

**THE BOYS' BRIGADE, HONG KONG**  
**香港基督少年軍**

**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2019**



**REVIEW REPORT TO THE EXECUTIVE COMMITTEE MEMBERS OF  
THE BOYS' BRIGADE, HONG KONG (the "Charity")  
(incorporated in Hong Kong with limited liability by guarantee)**

We have audited the financial statements of the Charity for the year ended 31 March 2019 and have issued an unqualified auditor's report thereon dated 28 June 2019.


We conducted our review of the attached Annual Financial Report on pages 2 to 12 of the Charity for the year ended 31 March 2019 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 Charity, on which the above audited financial statements of the Charity 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 Charity for the year ended 31 March 2019:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Charity; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Charity 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 31 March 2019.

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

  
**Roger Kam & Co.**  
**Certified Public Accountants (Practising)**

Hong Kong, 14 October 2019

**ANNUAL FINANCIAL REPORT**

**THE BOYS' BRIGADE, HONG KONG (060)**

**FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019**

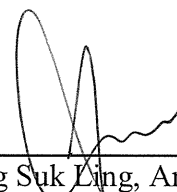
	Note	2018-19	2017-18	Remarks
<b>A. INCOME</b>		<b>\$</b>	<b>\$</b>	
1. Lump Sum Grant				
a. Lump Sum Grant(excluding Provident Fund)	1b	3,806,739.00	3,651,083.00	
b. Provident Fund	1c	312,469.00	305,642.00	
2. Fee Income	2	-	-	
3. Central Items	3	-	-	
4. Rent and Rates	4	29,760.00	29,755.00	
5. Others Income	5	4,829.20	4,198.40	
6. Interest Received		301.08	52.42	
<b>TOTAL INCOME</b>		<b>4,154,098.28</b>	<b>3,990,730.82</b>	
<b>B. EXPENDITURE</b>				
1. Personal Emoluments				
a. Salaries		3,600,017.00	3,470,034.00	
b. Provident Fund	1c	326,855.87	306,335.40	
c. Allowances		-	-	
Sub-total	6	3,926,872.87	3,776,369.40	
2. Other Charges	7	90,948.83	87,483.24	
3. Central Items	3	-	-	
4. Rent and Rates	4	37,356.60	39,006.43	
<b>TOTAL EXPENDITURE</b>		<b>4,055,178.30</b>	<b>3,902,859.07</b>	
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<b>98,919.98</b>	<b>87,871.75</b>	

The Annual Financial Report from pages 2 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



Mr. Cheung Lit Man  
Chairman

Date : 14 October 2019



Ms. Ng Suk Ling, Angel  
NGO Head

Date : 14 October 2019

ANNUAL FINANCIAL REPORT

THE BOYS' BRIGADE, HONG KONG (060)

FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019

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 such as depreciation, provisions and accruals have not be 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 should be shown under note 3.  
Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other</u>		<u>Total</u>
		<u>Posts</u>	<u>Posts</u>	
	\$	\$	\$	\$
Subvention Received	126,162.00	186,307.00		312,469.00
Provident Fund Contribution Paid during the year	(126,162.00)	(200,693.87)		(326,855.87)
Surplus/(Deficit) for the year	0.00	(14,386.87)		(14,386.87)
<u>Add:</u> Surplus/(Deficit) b/f	(12,109.80)	260,414.83		248,305.03
Additional subvention received for previous year(s)	-	-		-
Increase the balance of the PF reserve due to the overstated the "Claim for 2014-15 & 2015-16 Subvention for PF - Snapshot Staff" (Ref: SWD SF/SAS/4-65/18(060)II)	12,110.75	-		12,110.75
<u>Less:</u> Refund to Government	-	-		-
<b>Surplus/(Deficit) c/f</b>	<b>0.95</b>	<b>246,027.96</b>		<b>246,028.91</b>

- 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 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:

**ANNUAL FINANCIAL REPORT**

**THE BOYS' BRIGADE, HONG KONG (060)**

**FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019**

**NOTES ON THE ANNUAL FINANCIAL REPORT**

	<b><u>2018-19</u></b>	<b><u>2017-18</u></b>
	<b>\$</b>	<b>\$</b>
a. <b><u>Income</u></b>		
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 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	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on call Allowance)	-	-
Neighbourhood 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	-	-
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 Service	-	-
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**ANNUAL FINANCIAL REPORT**

**THE BOYS' BRIGADE, HONG KONG (060)**

**FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019**

**NOTES ON THE ANNUAL FINANCIAL REPORT**

	<b><u>2018-19</u></b>	<b><u>2017-18</u></b>
	<b>\$</b>	<b>\$</b>
<b>b. Expenditure</b>		
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 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	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on call Allowance)	-	-
Neighbourhood 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	-	-
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 Service	-	-
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019**

**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 be 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 is as follows:

	<u>2018-19</u>	<u>2017-18</u>
	\$	\$
<b>Other Income</b>		
(a) Fees and charges for services incidental to the operation of subvented services	-	-
(b) Others	<u>4,829.20</u>	<u>4,198.40</u>
<b>Total</b>	<u><u>4,829.20</u></u>	<u><u>4,198.40</u></u>

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</u>	<u>No of Posts</u>	<u>\$</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.	1	967,242.00
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 on Other Charges is as follows:

	<u>2018-19</u>	<u>2017-18</u>
<u>Other Charges</u>	\$	\$
(a) Utilities	18,862.09	25,333.07
(b) Food	-	-
(c) Administrative Expenses	3,797.61	6,504.69
(d) Stores and Equipment	11,853.12	874.20
(e) Repair and Maintenance	3,184.00	4,863.00
(f) Specific Allowance	-	-
(g) Programme Expenses	13,469.00	20,295.10
(h) Transportation and Travelling	1,321.88	1,963.27
(i) Insurance	24,835.52	16,944.79
(j) Miscellaneous	<u>13,625.61</u>	<u>10,705.12</u>
<b>TOTAL</b>	<u><u>90,948.83</u></u>	<u><u>87,483.24</u></u>

**ANNUAL FINANCIAL REPORT**

**THE BOYS' BRIGADE, HONG KONG (060)**

**FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019**

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

	<b>Lump Sum Grant (LSG)</b>	<b>Rent and Rates</b>	<b>Central Items</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>INCOME</u></b>				
Lump Sum Grant	4,119,208.00	-	-	4,119,208.00
Special One-off Grant	-	-	-	-
Fee Income	-	-	-	-
Other Income	4,829.20	-	-	4,829.20
Interest Received (Note (1))	301.08	-	-	301.08
Rent and Rates	-	29,760.00	-	29,760.00
Central Items	-	-	-	-
<b>Total Income (a)</b>	<b>4,124,338.28</b>	<b>29,760.00</b>	<b>-</b>	<b>4,154,098.28</b>
<b><u>EXPENDITURE</u></b>				
Personal emoluments	3,926,872.87	-	-	3,926,872.87
Others Charges	90,948.83	-	-	90,948.83
Rent and Rates	-	37,356.60	-	37,356.60
Central Items	-	-	-	-
Special One-off Grant Payments	-	-	-	-
<b>Total Expenditure (b)</b>	<b>4,017,821.70</b>	<b>37,356.60</b>	<b>-</b>	<b>4,055,178.30</b>
<b>Surplus/(Deficit) for the Year (a)-(b)</b>	<b>106,516.58</b>	<b>(7,596.60)</b>	<b>-</b>	<b>98,919.98</b>
Less: Surplus/(Deficit) of Provident Fund	(14,386.87)	-	-	(14,386.87)
	120,903.45	(7,596.60)	-	113,306.85
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>104,295.58</b>	<b>(18,508.85)</b>	<b>-</b>	<b>85,786.73</b>
	225,199.03	(26,105.45)	-	199,093.58
Less : Refund to Governmnet	-	-	-	-
	(6,479.00)			(6,479.00)
Decrease the balance of LSG Reserve due to the overstatement of subvention income in the 2017/18 AFR (Ref: SWD SF/SAS/4-65/18(060)II)				
Add/(Less): Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-
<b>Surplus/(Deficit) c/f (Note (4))</b>	<b>218,720.03</b>	<b>(26,105.45)</b>	<b>-</b>	<b>192,614.58</b>

**Remarks:**

R1 Apply for claim for Rent \$35,970 & Rates \$1,386.60 for 2018-19

**Notes:**

- (1) Interest received on LSG and PF 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.
  - (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 of Central Items.
  - (4) The level of LSG cumulative reserve less LSG Reserve kept in holding account, will be capped at 25% of the NGO's **operating expenditure** (excluding PF expenditure) for the year.
- (a) Total Expenditures excluding Provident Fund Expenditure  
 = \$4,017,821.70 - \$326,855.87  
 = \$3,690,965.83 (cap at 25% is \$922,741.46)
- (b) Total surplus of LSG  
 = \$218,720.03 (Therefore (b) is less than 25% of (a)), no clawback



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

Name of Agency : The Boys' Brigade, Hong Kong (060)

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit for the Year Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g) = (e) + (f) - (d) - (f)
nnnn -	Dementia Supplement for Elderly with Disabilities	\$ -	\$ -	\$ -	\$ -	\$ N.A.	\$	N.A.	N.A.	N.A.
nnnn -	Infirmary Care Supplement for the Aged Blind Persons	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Dementia Supplement for Residential Elderly Services	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Infirmary Care Supplement for Residential Elderly Services	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Dementia Supplement for Day Care Centres/Units for the Elderly	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Foster Care Allowance / Emergency Foster Care Allowance	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Temporary Financial Aid	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Emergency Fund	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Time-defined Subsidy Scheme for Extended Hours Service Users	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Training Subsidy under Training Scheme for Child Care Supervisors and	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Short-term Rental Assistance	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Overnight On-site-on-call Allowance	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	NSCCP - Subsidy for Fee Reduction/Waiving	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	NSCCP - Rent and Rates	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Training Sponsorship Scheme for Master in Occupational Therapy and	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	Physiotherapy programmes	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Training Subsidy Programme for Children on the Waiting List for Subvented	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	Pre-school Rehabilitation Services	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Cash Subsidy for Integrated Support Service for Persons with Severe	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	Physical Disabilities	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Time-defined Subsidy Scheme for Occasional Child Care Service	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Navigation Scheme for Young Persons in Care Services - Operating	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	Expenses	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Residential Care Homes for the Elderly	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Scheme for Residential Care Homes for the Persons with Disabilities	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the	-	-	-	-	N.A.		N.A.	N.A.	N.A.
nnnn -	Elderly (MOSTE)	-	-	-	-	N.A.		N.A.	N.A.	N.A.
xxxxxxx		-	-	-	-	N.A.		N.A.	N.A.	N.A.
<b>TOTAL</b>										

**Notes :**

1. The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (5) in SWD/S/104/2 Pt. 18 dated 20 July 2018.
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmity Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmity Care Supplement for Residential Elderly services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name are extracted from the payroll from SWD.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.

**Agency Code and Name : THE BOYS' BRIGADE, HONG KONG (060)**

**SCHEDULE FOR RENT & RATES**

**ANALYSIS OF INVESTMENT FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
(060) The Boys' Brigade, Hong Kong	Rent (Note 3)	\$ 29,430.00	\$ 35,970.00	\$ -	\$ (6,540.00)
	Rates	330.00	1,386.60	-	(1,056.60)
	Total	29,760.00	37,356.60	-	(7,596.60)
	Rent (Note 3)	\$	\$	\$	\$
	Rates				
	Total				
	Rent (Note 3)	\$	\$	\$	\$
	Rates				
	Total				
	Rent (Note 3)	\$	\$	\$	\$
	Rates				
	Total				
	Rent (Note 3)	\$	\$	\$	\$
	Rates				
	Total				
	Grand Total	29,760.00	37,356.60	-	(7,596.60)

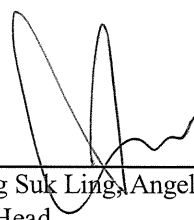
**Notes:**

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

**Confirmed by:-**



Mr. Cheung Lit Man  
Chairman



Ms. Ng Suk Ling, Angel  
NGO Head

Date : 14 October 2019

Date : 14 October 2019


SCHEDULE FOR INVESTMENT

ANALYSIS OF INVESTMENT FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019

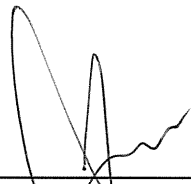
	<u>Year 2019</u> <u>HKD'000</u>	<u>Year 2018</u> <u>HKD'000</u>
<b>LSG Reserve as at 31 March</b>	218	0
<b>Represented by:</b>		
<b>Investments</b>		
a. HKD Bank Account Balances	218	0
b. HKD 24-hour Call Deposits	X	X
c. HKD Fixed Deposits	X	X
d. HKD Certificatie of Deposits	X	X
e. HKD Bonds (see appendix for breakdown)	X	X
	<hr/>	<hr/>
	218	0
	<hr/>	<hr/>

Notes: The investments should be reported at historical cost.

**Confirmed by:-**

  
\_\_\_\_\_  
Mr. Cheung Lit Man  
Chairman

Date : 14 October 2019

  
\_\_\_\_\_  
Ms. Ng Suk Ling, Angel  
NGO Head

Date : 14 October 2019