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**INDEPENDENT AUDITOR'S ASSURANCE REPORT  
TO THE MEMBERS OF MANAGEMENT COMMITTEE ("COMMITTEE MEMBERS")  
THE HONG KONG BODHI SIKSA SOCIETY, LIMITED  
– CARE AND ATTENTION HOME FOR THE AGED ("THE NGO")  
香港菩提學會主辦 – 佛教菩提護理安老院**

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We have audited the financial statements of The Hong Kong Bodhi Siksa Society, Limited – Care and Attention Home for the Aged 香港菩提學會主辦 – 佛教菩提護理安老院 (the "NGO") for the year ended March 31, 2025 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated **27 OCT 2025**.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the NGO for the year ended March 31, 2025.

*Responsibilities of the Committee Members*

In relation to this report, the Committee Members are responsible for ensuring the AFR of the NGO for the year ended March 31, 2025 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the NGO has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

*Our Independence and Quality Management*

We have complied with the independence and other ethical requirements of the Code of *Ethics for Professional Accountants* issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

*Auditor's Responsibility*

Our responsibility is to form conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and with reference to Practice Note 851 (Revised), Reporting on the Annual Financial Reports of Non-governmental Organisations issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.



**INDEPENDENT AUDITOR'S ASSURANCE REPORT  
TO THE MEMBERS OF MANAGEMENT COMMITTEE ("COMMITTEE MEMBERS")  
THE HONG KONG BODHI SIKSA SOCIETY, LIMITED  
- CARE AND ATTENTION HOME FOR THE AGED ("THE NGO") (CONTINUED)  
香港菩提學會主辦 - 佛教菩提護理安老院**

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The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial report requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the NGO being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

*Conclusion*

1. In our opinion, the AFR of the NGO for the year ended year ended March 31, 2025 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the NGO has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

*Intended Users and Purpose*

This report is intended solely for submission by the NGO to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.



Leung & So  
Certified Public Accountants

**THE HONG KONG BODHI SIKSA SOCIETY, LIMITED**  
**- CARE AND ATTENTION HOME FOR THE AGED**

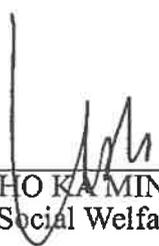
香港菩提學會主辦 – 佛教菩提護理安老院

**ANNUAL FINANCIAL REPORT**

**APRIL 1, 2024 TO MARCH 31, 2025**

	<u>Notes</u>	<u>2025</u> <u>HKS</u>	<u>2024</u> <u>HKS</u>
<b>A INCOME</b>			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	27,366,598.00	24,614,022.00
b. Provident Fund	1c	1,774,785.00	1,588,500.00
2 Fee Income	2	3,640,564.00	3,560,710.00
3 Central Items	3	1,011,153.00	2,089,769.00
4 Rent and Rates	4	263,271.00	263,271.00
5 Other Income	5	655,701.92	543,461.67
6 Interest Received		354,777.13	274,211.03
<b>TOTAL INCOME</b>		<b>35,066,850.05</b>	<b>32,933,944.70</b>
<b>B EXPENDITURE</b>			
1 Personal Emoluments			
a. Salaries		26,240,514.28	23,386,992.56
b. Provident Fund	1c	1,174,077.06	1,023,389.10
c. Allowances		524,219.18	410,215.56
Sub-total	6	27,938,810.52	24,820,597.22
2 Other Charges	7	5,046,860.46	4,996,982.80
3 Central Items	3	941,676.00	2,092,039.00
4 Rent and Rates	4	231,320.00	230,320.00
<b>TOTAL EXPENDITURE</b>		<b>34,158,666.98</b>	<b>32,139,939.02</b>
<b>C SURPLUS FOR THE YEAR</b>	8	<b>908,183.07</b>	<b>794,005.68</b>

The Annual Financial Report from pages 3 to 16 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

  
 HO KA MING  
 Head of Social Welfare Services

  
 SHI KUAN YUN  
 Chairman

Date: 27 OCT 2025

Date: 27 OCT 2025

**THE HONG KONG BODHI SIKSA SOCIETY, LIMITED**  
**- CARE AND ATTENTION HOME FOR THE AGED**

香港菩提學會主辦 – 佛教菩提護理安老院

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**1. Lump Sum Grant (LSG)**

- a. Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared **on cash basis**, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. **Non-cash items** such as depreciation, provisions and accruals have **not been included** in the AFR.
- b. Lump Sum Grant (excluding Provident Fund)** This represents LSG (excluding Provident Fund) received for the year.
- c. Provident Fund** This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at April 1, 2000. Other posts represent those staff that are employed after April 1, 2000. The Provident Fund received and contributed for staff under the Central Items and other Funds or Donations for Designated Purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under Note 3 and 8. Details are analysed below :

	<b>Snapshot Staff HK\$</b>	<b>6.8% and Other Posts HK\$</b>	<b>Total HK\$</b>
<b>Provident Fund Contribution</b>			
Subvention Received	97,838.00	1,676,947.00	1,774,785.00
Provident Fund Contribution Paid during the Year	(97,848.00)	(1,076,229.06)	(1,174,077.06)
(Deficit)/Surplus for the Year	(10.00)	600,717.94	600,707.94
<u>Add: Surplus b/f</u>	14,471.03	7,423,210.44	7,437,681.47
<u>Add: Additional subvention received for previous year(s)</u>	122.00	-	122.00
<b>Surplus c/f</b>	<u>14,583.03</u>	<u>8,023,928.38</u>	<u>8,038,511.41</u>

- 2. Fee Income** This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Subvention 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 5.5.4 (c) of the LSG Subvention Manual. The income and expenditure of each of the Central Items are as follows:

<b>a. Income</b>	<u>2024-25</u> <u>HK\$</u>	<u>2023-24</u> <u>HK\$</u>
Dementia Supplement for Elderly with Disabilities	-	-
Infirmary Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	1,413,639.00
Infirmary Care Supplement for Residential Elderly Services	671,153.00	676,130.00
Foster Care Allowance/One-off Special Allowance for Foster Children to safeguard the Foster Children from the Coronavirus Disease/Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP – Subsidy for Fee Reduction/ Waiving	-	-
NSCCP - Subsidy for Incentive Payment	-	-
NSCCP – Subsidy for Training Allowance	-	-
NSCCP – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	340,000.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services – Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services – Training Cost	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	-	-
Short-term Food Assistance Service Teams – Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and Rates	-	-
Time-defined Service Contract of Social Work Service for Pre-primary Institutions	-	-
- Allocation	-	-
- Rent and Rates	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)	-	-
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	-	-
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	-	-

<b>a. <u>Income</u> (Continued)</b>	<b><u>2024-25</u></b> <b><u>HKS</u></b>	<b><u>2023-24</u></b> <b><u>HKS</u></b>
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	-
Siu Lam Integrated Rehabilitation Services Complex – Central Item of Residential Respite Services	-	-
Transition Subsidy for School Leavers (CITSL)	-	-
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)	-	-
- Subsidy for Providing Professional Services	-	-
- Subsidy to support the Learning and Development of Foster Children	-	-
Child Protection Support Service (ChildPRO)	-	-
Temporary Financial Aid under Care and Support Networking Team^	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^	-	-
Subsidy Scheme for Extended Hours Service Users^	-	-
Short-term Rental Assistance for Discharged Prisoners^	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service^	-	-
<b>Total</b>	<b>1,011,153.00</b>	<b>2,089,769.00</b>

	<u>2024-25</u> <u>HK\$</u>	<u>2023-24</u> <u>HK\$</u>
<b>b. Expenditure</b>		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmity Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	1,413,639.00
Infirmity Care Supplement for Residential Elderly Services	671,153.00	676,130.00
Foster Care Allowance/One-off Special Allowance for Foster Children to safeguard the Foster Children from the Coronavirus Disease/Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP – Subsidy for Fee Reduction/Waiving	-	-
NSCCP – Subsidy for Incentive Payment	-	-
NSCCP – Subsidy for Training Allowance	-	-
NSCCP – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	270,523.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services – Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services – Training Cost	-	-
Special Allowance for staff of Subvented Residential Service Units in respect of COVID-19	-	2,270.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	-	-
Short-term Food Assistance Service Teams – Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and Rates	-	-
Time-defined Service Contract of Social Work Service for Pre-primary Institutions	-	-
– Allocation	-	-
– Rent and Rates	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-

	<u>2024-25</u> <u>HKS</u>	<u>2023-24</u> <u>HKS</u>
<b>b. Expenditure (Continued)</b>		
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)	-	-
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	-	-
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	-	-
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	-
Siu Lam Integrated Rehabilitation Services Complex – Central Item of Residential Respite Services	-	-
Transition Subsidy for School Leavers (CITSL)	-	-
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)	-	-
- Subsidy for Providing Professional Services	-	-
- Subsidy to support the Learning and Development of Foster Children	-	-
Child Protection Support Service (ChildPRO)	-	-
Temporary Financial Aid under Care and Support Networking Team – other charges	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
Subsidy Scheme for Extended Hours Service Users	-	-
Short-term Rental Assistance for Discharged Prisoners	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
<b>Total</b>	<u>941,676.00</u>	<u>2,092,039.00</u>

4. **Rent and Rates** This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.
5. **Other Income** This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

<b>Other Income</b>	<u>2024-25</u> <u>HK\$</u>	<u>2023-24</u> <u>HK\$</u>
(a) Fees and charges for services incidental to the operation of subvented services	6,733.00	3,816.38
(b) Others	149,770.00	125,900.00
(c) Activity income	10,920.00	8,640.00
(d) Long service payment income	488,278.92	405,105.29
<b>Total</b>	<u>655,701.92</u>	<u>543,461.67</u>

6. **Personal Emoluments** Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$1,000,000 each paid under LSG is appended below:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No. of Posts</u>	
HK\$1,000,001-HK\$1,100,000 p.a.		
HK\$1,100,001-HK\$1,200,000 p.a.		
HK\$1,200,001-HK\$1,300,000 p.a.		
HK\$1,300,001-HK\$1,400,000 p.a.	NIL	NIL
HK\$1,400,001-HK\$1,500,000 p.a.		
>HK\$1,500,000 p.a.		

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

<u>Other Charges</u>	<u>2024-25</u> <u>HK\$</u>	<u>2023-24</u> <u>HK\$</u>
(a) Utilities	1,143,008.54	1,166,549.59
(b) Food	1,946,520.93	1,898,216.82
(c) Administrative Expenses	129,430.00	129,191.00
(d) Stores and Equipment	226,907.97	242,876.59
(e) Repairs and Maintenance	431,679.00	524,511.00
(f) Programme Expenses	129,456.70	109,292.00
(g) Transportation and Travelling	130,637.88	104,582.05
(h) Insurance	275,436.47	265,636.33
(i) Medical	438,584.70	424,239.10
(j) Miscellaneous	195,198.27	131,888.32
<b>Total</b>	<u>5,046,860.46</u>	<u>4,996,982.80</u>

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

Analysis of Reserve Fund							
	Lump Sum Grant (LSG)	Holding Account (HA)	Other Funds or Donations for Designated Purposes	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP(PC)-FWSS	Rent and Rates	Central Items (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Income</b>							
Lump Sum Grant	29,141,383.00	-	-	-	-	-	29,141,383.00
Fee Income	3,640,564.00	-	-	-	-	-	3,640,564.00
Other Income	655,701.92	-	-	-	-	-	655,701.92
Interest Received (Note (1))	354,777.13	-	-	-	-	-	354,777.13
Rent and Rates	-	-	-	-	263,271.00	-	263,271.00
Central Items	-	-	-	-	-	1,011,153.00	1,011,153.00
<b>Total Income (a)</b>	<b>33,792,426.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>263,271.00</b>	<b>1,011,153.00</b>	<b>35,066,850.05</b>
<b>Expenditure</b>							
Personal Emoluments	27,938,810.52	-	-	-	-	-	27,938,810.52
Other Charges	5,046,860.46	-	-	-	-	-	5,046,860.46
Rent and Rates	-	-	-	-	231,320.00	-	231,320.00
Central Items	-	-	-	-	-	941,676.00	941,676.00
<b>Total Expenditure (b)</b>	<b>32,985,670.98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231,320.00</b>	<b>941,676.00</b>	<b>34,158,666.98</b>
<b>Surplus/(Deficit) for the Year (a)-(b)</b>	<b>806,755.07</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,951.00</b>	<b>69,477.00</b>	<b>908,183.07</b>
Less: Surplus/(Deficit) of Provident Fund	(600,707.94)	-	-	-	-	-	(600,707.94)
	<b>206,047.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,951.00</b>	<b>69,477.00</b>	<b>307,475.13</b>

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP/CPC FWSS	Other Funds or Donations for Designated Purposes	Rent and Rates	Central Items (CI)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Surplus b/f (Note (2))	4,609,938.29	5,669,778.86	-	-	32,951.00	-	10,312,668.15
Add: Refund from Government	4,815,985.42	5,669,778.86	-	-	64,902.00	69,477.00	10,620,143.28
Less: Refund to Government	-	-	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Infirmary Care Supplementary/Training Subsidy Programme (Note (3))	-	-	-	-	(32,951.00)	-	(32,951.00)
Adjustment for utilised allocation under Enhanced ASCP – FWSS (over-estimated) / under-estimated in previous year(s)	(270,523.00)	-	-	-	-	270,523.00	-
<b>Surplus/(Deficit) c/f (Note (4))</b>	<b>4,545,462.42</b>	<b>5,669,778.86</b>	<b>-</b>	<b>-</b>	<b>31,951.00</b>	<b>340,000.00</b>	<b>10,587,192.28</b>

**Notes:**

- (1) Interest received on LSG (including HA) 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 of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above)), the balance of HA and balance of other funds or donations for designated purposes should be separately reported.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total expenditure excluding provident fund contribution) for the year.

**Schedule for Central Items  
Analysis of Subvention and Expenditure for the Period from April 1, 2024 to March 31, 2025**

Name of Agency: The Hong Kong Bodhi Siksa Society, Limited – Care and Attention Home For The Aged

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a)-(a1)-(a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund from Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)-(e)+(a)-(d)-(f)+(g)-(B)
							Deficit (Note 3) (b)=(a1)-(a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
nnnn-xxxxxxx	Dementia Supplement for Elderly with Disabilities	\$ -	-	-	-	\$ -	-	-	\$ -	N.A.	\$ -	\$ -	N.A.
nnnn-xxxxxxx	Infirmary Care Supplement for the Aged Blind Persons	-	-	-	-	-	-	-	-	N.A.	-	-	N.A.
068-The HK Bodhi Siksa Society, Ltd - C & A Home	Infirmary Care Supplement for Residential Elderly Services	671,153.00	-	671,153.00	-	-	-	-	-	N.A.	-	-	N.A.
nnnn-xxxxxxx	Foster Care Allowance / One-off special Allowance for Foster Children to safeguard the Foster Children from the Coronavirus	-	-	-	-	-	N.A.	-	-	N.A.	-	-	N.A.
nnnn-xxxxxxx	Disease/Emergency Foster Care Allowance After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy (Note 10)	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	NSCCP - Subsidy for Incentive Payment	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	NSCCP - Subsidy for Training Allowance	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	NSCCP - Rent and Rates	-	-	-	-	-	N.A.	-	-	-	-	-	-
068-The HK Bodhi Siksa Society Ltd. - C & A Home	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	340,000.00	-	270,523.00	-	69,477.00	-	-	270,523.00	-	-	-	340,000.00
nnnn-xxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	-	-	-	-	-	-

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from April 1, 2024 to March 31, 2025**  
**Name of Agency: The Hong Kong Bodhi Siksa Society, Limited – Care and Attention Home For The Aged (Continued)**

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (a)-(a1)-(a2) (a3)	Deficit for the Year		Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (c)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)
							Deficit (Note 3) (b)=(a1)-(a2)	Deficit transferred to LSG (Note 4) (e)					
nnnn-xxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
nnnn-xxxxxxx	Navigation Scheme for Young Persons in Care Services – Operating Expenses	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	Navigation Scheme for Young Persons in Care Services – Training Cost	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (A) Salary and provident fund	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (B) other charges	-	-	-	-	-	N.A.	-	-	-	-	-	-
nnnn-xxxxxxx	Short-term Food Assistance Service Teams (STFASTS) – Food Cost	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Sin Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-	-	-	-	N.A.	-	-	-	-	-	-

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from April 1, 2024 to March 31, 2025**

Name of Agency: The Hong Kong Bodhi Siksa Society, Limited – Care and Attention Home For The Aged (Continued)

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a)-(a2)	Deficit for the Year			Refund to Government (f)	Adjustment (Note 9) (g)	Surplus e/f (Note 6) (h)=(c)+(a)-(d)-(f)+/(g)
							Deficit (Note 3) (b)-(a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
nnnn-xxxxxxx	After school care Programme for Pre-primary children IASCP(PC) Contract Subsidy ASCP(PC) Fee Subsidy ASCP(PC) Rent and Rates Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
nnnn-xxxxxxx	-Allocation -Rent and Rates	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Allowance for specific services Arising from the Implementation of the Minimum wage ordinance (Overnight on-site-on-call Allowance)	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	-	-	-	-	-	-	-	-	-	-

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from April 1, 2024 to March 31, 2025**  
**Name of Agency: The Hong Kong Bodhi Siksa Society, Limited – Care and Attention Home For The Aged (Continued)**

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a1)-(a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/(g)
							Deficit (Note 3) (b)=(a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
nnnn-xxxxxxx	Siu Lam Integrated Rehabilitation Services Complex – Central Item of Residential Respite Services	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
nnnn-xxxxxxx	Transition Subsidy for School Leavers (CTSL)	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Multi-faceted support for Foster Families and children under Foster Care Service (MSFC)	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	-Subsidy for Providing Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	-Subsidy to support the Learning and Development of Foster Children	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Child Protection Support Service (ChildPRO)	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Temporary Financial Aid under Care and Support Networking Team^	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Subsidy Scheme for Extended Hours Service Users^	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Short-term Rental Assistance for Discharged Prisoners	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^	-	-	-	-	-	-	-	-	-	-	-	-
nnnn-xxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service^	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		1,011,153.00	-	941,676.00	-	-	69,477.00	-	-	270,523.00	-	-	340,000.00

Schedule for Central Items  
Analysis of Subvention and Expenditure for the Period from April 1, 2024 to March 31, 2025

- # Any difference arising from the RMLP Scheme reimbursement received (see Note 1b below) and the corresponding expenditure under RMLP Scheme (see Note 2b below) will be assessed separately.
- ^ Please take note of para 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes :

- 1(a). 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.
- 1(b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- 2(a). Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(b). This amount represents the additional four weeks' MLP (i.e. the 11<sup>th</sup> to 14<sup>th</sup> weeks) paid to the employee out of the corresponding allocation.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o the following central items arising from salary adjustment 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.
- (i) Dementia Supplement for Elderly with Disabilities  
(ii) Infirmary Care Supplement for the Aged Blind Persons  
(iii) Infirmary Care Supplement for Residential Elderly services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items release and/or expended during the year, where appropriate, should also be included.
9. For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. Allocation mode was changed to LSG in Sept 2024.
11. Allocation mode was changed to LSG in Aug 2024.

