

## HONG KONG FAMILY WELFARE SOCIETY

### Disclaimer

The figures and financial information relating to the year ended 31 March 2022 included in the Annual Financial Report (Lump Sum Grant) are not the statutory annual financial statements of Hong Kong Family Welfare Society for that year. The Annual Financial Report (Lump Sum Grant) 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.

Hong Kong Family Welfare Society has delivered those annual financial statements to the Registrar of Companies as required by section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance.

Hong Kong Family Welfare Society's auditor has reported on those annual financial statements. The auditor's report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its reports; and did not contain a statement under section 406(2), 407(2) or (3) of the Hong Kong Companies Ordinance.

**HONG KONG FAMILY WELFARE SOCIETY**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**31ST MARCH 2022**



羅兵咸永道

REVIEW REPORT TO THE EXECUTIVE COMMITTEE OF  
HONG KONG FAMILY WELFARE SOCIETY

We have audited the financial statements of Hong Kong Family Welfare Society (the "Society") for the year ended 31st March 2022 and have issued an unqualified auditor's report thereon dated **06 OCT 2022**

We conducted our review of the attached Annual Financial Report ("AFR") on page 2 to 13 of the Society for the year ended 31st March 2022 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 AFR and performing procedures to satisfy ourselves that the AFR has been properly prepared from the books and records of the Society, on which the above audited financial statements of the Society 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 Society for the year ended 31st March 2022:

- a. in our opinion the AFR has been properly prepared from the books and records of the Society; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Society 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 (the "HKSAR");
  - iii. prepared the AFR in accordance with the format and requirements set out in the LSG Manual; and
  - iv. employed the staff quoted in Provident Fund arrangement during the year ended 31st March 2022.

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.

**PricewaterhouseCoopers**  
Certified Public Accountants

Hong Kong, **28 OCT 2022**

ANNUAL FINANCIAL REPORT

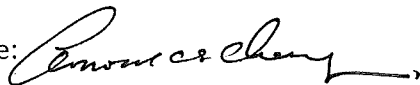
NGO: HONG KONG FAMILY WELFARE SOCIETY

1ST APRIL 2021 TO 31ST MARCH 2022

	Notes	2021-22 HK\$	2020-21 HK\$
<b>A. INCOME</b>			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	448,344,495.00	368,529,814.00
b. Provident Fund	1c	34,724,023.00	29,812,359.00
2 Fee Income	2	5,053,045.60	3,432,624.10
3 Central Items	3	44,393,199.00	43,925,552.10
4 Rent and Rates	4	7,127,304.00	6,383,349.00
5 Other Income	5	12,928,251.84	8,602,867.03
6 Interest Received		2,489.33	2,222.28
<b>TOTAL INCOME</b>		<b>552,572,807.77</b>	<b>460,688,787.51</b>
<b>B. EXPENDITURE</b>			
1 Personal Emoluments	6		
a. Salaries	1b	378,653,673.60	321,531,029.82
b. Provident Fund	1c	33,247,245.58	28,951,921.78
Sub-total		411,900,919.18	350,482,951.60
2 Other Charges	7	50,332,743.83	31,499,752.28
3 Central Items	3	37,633,694.60	36,803,195.91
4 Rent and Rates	4	8,655,070.24	7,468,499.24
<b>TOTAL EXPENDITURE</b>		<b>508,522,427.85</b>	<b>426,254,399.03</b>
<b>C. SURPLUS/ (DEFICIT) FOR THE YEAR</b>	8	<b>44,050,379.92</b>	<b>34,434,388.48</b>

The Annual Financial Report from pages 2 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Signature:

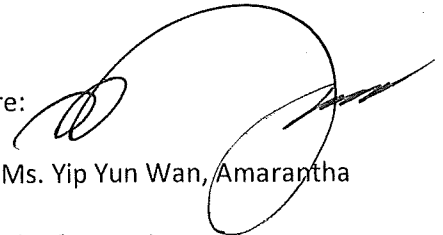


Name: Dr. Cheng Cheuk Sang, Arnold

Title: Vice Chairman

Date: 28 OCT 2022

Signature:



Name: Ms. Yip Yun Wan, Amarantha

Title: Chief Executive

Date: 28 OCT 2022

**HONG KONG FAMILY WELFARE SOCIETY  
NOTES ON THE ANNUAL FINANCIAL REPORT  
1ST APRIL 2021 TO 31ST MARCH 2022**

**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 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 like 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 staffs are defined as those staff occupying recognised or holding against subvented posts as at 1st April 2000.

6.8% and other posts represent those staffs that are employed after 1st April 2000.

Please note that 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>	Snapshot Staff HK\$	6.8% and Other Posts HK\$	Total HK\$
Subvention Received	9,973,403.00	24,750,620.00	34,724,023.00
Less: Provident Fund Contribution paid during the year	(9,862,205.10)	(23,385,040.48)	(33,247,245.58)
Surplus for the year	111,197.90	1,365,579.52	1,476,777.42
<u>Add:</u> Surplus b/f	249,855.55	17,515,240.10	17,765,095.65
Adjustment of cost apportionment of provident fund contribution under central administration to unsubvented service	130,086.52	310,686.11	440,772.63
Adjustment of prior years' refund from 6.8% and Other Posts to Snapshot Staff	15,997.00	(15,997.00)	-
Adjustment of unvested employer voluntary contribution	-	1,731,233.07	1,731,233.07
Adjustment of prior years' clawback	-	430,205.00	430,205.00
<u>Less:</u> Recovery of surplus for Provident Fund	(264,216.00)	-	(264,216.00)
Adjustment of provident fund contribution under CI - ASCP	-	(12,343.90)	(12,343.90)
<b>Surplus c/f</b>	<b>242,920.97</b>	<b>21,324,602.90</b>	<b>21,567,523.87</b>

**HONG KONG FAMILY WELFARE SOCIETY**  
**NOTES ON THE ANNUAL FINANCIAL REPORT**  
**1ST APRIL 2021 TO 31ST MARCH 2022**

**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 SWD's papers and correspondence with the Society. 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 Lump Sum Grant Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2021-22 HK\$	2020-21 HK\$
<b>a. Income</b>		
Foster Care Allowance/Emergency Foster Care Allowance	37,592,256.00	37,184,256.00
After School Care Programme-Fee Waiving Subsidy Scheme	329,472.00	216,276.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	2,880,000.00	1,920,000.00
Neighbourhood Support Child Care Project (NSCCP)		
- Contract Subsidy & Fee Income	3,193,114.00	3,460,497.10
- Subsidy for Fee Reduction/Waiving	-	746,000.00
- Subsidy for Incentive Payment	195,000.00	195,000.00
Ethnic Minority District Ambassador (EMDA) Posts	203,357.00	203,523.00
<b>Total</b>	<b>44,393,199.00</b>	<b>43,925,552.10</b>
<b>b. Expenditure</b>		
Foster Care Allowance/Emergency Foster Care Allowance	31,368,199.60	31,656,450.44
After School Care Programme-Fee Waiving Subsidy Scheme	329,472.00	216,276.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,920,000.00	1,080,000.00
Neighbourhood Support Child Care Project (NSCCP)		
- Contract Subsidy	3,484,985.27	3,352,905.73
- Subsidy for Fee Reduction/Waiving	205,561.30	211,549.50
- Subsidy for Incentive Payment	192,122.50	221,425.00
Ethnic Minority District Ambassador (EMDA) Posts	133,353.93	64,589.24
<b>Total</b>	<b>37,633,694.60</b>	<b>36,803,195.91</b>

**HONG KONG FAMILY WELFARE SOCIETY**  
**NOTES ON THE ANNUAL FINANCIAL REPORT**  
**1ST APRIL 2021 TO 31ST MARCH 2022**

**4 Rent and Rates** This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditures on rent and rates in respect of premises not recognised by SWD have not been included in the AFR.

**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 the 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:

	2021-22	2020-21
	HK\$	HK\$
<b>Other Income</b>		
(a) Fees and charges for services incidental to the operation of subvented services	7,022,436.11	5,873,136.80
(b) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income*	209,664.00	-
(c) Others	5,905,815.73	2,729,730.23
<b>Sub-Total</b>	<b>13,137,915.84</b>	<b>8,602,867.03</b>
Less: Utilised allocation under CI - After School Care Programme (ASCP) - FWSS which forms as part of Other Income*	(209,664.00)	-
<b>Total</b>	<b>12,928,251.84</b>	<b>8,602,867.03</b>

*\*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 HK\$700,000 each paid under Lump Sum Grant is appended below where the annual Personal Emoluments is based on the the percentage of the work paid under Lump Sum Grant, i.e. full time equivalent:

Analysis of Personal Emoluments paid under Lump Sum Grant	No. of Posts	HK\$
HK\$700,001 - HK\$800,000 p.a.	43	32,361,205.65
HK\$800,001 - HK\$900,000 p.a.	28	23,905,793.15
HK\$900,001 - HK\$1,000,000 p.a.	15	14,146,014.67
HK\$1,000,001 - HK\$1,100,000 p.a.	5	5,171,104.25
HK\$1,100,001 - HK\$1,200,000 p.a.	5	5,743,412.45
>HK\$1,200,000 p.a.	11	14,824,795.55

**HONG KONG FAMILY WELFARE SOCIETY**  
**NOTES ON THE ANNUAL FINANCIAL REPORT**  
**1ST APRIL 2021 TO 31ST MARCH 2022**

**7 Other Charges**

The breakdown on Other Charges is as follows:

	2021-22 HK\$	2020-21 HK\$
<b>Other Charges</b>		
(a) Utilities	2,066,856.61	1,119,886.59
(b) Food/Laundry Costs	7,692,257.69	6,426,189.31
(c) Administrative Expenses	4,008,264.74	3,789,718.62
(d) Stores and Equipment	4,491,475.77	3,560,089.06
(e) Repair and Maintenance	3,554,501.25	2,387,996.77
(f) Programme Expenses	6,802,965.40	2,347,411.83
(g) Nursing Care	8,025,230.60	2,701,634.00
(h) Medical Expenses	1,022,675.48	1,255,863.11
(i) Transportation and Travelling	2,177,240.47	1,314,730.46
(j) Insurance	4,303,163.36	3,206,470.66
(k) Course/Workshop/Training	107,060.00	41,515.00
(l) Staff Development	-	1,000.00
(m) Miscellaneous	6,290,716.46	3,347,246.87
<b>Sub-Total</b>	<b>50,542,407.83</b>	<b>31,499,752.28</b>
Less: Utilised allocation under CI - After School Care Programme (ASCP) - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	(209,664.00)	-
<b>Total</b>	<b>50,332,743.83</b>	<b>31,499,752.28</b>

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



**HONG KONG FAMILY WELFARE SOCIETY**  
**NOTES ON THE ANNUAL FINANCIAL REPORT**  
**1ST APRIL 2021 TO 31ST MARCH 2022**

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

	Lump Sum Grant (LSG) HK\$	Adjustment for Utilised allocation under ASCP - FWSS HK\$	Rent and Rates HK\$	Central Items (CI) HK\$	Total HK\$
<b>Income</b>					
Lump Sum Grant	483,068,518.00	-	-	-	483,068,518.00
Fee Income	5,053,045.60	-	-	-	5,053,045.60
Other Income	13,137,915.84	(209,664.00)	-	-	12,928,251.84
Interest Received (Note (1))	2,489.33	-	-	-	2,489.33
Rent and Rates	-	-	7,127,304.00	-	7,127,304.00
Central Items	-	-	-	44,393,199.00	44,393,199.00
<b>Total Income (a)</b>	<b>501,261,968.77</b>	<b>(209,664.00)</b>	<b>7,127,304.00</b>	<b>44,393,199.00</b>	<b>552,572,807.77</b>
<b>Expenditure</b>					
Personal Emoluments	411,900,919.18	-	-	-	411,900,919.18
Other Charges	50,542,407.83	(209,664.00)	-	-	50,332,743.83
Rent & Rates	-	-	8,655,070.24	-	8,655,070.24
Central Items	-	-	-	37,633,694.60	37,633,694.60
<b>Total Expenditure (b)</b>	<b>462,443,327.01</b>	<b>(209,664.00)</b>	<b>8,655,070.24</b>	<b>37,633,694.60</b>	<b>508,522,427.85</b>
<b>Surplus/(Deficit) for the year (a) – (b)</b>	<b>38,818,641.76</b>	<b>-</b>	<b>(1,527,766.24)</b>	<b>6,759,504.40</b>	<b>44,050,379.92</b>
Less: Surplus of Provident Fund	(1,476,777.42)	-	-	-	(1,476,777.42)
Refund of unvested employer voluntary contribution	(1,731,233.07)	-	-	-	(1,731,233.07)
	35,610,631.27	-	(1,527,766.24)	6,759,504.40	40,842,369.43
<b>Surplus/ (Deficit) b/f (Note (2))</b>	<b>131,248,372.65</b>	<b>-</b>	<b>(1,468,267.24)</b>	<b>10,966,321.21</b>	<b>140,746,426.62</b>
	166,859,003.92	-	(2,996,033.48)	17,725,825.61	181,588,796.05
Add: Adjustment of cost apportionment of personal emoluments under central administration to subvented services in respect of email from SWD dated 12 January 2021	5,071,619.29	-	-	-	5,071,619.29
Add: Backpayment from SWD for prior years' deficit	-	-	1,917,659.11	-	1,917,659.11
Less: Adjustment of prior years' underspending on CI - ASCP	-	-	-	(1,438.76)	(1,438.76)
Less: Adjustment of underspending on Rent & Rates in previous year	-	-	(13,140.80)	-	(13,140.80)
Less: Adjustment of underspending in other charge for previous year	(6,094.00)	-	-	-	(6,094.00)
Less: Adjustment of expenses and Other income from subvented services for previous year	(4,269.37)	-	-	-	(4,269.37)

(Continued)

**HONG KONG FAMILY WELFARE SOCIETY**  
**NOTES ON THE ANNUAL FINANCIAL REPORT**  
**1ST APRIL 2021 TO 31ST MARCH 2022**

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP - FWSS	Rent and Rates	Central Items (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Less: Adjustment of expenses under CI - ASCP in 2020-21	(77,976.30)	-	-	-	(77,976.30)
Less: Recovery of Surplus for Rent and Rates	-	-	(815,240.01)	-	(815,240.01)
Less: Recovery of surplus for Foster Care Allowance	-	-	-	(5,527,805.56)	(5,527,805.56)
Adjustment for utilised allocation under CI - ASCP - FWSS in 2020-21 which forms as part of income	-	(81,444.00)	-	-	(81,444.00)
Adjustment for utilised allocation under CI - ASCP - FWSS in 2020-21 which forms as part of Other Income to fund the operating expenses of FSA-related activities	-	81,444.00	-	-	81,444.00
Add: Adjustment to reverse expenses booked under CI - ASCP in 2020-21	-	-	-	140,676.00	140,676.00
Less: Adjustment to fee reduction from Youth Square under CI - ASCP in 2020-21 as part of expenses	-	-	-	(81,444.00)	(81,444.00)
Less: Adjustment to fee Reduction from Women and Family Enhancement Centre under CI - ASCP in 2020-21 as part of expenses	-	-	-	(59,232.00)	(59,232.00)
<b>Surplus/ (Deficit) c/f (Note(4))</b>	<b>171,842,283.54</b>	<b>-</b>	<b>(1,906,755.18)</b>	<b>12,196,581.29</b>	<b>182,132,109.65</b>

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Year from 1st April 2021 to 31st March 2022**

**HONG KONG FAMILY WELFARE SOCIETY**

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9)	Surplus b/f (Note 5)	Surplus c/f (Note 6)
					Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit				
		(a)	(b)	(c)	(d)=(b)-(c)	(e)	(f)	(g)	(h)=(e)+(a)-(d)-(f)+/(g)		
1924, 2795, 2797, 2799, 2841 & 3993	Foster Care Allowance	HK\$ 32,932,416.00	HK\$ 27,087,785.40	HK\$ 5,844,630.60	HK\$ -	HK\$ -	HK\$ 5,303,827.36	HK\$ -	HK\$ 5,303,827.36	HK\$ 5,844,630.60	
1923, 2809, 2821 & 4248	Emergency Foster Care Allowance	4,659,840.00	4,280,414.20	379,425.80	-	-	223,978.20	-	223,978.20	379,425.80	
3040	After School Care Programme – Fee Waiving Subsidy Scheme	329,472.00	329,472.00	-	-	-	-	(1,438.76)	1,438.76	-	
6675	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	2,880,000.00	1,920,000.00	960,000.00	-	-	-	-	1,920,000.00	2,880,000.00	
6417 & 6418	Neighbourhood Support Child Care Project (NSCCP)	3,193,114.00	3,484,985.27	-	291,871.27	-	-	-	1,740,636.03	1,448,764.76	
		195,000.00	192,122.50	2,877.50	-	-	-	-	1,413,642.10	1,208,080.80	
									223,865.00	226,742.50	
									3,378,143.13	2,883,588.06	

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Year from 1st April 2021 to 31st March 2022**

**HONG KONG FAMILY WELFARE SOCIETY**

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1) HK\$	Actual Expenditure (Note 2) HK\$	Surplus (Note 3) (a) HK\$	Deficit for the Year			Refund to Government (f) HK\$	Adjustment (Note 9) (g) HK\$	Surplus c/f (Note 6) (h)=(e)+(a)-(d)- (f)+/(g) HK\$
					Deficit (Note 3) (b) HK\$	Deficit transferred to LSG (Note 4) (c) HK\$	Adjusted Deficit (d)=(b)+(c) HK\$			
6717 & 6718	Ethnic Minority District Ambassador (EMDA) Posts	203,357.00	133,353.93	70,003.07	-	-	-	-	-	208,936.83
	<b>Total</b>	44,393,199.00	37,633,694.60	7,256,936.97	497,432.57	-	497,432.57	5,527,805.56	(1,438.76)	12,196,581.29

Remark: Total sum of Contract Subsidy received for unit code - 6417 Neighbourhood Support Child Care Project (NSCCP) was HK\$2,247,250.00

Total sum of Contract Subsidy received for unit code - 6717 & 6718 Ethnic Minority District Ambassador (EMDA) Posts was HK\$203,237.00

**Notes:**

- 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.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus/ (deficit) for each element represents the difference between subvention released and actual expenditure.
- Deficit in respect of 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 March 2020.
  - Dementia Supplement for Elderly with Disabilities
  - Infirmary Care Supplement for the Aged Blind Persons
  - Dementia Supplement for Residential Elderly Services
  - Infirmary Care Supplement for Residential Elderly Services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Year from 1st April 2021 to 31st March 2022**

**HONG KONG FAMILY WELFARE SOCIETY**

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 also 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 Year Ended 31st March 2022

## HONG KONG FAMILY WELFARE SOCIETY

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
2780 - Central Administration	Rent (Note 3)	68,562.00	81,026.00	-	(12,464.00)
	Rates	58,087.00	49,061.92	9,025.08	-
	Total	126,649.00	130,087.92	9,025.08	(12,464.00)
7509 - Clinical Psychological Service	Rent (Note 3)	9,314.00	11,007.31	-	(1,693.31)
	Rates	7,935.00	6,665.01	1,269.99	-
	Total	17,249.00	17,672.32	1,269.99	(1,693.31)
2796 - IFSC - East Kowloon Centre (Yau Tong)	Rent (Note 3)	324,228.00	324,228.00	-	-
	Rates	70,800.00	49,066.60	21,733.40	-
	Total	395,028.00	373,294.60	21,733.40	-
1242 - IFSC - Hong Kong Eastern Centre (North Point)	Rent (Note 3)	534,684.00	444,402.00	90,282.00	-
	Rates	41,316.00	17,844.00	23,472.00	-
	Total	576,000.00	462,246.00	113,754.00	-
1243 - IFSC - Kwai Chung Centre (Kwai Chung (South))	Rent (Note 3)	331,116.00	331,115.96	0.04	-
	Rates	56,400.00	35,800.04	20,599.96	-
	Total	387,516.00	366,916.00	20,600.00	-
1244 - IFSC - Kwun Tong Centre (Shun Lee)	Rent (Note 3)	10,308.00	11,836.00	-	(1,528.00)
	Rates	28,550.00	7,740.00	20,810.00	-
	Total	38,858.00	19,576.00	20,810.00	(1,528.00)
1245 - IFSC - Tseung Kwan O Centre - Tseung Kwan O (South)	Rent (Note 3)	403,560.00	403,560.00	-	-
	Rates	45,600.00	28,000.00	17,600.00	-
	Total	449,160.00	431,560.00	17,600.00	-
1246 - IFSC - West Kowloon Centre - Sham Shui Po (West)	Rent (Note 3)	311,688.00	327,672.00	-	(15,984.00)
	Rates	48,403.00	49,666.60	-	(1,263.60)
	Total	360,091.00	377,338.60	-	(17,247.60)
2860 - School Social Work	Rent (Note 3)	353,515.00	1,164,855.48	-	(811,340.48)
	Rates	27,665.00	11,457.35	16,207.65	-
	Total	381,180.00	1,176,312.83	16,207.65	(811,340.48)
2815 - IHCS - HK Western Centre	Rent (Note 3)	353,494.00	397,527.96	-	(44,033.96)
	Rates	26,039.00	5,828.59	20,210.41	-
	Total	379,533.00	403,356.55	20,210.41	(44,033.96)
2810 - IHCS - Hong Kong Eastern (Oi Tung) Centre	Rent (Note 3)	187,876.00	214,500.00	-	(26,624.00)
	Rates	20,393.00	7,900.00	12,493.00	-
	Total	208,269.00	222,400.00	12,493.00	(26,624.00)
2825 - IHCS - West Kowloon (Lai Kok) Centre	Rent (Note 3)	143,052.00	170,412.00	-	(27,360.00)
	Rates	11,627.00	2,870.00	8,757.00	-
	Total	154,679.00	173,282.00	8,757.00	(27,360.00)
2855 - IHCS - East Kowloon (Ngau Tau Kok) Centre	Rent (Note 3)	111,660.00	121,380.00	-	(9,720.00)
	Rates	5,373.00	4,136.36	1,236.64	-
	Total	117,033.00	125,516.36	1,236.64	(9,720.00)
2858 - IHCS - East Kowloon (Shun On) Centre	Rent (Note 3)	302,584.00	309,864.00	-	(7,280.00)
	Rates	20,036.00	9,100.00	10,936.00	-
	Total	322,620.00	318,964.00	10,936.00	(7,280.00)

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the Year Ended 31st March 2022**

**HONG KONG FAMILY WELFARE SOCIETY**

Unit Code and Name	Subvented Element	Subvention Released	Actual Expenditure	Surplus	Deficit
		(Note 1)		(Note 2)	(Note 2)
		HK\$	HK\$	HK\$	HK\$
2818 - IHCS - (Tseung Kwan O) Centre	Rent (Note 3)	105,960.00	123,840.00	-	(17,880.00)
	Rates	7,155.00	859.90	6,295.10	-
	Total	113,115.00	124,699.90	6,295.10	(17,880.00)
2840 - IHCS - NT (Kwai Fong) Centre	Rent (Note 3)	160,098.00	413,476.00	-	(253,378.00)
	Rates	8,333.00	13,900.00	-	(5,567.00)
	Total	168,431.00	427,376.00	-	(258,945.00)
2835 - IHCS - NT (Cheung Shan) Centre	Rent (Note 3)	154,008.00	188,720.50	-	(34,712.50)
	Rates	10,018.00	2,150.00	7,868.00	-
	Total	164,026.00	190,870.50	7,868.00	(34,712.50)
2784 - IHCS - NT (Cheung Hang) Centre	Rent (Note 3)	125,400.00	145,560.00	-	(20,160.00)
	Rates	9,482.00	1,910.00	7,572.00	-
	Total	134,882.00	147,470.00	7,572.00	(20,160.00)
7698 - IHCS - NT (Tsing Yi) Centre	Rent (Note 3)	186,892.00	246,048.00	-	(59,156.00)
	Rates	12,701.00	3,498.00	9,203.00	-
	Total	199,593.00	249,546.00	9,203.00	(59,156.00)
2827 - ATAA Youth Square	Rent (Note 3)	556,356.00	552,036.00	4,320.00	-
	Rates	54,020.00	36,400.00	17,620.00	-
	Total	610,376.00	588,436.00	21,940.00	-
2798 - Neighbourhood Elderly Centre (Re-engineering)	Rent (Note 3)	72,566.00	92,142.00	-	(19,576.00)
	Rates	22,896.00	16,600.00	6,296.00	-
	Total	95,462.00	108,742.00	6,296.00	(19,576.00)
2795 - Foster Care	Rent (Note 3)	144,936.00	143,856.00	1,080.00	-
	Rates	9,933.00	2,600.00	7,333.00	-
	Total	154,869.00	146,456.00	8,413.00	-
5171 - Parent-Child Connect Specialised Co-parenting Support Centre	Rent (Note 3)	1,064,821.00	1,087,048.80	-	(22,227.80)
	Rates	49,195.00	25,600.00	23,595.00	-
	Total	1,114,016.00	1,112,648.80	23,595.00	(22,227.80)
6661 - EHCCS – Islands	Rent (Note 3)	4,378.00	8,752.80	-	(4,374.80)
	Rates	-	-	-	-
	Total	4,378.00	8,752.80	-	(4,374.80)
6662 - EHCCS – Kwun Tong	Rent (Note 3)	169,241.00	345,808.60	-	(176,567.60)
	Rates	-	1,430.00	-	(1,430.00)
	Total	169,241.00	347,238.60	-	(177,997.60)
6663 - EHCCS – Sham Shui Po	Rent (Note 3)	143,430.00	289,369.60	-	(145,939.60)
	Rates	-	1,040.00	-	(1,040.00)
	Total	143,430.00	290,409.60	-	(146,979.60)
6664 - EHCCS – Tsuen Wan	Rent (Note 3)	141,620.00	313,900.86	-	(172,280.86)
	Rates	-	-	-	-
	Total	141,620.00	313,900.86	-	(172,280.86)
	<b>Grand Total</b>	<b>7,127,304.00</b>	<b>8,655,070.24</b>	<b>365,815.27</b>	<b>(1,893,581.51)</b>

**Notes:**

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
- Surplus/(deficit) for each element represents the difference between the subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and government rent.