



Your Ref.

Our Ref.

Date:

**Review Report to the Management Board of Sai Kung District Community Centre Limited**  
**TO THE MEMBERS OF SAI KUNG DISTRICT COMMUNITY CENTRE LIMITED**

We have audited the financial statements of Sai Kung District Community Centre Limited for the year ended 31st March, 2019 and have issued an unqualified auditors' report thereon.

We conducted our review of the attached Annual Financial Report on pages 1 to 5 of Sai Kung District Community Centre Limited ("the Centre") for the year ended 31st March, 2019 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organizations" 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 Statement and performing procedures to satisfy ourselves that the Annual Financial Statement has been properly prepared from the books and records of Sai Kung District Community Centre Limited, on which the above audited financial statements of 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 Sai Kung District Community Centre Limited for the year ended 31st March, 2019,

- a in our opinion the Annual Financial Report has been properly prepared from the books and records of Sai Kung District Community Centre Limited; and
- b no matters have come to our attention during the course of our review, which cause us to believe that the Centre 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; and
  - iii prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual.
  - iv. employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended 31/3/2019.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

CHARLES H. C. CHEUNG & CPA LIMITED  
Certified Public Accountants (practising)  
Hong Kong,

28 OCT 2019

Lam Kwan, Anthony  
Practising Certificate Number: P03451

**周年財務報告**  
 非政府機構：(580) 西貢區社區中心有限公司  
 (2018年4月1日至2019年3月31日)

	附註	2018-19 (元)	2017-18 (元)
<b>A. 收益收入</b>			
<b>1 整筆撥款</b>			
a. 整筆撥款(不包括公積金)	<b>1b</b>	7,416,504.00	7,112,952.00
b. 公積金	<b>1c</b>	479,245.00	463,810.00
<b>2 特別一次過撥款</b>		-	-
<b>3 收費收入</b>	<b>2</b>	660,962.35	574,639.90
<b>4 中央項目-活動助理</b>	<b>3</b>		(700.00)
中央項目-課餘輔導		129,600.00	113,400.00
<b>5 租金及差餉</b>	<b>4</b>	22,407.00	15,083.00
<b>6 其他收入</b>	<b>5</b>	1,407,648.20	951,351.67
<b>7 利息收入</b>		814.01	5,337.56
<b>總收入</b>		10,117,180.56	9,235,874.13
<b>B. 支出</b>			
<b>1 個人薪酬</b>			
a. 薪酬		6,471,803.13	6,465,398.83
b. 公積金	<b>1c</b>	433,837.58	494,809.80
c. 津貼		-	-
小計	<b>6</b>	6,905,640.71	6,960,208.63
<b>2 其他費用</b>	<b>7</b>	2,565,488.24	2,148,019.33
<b>3 中央項目-活動助理</b>	<b>3</b>		
中央項目-課餘輔導		129,600.00	116,775.00
<b>4 租金及差餉</b>	<b>4</b>	18,897.60	22,098.00
<b>5 特別一次過撥款的款項</b>	<b>7a</b>	0.00	-
<b>總支出</b>		9,619,626.55	9,247,100.96
<b>C. 年內盈餘/(虧損)</b>	<b>8</b>	497,554.01	(11,226.83)

第1至11頁的周年財務報告乃按照《整筆撥款手冊》所載的要求擬備。

周年財政報告附註

1 整筆撥款

a. 編製基準 周年財務報告是按照社署在整筆撥款津助制度下資助的所有《津貼及服務協議》規定服務（包括其支援活動）編製而成。周年財務報告按現金會計方式編製，即收入在收到現金時入帳，而支出則在支付費用時入帳。非現金項目如折舊、備付金及應計項目並不記入周年財務報告。

b. 整筆撥款（不包括公積金） 指年度內所收到的整筆撥款（不包括公積金）。

c. 公積金 指在年度內所收到的公積金資助及公積金供款。  
定影員工是指於2000年4月1日擔任或暫時填補認可資助職位的員工。  
6.8%資助比率及其他職位是指於2000年4月1日後聘用的員工。  
詳細分析如下：

公積金供款	定影員工 元	6.8% 資助比率及 其他職位 元	總金額 元
公積金資助	25,435.00	453,810.00	479,245.00
公積金供款	7,483.65	426,353.93	433,837.58
年內盈餘／（虧損）	17,951.35	27,456.07	45,407.42
<b>加：</b>			
上年度盈餘／ （虧損）轉入	(60,172.38)	325,717.82	265,545.44
於上年度收取的額 外補助款項	5,442.00	25,655.33	31,097.33
<b>減：</b>			
需退回政府	-	-	-
盈餘／（虧損）轉 撥下一年度	<u>(36,779.03)</u>	<u>378,829.22</u>	<u>342,050.19</u>

2 收費收入 指年度內因提供社會福利服務而收取費用的收入。現時認可收費的水平載於《整筆撥款手冊》。

3 中央項目 指不包括在整筆撥款內的其他資助服務，該等服務的資助水平須按照社署發出的其他文件及與機構的通信來釐定。

周年財政報告附註

各中央項目的收入與支出如下：

	2018-19 元	2017-18 元
a. 收入		
活動助理		(700.00)
課餘輔導托管	129,600.00	113,400.00
課餘輔導托管-加強服務		113,338.00
總金額	<u>129,600.00</u>	<u>226,038.00</u>
b. 支出		
活動助理		0.00
課餘輔導托管	129,600.00	113,400.00
補回-1314 課餘輔導托管		3,375.00
課餘輔導托管-增強		113,338.00
總金額	<u>129,600.00</u>	<u>230,113.00</u>
總額	0.00	(4,075.00)
盈餘/ (虧損)轉撥 機構	0.00	

4 租金及差餉 指社署就該署認可處所資助的金額。

5 其他收入 包括年度內活動收入和認可社會福利收費以外所有收入。非社署撥款的資助及捐款毋須列入周年財務報告的其他收益。就此，如捐款是用作支付周年財務報告所示的支出，則須列入其他收入。然而，本手冊第2.28及2.29段所指明的收費處理方法維持不變（手冊第3.9段）。

其他收入（手冊第2.29段）細分如下：

	2018-19 元	2017-18 元
其他收入		
(a) 營辦資助服務時附帶提供的服務的收費	0.00	0.00
(b) 其他	1,765,203.55	1,242,568.67
總金額	<u>1,765,203.55</u>	<u>1,242,568.67</u>

6 個人薪酬 個人薪酬包括薪金、公積金及與薪金有關的津貼。  
由整筆撥款支付的個人全年薪酬超過70萬元的職員人數分析列載如下：

由整筆撥款支付的個人全年薪酬分析	職員人數	元
全年HK\$700,001至HK\$800,000		
全年HK\$800,001至HK\$900,000		
全年HK\$900,001至HK\$1,000,000	1	916993.35
全年HK\$1,000,001至HK\$1,100,000		
全年HK\$1,100,001至HK\$1,200,000		
全年HK\$1,200,000以上		

7 其他費用 其他費用細分如下：

	<b>2018-19</b>	<b>2017-18</b>
	元	元
其他費用		
(a) 公用事業費用(水費、電費)	67,958.80	145,572.70
(b) 膳食		
(c) 行政費用	105,316.50	111,485.74
(d) 備用品及設備	298,774.60	335,303.80
(e) 維修與保養	3,670.00	14,560.00
(f) 特別津貼	-	17,420.00
(g) 活動項目支出	1,941,318.72	1,381,559.58
(h) 運輸及交通費	3,287.00	4,124.10
(i) 保險	119,876.00	84,051.09
(j) 雜項	25,286.62	53,942.32
總金額	<u>2,565,488.24</u>	<u>2,148,019.33</u>

7a 特別一次過撥款的款項

特別一次過撥款的款項詳載如下：

	<b>2018-19</b>	<b>2017-18</b>
	元	元
特別一次過撥款的款項		
(a) 自願退休計劃	-	-
(b) 賠償計劃	-	-
(c) 員工培訓及發展	-	-
(d) 其他員工相關措施	-	-
總金額	<u>-</u>	<u>-</u>

8. 整筆撥款儲備及其他社署資助結餘分析					
	整筆撥款	特別一次過撥款	租金及差餉	中央項目	總數
	元	元	元	元	元
收入					
整筆撥款	7895749.00	-	-	-	7895749.00
特別一次過撥款	-	0.00	-	-	0.00
收費收入	660962.35	-	-	-	660962.35
其他收入	1407648.20	-	-	-	1407648.20
利息收入(註(1))	814.01	-	-	-	814.01
租金及差餉	-	-	22407.00	-	22407.00
中央項目	-	-	-	129600.00	129600.00
<b>總收入(a)</b>	<b>9,965,173.56</b>	<b>-</b>	<b>22407.00</b>	<b>129,600.00</b>	<b>10,117,180.56</b>
支出					
個人薪酬	6905640.71	-	-	-	6905640.71
其他費用	2565488.24	-	-	-	2565488.24
租金及差餉	-	-	18897.60	-	18897.60
中央項目	-	-	-	129600.00	129600.00
特別一次過撥款的款項	-	0.00	-	-	0.00
<b>總支出(b)</b>	<b>9471128.95</b>	<b>0.00</b>	<b>18897.60</b>	<b>129600.00</b>	<b>9619626.55</b>
年內盈餘/(虧損)(a)-(b)	494044.61	0.00	3509.40	0.00	497554.01
減：公積金盈餘/(虧損)	45407.42	-	-	-	45407.42
	448637.19	0.00	3509.40	0.00	452146.59
<b>承前盈餘/(虧損)(註(2))</b>	<b>2071058.87</b>	<b>0.00</b>	<b>(10203.00)</b>	<b>0.00</b>	<b>1872108.39</b>
減：轉予政府	2519696.06	0.00	(6693.60)	0.00	2324254.98
	0.00	0.00	0.00		0.00
轉自整筆撥款儲備的款項，以應付 照顧認知障礙症患者補助金和療養 院照顧補助金的薪金調整(註(3))	0.00	-	-	0.00	0.00
<b>結轉盈餘/(虧損)(註(4))</b>	<b>2519696.06</b>	<b>0.00</b>	<b>(6693.60)</b>	<b>0.00</b>	<b>2513002.46</b>

註：

- (1) 就整筆撥款及公積金儲備、租金及差餉、中央項目、特別一次過撥款獲得的利息應列為整筆撥款下的一個項目，而該項目會被視為整筆撥款儲備的一部分。
- (2) 承接往年的整筆撥款盈餘累積結餘（包括寄存帳戶）及所有在往年獲得的利息，應列入整筆撥款下的承前盈餘內。
- (3) 整筆撥款儲備中用以應付照顧認知障礙症患者補助金和療養院照顧補助金的薪金調整（如有的話）的款項，載於附件6。
- (4) 整筆撥款累積儲備（即S）扣除寄存帳戶中的整筆撥款儲備後，上限為機構在該年度內的營運開支（不包括公積金開支）的25%。

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

Name of Agency : (580) SAI KUNG DISTRICT COMMUNITY CENTRE LIMITED

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
4598 - After School Care Programme - Late Afternoon Session	After School Care Programme	\$ 129,600.00	\$ 129,600.00	\$ 0.00	\$	\$ N.A.	\$ 0.00			
<b>TOTAL</b>										

/...Notes

**Notes :**

1. The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (5) in SWD/S/104/2 Pt. 18 dated 20 July 2018.
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmary Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmary Care Supplement for Residential Elderly services
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 less refund to Government 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 Investment**  
**Analysis of Investment as at 31 March 2019**  
**Agency: Sai Kung District Community Centre Limited**

	<b>HK\$</b>	<b>HK\$</b>
	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>LSG Reserve as at 31 March</b>		
<b>Represented by :</b>		
<b>Investments</b>		
a. HKD Bank Account Balances	936,759.05	<b>1,366,835.37</b>
b. HKD 24-hour Call Deposits	x	x
c. HKD Fixed Deposits	x	x
d. HKD Certificate of Deposits	936,211.11	<b>505,273.02</b>
e. HKD Bonds	<u>x</u>	<u>x</u>
	<b>1,872,970.16</b>	<b>1,872,108.39</b>

Note: The investments should be reported at historical cost.



**Schedule for Rent and Rates****Analysis of Subvention and Expenditure for the period from 1 April 2018 to 31 March 2019****Name of Agency : (580) SAI KUNG DISTRICT COMMUNITY CENTRE LIMITED**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		\$	\$	\$	\$
(580) SAI KUNG DISTRICT COMMUNITY CENTRE LIMITED	Rent (Note 3) Rates	22,407.00	18,897.60	3,509.40	
	Total	22,407.00	18,897.60	3,509.40	-
	Rent (Note 3) Rates				
	Total	-	-	-	-
	Rent (Note 3) Rates				
	Total	-	-	-	-
	Rent (Note 3) Rates				
	Total	-	-	-	-
	Rent (Note 3) Rates				
	Total	-	-	-	-
	Grand Total	22,407.00	18,897.60	3,509.40	-

**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.