.70	1,383,728.00
	<u>22,388,832.60</u>	<u>21,058,838.21</u>

### 6. Personal Emoluments

Personal Emoluments include salary, provident fund, salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No of Posts</b>	<b>\$</b>
HK\$700,001 - HK\$800,000 p.a.	9	6,919,216.35
HK\$800,001 - HK\$900,000 p.a.	6	5,023,243.79
HK\$900,001 - HK\$1,000,000 p.a.	19	18,097,154.66
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,043,892.50
HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,663,009.17
>HK\$1,200,000 p.a.	3	4,798,812.00

## NOTES ON THE ANNUAL FINANCIAL REPORT

### 7. Other Charges

The breakdown on Other Charges is as follows:

	2017-18	2016-17
Other Charges	\$	\$
(a) Utilities	11,813,736.84	10,745,698.71
(b) Food	19,014,812.34	17,433,502.55
(c) Administrative Expenses	2,369,408.74	2,847,337.18
(d) Stores and Equipment	6,792,148.79	5,299,958.64
(e) Repair and Maintenance	5,700,302.28	4,917,431.36
(f) Special Allowances	1,621,291.39	1,669,068.66
(g) Programme Expenses	20,181,405.37	17,172,028.00
(h) Transportation and Travelling	1,504,864.43	1,424,781.56
(i) Insurance	5,245,369.67	4,056,873.87
(j) Miscellaneous	250,221.71	227,952.13
(k) Purchase of Services	30,416,108.92	21,795,515.21
(l) Medical Supplies	115,089.78	148,766.43
<b>Total</b>	<u>105,024,760.26</u>	<u>87,738,914.30</u>

THE SALVATION ARMY

NOTES ON THE ANNUAL FINANCIAL REPORT

8. Analysis of Lump Sum Grant Reserve and balance of other SWD subvention

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
<b>Income</b>				
Lump Sum Grant	383,481,952.00			383,481,952.00
Fee Income	26,519,051.04			26,519,051.04
Other Income	22,388,832.60			22,388,832.60
Sales	9,417,353.01			9,417,353.01
Interest Received	2,040,395.98			2,040,395.98
Rent & Rates		17,625,924.60		17,625,924.60
Central Items			23,976,399.00	23,976,399.00
<b>Total Income (a)</b>	<b>443,847,584.63</b>	<b>17,625,924.60</b>	<b>23,976,399.00</b>	<b>485,449,908.23</b>
<b>Expenditure</b>				
Personal Emoluments	329,072,823.05			329,072,823.05
Other Charges	105,024,760.26			105,024,760.26
Purchases	6,629,471.58			6,629,471.58
Rent and Rates		18,676,320.22		18,676,320.22
Central Items			26,830,571.72	26,830,571.72
<b>Total Expenditure (b)</b>	<b>440,727,054.89</b>	<b>18,676,320.22</b>	<b>26,830,571.72</b>	<b>486,233,946.83</b>
<b>Surplus / (Deficit) for the year (a)-(b)</b>	<b>3,120,529.74</b>	<b>(1,050,395.62)</b>	<b>(2,854,172.72)</b>	<b>(784,038.60)</b>
Less: Surplus of Provident Fund	(3,024,455.79)			(3,024,455.79)
	96,073.95	(1,050,395.62)	(2,854,172.72)	(3,808,494.39)
<b>Surplus / (Deficit) b/f</b>	<b>110,321,451.45</b>	<b>(4,370,651.11)</b>	<b>4,485,349.07</b>	<b>110,436,149.41</b>
	110,417,525.40	(5,421,046.73)	1,631,176.35	106,627,655.02
Less: Refund to Government	0.00	(118,873.60)	(817,570.04)	(936,443.64)
<b>Surplus / (Deficit) c/f</b>	<b>110,417,525.40</b>	<b>(5,539,920.33)</b>	<b>813,606.31</b>	<b>105,691,211.38</b>

Operating expenditure (excluding PF expenditure) for current year: 414,357,406.68 (A)

The LSG Reserve as at 31 March 2007, kept in the holding account: 65,622,867.37 (B)

The LSG cumulative reserve, less LSG Reserve in holding account: 44,794,658.03 (C)

- Capped at 25% of operating expenditure 10.81% (C)/(A)



**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1.4.2017 to 31.3.2018**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit for the Year			Surplus b/f	Surplus c/f
					Deficit	Deficit transferred to LSG	Adjusted Deficit		
4588 Bradbury Home of Loving Kindness	Dementia Supplement for Residential Elderly Services	\$ 1,008,720.00	\$ 1,337,310.37	\$ 0.00	\$ (328,590.37)	\$ 0.00	\$ 220,374.00	\$ (108,216.37)	
4693 Nam Ming Haven for Women	Dementia Supplement for Residential Elderly Services	1,109,592.00	1,384,605.11	0.00	(275,013.11)	0.00	122,430.00	(152,583.11)	
4694 Lung Hang Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	201,744.00	462,349.44	0.00	(260,605.44)	0.00	32,648.00	(227,957.44)	
4697 Nam Shan Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	1,613,952.00	1,825,399.41	0.00	(211,447.41)	0.00	212,212.00	764.59	
4724 Tak Tin Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	1,513,080.00	1,780,966.09	0.00	(267,886.09)	0.00	204,050.00	(63,836.09)	
4732 Hoi Tai Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	605,232.00	813,619.24	0.00	(208,387.24)	0.00	65,296.00	(143,091.24)	
4783 Kam Tin Residence for Senior Citizens	Dementia Supplement for Residential Elderly Services	1,462,644.00	1,522,620.10	0.00	(59,976.10)	0.00	204,050.00	144,073.90	
7984 Po Lam Home for the Elderly	Dementia Supplement for Residential Elderly Services	1,866,132.00	2,155,639.79	0.00	(289,507.79)	0.00	253,022.00	(36,485.79)	
1328 Nam Shan Residence for Senior Citizens	Infirmiry Care Supplement for Residential Elderly Services	336,240.00	513,945.72	0.00	(177,705.72)	0.00	55,925.00	(121,780.72)	
1694 Nam Ming Haven for Women	Infirmiry Care Supplement for Residential Elderly Services	168,120.00	473,112.67	0.00	(304,992.67)	0.00	44,740.00	(260,252.67)	
4614 Bradbury Home of Loving Kindness	Infirmiry Care Supplement for Residential Elderly Services	1,765,260.00	2,221,560.20	0.00	(456,300.20)	0.00	223,700.00	(232,600.20)	
4711 Po Lam Residence for Senior Citizens	Infirmiry Care Supplement for Residential Elderly Services	924,660.00	1,126,620.97	0.00	(201,960.97)	0.00	145,405.00	(56,555.97)	
4722 Tak Tin Residence for Senior Citizens	Infirmiry Care Supplement for Residential Elderly Services	252,180.00	661,017.48	0.00	(408,837.48)	0.00	55,925.00	(352,912.48)	
4725 Lung Hang Residence for Senior Citizens	Infirmiry Care Supplement for Residential Elderly Services	420,300.00	482,004.94	0.00	(61,704.94)	0.00	22,370.00	(39,334.94)	
4782 Kam Tin Residence for Senior Citizens	Infirmiry Care Supplement for Residential Elderly Services	1,176,840.00	1,213,829.79	0.00	(36,989.79)	0.00	178,960.00	141,970.21	

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1.4.2017 to 31.3.2018**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit for the Year			Surplus b/f	Surplus c/f
					Deficit	Deficit transferred to LSG	Adjusted Deficit		
4794 Hoi Tai Residence for Senior Citizens	Infirmiry Care Supplement for Residential Elderly Services	\$ 1,344,960.00	\$ 1,544,289.76	\$ 0.00	\$ (199,329.76)	\$ 0.00	\$ 223,700.00	\$ 24,370.24	
6788 Chuk Yuen Day Care for Senior Citizens	Dementia Supplement for Day Care Centres	332,882.00	327,310.50	5,571.50	0.00	N.A.	N.A.	N.A.	
6789 Hoi Yu Day Care for Senior Citizens	Dementia Supplement for Day Care Centres	332,882.00	383,974.12	0.00	(51,092.12)	N.A.	N.A.	N.A.	
6790 Tai Po Day Care for Senior Citizens	Dementia Supplement for Day Care Centres	514,454.00	705,395.85	0.00	(190,941.85)	N.A.	N.A.	N.A.	
5167 Heng On Hostel (DS DIS)	Dementia Supplement for Day Care Centres	50,436.00	0.00	50,436.00	0.00	N.A.	N.A.	N.A.	
3067 After School Care	After School Care Programme	415,050.00	268,298.58	146,751.42	0.00	N.A.	174,262.13	321,013.55	
4784 Integrated Service for S Sleeper	Emergency Fund	90,000.00	137,799.00	0.00	(47,799.00)	N.A.	258,339.30	210,540.30	
T584 Child Care Centre	Subsidy Scheme for Extended Hours Service (EHS) Users	10,410.00	10,408.00	2.00	0.00	N.A.	0.00	2.00	
6044 Child Care Centre	Training Subsidy for CCS / SCCW in Pre-school Rehabilitation Ser	60,000.00	0.00	60,000.00	0.00	N.A.	100,535.00	160,535.00	
4616-18 Ping Tin Small Group Home	Overnight On-site-on-call Allowance	361,407.00	287,772.42	73,634.58	0.00	N.A.	N.A.	N.A.	
4720 Wan Tsui Boys' Home	Overnight On-site-on-call Allowance	214,166.00	151,912.23	62,253.77	0.00	N.A.	N.A.	N.A.	
4784 Yee On Hostel	Overnight On-site-on-call Allowance	214,166.00	105,287.70	108,878.30	0.00	N.A.	N.A.	N.A.	
4877 Yue Wan Hostel	Overnight On-site-on-call Allowance	214,166.00	81,658.35	132,507.65	0.00	N.A.	N.A.	N.A.	
7339-41 Tai Wo Hau Small Group Home	Overnight On-site-on-call Allowance	361,407.00	299,907.49	61,499.51	0.00	N.A.	N.A.	N.A.	
6578 The Salvation Army	Training Sponsorship Scheme for 2-year MOT/MPT Programme	540,000.00	540,000.00	0.00	0.00	N.A.	540,000.00	540,000.00	
6361 Child Care Service	Subsidy Scheme for Occasional Child Care Service	58,300.00	170,406.20	0.00	(112,106.20)	N.A.	170,252.60	58,146.40	
6611 Pre-Schools Reh Ser	Training Subsidy Programme for Children on the Waiting List	1,610,155.00	1,610,155.00	0.00	0.00	N.A.	-	-	
6470 Vocational Reh Services	Financial Incentive Scheme	0.00	0.00	0.00	0.00	N.A.	159,583.00	159,583.00	
3194 Nam Shan Residence for Senior Citizens	Enhanced Provision of Visiting Medical Officer in RCHes	105,000.00	86,000.00	19,000.00	0.00	N.A.	0.00	19,000.00	
3194 Po Lam Residence for Senior Citizens	Enhanced Provision of Visiting Medical Officer in RCHes	105,000.00	105,000.00	0.00	0.00	N.A.	0.00	0.00	
3194 Tak Tin Residence for Senior Citizens	Enhanced Provision of Visiting Medical Officer in RCHes	70,000.00	70,000.00	0.00	0.00	N.A.	0.00	0.00	

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1.4.2017 to 31.3.2018**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit for the Year			Surplus b/f	Surplus c/f
					Deficit	Deficit transferred to LSG	Adjusted Deficit		
3194 Hoi Tai Residence for Senior Citizens	Enhanced Provision of Visiting Medical Officer in RCHEs	\$ 105,000.00	\$ 47,250.00	\$ 57,750.00	\$ 0.00	\$ N.A.	\$ 0.00	\$ 57,750.00	
3194 Bradbury Home of Loving Kindness	Enhanced Provision of Visiting Medical Officer in RCHEs	140,000.00	136,800.00	3,200.00	0.00	N.A.	0.00	3,200.00	
3194 Kam Tin Residence for Senior Citizens	Enhanced Provision of Visiting Medical Officer in RCHEs	140,000.00	105,000.00	35,000.00	0.00	N.A.	0.00	35,000.00	
3194 Lung Hang Residence for Senior Citizens	Enhanced Provision of Visiting Medical Officer in RCHEs	70,000.00	27,500.00	42,500.00	0.00	N.A.	0.00	42,500.00	
3194 Nam Ming Haven for Women	Enhanced Provision of Visiting Medical Officer in RCHEs	70,000.00	80,000.00	0.00	(10,000.00)	N.A.	(10,000.00)	(10,000.00)	
3243 Heng On Hostel for Mentally Handicapped	Enhanced Provision of Visiting Medical Practitioner Scheme in RCHDs	105,000.00	0.00	105,000.00	0.00	N.A.	0.00	105,000.00	
3423 Cheung Hong Reh & Residential Centre	Enhanced Provision of Visiting Medical Practitioner Scheme in RCHDs	70,000.00	7,630.00	62,370.00	0.00	N.A.	0.00	62,370.00	
3243 Lai King Home	Enhanced Provision of Visiting Medical Practitioner Scheme in RCHDs	105,000.00	0.00	105,000.00	0.00	N.A.	0.00	105,000.00	
3423 Pilot Scheme on On-site Pre-school Reh Services	The Pilot Scheme on on-site pre-school rehabilitation services (OPRS)	1,741,862.00	1,566,215.20	175,646.80	0.00	N.A.	0.00	175,646.80	
<b>Total</b>		<b>23,976,399.00</b>	<b>26,830,571.72</b>	<b>1,307,001.53</b>	<b>(4,161,174.25)</b>	<b>0.00</b>	<b>(4,161,174.25)</b>	<b>3,667,779.03</b>	

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1.4.2017 to 31.3.2018**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
		\$	\$	\$	\$
4581 Wan Tsui ICYSC ok	Rent	487,148.00	769,015.20	0.00	(281,867.20)
	Rates	40,449.00	50,000.00	0.00	(9,551.00)
	Total	527,597.00	819,015.20	0.00	(291,418.20)
4583 Tuen Mun Area 52 ICYSC ok	Rent	462,708.00	478,560.00	0.00	(15,852.00)
	Rates	44,293.00	43,400.00	893.00	0.00
	Total	507,001.00	521,960.00	893.00	(15,852.00)
4589 Heng On Integrated Vocational ok Rehabilitation Service Ctr	Rent	1,049,793.00	1,072,360.00	0.00	(22,567.00)
	Rates	82,564.00	92,800.00	0.00	(10,236.00)
	Total	1,132,357.00	1,165,160.00	0.00	(32,803.00)
4595 Central Administration ok	Rent	-	-	0.00	0.00
	Rates	19,641.00	24,500.00	0.00	(4,859.00)
	Total	19,641.00	24,500.00	0.00	(4,859.00)
4601 Yaumatei Integrated Service ok for Young People	Rent	7,128.00	12,132.00	0.00	(5,004.00)
	Rates	47,497.00	62,600.00	0.00	(15,103.00)
	Total	54,625.00	74,732.00	0.00	(20,107.00)
4602 Cheung Hong CDRRS ok	Rent	772,860.00	772,860.00	0.00	0.00
	Rates	51,120.00	68,000.00	0.00	(16,880.00)
	Total	823,980.00	840,860.00	0.00	(16,880.00)
4607 Chuk Yuen C & Y Centre ok cum Study/Reading Room	Rent	17,820.00	44,989.18	0.00	(27,169.18)
	Rates	52,718.00	68,100.00	0.00	(15,382.00)
	Total	70,538.00	113,089.18	0.00	(42,551.18)
4609 Chuk Yuen Day Care Centre ok for the Elderly	Rent	229,020.00	253,860.00	0.00	(24,840.00)
	Rates	19,310.00	20,000.00	0.00	(690.00)
	Total	248,330.00	273,860.00	0.00	(25,530.00)
4613 Bradbury Home of Loving ok Kindness	Rent	98,301.00	119,352.40	0.00	(21,051.40)
	Rates	177,033.00	195,185.08	0.00	(18,152.08)
	Total	275,334.00	314,537.48	0.00	(39,203.48)
4616 Home of Kindness for ok Children	Rent	97,680.00	97,680.00	0.00	0.00
	Rates	11,981.00	13,004.00	0.00	(1,023.00)
	Total	109,661.00	110,684.00	0.00	(1,023.00)
4617 Home of Goodness for Children ok	Rent	97,680.00	97,680.00	0.00	0.00
	Rates	11,981.00	13,004.00	0.00	(1,023.00)
	Total	109,661.00	110,684.00	0.00	(1,023.00)
4618 Home of Faithfulness for ok Children	Rent	97,680.00	97,680.00	0.00	0.00
	Rates	11,660.00	12,992.00	0.00	(1,332.00)
	Total	109,340.00	110,672.00	0.00	(1,332.00)
4676 Neighbourhood Elderly Centre ok	Rent	373,548.00	954,822.17	0.00	(581,274.17)
	Rates	43,175.00	94,280.00	0.00	(51,105.00)
	Total	416,723.00	1,049,102.17	0.00	(632,379.17)
4684 Lung Hang ok Residence for SC	Rent	839,015.00	1,016,268.00	0.00	(177,253.00)
	Rates	14,249.00	16,580.00	0.00	(2,331.00)
	Total	853,264.00	1,032,848.00	0.00	(179,584.00)
4685 Lung Hang C & Y Centre ok	Rent	420,420.00	420,420.00	0.00	0.00
	Rates	29,629.00	37,400.00	0.00	(7,771.00)
	Total	450,049.00	457,820.00	0.00	(7,771.00)
4691 Nam Ming Haven for Women ok C&A	Rent	241,224.00	290,622.00	0.00	(49,398.00)
	Rates	4,217.00	3,680.00	537.00	0.00
	Total	245,441.00	294,302.00	537.00	(49,398.00)
4692 Ngau Tam Mei NLCDP	Rent	-	-	0.00	0.00
	Rates	-	-	0.00	0.00
	Total	-	-	0.00	0.00
4696 Nam Shan ok Residence for SC	Rent	1,067,946.00	1,296,702.00	0.00	(228,756.00)
	Rates	20,674.00	24,560.00	0.00	(3,886.00)
	Total	1,088,620.00	1,321,262.00	0.00	(232,642.00)

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1.4.2017 to 31.3.2018**

Unit Code and Name		Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
		\$	\$	\$	\$	\$
4707 ok	Po Lam Residence for SC	Rent	1,427,377.00	1,456,620.00	0.00	(29,243.00)
		Rates	101,207.00	126,200.00	0.00	(24,993.00)
		Total	1,528,584.00	1,582,820.00	0.00	(54,236.00)
4709 ok	Sam Mun Tsai New Village NLCDP	Rent	62,400.00	96,000.00	0.00	(33,600.00)
		Rates	-	-	0.00	0.00
		Total	62,400.00	96,000.00	0.00	(33,600.00)
4720 ok	Wan Tsui Boys' Home	Rent	354,420.00	354,420.00	0.00	0.00
		Rates	33,292.00	44,000.00	0.00	(10,708.00)
		Total	387,712.00	398,420.00	0.00	(10,708.00)
4721 ok	Tak Tin Residence for SC	Rent	937,726.00	970,100.00	0.00	(32,374.00)
		Rates	81,232.00	100,400.00	0.00	(19,168.00)
		Total	1,018,958.00	1,070,500.00	0.00	(51,542.00)
4730 ok	Hoi Yu Day Care Centre	Rent	258,535.00	288,620.00	0.00	(30,085.00)
		Rates	22,971.00	23,600.00	0.00	(629.00)
		Total	281,506.00	312,220.00	0.00	(30,714.00)
4731 ok	Hoi Tai Residence for SC	Rent	1,293,773.00	1,325,976.76	0.00	(32,203.76)
		Rates	137,959.00	151,844.04	0.00	(13,885.04)
		Total	1,431,732.00	1,477,820.80	0.00	(46,088.80)
4741 ok	Tuen Mun Integrated Service for Young People	Rent	532,620.00	532,620.00	0.00	0.00
		Rates	30,132.00	37,098.01	0.00	(6,966.01)
		Total	562,752.00	569,718.01	0.00	(6,966.01)
4745 ok	Tai Po DECC	Rent	24,588.00	26,124.00	0.00	(1,536.00)
		Rates	27,632.00	35,000.00	0.00	(7,368.00)
		Total	52,220.00	61,124.00	0.00	(8,904.00)
4758 ok	Tai Wo Home Help Centre	Rent	209,085.00	237,622.80	0.00	(28,537.80)
		Rates	14,977.00	16,023.53	0.00	(1,046.53)
		Total	224,062.00	253,646.33	0.00	(29,584.33)
4760 ok	Tai Wo Hau C & Y Centre cum S/R Room	Rent	29,669.00	57,695.65	0.00	(28,026.65)
		Rates	49,938.00	56,000.00	0.00	(6,062.00)
		Total	79,607.00	113,695.65	0.00	(34,088.65)
4781 ok	Kam Tin Care and Attention Home	Rent	84,703.00	104,400.00	0.00	(19,697.00)
		Rates	152,543.00	170,000.00	0.00	(17,457.00)
		Total	237,246.00	274,400.00	0.00	(37,154.00)
4784	Integrated Service for Street Sleepers	Rent	240,008.00	243,900.00	0.00	(3,892.00)
		Rates	36,955.00	38,260.00	0.00	(1,305.00)
		Total	276,963.00	282,160.00	0.00	(5,197.00)
4796 ok	Tai Po Integrated Service for Young People	Rent	481,592.00	487,041.00	0.00	(5,449.00)
		Rates	36,888.00	51,248.00	0.00	(14,360.00)
		Total	518,480.00	538,289.00	0.00	(19,809.00)
4797 ok	Tak Tin Community Day Rehabilitation Service	Rent	94,605.00	189,153.60	0.00	(94,548.60)
		Rates	24,968.00	29,600.00	0.00	(4,632.00)
		Total	119,573.00	218,753.60	0.00	(99,180.60)
4830 ok	Yaumatei DECC	Rent	202,008.00	323,904.00	0.00	(121,896.00)
		Rates	39,285.00	60,098.00	0.00	(20,813.00)
		Total	241,293.00	384,002.00	0.00	(142,709.00)
4835 ok	Yaumatei M/S Centre (HH)	Rent	44,040.00	55,776.00	0.00	(11,736.00)
		Rates	-	-	0.00	0.00
		Total	44,040.00	55,776.00	0.00	(11,736.00)
4860 ok	Tak Tin Home Help	Rent	212,319.00	254,380.00	0.00	(42,061.00)
		Rates	12,817.00	13,100.00	0.00	(283.00)
		Total	225,136.00	267,480.00	0.00	(42,344.00)
4877 ok	Yue Wan Hostel	Rent	140,580.00	140,580.00	0.00	0.00
		Rates	12,485.00	14,600.00	0.00	(2,115.00)
		Total	153,065.00	155,180.00	0.00	(2,115.00)

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1.4.2017 to 31.3.2018**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
		\$	\$	\$	\$
7193 Shaukiwan Day Activity Centre ok	Rent	-	-	0.00	0.00
	Rates	19,489.00	19,540.00	0.00	(51.00)
	Total	19,489.00	19,540.00	0.00	(51.00)
7206 Bradbury Day Care Centre ok for the Elderly	Rent	404,757.00	427,086.48	0.00	(22,329.48)
	Rates	34,166.00	36,485.92	0.00	(2,319.92)
	Total	438,923.00	463,572.40	0.00	(24,649.40)
7339 Home of Peace for Children ok	Rent	94,380.00	94,380.00	0.00	0.00
	Rates	11,315.00	12,896.00	0.00	(1,581.00)
	Total	105,695.00	107,276.00	0.00	(1,581.00)
7340 Home of Joy for Children ok	Rent	94,380.00	94,380.00	0.00	0.00
	Rates	11,757.00	12,896.00	0.00	(1,139.00)
	Total	106,137.00	107,276.00	0.00	(1,139.00)
7341 Home of Love for Children ok	Rent	94,380.00	94,380.00	0.00	0.00
	Rates	12,051.00	12,908.00	0.00	(857.00)
	Total	106,431.00	107,288.00	0.00	(857.00)
7443 Heng On Hostel ok	Rent	588,379.00	587,640.00	0.00	739.00
	Rates	40,740.00	53,600.00	0.00	(12,860.00)
	Total	629,119.00	641,240.00	0.00	(12,121.00)
7620 Lai King Home II ok	Rent	98,017.00	119,237.40	0.00	(21,220.40)
	Rates	176,522.00	194,997.00	0.00	(18,475.00)
	Total	274,539.00	314,234.40	0.00	(39,695.40)
7755 Kowloon Central Home Help pl	Rent	125,376.00	136,560.00	0.00	(11,184.00)
	Rates	37,280.00	32,240.00	5,040.00	0.00
	Total	162,656.00	168,800.00	5,040.00	(11,184.00)
Total for Current Year \$		16,330,480.00	18,676,320.22	6,470.00	(2,352,310.22)

Rent & Rates Reserves b/f	118,873.60	(4,489,524.71)
	125,343.60	(6,841,834.93)

Less: SWD SF/SAS/4-55/1/1 (584) dated 31.05.17		
Recovery Of Surplus - Clawback of Provisional Subvention Surplus 2015/16	(57,364.60)	
SWD SF/SAS/4-55/1/1 (584) dated 01.12.17		
Recovery Of Surplus - Clawback of Subvention Surpluses 2016/17	(61,509.00)	

Add: Rent & Rates received for previous years		
#7206 Backpay 2015/16 Rates On 5/2017 TPDC		2,089.00
#4730 Backpay 2015/16 Gov't Rent On 5/2017 HYDCC		2,700.00
#7206 Backpay 2015/16 Gov't Rent On 5/2017 TPDC		3,779.00
#7206 Backpay 2015/16 Other Rent On 5/2017 TPDC		1,200.00
#4595 Backpay 2015/16 Rates on 5/2017 Central Administration		3,557.00
#4609 Backpay 2015/16 Rent On 5/2017 CYDCC		17,180.00
#4730 Backpay 2015/16 Rent On 5/2017 HYDCC		19,200.00
#7193 Backpay 2016/17 Rates On 6/2017 SKWCDS		563.00
#7443 Backpay 2016/17 Gov't Rent On 6/2017 HOH		7,200.00
#4797 Backpay 2016/17 Rent On 6/2017 TTCDS (TD 30/9/2017)		87,867.00
#4618 Backpay 2016/17 Rates On 6/2017 HOF		1,647.00
#4617 Backpay 2016/17 Rates On 6/2017 HOG		1,334.00
#7339 Backpay 2016/17 Rates On 6/2017 HOP		1,882.00
#7340 Backpay 2016/17 Rates On 6/2017 HOJ		1,452.00
#7341 Backpay 2016/17 Rates On 6/2017 HOL		1,166.00
#4797 Backpay 2016/17 Rates On 6/2017 TTCDS (TD 30/9/2017)		5,288.00
#4616 Backpay 2016/17 Rates On 6/2017 HOK		1,334.00
#7443 Backpay 2016/17 Rates On 6/2017 HOH		6,920.00
#4784 Backpay 2016/17 Gov't Rent On 7/2017 YOH		4,320.00
#7620 Backpay 2016/17 Gov't Rent on 7/2017 LKH		23,798.00
#4835 Backpay 2016/17 Rent On 7/2017 YMTIHCST		9,360.00

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1.4.2017 to 31.3.2018**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
	\$	\$	\$	\$	\$
#4601 Backpay 2016/17 Rates On 7/2017 YMTISYP					16,352.00
#4741 Backpay 2016/17 Rates on 7/2017 TMISYP					7,758.00
#4709 Backpaid 2016/17 Rent On 7/2017 SMTCDP					25,200.00
#4601 Backpay 2016/17 Rent On 7/2017 YMTISYP					3,420.00
#4583 Backpay 2016/17 Rent on 7/2017 TMEISYP					10,335.00
#4784 Backpay 2016/17 Rates On 7/2017 YOH					2,277.00
#7620 Backpay 2016/17 Rates on 7/2017 LKH					23,116.00
#4877 Backpay 2016/17 Rates On 7/2017 YWH					2,443.00
#4720 Backpay 2016/17 Rates on 7/2017 WTH					11,583.00
#4745 Backpay 2016/17 Rent On 7/2017 ECSS TPDECC					16,224.00
#4602 Backpay 2016/17 Rates on 7/2017 (T/D 31/3/2018)-Provision Of Physiotherapy Ser CHCDRRS					18,224.00
#4760 Backpyt 2016/17 Rates On 7/2017 TWHCYC CUM S/R ROOM (PE Of S/R CUT)					7,375.00
#4760 Backpyt 2016/17 Rent On 7/2017 TWHCYC CUM S/R ROOM (PE Of S/R CUT)					8,218.00
#4607 BackPyt 2016/17 Rental on 7/2017 CYCYC CUM S/R (PE Of S/R CUT)					14,101.00
#4607 BackPyt 2016/17 Rates on 7/2017 CYCYC CUM S/R (PE Of S/R CUT)					16,768.00
#4860 Backpty 2016/17 Gov't Rent On 7/2017 TTIHCST (KT&SKIH CST)					2,160.00
#4758 Backpty 2016/17 Gov't Rent On 7/2017 TWIHCST (TPIHCST)					2,117.00
#4595 Backpay 2016/17 Rates on 7/2017 Central Administration					5,375.00
#4685 Backpty 2016/17 Rates On 7/2017 LHCYC (PE Of S/R CUT)					8,550.00
#4860 Backpty 2016/17 Rates On 7/2017 TTIHCST (KT&SKIH CST)					620.00
#4745 Backpay 2016/17 Rates On 7/2017 ECSS TPDECC					8,094.00
#4583 Backpay 2016/17 Gov't Rent on 7/2017 TMEISYP					6,120.00
#4830 Backpay 2016/17 Rates On 7/2017 ECSS YMTDECC					20,828.00
#4758 Backpty 2016/17 Rent On 7/2017 TWIHCST (TPIHCST)					20,840.00
#4758 Backpty 2016/17 Rates On 7/2017 TWIHCST (TPIHCST)					1,418.00
#4830 Backpay 2016/17 Other Rent On 7/2017 ECSS YMTDECC					5,028.00
#4830 Backpay 2016/17 Private Rent On 7/2017 ECSS YMTDECC					69,600.00
#4860 Backpty 2016/17 Rent On 7/2017 TTIHCST (KT&SKIH CST)					30,020.00
#4781 Backpty 2016/17 Rates On 8/2017 KTRSC					21,467.00
#4731 Backpty 2016/17 Rates On 8/2017 HTRSC					17,512.00
#4589 Backpay 2016/17 Rent On 8/2017 HOIVRS					9,150.00
#4691 Backpty 2016/17 Other Rental Items On 8/2017 NMH					2,310.00
#4613 Backpty 2016/17 Gov't Rent On 8/2017 BHOLK					23,636.00
#4731 Backpty 2016/17 Other Rental Items On 8/2017 HTRSC					13,940.00
#4781 Backpty 2016/17 Gov't Rent On 8/2017 KTRSC					21,924.00
#4731 Backpty 2016/17 Gov't Rent On 8/2017 HTRSC					18,311.00
#4691 Backpty 2016/17 PHE Rental On 8/2017 NMH					35,588.00
#4613 Backpty 2016/17 Rates On 8/2017 BHOLK					22,807.00
#4589 Backpay 2016/17 Rates on 8/2017 HOIVRS					12,407.00
#4589 Backpay 2016/17 Gov't Rent On 8/2017 HOIVRS					12,600.00
#4684 Backpay 2016/17 Rates On 9/2017 LHRSC					2,491.00
#4696 Backpay 2016/17 Rates on 9/2017 NSRSC					4,430.00
#4707 Backpay 2016/17 Rates on 9/2017 PLRSC					27,654.00
#4721 Backpay 2016/17 Rates on 9/2017 TTRSC					21,304.00
#4696 Backpay 2016/17 PHE Rent on 9/2017 NSRSC					178,816.00
#4707 Backpay 2016/17 Gov't Rent on 9/2017 PLRSC					23,400.00
#4721 Backpay 2016/17 Gov't Rent on 9/2017 TTRSC					18,720.00
#4684 Backpay (Deduct) 2016/17 Rent On 9/2017 LHRSC					(961.00)
#4696 Backpay 2016/17 Other Rental Items on 9/2017 NSRSC					2,940.00
#4707 Backpay 2016/17 Other Rental Items on 9/2017 PLRSC					5,770.00
#4721 Backpay 2016/17 Other Rental Items on 9/2017 TTRSC					11,400.00
#4796 Backpay 2016/17 Rates On 9/2017 (Tai Yuen ICYSC) - TPISYP					15,262.00
#4796 Backpay 2016/17 Gov't Rent On 9/2017 (Tai Yuen ICYSC) - TPISYP					3,060.00
#4684 Backpay 2016/17 Rent On 9/2017 LHRSC					128,811.00
#4609 Backpay 2016/17 Rent On 11/2017 CYDCC					20,700.00
#4730 Backpay 2016/17 Rent On 11/2017 HYDCC					23,080.00

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1.4.2017 to 31.3.2018**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
	\$	\$	\$	\$	\$
#4609 Backpay 2016/17 Rates On 11/2017 CYDCC					1,198.00
#4730 Backpay 2016/17 Rates On 11/2017 HYDCC					1,233.00
#7206 Backpay 2016/17 Rates On 11/2017 TPDCC					3,235.00
#7206 Backpay 2016/17 Other Rent On 11/2017 TPDCC					14,700.00
#4730 Backpay 2016/17 Gov't Rent On 11/2017 HYDCC					3,420.00
#7206 Backpay 2016/17 Gov't Rent On 11/2017 TPDCC					4,828.00
#R584 SWD Refund of over-deducted surplus for 2015-16					301.60
				6,470.00	(5,546,390.33)



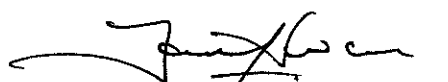
## THE SALVATION ARMY

**Schedule for Investment**  
**Analysis of Investment as at 31st March 2018**

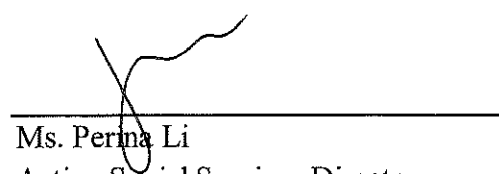
	2018 HK\$'000	2017 HK\$'000
LSG Reserve as at 31st March of the year	110,417	110,321
Represented by:		
Investments		
a. HKD Bank Account Balance	96	3,154
b. HKD Saving / 24hr Call Deposit	486	558
c. HKD Fixed Deposits	89,720	84,450
d. HKD Certificate of Deposits	20,115	22,160
	<u>110,417</u>	<u>110,321</u>

The investment is reported at historical cost.

Confirmed by:



Lt Colonel Ian Swan  
 Officer Commanding  
 11st December, 2018



Ms. Perina Li  
 Acting Social Services Director  
 11st December, 2018