

THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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



Chan, Li, Law CPA Limited
Certified Public Accountants (Practising)
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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 2021 and have issued an unqualified auditors' report thereon dated 6 October 2021.

We conducted our review of the annexed Annual Financial Report of the Council for the year ended 31 March 2021 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 2021 :

- 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 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 during the year ended 31 March 2021.

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, 6 October 2021

Kwok Wai Choi Eddie
Practising Certificate No.: P05451

ANNUAL FINANCIAL REPORT
NGO : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL
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	523,959,680.00	487,447,581.00
b. Provident Fund	1c	38,691,676.00	36,698,106.00
2. Fee Income	2	29,174,649.14	31,389,189.96
3. Central Items	3	8,550,059.98	10,852,363.00
4. Rent and Rates	4	13,821,888.00	13,451,371.00
5. Other Income	5	28,000,391.81	31,877,334.26
6. Interest Received		331,019.17	672,807.89
TOTAL INCOME		<u>642,529,364.10</u>	<u>612,388,753.11</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		413,241,396.30	393,101,207.87
b. Provident Fund	1c	30,457,933.64	28,104,670.37
c. Allowances		16,888,555.40	16,798,029.57
Sub-total	6	<u>460,587,885.34</u>	<u>438,003,907.81</u>
2. Other Charges	7	100,668,117.91	93,994,518.83
3. Central Items	3	6,691,699.63	8,181,712.90
4. Rent and Rates	4	16,189,855.88	15,044,202.02
TOTAL EXPENDITURE		<u>584,137,558.76</u>	<u>555,224,341.56</u>
C. SURPLUS FOR THE YEAR	8	<u>58,391,805.34</u>	<u>57,164,411.55</u>

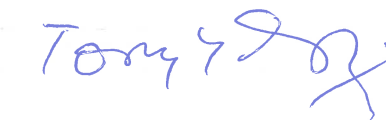
The Annual Financial Report from pages 1 to 15 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Authorized Signature

Name

Title

Date



YEN Yuen Ho, Tony, SBS

Chairman

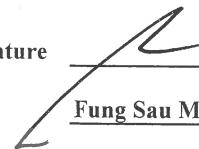
6 October 2021

Authorized Signature

Name

Title

Date



Fung Sau Man

Executive Director

6 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 Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% & Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	8,205,094.00	30,486,582.00	38,691,676.00
Provident Fund Contribution Paid during the year	(7,466,439.80)	(22,991,493.84)	(30,457,933.64)
 Surplus for the Year	 <u>738,654.20</u>	 <u>7,495,088.16</u>	 <u>8,233,742.36</u>
Add : Surplus b/f	1,869,430.80	56,200,777.38	58,070,208.18
Additional subvention received for previous year(s)	-	241,586.00	241,586.00
 Less : Refund to Government	 (1,094,146.00)	 -	 (1,094,146.00)
 Surplus c/f	 <u><u>1,513,939.00</u></u>	 <u><u>63,937,451.54</u></u>	 <u><u>65,451,390.54</u></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 the 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

	2020-21	2019-20
	\$	\$
a. Income		
Dementia Supplement for Residential Elderly Services	1,541,943.00	1,464,939.00
Infirmary Care Supplement for Residential Elderly Services	2,284,368.00	1,899,009.00
After School Care Programme - Fee Waiving Subsidy Scheme	770,076.00	477,900.00
Time-defined Subsidy Scheme for Extended Hours Service Users (Time-defined 31/08/2021)	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	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	467,882.00	464,760.00
NAAC Child Advancement Centre (EETC)	50,000.00	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,890,000.00	540,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	436,144.00	782,955.00
Time-defined Subsidy Scheme for Occasional Child Care Service	84,800.00	84,800.00
Ethnic Minority District Ambassador (Central Item A) (Time-Defined: 30/09/2023)	374,228.00	-
Ethnic Minority District Ambassador (Central Item B) (Time-Defined: 30/09/2023)	31,918.00	-
Enhanced After School Care Programme - Fee Waving Subsidy Scheme	581,385.98	502,999.00
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	-	2,216,370.00
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	2,381,316.00
Total	8,550,059.98	10,852,363.00

NOTES ON THE ANNUAL FINANCIAL REPORT

	2020-21	2019-20
b. Expenditure	\$	\$
Dementia Supplement for Residential Elderly Services	1,774,948.70	1,713,088.80
Infirmity Care Supplement for Residential Elderly Services	2,399,532.40	1,950,056.00
After School Care Programme - Fee Waiving Subsidy Scheme	638,876.00	431,495.00
Time-defined Subsidy Scheme for Extended Hours Service Users (Time-defined 31/08/2021)	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	15,000.00	56,350.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	295,804.03	285,607.91
NAAC Child Advancement Centre (EETC)	-	-
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	486,360.42	576,895.27
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Ethnic Minority District Ambassador (Central Item A) (Time-Defined: 30/09/2023)	123,239.44	-
Ethnic Minority District Ambassador (Central Item B) (Time-Defined: 30/09/2023)	-	-
Enhanced After School Care Programme - Fee Waving Subsidy Scheme	417,938.64	373,273.45
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	-	602,812.47
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	1,652,134.00
Total	6,691,699.63	8,181,712.90

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 is as follows:

Other Income	2020-2021 \$	2019-20 \$
(a) Fees and charges for services incidental to the operation of subvented services	10,936,809.86	16,293,917.06
(b) Others	17,063,581.95	15,583,417.20
Total	28,000,391.81	31,877,334.26

- 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.	17	12,642,466.00
HK\$800,001 - HK\$900,000 p.a.	24	20,954,415.00
HK\$900,001 - HK\$1,000,000 p.a.	13	12,250,254.00
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,072,900.00
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,125,520.00
>HK\$1,200,000 p.a.	2	2,977,120.00

NOTES ON THE ANNUAL FINANCIAL REPORT

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

Other Charges	2020-2021 \$	2019-20 \$
(a) Utilities	6,924,649.03	8,806,801.43
(b) Food	13,731,629.09	11,253,727.04
(c) Administrative Expenses	31,649,047.93	28,175,834.88
(d) Stores and Equipment	6,622,332.75	4,180,990.76
(e) Repair and Maintenance	4,461,988.66	2,878,986.41
(f) Special Allowances	2,398,291.90	1,797,392.00
(g) Programme Expenses	3,989,061.87	10,022,319.86
(h) Transportation and Travelling	2,540,410.39	3,817,315.24
(i) Insurance	9,411,800.21	7,180,312.05
(j) Rent & Rates for CAOs	125,491.08	121,118.24
(k) Miscellaneous	18,813,415.00	15,759,720.92
Total	100,668,117.91	93,994,518.83
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA - related activities	-	-
	100,668,117.91	93,994,518.83

NOTES ON THE ANNUAL FINANCIAL REPORT

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	Total
		\$	\$	\$	\$	\$
Income						
Lump Sum Grant		562,651,356.00				562,651,356.00
Special One-off Grant			-			-
Fee Income		29,174,649.14				29,174,649.14
Other Income		28,000,391.81				28,000,391.81
Interest Received	(Note (1))	331,019.17				331,019.17
Rent and Rates				13,821,888.00		13,821,888.00
Central Items					8,550,059.98	8,550,059.98
Total Income	(a)	620,157,416.12	-	13,821,888.00	8,550,059.98	642,529,364.10
Expenditure						
Personal Emoluments		460,587,885.34				460,587,885.34
Other Charges		100,668,117.91				100,668,117.91
Rent and Rates				16,189,855.88		16,189,855.88
Central Items					6,691,699.63	6,691,699.63
Total Expenditure	(b)	561,256,003.25	-	16,189,855.88	6,691,699.63	584,137,558.76
Surplus / (Deficit) for the Year	(a) - (b)	58,901,412.87	-	(2,367,967.88)	1,858,360.35	58,391,805.34
<u>Less</u> : Surplus of Provident Fund		8,233,742.36				8,233,742.36
Surplus / (Deficit) b/f	(Note (2))	50,667,670.51	-	(2,367,967.88)	1,858,360.35	50,158,062.98
		109,094,712.97	-	(1,858,674.22)	3,845,560.21	111,081,598.96
		159,762,383.48	-	(4,226,642.10)	5,703,920.56	161,239,661.94
<u>Add</u> : Backpayment from Government		-		1,766,072.00		1,766,072.00
<u>Less</u> : Refund to Government		-		(118,726.32)	(2,691,247.60)	(2,809,973.92)
<u>Add</u> : Adjustment of LSG Reserve SWD/S/A512/1 1st installment for repayment of capital expenditure for Healthy Manner		1,000,000.00			-	1,000,000.00
Surplus / (Deficit) c/f	Note (4)	160,762,383.48	-	(2,579,296.42)	3,012,672.96	161,195,760.02

Notes:

- (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; and the item is considered as part of LSG reserve.
- (2) 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.
- (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, 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 Agency : THE NEIGHBOURHOOD ADVICE ACTION COUNCIL

Unit Code and Name (Note 7)	Subvention Element (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus / (Deficit) b/f (Note 5) (e)	Refund to / (from) Government (f)	Surplus / (Deficit) c/f (Note 6) (g)=(e)+(a)-(d)-(f)-(b)-(c) HK\$
				Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
		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)	1,541,943.00	-	233,005.70	N.A.	233,005.70	(442,827.10)	-	(675,832.80)
4132 - Shanghai Fraternity Association C&A Home for the Elderly (ICS)	Infirmary Care Supplement for Residential Elderly Services (Note 8)	2,284,368.00	-	115,164.40	N.A.	115,164.40	(148,307.40)	-	(263,471.80)
6781 - Tung Chung Integrated Service Centre (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	0.00	-	-	N.A.	-	(18,844.00)	-	(18,844.00)
6782 - Tuen Mun District Integrated Services for the Elderly Day Care Unit (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	0.00	-	-	N.A.	-	(86,533.07)	-	(86,533.07)
6783 - Tuen Mun District Day Care Centre for the Elderly (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	0.00	-	-	N.A.	-	(224,567.06)	-	(224,567.06)
	Sub-total	0.00	-	-	N.A.	-	(329,944.13)	-	(329,944.13)
3063 - After School Care Programme - Late Afternoon	After School Care Program - Fee Waiving Subsidy Scheme	770,076.00	131,200.00	-	N.A.	-	750,344.50	-	881,544.50
4052 - After School Care Programme	After School Care Program - Fee Waiving Subsidy Scheme	-	-	-	N.A.	-	73,844.50	-	73,844.50
	Sub-total	770,076.00	131,200.00	-	N.A.	-	824,189.00	-	955,389.00
T512 - Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/08/2018)	Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	-	-	N.A.	-	(21,767.00)	-	(21,767.00)
V512 - Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/08/2021)	Time-defined Subsidy Scheme for Extended Hours Service Users	37,315.00	37,315.00	-	N.A.	-	59,082.00	37,315.00	59,082.00
6095 - N.A.	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	-	15,000.00	N.A.	15,000.00	295,305.00	-	280,305.00
4121 - Sunny Manor	Overnight On-site-on-call Allowance	467,882.00	172,077.97	-	N.A.	-	115,092.06	179,152.09	108,017.94
4123 - Choi Tung Hostel (Renamed as Sunny Manor W.E.F. 01.01.2013)	Overnight On-site-on-call Allowance	-	-	-	N.A.	-	(52,037.45)	-	(52,037.45)
	Sub-total	467,882.00	172,077.97	-	-	-	63,054.61	179,152.09	55,980.49
5914 - NAAC Child Advancement Centre (EETC)	NAAC Child Advancement Centre (EETC)	50,000.00	50,000.00	-	N.A.	-	-	-	50,000.00
6574 - Training Sponsorship Scheme for two-year MOT/MPT Programme of PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,890,000.00	1,350,000.00	-	N.A.	-	540,000.00	-	1,890,000.00
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	436,144.00	-	50,216.42	N.A.	50,216.42	35,193.38	-	(15,023.04)
6466 - Financial Incentive Scheme for Mentors of Employees with Disabilities (Time-defined 30/11/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	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	84,800.00	-	N.A.	-	84,800.00	84,800.00	84,800.00

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

Name of Agency : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL

Unit Code and Name (Note 7)	Subvention Element (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year		Surplus / (Deficit) b/f (Note 5) (e)	Refund to / (from) Government (f)	Surplus / (Deficit) c/f (Note 6) (g)=(e)+(a)-(d)-(f)+(b)-(g) HK\$
				Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)			
		HK\$	HK\$	HK\$	HK\$	Adjusted Deficit (d) = (b) - (c) HK\$	HK\$	HK\$
6729 - Ethnic Minority District Ambassador (Central Item A) (Time-Defined: 30/09/2023)	Ethnic Minority District Ambassador (Central Item A) (Time-Defined: 30/09/2023)	374,228.00	123,239.44	250,988.56	-	-	-	250,988.56
6730 - Ethnic Minority District Ambassador (Central Item B) (Time-Defined: 30/09/2023)	Ethnic Minority District Ambassador (Central Item B) (Time-Defined: 30/09/2023)	31,918.00	0.00	31,918.00	-	-	-	31,918.00
1900 - After School Care Programme - Enhanced	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	581,385.98	417,938.64	163,447.34	-	-	300,542.32	416,748.68
"Residential and Home-based Care Service Units"	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	-	-	-	-	-	1,613,557.53	-
"Residential Service Units"	Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	-	-	-	-	729,182.00	-
TOTAL		8,550,059.98	6,691,699.63	2,271,746.87	413,386.52	413,386.52	3,845,560.21	3,012,672.96

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.
- 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. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - 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 carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit Code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- 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.
- 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.

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

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) \$
1940 Excelsior Manor and Excelsior Integrated Employment Service Centre (IVRSC)	Rent (Note 3)	-	643,116.00	-	643,116.00
	Rates	-	-	-	-
	Total	-	643,116.00	-	643,116.00
4053 Wong Tai Sin Day Activity Centre	Rent (Note 3)	27,276.00	72,120.00	-	44,844.00
	Rates	19,571.00	8,800.00	10,771.00	-
	Total	46,847.00	80,920.00	10,771.00	44,844.00
4054 Fairyland (Integrated Rehabilitation Services Centre)	Rent (Note 3)	53,000.00	93,600.00	-	40,600.00
	Rates	321,167.00	322,000.00	-	833.00
	Total	374,167.00	415,600.00	-	41,433.00
4055 Cha Kwo Ling & Fan Wah Street Neighbourhood Level Community Development Project	Rent (Note 3)	-	-	-	-
	Rates	1,442.00	-	1,442.00	-
	Total	1,442.00	-	1,442.00	-
4062 Shanghai Fraternity Association Care & Attention Home for the Elderly	Rent (Note 3)	1,341,228.00	1,369,625.20	-	28,397.20
	Rates	143,717.00	142,302.00	1,415.00	-
	Total	1,484,945.00	1,511,927.20	1,415.00	28,397.20
4073 Shun Tin Hostel	Rent (Note 3)	260,687.00	262,116.00	-	1,429.00
	Rates	17,888.00	5,200.00	12,688.00	-
	Total	278,575.00	267,316.00	12,688.00	1,429.00
4078 Fu Heng Integrated Children and Youth Services Centre	Rent (Note 3)	25,993.00	38,676.00	-	12,683.00
	Rates	44,363.00	41,200.00	3,163.00	-
	Total	70,356.00	79,876.00	3,163.00	12,683.00
4079 Tung Chung Youth Outreaching Team	Rent (Note 3)	69,996.00	83,316.00	-	13,320.00
	Rates	1,251.00	-	1,251.00	-
	Total	71,247.00	83,316.00	1,251.00	13,320.00
4081 Lok Fu Urban Hostel for Single Persons	PHE Rental	308,688.00	308,688.00	-	-
	Rates	32,559.00	26,800.00	5,759.00	-
	Total	341,247.00	335,488.00	5,759.00	-
4082 Eastern / Wanchai District Youth Outreaching Social Work Team	Rent (Note 3)	118,655.00	119,844.00	-	1,189.00
	Rates	17,855.00	-	17,855.00	-
	Total	136,510.00	119,844.00	17,855.00	1,189.00
4084 Shamshuipo District Elderly Community Centre	Rent (Note 3)	310,452.00	310,452.00	-	-
	Rates	61,583.00	47,800.00	13,783.00	-
	Total	372,035.00	358,252.00	13,783.00	-

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

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) \$
4087 Tai Hing Hostel	Rent (Note 3)	1,030,140.00	1,030,701.10	-	561.10
	Rates	54,380.00	55,038.90	-	658.90
	Total	1,084,520.00	1,085,740.00	-	1,220.00
4088 Shamshuipo Integrated Home Care Services	Rent (Note 3)	23,280.00	7,260.00	16,020.00	-
	Rates	-	-	-	-
	Total	23,280.00	7,260.00	16,020.00	-
4099 Tung Chung Day Care Unit	Rent (Note 3)	22,560.00	282,952.50	-	260,392.50
	Rates	-	1,136.50	-	1,136.50
	Total	22,560.00	284,089.00	-	261,529.00
4102 FCW in Tung Chung Integrated Services Centre	Rent (Note 3)	1,013,930.00	1,145,444.88	-	131,514.88
	Rates	81,393.00	42,935.70	38,457.30	-
	Total	1,095,323.00	1,188,380.58	38,457.30	131,514.88
4105 Yick Yuen Temporary Housing Area Neighbourhood Level Community Development Project	Rent (Note 3)	234,819.00	360,818.76	-	125,999.76
	Rates	5,151.00	-	5,151.00	-
	Total	239,970.00	360,818.76	5,151.00	125,999.76
4107 Tuen Mun District Integrated Home Care Services Centre (2) & (3)	Rent (Note 3)	191,928.00	217,128.00	-	25,200.00
	Rates	11,627.00	-	11,627.00	-
	Total	203,555.00	217,128.00	11,627.00	25,200.00
4113 Neighbourhood Elderly Centre (Re-engineering)	Rent (Note 3)	394,629.00	397,692.15	-	3,063.15
	Rates	85,910.00	25,193.76	60,716.24	-
	Total	480,539.00	422,885.91	60,716.24	3,063.15
4114 Tuen Mun Integrated Employment Service Centre	Rent (Note 3)	916,848.00	926,328.00	-	9,480.00
	Rates	54,936.00	60,400.00	-	5,464.00
	Total	971,784.00	986,728.00	-	14,944.00
4117 Supported Employment Programme	Rent (Note 3)	77,880.00	77,880.00	-	-
	Rates	5,922.00	-	5,922.00	-
	Total	83,802.00	77,880.00	5,922.00	-
4118 District Support Centre for Persons with Disabilities	Rent (Note 3)	342,692.00	366,012.00	-	23,320.00
	Rates	13,492.00	24,400.00	-	10,908.00
	Total	356,184.00	390,412.00	-	34,228.00
4119 Neighbourhood Elderly Centre at Fu Tai Estate	Rent (Note 3)	157,347.00	159,996.00	-	2,649.00
	Rates	12,163.00	-	12,163.00	-
	Total	169,510.00	159,996.00	12,163.00	2,649.00

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

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) \$
4121 Sunny Manor	Rent (Note 3)	195,602.00	202,800.00	-	7,198.00
	Rates	23,614.00	(2,800.00)	26,414.00	-
	Total	219,216.00	200,000.00	26,414.00	7,198.00
4126 Yuen Long District Integrated Home Care Services Centre	Rent (Note 3)	104,253.00	127,020.00	-	22,767.00
	Rates	6,869.00	-	6,869.00	-
	Total	111,122.00	127,020.00	6,869.00	22,767.00
4127 Tuen Mun District Integrated Services for the Elderly Day Care Unit	Rent (Note 3)	497,260.00	477,984.00	19,276.00	-
	Rates	27,190.00	16,316.00	10,874.00	-
	Total	524,450.00	494,300.00	30,150.00	-
4133 Harmony Manor Integrated Rehab Services Centre (C&A/SD)	Rent (Note 3)	-	-	-	-
	Rates	52,472.00	47,483.20	4,988.80	-
	Total	52,472.00	47,483.20	4,988.80	-
4134 Harmony Manor Integrated Rehab Services Centre (HSMH)	Rent (Note 3)	-	-	-	-
	Rates	91,602.00	82,894.40	8,707.60	-
	Total	91,602.00	82,894.40	8,707.60	-
4143 Cheery Manor	Rent (Note 3)	224,181.00	222,048.00	2,133.00	-
	Rates	17,537.00	6,700.00	10,837.00	-
	Total	241,718.00	228,748.00	12,970.00	-
4144 NTW Community Rehabilitation Day Centre	Rent (Note 3)	483,564.00	476,104.00	7,460.00	-
	Rates	30,770.00	22,000.10	8,769.90	-
	Total	514,334.00	498,104.10	16,229.90	-
4149 Harmony Manor Integrated Rehab Services Centre (HMMH)	Rent (Note 3)	-	-	-	-
	Rates	39,131.00	35,411.20	3,719.80	-
	Total	39,131.00	35,411.20	3,719.80	-
4151 Harmony Manor Integrated Rehab Services Centre (HSPH)	Rent (Note 3)	-	-	-	-
	Rates	65,367.00	59,152.80	6,214.20	-
	Total	65,367.00	59,152.80	6,214.20	-
4153 Harmony Manor Integrated Rehab Services Centre (DAC)	Rent (Note 3)	-	-	-	-
	Rates	91,602.00	82,894.40	8,707.60	-
	Total	91,602.00	82,894.40	8,707.60	-
4154 Harmony Manor Integrated Rehab Services Centre (IVRSC)	Rent (Note 3)	-	-	-	-
	Rates	104,496.00	94,564.00	9,932.00	-
	Total	104,496.00	94,564.00	9,932.00	-

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

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) \$
4176 Wellness Manor (HMMH)	Rent (Note 3)	2,100.00	2,100.00	-	-
	Rates	98,745.00	117,400.00	-	18,655.00
	Total	100,845.00	119,500.00	-	18,655.00
4177 Tuen Mun District Day Care Centre for the Elderly	Rent (Note 3)	306,658.00	319,200.00	-	12,542.00
	Rates	17,351.00	4,600.00	12,751.00	-
	Total	324,009.00	323,800.00	12,751.00	12,542.00
4179 Child Enlightment Centre (SCCC)	Rent (Note 3)	297,610.00	308,640.00	-	11,030.00
	Rates	13,202.00	10,600.00	2,602.00	-
	Total	310,812.00	319,240.00	2,602.00	11,030.00
4193 Healthy Manor	Rent (Note 3)	-	-	-	-
	Rates	64,895.00	51,400.00	13,495.00	-
	Total	64,895.00	51,400.00	13,495.00	-
4199 Child Advancement Centre (EETC)	Rent (Note 3)	283,099.00	283,464.00	-	365.00
	Rates	20,419.00	6,400.00	14,019.00	-
	Total	303,518.00	289,864.00	14,019.00	365.00
4242 Child Enrichment Centre (EETC)	Rent (Note 3)	90,343.00	91,538.04	-	1,195.04
	Rates	7,309.00	6,262.00	1,047.00	-
	Total	97,652.00	97,800.04	1,047.00	1,195.04
4243 Child Enrichment Centre (SCCC)	Rent (Note 3)	234,601.00	247,525.96	-	12,924.96
	Rates	20,562.00	13,938.00	6,624.00	-
	Total	255,163.00	261,463.96	6,624.00	12,924.96
4244 Home Care Services for Persons with Severe Disabilities in New Territories (3) Regional Cluster	Rent (Note 3)	145,588.00	168,852.00	-	23,264.00
	Rates	6,689.00	-	6,689.00	-
	Total	152,277.00	168,852.00	6,689.00	23,264.00
4599 Tung Chung Integrated Services Centre-ICYSC	Rent (Note 3)	-	121,687.50	-	121,687.50
	Rates	-	561.10	-	561.10
	Total	-	122,248.60	-	122,248.60
5041 Mr and Mrs Lam Sum Wan Day Care Centre for the Elderly (20 EHS Places)	Rent (Note 3)	248,952.00	277,213.00	-	28,261.00
	Rates	12,909.00	62,008.20	-	49,099.20
	Total	261,861.00	339,221.20	-	77,360.20
7312 Wongtaisin District Integrated Home Care Services Centre	Rent (Note 3)	70,460.00	91,550.00	-	21,090.00
	Rates	7,370.00	-	7,370.00	-
	Total	77,830.00	91,550.00	7,370.00	21,090.00

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

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) \$
7313 Tuen Mun District Integrated Home Care Services Centre (1)	Rent (Note 3)	123,312.00	132,072.00	-	8,760.00
	Rates	7,370.00	-	7,370.00	-
	Total	130,682.00	132,072.00	7,370.00	8,760.00
7584 Yau Oi Day Activity Centre	Rent (Note 3)	303,555.00	331,155.00	-	27,600.00
	Rates	18,987.00	13,510.00	5,477.00	-
	Total	322,542.00	344,665.00	5,477.00	27,600.00
7617 Yau Oi Hostel	Rent (Note 3)	563,745.00	563,745.00	-	-
	Rates	36,976.00	25,090.00	11,886.00	-
	Total	600,721.00	588,835.00	11,886.00	-
7688 Lower Wong Tai Sin Hostel	Rent (Note 3)	334,884.00	374,124.00	-	39,240.00
	Rates	36,493.00	31,000.00	5,493.00	-
	Total	371,377.00	405,124.00	5,493.00	39,240.00
7693 Lower Wong Tai Sin Day Activity Centre	Rent (Note 3)	334,884.00	334,884.00	-	-
	Rates	35,022.00	31,000.00	4,022.00	-
	Total	369,906.00	365,884.00	4,022.00	-
7893 Tuen Mun District Integrated Home Care Services Centre (4)	Rent (Note 3)	105,480.00	127,621.00	-	22,141.00
	Rates	8,410.00	(75.87)	8,485.87	-
	Total	113,890.00	127,545.13	8,485.87	22,141.00
Long Ping Day Care Centre for the Elderly		-	80,189.10	-	80,189.10
		-	74,256.00	-	74,256.00
	Total	-	154,445.10	-	154,445.10
4740 The Neighbourhood Advice-Action Council Outreaching Team for Ethnic Minorities		-	859,273.10	-	859,273.10
		-	(472.80)	472.80	-
	Total	-	858,800.30	472.80	859,273.10
Grand Total		13,821,888.00	16,189,855.88	460,890.11	2,828,857.99

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.

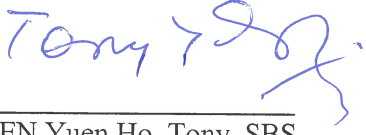
**Schedule for Investment
Analysis of Investment as at 31 March 2021**


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

	31 March 2021 HK\$	31 March 2020 HK\$
LSG Reserve	<u>160,762,383.48</u>	<u>109,094,712.97</u>
Represented by :		
Investments		
a. HKD Bank Account Balances	145,557,319.55	94,036,222.61
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	15,205,063.93	15,058,490.36
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>160,762,383.48</u>	<u>109,094,712.97</u>

Note :
The investments should be reported at historical cost.


Confirmed by :

Signature : 
Chairman : YEN Yuen Ho, Tony, SBS
Date : 6 October 2021

Signature : 
Executive Director : FUNG Sau Man
Date : 6 October 2021

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 : 6 October 2021

