



Your Ref.

Our Ref.

Date:

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Review Report to the Management Board of Sai Kung District Community Centre Limited
TO THE MEMBERS OF SAI KUNG DISTRICT COMMUNITY CENTRE LIMITED

We have audited the financial statements of Sai Kung District Community Centre for the year ended 31st March, 2016 and have issued an unqualified auditors' report thereon.

We conducted our review of the attached Annual Financial Report on pages 1 to 6 of Sai Kung District Community Centre Limited ("the Centre") for the year ended 31st March, 2016 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organizations" 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 Statement and performing procedures to satisfy ourselves that the Annual Financial Statement has been properly prepared from the books and records of Sai Kung District Community Centre Limited, on which the above audited financial statements of 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 Sai Kung District Community Centre Limited for the year ended 31st March, 2016,

- a in our opinion the Annual Financial Report has been properly prepared from the books and records of Sai Kung District Community Centre Limited; and
- b no matters have come to our attention during the course of our review, which cause us to believe that the Centre 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 HKSAR; and
 - iii prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual.

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.

CHARLES H. C. CHEUNG & CPA LIMITED
Certified Public Accountants (practising)
Hong Kong, 31 AUG 2016

Lam Kwan, Anthony
Practising Certificate Number: P03451

非政府機構：(580) 西貢區社區中心有限公司 Lump Sum Grant New Projects

二零一五年四月一日至二零一六年三月三十一日

	附註	2015-2016 總數 (元)	2014-2015 總數 (元)	備註
A. 收益				
1 整筆撥款				
a. 整筆撥款(不包括公積金)	1a	6,610,129.00	6,138,055.00	
b. 公積金	1b	431,036.00	399,962.00	
過渡期補貼		202,000.00		
2 收費	2		-	
利息收入		60.87	55.76	
3 中央項目-活動助理	3	0.00	188,442.00	
中央項目-課餘輔導		85,500.00	215,700.00	
4 租金及差餉	4	17,193.00	16,500.00	
5 其他收益-服務收益	5	241,913.00	278,534.00	
其他收益-地區資助		902,321.2	525,925.09	
總收益		8,490,153.07	7,763,173.85	
B. 支出				
1 個人薪酬	6			
a. 薪酬	1a	5,499,308.86	5,182,029.17	
b. 公積金	1b	382,131.76	300,574.61	
c. 津貼			-	
7 其他費用	7	1,565,775.94	1,354,188.32	
3 中央項目-活動助理	3	0.00	188,442.00	
中央項目-課餘輔導		310,554.00	85,200.00	
4 租金及差餉	4	20,500.00	16,500.00	
總支出		7,778,270.56	7,126,934.10	
C. 年內盈餘/(虧損)	8	711,882.51	636,239.75	

周年財政報告附註

1 整筆撥款

a. 整筆撥款 指年度內所收到的整筆撥款 (不包括公積金)
(不包括
公積金)

b. 公積金 指在年度內所收到的公積金資助及公積金供款。詳細分析如下：

公積金供款	現職員工 \$	6.8%資助職位 \$	總金額 \$
公積金資助	27,954.00	403,082.00	431,036.00
公積金供款	27,954.00	354,177.76	382,131.76
盈餘/ (虧損)	0.00	48,904.24	48,904.24
加：上年度盈餘/ (虧損)轉入	0.00	232,359.05	232,359.05
盈餘/ (虧損)轉撥 下一年度	0.00	281,263.29	281,263.29

2 收費

指在年度內為提供的社會福利服務而收取的收費。現時可收費之水平記錄於《整筆撥款手冊》的附錄4。

3 中央項目

指不包括在整筆撥款內的其他資助服務，該等服務的資助水平須按照社署發出之其他文件及通訊來釐定。

3 中央項目	2015-2016	2014-2015
a. 收入		
活動助理	0.00	188,442.00
課餘輔導托管	85,500.00	54,000.00
課餘輔導托管-加強服務	0.00	161,700.00
活動工作人員	0	0.00
總金額	<u>85,500.00</u>	<u>404,142.00</u>
b. 支出		
活動助理	0.00	188,442.00
課餘輔導托管	85,500.00	54,000.00
課餘輔導托管-增強	225,054.00	31,200.00
活動工作人員	0.00	0.00
總金額	<u>310,554.00</u>	<u>273,642.00</u>
總額	(225,054.00)	130,500.00
盈餘/ (虧損)轉撥 機構	(94,554.00)	

- 4 租金及差餉 指社會福利署所資助的金額。
- 5 其他收益 包括年度內社會福利撥款以外的捐款及收益。
- 6 個人薪酬 個人薪酬包括薪酬、公積金及與薪酬相關的津貼。

	<u>15-16年度</u>	
個人全年薪酬分析	職員人數	\$
全年HK\$500,001至HK\$600,000	1	706,200.00
全年HK\$600,001至HK\$700,000		
全年HK\$700,001至HK\$800,000		
全年HK\$800,001至HK\$900,000		
全年HK\$900,001至HK\$1,000,000		
全年HK\$1,000,000以上		
7 其他費用	<u>2015-2016</u>	<u>2014-2015</u>
其他費用	\$	\$
(a) 公用事業費用(水費、電費、差餉)	121,496.10	112,024.10
(b) 膳食		-
(c) 行政費用	138,041.78	80,162.70
(d) 備用品及設備	223,325.30	172,891.92
(e) 維修與保養	1,100.00	5,900.00
(f) 特別津貼		-
(g) 活動項目支出	831,877.00	817,603.50
(h) 運輸及交通費	11,783.30	19,082.30
(i) 保險	178,171.36	118,890.00
(j) 雜項	59,981.10	27,633.80
總金額	<u>1,565,775.94</u>	<u>1354188.32</u>

8. 儲備金分析 15-16					
	儲備金分析				
	整筆撥款	過渡期補貼	租金及差餉	中央項目	總數
收益					
整筆撥款和過渡期補貼	7041165.00	202000.00	-	-	7243165.00
收費	0.00	-	-	-	0.00
其他收益-服務收益	241913.00	-	-	-	241913.00
其他收益-地區資助	807767.20	-	-	94554.00	902321.20
利息收入	60.87	-	-	-	60.87
租金及差餉	-	-	17193.00	-	17193.00
中央項目	-	-	-	85500.00	85500.00
總收入(a)	8090906.07	202000.00	17193.00	180054.00	8490153.07
支出					
個人薪酬	5881440.62	-	-	-	5881440.62
其他費用	1565775.94	-	-	-	1565775.94
租金及差餉	3307.00	-	17193.00	-	20500.00
中央項目	-	-	-	310554.00	310554.00
總支出(b)	7450523.56	0.00	17193.00	310554.00	7778270.56
C.年內盈餘/ (虧損) (a)-(b)	640382.51	202000.00	0.00	(130500.00)	711882.51
減：公積金盈餘/ (虧損)	48904.24	-	-	-	48904.24
	591478.27	202000.00	0.00	(130500.00)	662978.27
承前盈餘/ (虧損)	273024.34	0.00	0.00	130500.00	403524.34
減：轉予資助基金	864502.61	202000.00	0.00	0.00	1066502.61
減：轉予政府	-	(202000.00)	-	0.00	(202000.00)
減：轉予下一年度	-	-	-	-	0.00
結轉盈餘/ (虧損)	864502.61	0.00	0.00	0.00	864502.61

註：*S+T不得超過25% X (J+L減去公積金支出)

$$S + T = 864,502.61$$

$$25\% (J + L) = 1,862,630.89$$

9 按服務範疇及《津貼及服務協議》規定服務之收益及支出分析

	收益					總收益 (1)	支出					盈餘/(虧損) (1)-(2)	備註
	整筆撥款及過渡 期補貼	其他收費	中央項目	租金及差餉	其他收益		個人薪酬	其他費用	中央項目	租金及差餉	總支出 (2)		
FSA 68													
Service Unit A580 LSG	7,041,165.00	60.87		17,193.00	1,049,680.20	8,108,099.07	5,881,440.62	1,565,775.94		20,500.00	7,467,716.56	640,382.51	
Service Unit 4598 After School Care Programme			85,500.00			85,500.00			85,500.00		85,500.00	0.00	
Service Unit 1904 After School Care Programme-Enhanced 過渡期補貼	202,000.00				94,554.00	94,554.00			225,054.00		225,054.00	(130,500.00)	
						202,000.00						202,000.00	
總金額	7,243,165.00	60.87	85,500.00	17,193.00	1,144,234.20	8,490,153.07	5,881,440.62	1,565,775.94	310,554.00	20,500.00	7,778,270.56	711,882.51	

Schedule for Central Items

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

Name of Agency: Sai Kung District Community Centre Limited

Unit Code and Name (Note 6)	Subvented Element	Subvention Released (Note1)	Actual Expenditure (Note2)	Surplus (Note3) (a)	Deficit (Note3) (b)	Surplus b/f (Note 4) (C)	Surplus c/f (Note 5) (d)=©
4598	After School Care Programme	\$ 85,500.00	\$ 85,500.00	\$ -	\$ -	-	-
1904	After School Care Programme-Enhanced	94,554.00	225,054.00	-	130,500.00	-	- 130,500.00
Total		\$ 180,054.00	\$ 310,554.00	\$ -	-\$ 130,500.00	\$ -	-\$ 130,500.00

Next:

- 1.The figures for the whole financial year can be extracted from the pay list for march plus subvention released in late march of the financial year.
- 2.Acrual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income if any.
- 3.Surplus/Defieit for each element represents the difference between subvention released and accrual expenditure.
- 4."Surplus brought forward (b/f)*means surplus if any arising from operations in current year.
- 5."Surplus carried forward (e/f)*means surplus brought forward plus surplus. If any arising from operations in current year.
- 6.Unit Codes and names assigned by SWD should be filled if availability.
- 7.Those subventions for subverted element Programme Assistant/Care Assistant (Time-limited)*with the same time-limited date should grouped under the respective programme and thus the unit code and name may be skipped
- 8.Unit codes and names may be skipped for subverted elements of Peer Counsellors in CYC & ICYSC and "Youth Ambassadors"
- 9.As the above schedule may not be exhaustive in content any relevant detail in respect of central items released and/or expended during the year may also be included where appropriate.

Schedule for Investment
Analysis of Investment as at 31 March 2016
Agency: Sai Kung District Community Centre Limited

	HK\$	HK\$
LSG Reserve as at 31 March	<u>2016</u>	<u>2015</u>
	0	0
Represented by :		
Investments		
a. HKD Bank Account Balances	864502.61	273024.34
b. HKD 24-hour Call Deposits	x	x
c. HKD Fixed Deposits	x	x
d. HKD Certificate of Deposits	x	x
e. HKD Bonds (see appendix for breakdown)	<u>x</u>	<u>x</u>
	864502.61	273024.34

Note: The investments should be reported at historical cost.