

THE BOYS' AND GIRLS' CLUBS ASSOCIATION  
OF HONG KONG

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香港小童群益會

Review Report and Annual Financial Report  
For the year ended March 31, 2021

## **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, 2021 and have issued an unqualified auditor's report thereon dated August 26, 2021.

We conducted our review of the attached Annual Financial Report on pages 1 to 15 of the Association for the year ended March 31, 2021 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, 2021:

- 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, 2021.

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 26, 2021

**ANNUAL FINANCIAL REPORT**  
**NGO: THE BOYS' & GIRLS' CLUBS ASSOCIATION OF HONG KONG**  
**1 APRIL 2020 TO 31 MARCH 2021**

	Notes	2020-21 \$	2019-20 \$
<b>A. INCOME</b>			
1. Lump Sum Grant		375,538,520.00	339,120,285.00
a. Lump Sum Grant (excluding Provident Fund)	1b	343,776,099.00	308,493,090.00
b. Provident Fund	1c	31,762,421.00	30,627,195.00
2. Fee Income	2	3,114.00	600,531.00
3. Central Items	3	11,060,275.00	7,017,676.00
4. Rent and Rates	4	9,721,765.00	9,671,101.00
5. Other Income	5	22,243,885.04	58,010,484.13
6. Interest Received		856,052.17	1,394,865.82
<b>TOTAL INCOME</b>		419,423,611.21	415,814,942.95
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		321,870,330.16	267,262,149.61
b. Provident Fund	1c	28,683,865.55	25,907,341.41
c. Allowances		0.00	0.00
Sub-total	6	350,554,195.71	293,169,491.02
2. Other Charges	7	45,027,651.74	64,188,797.74
3. Central Items	3	7,194,714.28	6,467,982.41
4. Rent and Rates	4	13,463,777.92	12,106,052.31
<b>TOTAL EXPENDITURE</b>		416,240,339.65	375,932,323.48
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	3,183,271.56	39,882,619.47

The Annual Financial Report from pages 1 to 15 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 : 26 AUG 2021

Authorized Signatory :   
 Name : Samuel LEE Ka-yue  
 Title : Honorary Treasurer  
 Date : 26 AUG 2021

**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 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 Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	14,480,860.00	<u>17,281,561.00</u>	31,762,421.00
Provident Fund Contribution Paid during the Year	(12,946,580.35)	(15,737,285.20)	(28,683,865.55)
Surplus / (Deficit) for the year	<u>1,534,279.65</u>	<u>1,544,275.80</u>	3,078,555.45
Less: Per letter 5 May 2021, ref SWD SF/SI/4-65/17 (056)III decrease PF Reserve - Snapshot Staff	(22,688.00)		(22,688.00)
Add: Surplus / (Deficit) b/f			26,704,641.65
Additional subvention received for previous year(s)	5,298,458.31	21,406,183.34	555,032.00
Less: Refund to Government	<u>(2,703,966.00)</u>	0.00	(2,703,966.00)
Surplus / (Deficit) c/f	<u><u>4,106,083.96</u></u>	<u><u>23,505,491.14</u></u>	<u><u>27,611,575.10</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.

**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 (paragraph 3.14 of LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2020-21	2019-20
	\$	\$
a. Income		
After School Care Programme - Fee Waiving Subsidy Scheme	5,080,440.00	1,981,800.00
Time-defined Subsidy Scheme for Extended Hours Service Users	27,446.00	27,446.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	921,172.00	915,026.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	640,000.00	270,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,140,888.00	1,087,653.00
Time-defined Subsidy Scheme for Occasional Child Care Service	15,900.00	15,900.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	2,899,433.00	2,500,482.00
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	0.00	84,373.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	134,996.00	134,996.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre Sch Yr 2019/20	50,000.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre SY 2020/21	50,000.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre Sch Yr 2020/21	100,000.00	0.00
<b>Total</b>	<b>11,060,275.00</b>	<b>7,017,676.00</b>

NOTES ON THE ANNUAL FINANCIAL REPORT

b. Expenditure	2020-21 \$	2019-20 \$
After School Care Programme - Fee Waiving Subsidy Scheme	3,223,771.00	1,647,900.00
Time-defined Subsidy Scheme for Extended Hours Service Users	27,446.00	27,446.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	903,004.84	909,063.41
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	405,000.00	135,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,141,472.56	1,087,653.00
Time-defined Subsidy Scheme for Occasional Child Care Service	15,900.00	15,900.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	1,321,170.48	2,500,482.00
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
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	106,614.70	134,996.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre Sch Yr 2019/20	49,984.70	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre Sch Yr 2020/21	350.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	0.00	0.00
<b>Total</b>	<u>7,194,714.28</u>	<u>6,467,982.41</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.

**NOTES ON THE ANNUAL FINANCIAL REPORT**

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:

	2020-21	2019-20
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	19,083,284.54	56,146,056.47
(b) Subsidy from Central Items (CI)- After School Care Programme (ASCP)/Enhanced ASCP- Fee Waiving Subsidy Scheme (FWSS)*	4,361,392.31	
(b) Others	3,160,600.50	1,864,427.66
<b>Sub Total</b>	<u>26,605,277.35</u>	<u>58,010,484.13</u>
Less: Utilised allocation under CI-ASCP/Enhanced ASCP - FWSS which forms as part of Other Income*	<u>(4,361,392.31)</u>	
<b>Total</b>	<u><u>22,243,885.04</u></u>	<u><u>58,010,484.13</u></u>

\*For those programmes which are regarded as FSA-related activities only

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.	57	42,955,056.42
HK\$800,001 - HK\$900,000 p.a.	8	6,710,624.40
HK\$900,001 - HK\$1,000,000 p.a.	6	5,815,921.20
HK\$1,000,001 - HK\$1,100,000 p.a.	39	39,958,051.00
HK\$1,100,001 - HK\$1,200,000 p.a.	4	4,619,946.00
> HK\$1,200,000 p.a.	12	15,681,944.42

## 7. Other Charges

The breakdown on Other Charges is as follows:

	2020-21	2019-20
<b>Other Charges</b>	\$	\$
(a) Utilities	1,732,712.41	3,468,055.09
(b) Food	1,090,660.00	889,611.10
(c) Administrative Expenses	5,123,100.51	6,409,021.92
(d) Stores and Equipment	7,250,653.35	7,565,126.11
(e) Repair and Maintenance	1,847,301.65	2,329,979.62
(f) Special Allowances	1,033,823.20	855,740.77
(g) Programme Expenses	25,805,294.13	38,121,916.71
(h) Transportation and Travelling	416,918.60	325,290.95
(i) Insurance	2,460,468.91	1,708,145.96
(j) Miscellaneous	2,628,111.29	2,515,909.51
Sub-Total	<u>49,389,044.05</u>	<u>64,188,797.74</u>
Less: Utilised allocation under CI-ASCP/Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	<u>(4,361,392.31)</u>	<u>64,188,797.74</u>
	<u>45,027,651.74</u>	

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP-FWSS	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
<b>Income</b>					
Lump Sum Grant	375,538,520.00				375,538,520.00
Fee Income	3,114.00				3,114.00
Other Income	26,605,277.35	(4,361,392.31)			22,243,885.04
Interest Received (Note (1))	856,052.17				856,052.17
Rent and Rates			9,721,765.00		9,721,765.00
Central Items				11,060,275.00	11,060,275.00
<b>Total Income (a)</b>	<b>403,002,963.52</b>	<b>(4,361,392.31)</b>	<b>9,721,765.00</b>	<b>11,060,275.00</b>	<b>419,423,611.21</b>
<b>Expenditure</b>					
Personal Emoluments	350,554,195.71				350,554,195.71
Other Charges	49,389,044.05	(4,361,392.31)			45,027,651.74
Rent & Rates			13,463,777.92		13,463,777.92
Central Items				7,194,714.28	7,194,714.28
<b>Total Expenditure (b)</b>	<b>399,943,239.76</b>	<b>(4,361,392.31)</b>	<b>13,463,777.92</b>	<b>7,194,714.28</b>	<b>416,240,339.65</b>
Surplus/(Deficit) for the year (a) - (b)	3,059,723.76	0.00	(3,742,012.92)	3,865,560.72	3,183,271.56
Less: Surplus/(Deficit) of Provident Fund <equal to AFR 1-6, note 1>	(3,078,555.45)			0.00	(3,078,555.45)
	(18,831.69)	0.00	(3,742,012.92)	3,865,560.72	104,716.11
Surplus/(Deficit) b/f (Note (2))	85,181,298.63		(6,943,302.63)	1,732,526.59	79,970,522.59
	85,162,466.94	0.00	(10,685,315.55)	5,598,087.31	80,075,238.70

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP-FWSS	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Per letter 5 May 2021, ref SWD SF/SI/4-65/17 (056)III transfer CI to LSG			(97,860.88)	97,860.88	0.00
Less: Per reply letter to SWD, ref SWD SF/SI/4-65/17 (056)III transfer CI deficit from Accumulated Fund				(23,337.07)	(23,337.07)
Per reply letter to SWD, ref SWD SF/SI/4-65/17 (056)III transfer CI deficit from LSG	39,668.38			(39,668.38)	0.00
Less: Per letter 5 May 2021, ref SWD SF/SI/4-65/17 (056)III decrease CI				(313,650.00)	(313,650.00)
Less: Claw-back of Rent and Rates 2019/20			(41,636.96)		(41,636.96)
Less: Claw-back of Overnight allowance 2019/20				(5,962.59)	(5,962.59)
Less: Claw-back of 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				(74,831.00)	(74,831.00)
Add: Backpayment on Rent #1132 for 2019/20 in Jan 2021			19,212.00		19,212.00
Add: Backpayment on Rent #1134 for 2019/20 in Jan 2021			19,212.00		19,212.00
Add: Backpayment on Rate #1132 for 2019/20 in Jan 2021			722.00		722.00
Add: Backpayment on Rate #1134 for 2019/20 in Jan 2021			703.00		703.00
Add: Backpayment on Rent #1110 for 2019/20 in Dec 2020			127,734.00		127,734.00
Add: Backpayment on Rent #7021 for 2019/20 in Dec 2020			85,644.00		85,644.00
Add: Backpayment on Rent #7029 for 2019/20 in Dec 2020			69,120.00		69,120.00
Add: Backpayment on Rate #1110 for 2019/20 in Dec 2020			42,991.00		42,991.00
Add: Backpayment on Other Rental #7013 for 2019/20 in Dec 2020			23,547.00		23,547.00
Add: Backpayment on Rate #7021 for 2019/20 in Dec 2020			7,169.00		7,169.00
Add: Backpayment on Government Rent #1180 for 2019/20 in Dec 2020			5,460.00		5,460.00
Add: Backpayment on Rent #1120 for 2019/20 in Dec 2020			3,720.00		3,720.00
Add: Backpayment on Rate #1120 for 2019/20 in Dec 2020			2,949.00		2,949.00
Add: Backpayment on Rent #3768 for 2019/20 in Feb 2021			352,790.00		352,790.00
Add: Backpayment on Rent #5166 for 2019/20 in Feb 2021			307,929.00		307,929.00
Add: Backpayment on Rent #1264 for 2019/20 in Feb 2021			120,060.00		120,060.00
Add: Backpayment on Rent #5166 for 2019/20 in Feb 2021			117,780.00		117,780.00
Add: Backpayment on Rate #1125 for 2019/20 in Feb 2021			97,512.00		97,512.00
Add: Backpayment on Rent #3768 for 2019/20 in Feb 2021			94,441.00		94,441.00
Add: Backpayment on Rent #1256 for 2019/20 in Feb 2021			60,702.00		60,702.00
Add: Backpayment on Rate #1148 for 2019/20 in Feb 2021			43,885.00		43,885.00
Add: Backpayment on Rent #1270 for 2019/20 in Feb 2021			43,513.00		43,513.00
Add: Backpayment on Rent #1122 for 2019/20 in Feb 2021			34,368.00		34,368.00
Add: Backpayment on Rate #1121 for 2019/20 in Feb 2021			26,020.00		26,020.00
Add: Backpayment on Rent #1297 for 2019/20 in Feb 2021			25,403.00		25,403.00
Add: Backpayment on Rate #1264 for 2019/20 in Feb 2021			24,387.00		24,387.00
Add: Backpayment on Government Rent #1262 for 2019/20 in Feb 2021			20,337.00		20,337.00

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP-FWSS	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$
Add: Backpayment on Rate #1262 for 2019/20 in Feb 2021			18,961.00		18,961.00
Add: Backpayment on Rent #1126 for 2019/20 in Feb 2021			18,849.00		18,849.00
Add: Backpayment on Rate #1122 for 2019/20 in Feb 2021			18,825.00		18,825.00
Add: Backpayment on Government Rent #1257 for 2019/20 in Feb 2021			17,288.00		17,288.00
Add: Backpayment on Rate #1257 for 2019/20 in Feb 2021			14,529.00		14,529.00
Add: Backpayment on Government Rent #1122 for 2019/20 in Feb 2021			14,453.00		14,453.00
Add: Backpayment on Government Rent #1298 for 2019/20 in Feb 2021			12,245.00		12,245.00
Add: Backpayment on Government Rent #3768 for 2019/20 in Feb 2021			11,844.00		11,844.00
Add: Backpayment on Rate #1124 for 2019/20 in Feb 2021			11,379.00		11,379.00
Add: Backpayment on Rate #1263 for 2019/20 in Feb 2021			10,813.00		10,813.00
Add: Backpayment on Rent #1148 for 2019/20 in Feb 2021			10,140.00		10,140.00
Add: Backpayment on Rate #1126 for 2019/20 in Feb 2021			10,029.00		10,029.00
Add: Backpayment on Government Rent #5166 for 2019/20 in Feb 2021			9,841.00		9,841.00
Add: Backpayment on Rate #1270 for 2019/20 in Feb 2021			9,220.00		9,220.00
Add: Backpayment on Government Rent #1264 for 2019/20 in Feb 2021			9,206.00		9,206.00
Add: Backpayment on Rate #1299 for 2019/20 in Feb 2021			8,769.00		8,769.00
Add: Backpayment on Rate #3768 for 2019/20 in Feb 2021			8,540.00		8,540.00
Add: Backpayment on Rate #1298 for 2019/20 in Feb 2021			7,720.00		7,720.00
Add: Backpayment on Government Rent #1123 for 2019/20 in Feb 2021			7,041.00		7,041.00
Add: Backpayment on Government Rent #1265 for 2019/20 in Feb 2021			7,041.00		7,041.00
Add: Backpayment on Government Rent #1263 for 2019/20 in Feb 2021			6,204.00		6,204.00
Add: Backpayment on Rate #5166 for 2019/20 in Feb 2021			4,835.00		4,835.00
Add: Backpayment on Rate #1300 for 2019/20 in Feb 2021			2,665.00		2,665.00
Add: Backpayment on Rate #7779 for 2019/20 in Feb 2021			2,574.00		2,574.00
Add: Backpayment on Rate #1151 for 2019/20 in Feb 2021			1,163.00		1,163.00
Add: Backpayment on Rate #1123 for 2019/20 in Feb 2021			280.00		280.00
Add: Backpayment on Rate #1265 for 2019/20 in Feb 2021			280.00		280.00
Add: Backpayment on Other Rental #1262 for 2019/20 in Feb 2021			60.00		60.00
Surplus/(Deficit) c/f (Note (4))	85,202,135.32	0.00	(8,792,709.39)	5,238,499.15	81,647,925.08

Notes:

- (1) Interest received on LSG and PF reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of LSG Surplus b/f from previous years (including holding account) and all interest received in previous years are included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve 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.

		22.9%	
(A) = Total Expenditure excluding PF expenditure	=	399,943,239.76	28,683,865.55
	=	371,259,374.21	
(B) = Maximum of LSG cumulative reserve = 25% of (A)	=	92,814,843.55	
		(7,612,708.23)	

**Schedule of Central Items**  
**Analysis of Subvention and Expenditure for the Period 1 April 2020 to 31 March 2021**  
**Name of Agency: The Boys' and Girls' Clubs Association of Hong Kong**

Unit Code and Name/Remittance Advice No. (Note 7)	Subvented Element	Subvention Release (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h) = (e) + (a) - (d) - (f) + (g)
							Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Adjustment (Note 9) (g)			
3018	After School Care Programme - Fee Waiving Subsidy Scheme	\$ 5,080,440.00	\$ 3,223,771.00	\$ 1,856,669.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,190,569.00	
V056	Subsidy Scheme for Extended Hours Service (EHS) Users (TD 31/8/2021)	27,446.00	27,446.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	0.00	
6064	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	0.00	0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	245,402.00	
1114, 1115, 1116, 1132, 1134, 7359 & 7360	Allowance for Specific Services Arising from the Implementation of the Minimum Wage Ordinance	921,172.00	903,004.84	18,167.16	0.00	N/A	0.00	0.00	5,962.59	(8,786.16)	18,167.16	
6537	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy	640,000.00	405,000.00	235,000.00	0.00	N/A	0.00	0.00	0.00	0.00	640,000.00	
6609	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,140,888.00	1,141,472.56	(584.56)	0.00	N/A	0.00	0.00	0.00	338,780.00	338,195.44	
6338	Subsidy Scheme for OCCS (TD 31/3/2020)	15,900.00	15,900.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	0.00	
1889	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	2,899,433.00	1,321,170.48	1,578,262.52	0.00	N/A	0.00	0.00	0.00	1.00	1,578,263.52	

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Release (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year			Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h) = (e)+(a) - (d) - (f) +/- (g)
						Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)		
	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 Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19	\$ 134,996.00	\$ 106,614.70	\$ 28,381.30	\$ 0.00	\$ 0.00	\$ N/A	\$ 74,831.00	\$ 0.00	\$ 28,381.30
4767	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres - Sch Yr 2019/20	50,000.00	49,984.70	15.30	0.00	0.00	N/A	0.00	0.00	15.30
4767	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres - Sch Yr 2020/21	50,000.00	350.00	49,650.00	0.00	0.00	N/A	0.00	0.00	49,650.00
5913	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre - Sch Yr 2020/21	100,000.00	0.00	100,000.00	0.00	0.00	N/A	0.00	0.00	100,000.00
3408	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services (OPRS)	0.00	0.00	0.00	0.00	0.00	N/A	0.00	34,855.43	34,855.43
6916	Deficit balance for Cf. Training Subsidy Scheme for Occasional in 2015-16								15,000.00	15,000.00
<b>TOTAL</b>		<b>11,060,275.00</b>	<b>7,194,714.28</b>	<b>3,865,560.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,073,881.75</b>	<b>379,850.27</b>	<b>5,238,499.15</b>

Notes:

(1) The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department 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. (33) in SWD/S/104/2 Pt. 18 dated 4 Mar 2020.

(i) Dementia Supplement for Elderly with Disabilities

(ii) Infirmity Care Supplement for the Aged Blind Persons

(iii) Dementia Supplement for Residential Elderly Services

(iv) Infirmity 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 code and name / 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.

(9) For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year (s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.

**Schedule for Rent and Rates**

**Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021**

**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	127,734.00	230,582.08	0.00	(138,169.08)
	1010201	Central Admin.	Rates	107,508.00	42,991.00	142,484.00	0.00	(34,976.00)
			Total	199,921.00	170,725.00	373,066.08	0.00	(173,145.08)
1114	1011704	Kwan Oi SGH	Rent (Note 3)	100,772.00		100,771.92	0.08	0.00
	1011704	Kwan Oi SGH	Rates	5,784.00		1,533.38	4,250.62	0.00
			Total	106,556.00	0.00	102,305.30	4,250.70	0.00
1115	1011703	Kwan Mong SGH	Rent (Note 3)	100,772.00		100,772.04	0.00	(0.04)
	1011703	Kwan Mong SGH	Rates	5,784.00		1,533.20	4,250.80	0.00
			Total	106,556.00	0.00	102,305.24	4,250.80	(0.04)
1116	1011705	Kwan Shun SGH	Rent (Note 3)	100,772.00		100,772.04	0.00	(0.04)
	1011705	Kwan Shun SGH	Rates	5,784.00		1,533.20	4,250.80	0.00
			Total	106,556.00	0.00	102,305.24	4,250.80	(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)
	1011101	Sham Shui Po YOT	Rates	10,734.00	2,949.00	2,800.00	7,934.00	0.00
			Total	83,274.00	6,669.00	79,060.00	7,934.00	(3,720.00)
1121	1010603	Ka Fuk ICYSC	Rent (Note 3)	524,628.00		524,628.00	0.00	0.00
	1010603	Ka Fuk ICYSC	Rates	9,660.00	26,020.00	20,200.00	0.00	(10,540.00)
			Total	534,288.00	26,020.00	544,828.00	0.00	(10,540.00)
1122	1010611	South Horizon ICYSC	Rent (Note 3)	369,637.00	48,821.00	425,820.00	0.00	(56,183.00)
	1010611	South Horizon ICYSC	Rates	66,368.00	18,825.00	62,200.00	4,168.00	0.00
			Total	436,005.00	67,646.00	488,020.00	4,168.00	(56,183.00)
1123	1010619	Tai Hing ICYSC	Rent (Note 3)	15,098.00	7,041.00	21,600.00	0.00	(6,502.00)
	1010619	Tai Hing ICYSC	Rates	27,190.00	280.00	16,000.00	11,190.00	0.00
			Total	42,288.00	7,321.00	37,600.00	11,190.00	(6,502.00)
1124	1010608	Sham Tseng ICYSC	Rent (Note 3)	190,848.00		190,848.00	0.00	0.00
	1010608	Sham Tseng ICYSC	Rates	48,657.00	11,379.00	47,800.00	857.00	0.00
			Total	239,505.00	11,379.00	238,648.00	857.00	0.00
1125	1010615	Mei Lam ICYSC	Rent (Note 3)	83,952.00		173,202.17	0.00	(89,250.17)
	1010615	Mei Lam ICYSC	Rates	83,216.00	97,512.00	68,800.00	14,416.00	0.00
			Total	167,168.00	97,512.00	242,002.17	14,416.00	(89,250.17)
1126	1010610	Sheung Wan ICYSC	Rent (Note 3)	34,611.00	18,849.00	57,942.72	0.00	(23,331.72)
	1010610	Sheung Wan ICYSC	Rates	45,079.00	10,029.00	45,400.00	0.00	(321.00)
			Total	79,690.00	28,878.00	103,342.72	0.00	(23,652.72)

**Schedule for Rent and Rates**

**Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021**

**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			
				\$	\$	\$	\$	\$
1130	1010700	Family Life Education	Rent (Note 3)	44,604.00		44,604.00	0.00	0.00
	1010700	Family Life Education	Rates	3,793.00		0.00	3,793.00	0.00
	Total			48,397.00	0.00	44,604.00	3,793.00	0.00
1132	1011702	Kwan Chun SGH	Rent (Note 3)	36,870.00	19,212.00	57,696.00	0.00	(20,826.00)
	1011702	Kwan Chun SGH	Rates	7,879.00	722.00	5,280.00	2,599.00	0.00
	Total			44,749.00	19,934.00	62,976.00	2,599.00	(20,826.00)
1134	1011706	Kwan Sin SGH	Rent (Note 3)	36,711.00	19,212.00	57,523.00	0.00	(20,812.00)
	1011706	Kwan Sin SGH	Rates	7,677.00	703.00	4,992.00	2,685.00	0.00
	Total			44,388.00	19,915.00	62,515.00	2,685.00	(20,812.00)
1148	1010613	Southern District ICYSC	Rent (Note 3)	170,076.00	10,140.00	202,404.00	0.00	(32,328.00)
	1010613	Southern District ICYSC	Rates	11,448.00	43,885.00	37,000.00	0.00	(25,552.00)
	Total			181,524.00	54,025.00	239,404.00	0.00	(57,880.00)
1151	1010602	Cheung Sha Wan ICYSC	Rent (Note 3)	563,568.00		563,568.00	0.00	0.00
	1010602	Cheung Sha Wan ICYSC	Rates	50,540.00	1,163.00	30,400.00	20,140.00	0.00
	Total			614,108.00	1,163.00	593,968.00	20,140.00	0.00
1180	1011102	Kwun Tong YOT	Rent (Note 3)	169,208.00	5,460.00	174,264.00	0.00	(5,056.00)
	1011102	Kwun Tong YOT	Rates	20,393.00		7,300.00	13,093.00	0.00
	Total			189,601.00	5,460.00	181,564.00	13,093.00	(5,056.00)
1256	1010606	Mei Foo ICYSC	Rent (Note 3)	214,122.00	60,702.00	286,768.04	0.00	(72,646.04)
	1010606	Mei Foo ICYSC	Rates	83,091.00		68,800.00	14,291.00	0.00
	Total			297,213.00	60,702.00	355,568.04	14,291.00	(72,646.04)
1257	1010620	Ko Chiu Road ICYSC (Yau	Rent (Note 3)	672,026.00	17,288.00	687,996.00	0.00	(15,970.00)
	1010620	Ko Chiu Road ICYSC (Yau	Rates	66,545.00	14,529.00	68,200.00	0.00	(1,655.00)
	Total			738,571.00	31,817.00	756,196.00	0.00	(17,625.00)
1260	1010914	Tsuen Wan SSW	Rent (Note 3)	44,604.00		44,604.00	0.00	0.00
	1010914	Tsuen Wan SSW	Rates	12,382.00		0.00	12,382.00	0.00
	Total			56,986.00	0.00	44,604.00	12,382.00	0.00
1262	1010605	Ma On Shan ICYSC	Rent (Note 3)	513,880.00	20,397.00	532,842.00	0.00	(18,962.00)
	1010605	Ma On Shan ICYSC	Rates	65,294.00	18,961.00	63,550.00	1,744.00	0.00
	Total			579,174.00	39,358.00	596,392.00	1,744.00	(18,962.00)
1263	1010618	Tsz Wan Shan ICYSC	Rent (Note 3)	585,468.00	6,204.00	591,282.00	0.00	(5,814.00)
	1010618	Tsz Wan Shan ICYSC	Rates	58,318.00	10,813.00	51,300.00	7,018.00	0.00
	Total			643,786.00	17,017.00	642,582.00	7,018.00	(5,814.00)
1264	1010612	South Kwai Chung ICYSC	Rent (Note 3)	548,071.00	129,266.00	676,632.00	0.00	(128,561.00)
	1010612	South Kwai Chung ICYSC	Rates	8,515.00	24,387.00	7,092.00	1,423.00	0.00
	Total			556,586.00	153,653.00	683,724.00	1,423.00	(128,561.00)
1265	1010617	Tsing Yi ICYSC	Rent (Note 3)	420,782.00	7,041.00	427,284.00	0.00	(6,502.00)
	1010617	Tsing Yi ICYSC	Rates	27,190.00	280.00	16,000.00	11,190.00	0.00
	Total			447,972.00	7,321.00	443,284.00	11,190.00	(6,502.00)

**Schedule for Rent and Rates**

**Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021**

**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			
				\$	\$	\$	\$	\$
1270	1010604	Ma On Shan East ICYSC	Rent (Note 3)	144,946.00	43,513.00	197,233.08	0.00	(52,287.08)
			Rates	51,518.00	9,220.00	48,400.00	3,118.00	0.00
			<b>Total</b>	<b>196,464.00</b>	<b>52,733.00</b>	<b>245,633.08</b>	<b>3,118.00</b>	<b>(52,287.08)</b>
1297	1010614	Tai Po ICYSC	Rent (Note 3)	20,952.00	25,403.00	26,547.36	0.00	(5,595.36)
			Rates	41,890.00		31,805.44	10,084.56	0.00
			<b>Total</b>	<b>62,842.00</b>	<b>25,403.00</b>	<b>58,352.80</b>	<b>10,084.56</b>	<b>(5,595.36)</b>
1298	1010616	Tseung Kwan O ICSYC	Rent (Note 3)	508,906.00	12,245.00	520,272.00	0.00	(11,366.00)
			Rates	44,363.00	7,720.00	40,000.00	4,363.00	0.00
			<b>Total</b>	<b>553,269.00</b>	<b>19,965.00</b>	<b>560,272.00</b>	<b>4,363.00</b>	<b>(11,366.00)</b>
1299	1010609	Shek Yam ICYSC	Rent (Note 3)	478,608.00		478,608.00	0.00	0.00
			Rates	40,786.00	8,769.00	37,600.00	3,186.00	0.00
			<b>Total</b>	<b>519,394.00</b>	<b>8,769.00</b>	<b>516,208.00</b>	<b>3,186.00</b>	<b>0.00</b>
1300	1010601	Cheung Hang ICYSC	Rent (Note 3)	429,756.00		429,756.00	0.00	0.00
			Rates	29,694.00	2,665.00	20,800.00	8,894.00	0.00
			<b>Total</b>	<b>459,450.00</b>	<b>2,665.00</b>	<b>450,556.00</b>	<b>8,894.00</b>	<b>0.00</b>
7013	1010501	Kornhill Children Centre	Rent (Note 3)	30,792.00	23,547.00	57,336.00	0.00	(26,544.00)
			Rates	31,589.00		11,800.00	19,789.00	0.00
			<b>Total</b>	<b>62,381.00</b>	<b>23,547.00</b>	<b>69,136.00</b>	<b>19,789.00</b>	<b>(26,544.00)</b>
7021	1010502	Lok Man Children Centre	Rent (Note 3)	275,292.00	85,644.00	360,936.00	0.00	(85,644.00)
			Rates	31,245.00	7,169.00	26,796.00	4,449.00	0.00
			<b>Total</b>	<b>306,537.00</b>	<b>92,813.00</b>	<b>387,732.00</b>	<b>4,449.00</b>	<b>(85,644.00)</b>
7029	1010503	Shaukiwan Children Centre	Rent (Note 3)	222,156.00	69,120.00	291,276.00	0.00	(69,120.00)
			Rates	21,274.00		0.00	21,274.00	0.00
			<b>Total</b>	<b>243,430.00</b>	<b>69,120.00</b>	<b>291,276.00</b>	<b>21,274.00</b>	<b>(69,120.00)</b>
7359	1011707	Kwan Tak SGH	Rent (Note 3)	92,040.00		92,040.00	0.00	0.00
			Rates	10,128.00		0.00	10,128.00	0.00
			<b>Total</b>	<b>102,168.00</b>	<b>0.00</b>	<b>92,040.00</b>	<b>10,128.00</b>	<b>0.00</b>
7360	1011701	Kwan Chi SGH	Rent (Note 3)	92,040.00		92,040.00	0.00	0.00
			Rates	10,554.00		0.00	10,554.00	0.00
			<b>Total</b>	<b>102,594.00</b>	<b>0.00</b>	<b>92,040.00</b>	<b>10,554.00</b>	<b>0.00</b>
7779	1010607	Sau Mau Ping ICYSC	Rent (Note 3)	515,424.00		515,424.00	0.00	0.00
			Rates	52,950.00	2,574.00	37,600.00	15,350.00	0.00
			<b>Total</b>	<b>568,374.00</b>	<b>2,574.00</b>	<b>553,024.00</b>	<b>15,350.00</b>	<b>0.00</b>
1110110	1110110	SAIL E C D TungChung	Rent (Note 3)			372,516.00	0.00	(372,516.00)
			Rates				0.00	0.00
			<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>372,516.00</b>	<b>0.00</b>	<b>(372,516.00)</b>
3768	1110203	Smile On-site Pre-school Integrated Services Team 2- TP	Rent (Note 3)			6,974.88	0.00	(6,974.88)
			Rates			8,356.32	0.00	(8,356.32)
			<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>15,331.20</b>	<b>0.00</b>	<b>(15,331.20)</b>

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021**  
**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				
				\$	\$	\$	\$	\$	
3768	1110204	Smile On-site Pre-school Integrated Services Team 2-TSW	Rent (Note 3)			87,084.00	0.00	(87,084.00)	
	1110204	Smile On-site Pre-school Integrated Services Team 2-TSW	Rates			1,329.80	0.00	(1,329.80)	
Total				0.00	0.00	88,413.80	0.00	(88,413.80)	
3768	1110205	Smile On-site Pre-school Integrated Services Team 3-ST	Rent (Note 3)		232,405.00	817,104.00	0.00	(817,104.00)	
	1110205	Smile On-site Pre-school Integrated Services Team 3-ST	Rates		3,955.00	6,700.00	0.00	(6,700.00)	
Total				0.00	236,360.00	823,804.00	0.00	(823,804.00)	
3768	1110206	Smile On-site Pre-school Integrated Services Team 4	Rent (Note 3)		226,670.00	796,398.00	0.00	(796,398.00)	
	1110206	Smile On-site Pre-school Integrated Services Team 4	Rates		4,585.00	8,200.00	0.00	(8,200.00)	
Total				0.00	231,255.00	804,598.00	0.00	(804,598.00)	
5166	1110301	Specialised Co-Parenting Support Centre	Rent (Note 3)		435,550.00	915,648.35	0.00	(915,648.35)	
	1110301	Specialised Co-Parenting Support Centre	Rates		4,835.00	6,332.90	0.00	(6,332.90)	
Total				0.00	440,385.00	921,981.25	0.00	(921,981.25)	
<b>Grand Total</b>					9,721,765.00	2,032,104.00	13,463,777.92	252,864.86	(3,994,877.78)

**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.