

**CHRISTIAN & MISSIONARY ALLIANCE CHURCH
UNION HONG KONG LIMITED
- C & M A SOCIAL SERVICES**

基督教宣道會香港區聯會有限公司
宣道會社會服務處

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH, 2022



范陳會計師行有限公司
Fan, Chan & Co. Limited

REVIEW REPORT ON
THE ANNUAL FINANCIAL REPORT
TO THE BOARD OF DIRECTORS OF CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION
HONG KONG LIMITED
基督教宣道會香港區聯會有限公司

We have audited the financial statements of Christian & Missionary Alliance Church Union Hong Kong Limited - C & M A Social Services ("the Organization") for the year ended 31 March, 2022 and have issued an unqualified auditor's report thereon dated 14 October, 2022.

We conducted our review of the attached Annual Financial Report on pages 2 to 8 of the Organization for the year ended 31 March, 2022 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 Organization, on which the above audited financial statements of the Organization 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 Organization for the year ended 31 March, 2022:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Organization; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Organization 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 for the year ended 31 March, 2022.

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.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number: P03702

Hong Kong, 14 October, 2022

ANNUAL FINANCIAL REPORT

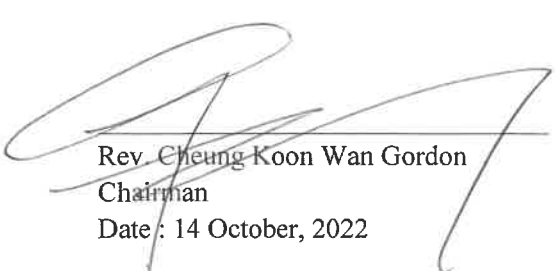
CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED C & MA SOCIAL SERVICES FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022


	Notes	Total 2021-22 \$	Total 2020-21 \$	Remarks
A. INCOME				
1. Lump Sum Grant				
a. Lump Sum Grant (excluding Provident Fund)	1b	25,766,560.00	25,232,917.00	
b. Provident Fund	1c	1,946,002.00	1,940,149.00	
2. Fee Income	2	188,138.00	53,070.00	
3. Central Items	3	1,849,072.00	843,118.00	
4. Rent and Rates	4	714,853.00	736,519.00	
5. Other Income	5	1,002,165.66	983,149.95	
6. Interest Received		234.06	211.16	
TOTAL INCOME		<u>31,467,024.72</u>	<u>29,789,134.11</u>	
B. EXPENDITURE				
1. Personal Emoluments				
a. Salaries		24,221,791.14	23,651,008.52	
b. Provident Fund	1c	2,062,739.50	1,771,623.79	
c. Allowances		-	-	
Sub-total	6	<u>26,284,530.64</u>	<u>25,422,632.31</u>	
2. Other Charges	7	2,423,042.37	2,123,239.09	
3. Central Items	3	1,506,793.60	635,503.00	
4. Rent and Rates	4	<u>682,333.77</u>	<u>692,330.22</u>	
TOTAL EXPENDITURE		<u>30,896,700.38</u>	<u>28,873,704.62</u>	
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>570,324.34</u>	<u>915,429.49</u>	

The Annual Financial report from Pages 2 to 8 has been prepared in accordance with the requirements as set out in the Lump sum Grant Manual.

SIGNATURE

SIGNATURE


Rev. Cheung Koon Wan Gordon
Chairman
Date: 14 October, 2022


Mr. Lau Kwok Wa
General Secretary for Social Services
Date: 14 October, 2022

ANNUAL FINANCIAL REPORT
CHRISTIAN & MAISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

1. Lump Sum Grant (LSG)

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund

This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items should be shown under Note 3. Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Subvention Received	374,375.00	1,571,627.00	1,946,002.00
Provident Fund Contribution Paid during the Year	(340,958.25)	(1,721,781.25)	(2,062,739.50)
Surplus/ (Deficit) for the Year	33,416.75	(150,154.25)	(116,737.50)
Add : Surplus/(Deficit) b/f	0.60	4,122,636.18	4,122,636.78
Additional subvention received for previous year(s)	-	-	-
Provident Fund Forfeited for the year	-	-	-
Less: Refund to Government	-	-	-
Surplus/(Deficit) c/f	33,417.35	3,972,481.93	4,005,899.28

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

3. Central items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual (October 2016)).

ANNUAL FINANCIAL REPORT
CHRISTIAN & MAISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

3. Central items (continued)

The income and expenditure of each of the Central items are as follows:

	2021-22	2020-21
	\$	\$
<u>a. Income</u>		
After School Care Programme - Late Afternoon Session	1,767,168.00	751,956.00
Time-defined Subsidy Scheme for Extended Hours Service Users	18,304.00	27,562.00
Time-defined Subsidy Scheme for Occasional Child Care Service	63,600.00	63,600.00
Total	<u>1,849,072.00</u>	<u>843,118.00</u>
<u>b. Expenditure</u>		
After School Care Programme - Late Afternoon Session	1,480,544.00	622,191.00
Time-defined Subsidy Scheme for Extended Hours Service Users	26,249.60	13,312.00
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Total	<u>1,506,793.60</u>	<u>635,503.00</u>

- 4. Rent and Rates** This represents the amount paid by the SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

- 5. Other Income** This include programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	2021-22	2020-21
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	946,372.45	959,742.02
(b) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Scheme (FWSS) which forms as part of Other Income*	-	-
(c) Reimbursement of Maternity Leave Pau (RMLP) Scheme reimbursement received	-	-
(d) Others	55,793.21	23,407.93
Sub-Total:	1,002,165.66	983,149.95
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*	-	-
Total:	<u>1,002,165.66</u>	<u>983,149.95</u>

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

ANNUAL FINANCIAL REPORT
CHRISTIAN & MAISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

- 6. Personal Emoluments** Personal Emoluments include salary, provident fund and salary-related allowances.
The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	<u>No. of Posts</u>	<u>\$</u>
HK\$700,001 - HK\$800,000 p.a.	1	780,010.35
HK\$800,001 - HK\$900,000 p.a.	1	811,367.55
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	1	1,049,967.25
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	1	1,261,423.80

7. Other Charges

The breakdown on Other Charges is as follows:

	<u>2021-22</u>	<u>2020-21</u>
Other Charges	<u>\$</u>	<u>\$</u>
(a) Utilities	220,666.36	76,120.65
(b) Food	7,672.80	1,675.00
(c) Administrative Expenses	290,575.35	202,597.07
(d) Stores and Equipment	719,224.68	743,090.44
(e) Repair and Maintenance	130,537.15	243,896.33
(f) Special Allowances	-	-
(g) Programme Expenses	589,505.00	538,960.20
(h) Transportation and Travelling	29,173.93	27,252.20
(i) Insurance	227,117.23	252,972.70
(j) Miscellaneous	208,569.87	36,674.50
Sub-total	2,423,042.37	2,123,239.09
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	-	-
Total	<u>2,423,042.37</u>	<u>2,123,239.09</u>

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

ANNUAL FINANCIAL REPORT
CHRISTIAN & MAISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central Items	Total
Income					
Lump Sum Grant	27,712,562.00	-	-	-	27,712,562.00
Fee Income	188,138.00	-	-	-	188,138.00
Other Income	1,002,165.66	-	-	-	1,002,165.66
Interest Received (Note (1))	234.06	-	-	-	234.06
Rent and Rates	-	-	714,853.00	-	714,853.00
Central Items	-	-	-	1,849,072.00	1,849,072.00
Total Income (a)	28,903,099.72	-	714,853.00	1,849,072.00	31,467,024.72
Expenditure					
Personal Emoluments	26,284,530.64	-	-	-	26,284,530.64
Other Charges	2,423,042.37	-	-	-	2,423,042.37
Rent and Rates	-	-	682,333.77	-	682,333.77
Central Items	-	-	-	1,506,793.60	1,506,793.60
Total Expenditure (b)	28,707,573.01	-	682,333.77	1,506,793.60	30,896,700.38
Surplus/(Deficit) for the Year (a) - (b)	195,526.71	-	32,519.23	342,278.40	570,324.34
Less : Surplus/(Deficit) of Provident Fund	(116,737.50)	-	-	-	(116,737.50)
	312,264.21	-	32,519.23	342,278.40	687,061.84
Surplus/(Deficit) b/f (Note (2))	9,656,255.16	-	9,596.23	300,817.90	9,966,669.29
Add: Refund from Government	-	-	42,495.00	-	42,495.00
Less : Refund to Government	-	-	51,716.00	77,850.00	129,566.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
Surplus/(Deficit) c/f (Note 4)	9,968,519.37	-	32,894.46	565,246.30	10,566,660.13

Notes:

Including an amount being the utilised allocation under CI - ASCP / Enhanced ASCP - FWSS*

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

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance LSG Surplus b/f from previous years (including holding account) and all interest received in previous year should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserves (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

ANNUAL FINANCIAL REPORT
CHRISTIAN & MAISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

9. Schedule for Rent and Rates
Analysis of Subvention and Expenditure

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
1986 - Central Administration	Rent (Note 3)	\$ 3,605.00	\$ 16,309.77	\$ -	\$ 12,704.77
	Rates	3,648.00	1,216.00	2,432.00	-
	Less: Rates concession			-	-
	Total	7,253.00	17,525.77	2,432.00	12,704.77
2012 - Neighbourhood Elderly Centre (Re-engineering)	Rent	616,656.00	612,600.00	4,056.00	-
	Rates	83,852.00	45,980.00	37,872.00	-
	Governement Rent	7,092.00	6,228.00	864.00	-
	Less: Rates concession				
	Total	707,600.00	664,808.00	42,792.00	0.00
	Rent	-	-	-	-
	Rates	-	-	-	-
	Governement Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
	Total	-	-	-	0.00
	Rent	-	-	-	-
	Rates	-	-	-	-
	Governement Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
	Total	-	-	-	0.00
	Rent	-	-	-	-
	Rates	-	-	-	-
	Governement Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
	Total	-	-	-	0.00
	Rent	-	-	-	-
	Rates	-	-	-	-
	Governement Rent	-	-	-	-
	Less: Rates concession	-	-	-	-
	Total	-	-	-	0.00
	Grand Total	714,853.00	682,333.77	45,224.00	12,704.77

Note :

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee , and Government Rent.

ANNUAL FINANCIAL REPORT
CHRISTIAN & MAISSONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022
Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2021 to 31 March 2022

Name of Agency : Christian & Missionary Alliance Church Union Hong Kong Limited

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (b)-(e)+(a)-(d)+(f)-(-g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
3026- After School Care Programme - Late Afternoon Session	After School Care Programme - Late Afternoon Session	1,767,168.00	1,480,544.00	286,624.00	0.00	N.A.	-	140,872.50	-	-	427,496.50
V148 - Lei Tung Nursery School	Subsidy Scheme for Extend Hours Service (EHS) Users (Time-defined 31/8/2021)	2,704.00	13,353.60	-	10,649.60	N.A.	-	14,250.00	14,250.00	-	(10,649.60)
6061 - Nursery Schools	Training Subsidy under Training Scheme for Care Centre Supervisors and Special Child Workers in Pre-school Rehabilitation Services	-	-	-	-	N.A.	-	82,095.00	-	-	82,095.00
T148 - Lei Tung Nursery School	Subsidy Scheme for Extend Hours Service (EHS) Users (Time-defined 31/8/2018)	-	-	-	-	-	-	0.40	-	-	0.40
W148 - Lei Tung Nursery School	Subsidy Scheme for Extend Hours Service (EHS) Users (Time-defined 31/8/2024)	15,600.00	12,896.00	2,704.00	-	-	-	-	-	-	2,704.00
6342 - Nursery Schools	Time-defined Subsidy Scheme for Occasional Child Care Service (Time-defined 31/3/2023)	63,600.00	-	63,600.00	-	N.A.	-	63,600.00	63,600.00	-	63,600.00
Total		1,849,072.00	1,506,793.60	352,928.00	10,649.60	-	0.00	300,817.90	77,850.00	-	565,246.30

Note :

- The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus / Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt.18 dated 4 March 2020.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmary Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmary Care Supplement for Residential Elderly services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit codes and names / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
- For ASCP/anced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
- For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHIDs as well as contract homes operated by private operators only.

ANNUAL FINANCIAL REPORT
CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

Appendix 1

Schedule for Investment
Analysis of Investment as at 31 March 2022

Agency : Christian & Missionary Alliance Church Union Hong Kong Ltd.

	2022 HK\$'000	2021 HK\$'000
LSG Reserve as at 31 March	<u>9,968</u>	<u>9,656</u>

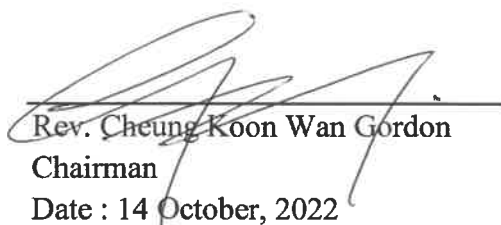
Represented by :

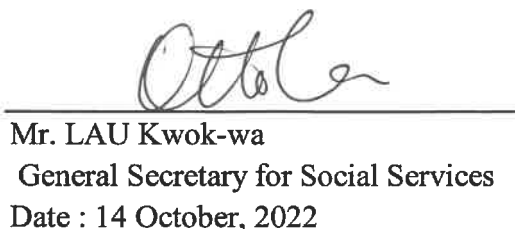
Investments

a. HKD Bank Account Balances	9,968	9,656
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	<u>-</u>	<u>-</u>
	<u>9,968</u>	<u>9,656</u>

Note: The investments should be reported at historical cost.

Confirmed by:-


 Rev. Cheung Koon Wan Gordon
 Chairman
 Date : 14 October, 2022


 Mr. LAU Kwok-wa
 General Secretary for Social Services
 Date : 14 October, 2022

ANNUAL FINANCIAL REPORT
CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL, 2021 TO 31 MARCH, 2022

Appendix 2

The subvented service units are as follows:

- (1) C & M A Social Services
- (2) C & M A Bradbury King Lam Neighbourhood Elderly Centre
- (3) C & M A Yau Lai Neighbourhood Elderly Centre
- (4) C & M A Cheung Hang Neighbourhood Elderly Centre
- (5) C & M A Lei Fook Neighbourhood Elderly Centre
- (6) Christian & Missionary Alliance Fu Shan Nursery School
- (7) Christian & Missionary Alliance Lei Tung Nursery School
- (8) Christian & Missionary Alliance Shatin Nursery School
- (9) Christian & Missionary Alliance South Horizons Nursery School
- (10) Christian & Missionary Alliance Tin Chung Nursery School
- (11) Christian & Missionary Alliance Plover Cove Nursery School
- (12) The Christian & Missionary Alliance Tuen Mun Church Family Services- Hing Yiu Services Centre
- (13) The C&M Alliance Wah Kee Social Service Centre
- (14) The C&M Alliance Wah Kee Neighbourhood Centre
- (15) The C&M Alliance Wah Kee Youth Centre



范陳會計師行有限公司
Fan, Chan & Co. Limited

Appendix 3

14 October, 2022

Private & Confidential

The Board of Directors
Christian & Missionary Alliance Church Union Hong Kong Limited
M/F., GIC Building,
Olympian City (Phase 1),
Kowloon.

Dear Sir/Madam,

Re: Christian & Missionary Alliance Church Union Hong Kong Limited
- C & M A Social Services ("the Organization")
Management letter

We refer to our audit of the Organization for the year ended 31 March, 2022.

During the course of our audit procedures, we have assessed the adequacy and effectiveness of the financial and accounting records of the Organization in relation to procedures of the Organization. In making our risk assessments, we consider internal control relevant to the Organization's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing on the effectiveness of the Organization's internal control.

We are not aware of any significant internal control weakness relevant to the audit of the financial statements that have come to our attention.

It must be appreciated that the foregoing procedures are designed primarily with a view to the expression of our opinion on the accounts of the Organization and therefore do not necessarily reveal all possible weaknesses which can only be done by a more extensive special examination.

Very truly yours,

Fan, Chan & Co. Limited
Certified Public Accountants

Our ref: KK/FF/JM/sn/C149