

**YUEN LONG TOWN HALL**  
**MANAGEMENT COMMITTEE LIMITED**

**Annual Financial Report**  
**For the year ended 31 March 2018**



## **Review Report on the Annual Financial Report to the Executive Committee of Yuen Long Town Hall Management Committee Limited ("the Association")**

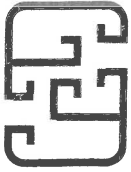
We have audited the financial statements of Yuen Long Town Hall Management Committee Limited for the year ended 31 March 2018 and have issued an unqualified independent auditor's report thereon dated 30 October 2018.

We conducted our review of the attached Annual Financial Report on pages 3 to 10 of the Association for the year ended 31 March 2018 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organizations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Association, on which the above audited financial statements of the Association 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 Association for the year ended 31 March 2016:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Association; and
- b. no matter has come to our attention during the course of our review, which cause us to believe that the Association has not:
  - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant 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 Tide-over Grant and Provident Fund arrangements during the year ended 31 March 2018.



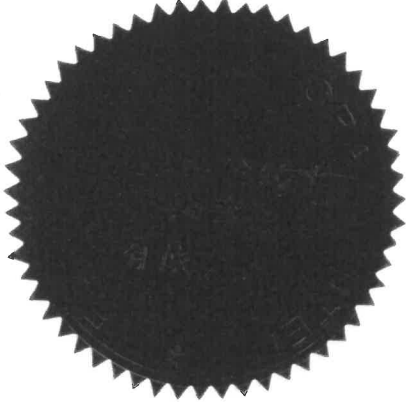
FUNG, YU & CO. CPA LIMITED  
馮兆林余錫光會計師事務所有限公司

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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.

FUNG, YU & CO. CPA LIMITED  
Certified Public Accountants (Practising).

**LAU Vui Cheong**  
Practising Certificate Number: P03455



Date: **30 OCT 2018**


## 周年財務報告

非政府機構： 元朗大會堂管理委員會有限公司

二〇一七 年四月一日至 二〇一八 年三月三十一日

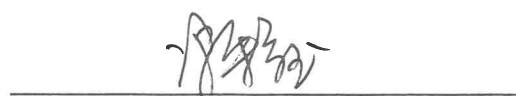
	附註	<u>2017-2018</u>	<u>2016-2017</u>
		\$	\$
A. 收益			
1. 整筆撥款			
a. 整筆撥款(不包括公積金)	1b	24,452,237.00	23,771,338.00
b. 公積金	1c	2,905,613.00	2,838,652.00
2. 一次過指定撥款		-	-
3. 收費	2	243,810.00	245,555.00
4. 中央項目	3	83,250.00	130,500.00
5. 租金及差餉	4	910,672.00	849,098.00
6. 其他收益	5	4,980,431.80	3,217,867.20
7. 利息收入		565.64	548.91
總收益		33,576,579.44	31,053,559.11
B. 支出			
1. 個人薪酬			
a. 薪酬		24,761,179.50	26,103,274.50
b. 公積金	1c	3,104,959.59	2,952,865.87
c. 津貼			
小計	6	27,866,139.09	29,056,140.37
2. 其他費用	7	5,351,186.92	4,008,227.16
3. 中央項目	3	56,117.00	60,644.80
4. 租金及差餉	4	849,210.32	846,858.00
5. 一次過指定撥款支出	7a	-	-
總支出		34,122,653.33	33,971,870.33
C. 年內盈餘 / (虧損)	8	(546,073.89)	(2,918,311.22)

簽 署



執行委員

日期： **30 OCT 2018**



執行委員

日期： **30 OCT 2018**

周年財務報告附註

1. 整筆撥款

a. 整筆撥款（不包括公積金）

\$ 24,452,237.00

b. 公積金

公積金供款	現職員工 \$	6.8%資助職位 \$	總金額 \$
公積金資助	2,152,018.00	753,595.00	2,905,613.00
公積金供款	2,471,860.55	633,099.04	3,104,959.59
	<hr/>	<hr/>	<hr/>
盈餘／(虧損)	(319,842.55)	120,495.96	(199,346.59)
加：上年度盈餘／(虧損)			
轉入	-	1,609,117.68	1,609,117.68
虧損轉撥普通基金	319,842.55	-	319,842.55
	<hr/>	<hr/>	<hr/>
盈餘轉撥下一年度	-	1,729,613.64	1,729,613.64
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

2. 收費

會員費 \$ 243,810.00

3. 中央項目

	<u>2017-2018</u>	<u>2016-2017</u>
	\$	\$
a. <u>收入</u>		
課餘託管服務	83,250.00	130,500.00
總額 \$	<u>83,250.00</u>	<u>130,500.00</u>
b. <u>支出</u>		
課餘託管服務	56,117.00	60,644.80
總額 \$	<u>27,133.00</u>	<u>60,644.80</u>
4. 租金及差餉	910,672.00	849,098.00
5. 其他收入		
活動收入	4,826,047.10	3,041,422.50
捐款收入	5,685.00	5,730.00
印刷收入	1,827.00	4,134.00
雜項收入	26,272.70	12,120.70
講員費	22,350.00	35,000.00
琴室租用	98,250.00	119,460.00
總額 \$	<u>4,980,431.80</u>	<u>3,217,867.20</u>

6. 個人薪酬 個人薪酬包括薪金、公積金及與薪金有關的津貼

由整筆撥款支付的個人全年薪超過 70 萬元的職員人數分析  
列載如下：

由整筆撥款支付的 個人全年薪酬分析	職員人數	元
全年港幣 700,001 元至港幣 800,000 元	1	770,385.00
全年港幣 800,001 元至港幣 900,000 元		
全年港幣 900,001 元至港幣 1,000,000 元		
全年港幣 1,000,001 元至港幣 1,100,000 元		
全年港幣 1,100,001 至港幣 1,200,000	2	2,274,930.00
全年港幣 1,200,000 元以上	3	4,349,016.21

7. 其他支出

	<u>2017-2018</u>	<u>2016-2017</u>
	\$	\$
( a ) 用品	733,453.17	668,835.00
( b ) 膳食	-	-
( c ) 行政支出	170,103.50	176,941.30
( d ) 貯存及購置	209,694.55	194,477.00
( e ) 維修保養	58,188.20	51,124.50
( f ) 特別津貼	-	-
( g ) 活動支出	4,034,468.33	2,799,860.76
( i ) 運輸及交通	3,149.30	4,574.60
( j ) 保險費	87,599.00	81,110.00
( k ) 雜項	54,530.87	31,304.00
總金額 \$	<u>5,351,186.92</u>	<u>4,008,227.16</u>

## 8. 儲備金分析

	儲備金分析				
	整筆撥款	特別一次 過撥款	租金及 差餉	中央 項目	總數
	\$	\$	\$	\$	\$
收益					
整筆撥款	27,357,850.00	-	-	-	27,357,850.00
特別一次過指定撥款	-	-	-	-	-
收費	243,810.00	-	-	-	243,810.00
其他收益	4,980,431.80	-	-	-	4,980,431.80
利息收入	565.64	-	-	-	565.64
租金及差餉	-	-	910,672.00	-	910,672.00
中央項目	-	-	-	83,250.00	83,250.00
總收入 (a)	32,582,657.44	-	910,672.00	83,250.00	33,576,579.44
支出					
個人薪酬	27,866,139.09	-	-	-	27,866,139.09
其他費用	5,351,186.92	-	-	-	5,351,186.92
租金及差餉	-	-	849,210.32	-	849,210.32
中央項目	-	-	-	56,117.00	56,117.00
特別一次過指定撥款	-	-	-	-	-
總支出 (b)	33,217,326.01	-	849,210.32	56,117.00	34,122,653.33
年內盈餘 / (虧損) (a)-(b)	(634,668.57)	-	61,461.68	27,133.00	(546,073.89)
減：公積金盈餘 / (虧損)	(199,346.59)	-	-	-	(199,346.59)
	(435,321.98)	-	61,461.68	27,133.00	(346,727.30)
承前盈餘 / (虧損)	-	-	(69,220.82)	1,205,038.50	1,135,817.68
	(435,321.98)	-	(7,759.14)	1,232,171.50	789,090.38
今年度虧損轉普通基金	435,321.98	-	-	-	435,321.98
減：轉予政府	-	-	3,614.00	-	3,614.00
結轉盈餘 / (虧損)	-	-	(11,373.14)	1,232,171.50	1,220,798.36



9. 按服務範疇及《津貼及服務協議》規定服務及支援服務之收益及支出分析

	收 益				支 出				盈餘/(虧損) (1) - (2)			
	整筆撥款	收費	中央 項目	租金及 差餉	其他 收益	總收益 (1)	個人 薪金	其他 費用		中央 項目	租金及 差餉	總支出 (2)
<b>服務範疇 1</b>												
家庭生活教育組 (5699)	1,415,489.73	-	-	-	49,285.00	1,464,774.73	1,415,489.73	41,933.10	-	-	1,457,422.83	7,351.90
<b>服務範疇 3</b>												
梁學樵夫人老人中心 (7086)	2,351,039.85	29,935.00	-	8,873.00	599,249.80	2,989,097.65	2,352,324.00	742,634.26	-	10,180.00	3,105,138.26	(116,040.61)
陳應祥紀念老人中心 (7343)	2,679,654.15	24,915.00	-	10,432.00	635,682.60	3,350,683.75	2,680,714.20	662,423.21	-	8,864.00	3,352,001.41	(1,317.66)
<b>服務範疇 6</b>												
元朗大會堂 (5695)	11,475,199.47	160,850.00	-	285,340.00	2,242,026.00	14,163,415.47	11,981,144.36	2,412,141.53	-	240,146.32	14,633,432.21	(470,016.74)
<b>服務範疇 7</b>												
元朗大會堂元朗青少年 綜合服務中心 (5719)	8,414,645.80	28,110.00	-	606,027.00	1,454,188.40	10,502,971.20	8,414,645.80	1,492,054.82	-	590,020.00	10,496,720.62	6,250.58
<b>服務範疇 8</b>												
中央行政 (5698)	786,117.00	-	-	-	-	786,117.00	786,117.00	-	-	-	786,117.00	-
會計支援 (5697)	235,704.00	-	-	-	-	235,704.00	235,704.00	-	-	-	235,704.00	-
課餘託管服務 (3235)	-	-	83,250.00	-	-	83,250.00	-	-	56,117.00	-	56,117.00	27,133.00
活動助理 (844S)	-	-	-	-	-	-	-	-	-	-	-	-
活動工作人員 (844P)	-	-	-	-	-	-	-	-	-	-	-	-
金額	27,357,850.00	243,810.00	83,250.00	910,672.00	4,980,431.80	33,576,013.80	27,866,139.09	5,351,186.92	56,117.00	849,210.32	34,122,653.33	(546,639.53)
一次過指定撥款	-	-	-	-	-	-	-	-	-	-	-	-
利息收入	-	-	-	-	565.64	565.64	-	-	-	-	-	565.64
總金額	27,357,850.00	243,810.00	83,250.00	910,672.00	4,980,997.44	33,576,579.44	27,866,139.09	5,351,186.92	56,117.00	849,210.32	34,122,653.33	(546,073.89)

中央項目附表

附件 1

由二〇一七年四月一日至二〇一八年三月卅一日期內的資助及開支分析

機構名稱： 元朗大會堂管理委員會有限公司

單位編號及名稱	資助項目	發放的 資助款額 (註 1)	實際開支 (註 2)	盈餘 (註 3) (a)	虧損 (註 3) (b)	盈餘 轉結 (註 4) (c)	盈餘 結存 (註 4) (d)=(c)+(a)-(b)
(5694 / 3235 ) 課餘託管服務	活動費用	\$ 83,250.00	\$ 56,117.00	\$ 27,133.00	-	\$ 1,205,038.50	\$ 1,232,171.50
小計 (A)		83,250.00	56,117.00	27,133.00	-	1,205,038.50	1,232,171.50
活動助理 (844S)	薪金及強積金	-	-	-	-	-	-
活動工作人員 (844P)	薪金及強積金	-	-	-	-	-	-
小計 PA/CA/PC/PW		-	-	-	-	-	-
修訂小計 PA/CA/PC/PW (B)		-	-	-	-	-	-
總金額 [(A) + (B)]		83,250.00	56,117.00	27,133.00	-	1,205,038.50	1,232,171.50

## 租金及差餉附表

由二〇一七年四月一日至二〇一八年三月卅一日期內的資助及開支分析

機構名稱： 元朗大會堂管理委員會有限公司

單位編號及名稱	資助項目	發放的 資助款額 (註 1)	實際開支	盈餘 (註 2)	虧損 (註 2)
		\$	\$	\$	\$
5695  元朗大會堂	差餉	145,937.00	145,936.92	0.08	-
	發還16/17差餉虧損	17,884.00	-	-	-
	地租	94,209.00	94,209.40	-	0.40
	發還16/17地租虧損	27,310.00	-	-	-
	總金額	285,340.00	240,146.32	0.08	0.40
5719  元朗大會堂  元朗青少年綜合服務中心	租金	518,100.00	518,100.00	-	-
	差餉	44,560.00	44,560.00	-	-
	發還16/17差餉虧損	6,827.00	-	-	-
	地租	27,360.00	27,360.00	-	-
	發還16/17地租虧損	9,180.00	-	-	-
	總金額	606,027.00	590,020.00	-	-
7086  元朗大會堂 梁學樵夫人老人中心	租金	-	-	-	-
	差餉	8,873.00	10,180.00	-	1,307.00
	總金額	8,873.00	10,180.00	-	1,307.00
7343  元朗大會堂 陳應祥紀念老人中心	差餉	5,727.00	4,040.00	1,687.00	-
	地租	3,697.00	4,824.00	-	1,127.00
	發還16/17地租虧損	1,008.00	-	-	-
	總金額	10,432.00	8,864.00	1,687.00	1,127.00
	合共	910,672.00	849,210.32	1,687.00	2,434.40