

**THE CHINESE RHENISH CHURCH  
HONG KONG SYNOD**

**SOCIAL SERVICE DEPARTMENT**

**2020**

**STATEMENT OF AUDITED ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH, 2020**



**W. H. WONG & CO. (CPA)**

**黃永漢會計師事務所**

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020

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**INDEPENDENT AUDITOR'S REPORT  
TO THE CHAIRMAN OF THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
RE : SOCIAL SERVICE DEPARTMENT**

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*Opinion*

We have audited the financial statements of the Social Service Department of The Chinese Rhenish Church Hong Kong Synod (the "Department") set out on pages 3 to 29, which comprise the statement of financial position as at 31 March 2020, and the statement of profit or loss and other comprehensive income, statement of changes in equities and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Department as at 31 March 2020 and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRS") issued by Hong Kong Institute of Certified Public Accountants ("HKICPA"), the "Rules on the Use of Social Welfare Subventions" and the "Rules for Aided Day Nurseries" as set out in the "Guide to Social Welfare Subventions" and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

*Basis For Opinion*

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Department in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Responsibilities Of Executive Committee Members And Those Charged With Governance For The Financial Statements*

The executive committee members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS issued by the HKICPA, the Hong Kong Companies Ordinance and the Guide to Social Welfare Subventions, and for such internal control as the executive committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the executive committee members are responsible for assessing the Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee members either intend to liquidate the Department or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Department's financial reporting process.

*Auditor's Responsibility*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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**INDEPENDENT AUDITOR'S REPORT (CONT'D)**  
**TO THE CHAIRMAN OF THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**RE : SOCIAL SERVICE DEPARTMENT**

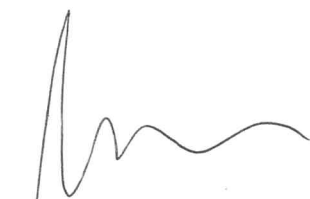
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*Auditor's Responsibility (Cont'd)*

As part of an audit in accordance with HKSA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee members.
4. Conclude on the appropriateness of the executive committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Department to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**W. H. Wong and Company**  
**Certified Public Accountants**

**Room 6, 16/F., Enterprise Square 3,**  
**39 Wang Chiu Road, Kowloon Bay, Hong Kong**

**Hong Kong, 16 OCT 2020**

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2020

2019 Total HK\$		Notes	2020 Total HK\$	Central Administration HK\$	Choi Wan Rhenish Integrated C&Y Services Centre HK\$	Kwai Shing East Rhenish Care And Attention Home HK\$	Sze Tian Rhenish Home For The Elderly HK\$	Wong Siu Ching Rhenish Home For The Elderly HK\$	Shatin Rhenish Neighbourhood Elderly Centre HK\$	Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre HK\$	5 Nurseries (SWD Subvented Services) HK\$	Yuen Long Rhenish Day Creche HK\$	Preschool Social Work Service HK\$	Rhenish Rejoice Centre for the Elderly HK\$	Rhenish Counselling Centre HK\$	Central Reserves HK\$
<b>NON-CURRENT ASSETS</b>																
8,964,773.46	Plant and equipment	5	7,703,376.97	69,653.75	1,061,116.50	775,771.27	1,521,645.90	928,785.53	1,769,462.79	1,335,588.18	-	109,188.92	46,858.93	85,305.20	-	-
<b>CURRENT ASSETS</b>																
24,776.30	Stock		32,836.18	2,498.00	-	-	20,283.00	850.20	2,552.00	2,599.98	-	1,550.00	-	2,503.00	-	-
224,854.00	Sundry and Utility Deposit		224,854.00	-	16,810.00	22,780.00	44,835.00	17,997.00	22,000.00	80,072.00	-	13,050.00	-	7,310.00	-	-
	Amount receivable from/(payable to)															
-	Centralized Reserve		-	(948,507.78)	(1,617,709.44)	(1,361,946.55)	(471,963.18)	(454,344.37)	(718,160.47)	(469,312.12)	(148,657.34)	239,855.73	(2,256.39)	-	-	5,953,001.91
-	Loan to/(from) Flag Day		-	353,840.38	-	-	(564,404.80)	(1,009,316.20)	-	-	-	-	(1,285,208.00)	(87,431.38)	-	2,592,520.00
-	Loan to/(from) Day Creche Surplus Pool		-	-	-	-	-	-	-	-	-	(309,427.75)	-	-	-	309,427.75
3,785,765.06	Accounts Receivable		3,162,500.11	820.82	1,082,956.70	587,014.90	34,968.80	123,147.10	254,759.30	464,669.15	7,600.00	-	508,138.54	49,924.80	-	48,500.00
1,063,450.36	Prepayment		1,273,976.61	54,913.33	228,626.83	342,434.18	175,737.68	168,098.37	103,231.04	69,772.79	31,413.60	66,317.59	17,452.00	12,488.80	-	3,490.40
28,181,740.78	Bank Deposits		36,229,257.88	570,383.00	1,196,050.65	1,054,471.56	1,541,193.06	1,941,679.73	1,109,491.28	594,220.19	886,740.17	989,232.79	759,932.55	256,326.78	-	25,329,536.12
144,734.65	Cash in Hand		84,386.00	1,500.00	12,628.00	20,000.00	15,013.00	13,975.00	4,000.00	7,270.00	-	4,000.00	2,000.00	2,000.00	-	2,000.00
33,425,321.15			41,007,810.78	35,447.75	919,362.74	664,754.09	795,662.56	802,086.83	777,873.15	749,291.99	777,096.43	1,004,578.36	58.70	243,122.00	-	34,238,476.18
42,390,094.61			48,711,187.75	105,101.50	1,980,479.24	1,440,525.36	2,317,308.46	1,730,872.36	2,547,335.94	2,084,880.17	777,096.43	1,113,767.28	46,917.63	328,427.20	-	34,238,476.18
<b>CURRENT LIABILITIES</b>																
553,127.77	Subvention Surplus	6	2,454,359.30	-	-	-	-	-	55,500.00	40,866.60	710,495.83	675,072.50	-	-	-	972,424.37
250,087.85	Social Welfare Development Fund Surplus	7	110,736.88	-	-	-	-	-	-	-	-	-	-	-	-	110,736.88
114,600.00	Deposits Received		110,000.00	-	-	-	42,100.00	63,500.00	4,400.00	-	-	-	-	-	-	-
306,207.39	Cash Held for Elders		328,806.65	-	-	154,857.50	64,149.08	109,800.07	-	-	-	-	-	-	-	-
1,076,389.12	Accounts payable and Accruals		940,748.43	-	522,037.90	68,047.74	128,693.98	48,813.16	1,995.63	873.00	51,974.98	74,162.00	-	23.00	-	44,127.04
453,878.30	Advanced Receipts		349,388.50	-	22,308.00	-	27,209.00	2,449.00	168,814.50	-	-	128,334.00	-	274.00	-	-
2,754,290.43			4,294,039.76	-	544,345.90	222,905.24	262,152.06	224,562.23	230,710.13	41,739.60	762,470.81	877,568.50	-	297.00	-	1,127,288.29
39,635,804.18	<b>NET ASSETS</b>		44,417,147.99	105,101.50	1,436,133.34	1,217,620.12	2,055,156.40	1,506,310.13	2,316,625.81	2,043,140.57	14,625.62	236,198.78	46,917.63	328,130.20	-	33,111,187.89
Representing:																
<b>RESERVES/(DEFICIT)</b>																
8,843,735.56	General Fund	23	8,500,840.35	35,447.75	375,016.84	441,848.85	533,510.50	577,524.60	547,163.02	707,552.39	14,625.62	127,009.86	58.70	242,825.00	-	4,898,257.22
1,407,684.83	Flag Day Fund	8	1,390,963.75	-	-	-	-	-	-	-	-	-	-	-	-	1,390,963.75
17,169,509.78	Lump Sum Grant Reserve	9	23,626,931.08	-	-	-	-	-	-	-	-	-	-	-	-	23,626,931.08
1,698,141.33	Lotteries Fund (Block Grant) Reserve	10	1,333,631.25	-	-	-	-	-	-	-	-	-	-	-	-	1,333,631.25
1,551,959.22	Day Creche Surplus Pool	11	1,861,404.59	-	-	-	-	-	-	-	-	-	-	-	-	1,861,404.59
8,964,773.46	Reserve for Non-current Assets	5	7,703,376.97	69,653.75	1,061,116.50	775,771.27	1,521,645.90	928,785.53	1,769,462.79	1,335,588.18	-	109,188.92	46,858.93	85,305.20	-	-
39,635,804.18	<b>TOTAL EQUITY</b>		44,417,147.99	105,101.50	1,436,133.34	1,217,620.12	2,055,156.40	1,506,310.13	2,316,625.81	2,043,140.57	14,625.62	236,198.78	46,917.63	328,130.20	-	33,111,187.89

Chairman of Synod

Director of Social Service Department

The notes on pages 7 to 29 form an integral part of these financial statements.

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 MARCH 2020**

2019 Total HK\$		Notes	2020 Total HK\$	Central Administration HK\$	Choi Wan Rhenish Integrated C&Y Services Centre HK\$	Kwai Shing East Rhenish Care And Attention Home HK\$	Sze Tian Rhenish Home For The Elderly HK\$	Wong Siu Ching Rhenish Home For The Elderly HK\$	Shatin Rhenish Neighbourhood Elderly Centre HK\$	Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre HK\$	5 Nurseries (SWD Subvented Services) HK\$	Yuen Long Rhenish Day Creche HK\$	Preschool Social Work Service HK\$	Rhenish Rejoice Centre for the Elderly HK\$	Rhenish Counselling Centre HK\$	Central Reserves HK\$
<b>Income</b>																
98,909,951.94	Subventible Activities	13	107,681,418.46	5,222,027.52	10,674,465.86	32,634,402.53	17,585,858.46	17,964,577.81	4,592,836.48	4,679,768.65	6,910,481.86	427,552.37	-	80,580.00	-	6,908,866.92
5,763,983.00	Day Nursery/Creche Operation	17	7,518,281.00	-	-	-	-	-	-	-	-	7,518,281.00	-	-	-	-
12,085,795.31	Other Income	14	13,349,448.63	92,743.02	4,831,941.89	693,228.32	1,520,033.11	1,503,195.02	540,237.99	429,203.32	771.39	105,656.54	1,819,899.79	1,006,686.62	698,015.92	107,835.70
116,759,730.25			128,549,148.09	5,314,770.54	15,506,407.75	33,327,630.85	19,105,891.57	19,467,772.83	5,133,074.47	5,108,971.97	6,911,253.25	8,051,489.91	1,819,899.79	1,087,266.62	698,015.92	7,016,702.62
<b>Expenses</b>																
(98,075,333.83)	Subventible Activities	15	(100,508,682.05)	(5,346,355.13)	(10,482,029.19)	(32,762,975.60)	(17,842,952.71)	(18,258,782.97)	(4,538,636.61)	(4,632,780.74)	(6,152,886.03)	(410,703.07)	-	(80,580.00)	-	-
(5,395,983.42)	Day Nursery/Creche Operation	18	(6,531,681.55)	-	-	-	-	-	-	-	-	(6,531,681.55)	-	-	-	-
(11,598,065.63)	Other Expenses	16	(14,858,218.12)	(92,552.85)	(5,431,619.50)	(680,673.00)	(1,296,912.28)	(1,095,701.46)	(1,365,053.65)	(1,281,556.74)	-	(193,573.42)	(1,772,982.16)	(948,846.48)	(698,746.58)	-
(115,069,382.88)			(121,898,581.72)	(5,438,907.98)	(15,913,648.69)	(33,443,648.60)	(19,139,864.99)	(19,354,484.43)	(5,903,690.26)	(5,914,337.48)	(6,152,886.03)	(7,135,958.04)	(1,772,982.16)	(1,029,426.48)	(698,746.58)	-
1,690,347.37	Surplus/(Deficit) for the year		6,650,566.37	(124,137.44)	(407,240.94)	(116,017.75)	(33,973.42)	113,288.40	(770,615.79)	(805,365.51)	758,367.22	915,531.87	46,917.63	57,840.14	(730.66)	7,016,702.62
463,376.97	Subvention (Surp)/Def. for the year		(1,869,222.56)	136,085.00	(174,272.00)	26,587.00	194,736.00	206,271.40	(51,799.00)	(40,866.60)	(757,595.83)	(697,065.50)	-	-	-	(711,303.03)
2,153,724.34	Adjusted Surplus/(Deficit) for the year		4,781,343.81	11,947.56	(581,512.94)	(89,430.75)	160,762.58	319,559.80	(822,414.79)	(846,232.11)	771.39	218,466.37	46,917.63	57,840.14	(730.66)	6,305,399.59
-	Other comprehensive income		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,153,724.34	Total comprehensive income/(expenses)		4,781,343.81	11,947.56	(581,512.94)	(89,430.75)	160,762.58	319,559.80	(822,414.79)	(846,232.11)	771.39	218,466.37	46,917.63	57,840.14	(730.66)	6,305,399.59

The notes on pages 7 to 29 form an integral part of these financial statements.

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2020

	General Fund HK\$	Flag Day Fund HK\$	Lump Sum Grant Reserve HK\$	Lotteries Fund (Block Grant) Reserve HK\$	Day Creche Surplus Pool HK\$	Reserve for Non-current Assets HK\$	Total HK\$
<i>For the year ended 31 March 2019</i>							
Balance at 1 April 2018, as per above	8,272,507.18	818,218.83	16,057,392.76	1,942,060.03	1,187,687.24	9,324,590.80	37,602,456.84
Total comprehensive income	2,153,724.34	-	-	-	-	-	2,153,724.34
Surplus refunded to SWD	-	-	(120,377.00)	-	-	-	(120,377.00)
Other reserves allocated with General Fund	(1,582,495.96)	589,466.00	1,232,494.02	(243,918.70)	364,271.98	(359,817.34)	-
Balance at 31 March 2019	<u>8,843,735.56</u>	<u>1,407,684.83</u>	<u>17,169,509.78</u>	<u>1,698,141.33</u>	<u>1,551,959.22</u>	<u>8,964,773.46</u>	<u>39,635,804.18</u>
<i>For the year ended 31 March 2020</i>							
Balance at 1 April 2019, as per above	8,843,735.56	1,407,684.83	17,169,509.78	1,698,141.33	1,551,959.22	8,964,773.46	39,635,804.18
Total comprehensive income	4,781,343.81	-	-	-	-	-	4,781,343.81
Adjustment according to SWD letter Ref.: SWD SF/SI/4-65/28(120)II Dated: 22 June 2020	(657.41)	-	657.41	-	-	-	-
Other reserves allocated with General Fund	(5,123,581.61)	(16,721.08)	6,456,763.89	(364,510.08)	309,445.37	(1,261,396.49)	-
Balance at 31 March 2020	<u>8,500,840.35</u>	<u>1,390,963.75</u>	<u>23,626,931.08</u>	<u>1,333,631.25</u>	<u>1,861,404.59</u>	<u>7,703,376.97</u>	<u>44,417,147.99</u>

The notes on pages 7 to 29 form an integral part of these financial statements.

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2020

	Note	2020 HK\$	2019 HK\$
<b>Cash flow from operating activities</b>			
Total surplus for the year		4,781,343.81	2,153,724.34
Adjustments for:			
Depreciation		4,208,894.34	4,160,089.77
Interest income		(165,296.88)	(107,104.49)
Loss on disposal of fixed assets		17,856.00	33,782.43
		<u>8,842,797.27</u>	<u>6,240,492.05</u>
Changes in working capital			
Inventories		(8,059.88)	(5,610.80)
Accounts receivable		623,264.95	2,707,895.79
Prepayment		(210,526.25)	(135,292.76)
Subvention surplus repayable to SWD		1,901,231.53	(212,525.50)
Deposit received		(4,600.00)	22,300.00
Cash held for Elders		22,599.26	(114,324.70)
Accounts payable and accruals		(135,640.69)	(379,271.81)
Advanced receipt		(104,489.80)	(16,155.10)
Social Welfare Development Fund Surplus		(139,350.97)	(532,499.47)
		<u>10,787,225.42</u>	<u>7,575,007.70</u>
Lump Sum Grant surplus refunded to SWD		-	(120,377.00)
Net cash generated from operating activities		<u>10,787,225.42</u>	<u>7,454,630.70</u>
<b>Cash flow from investing activities</b>			
Purchase of equipment		(2,965,353.85)	(3,834,054.86)
Interest received		165,296.88	107,104.49
		<u>(2,800,056.97)</u>	<u>(3,726,950.37)</u>
Net cash used in investing activities		<u>(2,800,056.97)</u>	<u>(3,726,950.37)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>7,987,168.45</b>	<b>3,727,680.33</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>28,326,475.43</b>	<b>24,598,795.10</b>
<b>Cash and cash equivalents at end of the year</b>	21	<u><b>36,313,643.88</b></u>	<u><b>28,326,475.43</b></u>

The notes on pages 7 to 29 form an integral part of these financial statements.



**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1. GENERAL INFORMATION**

The Social Service Department of The Chinese Rhenish Church Hong Kong Synod (the "Department") is a non-governmental organisation operating under the Lump Sum Grant Subvention System monitored by the Government of the Hong Kong Special Administrative Region. The Department is controlled by The Chinese Rhenish Church Hong Kong Synod which is established and domiciled in Hong Kong. Its principal place of business is Room 310-313, Hang Ning Court, 253-263 Shun Ning Road, Shamshuipo, Kowloon, Hong Kong.

During the year, the Department had 11 social service units with their activities coordinated by the Central Administration of the Department. The service units were as follows :

- (1) Choi Wan Rhenish Integrated C&Y Services Centre
- (2) Kwai Shing East Rhenish Care And Attention Home
- (3) Sze Tian Rhenish Home For The Elderly
- (4) Wong Siu Ching Rhenish Home For The Elderly
- (5) Shatin Rhenish Neighbourhood Elderly Centre
- (6) Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre
- (7) 5 Nurseries (SWD Subvented Services)
- (8) Yuen Long Rhenish Day Creche
- (9) Rhenish Rejoice Centre for the Elderly (Formerly known as Wo Che Rhenish Social Centre for the Elderly)
- (10) Rhenish Counselling Centre
- (11) Preschool Social Work Service

**2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES**

The basis and principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**2.1 Basis of preparation**

The financial statements of the Department have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRS") issued by the Hong Kong Institute of Certified Public Accountants. They have been prepared under the historical cost convention.

The preparation of financial statements in conformity with HKFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Department's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates, if significant to the financial statements, are disclosed in note 4.

*Standards, amendment and interpretations*

The Department adopted all relevant standards, amendment and interpretations effective for the financial period. The Chairman is of the opinion that the adoption does not have any impact on the Department's financial statements.

The Department has not adopted any relevant standards, amendment and interpretations issued subsequent to but not being effective at 31 March 2020 of which the Chairman is of the opinion that there will be no material impact on the financial statements for the period of initial application.

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**2.2 Foreign currency translation**

*Transactions and balances*

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of profit or loss and other comprehensive income, except when deferred in equity as qualifying cash flow hedges or qualifying net investment hedges.

Translation differences on non-monetary financial assets and liabilities are reported as part of the fair value gain or loss. Translation difference on non-monetary financial assets and liabilities such as equities held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss. Translation differences on non-monetary financial assets such as equities classified as available for sale are included in the available-for-sale investments reserve in equity.

**2.3 Equipment**

The equipment are stated at historical cost less depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Department and the cost of the item can be measured reliably. All other repairs and maintenance are expensed in the statement of profit or loss and other comprehensive income during the financial year in which they are incurred.

Depreciation of equipment is calculated using the straight-line method to allocate their costs to their residual values over their estimated useful lives, as follows:

Fitting out and fixtures	20%	per annum
Furniture and equipment	20%	per annum
Computer and accessories	33 <sup>1</sup> / <sub>3</sub> %	per annum
Motor van	20%	per annum

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**2.4 Financial Assets**

The Department classifies its financial assets in the following categories: loans and receivables. The classification depends on the purposes for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

*(a) Financial assets at fair value through profit or loss*

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
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FOR THE YEAR ENDED 31 MARCH 2020**

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**2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**2.4 Financial Assets (Cont'd)**

*(b) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets. Loans and receivables are classified as 'receivables' and 'cash and cash equivalents' in the statement of financial position (Notes 2.6 and 2.7).

**2.5 Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the first-in, first-out (FIFO) method. The cost of finished goods and work in progress comprises design costs, raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity). It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

**2.6 Receivables**

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Department will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the receivable is impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the assets is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of profit or loss and other comprehensive income. When a receivable is uncollectible, it is written off against the allowance account for receivables. Subsequent recoveries of amounts previously written off are credited in the statement of profit or loss and other comprehensive income.

**2.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**2.8 Payables**

Payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. SUMMARY OF BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**2.9 Current and deferred income tax**

The Synod to which the Department belongs is exempted from Hong Kong Profits Tax under Section 88 of the Inland Revenue Ordinance.

**2.10 Employee benefits**

Employee benefits represent short term employee benefits and contributions to defined contribution retirement plans.

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

**2.11 Revenue recognition**

The Department recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Department's activities as described below. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the income have been resolved. The Department bases its estimates on historical results, taking into consideration the type of transaction and the specifics of each arrangement.

*(a) Subventions / Grants*  
On actual receipt basis.

*(b) Services income*  
Services income is recognized in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

*(c) Interest income*  
Interest income is recognized on a time-proportion basis using the effective interest method. When a receivable is impaired, the Department reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at original effective interest rate of the instrument, and continues unwinding the discount as interest income. Interest income on impaired loans is recognized either as cash is collected or on a cost-recovery basis as conditions warrant.

**2.12 Operating lease (as the lessee)**

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are expensed in the statement of profit or loss and other comprehensive income on a straight-line basis over the period of the lease.

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020

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**3. FINANCIAL RISK MANAGEMENT**

**3.1 Financial risk factors**

The Department's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk, and liquidity risk. The management has policies (not written) to focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the Department's financial performance as follows :-

*(a) Market risk*

*(i) Foreign exchange risk*

The Department's transactions are mainly denominated in Hong Kong dollar and hence its exposure to foreign exchange risk is insignificant.

*(ii) Price risk*

As at 31 March 2020, the Department had no material assets or liabilities of which the carrying values are affected by the prevailing market. Hence, the price risk is insignificant.

*(iii) Cash flow and fair value interest rate risk*

As at 31 March 2020, the Department had bank deposits, which expose it to cash flow interest-rate risk with minimal financial effect.

*(b) Credit risk*

The Department's credit risk restricts to its cash at bank because it is a non-governmental organisation operating on Lump Sum Grant provided by the Government of the Hong Kong Special Administrative Region.

For banks and financial institutions, only those independently rated with a minimum rating of 'A2' are accepted.

*(c) Liquidity risk*

During the year, the Department financed its working capital requirements through the fund generated from operations. In general, the Department operated with a working capital surplus.

**3.2 Capital risk management**

The Department's objectives when managing capital are to safeguard its ability to continue as a going concern in order to provide services to the public. The Department has operated without involving any gearing.

**4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

Except for the above-mentioned, there being no significant accounting estimates and judgements involving in the preparation of the financial statements.

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**5. Plant and equipment**

*As at 31/3/2020*

Central Administration

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	2,500.00	30,642.00	353,362.00	-	386,504.00
Addition	-	67,988.00	2,265.00	-	70,253.00
Written off	-	(5,472.00)	(1,520.00)	-	(6,992.00)
Balance c/f	2,500.00	93,158.00	354,107.00	-	449,765.00
<b>Aggregate Depreciation</b>					
Balance b/f	(2,500.00)	(21,736.00)	(304,371.64)	-	(328,607.64)
Charges	-	(18,335.60)	(40,160.01)	-	(58,495.61)
Written off	-	5,472.00	1,520.00	-	6,992.00
Balance c/f	(2,500.00)	(34,599.60)	(343,011.65)	-	(380,111.25)
<b>Net book value</b>					
As at 31/3/2020	-	58,558.40	11,095.35	-	69,653.75

Choi Wan Rhenish Integrated C&Y Services Centre

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	2,052,576.11	1,064,961.50	1,252,127.00	-	4,369,664.61
Addition	384,830.00	230,443.50	252,027.00	-	867,300.50
Written off	-	(50,477.10)	(37,307.00)	-	(87,784.10)
Balance c/f	2,437,406.11	1,244,927.90	1,466,847.00	-	5,149,181.01
<b>Aggregate Depreciation</b>					
Balance b/f	(1,810,206.12)	(860,531.32)	(951,453.66)	-	(3,622,191.10)
Charges	(151,126.00)	(132,327.84)	(269,197.67)	-	(552,651.51)
Written off	-	49,471.10	37,307.00	-	86,778.10
Balance c/f	(1,961,332.12)	(943,388.06)	(1,183,344.33)	-	(4,088,064.51)
<b>Net book value</b>					
As at 31/3/2020	476,073.99	301,539.84	283,502.67	-	1,061,116.50

Kwai Shing East Rhenish Care And Attention Home

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	753,615.00	3,858,704.30	211,765.00	876,110.20	5,700,194.50
Addition	55,405.35	311,210.00	49,686.00	-	416,301.35
Written off	(4,530.00)	(180,416.30)	(36,698.00)	-	(221,644.30)
Balance c/f	804,490.35	3,989,498.00	224,753.00	876,110.20	5,894,851.55
<b>Aggregate Depreciation</b>					
Balance b/f	(753,615.00)	(3,180,847.30)	(177,108.34)	(700,888.16)	(4,812,458.80)
Charges	(11,081.07)	(297,552.30)	(40,531.97)	(175,222.04)	(524,387.38)
Written off	4,530.00	176,537.90	36,698.00	-	217,765.90
Balance c/f	(760,166.07)	(3,301,861.70)	(180,942.31)	(876,110.20)	(5,119,080.28)
<b>Net book value</b>					
As at 31/3/2020	44,324.28	687,636.30	43,810.69	-	775,771.27

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**5. Plant and equipment (cont'd)**

*As at 31/3/2020*

*Sze Tian Rhenish Home For The Elderly*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	7,541,068.50	3,289,348.50	174,469.00	693,190.00	11,698,076.00
Addition	111,840.00	487,514.00	27,320.00	-	626,674.00
Written off	(39,950.00)	(166,502.00)	(19,259.00)	-	(225,711.00)
Balance c/f	7,612,958.50	3,610,360.50	182,530.00	693,190.00	12,099,039.00
<b>Aggregate Depreciation</b>					
Balance b/f	(6,585,637.66)	(2,776,881.90)	(139,539.69)	(693,190.00)	(10,195,249.25)
Charges	(283,310.71)	(292,298.20)	(29,781.34)	-	(605,390.25)
Written off	39,950.00	164,037.40	19,259.00	-	223,246.40
Balance c/f	(6,828,998.37)	(2,905,142.70)	(150,062.03)	(693,190.00)	(10,577,393.10)
<b>Net book value</b>					
As at 31/3/2020	783,960.13	705,217.80	32,467.97	-	1,521,645.90

*Wong Siu Ching Rhenish Home For The Elderly*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	8,621,363.66	4,073,796.60	168,858.00	775,913.00	13,639,931.26
Addition	319,600.00	330,253.00	24,238.00	-	674,091.00
Written off	-	(196,666.00)	(19,946.00)	-	(216,612.00)
Balance c/f	8,940,963.66	4,207,383.60	173,150.00	775,913.00	14,097,410.26
<b>Aggregate Depreciation</b>					
Balance b/f	(8,534,299.55)	(3,503,014.20)	(136,349.66)	(775,913.00)	(12,949,576.41)
Charges	(115,021.31)	(282,270.36)	(28,875.65)	-	(426,167.32)
Written off	-	187,533.00	19,586.00	-	207,119.00
Balance c/f	(8,649,320.86)	(3,597,751.56)	(145,639.31)	(775,913.00)	(13,168,624.73)
<b>Net book value</b>					
As at 31/3/2020	291,642.80	609,632.04	27,510.69	-	928,785.53

*Shatin Rhenish Neighbourhood Elderly Centre*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	3,753,924.00	572,324.50	342,400.00	-	4,668,648.50
Addition	-	7,157.00	58,052.00	-	65,209.00
Written off	-	(2,800.00)	(61,510.00)	-	(64,310.00)
Balance c/f	3,753,924.00	576,681.50	338,942.00	-	4,669,547.50
<b>Aggregate Depreciation</b>					
Balance b/f	(1,501,569.60)	(277,779.16)	(258,265.67)	-	(2,037,614.43)
Charges	(750,784.80)	(100,061.18)	(75,434.30)	-	(926,280.28)
Written off	-	2,800.00	61,010.00	-	63,810.00
Balance c/f	(2,252,354.40)	(375,040.34)	(272,689.97)	-	(2,900,084.71)
<b>Net book value</b>					
As at 31/3/2020	1,501,569.60	201,641.16	66,252.03	-	1,769,462.79

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**5. Plant and equipment (cont'd)**

*As at 31/3/2020*

Mrs. Mann Tai Po Rhenish Neighbourhood Elderly Centre

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	4,107,313.20	597,385.50	329,979.00	-	5,034,677.70
Addition	13,900.00	19,505.00	50,418.00	-	83,823.00
Written off	(29,000.00)	(5,606.00)	(18,908.00)	-	(53,514.00)
Balance c/f	4,092,213.20	611,284.50	361,489.00	-	5,064,986.70
<b>Aggregate Depreciation</b>					
Balance b/f	(2,160,448.65)	(386,303.14)	(270,989.00)	-	(2,817,740.79)
Charges	(816,542.63)	(90,752.38)	(57,362.72)	-	(964,657.73)
Written off	29,000.00	5,092.00	18,908.00	-	53,000.00
Balance c/f	(2,947,991.28)	(471,963.52)	(309,443.72)	-	(3,729,398.52)
<b>Net book value</b>					
As at 31/3/2020	1,144,221.92	139,320.98	52,045.28	-	1,335,588.18

5 Nurseries (SWD Subvented Services)

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	-	-	-	-	-
Addition	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	-	-	-	-
<b>Aggregate Depreciation</b>					
Balance b/f	-	-	-	-	-
Charges	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	-	-	-	-
<b>Net book value</b>					
As at 31/3/2020	-	-	-	-	-

Yuen Long Rhenish Day Creche

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	472,700.00	764,699.80	33,281.00	-	1,270,680.80
Addition	-	11,621.00	-	-	11,621.00
Written off	-	(7,392.50)	(607.00)	-	(7,999.50)
Balance c/f	472,700.00	768,928.30	32,674.00	-	1,274,302.30
<b>Aggregate Depreciation</b>					
Balance b/f	(472,700.00)	(568,704.88)	(26,956.33)	-	(1,068,361.21)
Charges	-	(100,660.34)	(4,091.33)	-	(104,751.67)
Written off	-	7,392.50	607.00	-	7,999.50
Balance c/f	(472,700.00)	(661,972.72)	(30,440.66)	-	(1,165,113.38)
<b>Net book value</b>					
As at 31/3/2020	-	106,955.58	2,233.34	-	109,188.92



**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. Plant and equipment (cont'd)**

*As at 31/3/2020*

*Preschool Social Work Service*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	-	-	-	-	-
Addition	-	25,757.00	39,380.00	-	65,137.00
Written off	-	-	-	-	-
Balance c/f	-	25,757.00	39,380.00	-	65,137.00
<b>Aggregate Depreciation</b>					
Balance b/f	-	-	-	-	-
Charges	-	(5,151.40)	(13,126.67)	-	(18,278.07)
Written off	-	-	-	-	-
Balance c/f	-	(5,151.40)	(13,126.67)	-	(18,278.07)
<b>Net book value</b>					
As at 31/3/2020	-	20,605.60	26,253.33	-	46,858.93

*Rhenish Rejoice Centre for the Elderly*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	1,358,553.20	354,317.90	149,708.00	-	1,862,579.10
Addition	-	70,688.00	14,256.00	-	84,944.00
Written off	-	(16,514.34)	(14,840.00)	-	(31,354.34)
Balance c/f	1,358,553.20	408,491.56	149,124.00	-	1,916,168.76
<b>Aggregate Depreciation</b>					
Balance b/f	(1,358,553.20)	(328,519.50)	(148,041.34)	-	(1,835,114.04)
Charges	-	(20,685.21)	(6,418.65)	-	(27,103.86)
Written off	-	16,514.34	14,840.00	-	31,354.34
Balance c/f	(1,358,553.20)	(332,690.37)	(139,619.99)	-	(1,830,863.56)
<b>Net book value</b>					
As at 31/3/2020	-	75,801.19	9,504.01	-	85,305.20

*Rhenish Counselling Centre*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	-	5,660.00	6,848.00	-	12,508.00
Addition	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	5,660.00	6,848.00	-	12,508.00
<b>Aggregate Depreciation</b>					
Balance b/f	-	(5,462.00)	(6,315.34)	-	(11,777.34)
Charges	-	(198.00)	(532.66)	-	(730.66)
Written off	-	-	-	-	-
Balance c/f	-	(5,660.00)	(6,848.00)	-	(12,508.00)
<b>Net book value</b>					
As at 31/3/2020	-	-	-	-	-
<b>Grand Total</b>	<b>4,241,792.72</b>	<b>2,906,908.89</b>	<b>554,675.36</b>	<b>-</b>	<b>7,703,376.97</b>
As at 31/3/2020					

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
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**5. Plant and equipment (cont'd)**

*As at 31/3/2019*

Central Administration

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	2,500.00	63,182.00	334,516.00	-	400,198.00
Addition	-	2,260.00	28,756.00	-	31,016.00
Written off	-	(34,800.00)	(9,910.00)	-	(44,710.00)
Balance c/f	2,500.00	30,642.00	353,362.00	-	386,504.00
<b>Aggregate Depreciation</b>					
Balance b/f	(2,500.00)	(44,748.00)	(271,711.99)	-	(318,959.99)
Charges	-	(4,828.00)	(42,249.65)	-	(47,077.65)
Written off	-	27,840.00	9,590.00	-	37,430.00
Balance c/f	(2,500.00)	(21,736.00)	(304,371.64)	-	(328,607.64)
<b>Net book value</b>					
As at 31/3/2019	-	8,906.00	48,990.36	-	57,896.36

Choi Wan Rhenish Integrated C&Y Services Centre

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	1,868,966.11	1,035,315.50	979,678.00	-	3,883,959.61
Addition	187,250.00	134,201.00	346,454.00	-	667,905.00
Written off	(3,640.00)	(104,555.00)	(74,005.00)	-	(182,200.00)
Balance c/f	2,052,576.11	1,064,961.50	1,252,127.00	-	4,369,664.61
<b>Aggregate Depreciation</b>					
Balance b/f	(1,686,366.11)	(864,344.68)	(802,391.01)	-	(3,353,101.80)
Charges	(126,752.01)	(97,331.14)	(222,774.32)	-	(446,857.47)
Written off	2,912.00	101,144.50	73,711.67	-	177,768.17
Balance c/f	(1,810,206.12)	(860,531.32)	(951,453.66)	-	(3,622,191.10)
<b>Net book value</b>					
As at 31/3/2019	242,369.99	204,430.18	300,673.34	-	747,473.51

Kwai Shing East Rhenish Care And Attention Home

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	754,605.00	3,533,861.80	209,182.00	876,110.20	5,373,759.00
Addition	-	513,854.50	32,060.00	-	545,914.50
Written off	(990.00)	(189,012.00)	(29,477.00)	-	(219,479.00)
Balance c/f	753,615.00	3,858,704.30	211,765.00	876,110.20	5,700,194.50
<b>Aggregate Depreciation</b>					
Balance b/f	(739,805.00)	(3,067,277.60)	(172,327.33)	(525,666.12)	(4,505,076.05)
Charges	(14,800.00)	(291,406.50)	(34,258.01)	(175,222.04)	(515,686.55)
Written off	990.00	177,836.80	29,477.00	-	208,303.80
Balance c/f	(753,615.00)	(3,180,847.30)	(177,108.34)	(700,888.16)	(4,812,458.80)
<b>Net book value</b>					
As at 31/3/2019	-	677,857.00	34,656.66	175,222.04	887,735.70

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
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**5. Plant and equipment (cont'd)**

*As at 31/3/2019*

*Sze Tian Rhenish Home For The Elderly*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	6,575,910.60	3,099,015.85	164,586.00	693,190.00	10,532,702.45
Addition	965,157.90	282,303.65	42,764.00	-	1,290,225.55
Written off	-	(91,971.00)	(32,881.00)	-	(124,852.00)
Balance c/f	7,541,068.50	3,289,348.50	174,469.00	693,190.00	11,698,076.00
<b>Aggregate Depreciation</b>					
Balance b/f	(6,371,050.60)	(2,587,966.95)	(146,597.66)	(693,190.00)	(9,798,805.21)
Charges	(214,587.06)	(278,929.95)	(25,823.03)	-	(519,340.04)
Written off	-	90,015.00	32,881.00	-	122,896.00
Balance c/f	(6,585,637.66)	(2,776,881.90)	(139,539.69)	(693,190.00)	(10,195,249.25)
<b>Net book value</b>					
As at 31/3/2019	955,430.84	512,466.60	34,929.31	-	1,502,826.75

*Wong Siu Ching Rhenish Home For The Elderly*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	8,612,673.66	3,884,524.50	147,636.00	775,913.00	13,420,747.16
Addition	8,690.00	291,366.00	34,056.00	-	334,112.00
Written off	-	(102,093.90)	(12,834.00)	-	(114,927.90)
Balance c/f	8,621,363.66	4,073,796.60	168,858.00	775,913.00	13,639,931.26
<b>Aggregate Depreciation</b>					
Balance b/f	(8,276,159.78)	(3,359,142.54)	(118,961.00)	(775,913.00)	(12,530,176.32)
Charges	(258,139.77)	(243,240.76)	(30,222.66)	-	(531,603.19)
Written off	-	99,369.10	12,834.00	-	112,203.10
Balance c/f	(8,534,299.55)	(3,503,014.20)	(136,349.66)	(775,913.00)	(12,949,576.41)
<b>Net book value</b>					
As at 31/3/2019	87,064.11	570,782.40	32,508.34	-	690,354.85

*Shatin Rhenish Neighbourhood Elderly Centre*

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	3,753,924.00	503,003.50	283,113.00	-	4,540,040.50
Addition	-	97,795.00	82,652.00	-	180,447.00
Written off	-	(28,474.00)	(23,365.00)	-	(51,839.00)
Balance c/f	3,753,924.00	572,324.50	342,400.00	-	4,668,648.50
<b>Aggregate Depreciation</b>					
Balance b/f	(750,784.80)	(203,563.70)	(210,188.00)	-	(1,164,536.50)
Charges	(750,784.80)	(101,690.66)	(71,442.67)	-	(923,918.13)
Written off	-	27,475.20	23,365.00	-	50,840.20
Balance c/f	(1,501,569.60)	(277,779.16)	(258,265.67)	-	(2,037,614.43)
<b>Net book value</b>					
As at 31/3/2019	2,252,354.40	294,545.34	84,134.33	-	2,631,034.07

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
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**5. Plant and equipment (cont'd)**

*As at 31/3/2019*

Mrs. Mann Tai Po Rhenish Neighbourhood Elderly Centre

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	3,495,153.89	586,413.50	292,375.00	-	4,373,942.39
Addition	612,159.31	20,900.00	55,300.00	-	688,359.31
Written off	-	(9,928.00)	(17,696.00)	-	(27,624.00)
Balance c/f	4,107,313.20	597,385.50	329,979.00	-	5,034,677.70
<b>Aggregate Depreciation</b>					
Balance b/f	(1,346,686.02)	(300,707.76)	(223,069.00)	-	(1,870,462.78)
Charges	(813,762.63)	(91,009.58)	(65,616.00)	-	(970,388.21)
Written off	-	5,414.20	17,696.00	-	23,110.20
Balance c/f	(2,160,448.65)	(386,303.14)	(270,989.00)	-	(2,817,740.79)
<b>Net book value</b>					
As at 31/3/2019	1,946,864.55	211,082.36	58,990.00	-	2,216,936.91

5 Nurseries (SWD Subvented Services)

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	-	-	-	-	-
Addition	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	-	-	-	-
<b>Aggregate Depreciation</b>					
Balance b/f	-	-	-	-	-
Charges	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	-	-	-	-
<b>Net book value</b>					
As at 31/3/2019	-	-	-	-	-

Yuen Long Rhenish Day Creche

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Cost</b>					
Balance b/f	472,700.00	737,401.30	26,590.00	-	1,236,691.30
Addition	-	57,617.50	6,700.00	-	64,317.50
Written off	-	(30,319.00)	(9.00)	-	(30,328.00)
Balance c/f	472,700.00	764,699.80	33,281.00	-	1,270,680.80
<b>Aggregate Depreciation</b>					
Balance b/f	(456,890.00)	(494,909.74)	(22,874.00)	-	(974,673.74)
Charges	(15,810.00)	(103,412.14)	(4,091.33)	-	(123,313.47)
Written off	-	29,617.00	9.00	-	29,626.00
Balance c/f	(472,700.00)	(568,704.88)	(26,956.33)	-	(1,068,361.21)
<b>Net book value</b>					
As at 31/3/2019	-	195,994.92	6,324.67	-	202,319.59

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
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5. Plant and equipment (cont'd)

*As at 31/3/2019*

Preschool Social Work Service

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Cost					
Balance b/f	-	-	-	-	-
Addition	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	-	-	-	-
Aggregate Depreciation					
Balance b/f	-	-	-	-	-
Charges	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	-	-	-	-
Net book value					
As at 31/3/2019	-	-	-	-	-

Rhenish Rejoice Centre for the Elderly

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Cost					
Balance b/f	1,358,553.20	322,559.90	149,708.00	-	1,830,821.10
Addition	-	31,758.00	-	-	31,758.00
Written off	-	-	-	-	-
Balance c/f	1,358,553.20	354,317.90	149,708.00	-	1,862,579.10
Aggregate Depreciation					
Balance b/f	(1,296,248.40)	(315,079.92)	(142,611.33)	-	(1,753,939.65)
Charges	(62,304.80)	(13,439.58)	(5,430.01)	-	(81,174.39)
Written off	-	-	-	-	-
Balance c/f	(1,358,553.20)	(328,519.50)	(148,041.34)	-	(1,835,114.04)
Net book value					
As at 31/3/2019	-	25,798.40	1,666.66	-	27,465.06

Rhenish Counselling Centre

	Fitting Out & Fixtures	Furniture & Equipment	Computer & Accessories	Motor Van	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Cost					
Balance b/f	-	5,660.00	6,848.00	-	12,508.00
Addition	-	-	-	-	-
Written off	-	-	-	-	-
Balance c/f	-	5,660.00	6,848.00	-	12,508.00
Aggregate Depreciation					
Balance b/f	-	(5,264.00)	(5,782.67)	-	(11,046.67)
Charges	-	(198.00)	(532.67)	-	(730.67)
Written off	-	-	-	-	-
Balance c/f	-	(5,462.00)	(6,315.34)	-	(11,777.34)
Net book value					
As at 31/3/2019	-	198.00	532.66	-	730.66
Grand Total	5,484,083.89	2,702,061.20	603,406.33	175,222.04	8,964,773.46
As at 31/3/2019					

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
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**6. Subvention surplus**

	2020 HK\$	2019 HK\$
Balance brought forward	553,127.77	765,653.27
Adjust : Subvention Surplus/(Deficit) for the year	2,008,573.53	69,122.50
	<u>2,561,701.30</u>	<u>834,775.77</u>
Less : Surplus clawed back during the year	107,342.00	281,648.00
Balance carried forward	<u>2,454,359.30</u>	<u>553,127.77</u>

**7. Social Welfare Development Fund surplus**

	2020 HK\$	2019 HK\$
Balance brought forward	250,087.85	782,587.32
Less : Surplus clawed back during the year	-	-
	<u>250,087.85</u>	<u>782,587.32</u>
Allocation from SWDF	10,000.00	263,000.00
Interest received	245.33	885.53
	<u>260,333.18</u>	<u>1,046,472.85</u>
Expenditure for projects under scope A	95,664.30	459,245.00
Expenditure for projects under scope B(non-IT)	-	159,800.00
Expenditure for projects under scope B(IT)	53,932.00	177,340.00
Total Expenditure	<u>149,596.30</u>	<u>796,385.00</u>
Balance carried forward	<u>110,736.88</u>	<u>250,087.85</u>

**8. Flag Day Fund**

	2020 HK\$	2019 HK\$
Credit balance brought forward from previous financial year	1,407,684.83	818,218.83
Add : Flag Day Fund Raising Income	1,272,592.90	1,806,095.80
Less : Flag Day Fund Raising Expenses	(84,894.60)	(108,532.06)
	<u>2,595,383.13</u>	<u>2,515,782.57</u>
Less : Subsidy for Rent	(89,698.00)	(89,165.00)
Subsidy to Social Centre for Elderly	(663,892.61)	(622,981.98)
Subsidy to Rhenish Counselling Centre	(449,365.92)	(394,453.15)
Administrative Expenses	(1,462.85)	(1,497.61)
Credit balance carried forward to the next financial year	<u>1,390,963.75</u>	<u>1,407,684.83</u>

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
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**9. Lump Sum Grant Reserve**

	2020 HK\$	2019 HK\$
<b>Lump Sum Grant Reserve (Salary &amp; OC)</b>		
Credit balance brought forward from previous financial year	11,239,690.21	10,314,404.69
Adjustment according to SWD letter Ref.: SWD SF/SI/4-65/28(120)II Dated: 22 June 2020	657.41	-
Adjust : Surplus for the year	5,680,125.98	925,285.52
Credit balance carried forward to the next financial year	<u>16,920,473.60</u>	<u>11,239,690.21</u>

Lump Sum Grant Reserve (Salary & OC) is 21.54% of the Lump Sum Grant operating expenditure (excluding Provident Fund) for the year.

**Lump Sum Grant Reserve (P. Fund)**

Credit balance brought forward from previous financial year	5,929,819.57	5,742,988.07
Add : Surplus for the year	776,637.91	307,208.50
Less : Refund to SWD	-	(120,377.00)
Credit balance carried forward to the next financial year	<u>6,706,457.48</u>	<u>5,929,819.57</u>
<b>Total Lump Sum Grant Reserve</b>	<u>23,626,931.08</u>	<u>17,169,509.78</u>

**10. Lotteries Fund (Block Grant) Reserve**

	2020 HK\$	2019 HK\$
Credit balance brought forward from previous financial year	1,698,141.33	1,942,060.03
Add : Block Grant received during the year	1,343,000.00	1,207,000.00
Interest income received	2,263.22	774.90
	<u>3,043,404.55</u>	<u>3,149,834.93</u>
Less : Expenditure during the year -		
Minor Works Projects	(101,528.00)	(808,099.70)
Furniture & Equipment	(1,539,600.30)	(614,328.90)
Vehicle Overhauling	<u>(68,645.00)</u>	<u>(29,265.00)</u>
Credit balance carried forward to the next financial year	<u>1,333,631.25</u>	<u>1,698,141.33</u>

**Capital Commitments**

As at 31 March 2020, the outstanding commitments in respect of F & E Replenishment and Minor Works Grant were as follows:

	2020 HK\$	2019 HK\$
Contracted for but not provided in the financial statements	-	-
Authorized but not contracted for	-	-
	<u>-</u>	<u>-</u>

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
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**11. Day Creche Surplus Pool**

	2020	2019
	HK\$	HK\$
Credit balance brought forward from previous financial year	1,551,959.22	1,187,687.24
Surplus for the year	<u>309,445.37</u>	<u>364,271.98</u>
Credit balance carried forward to the next financial year	<u>1,861,404.59</u>	<u>1,551,959.22</u>

**12. Subsidy from External Funds**

	2020	2019
	HK\$	HK\$
Lotteries Fund	2,132,240.44	1,253,594.62
Lotteries Fund Block Grant	1,343,000.00	1,207,000.00
Others	<u>3,541,363.36</u>	<u>2,669,667.80</u>
	<u>7,016,603.80</u>	<u>5,130,262.42</u>



**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
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2019 Total HK\$		2020 Total HK\$	Central Administration HK\$	Choi Wan Rhenish Integrated C&Y Services Centre HK\$	Kwai Shing East Rhenish Care And Attention Home HK\$	Sze Tian Rhenish Home For The Elderly HK\$	Wong Siu Ching Rhenish Home For The Elderly HK\$	Shatin Rhenish Neighbourhood Elderly Centre HK\$	Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre HK\$	5 Nurseries (SWD Subvented Services) HK\$	Yuen Long Rhenish Day Creche HK\$	Preschool Social Work Service HK\$	Rhenish Rejoice Centre for the Elderly HK\$	Rhenish Counselling Centre HK\$	Central Reserves HK\$
<b>13. Subventible Activities Income</b>															
4,599,079.00	Subvention for Rent	4,495,783.00	76,883.00	326,388.00	1,969,272.00	775,488.00	799,207.00	196,801.00	271,164.00	-	-	-	80,580.00	-	-
363,142.00	Subvention for Rates	311,060.00	3,382.00	54,856.00	169,053.00	12,382.00	22,086.00	18,601.00	30,700.00	-	-	-	-	-	-
10,199,971.00	Other Subventions and Subsidies	13,041,812.00	30,990.00	793,064.00	3,380,102.90	2,380,849.00	2,860,819.40	125,959.00	116,866.00	2,859,964.00	41,340.00	-	-	-	451,857.70
67,935,414.00	Lump Sum Grant -Salary & O.C.	74,118,330.00	4,606,169.67	7,373,293.75	22,009,166.34	11,697,593.12	11,619,645.98	3,638,362.84	3,731,344.49	3,576,192.27	333,913.82	-	-	-	5,532,647.72
1,265,419.00	LSG - P. Fund (Existing Staff)	1,279,728.00	214,410.90	234,162.00	263,084.70	37,081.50	106,398.00	90,173.10	143,820.00	-	-	-	-	-	190,597.80
3,917,030.00	LSG - P. Fund (Other Staff)	4,349,523.00	233,678.30	418,891.00	1,127,664.09	558,351.59	599,552.43	221,099.94	219,498.20	370,768.79	13,978.55	-	-	-	586,040.11
31,480.00	Membership Fee	40,682.00	-	5,810.00	-	-	-	20,660.00	14,212.00	-	-	-	-	-	-
7,545,347.50	Home & Hostel Fee	7,604,774.00	-	-	3,652,628.00	2,075,468.00	1,876,678.00	-	-	-	-	-	-	-	-
172,191.00	Occasional Child Care Income	135,220.80	-	-	-	-	-	-	-	96,900.80	38,320.00	-	-	-	-
10,478.00	Extended Hour Service Income	6,656.00	-	-	-	-	-	-	-	6,656.00	-	-	-	-	-
2,415,901.04	Program Income	1,908,731.15	-	1,467,891.15	61,490.00	31,020.00	47,345.00	216,815.00	84,170.00	-	-	-	-	-	-
102,540.02	Bank Interest	147,723.59	-	-	-	-	-	-	-	-	-	-	-	-	147,723.59
351,959.38	Sundry Income	241,394.92	56,513.65	109.96	1,941.50	17,625.25	32,846.00	64,364.60	67,993.96	-	-	-	-	-	-
<b>98,909,951.94</b>		<b>107,681,418.46</b>	<b>5,222,027.52</b>	<b>10,674,465.86</b>	<b>32,634,402.53</b>	<b>17,585,858.46</b>	<b>17,964,577.81</b>	<b>4,592,836.48</b>	<b>4,679,768.65</b>	<b>6,910,481.86</b>	<b>427,552.37</b>	<b>-</b>	<b>80,580.00</b>	<b>-</b>	<b>6,908,866.92</b>
<b>14. Other Income</b>															
1,697,563.74	Flag Day Fund Raising Income	1,187,698.30	-	-	-	-	-	-	-	-	-	-	-	-	1,187,698.30
-	Subsidy from Flag Day Fund	-	92,160.85	-	-	-	-	-	-	-	-	2,206.00	663,892.61	449,365.92	(1,207,625.38)
5,130,262.42	Subsidy from External Funds	7,016,603.80	-	2,597,143.79	491,323.35	644,536.60	657,757.00	466,748.40	352,869.97	-	38,639.30	1,817,635.09	57,523.60	-	(107,573.30)
1,555,747.18	Donation	1,586,129.54	-	1,032,294.59	45,582.90	88,788.90	38,556.15	26,465.20	53,004.30	-	-	-	43,527.50	29,350.00	228,560.00
14,452.00	Membership Fee	14,404.00	-	-	-	-	-	-	-	-	-	-	14,404.00	-	-
1,284,534.40	Home & Hostel Fee	1,383,044.60	-	-	-	672,671.00	710,373.60	-	-	-	-	-	-	-	-
1,699,337.30	Program Income	1,580,751.00	-	1,200,884.00	-	-	-	46,685.00	22,500.00	-	-	-	223,282.00	87,400.00	-
4,564.47	Bank Interest	17,573.29	582.17	1,619.51	1,352.07	1,366.61	1,258.27	339.39	829.05	771.39	2,397.24	58.70	222.81	-	6,776.08
377,090.00	Staff Food Contribution	362,890.00	-	-	154,970.00	112,670.00	95,250.00	-	-	-	-	-	-	-	-
225,900.00	Counselling Service Income	131,900.00	-	-	-	-	-	-	-	-	-	-	-	131,900.00	-
90,300.00	Extended Hour Service Income	64,620.00	-	-	-	-	-	-	-	-	64,620.00	-	-	-	-
6,043.80	Sundry Income	3,834.10	-	-	-	-	-	-	-	-	-	-	3,834.10	-	-
<b>12,085,795.31</b>		<b>13,349,448.63</b>	<b>92,743.02</b>	<b>4,831,941.89</b>	<b>693,228.32</b>	<b>1,520,033.11</b>	<b>1,503,195.02</b>	<b>540,237.99</b>	<b>429,203.32</b>	<b>771.39</b>	<b>105,656.54</b>	<b>1,819,899.79</b>	<b>1,006,686.62</b>	<b>698,015.92</b>	<b>107,835.70</b>

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
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2019 Total HK\$		2020 Total HK\$	Central Administration HK\$	Choi Wan Rhenish Integrated C&Y Services Centre HK\$	Kwai Shing East Rhenish Care And Attention Home HK\$	Sze Tian Rhenish Home For The Elderly HK\$	Wong Siu Ching Rhenish Home For The Elderly HK\$	Shatin Rhenish Neighbourhood Elderly Centre HK\$	Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre HK\$	5 Nurseries (SWD Subvented Services) HK\$	Yuen Long Rhenish Day Creche HK\$	Preschool Social Work Service HK\$	Rhenish Rejoice Centre for the Elderly HK\$	Rhenish Counselling Centre HK\$	Central Reserves HK\$
<b>15. Subventible Activities Expenses</b>															
Personnel Emolument															
62,047,551.34	Salaries (LSG)	62,330,625.93	3,917,508.00	7,012,776.00	20,058,779.98	10,261,462.16	10,654,576.62	3,402,705.00	3,407,627.67	3,389,725.50	225,465.00	-	-	-	-
1,310,379.53	P. Fund (LSG-Existing Staff)	1,089,130.20	214,410.90	234,162.00	263,084.70	37,081.50	106,398.00	90,173.10	143,820.00	-	-	-	-	-	-
3,564,860.97	P. Fund (LSG-Other Staff)	3,763,482.89	233,678.30	418,891.00	1,127,664.09	558,351.59	599,552.43	221,099.94	219,498.20	370,768.79	13,978.55	-	-	-	-
7,924,309.94	Salaries (Other Subventions & Subsidies)	8,074,889.21	-	-	2,751,224.86	2,036,818.49	2,386,838.38	-	-	900,007.48	-	-	-	-	-
390,922.52	P. Fund (Other Subventions & Subsidies)	465,020.43	-	-	116,270.61	100,705.51	153,357.62	-	-	94,686.69	-	-	-	-	-
1,851,416.00	Special Allowance	2,498,889.00	52,602.00	139,642.00	861,600.00	616,523.00	586,712.00	52,318.00	54,926.00	59,262.00	75,304.00	-	-	-	-
243,210.66	Salary- Relief Worker	505,111.06	-	220.00	256,169.91	104,431.15	142,370.00	-	1,920.00	-	-	-	-	-	-
101,069.13	Statutory Payments	91,240.03	-	(3,367.00)	50,948.96	14,487.30	29,170.77	-	-	-	-	-	-	-	-
Operating Charges															
58,285.00	Audit Fee	63,562.00	12,100.00	7,500.00	7,500.00	7,006.00	6,956.00	7,500.00	7,500.00	7,500.00	-	-	-	-	-
23,731.00	Advertising - Recruit Staff	34,424.88	4,260.00	2,215.20	11,246.40	6,851.20	4,914.40	4,004.40	933.28	-	-	-	-	-	-
95,554.32	Telephone	97,039.68	6,200.01	24,458.07	16,347.00	7,367.00	8,693.60	10,814.00	23,160.00	-	-	-	-	-	-
1,496,031.00	Electricity	1,582,397.00	18,104.00	159,341.00	727,840.00	341,372.00	238,814.00	41,455.00	51,181.00	4,290.00	-	-	-	-	-
646,207.00	Gas & Fuel	666,108.00	-	-	272,215.00	172,197.00	220,963.00	-	-	733.00	-	-	-	-	-
159,289.57	Water & Sewage	101,941.30	112.50	722.60	46,957.50	30,437.60	22,337.60	585.10	532.40	256.00	-	-	-	-	-
16,871.30	Postage	16,834.30	5,831.40	1,766.60	3,020.70	2,201.40	694.70	1,958.90	1,360.60	-	-	-	-	-	-
256,625.78	Printing & Stationery	255,710.89	21,522.38	66,514.27	63,329.80	26,017.53	30,839.70	26,537.21	17,325.50	2,312.00	1,312.50	-	-	-	-
334,889.61	Cleaning Charges & Materials	454,159.88	44,553.88	37,954.30	131,206.40	62,928.20	50,381.10	26,014.30	23,933.20	59,659.30	17,529.20	-	-	-	-
45,077.00	Newspaper & Periodicals	38,250.00	-	6,920.00	8,640.00	6,773.00	6,107.00	7,350.00	2,460.00	-	-	-	-	-	-
731,587.91	Depreciation on Fixed Assets	777,982.94	58,495.61	175,235.83	186,884.07	112,077.65	128,386.76	58,114.13	58,493.69	-	295.20	-	-	-	-
839,916.88	Repair and Maintenance	884,744.38	62,648.28	111,853.90	366,304.30	71,556.90	175,943.00	26,853.00	69,585.00	-	-	-	-	-	-
279,567.16	Minor Purchase	248,429.04	4,800.00	29,580.00	98,682.15	34,135.34	60,178.65	8,502.10	4,709.00	2,813.90	5,027.90	-	-	-	-
163,042.40	Nursing Necessity	167,328.00	-	-	92,384.90	44,587.10	30,356.00	-	-	-	-	-	-	-	-
1,641,181.00	VMO,O.T.,P.T.PCW etc Charges	1,736,691.53	-	-	640,924.53	853,986.00	241,781.00	-	-	-	-	-	-	-	-
2,117,426.14	Program Expenses	1,580,545.71	36,493.20	858,479.69	81,551.10	55,945.60	73,661.00	229,774.32	130,121.80	74,519.00	40,000.00	-	-	-	-
3,547,342.16	Food for Clients	3,647,818.27	-	-	1,709,051.97	981,417.37	940,322.83	-	-	5,550.10	11,476.00	-	-	-	-
1,204,742.71	Insurance	1,274,738.32	64,070.36	126,985.28	441,372.31	231,635.00	233,229.06	62,518.66	59,727.90	50,894.53	4,305.22	-	-	-	-
82,844.00	Fire System Charges	121,761.00	948.00	1,800.00	57,290.00	23,541.00	14,147.00	1,000.00	23,035.00	-	-	-	-	-	-
17,551.00	Medical Examination Fee	26,253.00	800.00	3,110.00	7,485.00	5,084.00	7,034.00	2,355.00	385.00	-	-	-	-	-	-
19,203.55	Bank Charges	17,891.75	2,523.65	239.85	7,374.00	4,000.95	3,687.65	-	-	65.65	-	-	-	-	-
44,182.00	Staff Uniform	63,867.70	-	-	29,131.70	4,790.00	15,546.00	14,400.00	-	-	-	-	-	-	-
609,439.00	Staff Development	405,818.47	179,498.07	80,160.10	41,646.90	13,993.00	14,257.40	17,293.00	20,810.00	37,700.00	460.00	-	-	-	-
177,172.17	Staff Award and Welfare	271,870.60	271,870.60	-	-	-	-	-	-	-	-	-	-	-	-
151,007.65	Travelling & Transportation	124,224.68	1,043.85	5,875.60	57,452.76	25,863.57	27,989.90	1,524.10	4,474.90	-	-	-	-	-	-
29,847.00	Service Promotion	31,882.00	31,882.00	-	-	-	-	-	-	-	-	-	-	-	-
17,319.03	Loss on Disposal of Assets	16,619.60	-	-	3,648.00	2,464.60	9,493.00	500.00	514.00	-	-	-	-	-	-
42,597.40	Sundry Expenses	49,791.89	19,048.14	8,767.90	2,834.00	2,257.00	5,528.40	4,184.35	2,882.60	2,500.00	1,789.50	-	-	-	-
52,362.50	Toys and Teaching Aid	69,668.09	-	-	-	-	-	-	-	69,668.09	-	-	-	-	-
726,875.50	Fee Waiving	1,601,255.00	-	567,521.00	-	-	-	-	-	1,019,974.00	13,760.00	-	-	-	-
4,582,943.00	Rent & Management Fee	4,713,405.40	77,946.00	341,904.00	1,979,412.00	885,905.00	882,391.40	196,803.00	271,164.00	-	-	-	77,880.00	-	-
430,902.00	Rates	547,278.00	3,404.00	60,800.00	185,500.00	96,701.00	145,173.00	22,300.00	30,700.00	-	-	-	2,700.00	-	-
98,075,333.83		100,508,682.05	5,346,355.13	10,482,029.19	32,762,975.60	17,842,952.71	18,258,782.97	4,538,636.61	4,632,780.74	6,152,886.03	410,703.07	-	80,580.00	-	-

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
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2019 Total HK\$		2020 Total HK\$	Central Administration HK\$	Choi Wan Rhenish Integrated C&Y Services Centre HK\$	Kwai Shing East Rhenish Care And Attention Home HK\$	Sze Tian Rhenish Home For The Elderly HK\$	Wong Siu Ching Rhenish Home For The Elderly HK\$	Shatin Rhenish Neighbourhood Elderly Centre HK\$	Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre HK\$	5 Nurseries (SWD Subvented Services) HK\$	Yuen Long Rhenish Day Creche HK\$	Preschool Social Work Service HK\$	Rhenish Rejoice Centre for the Elderly HK\$	Rhenish Counselling Centre HK\$	Central Reserves HK\$
<b>16. Other Expenses</b>															
3,142,444.75	Salary	5,287,863.83	-	1,732,399.00	-	338,988.00	321,048.00	187,234.00	213,682.33	-	-	1,448,531.00	497,785.50	548,196.00	-
198,591.66	P. Fund	331,410.82	-	77,466.26	-	17,428.00	16,532.00	9,361.70	10,684.12	-	440.85	103,093.70	30,620.67	65,783.52	-
99,737.00	Allowance & Statutory Payment	84,349.00	-	14,073.00	-	9,600.00	9,600.00	-	-	-	26,917.00	-	5,886.00	18,273.00	-
915.00	Audit Fee	1,038.00	-	-	-	494.00	544.00	-	-	-	-	-	-	-	-
977.00	Advertising - Recruit Staff	1,696.00	-	-	-	476.00	368.00	-	-	-	-	-	852.00	-	-
48,037.00	Telephone	51,239.00	-	35,928.00	-	509.00	638.00	-	-	-	-	3,535.00	8,366.00	2,263.00	-
90,143.00	Electricity	91,789.00	-	30,673.00	-	23,724.00	17,258.00	-	-	-	-	-	20,134.00	-	-
26,395.00	Gas & Fuel	29,037.00	-	952.00	-	11,878.00	16,207.00	-	-	-	-	-	-	-	-
5,362.00	Water & Sewage	3,812.50	-	-	-	2,120.00	1,565.00	-	-	-	-	-	127.50	-	-
756.00	Postage	781.00	-	352.00	-	152.00	52.00	-	-	-	-	25.00	160.00	40.00	-
22,026.30	Printing & Stationery	36,781.10	-	13,275.00	-	1,799.00	2,243.00	-	-	-	-	13,254.30	4,256.80	1,953.00	-
13,226.40	Cleaning Charges & Materials	16,154.50	-	5,588.00	-	3,656.00	2,953.00	-	-	-	-	-	3,759.00	198.50	-
4,086.90	Newspaper & Periodicals	3,303.50	-	-	-	467.00	445.00	-	-	-	-	-	2,391.50	-	-
3,425,276.56	Depreciation on Fixed Assets	3,428,162.10	-	377,415.68	337,503.31	493,312.60	297,780.56	868,166.15	906,164.04	-	101,707.17	18,278.07	27,103.86	730.66	-
382,593.70	Repair and Maintenance	444,794.00	-	43,146.00	123,413.00	38,170.00	100,067.00	23,740.00	-	-	18,200.00	84,745.00	13,313.00	-	-
99,431.60	Minor Purchase	140,298.00	-	53,846.70	40,155.00	17,793.00	15,427.00	-	-	-	3,842.00	7,976.30	468.00	790.00	-
5,507.00	Nursing Necessity	9,286.00	-	-	-	3,063.00	6,223.00	-	-	-	-	-	-	-	-
12,909.00	VMO & O.T., P.T. Charges	17,873.00	-	-	-	10,070.00	7,803.00	-	-	-	-	-	-	-	-
3,038,228.21	Program Expenses	3,941,510.65	-	3,007,731.16	13,820.00	49,316.80	18,434.00	276,551.80	151,026.25	-	-	73,450.70	313,522.30	37,657.64	-
494,875.62	Food	499,314.07	-	-	159,551.29	178,318.88	161,443.90	-	-	-	-	-	-	-	-
65,300.23	Insurance	67,362.46	1,371.06	7,768.70	-	15,832.00	15,486.00	-	-	-	814.00	2,256.39	16,384.75	7,449.56	-
2,971.00	Fire System Charges	3,712.00	-	-	-	1,649.00	1,063.00	-	-	-	-	-	1,000.00	-	-
379.00	Medical Examination Fee	3,182.00	-	-	-	346.00	511.00	-	-	-	-	2,325.00	-	-	-
548.00	Bank Charges	548.00	-	-	-	276.00	272.00	-	-	-	-	-	-	-	-
2,040.00	Staff Uniform	1,529.00	-	-	-	335.00	1,194.00	-	-	-	-	-	-	-	-
16,330.00	Staff Development & Awards	24,692.00	-	-	-	686.00	806.00	-	-	-	-	7,800.00	-	15,400.00	-
6,678.00	Travelling & Transportation	5,713.80	-	-	-	1,776.00	2,029.00	-	-	-	-	1,232.90	664.20	11.70	-
16,463.40	Loss on Disposal of Assets	1,236.40	-	1,006.00	230.40	-	-	-	-	-	-	-	-	-	-
31,169.40	Extended Hour Service Expenses	36,676.10	-	-	-	-	-	-	-	-	36,676.10	-	-	-	-
5,089.10	Toys and Teaching Aid	10,690.20	-	-	-	-	-	-	-	-	4,976.30	5,713.90	-	-	-
81,519.80	Sundry Expenses	17,279.09	1,483.79	667.00	6,000.00	2,903.00	3,409.00	-	-	-	-	764.90	2,051.40	-	-
234,500.00	Rent & Management Fee	230,627.00	87,927.00	14,832.00	-	64,495.00	63,373.00	-	-	-	-	-	-	-	-
23,558.00	Rates	34,477.00	1,771.00	14,500.00	-	7,279.00	10,927.00	-	-	-	-	-	-	-	-
11,598,065.63		14,858,218.12	92,552.85	5,431,619.50	680,673.00	1,296,912.28	1,095,701.46	1,365,053.65	1,281,556.74	-	193,573.42	1,772,982.16	948,846.48	698,746.58	-

THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
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**17. Day Creche Operation Income** (*Yuen Long Rhenish Day Creche*)

	2020 HK\$	2019 HK\$
Subvention for Rent	225,852.00	210,540.00
Subvention for Rates	24,495.00	23,968.00
Subvention for Government Rent	15,518.00	16,230.00
Other Subventions and Subsidies	1,856,588.00	806,630.00
School Fee & Meal Fee	2,904,204.00	2,644,005.00
Fee Remission	1,448,052.00	1,670,811.00
Parent Subsidy	134,400.00	-
Special Grant	512,000.00	-
CCCSS	397,012.00	388,831.00
Program Income	-	2,760.00
Sundry Income	160.00	208.00
	<b>7,518,281.00</b>	<b>5,763,983.00</b>

**18. Day Creche Operating Expenses** (*Yuen Long Rhenish Day Creche*)

	2020 HK\$	2019 HK\$
Personnel Emolument		
Salaries	4,302,261.00	3,778,012.00
Allowance	725,822.00	594,819.00
P. Fund	487,741.40	445,115.28
Salary for Relief Worker	-	9,150.00
Operating Charges		
Audit Fee	7,500.00	7,000.00
Telephone	8,873.75	8,848.00
Electricity	68,835.00	64,324.00
Gas & Fuel	17,843.00	17,668.00
Water & Sewage	3,997.50	6,255.10
Postage	261.00	159.20
Printing & Stationery	14,377.20	12,016.60
Cleaning Charges & Materials	5,956.00	4,436.90
Depreciation on Fixed Assets	2,749.30	3,225.30
Repair and Maintenance	18,043.00	9,071.00
Minor Purchase	6,957.00	547.90
Program Expenses	12,442.80	11,006.00
Food for Children	93,275.80	87,639.90
Insurance	82,816.45	80,816.54
Medical Examination Fee	2,000.00	1,210.00
Staff Uniform	3,096.00	5,888.00
Fire System Charges	500.00	500.00
Bank Charges	2,372.85	2,179.10
Travelling & Transportation	749.00	915.60
Sundry Expenses	1,267.50	-
Parent Subsidy	60,600.00	-
Special Grant	340,352.00	-
Rent & Management Fee	225,852.00	210,540.00
Rates	18,400.00	17,900.00
Government Rent	16,740.00	16,740.00
	<b>6,531,681.55</b>	<b>5,395,983.42</b>

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD  
SOCIAL SERVICE DEPARTMENT  
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**19. Subvention from Labour and Welfare Bureau**

The Department received a subvention of HK\$38,610.28 from Labour and Welfare Bureau for the Adult Education courses held during the period from 1 September 2018 to 31 August 2019.

**20. Financial Instruments by Category**

- (a) Long-term receivables, long-term deposits, restricted bank deposits, trade and other debtors and cash and bank balances are categorised as loans and receivables and carried at amortised cost using the effective interest method; and
- (b) Other creditors are categorised as financial liabilities and carried at amortised cost using the effective interest method.

**21. Cash and cash equivalents**

	<b>2020</b>	2019
	<b>HK\$</b>	<b>HK\$</b>
Cash in hand	<b>84,386.00</b>	144,734.65
Cash at bank and bank deposits	<b>36,229,257.88</b>	28,181,740.78
	<b><u>36,313,643.88</u></b>	<b><u>28,326,475.43</u></b>

**22. Commitments**

Operating lease commitments – where the Department is the lessee

The lease expenditure expensed in the statement of profit or loss and other comprehensive income during the year is disclosed in Notes 15, 16 and 18.

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	<b>2020</b>	2019
	<b>HK\$</b>	<b>HK\$</b>
Not later than 1 year	<b>1,384,129.10</b>	486,383.10
Later than 1 year and not later than 5 years	<b>225,852.00</b>	451,704.00
	<b><u>1,609,981.10</u></b>	<b><u>938,087.10</u></b>

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
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**23 General Fund**

Year ended 31 March 2020

	Total HK\$	Central Administration HK\$	Choi Wan Rhenish Integrated C&Y Services Centre HK\$	Kwai Shing East Rhenish Care And Attention Home HK\$	Sze Tian Rhenish Home For The Elderly HK\$	Wong Siu Ching Rhenish Home For The Elderly HK\$	Shatin Rhenish Neighbourhood Elderly Centre HK\$	Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre HK\$	5 Nurseries (SWD Subvented Services) HK\$	Yuen Long Rhenish Day Creche HK\$	Preschool Social Work Service HK\$	Rhenish Rejoice Centre for the Elderly HK\$	Rhenish Counselling Centre HK\$	Central Reserves HK\$
Balance brought forward	8,843,735.56	35,257.58	1,270,172.77	419,315.17	464,539.07	619,642.08	508,006.53	672,435.77	13,854.23	124,840.57	-	242,825.00	-	4,472,846.79
Total comprehensive income	4,781,343.81	11,947.56	(581,512.94)	(89,430.75)	160,762.58	319,559.80	(822,414.79)	(846,232.11)	771.39	218,466.37	46,917.63	57,840.14	(730.66)	6,305,399.59
Day Creche Operation (Surp)/Def transferrable to/from Pool	(309,445.37)	-	-	-	-	-	-	-	-	(309,427.75)	-	-	-	(17.62)
Adjustment according to SWD letter Ref: SWD SF/SI/4-65/28(120)II Dated: 22 June 2020	(657.41)	-	-	-	-	-	-	-	-	-	-	-	-	(657.41)
(Surplus)/Deficit transferrable to Lotteries Fund (Block Grant) Reserve	364,510.08	-	-	-	-	-	-	-	-	-	-	-	-	364,510.08
(Surplus)/Deficit transferrable to Flag Day Fund	16,721.08	-	-	-	-	-	-	-	-	-	-	-	-	16,721.08
(Surplus)/Deficit transferrable to Lump Sum Grant Reserve	(6,456,763.89)	-	-	-	-	-	-	-	-	-	-	-	-	(6,456,763.89)
(Surplus)/Deficit transferrable to General Fund	-	-	-	-	(72,972.00)	(123,246.60)	-	-	-	-	-	-	-	196,218.60
Transfer from/(to) Reserve for Non-current Assets	1,261,396.49	(11,757.39)	(313,642.99)	111,964.43	(18,819.15)	(238,430.68)	861,571.28	881,348.73	-	93,130.67	(46,858.93)	(57,840.14)	730.66	-
Balance carried forward	8,500,840.35	35,447.75	375,016.84	441,848.85	533,510.50	577,524.60	547,163.02	707,552.39	14,625.62	127,009.86	58.70	242,825.00	-	4,898,257.22

Year ended 31 March 2019

	Total HK\$	Central Administration HK\$	Choi Wan Rhenish Integrated C&Y Services Centre HK\$	Kwai Shing East Rhenish Care And Attention Home HK\$	Sze Tian Rhenish Home For The Elderly HK\$	Wong Siu Ching Rhenish Home For The Elderly HK\$	Shatin Rhenish Neighbourhood Elderly Centre HK\$	Mrs.Mann Tai Po Rhenish Neighbourhood Elderly Centre HK\$	5 Nurseries (SWD Subvented Services) HK\$	Yuen Long Rhenish Day Creche HK\$	Preschool Social Work Service HK\$	Rhenish Rejoice Centre for the Elderly HK\$	Rhenish Counselling Centre HK\$	Central Reserves HK\$
Balance brought forward	8,272,507.18	35,605.98	1,175,211.73	403,947.10	463,071.35	577,852.22	498,582.85	640,786.54	13,748.22	110,349.11	-	242,825.00	-	4,110,527.08
Total comprehensive income	2,153,724.34	(23,690.05)	311,576.74	34,420.82	856,613.23	(14,050.73)	(735,046.25)	(254,893.47)	106.01	319,060.87	-	(49,416.39)	(730.67)	1,709,774.23
Day Creche Operation (Surp)/Def transferrable to/from Pool	(364,271.98)	-	-	-	-	-	-	-	-	(364,267.38)	-	-	-	(4.60)
(Surplus)/Deficit transferrable to Lotteries Fund (Block Grant) Reserve	243,918.70	-	-	-	-	-	-	-	-	-	-	-	-	243,918.70
(Surplus)/Deficit transferrable to Flag Day Fund	(589,466.00)	-	-	-	-	-	-	-	-	-	-	-	-	(589,466.00)
(Surplus)/Deficit transferrable to Lump Sum Grant Reserve	(1,232,494.02)	-	-	-	-	-	-	-	-	-	-	-	-	(1,232,494.02)
(Surplus)/Deficit transferrable to General Fund	-	-	-	-	(86,216.00)	(144,375.40)	-	-	-	-	-	-	-	230,591.40
Transfer from/(to) Reserve for Non-current Assets	359,817.34	23,341.65	(216,615.70)	(19,052.75)	(768,929.51)	200,215.99	744,469.93	286,542.70	-	59,697.97	-	49,416.39	730.67	-
Balance carried forward	8,843,735.56	35,257.58	1,270,172.77	419,315.17	464,539.07	619,642.08	508,006.53	672,435.77	13,854.23	124,840.57	-	242,825.00	-	4,472,846.79

**THE CHINESE RHENISH CHURCH HONG KONG SYNOD**  
**SOCIAL SERVICE DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**24 Choi Wan Rhenish Integrated C&Y Services Centre**

**(a) District Support Scheme for Children and Youth Development**  
**Direct Cash Assistance**

	<b>2020</b>	<b>2019</b>
	<b>HK\$</b>	<b>HK\$</b>
<b>Income</b>		
Allocated Sum of the Year	78,000.00	56,000.00
<b>Expenses</b>		
Approved Direct Cash Assistance	(78,000.00)	(56,000.00)
Surplus/(Deficit) for the year	<u>-</u>	<u>-</u>

**(b) The Hong Kong Jockey Club Charities Trust**  
**Youth Service Innovation Programme**

	<b>2020</b>	<b>2019</b>
	<b>HK\$</b>	<b>HK\$</b>
<b>Donation received</b>		
Default Advance Received for the Project		
Claim Received: 12.2017-2.2018 Expenses	-	96,105.60
Claim Received: 3.2018-6.2018 Expenses	-	289,732.90
Claim Received: 7.2018-9.2018 Expenses	406,058.12	-
Claim Received: 10.2018-12.2018 Expenses	149,903.34	-
	<u>555,961.46</u>	<u>385,838.50</u>

**25 Approval of Financial Statements**

The Financial Statement were approved by the Executive Committee on .

**The Chinese Rhenish Church Hong Kong Synod**

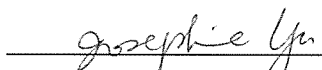
**Details of the Use of the F&E Replenishment and Minor Works Block Grant -**

**(a) Expenditure in the year 2019-2020 and**

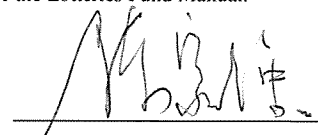
**(b) Outstanding commitment as at 31 March 2020**

Item No.	Name of the SWD-subvented Unit (Note 1)	Service Nature (e.g. Shelterd Workshop)	(a) Expenditure in the year 2019-2020				(b) Outstanding Commitments as at 31 March 2020- Contracted for but not provided under the Expenditure Column			
			Minor Works (\$)	Furniture and Equipment (\$)	Vehicle Overhauling (with Rgistration No.) (\$)	Total Expenditure (\$)	Minor Works (\$)	Furniture and Equipment (\$)	Vehicle Overhauling (\$)	Total Outstanding Commitment (\$)
1	Choi Wan Rhenish Integrated C&Y Services Centre	C&Y Service Centre	-	137,042.00	-	137,042.00	-	-	-	-
2	Kwai Shing East Rhenish C&A Home	C & A Home	29,688.00	279,365.00	(TG3498) 20,875.00	329,928.00	-	-	-	-
3	Sze Tian Rhenish Home for the Elderly	Home for the Elderly	22,600.00	584,299.00	(RH3079) 10,615.00	617,514.00	-	-	-	-
4	Wong Siu Ching Rhenish Home for the Elderly	Home for the Elderly	15,000.00	510,755.00	(RA3096) 37,155.00	562,910.00	-	-	-	-
5	Shatin Rhenish Neighbourhood Elderly Centre	NEC	23,740.00		-	23,740.00				
6	Yuen Long Rhenish Day Creche	Day Creche	10,500.00	28,139.30	-	38,639.30				
Total (Note 3):			101,528.00	1,539,600.30	68,645.00	1,709,773.30	-	-	-	-

In pursuance of paragraph 4.4.4 of the Lotteries Fund Manual, we forward herewith the progorma showing the use of F&E Replenishment and Minor Work Block Grant. We also confirm that expenditure from the Block Grant has been incurrd in accordance with the provisions of the Lotteries Fund Manual.

  
( Yu Shuk Fun, Josephine )

**Chief Officer of  
Social Service Department**

  
( Chan Ka Keung )

**Chairman of Synod**

Notes:

- 1 One premises-tied SWD-subvented unit should not appear more than once in the proforma.
- 2 The Chief Executive Officer of the NGO should initial at the left bottom of each and every page except for the final page which should be signed by both the Chief Executive Officer and the Chairman of the NGO.
- 3 The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual.



