

Disclosure of Annual Financial Report
Reply Slip
(Please reply on or before 31 October 2025)To: Subventions Branch
Social Welfare Department

Name of NGO : Helping Hand

NGO Code : 249

(I) Disclosure of Annual Financial Reports by NGOs(2024-25)

I confirm that our organisation has disclosed/will disclose the **2024-25 Annual Financial Report (AFR)** in one or more of the following ways stated below, and undertake that our organisation will make them available to the public upon request -

		Way(s) of Disclosure	2024-25 AFR (Note: Please provide the required information if applicable)
<input checked="" type="checkbox"/>	1	Posting the latest AFR prominently on the notice board(s) at the Head Office of the NGO at all times	Period of posting: From: 17.10.2025 To: 17.10.2026
<input type="checkbox"/>	2	Uploading the latest AFR to NGO's website	Web-link: http://www.example.com Since:
<input type="checkbox"/>	3	Reporting the AFR in full or displaying the website link to it in NGO's Annual Report (For NGOs publishing Annual Report)	Date of issue/publication of the Annual Report:
<input type="checkbox"/>	4	Publishing the latest AFR through circular(s), newsletter(s) or other publications	Means: Date of issue/publication (if applicable):

(II) Public Disclosure of Annual Financial Reports on the Social Welfare Department (SWD)'s Website(2024-25)

I would like to inform you that our organisation has opted for the following arrangement*–

AFR

- Our 2024-25 AFR has already been uploaded onto our organisation's website. Please display the following hyperlink on SWD's website:

- Please post up a copy of our 2024-25 AFR on SWD's website.

*Remark: Please tick a box as appropriate.



Contact Person:	<u>Mr. T.W. Lau</u>	Name of NGO head:	<u>Mr. Sandy Macalister</u>	<input checked="" type="checkbox"/> Signed
Post Title:	<u>Accounting Manager</u>	Post Title:	<u>Chief Executive Officer</u>	
Tel.:	<u>2526 3233</u>	Tel.:	<u>2522 4494</u>	
Email Address:	<u>tw.lau@helpinghand.org.hk</u>	Date:	<u>17.10.2025</u>	

HELPING HAND
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025

**HELPING HAND
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

CONTENTS	Pages
REVIEW REPORT	1 to 2
INCOME AND EXPENDITURE ACCOUNT	3
NOTES TO THE ANNUAL FINANCIAL REPORT	4 to 9

INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE EXECUTIVE COMMITTEE MEMBERS OF HELPING HAND ("THE NGO")

We have audited the financial statements of the NGO for the year ended 31 March 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 4 September 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 31 March 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 31 March 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 a 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.

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 reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
HELPING HAND ("THE NGO")**

(Continued)

Auditor's Responsibility (Continued)

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the 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 31 March 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 the 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.

Crowe (HK) CPA Limited

Crowe (HK) CPA Limited
Certified Public Accountants
Hong Kong, 30 September 2025

Leung Pak Ki
Practising Certificate Number P08014

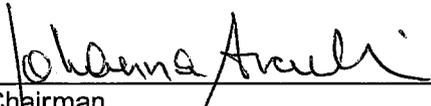
**HELPING HAND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

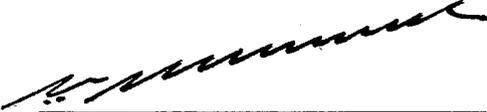
	<u>Notes</u>	<u>2025</u> HK\$	<u>2024</u> HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1(b)	89,662,247.00	81,611,074.00
b. Provident Fund	1(c)	4,986,590.85	4,567,302.00
2. Fee Income	2	21,709,595.00	14,975,092.00
3. Central Items	3	13,652,510.00	15,970,928.00
4. Rent and Rates	4	2,969,121.00	2,931,829.00
5. Other Income	5	9,717,164.92	7,155,569.65
6. Interest Received		<u>603,100.87</u>	<u>333,820.05</u>
TOTAL INCOME		<u>143,300,329.64</u>	<u>127,545,614.70</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		90,218,600.95	80,688,538.84
b. Provident Fund	1(c)	3,521,117.93	3,166,991.35
c. Allowances		<u>-</u>	<u>-</u>
Sub-total	6	93,739,718.88	83,855,530.19
2. Other Charges	7	22,601,110.93	18,945,108.29
3. Central Items	3	13,812,512.68	13,758,325.56
4. Rent and Rates	4	<u>2,980,287.00</u>	<u>2,970,780.00</u>
TOTAL EXPENDITURE		<u>133,133,629.49</u>	<u>119,529,744.04</u>
C. SURPLUS FOR THE YEAR	8	<u>10,166,700.15</u>	<u>8,015,870.66</u>

The Annual Financial Report from pages 3 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

x

x


 Chairman
 Mrs. Johanna Arculli
 30 September 2025


 Chief Executive Officer
 Mr. Macalister, Alexander Ian
 30 September 2025

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

1. LUMP SUM GRANT

a) Basis of preparation

The Annual Financial Report ("AFR") is prepared in respect of all services defined in Funding and Service Agreement ("FSA") (including support services to FSA services) funded by the Social Welfare Department under the Lump Sum Grant Subvention System and also FSA services/FSA related activities funded by Other Funds or Donations for Designated Purposes. 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.

Other posts represent those staff that are employed after 1 April 2000.

The Provident Fund ("PF") 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:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff HK\$</u>	<u>Other Posts HK\$</u>	<u>Total HK\$</u>
Subvention Received	149,472.00	4,837,118.85	4,986,590.85
Provident Fund Contribution Paid during the Year	<u>(149,472.00)</u>	<u>(3,371,645.93)</u>	<u>(3,521,117.93)</u>
Surplus for the year	-	1,465,472.92	1,465,472.92
Add: Surplus b/f Additional subvention received for previous years	57,925.85	2,669,811.75	2,727,737.60
Less: Refund to Government	<u>(57,925.85)</u>	<u>-</u>	<u>(57,925.85)</u>
Surplus c/f	<u>-</u>	<u>4,135,284.67</u>	<u>4,135,284.67</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

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:

	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
a) Income		
1. Dementia Supplement for Residential Elderly Services/Day Care Unit for the elderly	-	4,921,558.00
2. Infirmity Care Supplement for Residential Elderly Services	8,149,715.00	8,113,560.00
3. Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	330,000.00	660,000.00
4. Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	4,636,157.00	2,121,870.00
5. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	536,638.00	153,940.00
Total	<u>13,652,510.00</u>	<u>15,970,928.00</u>
	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
b) Expenditure		
1. Dementia Supplement for Residential Elderly Services/Day Care Unit for the elderly	-	4,924,074.68
2. Infirmity Care Supplement for Residential Elderly Services	8,150,441.53	8,114,632.68
3. Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	165,000.00	-
4. Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	5,186,642.15	614,348.20
5. Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	310,429.00	105,270.00
Total	<u>13,812,512.68</u>	<u>13,758,325.56</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

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 Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services/FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
Other Income		
a) Programme income	178,986.70	350,333.00
b) Production income	-	-
c) Other Funds or Donations for Designated Purposes	809,528.00	794,970.00
d) Reimbursement of Maternity Leave Pay (RMLP) from Labour Department	-	63,475.58
e) Miscellaneous income (e.g. general donations, photocopying charges, etc.)	8,728,650.22	5,946,791.07
	<u>9,717,164.92</u>	<u>7,155,569.65</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 HK\$1,000,000 each paid under LSG is appended below:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No. of posts</u>	<u>HK\$</u>
HK\$1,000,001 - HK\$1,100,000 p.a.	0	-
HK\$1,100,001 - HK\$1,200,000 p.a.	0	-
HK\$1,200,001 - HK\$1,300,000 p.a.	0	-
HK\$1,300,001 - HK\$1,400,000 p.a.	1	1,384,140.00
HK\$1,400,001 - HK\$1,500,000 p.a.	1	1,461,300.00
Over HK\$1,500,000 p.a.	0	-
Total		<u>2,845,440.00</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

7. OTHER CHARGES

The breakdown on Other Charges is as follows:

	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
Other Charges		
a) Utilities	5,738,041.25	4,978,401.35
b) Food (including food for service users)	8,169,781.01	6,998,492.53
c) Administrative Expenses	1,339,246.57	866,320.41
d) Stores and Equipment	3,149,139.51	2,368,873.74
e) Minor Repair and Maintenance	2,738,777.24	2,167,743.98
f) Special Allowances	-	-
g) Programme Expenses	277,692.31	505,553.38
h) Transportation and Travelling	512,882.26	471,087.73
i) Insurance	549,567.06	571,272.51
j) Miscellaneous	125,983.72	17,362.66
Total	<u>22,601,110.93</u>	<u>18,945,108.29</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS

	Analysis of Reserve Fund					Total HK\$
	Lump Sum Grant (LSG) HK\$	Other Funds or Donations for Designated Purposes HK\$	Adjustment for Utilised Allocation under ASCP/ Enhanced ASCP/ ASCP(PC) - FWSS HK\$	Rent and Rates HK\$	Central Items HK\$	
Income						
Lump Sum Grant	94,648,837.85	-	-	-	-	94,648,837.85
Fee Income	21,709,595.00	-	-	-	-	21,709,595.00
Other Income #	8,907,636.92	809,528.00	-	-	-	9,717,164.92
Interest Received (Note (1))	603,100.87	-	-	-	-	603,100.87
Rent and Rates	-	-	-	2,969,121.00	-	2,969,121.00
Central Items	-	-	-	-	13,652,510.00	13,652,510.00
Total Income (a)	125,869,170.64	809,528.00	-	2,969,121.00	13,652,510.00	143,300,329.64
Expenditure						
Personal Emoluments	93,739,718.88	-	-	-	-	93,739,718.88
Other Charges	21,791,582.93	809,528.00	-	-	-	22,601,110.93
Rent and Rates	-	-	-	2,980,287.00	-	2,980,287.00
Central Items	-	-	-	-	13,812,512.68	13,812,512.68
Total Expenditure (b)	115,531,301.81	809,528.00	-	2,980,287.00	13,812,512.68	133,133,629.49
Surplus/(deficit) for the Year (a) - (b)	10,337,868.83	-	-	(11,166.00)	(160,002.68)	10,166,700.15
Less: Deficit absorbed by Helping Hand Surplus/(Deficit) of Provident Fund	-	-	-	-	(726.53)	(726.53)
	1,465,472.92	-	-	-	-	1,465,472.92
Surplus/(deficit) for the year (excl. PF)	8,872,395.91	-	-	(11,166.00)	(159,276.15)	8,701,953.76
Surplus/(Deficit) b/f (Note (2))	13,667,896.45	-	-	(46,929.00)	2,216,191.80	15,837,159.25
Less: Refund to Government	-	-	-	(3,659.00)	(330,000.00)	(333,659.00)
Transfer from LSG Reserve to cover the salary adjustment Infirmary Care Supplement (Note (3))	-	-	-	-	-	-
Transfer from other Funds/(to) LSG Reserve ^	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP/ASCP(PC) - FWSS * (over-estimated)/under-estima ted in previous year(s)	-	-	-	-	-	-
Surplus/(deficit) c/f (Note (4))	22,540,292.36	-	-	(61,754.00)	1,726,915.65	24,205,454.01

Notes:

Including an amount HK\$Nil being the utilised allocation under CI: ASCP/Enhanced ASCP/ASCP(PC) - FWSS*.

* For those programmes which are regarded as FSA services only.

^ Balance generated from those completed FSA services/FSA - related activities which are funded by Other Funds or Donations for Designated Purposes.

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS (Continued)

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) and 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 Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. HK\$22,540,292.36) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK\$115,531,301.81) excluding Provident Fund Contribution (HK\$3,521,117.93) for the year.

**HELPING HAND
SCHEDULE FOR CENTRAL ITEMS
ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2025**

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1a) HK\$	Reimbursement of Maternity leave pay (RMLP) Scheme reimbursement received (Note 1b) # HK\$	Actual Expenditure (Note 2a) (a2) HK\$	Actual Expenditure incurred under RMLP Scheme (Note 2b) # HK\$	Surplus (Note 3) (a) = (a1) - (a2) HK\$	Deficit (Note 3) (b) = (a1) - (a2) HK\$	Deficit absorbed by Helping Hand (Note 4) (c) HK\$	Adjusted Deficit (d) = (b) + (c) HK\$	Surplus b/f (Note 5) (e) HK\$	Refund from/(to) Government (f) HK\$	Adjustment (Note 9) (g) HK\$	Surplus c/f (Note 6) (h) = (e) - (a) - (d) - (f) - (g) HK\$
1692-Lai Yiu (ICS)	Infirmary Care Supplement for Residential Elderly Services	1,246,427.00	-	1,246,850.58	-	-	(423.58)	423.58	-	-	-	-	-
2490-F.S.B. (ICS)	Infirmary Care Supplement for Residential Elderly Services	6,903,288.00	-	6,903,590.95	-	-	(302.95)	302.95	-	-	-	-	-
6567	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	330,000.00	-	165,000.00	-	165,000.00	-	-	-	660,000.00	(330,000.00)	-	495,000.00
AG97	Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	4,636,157.00	-	5,186,642.15	-	-	(550,485.15)	-	(550,485.15)	1,507,521.80	-	-	957,036.65
AG98	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	536,638.00	-	310,429.00	-	226,209.00	-	-	-	48,670.00	-	-	274,879.00
TOTAL		13,652,510.00	-	13,812,512.68	-	391,209.00	(551,211.68)	726.53	(550,485.15)	2,216,191.80	(330,000.00)	-	1,726,915.65

Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.

**HELPING HAND
SCHEDULE FOR CENTRAL ITEMS
ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2025**

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 week's MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
3. Surplus/Deficit for each element represents the difference between subventions 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) Infirmary Care Supplement for the Aged Blind Persons
 - (ii) Infirmary Care Supplement for Subvented/Subsidised Residential Elderly ServicesFor items other than those listed above, please insert "N.A."
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. Units codes and names/remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. 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.
9. 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.

**HELPING HAND
SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2025**

Unit Code and Name	Subvented Element	Subvention Released (Note 1) HK\$	Actual Expenditure HK\$	Surplus (Note 2) HK\$	Deficit (Note 2) HK\$
2492					
Helping Hand Vera R Desai Lai Yiu Care Home	Carpark	51,695.00	54,265.00	-	(2,570.00)
	Rent	991,752.00	991,752.00	-	-
	Rates	73,600.00	74,600.00	-	(1,000.00)
	Total:	1,117,047.00	1,120,617.00	-	(3,570.00)
2501					
Hong Kong Bank Foundation Lok Fu Care Home	Carpark	51,695.00	54,265.00	-	(2,570.00)
	Rent	1,022,256.00	1,022,256.00	-	-
	Rates	118,396.00	119,768.00	-	(1,372.00)
	Total:	1,192,347.00	1,196,289.00	-	(3,942.00)
2523					
Helping Hand Father Sean Burke Care Home For the Elderly	Rent	136,116.00	136,116.00	-	-
	Rates	224,870.00	225,865.00	-	(995.00)
	Total:	360,986.00	361,981.00	-	(995.00)
7226					
Holiday Centre for the Elderly	Rent	109,741.00	113,400.00	-	(3,659.00)
	Rates	189,000.00	188,000.00	1,000.00	-
	Total:	298,741.00	301,400.00	1,000.00	(3,659.00)
	Grand Total	<u>2,969,121.00</u>	<u>2,980,287.00</u>	<u>1,000.00</u>	<u>(12,166.00)</u>

Notes:

1. The figures are to be extracted from the payroll for March plus subventions released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
2. Surplus/Deficit for each element represents the difference between subventions released and actual expenditure.
3. Rental includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.