

ANNUAL FINANCIAL REPORT

NGO: Light and Love Kwai Fong Neighbourhood Elderly Centre

(1 April 2020 to 31 March 2021)

	Notes	2020-21 \$	2019-20 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	5,173,091.00	5,119,372.00
b. Provident Fund	1c	323,142.00	321,806.00
2. Fee Income	2	98,725.00	249,238.00
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	155,179.00	154,745.00
5. Other Income	5	26,989.50	1,371.54
6. Interest Received		8.62	1,132.00
TOTAL INCOME		5,777,135.12	5,847,664.54
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		4,268,200.07	4,142,018.78
b. Provident Fund	1c	229,723.86	221,789.04
c. Allowances		0.00	0.00
Sub-total	6	4,497,923.93	4,363,807.82
2. Other Charges	7	1,122,829.00	1,092,703.26
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	223,377.00	171,840.00
		0.00	0.00
TOTAL EXPENDITURE		5,844,129.93	5,628,351.08
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8	(66,994.81)	219,313.46

The Annual Financial Report from pages [1] to [9] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURESIGNATURECHAIRMANNGO HEAD/ HEAD OF SOCIAL WELFARE SERVICES

DATE: 27 October 2021

DATE: 27 October 2021

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 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 **Note 3**. Details are analysed below :

<u>Provident Fund</u>	Snapshot	6.8% and	
<u>Contribution</u>	Staff	Other Posts	Total
	\$	\$	\$
Subvention Received	35,169.00	287,973.00	323,142.00
Less: Provident Fund			
Contribution Paid during the Year	(34,770.75)	(194,953.11)	(229,723.86)
Surplus/ (Deficit) for the Year	398.25	93,019.89	93,418.14
Add : Surplus/ (Deficit) b/f	(1,339.95)	356,003.99	354,664.04
Additional subvention received for previous year(s)			
Less: Refund to Government	0.00	0.00	0.00
Surplus/ (Deficit) c/f	(941.70)	449,023.88	448,082.18

- 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:

a. Income	2020-21	2019-20
	\$	\$
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		
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 and Enhanced Employment Service 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 – Subsidy for Incentive Payment		
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 Services		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
Child Care Training for Grand parents		
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent		

Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Ethnic Minority District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund		
Ethnic Minority District Ambassador Posts – Central Item (B) Other Charges		
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities – On-site Ventilation Assessment #		
Total	<u>0.00</u>	<u>0.00</u>

b. Expenditure

	2020-21	2019-20
	\$	\$
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		
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 and Enhanced Employment Service 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 – Subsidy for Incentive Payment		
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 Services		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
Child Care Training for Grandparents		
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent		
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund		
Ethnic Minority District Ambassador Posts –Central Item (B) Other Charges		
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities – On-site Ventilation Assessment #		
Total	<u><u>0.00</u></u>	<u><u>0.00</u></u>

For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHes, RCHDs as well as contract homes operated by private operators only.

- 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 is as follows:

	2020-21	2019-20
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	26,989.50	1,371.54
(b) Subsidy from Central Items (CI) – After School Care Programme (ASCP) / Enhanced ASCP – Fee Waiving Subsidy Scheme (FWSS)*	0.00	0.00
(c) Others	0.00	0.00
Sub-Total	26,989.50	1,371.54
<u>Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*</u>	0.00	0.00
Total	26,989.50	1,371.54

**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 \$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.		
HK\$800,001 - HK\$900,000 p.a.		
HK\$900,001 - HK\$1,000,000 p.a.		
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:

	2020-21	2019-20
	\$	\$
Other Charges		
(a) Utilities	49,917.50	41,355.74
(b) Food	0.00	0.00
(c) Administrative Expenses	160,004.81	196,337.80
(d) Stores and Equipment	344,061.98	236,159.43
(e) Repair and Maintenance	318,282.50	228,953.00
(f) Special Allowances	47,520.90	25,173.70
(g) Programme Expenses	141,729.10	315,759.10
(h) Transportation and Travelling	5,417.20	2,334.20
(i) Insurance	20,242.41	20,978.39
(j) Miscellaneous	35,652.60	25,651.90
Sub-Total	1,122,829.00	1,092,703.26
<u>Less: Utilised allocation under CI - ASCP / Enhanced ASCP -</u>		

FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	0.00	0.00
Total	<u><u>1,122,829.00</u></u>	<u><u>1,092,703.26</u></u>

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

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	5,496,233.00	-	-	-	5,496,233.00
Fee Income	98,725.00	-	-	-	98,725.00
Other Income	26,989.50	-	-	-	26,989.50
Interest Received (Note (1))	8.62	-	-	-	8.62
Rent and Rates	-	-	155,179.00	-	155,179.00
Central Items	-	-	-	-	-
Total Income (a)	5,621,956.12	0.00	155,179.00	0.00	5,777,135.12
Expenditure					
Personal Emoluments	4,497,923.93	-	-	-	4,497,923.93
Other Charges	1,122,829.00	-	-	-	1,122,829.00
Rent and Rates	-	-	223,377.00	-	223,377.00
Central Items	-	-	-	-	-
Total Expenditure (b)	5,620,752.93	0.00	223,377.00	0.00	5,844,129.93
Surplus/(Deficit) for the Year (a) - (b)	1,203.19	0.00	(68,198.00)	0.00	(66,994.81)
<u>Less</u> : Surplus/ (Deficit) of Provident Fund	93,418.14	-	-	-	93,418.14
	(92,214.95)	0.00	(68,198.00)	0.00	(160,412.95)
Surplus/ (Deficit) b/f (Note (2))	809,683.86	0.00	(23,627.00)	0.00	786,056.86
<u>Add</u> : Refund from Government	717,468.91	0.00	(91,825.00)	0.00	625,643.91
<u>Less</u> : Refund to Government			2,729.00		2,729.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (Note (3))					
Adjustment for utilised allocation under Enhanced ASCP – FWSS* (over-estimated) / under-estimated in previous year(s)					
Less : Adjustment requested by SWD SF/SI/4-65/103(470)/III Decrease in LSG Reserve	885.00				885.00
Surplus/ (Deficit) c/f (Note (4))	716,583.91	0.00	(94,554.00)	0.00	622,029.91

Notes:

Including an amount \$Z being the utilised allocation under CI - ASCP / Enhanced ASCP – FWSS*

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

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of LSG 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 for Central Items.
- (4) The level of LSG cumulative reserve (i.e. S), 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.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021

Name of NGO : LIGHT AND LOVE HOME LIMITED

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year		Deficit transferred to LSC (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus of (Note 6) (h) = (e) + (a) - (d) - (f) + (g)
					Deficit (Note 3) (b)	Deficit (Note 3) (b)						
nnnn - xxxxxxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities	\$	\$	\$	\$	\$	\$	\$	N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Infirmity Care Supplement for the Aged Blind Persons								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Infirmity Care Supplement for Residential Elderly Services								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Foster Care Allowance / Emergency Foster Care Allowance								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Temporary Financial Aid								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Emergency Fund								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Extended Hours Service Users								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Short-term Rental Assistance and Enhanced Employment Service								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Overnight On-site-on-call Allowance								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	[a] Contract Sum released during the reporting period	[e] = [f] Total Expenditure of the Project minus the following items for the reporting period: [g] Fee Income from service users; [h] Subsidy for Fee Waiving claimed from SWD; [k] Premises related expenses, and [j] Subsidy for Incentive Payment claimed from SWD	[b] [e] if >0	[h] [e] if <0	N.A.			N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving	[b] Subsidy released for Fee Waiving during the reporting period	[i] Subsidy for Fee Waiving claimed from SWD during the reporting period	[b] - [h] if >0	[b] - [h] if <0	N.A.			N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment	[d] Subsidy released for Incentive Payment during the reporting period	[j] Subsidy for Incentive Payment claimed from SWD during the reporting period	[d] - [j] if >0	[d] - [j] if <0	N.A.			N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	NSCCP - Rent and Rates	[c] Subsidy released by actual reimbursement	[f] same as [c]	N.A.	N.A.	N.A.			N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes								N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services								N.A.	N.A.		N.A.

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year		Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(c)+(a)-(d)-(f)+(g)
					Deficit (Note 3) (b)	Deficit transferred to LSC (Note 4) (c)					
mmn - xxxxxxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities										
mmn - xxxxxxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities										
mmn - xxxxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service										
mmn - xxxxxxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme										
mmn - xxxxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses										
mmn - xxxxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost										
mmn - xxxxxxxxxxxxxxxx	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation										
mmn - xxxxxxxxxxxxxxxx	MOSTE - Annual Rent and Rates										
mmn - xxxxxxxxxxxxxxxx	Project on Child Care Training for Grandparents - Contract Subsidy			[a]-[f] if >0	[a]-[f] if <0	N.A.					
mmn - xxxxxxxxxxxxxxxx	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving		[c] Subsidy released for Fee Waiving during the reporting period	[e] Subsidy for Fee Waiving claimed from SWD during the reporting period	[c]-[e] if >0	[c]-[e] if <0	N.A.				
mmn - xxxxxxxxxxxxxxxx	Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent										
mmn - xxxxxxxxxxxxxxxx	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19										
mmn - xxxxxxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre										
mmn - xxxxxxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres										
mmn - xxxxxxxxxxxxxxxx	Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund										
mmn - xxxxxxxxxxxxxxxx	Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges										
mmn - xxxxxxxxxxxxxxxx	Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment (Note 10)										
TOTAL											

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.

Unit Code and Name/ Remittance Advice No. (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)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(a)+(b)-(d)-(f)+(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				

Notes (Cont'd):

4. 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. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary 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 / 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.
10. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCHDs as well as contract homes operated by private operators only.

Schedule for Rent and Rates

Analysis of Subvention and Expenditure for the period from 1/4/2020 to 31/3/2021

Name of Agency: Light and Love Home Limited

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
470		\$	\$	\$	\$
Light and Love Kwai Fong Neighbourhood Elderly Centre	Rent (Note 3)	143,016.00	222,312.00	-	(79,296.00)
	Rates	12,163.00	1,065.00	11,098.00	-
	Total	155,179.00	223,377.00	11,098.00	(79,296.00)
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Grand Total	155,179.00	223,377.00	11,098.00	(79,296.00)

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.