

**THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL**  
**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2018**

**REPORT(S) AND ACCOUNTS**



**陳李羅會計師事務所有限公司**  
**Chan, Li, Law CPA Limited**

香港執業會計師

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

HONG KONG



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**REVIEW REPORT  
TO THE EXECUTIVE COMMITTEE OF  
THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL  
(incorporated in Hong Kong limited by guarantee)**

We have audited the financial statements of The Neighbourhood Advice-Action Council (the "Council") for the year ended 31 March 2018 and have issued an unqualified auditors' report thereon dated 28 June 2018.

We conducted our review of the annexed Annual Financial Report of the Council for the year ended 31 March 2018 in accordance with the 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 Council, on which the above audited financial statements of the Council 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 Council for the year ended 31 March 2018 :

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Council; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Council has not :
  - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Special One-off 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 Special One-off Grant and Provident Fund arrangements during the year ended 31 March 2018.

Directors: Chan Chi Bor 陳志波

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*Certified Public Accountants (Practising)*

陳李羅會計師事務所有限公司

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.

Chan, Li, Law CPA Limited

Certified Public Accountants (Practising)

Hong Kong, 28 June 2018

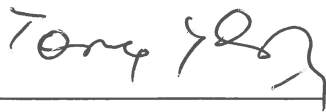
Kwok Wai Choi Eddie

Practising Certificate No.: P05451

**ANNUAL FINANCIAL REPORT**  
**NGO : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL**  
**1 APRIL 2017 TO 31 MARCH 2018**

	Notes	2017-18 \$	2016-17 \$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	391,846,208.00	376,860,771.00
b. Provident Fund	1c	30,756,635.00	30,125,520.00
2. Special One-off Grant		-	-
3. Fee Income	2	33,308,660.60	31,956,537.48
4. Central Items	3	6,511,114.00	5,061,743.00
5. Rent and Rates	4	12,292,268.00	11,625,785.00
6. Other Income	5	33,921,584.06	33,769,639.95
7. Interest Received		272,469.08	228,126.26
<b>TOTAL INCOME</b>		<u>508,908,938.74</u>	<u>489,628,122.69</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		384,670,564.21	354,837,081.18
b. Provident Fund	1c	27,101,286.36	25,465,974.36
c. Allowances		11,979,976.04	17,885,100.48
Sub-total	6	<u>423,751,826.61</u>	<u>398,188,156.02</u>
2. Other Charges	7	96,133,710.89	100,506,226.32
3. Central Items	3	5,587,008.96	3,931,470.57
4. Rent and Rates	4	13,369,206.32	13,968,998.34
5. Special One-off Grant Payments	7a	-	-
<b>TOTAL EXPENDITURE</b>		<u>538,841,752.78</u>	<u>516,594,851.25</u>
<b>C. DEFICIT FOR THE YEAR</b>	8	<u>(29,932,814.04)</u>	<u>(26,966,728.56)</u>

The Annual Financial Report from pages 1 to 14 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

  
 Authorized Signature \_\_\_\_\_  
 Name YEN Yuen Ho, Tony  
 Title Chairman  
 Date 28 June 2018

  
 Authorized Signature \_\_\_\_\_  
 Name TAI Keen Man  
 Title Acting Executive Director  
 Date 28 June 2018

## NOTES ON THE ANNUAL FINANCIAL REPORT

### 1. Lump Sum Grant (LSG)

#### 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** like depreciation, provisions and accruals **have not been included** in the AFR.

#### b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (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 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 3.

Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% & Other Posts	Total
	\$	\$	\$
Subvention Received	8,523,911.00	22,232,724.00	30,756,635.00
Provident Fund Contribution Paid during the year	(7,922,834.80)	(19,178,451.56)	(27,101,286.36)
Surplus for the Year	601,076.20	3,054,272.44	3,655,348.64
<u>Add</u> : Surplus b/f	1,024,060.65	39,244,466.47	40,268,527.12
Additional subvention received for previous year(s)	-	145,119.00	145,119.00
<u>Less</u> : Refund to Government	(203,410.70)	-	(203,410.70)
<b>Surplus c/f</b>	<u>1,421,726.15</u>	<u>42,443,857.91</u>	<u>43,865,584.06</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 LSG Manual.

### 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 SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under 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:

# NOTES ON THE ANNUAL FINANCIAL REPORT

## 3. Central Items (cont'd)

	2017-18	2016-17
a. Income	\$	\$
Dementia Supplement for Residential Elderly Services	1,260,900.00	1,094,965.00
Infirmary Care Supplement for Residential Elderly Services	840,600.00	834,532.00
Dementia Supplement for Day Care Centres/units for the Elderly	665,764.00	544,186.00
After School Care Programme - Fee Waiving Subsidy Scheme	483,000.00	409,500.00
Time-defined Subsidy Scheme for Extended Hours Child Care Services	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users	37,315.00	37,315.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	60,000.00	120,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	428,329.00	405,459.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	540,000.00	540,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	391,882.00	642,102.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	84,800.00	84,800.00
Enhanced After School Care Programme	458,524.00	348,884.00
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	105,000.00	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	1,155,000.00	-
<b>Total</b>	<b>6,511,114.00</b>	<b>5,061,743.00</b>

# NOTES ON THE ANNUAL FINANCIAL REPORT

## 3. Central Items (cont'd)

	2017-18	2016-17
<b>b. Expenditure</b>	<b>\$</b>	<b>\$</b>
Dementia Supplement for Residential Elderly Services	1,234,950.70	1,044,321.71
Infirmary Care Supplement for Residential Elderly Services	754,723.95	646,990.20
Dementia Supplement for Day Care Centres/units for the Elderly	700,425.32	661,276.19
After School Care Programme - Fee Waiving Subsidy Scheme	380,582.50	362,385.00
Time-defined Subsidy Scheme for Extended Hours Child Care Services	-	-
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	62,504.00	137,246.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	405,195.80	387,093.91
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	540,000.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	331,595.59	443,010.87
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	96.00	64.00
Enhanced After School Care Programme	693,535.10	249,082.69
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	2,400.00	-
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	481,000.00	-
<b>Total</b>	<b>5,587,008.96</b>	<b>3,931,470.57</b>

## NOTES ON THE ANNUAL FINANCIAL REPORT

**4. Rent and Rates** This represents the amount paid by 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.

**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:

Other Income	2017-18 \$	2016-17 \$
(a) Fees and charges for services incidental to the operation of subvented services	19,857,585.15	19,665,875.78
(b) Others	14,063,998.91	14,103,764.17
Total	33,921,584.06	33,769,639.95

**6. Personal Emoluments** Personal Emoluments include salary, provident fund, salary-related allowances. The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	21	15,673,665.00
HK\$800,001 - HK\$900,000 p.a.	15	12,341,315.00
HK\$900,001 - HK\$1,000,000 p.a.	5	4,653,440.00
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,117,557.00
HK\$1,100,001 - HK\$1,200,000 p.a.	0	-
>HK\$1,200,000 p.a.	1	1,411,801.00



## NOTES ON THE ANNUAL FINANCIAL REPORT

### 7. Other Charges      The breakdown on Other Charges is as follows:

Other Charges	2017-18 \$	2016-17 \$
(a) Utilities	8,809,530.91	8,818,095.51
(b) Food	13,517,591.58	13,761,553.93
(c) Administrative Expenses	25,805,295.27	25,134,982.72
(d) Stores and Equipment	4,290,201.72	4,955,531.59
(e) Repair and Maintenance	5,773,199.67	6,960,996.45
(f) Special Allowances	2,016,150.51	2,079,021.69
(g) Programme Expenses	14,722,577.79	15,895,784.94
(h) Transportation and Travelling	4,075,539.52	3,707,922.65
(i) Insurance	7,145,976.22	4,958,285.77
(j) Rent & Rates for CAOs	93,241.40	102,037.00
(k) Miscellaneous	9,884,406.30	14,132,014.07
<b>Total</b>	96,133,710.89	100,506,226.32

### 7a. Special One-off Grant Payments

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

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

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

		Analysis of Reserve Fund			
		Lump Sum Grant (LSG) & Tide-over Grant (TOG)	Special One-off Grant (SOG)	Rent and Rates	Central Items
		\$	\$	\$	\$
<b>Income</b>					
Lump Sum Grant		422,602,843.00			422,602,843.00
Special One-off Grant			-		-
Fee Income		33,308,660.60			33,308,660.60
Other Income		33,921,584.06			33,921,584.06
Interest Received	(Note (1))	272,469.08			272,469.08
Rent and Rates				12,292,268.00	12,292,268.00
Central Items					6,511,114.00
<b>Total Income</b>	(a)	<b>490,105,556.74</b>	<b>-</b>	<b>12,292,268.00</b>	<b>6,511,114.00</b>
<b>Expenditure</b>					
Personal Emoluments		423,751,826.61			423,751,826.61
Other Charges		96,133,710.89			96,133,710.89
Rent and Rates				13,369,206.32	13,369,206.32
Central Items					5,587,008.96
Special One-off Grant Payments			-		-
<b>Total Expenditure</b>	(b)	<b>519,885,537.50</b>	<b>-</b>	<b>13,369,206.32</b>	<b>5,587,008.96</b>
<b>Surplus / (Deficit) for the Year</b>	(a) - (b)	<b>(29,779,980.76)</b>	<b>-</b>	<b>(1,076,938.32)</b>	<b>924,105.04</b>
<b>Less : Surplus of Provident Fund</b>		<b>3,655,348.64</b>			<b>3,655,348.64</b>
<b>Surplus / (Deficit) b/f (Restated)</b>	(Note (2))	<b>72,775,087.21</b>	<b>-</b>	<b>(5,517,287.17)</b>	<b>2,788,253.45</b>
<b>Add : Backpayment from Government</b>		<b>959,603.28</b>		<b>3,058,523.00</b>	<b>4,018,126.28</b>
<b>Less : Refund to Government</b>		<b>-</b>		<b>(74,788.59)</b>	<b>(1,691,975.72)</b>
<b>Transfer from LSG Reserve to cover salary adjustment for Dementia Supplement and Infirmary Care</b>	(Note (3))	<b>-</b>		<b>-</b>	<b>-</b>
<b>Surplus / (Deficit) c/f</b>	(Note (4))	<b>40,299,361.09</b>	<b>-</b>	<b>(3,610,491.08)</b>	<b>2,020,382.77</b>

## Notes:

- 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.
- Accumulated balance of 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.

<b>Surplus / (Deficit) b/f</b>	<b>\$</b>
<b>Less: Under-absorbed Rent &amp; Rates for CAOs in Other Charges</b>	<b>(116,892.28)</b>
Unit 4050 Central Administration - Yau Tong	

Year	Allowable rental expenditures per 145.76 M <sup>2</sup>	Previously charged per 104 M <sup>2</sup>	Undercharged
	\$	\$	\$
2010-2011	(61,000.00)	55,080.00	(5,920.00)
2011-2012	(66,000.00)	55,080.00	(10,920.00)
2012-2013	(67,000.00)	55,080.00	(11,920.00)
2013-2014	(72,000.00)	59,976.00	(12,024.00)
2014-2015	(84,675.00)	64,974.00	(19,701.00)
2015-2016	(85,706.88)	60,588.00	(25,118.88)
2016-2017	(104,218.40)	72,930.00	(31,288.40)

## Add: Over-written off Central Items deficit to LSG

Unit 512S Care Assistant & Programme Assistant / Peer Counselor / Youth Ambassadors	11,873.30
<b>Surplus / (Deficit) b/f (Restated)</b>	<b>72,775,087.21</b>

- Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central
- 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.
- Surplus/(Deficit) b/f on Rents and Rates is adjusted as below :

<b>Surplus / (Deficit) b/f</b>	<b>\$</b>
<b>Add: Bank interest received for year 2008-2009</b>	<b>0.15</b>
<b>Add: Reverse of 2016-2017 b/f adjustment &amp; charged deficit</b>	<b>158,006.00</b>

	2016-2017 b/f	2016-2017 deficit
	\$	\$
Unit 4083 Sun Chui Day Creche	77,913.00	5,578.00
Unit 4106 Yau Oi Day Creche	66,714.00	7,801.00
<b>Add: Long outstanding Rent and Rates receivables write off</b>		<b>314,270.45</b>
<b>Less: Rental expenditure understated</b>		<b>(4,032.00)</b>

Unit 4244 Home Care Services for Persons with Severe Disabilities in New Territories (3) Regional Cluster - Kwai Chung

Year	Allowable rental expenditures @ \$55/M <sup>2</sup>	Previously charged @ \$49/M <sup>2</sup>	Undercharged
	\$	\$	\$
2016-2017	(36,960.00)	32,928.00	(4,032.00)
<b>Surplus / (Deficit) b/f (Restated)</b>			<b>(5,517,287.17)</b>

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2017 to 31 March 2018**

Name of Agency : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL

Unit Code and Name (Note 7)	Subvention Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus / (Deficit) b/f (Note 5) (e)	Refund to Government (f)	Surplus / (Deficit) c/f (Note 6) (g)=(e)+(f)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
4128 - Shanghai Fraternity Association C&A Home For the Elderly (DS)	Dementia Supplement for Residential Elderly Services (Note 8)	1,260,900.00	1,234,950.70	25,949.30	-	-	-	209,780.86	278,068.06	(42,337.90)
4132 - Shanghai Fraternity Association C&A Home for the Elderly (ICS)	Infirmary Care Supplement for Residential Elderly Services (Note 8)	840,600.00	754,723.95	85,876.05	-	-	-	269,158.30	622,552.80	(267,518.45)
6781 - Tung Chung Integrated Service Centre (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	151,310.00	150,390.00	920.00	-	N.A.	-	(12,704.00)	6,140.00	(17,924.00)
6782 - Tuen Mun District Integrated Services for the Elderly Day Care Unit (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	181,572.00	183,544.03	-	1,972.03	N.A.	1,972.03	(78,012.38)	-	(79,984.41)
6783 - Tuen Mun District Day Care Centre for the Elderly (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	332,882.00	366,491.29	-	33,609.29	N.A.	33,609.29	(187,484.84)	-	(221,094.13)
	Sub-total	665,764.00	700,425.32	920.00	35,581.32	N.A.	35,581.32	(278,201.22)	6,140.00	(319,002.54)
3063 - After School Care Programme - Late Afternoon Session	After School Care Program - Fee Waving Subsidy Scheme	483,000.00	380,582.50	102,417.50	-	N.A.	-	560,377.00	-	662,794.50
4052 - After School Care Programme	After School Care Program - Fee Waving Subsidy Scheme	483,000.00	380,582.50	102,417.50	-	N.A.	-	73,844.50	-	73,844.50
	Sub-total	483,000.00	380,582.50	102,417.50	-	N.A.	-	634,221.50	-	736,639.00
4068 - Yuen Long Day Nursery (Subsidy Scheme) (Time-defined 31/03/2017)	Time-defined Subsidy Scheme for Extended Hours Child Care Services	0.00	0.00	-	-	N.A.	-	37,440.00	37,440.00	-
4122 - Sun Chai Day Creche (Subsidy Scheme) (Time-defined 31/03/2017)	Time-defined Subsidy Scheme for Extended Hours Child Care Services	0.00	0.00	-	-	N.A.	-	37,446.57	37,446.57	-
4124 - Yau Oi Day Creche (Subsidy Scheme) (Time-defined 31/03/2017)	Time-defined Subsidy Scheme for Extended Hours Child Care Services	0.00	0.00	-	-	N.A.	-	35,731.00	35,731.00	-
	Sub-total	0.00	0.00	-	-	N.A.	-	110,617.57	110,617.57	-
T512 - Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/08/2018)	Time-defined Subsidy Scheme for Extended Hours Service Users	37,315.00	0.00	37,315.00	-	N.A.	-	59,082.00	59,082.00	37,315.00
6940 - N.A.	Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC	0.00	0.00	-	-	N.A.	-	4,982.00	4,982.00	-
6095 - N.A.	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Programme	60,000.00	62,504.00	-	2,504.00	N.A.	2,504.00	265,659.00	-	263,155.00
512P - Programme Worker posts extended for the years from 1.4.2011 to 31.3.2013	Programme Worker posts extended for one year in 2013-14	0.00	0.00	-	-	N.A.	-	323,220.25	323,220.25	-
4121 - Sunny Manor	Overnight On-site-on-call Allowance	428,329.00	405,195.80	23,133.20	-	N.A.	-	(2,972.51)	25,931.74	(5,771.05)
4123 - Choi Tung Hostel (Renamed as Sunny Manor W.E.F. 01.01.2013)	Overnight On-site-on-call Allowance	0.00	-	-	-	N.A.	-	(26,045.55)	2,858.70	(28,904.25)
	Sub-total	428,329.00	405,195.80	23,133.20	-	-	-	(29,018.06)	28,790.44	(34,675.30)
6574 - Training Sponsorship Scheme for two-year MOT/MPT Programme of PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	540,000.00	540,000.00	-	-	N.A.	-	540,000.00	-	540,000.00
6604 - Training Subsidy for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	391,882.00	331,595.59	60,286.41	-	N.A.	-	(95,182.07)	-	(34,895.66)
6466 - Financial Incentive Scheme for Mentors of Employees with Disabilities (Time-defined 30/11/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00	-	-	N.A.	-	243,500.00	-	243,500.00
6356 - Subsidy Scheme for Occasional Child Care Service (Time-defined 31/03/2017)	Time-defined Subsidy Scheme for Occasional Child Care Service	84,800.00	96.00	84,704.00	-	N.A.	-	258,522.60	258,522.60	84,704.00

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2017 to 31 March 2018**

Name of Agency : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL

Unit Code and Name (Note 7)	Subvention Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year		Surplus / (Deficit) b/f (Note 5) (e)	Refund to Government (f)	Surplus / (Deficit) c/f (Note 6) (g)=(e)+(f)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)			
1900 - After School Care Programme - Enhanced	Enhanced After School Care Programme - Fee Waiving Subsidy	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
3192 - Enhanced Provision of Visiting Medical Officer in RCHES	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	458,524.00	693,535.10	-	235,011.10	N.A.	271,910.72	-	36,899.62
3207 - Enhanced Provision of Visiting Medical Practitioners Scheme in RCHDS	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	105,000.00	2,400.00	102,600.00	-	N.A.	-	-	102,600.00
N.A. - N.A.	Peer Counselor	1,155,000.00	481,000.00	674,000.00	-	N.A.	-	-	674,000.00
		0.00	0.00	-	-	N.A.	-	-	-
<b>TOTAL</b>		6,511,114.00	5,587,008.96	1,197,201.46	273,096.42	-	2,788,253.45	1,691,975.72	2,020,382.77

**Notes:**

- The figures for the whole financial year are extracted from the payroll for March (Final) 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 i.e. 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 31 October 2017.
  - 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 b/f	Year	Unit 4121		Unit 4123		CAPA/PCYA		Total Central Items	
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Add: Overstated expenditure on	2014-2015	(113.81)	(28,904.25)	11,873.30			2,800,126.75		
	2014-2015	2,858.70	2,858.70				2,858.70		
Less: Understated expenditure on	2015-2016	(5,717.40)					(5,717.40)		
Add: Over written-off deficit to LSG on	2012-2013								
	2012-2013			(11,873.30)			(11,873.30)		
	2012-2013								

Surplus b/f (Restated)

(2,972.51) (26,045.55) - 2,788,253.45

- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.

- Unit Codes and names are extracted from the payroll from SWD.

- 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/R/C/3 Pt. 7 dated 27 February 2017 should also be included in the income/expenditure of the respective items.

- 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 Period from 1 April 2017 to 31 March 2018**

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
4053 Wong Tai Sin Day Activity Centre	Rent (Note 3)	27,276.00	45,590.00	-	18,314.00
	Rates	18,212.00	23,300.00	-	5,088.00
	Total	45,488.00	68,890.00	-	23,402.00
4054 Fairyland (Integrated Rehabilitation Services Centre)	Rent (Note 3)	53,000.00	77,600.00	-	24,600.00
	Rates	298,857.00	320,000.00	-	21,143.00
	Total	351,857.00	397,600.00	-	45,743.00
4055 Cha Kwo Ling & Fan Wah Street Neighbourhood Level Community Development Project	Rent (Note 3)	-	-	-	-
	Rates	1,342.00	4,460.00	-	3,118.00
	Total	1,342.00	4,460.00	-	3,118.00
4062 Shanghai Fraternity Association Care & Attention Home for the Elderly	Rent (Note 3)	1,251,962.00	1,278,153.48	-	26,191.48
	Rates	133,734.00	149,032.56	-	15,298.56
	Total	1,385,696.00	1,427,186.04	-	41,490.04
4073 Shun Tin Hostel	Rent (Note 3)	242,990.00	244,020.00	-	1,030.00
	Rates	16,646.00	19,999.70	-	3,353.70
	Total	259,636.00	264,019.70	-	4,383.70
4078 Fu Heng Integrated Children and Youth Services Centre	Rent (Note 3)	25,993.00	34,884.00	-	8,891.00
	Rates	41,281.00	54,200.00	-	12,919.00
	Total	67,274.00	89,084.00	-	21,810.00
4079 Tung Chung Youth Outreaching Team	Rent (Note 3)	66,300.00	71,220.00	-	4,920.00
	Rates	1,164.00	1,940.00	-	776.00
	Total	67,464.00	73,160.00	-	5,696.00
4081 Lok Fu Urban Hostel for Single Persons	PHE Rental	287,760.00	287,760.00	-	-
	Rates	30,297.00	40,400.00	-	10,103.00
	Total	318,057.00	328,160.00	-	10,103.00
4082 Eastern / Wanchai District Youth Outreaching Social Work Team	Rent (Note 3)	110,593.00	111,960.00	-	1,367.00
	Rates	16,614.00	14,300.00	2,314.00	-
	Total	127,207.00	126,260.00	2,314.00	1,367.00
4084 Shamshuipo District Elderly Community Centre	Rent (Note 3)	310,452.00	310,452.00	-	-
	Rates	57,306.00	60,800.00	-	3,494.00
	Total	367,758.00	371,252.00	-	3,494.00
4087 Tai Hing Hostel	Rent (Note 3)	960,300.00	960,300.00	-	-
	Rates	50,603.00	68,000.00	-	17,397.00
	Total	1,010,903.00	1,028,300.00	-	17,397.00
4088 Shamshuipo Integrated Home Care Services	Rent (Note 3)	23,280.00	32,360.00	-	9,080.00
	Rates	-	-	-	-
	Total	23,280.00	32,360.00	-	9,080.00

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2017 to 31 March 2018**

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
4099 Tung Chung Day Care Unit	Rent (Note 3)	22,560.00	31,200.00	-	8,640.00
	Rates	-	-	-	-
	Total	22,560.00	31,200.00	-	8,640.00
4102 FCW in Tung Chung Integrated Services Centre	Rent (Note 3)	905,623.00	986,314.90	-	80,691.90
	Rates	75,739.00	89,660.00	-	13,921.00
	Total	981,362.00	1,075,974.90	-	94,612.90
4105 Yick Yuen Temporary Hosing Area Neighbourhood Level Community Development Project	Rent (Note 3)	234,819.00	323,933.76	-	89,114.76
	Rates	4,793.00	8,120.00	-	3,327.00
	Total	239,612.00	332,053.76	-	92,441.76
4107 Tuen Mun District Integrated Home Care Services Centre (2) & (3)	Rent (Note 3)	181,080.00	198,840.00	-	17,760.00
	Rates	10,820.00	11,300.00	-	480.00
	Total	191,900.00	210,140.00	-	18,240.00
4113 Neighbourhood Elderly Centre (Re-engineering)	Rent (Note 3)	343,873.00	380,232.43	-	36,359.43
	Rates	79,943.00	77,733.53	2,209.47	-
	Total	423,816.00	457,965.96	2,209.47	36,359.43
4114 Tuen Mun Integrated Employment Service Centre	Rent (Note 3)	856,080.00	861,120.00	-	5,040.00
	Rates	51,120.00	72,800.00	-	21,680.00
	Total	907,200.00	933,920.00	-	26,720.00
4117 Supported Employment Programme	Rent (Note 3)	72,600.00	72,600.00	-	-
	Rates	5,511.00	6,400.00	-	889.00
	Total	78,111.00	79,000.00	-	889.00
4118 District Support Centre for Persons with Disabilities	Rent (Note 3)	320,923.00	342,820.00	-	21,897.00
	Rates	12,555.00	38,000.00	-	25,445.00
	Total	333,478.00	380,820.00	-	47,342.00
4119 Neighbourhood Elderly Centre at Fu Tai Estate	Rent (Note 3)	146,667.00	149,280.00	-	2,613.00
	Rates	11,319.00	11,600.00	-	281.00
	Total	157,986.00	160,880.00	-	2,894.00
4121 Sunny Manor	Rent (Note 3)	182,322.00	189,456.00	-	7,134.00
	Rates	21,973.00	21,760.00	213.00	-
	Total	204,295.00	211,216.00	213.00	7,134.00
4126 Yuen Long District Integrated Home Care Services Centre	Rent (Note 3)	98,220.00	119,472.00	-	21,252.00
	Rates	6,392.00	5,120.00	1,272.00	-
	Total	104,612.00	124,592.00	1,272.00	21,252.00
4127 Tuen Mun District Integrated Services for the Elderly Day Care Unit	Rent (Note 3)	465,319.00	477,780.00	-	12,461.00
	Rates	25,302.00	32,000.00	-	6,698.00
	Total	490,621.00	509,780.00	-	19,159.00

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2017 to 31 March 2018**

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
4133 Harmony Manor Integrated Rehab Services Centre (C&A/SD)	Rent (Note 3)	-	-	-	-
	Rates	48,827.00	52,097.00	-	3,270.00
	Total	48,827.00	52,097.00	-	3,270.00
4134 Harmony Manor Integrated Rehab Services Centre (HSMH)	Rent (Note 3)	-	-	-	-
	Rates	85,239.00	90,949.00	-	5,710.00
	Total	85,239.00	90,949.00	-	5,710.00
4143 Cheery Manor	Rent (Note 3)	206,294.00	207,360.00	-	1,066.00
	Rates	18,976.00	21,500.00	-	2,524.00
	Total	225,270.00	228,860.00	-	3,590.00
4144 NTW Community Rehabilitation Day Centre	Rent (Note 3)	425,100.00	428,010.00	-	2,910.00
	Rates	28,632.00	36,200.00	-	7,568.00
	Total	453,732.00	464,210.00	-	10,478.00
4149 Harmony Manor Integrated Rehab Services Centre (HMMH)	Rent (Note 3)	-	-	-	-
	Rates	36,413.00	38,852.00	-	2,439.00
	Total	36,413.00	38,852.00	-	2,439.00
4151 Harmony Manor Integrated Rehab Services Centre (HSPH)	Rent (Note 3)	-	-	-	-
	Rates	60,826.00	64,900.50	-	4,074.50
	Total	60,826.00	64,900.50	-	4,074.50
4153 Harmony Manor Integrated Rehab Services Centre (DAC)	Rent (Note 3)	-	-	-	-
	Rates	85,239.00	90,949.00	-	5,710.00
	Total	85,239.00	90,949.00	-	5,710.00
4154 Harmony Manor Integrated Rehab Services Centre (IVRSC)	Rent (Note 3)	-	-	-	-
	Rates	97,238.00	103,752.50	-	6,514.50
	Total	97,238.00	103,752.50	-	6,514.50
4176 Wellness Manor (HMMH)	Rent (Note 3)	2,100.00	2,100.00	-	-
	Rates	91,886.00	126,800.00	-	34,914.00
	Total	93,986.00	128,900.00	-	34,914.00
4177 Tuen Mun District Day Care Centre for the Elderly	Rent (Note 3)	288,776.00	296,740.00	-	7,964.00
	Rates	16,146.00	19,400.00	-	3,254.00
	Total	304,922.00	316,140.00	-	11,218.00
4179 Child Enlightenment Centre (SCCC)	Rent (Note 3)	277,421.00	288,060.00	-	10,639.00
	Rates	12,285.00	25,100.00	-	12,815.00
	Total	289,706.00	313,160.00	-	23,454.00
4193 Healthy Manor	Rent (Note 3)	-	-	-	-
	Rates	60,388.00	63,800.00	-	3,412.00
	Total	60,388.00	63,800.00	-	3,412.00

**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2017 to 31 March 2018**

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
4199 Child Advancement Centre (EETC)	Rent (Note 3)	-	264,600.00	-	264,600.00
	Rates	-	21,200.00	-	21,200.00
	Total	-	285,800.00	-	285,800.00
4242 Child Enrichment Centre (EETC)	Rent (Note 3)	84,208.00	98,239.00	-	14,031.00
	Rates	6,801.00	10,664.00	-	3,863.00
	Total	91,009.00	108,903.00	-	17,894.00
4243 Child Enrichment Centre (SCCC)	Rent (Note 3)	220,869.00	218,661.00	2,208.00	-
	Rates	19,133.00	23,736.00	-	4,603.00
	Total	240,002.00	242,397.00	2,208.00	4,603.00
4244 Home Care Services for Persons with Severe Disabilities in New Territories (3) Regional Cluster	Rent (Note 3)	107,580.00	144,540.00	-	36,960.00
	Rates	6,224.00	6,020.00	204.00	-
	Total	113,804.00	150,560.00	204.00	36,960.00
7312 Wongtaisin District Integrated Home Care Services Centre	Rent (Note 3)	67,100.00	77,520.00	-	10,420.00
	Rates	6,858.00	5,780.00	1,078.00	-
	Total	73,958.00	83,300.00	1,078.00	10,420.00
7313 Tuen Mun District Integrated Home Care Services Centre (1)	Rent (Note 3)	104,308.00	119,484.00	-	15,176.00
	Rates	6,858.00	5,240.00	1,618.00	-
	Total	111,166.00	124,724.00	1,618.00	15,176.00
7584 Yau Oi Day Activity Centre	Rent (Note 3)	282,975.00	282,975.00	-	-
	Rates	17,669.00	23,450.00	-	5,781.00
	Total	300,644.00	306,425.00	-	5,781.00
7617 Yau Oi Hostel	Rent (Note 3)	525,525.00	525,525.00	-	-
	Rates	34,407.00	43,550.00	-	9,143.00
	Total	559,932.00	569,075.00	-	9,143.00
7688 Lower Wong Tai Sin Hostel	Rent (Note 3)	323,532.00	312,180.00	11,352.00	-
	Rates	33,273.50	44,600.00	-	11,326.50
	Total	356,805.50	356,780.00	11,352.00	11,326.50
7693 Lower Wong Tai Sin Day Activity Centre	Rent (Note 3)	300,828.00	312,180.00	-	11,352.00
	Rates	33,273.50	44,600.00	-	11,326.50
	Total	334,101.50	356,780.00	-	22,678.50
7893 Tuen Mun District Integrated Home Care Services Centre (4)	Rent (Note 3)	99,720.00	104,040.00	-	4,320.00
	Rates	7,825.00	5,577.96	2,247.04	-
	Total	107,545.00	109,617.96	2,247.04	4,320.00
Grand Total		12,292,268.00	13,369,206.32	24,715.51	1,101,653.83



**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2017 to 31 March 2018**

Name of Agency : The Neighbourhood Advice-Action Council

Notes :

- 1.) 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.
- 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.

**Schedule for Investment**  
**Analysis of Investment as at 31 March 2018**

**NGO :**                      **The Neighbourhood Advice-Action Council**

	31 March 2018 HK\$	31 March 2017 HK\$
<b>LSG Reserve</b>	<u>40,299,361.09</u>	<u>72,880,106.19</u>

Represented by :

**Investments**

a. HKD Bank Account Balances	25,723,137.51	58,405,389.51
b. HKD 24-hour Call Deposits	0.00	0.00
c. HKD Fixed Deposits	14,576,223.58	14,474,716.68
d. HKD Certificate of Deposits	0.00	0.00
e. HKD Bonds	0.00	0.00
	<u>40,299,361.09</u>	<u>72,880,106.19</u>

Note :


The investments should be reported at historical cost.

**Confirmed by :**

Signature :

Chairman :


Date :

  
YEN Yuen Ho, Tony  
28 June 2018

Signature :

Acting Executive Director :

Date :

  
TAI Keen Man  
28 June 2018

We have checked the above balances of investments against the original copy of the relevant records obtained from banks and/or financial institutions, and confirm that the information reported in this Schedule is correct.

**Certified by external auditor :**

Signature :

Name of audit firm : Chan, Li, Law CPA Limited

Date : 28 June 2018

