



基督教巴拿巴愛心服務團有限公司
Barnabas Charitable Service Association Limited

Note

- a. The Annual Financial Report (AFR) does not constitute the subvented agencies' statutory annual financial statements. The AFR is prepared on cash basis, in accordance with the requirements set out in Lump Sum Grant Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region, which is different from the financial reporting standards issued by the Hong Kong Institute of Certified Public Accountants normally adopted in statutory annual financial statements.

- b. The 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.

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED
基督教巴拿巴愛心服務團有限公司

ANNUAL FINANCIAL REPORT

FOR THE PERIOD FROM 1ST APRIL 2015 TO 31ST MARCH 2016

黃永善會計師行
W. S. WONG & CO.
Certified Public Accountants

黃永善會計師行
W. S. Wong & Co.

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

STEVEN Y. M. LEUNG (梁宇銘會計師)
B Soc Sc, M Acc, CPA(AUST), ACA, FCCA, FTIHK, FCPA(Praclising)

FRANCIS S. T. LEUNG (梁紹榮會計師)
B Com, ACA, FCCA, ASA, FCPA(Praclising)

ASSOCIATES

PAUL K. F. TAM (譚國輝會計師)
BBA, ACA, FCCA, FCPA(Praclising)

**REVIEW REPORT TO THE MEMBERS OF
BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED ("THE ASSOCIATION")**

We have audited the financial statements of the Association for the year ended 31st March 2016 and have issued an unqualified auditors' report thereon dated 10th September 2016.

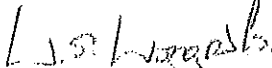
We conducted our review of the attached Annual Financial Report on pages 1 to 9 of the Association for the year ended 31st March 2016 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" issued by the Hong Kong Institute of Certified Public Accountants. 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 financial statements of the Association for the year ended 31st March 2016 :-

- 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, Tide-over Grant 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 Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - iv. employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended 31st March 2016.

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.


W. S. Wong & Co.
Certified Public Accountants

Hong Kong, 10th September 2016

香港灣仔皇后大道東二二八號中華大廈十六字樓
16th Floor, Jonsim Place, 228 Queen's Road East, Wanchai, Hong Kong
電話Tel: (852) 2893 7838 傳真Fax: (852) 2838 7300 電郵E-mail: mail@wswongcpa.com.hk

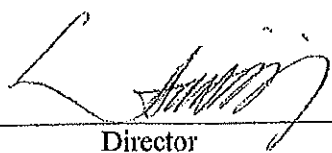
BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

ANNUAL FINANCIAL REPORT

FOR THE PERIOD FROM 1ST APRIL 2015 TO 31ST MARCH 2016

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2016</u>	<u>2015</u>
		\$	\$
INCOME			
Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1(b)	5,877,282.00	5,615,398.00
b. Provident Fund	1(c)	381,977.00	332,575.00
Special One-off Grant		-	-
Fee Income	2	1,124,954.57	1,382,728.36
Central Items	3	-	-
Rent and Rates	4	382,373.00	380,760.00
Other Income	5	61,421.00	20,970.39
Interest Received		<u>364.67</u>	<u>394.37</u>
TOTAL INCOME		<u>7,828,372.24</u>	<u>7,732,826.12</u>
EXPENDITURE			
Personal Emoluments			
a. Salaries	6	6,356,489.40	5,463,151.40
b. Provident Fund	1(c)	387,440.30	260,032.28
c. Allowances		<u>-</u>	<u>-</u>
Sub-total		6,743,929.70	5,723,183.68
Other Charges	7	1,252,902.28	1,271,350.85
Central Items	3	-	-
Rent and Rates	4	422,746.00	421,461.00
Special One-off Grant Payments		<u>-</u>	<u>-</u>
TOTAL EXPENDITURE		<u>8,419,577.98</u>	<u>7,415,995.53</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u>(591,205.74)</u>	<u>316,830.59</u>


Director

Date : 10th September 2016



Director

Date : 10th September 2016

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

1. Lump Sum Grant

(a) Basis of preparation

The Annual Financial Report (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 like depreciation, provisions and accruals have not been included in the AFR.

(b) Lump Sum Grant (excluding Provident Fund)

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

Service Unit

	<u>2016</u>	<u>2015</u>
	\$	\$
Unit 0053	5,877,282.00	5,615,398.00
Unit 7874	-	-
Unit 7875	-	-
	<u>5,877,282.00</u>	<u>5,615,398.00</u>

(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.

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

1. Lump Sum Grant (cont'd)

(c) Provident Fund (cont'd)

Details are analysed below :-

	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>2016</u>	<u>2015</u>
	\$	\$	\$	\$
<u>Subvention received</u>				
Unit 0053	-	381,977.00	381,977.00	332,575.00
Unit 7874	-	-	-	-
Unit 7875	-	-	-	-
	-	<u>381,977.00</u>	<u>381,977.00</u>	<u>332,575.00</u>
<u>Provident fund contributions paid during the year</u>				
Unit 0053	-	387,440.30	387,440.30	260,032.28
Unit 7874	-	-	-	-
Unit 7875	-	-	-	-
	-	<u>387,440.30</u>	<u>387,440.30</u>	<u>260,032.28</u>
Surplus / (deficit) for the year	-	(5,463.30)	(5,463.30)	72,542.72
<u>Add : Surplus brought forward</u>	-	<u>590,765.51</u>	<u>590,765.51</u>	<u>518,222.79</u>
	-	585,302.21	585,302.21	590,765.51
<u>Add : Adjustments per SWD's letter ref. : (62) in SWD SF/SAS/4-65/ 16(053)</u>	-	<u>32,536.00</u>	<u>32,536.00</u>	-
Surplus carried forward	-	<u>617,838.21</u>	<u>617,838.21</u>	<u>590,765.51</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 (LSG Manual).

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

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 Social Welfare Department's papers and correspondence with the Association. The provident fund received and contributed for staff under the Central Items should be separately included as part of the income and expenditure of the relevant items (paragraph 3.13 of LSG Manual).

4. Rent and Rates

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

	<u>Rent</u>	<u>Rates</u>	<u>2016</u>	<u>2015</u>
	\$	\$	\$	\$
Subvention received				
Unit 7874	7,560.00	13,129.00	20,689.00	20,160.00
Unit 7875	<u>334,800.00</u>	<u>26,884.00</u>	<u>361,684.00</u>	<u>360,600.00</u>
	<u>342,360.00</u>	<u>40,013.00</u>	<u>382,373.00</u>	<u>380,760.00</u>
Actual expenditure				
Unit 7874	11,556.00	9,630.00	21,186.00	19,701.00
Unit 7875	<u>364,560.00</u>	<u>37,000.00</u>	<u>401,560.00</u>	<u>401,760.00</u>
	<u>376,116.00</u>	<u>46,630.00</u>	<u>422,746.00</u>	<u>421,461.00</u>
Deficit for the year	<u>(33,756.00)</u>	<u>(6,617.00)</u>	<u>(40,373.00)</u>	<u>(40,701.00)</u>

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.

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

6. Personal Emoluments

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

The analysis on number of posts with annual Personal Emoluments over \$500,000 each is appended below :-

<u>Analysis of Personal Emoluments</u>	<u>No of Posts</u>	<u>2016</u>	<u>2015</u>
		\$	\$
HK\$500,001 - HK\$600,000 p.a.	-	-	572,976.00
HK\$600,001 - HK\$700,000 p.a.	1	602,515.00	-
HK\$700,001 - HK\$800,000 p.a.	-	-	-
HK\$800,001 - HK\$900,000 p.a.	-	-	-
HK\$900,001 - HK\$1,000,000 p.a.	-	-	-
>HK\$1,000,000 p.a.	-	-	-
	<u>1</u>	<u>602,515.00</u>	<u>572,976.00</u>

7. Other Charges

The breakdown of other charges are as follows :-

	<u>Unit 7874</u>	<u>Unit 7875</u>	<u>2016</u>	<u>2015</u>
	\$	\$	\$	\$
(a) Utilities	76,929.10	142,345.10	219,274.20	247,526.30
(b) Food	136,473.80	184,782.30	321,256.10	413,968.50
(c) Administrative Expenses	39,316.00	99,966.50	139,282.50	142,677.00
(d) Stores and Equipment	6,589.60	62,570.39	69,159.99	64,985.21
(e) Repairs and Maintenance	8,297.20	41,869.00	50,166.20	55,838.00
(f) Special Allowances	-	-	-	-
(g) Programme Expenses	39,163.30	68,875.90	108,039.20	23,268.90
(h) Transportation and Travelling	69,484.50	10,942.10	80,426.60	84,924.10
(i) Insurance	4,345.00	98,190.09	102,535.09	93,924.64
(j) Miscellaneous	<u>23,500.50</u>	<u>139,261.90</u>	<u>162,762.40</u>	<u>144,238.20</u>
Total	<u>404,099.00</u>	<u>848,803.28</u>	<u>1,252,902.28</u>	<u>1,271,350.85</u>

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

8. Analysis of Reserve Fund

	<u>Analysis of Reserve Fund</u>				
	<u>Lump Sum Grant (LSG)</u>	<u>Special One-off Grant (SOG)</u>	<u>Rent and Rates</u>	<u>Central Items</u>	<u>Total</u>
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	6,259,259.00	-	-	-	6,259,259.00
Special One-off Grant	-	-	-	-	-
Fee Income	1,124,954.57	-	-	-	1,124,954.57
Other Income	61,421.00	-	-	-	61,421.00
Interest Received	364.67	-	-	-	364.67
Rent and Rates	-	-	382,373.00	-	382,373.00
Central Items	-	-	-	-	-
Total Income	<u>7,445,999.24</u>	<u>-</u>	<u>382,373.00</u>	<u>-</u>	<u>7,828,372.24</u>
Expenditure					
Personal Emoluments	6,743,929.70	-	-	-	6,743,929.70
Other Charges	1,252,902.28	-	-	-	1,252,902.28
Rent and Rates	-	-	422,746.00	-	422,746.00
Central Items	-	-	-	-	-
Special One-off Grant Payments	-	-	-	-	-
Total Expenditure	<u>7,996,831.98</u>	<u>-</u>	<u>422,746.00</u>	<u>-</u>	<u>8,419,577.98</u>

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

8. Analysis of Reserve Fund (cont'd)

<u>Analysis of Reserve Fund</u>					
	<u>Lump Sum Grant (LSG)</u>	<u>Special One-off Grant (SOG)</u>	<u>Rent and Rates</u>	<u>Central Items</u>	<u>Total</u>
	\$	\$	\$	\$	\$
Deficit for the year	(550,832.74)	-	(40,373.00)	-	(591,205.74)
<u>Add</u> : Deficit of Provident Fund	<u>5,463.30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,463.30</u>
	(545,369.44)	-	(40,373.00)	-	(585,742.44)
Surplus / (deficit) brought forward	<u>1,698,772.56</u>	<u>-</u>	<u>(76,586.00)</u>	<u>132,208.50</u>	<u>1,754,395.06</u>
	1,153,403.12	-	(116,959.00)	132,208.50	1,168,652.62
<u>Add</u> : Adjustment per SWD's letter ref. : (62) in SWD SF/SAS/ 4-65/16(053)	<u>(2,996.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,996.00)</u>
	1,150,407.12	-	(116,959.00)	132,208.50	1,165,656.62
<u>Less</u> : Refund to Government Transfer from LSG Reserve to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmity Care Supplementary	<u>-</u>	<u>-</u>	<u>12,600.00</u>	<u>132,208.50</u>	<u>144,808.50</u>
	-	-	-	-	-
Surplus / (deficit) carried forward	<u>1,150,407.12</u>	<u>-</u>	<u>(129,559.00)</u>	<u>-</u>	<u>1,020,848.12</u>

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

SCHEDULE FOR RENT AND RATES

ANALYSIS FOR SUBVENTION AND EXPENDITURE

(Expressed in Hong Kong Dollars)

<u>Unit Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released</u>	<u>Actual Expenditure</u>	<u>Surplus</u>	<u>Deficit</u>
		\$	\$	\$	\$
7874 Treatment Centre at Lamma Island	Government rent Rates	7,560.00 13,129.00	11,556.00 9,630.00	- 3,499.00	(3,996.00) -
7875 Half-way House at Ma On Shan	Rent Rates	334,800.00 <u>26,884.00</u>	364,560.00 <u>37,000.00</u>	- -	(29,760.00) <u>(10,116.00)</u>
		<u>382,373.00</u>	<u>422,746.00</u>	<u>3,499.00</u>	<u>(43,872.00)</u>

BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

SCHEDULE FOR INVESTMENT

ANALYSIS FOR INVESTMENT AS AT 31ST MARCH 2016

(Expressed in Hong Kong Dollars)

	<u>2016</u>	<u>2015</u>
	\$	\$
LSG Reserve as at 31st March	<u>1,150,407.12</u>	<u>1,698,772.56</u>
Represented by :-		
Investments		
a. HKD Bank Account Balances	1,150,407.12	1,698,772.56
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>1,150,407.12</u>	<u>1,698,772.56</u>

Confirmed by :-



Director



Director

Dated, 10th September 2016