



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 2017 TO 31ST MARCH 2018

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(Practising)

FRANCIS S. T. LEUNG (梁紹棠會計師)
B Com, ACA, FCCA, ASA, FCPA(Practising)

ASSOCIATES

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

**REVIEW REPORT TO THE MEMBERS OF
BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED
基督教巴拿巴愛心服務團有限公司 (“THE ASSOCIATION”)**

We have audited the financial statements of the Association for the year ended 31st March 2018 and have issued an unqualified auditors' report thereon dated 4th August 2018.


We conducted our review of the attached Annual Financial Report on pages 1 to 17 of the Association for the year ended 31st March 2018 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 2018 :-

- 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 2018.

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, 4th August 2018

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

ANNUAL FINANCIAL REPORT

FOR THE PERIOD FROM 1ST APRIL 2017 TO 31ST MARCH 2018

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2017-18</u>	<u>2016-17</u>
		\$	\$
INCOME			
Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1(b)	6,520,242.00	6,182,553.00
b. Provident Fund	1(c)	411,610.00	399,820.00
Special One-off Grant		-	-
Fee Income	2	1,178,616.82	1,223,952.47
Central Items	3	-	-
Rent and Rates	4	456,401.00	456,581.00
Other Income	5	49,756.77	51,059.88
Interest Received		<u>309.88</u>	<u>310.55</u>
TOTAL INCOME		<u>8,616,936.47</u>	<u>8,314,276.90</u>
EXPENDITURE			
Personal Emoluments			
a. Salaries	6	6,300,703.68	6,652,114.60
b. Provident Fund	1(c)	456,541.02	408,780.19
c. Allowances		<u>-</u>	<u>-</u>
Sub-total		6,757,244.70	7,060,894.79
Other Charges	7	1,152,105.39	1,276,445.90
Central Items	3	-	-
Rent and Rates	4	461,804.00	461,804.00
Special One-off Grant Payments	7a	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE		<u>8,371,154.09</u>	<u>8,799,144.69</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u><u>245,782.38</u></u>	<u><u>(484,867.79)</u></u>

The Annual Financial Report from pages 1 to 17 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



 Director
 Date : 4th August 2018



 Director
 Date : 4th August 2018

基督教巴拿巴愛心服務團有限公司
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 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 (LSG) (excluding Provident Fund) received for the year.

Service Unit

	<u>2017-18</u>	<u>2016-17</u>
	\$	\$
Unit 0053	6,387,604.00	6,182,553.00
Unit 7874	49,329.00	-
Unit 7875	<u>83,309.00</u>	<u>-</u>
	<u>6,520,242.00</u>	<u>6,182,553.00</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.

The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3.

基督教巴拿巴愛心服務團有限公司
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</u> <u>Staff</u>	<u>6.8% and</u> <u>Other Posts</u>	<u>2017-18</u>	<u>2016-17</u>
	\$	\$	\$	\$
<u>Subvention received</u>				
Unit 0053	-	411,610.00	411,610.00	399,820.00
Unit 7874	-	-	-	-
Unit 7875	-	-	-	-
	<u>-</u>	<u>411,610.00</u>	<u>411,610.00</u>	<u>399,820.00</u>
<u>Provident fund contributions</u> <u>paid during the year</u>				
Unit 0053	-	456,541.02	456,541.02	408,780.19
Unit 7874	-	-	-	-
Unit 7875	-	-	-	-
	<u>-</u>	<u>456,541.02</u>	<u>456,541.02</u>	<u>408,780.19</u>
Deficit for the year	-	(44,931.02)	(44,931.02)	(8,960.19)
<u>Add</u> : Surplus brought forward	-	608,878.02	608,878.02	617,838.21
Additional subvention received for previous years	-	-	-	-
<u>Less</u> : Refunded to Government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus carried forward	<u>-</u>	<u>563,947.00</u>	<u>563,947.00</u>	<u>608,878.02</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).

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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 have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:-

	<u>2017-18</u>	<u>2016-17</u>
a. Income	\$	\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmity Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmity Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres / units for the Elderly	-	-
Foster Care Allowance / Emergency Foster Care Allowance	-	-
After School Care programme - Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowance for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighborhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction / Waiving	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-
	<u>-</u>	<u>-</u>
Balance carried forward	<u>-</u>	<u>-</u>

基督教巴拿巴愛心服務團有限公司
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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (cont'd)

	<u>2017-18</u>	<u>2016-17</u>
a. Income (cont'd)	\$	\$
Balance brought forward	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-
Total	<u>-</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>
	<u>2017-18</u>	<u>2016-17</u>
b. Expenditure	\$	\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres / units for the Elderly	-	-
Foster Care Allowance / Emergency Foster Care allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Services Users	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Short-term Rental Assistance	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighborhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction / Waiving	-	-
Balance carried forward	<u>-</u>	<u>-</u>

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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (cont'd)

	<u>2017-18</u>	<u>2016-17</u>
b. Expenditure	\$	\$
Balance brought forward	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Enhanced After School Care Programme - Free Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-
	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>

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.

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BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

4. Rent and rates (cont'd)

	<u>Rent</u>	<u>Rates</u>	<u>2017-18</u>	<u>2016-17</u>
	\$	\$	\$	\$
Subvention received				
Unit 7874	7,764.00	12,940.00	20,704.00	20,626.00
Unit 7875	<u>409,200.00</u>	<u>26,497.00</u>	<u>435,697.00</u>	<u>435,955.00</u>
	<u>416,964.00</u>	<u>39,437.00</u>	<u>456,401.00</u>	<u>456,581.00</u>
Actual expenditure				
Unit 7874	12,204.00	-	12,204.00	12,204.00
Unit 7875	<u>409,200.00</u>	<u>40,400.00</u>	<u>449,600.00</u>	<u>449,600.00</u>
	<u>421,404.00</u>	<u>40,400.00</u>	<u>461,804.00</u>	<u>461,804.00</u>
Deficit for the year	<u>(4,440.00)</u>	<u>(963.00)</u>	<u>(5,403.00)</u>	<u>(5,223.00)</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. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income (paragraph 2.29 of LSG Manual (October 2016)) is as follows :-

	<u>Unit 7874</u>	<u>Unit 7875</u>	<u>2017-18</u>	<u>2016-17</u>
	\$	\$	\$	\$
Fees and charges for services incidental to the operation of subvented services	-	-	-	-
Others	<u>21,348.40</u>	<u>28,408.37</u>	<u>49,756.77</u>	<u>51,059.88</u>
Total	<u>21,348.40</u>	<u>28,408.37</u>	<u>49,756.77</u>	<u>51,059.88</u>

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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 \$700,000 each paid under LSG is appended below :-

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No of Posts</u>	<u>2017-18</u>	<u>2016-17</u>
		\$	\$
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\$1,000,001 - HK\$1,100,000 p.a.	-	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-	-
>HK\$1,200,000 p.a.	-	-	-
	-	-	-
	-	-	-

7. Other Charges

The breakdown of Other Charges are as follows :-

	<u>Unit 7874</u>	<u>Unit 7875</u>	<u>2017-18</u>	<u>2016-17</u>
	\$	\$	\$	\$
Other charges				
(a) Utilities	55,381.30	131,136.50	186,517.80	210,364.50
(b) Food	145,016.55	182,309.50	327,326.05	344,071.40
(c) Administrative Expenses	27,731.00	139,984.40	167,715.40	153,402.54
(d) Stores and Equipment	7,705.27	70,608.15	78,313.42	105,994.79
(e) Repairs and Maintenance	15,398.00	13,326.90	28,724.90	66,535.50
(f) Special Allowances	-	-	-	-
(g) Programme Expenses	7,366.10	41,647.10	49,013.20	87,582.50
(h) Transportation and Travelling	61,247.30	9,881.20	71,128.50	77,923.20
(i) Insurance	2,095.00	97,168.22	99,263.22	100,063.17
(j) Miscellaneous	31,819.40	112,283.50	144,102.90	130,508.30
Total	353,759.92	798,345.47	1,152,105.39	1,276,445.90

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

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

7a. Special One-off Grant Payments

Details of Special One-off Grant Payments are as follows :-

	<u>Unit 7874</u>	<u>Unit 7875</u>	<u>2017-18</u>	<u>2016-17</u>
	\$	\$	\$	\$
Special One-off Grant Payments				
(a) Voluntary Retirement Scheme	-	-	-	-
(b) Compensation Scheme	-	-	-	-
(c) Staff Training and Development	-	-	-	-
(d) Other Staff-related Initiatives	-	-	-	-
Total	-	-	-	-

8. Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subvention

	<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	6,931,852.00	-	-	-	6,931,852.00
Special One-off Grant	-	-	-	-	-
Fee Income	1,178,616.82	-	-	-	1,178,616.82
Other Income	49,756.77	-	-	-	49,756.77
Interest Received					
(Note (1))	309.88	-	-	-	309.88
Rent and Rates	-	-	456,401.00	-	456,401.00
Central Items	-	-	-	-	-
Total Income	<u>8,160,535.47</u>	<u>-</u>	<u>456,401.00</u>	<u>-</u>	<u>8,616,936.47</u>
Expenditure					
Personal Emoluments	6,757,244.70	-	-	-	6,757,244.70
Other Charges	1,152,105.39	-	-	-	1,152,105.39
Rent and Rates	-	-	461,804.00	-	461,804.00
Central Items	-	-	-	-	-
Special One-off Grant Payments	-	-	-	-	-
Total Expenditure	<u>7,909,350.09</u>	<u>-</u>	<u>461,804.00</u>	<u>-</u>	<u>8,371,154.09</u>

基督教巴拿巴愛心服務團有限公司
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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

8. Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subventions (Cont'd)

	<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>
	\$	\$	\$	\$	\$
Surplus / (deficit) for the year	251,185.38	-	(5,403.00)	-	245,782.38
<u>Add</u> : Deficit of					
Provident Fund	<u>44,931.02</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,931.02</u>
	296,116.40	-	(5,403.00)	-	290,713.40
Surplus / (deficit) brought forward (Note (2))	<u>666,054.52</u>	<u>-</u>	<u>(138,427.00)</u>	<u>-</u>	<u>527,627.52</u>
	962,170.92	-	(143,830.00)	-	818,340.92
<u>Less</u> : Refund to					
Government	-	-	16,565.00	-	16,565.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / (deficit) carried forward (Note (4))	<u>962,170.92</u>	<u>-</u>	<u>(160,395.00)</u>	<u>-</u>	<u>801,775.92</u>

Notes :

- (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 a part of LSG reserve.
- (2) Accumulated balance Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary 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.

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

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2017 TO 31ST MARCH 2018 (CONT'D)

Unit Code and Name (Note 7)	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Surplus carried forward (Note 6) (g) = (e) + (a) - (d) - (f)
				Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
Subvented Element	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance brought forward	-	-	-	-	-	-	-	-	-
Time-defined Subsidy Scheme for Extended Hours Services Users	-	-	-	N.A.	N.A.	-	-	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	N.A.	N.A.	-	-	-	-
Short term Rental Assistance	-	-	-	-	N.A.	-	-	-	-
Overnight On-site-on-call Allowance	-	-	-	-	N.A.	-	-	-	-
Neighborhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	N.A.	-	-	-	-
NSCCP - Subsidy for Fee Reduction / Waiving	-	-	-	-	N.A.	-	-	-	-
NSCCP - Rent and Rates	-	-	-	-	N.A.	-	-	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-	-	-	N.A.	-	-	-	-
Balance carried forward	-	-	-	-	-	-	-	-	-

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BARNABAS CHARITABLE SERVICE ASSOCIATION LIMITED

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1ST APRIL 2017 TO 31ST MARCH 2018 (CONT'D)

Unit Code and Name (Note 7)	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus brought forward (Note 5) (e)	Refund to Government (f)	Surplus carried forward (Note 6) (g) = (e) + (a) - (d) - (f)
				Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-
-	-	-	-	-	N.A.	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

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

ANALYSIS OF SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL 2017 TO 31ST MARCH 2018

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. (28) in SWD/S/104/2 Pt. 17 dated 31st 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 Residential Elderly services
5. "Surplus brought forward" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward" 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 income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmary Care as allocated via SWD's letter ref. SWD/S/E/RC/3 Pt. 7 dated 27th February 2017 should also be included in the income / expenditure of the respective items.
9. 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.

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

SCHEDULE FOR RENT AND RATES

ANALYSIS FOR SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL 2017 TO 31ST MARCH 2018

(Expressed in Hong Kong Dollars)

<u>Unit Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released (Note 1)</u>	<u>Actual Expenditure</u>	<u>Surplus (Note 2)</u>	<u>Deficit (Note 2)</u>
		\$	\$	\$	\$
7874 Treatment Centre at Lamma Island	Rent (Note 3)	7,764.00	12,204.00	-	(4,440.00)
	Rates	12,940.00	-	12,940.00	-
7875 Half-way House at Ma On Shan	Rent (Note 3)	409,200.00	409,200.00	-	-
	Rates	<u>26,497.00</u>	<u>40,400.00</u>	<u>-</u>	<u>(13,903.00)</u>
		<u>456,401.00</u>	<u>461,804.00</u>	<u>12,940.00</u>	<u>(18,343.00)</u>

Notes :

- (1) The figures are extracted from the payroll for March plus subvention 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 and Government Rent.

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

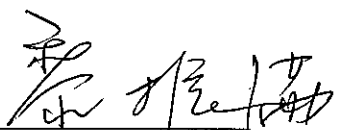
SCHEDULE FOR INVESTMENT

ANALYSIS FOR INVESTMENT AS AT 31ST MARCH 2018

(Expressed in Hong Kong Dollars)

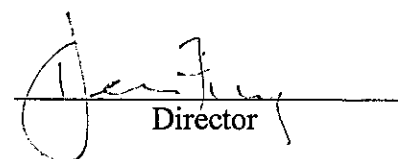
	<u>2018</u>	<u>2017</u>
	\$	\$
LSG Reserve as at 31st March	962,170.92	666,054.52
Represented by :-		
Investments		
a. HKD Bank Account Balances	962,170.92	666,054.52
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>962,170.92</u>	<u>666,054.52</u>

Confirmed by :-



Director

Date : 4th August 2018



Director

Date : 4th August 2018