

CHRISTIAN & MISSIONARY ALLIANCE CHURCH  
UNION HONG KONG LIMITED  
- C & M A SOCIAL SERVICES

基督教宣道會香港區聯會有限公司  
宣道會社會服務處

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH, 2016

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范 陳 會 計 師 行  
*FAN, CHAN & CO.*

CERTIFIED PUBLIC ACCOUNTANTS  
HONG KONG

**REVIEW REPORT ON  
THE ANNUAL FINANCIAL REPORT  
TO THE BOARD OF DIRECTORS OF CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION  
HONG KONG LIMITED**  
基督教宣道會香港區聯會有限公司

We have audited the financial statements of Christian and Missionary Alliance Church Union Hong Kong Limited - C & M A Social Services ("the Organization") for the year ended 31 March, 2016 and have issued an unqualified auditor's report thereon dated 14 October, 2016.

We conducted our review of the attached Annual Financial Report on pages 2 to 11 of the Organization for the year ended 31 March, 2016 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Organization, on which the above audited financial statements of the Organization 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 Organization for the year ended 31 March, 2016:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Organization; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Organization 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 Provident Fund arrangements for the year ended 31 March, 2016.

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



Fan, Chan & Co.  
Certified Public Accountants  
Hong Kong, 14 October, 2016


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Fan, Chan & Co. is a member firm of Nexia International, a worldwide network of independent accounting and consulting firms.


**ANNUAL FINANCIAL REPORT**  
**CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED**  
**FOR THE PERIOD FROM 1 APRIL 2015 TO 31 MARCH 2016**

	Notes	Total 2015-16 \$	Total 2014-15 \$	Remarks
<b>A. INCOME</b>				
1. Lump Sum Grant				
a. Lump Sum Grant (excluding Provident Fund)	1b	15,688,875.00	14,006,168.00	
b. Provident Fund	1c	1,331,053.00	1,198,736.00	
2. Special One-off Grant		-	-	
3. Fee Income	2	267,443.10	292,465.60	
4. Central Items	3	490,406.00	765,965.00	
5. Rent and Rates	4	645,765.00	761,623.00	
6. Other Income	5	7,197.53	8,899.83	
7. Interest Received		283.35	198.66	
<b>TOTAL INCOME</b>		<u>18,431,022.98</u>	<u>17,034,056.09</u>	
<b>B. EXPENDITURE</b>				
1. Personal Emoluments				
a. Salaries		14,709,365.10	13,063,376.10	
b. Provident Fund	1c	1,065,708.77	956,357.14	
c. Allowances		6,900.00	69,420.00	
Sub-total	6	<u>15,781,973.87</u>	<u>14,089,153.24</u>	
2. Other Charges	7	1,067,463.82	1,139,799.19	
3. Central Items	3	436,193.80	663,470.00	
4. Rent and Rates	4	650,647.89	639,864.00	
5. Special One-off Grant Payments	7a	-	-	
<b>TOTAL EXPENDITURE</b>		<u>17,936,279.38</u>	<u>16,532,286.43</u>	
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>494,743.60</u>	<u>501,769.66</u>	

SIGNATURE

  
 Rev. Cheung Koon Wan Gordon  
 Chairman  
 Date : 14 October, 2016

SIGNATURE

  
 Mr. LAU Kwok-wa  
 General Secretary for Social Services  
 Date : 14 October, 2016

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 CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED  
 NOTES TO THE ANNUAL FINANCIAL REPORT  
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**1. Lump Sum Grant**

**a. Basis of preparation** The Annual Financial Report (AFR) is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items like depreciation, provisions and accruals have not 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. Please note that the PF received and contributed for staff under the Central Items should be shown under 3.

Details are analysed below :

<u>Provident Fund Contribution</u>	6.8% and		<u>Total</u>
	<u>Snapshot Staff</u>	<u>Other Posts</u>	
	\$	\$	\$
Subvention Received	360,450.00	970,603.00	1,331,053.00
Provident Fund Contribution Paid during the Year	(355,281.00)	(710,427.77)	(1,065,708.77)
Surplus/(Deficit) for the Year	5,169.00	260,175.23	265,344.23
Add : Surplus/(Deficit) b/f	652,113.73	2,241,091.42	2,893,205.15
Transfer from Snapshot Staff to 6.8% and other posts	(420,060.03)	420,060.03	-
Less: Refund to Government	227,181.00	-	227,181.00
Surplus/(Deficit) c/f	10,041.70	2,921,326.68	2,931,368.38

**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 LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The PF 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 3.13 of LSG Manual). The income and expenditure of each of the Central items are as follows:

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**3. Central items (continued)**

The income and expenditure of each of Central items are as follows:

	2015-16	2014-15
	\$	\$
<b>a. Income</b>		
After School Care Programme	399,000.00	357,000.00
Time-defined Subsidy Scheme for Extended Hours Child care Services	22,506.00	18,720.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	75,000.00
Regularized Programme Assistant (PA)/Care Assistants (CA)	-	246,345.00
Time-defined Subsidy Scheme for Occasional Child Care Service	68,900.00	68,900.00
<b>Total</b>	490,406.00	765,965.00
<b>b. Expenditure</b>		
After School Care Programme	393,811.00	361,656.00
Time-defined Subsidy Scheme for Extended Hours Child care Services	16,320.00	13,050.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	22,050.00	41,900.00
Regularized Programme Assistant (PA)/Care Assistants	-	244,944.00
Time-defined Subsidy Scheme for Occasional Child Care Service	4,012.80	1,920.00
<b>Total</b>	436,193.80	663,470.00

**4. Rent and Rates** This represents the amount paid by the 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 donation received have not been included as Other Income in AFR.

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- 6. Personal Emoluments** Personal Emoluments include salary, provident fund, salary-related allowances.  
 The analysis on number of posts with annual Personal Emoluments over \$500,000 each is appended belows:

<u>Analysis of Personal Emoluments</u>	<u>No. of Posts</u>	<u>\$</u>
HK\$500,001 - HK\$600,000 p.a.	2	1,071,985.45
HK\$600,001 - HK\$700,000 p.a.	1	685,793.30
HK\$700,001 - HK\$800,000 p.a.	1	718,170.40
HK\$800,001 - HK\$900,000 p.a.	-	-
HK\$900,001 - HK\$1,000,000 p.a.	-	-
>HK1,000,000 p.a.	1	1,031,386.65

**7. Other Charges**

The breakdown on Other Charges is as follows:

	<b>2015-16</b>	<b>2014-15</b>
Other Charges	<u>\$</u>	<u>\$</u>
(a) Utilities	226,882.90	221,950.22
(b) Food	7,822.00	7,953.10
(c) Administrative Expenses	162,260.21	171,236.46
(d) Stores and Equipment	292,528.49	359,659.07
(e) Repair and Maintenance	161,889.63	134,822.30
(f) Special Allowances	-	-
(g) Programme Expenses	91,025.18	134,885.01
(h) Transportation and Travelling	29,586.96	27,710.90
(i) Insurance	87,018.40	66,033.43
(j) Miscellaneous	8,450.05	15,548.70
Total	<u>1,067,463.82</u>	<u>1,139,799.19</u>

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

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

	<b>2015-16</b>	<b>2014-15</b>
Special one-off Grant Payments	<u>\$</u>	<u>\$</u>
(a) Voluntary Retirement Scheme	-	-
(b) Compensation Scheme	-	-
(c) Staff Training and development	-	-
(d) Other Staff-related Initiatives (Salary increment and/or PE above mid-points)	-	-
	<u>-</u>	<u>-</u>

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8. Analysis of Reserve Fund

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
<b>Income</b>					
Lump Sum Grant	17,019,928.00	-	-	-	17,019,928.00
Special One-off Grant	-	-	-	-	-
Fee Income	267,443.10	-	-	-	267,443.10
Other Income	7,197.53	-	-	-	7,197.53
Interest Received (Note (1))	283.35	-	-	-	283.35
Rent and Rates	-	-	645,765.00	-	645,765.00
Central Items	-	-	-	490,406.00	490,406.00
<b>Total Income (a)</b>	<b>17,294,851.98</b>	<b>-</b>	<b>645,765.00</b>	<b>490,406.00</b>	<b>18,431,022.98</b>
<b>Expenditure</b>					
Personal Emoluments	15,781,973.87	-	-	-	15,781,973.87
Other Charges	1,067,463.82	-	-	-	1,067,463.82
Rent and Rates	-	-	650,647.89	-	650,647.89
Central Items	-	-	-	436,193.80	436,193.80
Special One-off Grant Payments	-	-	-	-	-
<b>Total Expenditure (b)</b>	<b>16,849,437.69</b>	<b>-</b>	<b>650,647.89</b>	<b>436,193.80</b>	<b>17,936,279.38</b>
Surplus/(Deficit) for the Year (a) - (b)	445,414.29	-	(4,882.89)	54,212.20	494,743.60
Less: Surplus/(Deficit) of Provident Fund	265,344.23	-	-	-	265,344.23
	180,070.06	-	(4,882.89)	54,212.20	229,399.37
Surplus/(Deficit) b/f (Note (2))	5,962,120.88	-	(2,869.28)	390,043.49	6,349,295.09
Less: Refund to Government	-	-	629.64	111,162.49	111,792.13
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-	-
Surplus/(Deficit) c/f (Note 4)	6,142,190.94	-	(8,381.81)	333,093.20	6,466,902.33

Notes:

- (1) All the interest received on LSG and PF reserves, rent and rates, central items, Special One-off Grant is included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of Lump Sum Grant Surplus b/f from previous years and all interest received in previous years are 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 reserves (i.e. S) will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

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**9. Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		\$	\$	\$	\$
1986 - Central Administration Office	Rent (Note 3)	9,314.00	18,093.13	-	8,779.13
	Rates	4,736.00	4,709.76	26.24	-
	Less: Rates concession	-	-	-	-
	Total	14,050.00	22,802.89	26.24	8,779.13
1986 - Central Administration Office (2014/15 Backpayment)	Rent	3,393.00	-	3,393.00	-
	Rates	477.00	-	477.00	-
	Government Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
Total	3,870.00	-	3,870.00	0.00	
2012 - Neighbourhood Elderly Centre (Re-engineering)	Rent	548,136.00	548,136.00	-	-
	Rates	73,265.00	73,265.00	-	-
	Government Rent	6,444.00	6,444.00	-	-
	Less: Rates concession	-	-	-	-
Total	627,845.00	627,845.00	-	0.00	
	Rent	-	-	-	-
	Rates	-	-	-	-
	Government Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
Total	-	-	-	0.00	
	Rent	-	-	-	-
	Rates	-	-	-	-
	Government Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
Total	-	-	-	0.00	
	Rent	-	-	-	-
	Rates	-	-	-	-
	Government Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
Total	-	-	-	0.00	
Grand Total		645,765.00	650,647.89	3,896.24	8,779.13

Note :

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
- Surplus/Deficit for each element represents the difference between 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.



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**10. Schedule for Central Items**

**Analysis of Subvention and Expenditure for the Period from 1 April 2015 to 31 March 2016**

Name of Agency : Christian & Missionary Alliance Church Union Hong Kong Limited

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (f)=(e)+(a)-(d)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)		
1991- The Christian & Missionary Alliance Tuen Mun Church Family Services- Hing Yiu Services Centre	After School Care Programme	219,000.00	219,000.00	-	-	N.A.	-	-	-
3026- The Christian & Missionary Alliance Tuen Mun Church Family Services- Hing Yiu Services Centre	After School Care Programme - Late Afternoon Session	180,000.00	174,811.00	5,189.00	-	N.A.	-	-	5,189.00
1983 - Lei Tung Nursery School	Time-defined Subsidy Scheme for Extended Hours Child Care Service (Time-defined 31/3/2017)	18,720.00	5,088.00	13,632.00	-	N.A.	-	5,670.00	19,302.00
T148 - Lei Tung Nursery School	Subsidy Scheme for Extend Hours Service (EHS) Users (Time-defined 31/8/2018)	3,786.00	11,232.00	-	(7,446.00)	N.A.	(7,446.00)	-	(7,446.00)
6919 - Nursery Schools	Training Subsidy scheme for Standalone Child Care Centre (CCC), KG-sum-CCC and Residential CCC	-	-	-	-	N.A.	-	85,830.00	85,830.00
6061 - Nursery Schools	Training Subsidy under Training Scheme for Care Centre Supervisors and Special Child Workers in Pre-school Rehabilitation Services	-	22,050.00	-	(22,050.00)	N.A.	(22,050.00)	119,000.00	96,950.00
148S - Programme Assistant	Regularized Programme Assistants (PA) / Care Assistants (up to 30.11.2014)	-	-	-	-	N.A.	-	1,401.00	1,401.00
6342 - Nursery Schools	Time-defined Subsidy Scheme for Occasional Child Care Service (Time-defined 31/3/2017)	68,900.00	4,012.80	64,887.20	-	N.A.	-	66,980.00	131,867.20
<b>Total</b>		<b>490,406.00</b>	<b>436,193.80</b>	<b>83,708.20</b>	<b>(29,496.00)</b>	<b>-</b>	<b>(29,496.00)</b>	<b>278,881.00</b>	<b>333,093.20</b>

Note :

- The figures for the whole financial year can be 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.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. (16) in SWD/S/104/2 pt.14 dated 22 July 2015.
  - Dementia Supplement for Edlerly with Disabilities
  - Infirmary Care Supplement for the Aged Blind Persons
  - Denentia 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 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/RC/3 Pt. 4 dated 4 March 2015 should also be included in the income/expenditure of 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.

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Appendix 1

**Schedule for Investment**  
**Analysis of Investment as at 31 March 2016**

Agency : Christian & Missionary Alliance Church Union Hong Kong Ltd.

	2016 HK\$'000	2015 HK\$'000
<b>LSG Reserve as at 31 March</b>	6,141	5,962


Represented by :


**Investments**

a. HKD Bank Account Balances	6,141	5,962
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	6,141	5,962

Note: The investments should be reported at historical cost.

Confirmed by:-

  
 \_\_\_\_\_  
 Rev. Cheung Koon Wan Gordon  
 Chairman  
 Date : 14 October, 2016

  
 \_\_\_\_\_  
 Mr. LAU Kwok-wa  
 General Secretary for Social Services  
 Date : 14 October, 2016

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**Appendix 2**

**The subvented service units are as follows:**

- (1) C & M A Social Services
- (2) C & M A Bradbury King Lam Neighbourhood Elderly Centre
- (3) C & M A Yau Lai Neighbourhood Elderly Centre
- (4) C & M A Cheung Hang Neighbourhood Elderly Centre
- (5) C & M A Lei Fook Neighbourhood Elderly Centre
- (6) Christian & Missionary Alliance Fu Shan Nursery School
- (7) Christian & Missionary Alliance Lei Tung Nursery School
- (8) Christian & Missionary Alliance Shatin Nursery School
- (9) Christian & Missionary Alliance South Horizons Nursery School
- (10) Christian & Missionary Alliance Tin Chung Nursery School
- (11) Christian & Missionary Alliance Plover Cove Nursery School

14 October, 2016

Private & Confidential

The Board of Directors  
Christian & Missionary Alliance Church Union Hong Kong Limited  
M/F., GIC Building,  
Olympian City (Phase 1),  
Kowloon.

Dear Sir/Madam,

Re: Christian & Missionary Alliance Church Union Hong Kong Limited  
- C & M A Social Services  
Management letter

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We refer to our audit of the Organization for the year ended 31 March 2016.

During the course of our audit procedures, we have assessed the adequacy and effectiveness of the financial and accounting records of the Organization in relation to procedures of the Organization. In making our risk assessments, we consider internal control relevant to the Organization's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing on the effectiveness of the Organization's internal control.

We are not aware of any significant internal control weakness relevant to the audit of the financial statements that have come to our attention.

It must be appreciated that the foregoing procedures are designed primarily with a view to the expression of our opinion on the accounts of the Organization and therefore do not necessarily reveal all possible weaknesses which can only be done by a more extensive special examination.

Very truly yours,



Certified Public Accountants

Our ref: KK/WAH/JL/sn/C149