

SHENG KUNG HUI
ST. CHRISTOPHER'S HOME LIMITED

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021



**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCIL OF
SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
(THE "HOME")**

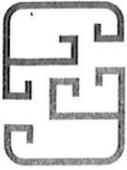
We have audited the financial statement of the Home's subvented service units for the year ended 31st March 2021 and have issued an unqualified auditor's report thereon dated 28th October 2021.

We conducted our review of the attached Annual Financial Report on pages 3 to 16 of the Home for the year ended 31st March 2021 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-government 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 Home, on which the above audited financial statements of the Home 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 Home for the year ended 31st March 2021.

- (i) In our opinion the Annual Financial Report has been properly prepared from the books and records of the Home; and
- (ii) No matters have come to our attention during the course of our review, which cause us to believe that the Home 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 Service 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 Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - iv.) employed the staff quoted in the Provident Fund arrangements during the year ended 31st March 2021.



FUNG, YU & CO. CPA LIMITED
馮兆林余錫光會計師事務所有限公司

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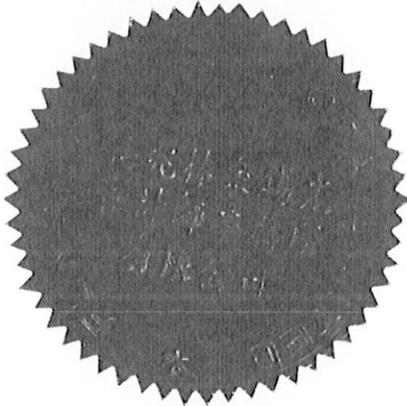
**INDEPENDENT AUDITOR'S REPORT
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SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
(THE "HOME")**

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.



FUNG, YU & CO. CPA LIMITED
Certified Public Accountants (Practising)

LAU Vui Cheong
Practising Certificate Number: P03455



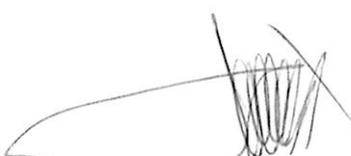
Date: 20 OCT 2021



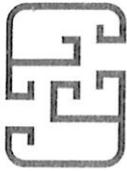
SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2020-21 HK\$	2019-20 HK\$
INCOME			
Lump sum grant			
(a) Lump Sum Grant (excluding Provident fund)	1b	54,135,498.00	53,800,443.00
(b) Provident fund	1c	3,344,637.00	3,454,634.00
Fee income	2	-	-
Central items	3	13,786,178.00	13,669,885.00
Rent and rates	4	2,881,886.00	3,095,688.00
Other income	5	21,063.00	47,995.00
Donation and chocolate sale fund		-	-
Interest received		862.14	745,962.56
TOTAL INCOME		74,170,124.14	74,814,607.56
EXPENDITURE			
Personal emoluments			
(a) Salaries		42,928,873.37	40,591,701.69
(b) Provident fund	1c	3,075,500.30	2,854,061.87
(c) Allowances		100,372.00	81,638.00
Subtotal	6	46,104,745.67	43,527,401.56
Other charges	7	8,163,026.12	7,929,945.85
Central items	3	13,182,186.27	11,767,586.08
Rent and rates	4	2,634,061.00	3,027,287.30
TOTAL EXPENDITURE		70,084,019.06	66,252,220.79
SURPLUS / (DEFICIT) FOR THE YEAR	8	4,086,105.08	8,562,386.77

The Annual Financial Report from pages 3 to 16 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


The Revd Canon Peter Douglas Koon
Chairman
Date: 28 OCT 2021


Ms. Wong Lai Fun, Paulina
Chief Executive
Date: 28 OCT 2021



SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

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

b) Lump Sum Grant (excluding Provident Fund)

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

c) Provident Fund

This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1st April 2000. 6.8% and other posts represent those staff that are employed after 1st April 2000. The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3. Details are analysed below :

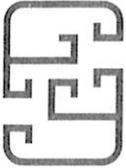
<u>Provident Fund Contribution</u>	<u>Snapshot Staff HK\$</u>	<u>6.8% and Other Posts HK\$</u>	<u>Total HK\$</u>
Subvention Received	381,512.00	2,963,125.00	3,344,637.00
Provident Fund Contribution Paid during the year	<u>(398,761.40)</u>	<u>(2,676,738.90)</u>	<u>(3,075,500.30)</u>
Surplus / (Deficit) for the year	(17,249.40)	286,386.10	269,136.70
Add: Surplus b/f	339,443.38	1,325,401.02	1,664,844.40
Adjustment for prior year		71,517.00	71,517.00
Less: Refund to Government	<u>(187,757.00)</u>	-	<u>(187,757.00)</u>
Surplus c/f	<u>134,436.98</u>	<u>1,683,304.12</u>	<u>1,817,741.10</u>

2. **Fee income**

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the Lump Sum Grant Manual.

3. **Central items**

These are subvented service activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other Social Welfare Department's paper 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:



SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

3. Central items (cont'd)

	2020-21 HK\$	2019-20 HK\$
<u>Income</u>		
Foster Care Allowance	9,948,978.00	9,678,852.00
Overnight On-site-on-call Allowance	2,957,184.00	2,937,456.00
Overnight On-site-on-call Provident Fund	201,096.00	199,752.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	204,058.00	82,175.00
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	-	296,788.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	474,862.00	474,862.00
	<u>474,862.00</u>	<u>474,862.00</u>
Total	<u>13,786,178.00</u>	<u>13,669,885.00</u>
<u>Expenditure</u>		
Foster Care Allowance	9,140,231.30	7,872,206.47
One-off Special Allowance for Foster Children	131,401.20	29,414.60
Overnight On-site-on-call Allowance	3,002,062.50	3,002,602.50
Overnight On-site-on-call Provident Fund	201,225.60	196,685.14
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	235,861.00	190,151.00
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	-	25,487.06
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	471,404.67	451,039.31
	<u>471,404.67</u>	<u>451,039.31</u>
Total	<u>13,182,186.27</u>	<u>11,767,586.08</u>

4. Rent and rates

This represents the amount paid by the Social Welfare Department in respect of premises recognised by the Social Welfare Department. Expenditure on rent and rates in respect of premises not recognised by the Social Welfare Department have not been included in AFR.



SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

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 breakdowns on Other Income are as follows:

	2020-21 HK\$	2019-20 HK\$
Fees and charges for services incidental to the operation of subvented services	-	25,697.00
Subsidy from Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS)*	-	-
Others	21,063.00	22,298.00
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of other income	-	-
	<u>21,063.00</u>	<u>47,995.00</u>

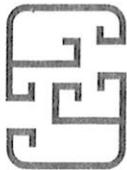
* For those programmes which are regarded as FSA-related activities only

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>HK\$</u>
HK\$700,001-HK\$800,000 per annum	5	3,649,070.21
HK\$800,001-HK\$900,000 per annum	4	3,492,263.41
HK\$900,001-HK\$1,000,000 per annum	1	948,661.68
HK\$1,000,001-HK\$1,100,000 per annum	1	1,052,257.68
HK\$1,100,001-HK\$1,200,000 per annum	0	-
Over HK\$1,200,000 per annum	1	1,473,840.00



FUNG, YU & CO. CPA LIMITED
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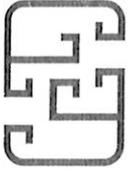
SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

7. Other charges

The breakdowns on other charges are as follows:

	2020-21 HK\$	2019-20 HK\$
Utilities	496,186.70	620,146.00
Food	3,213,847.68	3,041,220.07
Administrative Expenses	572,639.11	625,159.26
Stores and Equipment	298,048.30	329,706.40
Replacement, Repair and Maintenance	548,359.34	697,021.69
Special Allowances	1,938,422.85	1,439,727.73
Programme Expenses	216,877.63	317,421.10
Transport and Travelling	166,372.28	187,700.29
Insurance	483,845.23	441,836.43
Miscellaneous	228,427.00	230,006.88
Sub-total	8,163,026.12	7,929,945.85
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	-	-
Total	<u>8,163,026.12</u>	<u>7,929,945.85</u>

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



SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

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

	Lump Sum Grant (LSG) HK\$	Adjustment for utilised allocation under ASCP / Enhanced ASCP - FWSS* HK\$	Rent and rates HK\$	Central items HK\$	Total HK\$
Income					
Lump Sum Grant	57,480,135.00	-	-	-	57,480,135.00
Fee Income	-	-	-	-	-
Other Income	21,063.00	-	-	-	21,063.00
Interest Received (Note (1))	862.14	-	-	-	862.14
Rent and Rates	-	-	2,881,886.00	-	2,881,886.00
Central Items	-	-	-	13,786,178.00	13,786,178.00
Total Income	57,502,060.14	-	2,881,886.00	13,786,178.00	74,170,124.14
Expenditure					
Personal Emoluments	46,104,745.67	-	-	-	46,104,745.67
Other Charges	8,163,026.12	-	-	-	8,163,026.12
Rent and Rates	-	-	2,634,061.00	-	2,634,061.00
Central Items	-	-	-	13,182,186.27	13,182,186.27
Total Expenditure	54,267,771.79	-	2,634,061.00	13,182,186.27	70,084,019.06



SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

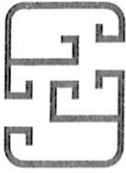
8. Analysis of Lump Sum Grant Reserve and balance of other SWD subventions (cont'd)

	Lump Sum Grant (LSG) HK\$	Adjustment for utilised allocation under ASCP / Enhanced ASCP - FWSS* HK\$	Rent and rates HK\$	Central items HK\$	Total HK\$
Surplus / (Deficit) for the year	3,234,288.35	-	247,825.00	603,991.73	4,086,105.08
Less: Surplus of Provident Fund	(269,136.70)	-	-	-	(269,136.70)
Surplus b/f (Note (2))	2,965,151.65	-	247,825.00	603,991.73	3,816,968.38
	14,144,604.65	-	68,400.70	1,863,057.13	16,076,062.48
	17,109,756.30	-	316,225.70	2,467,048.86	19,893,030.86
Less: Refund to Government for 2018/19	-	-	(68,400.70)	(2,072,354.56)	(2,140,755.26)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP - FWSS (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
Surplus / (Deficit) c/f (Note (4))	17,109,756.30	-	247,825.00	394,694.30	17,752,275.60

Notes:

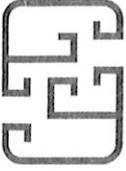
* For those programmes which are regarded as FSA-related activities only

- (1) Interest received on LSG and Provident Fund 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 Lump Sum Grant 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 of Central Items.
- (4) The level of LSG cumulative reserves, 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.



SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
SCHEDULE FOR CENTRAL ITEMS
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021

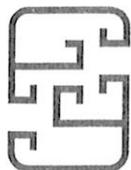
Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit (Note 3)	Deficit for the Year		Surplus b/f (Note 5)	Refund to Government	Surplus c/f (Note 6)
						Deficit transferred to LSG (Note 4)	Adjusted Deficit			
4254 - Foster Care (Time-defined)	Foster Care Allowance	678,642.00	678,642.00	-	-	-	-	-	-	-
1930 - Foster Care (Time-defined)	Foster Care Allowance	678,642.00	678,642.00	-	-	-	-	-	-	-
5117 - Foster Care Service	Foster Care Allowance One-off Special Allowance for Foster Children	4,071,852.00	3,811,487.60 84,742.90	260,364.40 (84,742.90)	-	-	-	1,065,537.41 (21,921.00)	(1,065,537.41) 21,921.00	260,364.40 (84,742.90)
3997 - Foster Care Service (Time Defined)	Foster Care Allowance	678,642.00	678,642.00	-	-	-	-	-	-	-
1931 - Emergency Foster Care Service (Time-defined)	Emergency Foster Care Allowance	768,240.00	768,240.00	-	-	-	-	-	-	-
5118 - Emergency Foster Care Service	Emergency Foster Care Allowance One-off Special Allowance for Foster Children	2,304,720.00	1,756,337.70 46,658.30	548,382.30 (46,658.30)	-	-	-	741,108.12 (7,493.60)	(741,108.12) 7,493.60	548,382.30 (46,658.30)
5125 - Emergency Foster Care Service (Time-defined)	Emergency Foster Care Allowance	768,240.00	768,240.00	-	-	-	-	-	-	-
7112-7117-7309-7311-7361-7366-7416-7424 Small Group Homes Small Group Homes	Overnight On-site-on-call Allowance Overnight On-site-on-call Provident Fund	2,957,184.00 201,096.00	3,002,062.50 201,225.60	(44,878.50) (129.60)	-	-	-	(82,497.00) 18,299.57	-	(127,375.50) 18,169.97
Training Subsidy Programme	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	204,058.00	235,861.00	(31,803.00)	-	-	-	(145,100.00)	-	(176,903.00)
7112-7117-7309-7311-7361-7366-7416-7424 Small Group Homes	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	-	-	-	-	-	-	271,300.94	(271,300.94)	-
7112-7117-7309-7311-7361-7366-7416-7424 Small Group Homes	Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	474,862.00	471,404.67	3,457.33	-	-	-	23,822.69	(23,822.69)	3,457.33
Total:		13,786,178.00	13,182,186.27	603,991.73	-	-	-	1,863,057.13	(2,072,354.56)	394,694.30



SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED
SCHEDULE FOR CENTRAL ITEMS
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021

Note:

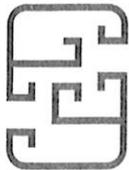
1. The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus / deficit for 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. (28) in SWD/S/104/2 Pt. 17 dated 21st October 2017.
 - (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 the Residential Elderly Services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward plus surplus, if any, arising from operations in current year.
7. Unit code and name are 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 also be included.



**SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021**

NAME OF AGENCY : SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED

<u>Unit Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released</u> HK\$	<u>Actual Expenditure</u> HK\$	<u>Surplus / (Deficit)</u> HK\$
7112 - Truth SGH	Rent	37,467.00	37,467.00	0.00
	Rates	31,350.00	31,350.00	0.00
	Total	68,817.00	68,817.00	0.00
7113 -Righteousness SGH	Rent	37,467.00	37,467.00	0.00
	Rates	31,350.00	31,350.00	0.00
	Total	68,817.00	68,817.00	0.00
7114 - Peace SGH	Rent	37,467.00	37,467.00	0.00
	Rates	31,440.00	31,440.00	0.00
	Total	68,907.00	68,907.00	0.00
7115 - Faith SGH	Rent	37,470.00	37,470.00	0.00
	Rates	31,440.00	31,440.00	0.00
	Total	68,910.00	68,910.00	0.00
7116 - Salvation SGH	Rent	37,470.00	37,470.00	0.00
	Rates	31,530.00	31,530.00	0.00
	Total	69,000.00	69,000.00	0.00
7117 - Holy Spirit SGH	Rent	37,470.00	37,470.00	0.00
	Rates	31,530.00	31,530.00	0.00
	Total	69,000.00	69,000.00	0.00
7361 - Patience SGH	Rent	104,784.00	104,784.00	0.00
	Rates	7,155.00	0.00	7,155.00
	Total	111,939.00	104,784.00	7,155.00
7362 - Kindness SGH	Rent	104,784.00	104,784.00	0.00
	Rates	7,370.00	0.00	7,370.00
	Total	112,154.00	104,784.00	7,370.00



SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021

NAME OF AGENCY : SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED

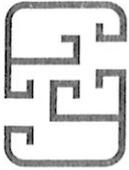
<u>Unit Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released</u> HK\$	<u>Actual Expenditure</u> HK\$	<u>Surplus/ (Deficit)</u> HK\$
7363 - Goodness SGH	Rent Rates	104,784.00 7,514.00	104,784.00 0.00	0.00 7,514.00
	Total	112,298.00	104,784.00	7,514.00
7364 - Loyalty SGH	Rent Rates	104,784.00 7,155.00	104,784.00 0.00	0.00 7,155.00
	Total	111,939.00	104,784.00	7,155.00
7365 - Humility SGH	Rent Rates	104,784.00 7,370.00	104,784.00 0.00	0.00 7,370.00
	Total	112,154.00	104,784.00	7,370.00
7366 - Temperance SGH	Rent Rates	104,784.00 7,514.00	104,784.00 0.00	0.00 7,514.00
	Total	112,298.00	104,784.00	7,514.00
7309 - Love SGH	Rent Rates	104,784.00 7,295.00	104,784.00 0.00	0.00 7,295.00
	Total	112,079.00	104,784.00	7,295.00
7310 - Joy SGH	Rent Rates	104,784.00 7,295.00	104,784.00 0.00	0.00 7,295.00
	Total	112,079.00	104,784.00	7,295.00
7311 - Tranquility SGH	Rent Rates	104,784.00 7,518.00	104,784.00 0.00	0.00 7,518.00
	Total	112,302.00	104,784.00	7,518.00



**SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021**

NAME OF AGENCY : SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED

<u>Unit Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released</u> HK\$	<u>Actual Expenditure</u> HK\$	<u>Surplus/ (Deficit)</u> HK\$
7416 - Peter SGH	Rent	92,040.00	92,040.00	0.00
	Rates	11,270.00	0.00	11,270.00
	Total	103,310.00	92,040.00	11,270.00
7417 - Andrew SGH	Rent	92,040.00	92,040.00	0.00
	Rates	10,554.00	0.00	10,554.00
	Total	102,594.00	92,040.00	10,554.00
7418 - James SGH	Rent	92,040.00	92,040.00	0.00
	Rates	10,374.00	0.00	10,374.00
	Total	102,414.00	92,040.00	10,374.00
7419 - John SGH	Rent	104,784.00	104,784.00	0.00
	Rates	10,197.00	0.00	10,197.00
	Total	114,981.00	104,784.00	10,197.00
7420 - Philip SGH	Rent	104,784.00	104,784.00	0.00
	Rates	10,374.00	0.00	10,374.00
	Total	115,158.00	104,784.00	10,374.00
7421 - Thomas SGH	Rent	104,784.00	104,784.00	0.00
	Rates	10,554.00	0.00	10,554.00
	Total	115,338.00	104,784.00	10,554.00



SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2021

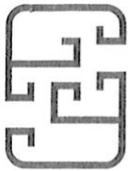
NAME OF AGENCY : SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED

<u>Unit Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released</u> HK\$	<u>Actual Expenditure</u> HK\$	<u>Surplus/ (Deficit)</u> HK\$
7422 - Matthew SGH	Rent	104,784.00	104,784.00	0.00
	Rates	9,839.00	0.00	9,839.00
	Total	114,623.00	104,784.00	9,839.00
7423 - Simon SGH	Rent	104,784.00	104,784.00	0.00
	Rates	10,197.00	0.00	10,197.00
	Total	114,981.00	104,784.00	10,197.00
7424 - Thaddaeus SGH	Rent	104,784.00	104,784.00	0.00
	Rates	10,374.00	0.00	10,374.00
	Total	115,158.00	104,784.00	10,374.00
1800 - Child Care Centre	Rent	418,326.00	351,930.00	66,396.00
	Rates	42,310.00	20,800.00	21,510.00
	Total	460,636.00	372,730.00	87,906.00
	Grand Total	2,881,886.00	2,634,061.00	247,825.00

Confirmed by:

The Revd Canon Peter Douglas Koon
Chairman
Date : 28 OCT 2021

Ms. Wong Lai Fun, Paulina
Chief Executive
Date : 28 OCT 2021



FUNG, YU & CO. CPA LIMITED
馮兆林余錫光會計師事務所有限公司

SCHEDULE FOR INVESTMENT
ANALYSIS OF INVESTMENT AS AT 31ST MARCH 2021

NAME OF AGENCY : SHENG KUNG HUI ST. CHRISTOPHER'S HOME LIMITED

	2021 HK\$	2020 HK\$
LSG Reserve as at 31st March 2021	<u>17,109,756.30</u>	<u>14,144,604.65</u>

Represented by :

Investments

- a. HKD Bank Savings Account
- b. HKD Bank Fixed Deposit Account

8,109,756.30	8,144,604.65
<u>9,000,000.00</u>	<u>6,000,000.00</u>
<u>17,109,756.30</u>	<u>14,144,604.65</u>

Confirmed by:

The Revd Canon Peter Douglas Koon
Chairman

Date : 28 OCT 2021

Ms. Wong Lai Fun, Paulina
Chief Executive

Date : 28 OCT 2021