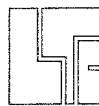


**HONG KONG FEDERATION OF
HANDICAPPED YOUTH**

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH, 2011

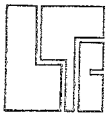


李 湯 陳 會 計 師 事 務 所

LI, TANG, CHEN & CO.

Certified Public Accountants (Practising)

Hong Kong



**REVIEW REPORT
TO THE EXECUTIVE COMMITTEE OF HONG KONG FEDERATION OF HANDICAPPED
YOUTH (“THE FEDERATION”)**

We have audited the financial statements of the Federation for the year ended 31st March, 2011 and have issued an unqualified auditors’ report thereon dated 14 SEP 2011.

We conducted our review of the attached Annual Financial Report on pages 2 to 7 of the Federation for the year ended 31st March, 2011 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 Federation, on which the above audited financial statements of the Federation 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 Federation for the year ended 31st March, 2011:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Federation; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Federation 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 31st March, 2011.

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.

Li Tang Chen & Co.

Li, Tang, Chen & Co.
Certified Public Accountants (Practising)

Hong Kong, 14 SEP 2011
RCMC/RCWT:mc

HONG KONG FEDERATION OF HANDICAPPED YOUTH
ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1ST APRIL, 2010 TO 31ST MARCH, 2011

	<u>Note</u>	<u>2011</u> HK\$	<u>2010</u> HK\$
INCOME			
Lump Sum Grant		2,544,239	2,530,287
a) Lump Sum Grant (excluding Provident Fund)	1b	2,413,788	2,400,168
b) Provident fund	1c	130,451	130,119
Special One-off Grant		-	-
Fee income	2	1,200	600
Central items	3	162,202	162,202
Rent and rate	4	188,508	182,508
Other income	5	-	-
Interest received		21	53
TOTAL INCOME		2,896,170	2,875,650
EXPENDITURE			
Personal emoluments	6	1,946,517	1,826,863
a) Salaries		1,832,503	1,707,315
b) Provident Fund	1c	114,014	119,548
c) Allowances		-	-
Other charges	7	733,772	569,763
Central items	3	178,652	177,657
Rent and rates	4	176,869	188,943
Special One-off Grant Payment		-	-
TOTAL EXPENDITURE		3,035,810	2,763,226
(DEFICIT)/SURPLUS FOR THE YEAR	8	(139,640)	112,424



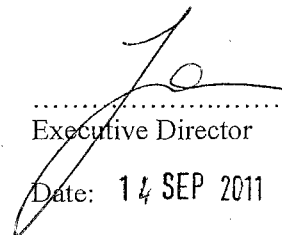
Chairperson

Date: 14 SEP 2011



Honorary Treasurer

Date: 14 SEP 2011



Executive Director

Date: 14 SEP 2011

HONG KONG FEDERATION OF HANDICAPPED YOUTH
NOTES ON THE ANNUAL FINANCIAL REPORT

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 should not be included in the AFR.

b) Lump Sum Grant (excluding Provident Fund):

This represents Lump Sum Grant (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 1st April, 2000.

6.8% and other posts represent those staff that are employed after 1st April, 2000.

The PF received and contributed for staff under the Central Items are shown under note 3 if any. (LSG Circular No. 1/2001).

Details are analysed below:

	<u>Existing Staff</u> HK\$	<u>6.8% and other Posts</u> HK\$	<u>Total</u> HK\$
Subvention received	-	130,451	130,451
Provident Fund contributions paid during the year	-	(114,014)	(114,014)
Surplus for the year	-	16,437	16,437
	-----	-----	-----
Add: Surplus b/f	37,860	252,974	290,834
	-----	-----	-----
Surplus c/f	37,860	269,411	307,271
	=====	=====	=====

HONG KONG FEDERATION OF HANDICAPPED YOUTH

NOTES ON THE ANNUAL FINANCIAL REPORT

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 services activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other SWD's papers and correspondence with NGOs. The PF received and contributed for staff under the Central Items should be separately included as part of the income and expenditure of the relevant items (LSG Circular N. 1/2001). The income and expenditure of each of the Central Items are as follows:

	<u>2011</u> HK\$	<u>2010</u> HK\$
a) Income		
Programme Assistant (PA) allocated vide management letter ref. (17) in SWD/S/203/1 Point 8 dated 17 th March, 2007	162,202	162,202
b) Expenditure		
Programme Assistant (PA) allocated vide management letter ref. (17) in SWD/S/203/1 Point 8 dated 17 th March, 2007	178,652	177,657

Subvented service activities

Please refer to page 5.

4. RENT AND RATES

This represents the amount paid by Social Welfare Department. Details are analysed below:

Unit Code	Name	Subvented element	Subvention released HK\$	Actual expenditure HK\$	Surplus HK\$	Deficit HK\$
2886	Jockey Club Activity Centre	Rent (including Government Rent)	171,180	164,252	6,928	-
		Rates	<u>17,328</u>	<u>12,617</u>	<u>4,711</u>	-
		Total	<u>188,508</u>	<u>176,869</u>	<u>11,639</u>	-

HONG KONG FEDERATION OF HANDICAPPED YOUTH

NOTES ON THE ANNUAL FINANCIAL REPORT

3. CENTRAL ITEMS (CONT'D)

These are subvented service activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other SWD's papers and correspondence with the Agency.

Service unit code	Name	Subvention element	Subvention released	Actual expenditure	Surplus (a) HK\$	Deficit (b) HK\$	Deficit transferred to LSG (c) HK\$	Adjusted deficit (d) = (b) - (c) HK\$	Surplus brought forward (e) HK\$	Surplus carried forward (f) = (e) + (a) - (d) HK\$
2886	Jockey Club Activity Centre	Programme Assistant	162,202	178,652	-	(16,450)	(9,651)	(6,799)	6,799	-

HONG KONG FEDERATION OF HANDICAPPED YOUTH

NOTES ON THE ANNUAL FINANCIAL REPORT

5. OTHER INCOME

These include all income other than recognised social welfare fee income received during the year.

6. PERSONAL EMOLUMENTS

Personal emoluments include salary, provident fund, salary-related allowances.

<u>Analysis of personal emoluments</u>	<u>No. of posts</u>	<u>HK\$</u>
HK\$500,001 per annum or above	Nil	Nil

7. OTHER CHARGES

	<u>2011</u>	<u>2010</u>
	<u>HK\$</u>	<u>HK\$</u>
(a) Utilities	40,675	36,419
(b) Administrative expenses	173,135	168,837
(c) Stores and equipment	49,352	27,203
(d) Repair and maintenance	29,966	26,192
(e) Programme expenses (net)	251,701	160,097
(f) Transportation and traveling	154,811	129,946
(g) Insurance	31,741	19,925
(h) Miscellaneous	2,391	1,144
Total	<u>733,772</u>	<u>569,763</u>

HONG KONG FEDERATION OF HANDICAPPED YOUTH
NOTES ON THE ANNUAL FINANCIAL REPORT

8. ANALYSIS OF RESERVE FUND

	Lump Sum Grant	Interest Received	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
INCOME					
Lump Sum Grant	2,544,239	-	-	-	2,544,239
Rent and Rates	-	-	188,508	-	188,508
Member Fee Income	1,200	-	-	-	1,200
Central Items	-	-	-	162,202	162,202
Other Income	-	-	-	-	-
Interest Received	-	21	-	-	21
Total Income (a)	2,545,439	21	188,508	162,202	2,896,170
EXPENDITURE					
Personal Emoluments	1,946,517	-	-	-	1,946,517
Other Charges	733,772	-	-	-	733,772
Central Items	-	-	-	178,652	178,652
Rent and Rates	-	-	176,869	-	176,869
Total Expenditure (b) (A)	2,680,289	-	176,869	178,652	3,035,810
Surplus/(Deficit) for the year (a) – (b)	(134,850)	21	11,639	(16,450)	(139,640)
Less: Surplus/(Deficit) of Provident Fund	16,436	-	-	-	16,436
	(151,286)	21	11,639	(16,450)	(156,076)
Surplus/(Deficit) b/f	788,652	27,779	(82,872)	6,799	740,358
Add/(Less): Transfer from LSG Reserve to cover salary adjustment for Programme Assistant	(9,651)	-	-	9,651	-
	779,001	27,779	(82,872)	16,450	740,358
Less: Refund to Government	627,715	27,800	(71,233)	16,450	584,282
	-	-	-	-	-
Surplus/(Deficit) c/f	627,715	27,800	(71,233)	-	584,282

Note:

(A) Total expenditure excluding Provident Fund expenditure

HK\$2,680,289 (Total expenditure) -
- HK\$(114,014) (Actual Provident Fund Paid)

HK\$2,566,275

(B) Total surplus c/f of LSG and TOG and interest received excluding PF HK\$ 655,515
Less: Amount of cumulative reserve equal to 25% of (A) (641,569)

Amount above 25% of (A) refundable to SWD HK\$ 13,946
=====

(C) Total surplus of refundable to SWD as stated above = HK\$ 13,946 (2010/11)

(For management purposes only)

HONG KONG FEDERATION OF HANDICAPPED YOUTH

COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE HEAD OFFICE, FIRST SENSE DESIGN, FLOWER WORKSHOP,
JOCKEY CLUB ACTIVITY CENTRE, EMPLOYMENT SERVICE CENTRE, ACCOUNTING SUPPORT AND SUPERVISORY SUPPORT

FOR THE YEAR ENDED 31ST MARCH, 2011

	Non-subvented Head Office	Non-subvented First Sense Design	Non-subvented Flower Workshop	Non-subvented Jockey Club Activity Centre	Non-subvented Employment Service Centre	Subvented Accounting Support	Subvented Supervisory Support	2011 Total	2010 Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
INCOME									
Lump Sum Grant (LSG)	-	-	-	1,645,715	-	87,368	56,539	2,544,239	2,530,287
Lotteries Fund (Personal Computer replacement)	-	-	-	23,720	-	-	-	23,720	20,735
Lotteries Fund Block Grant (Vehicle replacement)	-	-	-	-	-	-	-	-	515,913
Lotteries Fund Block Grant (F&E, Vehicle Overhauling)	-	-	-	43,400	-	-	-	43,400	43,500
Other fund (Non-FSA)	-	-	-	413,421	597,886	-	-	1,011,307	141,974
Rent and rates from SWD	-	-	-	-	-	-	-	188,508	350,569
Membership fees	-	-	-	188,508	-	-	-	188,508	350,569
Central item	-	-	-	1,200	-	-	-	1,200	600
Walk Aids Rubber Income	-	-	-	162,202	-	-	-	162,202	162,202
Sales income	-	3,272,656	1,102,029	-	-	-	-	3,096	3,168
Other income (Non-FSA)	6,365	975	-	-	74	-	-	4,374,685	4,001,932
Swine influenza Income (Non-FSA)	-	-	-	-	-	-	-	17,216	38,352
Secretarial Service Income	24,000	-	-	-	-	-	-	-	6,000
Clerical Support Income	60,000	-	-	-	-	-	-	24,000	24,000
Warehouse Rental Income	3,600	-	-	-	-	-	-	60,000	60,000
General Donation	686,512	-	17,152	-	10,238	-	-	3,600	3,600
Donation and collection from flag day	-	-	-	-	-	-	-	714,102	702,355
First Sense administration and management fee income	120,000	-	-	-	-	-	-	-	2,959,422
Interest from other investment	89,781	-	-	-	-	-	-	120,000	30,000
Interest from bank deposits	85	-	-	21	-	-	-	89,781	89,603
TOTAL INCOME	990,343	3,273,631	1,119,186	1,997,646	608,198	87,368	56,539	9,381,167	11,684,498

(For management purposes only)

HONG KONG FEDERATION OF HANDICAPPED YOUTH

COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE HEAD OFFICE, FIRST SENSE DESIGN, FLOWER WORKSHOP,
JOCKEY CLUB ACTIVITY CENTRE, EMPLOYMENT SERVICE CENTRE, ACCOUNTING SUPPORT AND SUPERVISORY SUPPORT

FOR THE YEAR ENDED 31ST MARCH, 2011

	Non-subvented		Non-subvented		Non-subvented		Non-subvented		Subvented		Subvented		Subvented		2011		2010		
	Head Office	Sense Design	Non-subvented	Flower	Jockey Club	Activity Centre	Employment Service Centre	Subvented	Subvented	Accounting Support	Supervisory Support	Total	Total	Total	Total	HK\$	HK\$	HK\$	HK\$
EXPENDITURE																			
Personal emoluments																			
a) Salaries	(959,007)	(813,470)		(343,516)		(1,099,725)		(594,831)	(83,208)	(54,739)	(3,948,496)	(4,149,643)							
b) Provident Fund contributions	-	(26,610)		-		-		-	-	-	(26,610)	(30,695)							
c) Mandatory Provident Fund contributions	(47,607)	(26,190)		(19,712)		(55,198)		(52,857)	(4,160)	(1,800)	(207,524)	(221,611)							
d) Incentive	-	-		(60,044)		-		-	-	-	(60,044)	(66,387)							
Production cost	-	(2,073,561)		(498,934)		-		-	-	-	(2,572,495)	(2,213,738)							
Other charges:																			
Utilities	(21,034)	(17,689)		(13,212)		(27,798)		(12,877)	-	-	(92,610)	(97,156)							
Administrative expenses	(157,529)	(184,841)		(14,913)		(96,562)		(76,573)	-	-	(530,918)	(461,278)							
Stores and equipment	(195,380)	(31,617)		(16,562)		(45,295)		(34,023)	-	-	(322,877)	(336,639)							
Programme (expenses)/income (net)	(216,094)	-		-		(353,199)		101,498	-	-	(467,795)	(205,259)							
Transportation and traveling	(7,449)	(4,515)		-		(150,764)		(4,047)	-	-	(166,775)	(143,685)							
Insurance premium	(19,096)	(18,553)		(10,657)		(18,832)		(12,909)	-	-	(80,047)	(62,488)							
Walk Aids rubber expenses																			
(Non-FSA)																			
Swine Influenza Prevent expenses (Non-FSA)																			
Coupon charges						(48)					(48)	(4,716)							
Outgoings from General Donation	(184,166)										(184,166)	(148,841)							
Outgoing/incidental expenses from Play Day																			
Miscellaneous	(117,937)	(4,005)		(2,798)		(1,323)		(1,068)	-	-	(127,131)	(199,854)							
Total other charges	(918,685)	(261,220)		(58,142)		(48)		(39,999)	-	-	(1,971,867)	(1,836,423)							
Central items																			
Lotteries Fund (Personal Computer replacement)																			
Lotteries Fund Block Grant (Vehicle replacement)																			
Lotteries Fund Block Grant (F&E, Vehicle Overhauling)																			
Fund expenditure (Non-FSA)																			
Rent and rates (including parking rental)	(79,922)	(113,223)																	
TOTAL EXPENDITURE	(2,005,221)	(3,314,274)		(980,348)		(545,147)		(687,687)	(87,368)	(56,539)	(10,394,835)	(9,869,555)							

(For management purposes only)

HONG KONG FEDERATION OF HANDICAPPED YOUTH

COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE HEAD OFFICE, FIRST SENSE DESIGN, FLOWER WORKSHOP,
JOCKEY CLUB ACTIVITY CENTRE, EMPLOYMENT SERVICE CENTRE, ACCOUNTING SUPPORT AND SUPERVISORY SUPPORT

FOR THE YEAR ENDED 31ST MARCH, 2011

	Non-subvented		Non-subvented		Non-subvented		Non-subvented		Subvented		Subvented		Subvented		Subvented		Subvented	
	Head Office	First	Non-subvented	Non-subvented	Non-subvented	Non-subvented	Non-subvented	Non-subvented	Non-subvented	Subvented	Subvented	Subvented	Subvented	Subvented	Subvented	Subvented	Subvented	Subvented
	HK\$	Sense Design	Flower	Jockey Club	Activity Centre	Employment Service	Centre	Accounting	Support	Supervisory	Support	Support	Support	Support	Support	Support	Support	Support
	HK\$	HK\$	Workshop	Centre	Centre	Centre	Centre	Support	Support	Support	Support	Support	Support	Support	Support	Support	Support	Support
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
SURPLUS/(DEFICIT) FOR THE YEAR	(1,014,878)	(40,643)	138,838	(51,508)	(206,571)	94,164	66,930	-	-	-	-	-	-	-	-	-	(1,013,668)	1,814,943
TRANSFER TO RESERVE FUND	144,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144,481	(134,314)
TRANSFER TO LOTTERIES FUND BLOCK GRANT/ (DEFICIT)	-	-	-	(7,840)	-	-	-	-	-	-	-	-	-	-	-	-	(7,840)	(10,177)
TRANSFER TO POLICY ADVOCACY FUND (DEFICIT)	(250,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(250,000)	-
TRANSFER FROM BEIJING 2008 PARALYMPICS GAME FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,863
TRANSFER FROM EMPLOYEES RETRAINING BOARD (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,485)
TRANSFER FROM FAMILY RESPITE SERVICE (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,883)
TRANSFER FROM HONG KONG JOCKEY CLUB CHARITIES TRUST FOR RENOVATION (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(242,086)
TRANSFER FROM LEE HYSAN FUND FOR RENOVATION (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(35,585)
BALANCE CARRIED FORWARD	(1,120,397)	(40,643)	138,838	(59,348)	(206,571)	94,164	66,930	-	-	-	-	-	-	-	-	-	(1,127,027)	1,537,276

SCHEDULE FOR INVESTMENT**ANALYSIS OF INVESTMENT AS AT 31ST MARCH, 2011****AGENCY: HONG KONG FEDERATION OF HANDICAPPED YOUTH**

	<u>2011</u> HK\$	<u>2010</u> HK\$
LSG Reserve as at 31 st March	<u>655,515</u>	<u>816,431</u>
Represented by:		
Investments		
a. HKD Bank Account Balances	655,515	816,431
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>655,515</u>	<u>816,431</u>

Confirmed by:-



Chairperson

Date: 14 SEP 2011



Honorary Treasurer

Date: 14 SEP 2011



Executive Director

Date: 14 SEP 2011

SCHEDULE FOR CENTRAL ITEMS

ANALYSIS OF SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL, 2010 TO 31ST MARCH, 2011

AGENCY: HONG KONG FEDERATION OF HANDICAPPED YOUTH

Unit Code and Name (Note 7)	Subvention element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year			Surplus b/f (Note 4)	Surplus c/f (Note 5) (d) = (c) + (a) - (d)
					Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit		
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
XXX1-xxxxx	Dementia Supplement for Elderly with Disabilities								
XXX2-xxxxx	Infirmary Care Supplement for the aged Blind Persons								
XXX3-xxxxx	Dementia Supplement for Residential Elderly Services								
XXX4-xxxxx	Infirmary Care Supplement for Residential Elderly Services								
XXX5-xxxxx	Foster Care Allowance/Emergency Foster Care Allowance								
XXX6-xxxxx	After School Care Programme								
XXX7-xxxxx	Programme Assistants/Care Assistant (Permanent) - Elderly Services								
XXX8-xxxxx	Programme Assistants/Care Assistant (Permanent) - Rehabilitation Medical and Social Services								
XXX9-xxxxx	Temporary Financial Aid								
XXX10-xxxxx	Emergency Fund								
XXX11-xxxxx	Extension of Three-year Time-defined Subsidy Scheme for Extended Hours Care Service (1 st September 2008 - 31 st March, 2011)								
XXX12-xxxxx	Visiting medical Practitioner Scheme								
XXX13-xxxxx	Training Subsidiary Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC								
XXX14-xxxxx	Training Subsidiary under Training Scheme for Child Care Supervisors and Special Child Care Works in Pre-school Rehabilitation Service								
XXXPA-xxxxx	Programme Work posts for 3 years from 2008-09 to 2011-11								
XXXS-xxxxx	Programme Assistants (PA)/Care Assistants (CA) allowed vide our letter ref. (17) in SWD/S/203/1 Point 8 dated 17 th March, 2007	162,202	178,652	(16,450)	9,651	(6,799)	6,799		
N.A.	Subsidiary under the Home Environment Improvement Scheme for the Elderly	162,202	178,652	(16,450)	9,651	(6,799)	6,799		
Total		162,202	178,652	(16,450)	9,651	(6,799)	6,799		

**SCHEDULE FOR CENTRAL ITEMS
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM 1ST APRIL, 2010 TO 31ST MARCH, 2011
AGENCY: HONG KONG FEDERATION OF HANDICAPPED YOUTH**

Note:

1. The figures for the whole financial year can be 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 can be transferred to the Lump Sum Grant Reserve as stated in our letter ref (23) in SWD/S/104/2 Point 4 dated 16th July, 2008.
 - (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
 - (v) Programme Assistants (PA)/Care Assistants (CA) allocated vide our letter ref. (17) in SWD/S/203/1 Point 8 dated 17th March, 2007
5. "Surplus brought forward (b/f)" means surplus, if any arising from operations in previous year.
6. "Surplus carried forward (c/f)" means surplus brought forward plus surplus, if any arising from operations in current year.
7. Unit codes and names assigned by SWD should be filled, if available.
8. As the above schedule may not be exhaustive in content, any relevant details in respect of central items released and/or expended during the year may also be included where appropriate.

SCHEDULE FOR RENT AND RATES**ANALYSIS OF SUBVENTION AND EXPENDITURE****FOR THE PERIOD FROM 1ST APRIL, 2010 TO 31ST MARCH, 2011****AGENCY: HONG KONG FEDERATION OF HANDICAPPED YOUTH**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
Unit Code: 2886 Name: Jockey Club Activity Centre	Rent (Note 3)	171,180	164,252	6,928	-
	Rate	17,328	12,617	4,711	-
	Total	188,508	176,869	11,639	-
	Rent (Note 3)				
	Rate				
	Total				
	Rent (Note 3)				
	Rate				
	Total				
	Grand Total	188,508	176,869	11,639	-

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 accrual expenditure
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.