Nexia
Charles Mar Fan Limited
馬炎璋會計師行有限公司

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2025

Nexia
Charles Mar Fan Limited
馬炎璋會計師行有限公司

8th Floor, C C Wu Building
302-308 Hennessy Road
Hong Kong
Tel (852) 2520 0333
Fax (852) 2529 4347, 2527 5271
www.charles-marfan.com

INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Directors of
Po Leung Kuk
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

We have audited the consolidated financial statements of Po Leung Kuk ("the Kuk") 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 September 23, 2025.

Pursuant to the Lump Sum Grant ("LSG") Subvention 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 Kuk for the year ended March 31, 2025.

Responsibilities of the Directors

In relation to this report, the directors are responsible for ensuring the AFR of the Kuk 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 Subvention Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Kuk has complied with the purposes as specified in the LSG Subvention 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.

INDEPENDENT AUDITOR'S ASSURANCE REPORT (CONTINUED)

To the Directors of
Po Leung Kuk
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you. This report is made solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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 ("PN") 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 Subvention 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 the funds as specified in the LSG Subvention 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 Kuk 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.

INDEPENDENT AUDITOR'S ASSURANCE REPORT (CONTINUED)

To the Directors of
Po Leung Kuk
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

Conclusion

1. In our opinion, the AFR of the Kuk for the 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 Subvention 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 Kuk has not complied, in all material respects, with the purposes as specified in the LSG Subvention Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Kuk 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.

Nexia Charles Mar Fan Ltd

Nexia Charles Mar Fan Limited
Certified Public Accountants
Wong Mai Lan
Practising Certificate Number: P07694

Hong Kong, 22 OCT 2025

ANNUAL FINANCIAL REPORT

NGO : PO LEUNG KUK

1 APRIL 2024 TO 31 MARCH 2025

	Notes	Total 2024-25	Total 2023-24
		$	$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,291,750,889.00	1,219,475,191.00
b. Provident Fund	1c	83,827,659.00	79,836,964.00
2. Fee Income	2	46,798,333.20	45,920,602.00
3. Central Items	3	70,187,396.00	87,191,923.00
4. Rent and Rates	4	27,746,168.00	24,397,251.00
5. Other Income	5	26,224,328.29	21,393,294.79
6. Interest Received		28,229,349.28	24,474,907.61
TOTAL INCOME		1,574,764,122.77	1,502,690,133.40
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		1,041,832,034.89	961,205,076.51
b. Provident Fund	1c	82,920,989.70	50,715,740.27
c. Allowances		16,854,451.70	18,502,249.72
Sub-total	6	1,141,607,476.29	1,030,423,066.50
2. Others Charges	7	269,822,623.64	279,987,708.51
3. Central Items	3	65,643,153.77	69,735,414.50
4. Rent and Rates	4	38,423,691.30	36,948,405.38
TOTAL EXPENDITURE		1,515,496,945.00	1,417,094,594.89
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	59,267,177.77	85,595,538.51

The Annual Financial Report from pages 1 to 18 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

SIGNATURE

CHAIRMAN
DATE: 22 OCT 2025

SIGNATURE

CHIEF EXECUTIVE OFFICER
DATE: 22/10/2025

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 services defined in Funding and Service Agreement (FSA) (including support services to FSA services) funded by the Social Welfare Department (SWD) 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 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 :

Provident Fund Contribution	Snapshot Staff	Other Posts	Total
	$	$	$
Subvention Received	5,522,222.00	78,305,437.00	83,827,659.00
Provident Fund Contribution Paid during the Year	(4,709,614.94)	(78,211,374.76)	(82,920,989.70)
Surplus/(Deficit) for the Year	812,607.06	94,062.24	906,669.30
Add: Surplus/(Deficit) b/f	3,078,429.77	208,260,778.88	211,339,208.65
Additional subvention received for previous year(s)	-	608,729.00	608,729.00
Less : Refund to Government	(1,644,046.00)	-	(1,644,046.00)
Surplus/(Deficit) c/f	2,246,990.83	208,963,570.12	211,210,560.95

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:

	2024-25	2023-24
a. Income	$	$
Dementia Supplement for Elderly with Disabilities	192,696.00	6,178,126.00
Infirmary Care Supplement for Residential Elderly Services	3,739,281.00	2,511,340.00
Emergency Foster Care Allowance	7,374,988.00	4,790,880.00
Foster Care Allowance	7,947,470.00	4,937,478.00
Subsidy Scheme Extended Hours Service Users	115,248.00	115,243.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	60,000.00	240,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,745,116.00	2,730,801.00
Neighbourhood Support Child Care Project(NSCCP)-Contract Subsidy	-	4,395,865.00
NSCCP- Rent & Rates	20,489.00	49,314.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	9,143,047.00	8,396,108.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	8,751,490.00	4,078,620.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,276,800.00	4,276,800.00
Time-defined Subsidy Scheme for Occasional Child Care Service	393,525.00	393,525.00
MOSTE- Annual Rent and Rates	-	1,257,433.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	460,000.00	340,000.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	150,000.00	160,000.00

	2024-25	2023-24
a. Income	$	$
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions		
- Allocation	5,906,660.00	18,290,744.00
- Rent and Rates	1,117,879.00	1,084,795.00
Kindergarten Social Work Service(Eastern & Wan Chai)(E/W 4)	-	146,440.00
Short-term Food Assistance Service Teams-Food Cost	17,662,707.00	22,756,509.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	30,000.00	15,000.00
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	-	46,902.00
Transition Subsidy for School Leavers(CITSL)	100,000.00	-
Total	70,187,396.00	87,191,923.00

	2024-25	2023-24
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	113,110.81	6,177,715.50
Infirmary Care Supplement for Residential Elderly Services	3,816,042.94	2,511,340.00
Emergency Foster Care Allowance	5,927,292.40	3,168,081.41
Foster Care Allowance	7,027,751.80	4,040,101.80
Subsidy Scheme Extended Hours Service Users	34,554.80	20,250.60
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	-	45,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,091,909.10	2,180,498.74
Neighbourhood Support Child Care Project (NSCCP)- Contract Subsidy	998,575.68	2,279,380.33
NSCCP- Subsidy for Incentive Payment	193,003.00	144,921.00
NSCCP- Rent & Rates	20,489.00	-

b. Expenditure	2024-25 $	2023-24 $
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	3,881,565.00	4,514,543.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Service	7,987,831.03	4,845,859.61
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	2,644,569.00	2,928,063.40
Time-defined Subsidy Scheme for Occasional Child Care Service	50,748.10	37,257.50
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	285,843.57	366,047.61
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	(5,114.38)	202,184.41
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation		
- Allocation	5,198,588.54	14,986,760.67
- Rent and Rates	388,222.83	1,094,850.71
Short-term Food Assistance Service Teams-Food Cost	24,975,660.35	20,192,558.21
Transition Subsidy for School Leavers(CITSL)	12,510.20	-
Total	65,643,153.77	69,735,414.50

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 <u>not</u> 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 as reflected in the AFR.

The breakdown on Other Income is as follows:

	2024-25	2023-24
	$	$
Other Income		
(a) Programme Income	3,178,103.30	2,970,243.80
(b) Production income	5,719,852.74	5,897,152.71
(c) Other Funds or Donation for Designated Purposes	-	-
(d) Utilised allocation under Central Items(CI)-After School Care Programme (ASCP)/Enhanced ASCP/ASCP(PC)-Fee Waiving Subsidy Scheme(FWSS)* which forms as part of Other Income	-	-
(e) Reimbursement of Maternity Leave pay from Labour Department	-	-
(f) Miscellaneous income(e.g. general donations, photocopying charges, etc.)	17,326,372.25	12,525,898.28
Sub-Total	26,224,328.29	21,393,294.79
Less : Utilised allocation under CI-ASCP/Enhanced ASCP/ASCP(PC)-FWSS which forms as part of Other Income*	-	-
Total	26,224,328.29	21,393,294.79

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

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 :

Analysis of Personal Emoluments paid under LSG	No of Posts	$
HK$1,000,001 - HK$1,100,000 p.a.	13	13,567,864.93
HK$1,100,001 - HK$1,200,000 p.a.	5	5,793,300.30
HK$1,200,001 - HK$1,300,000 p.a.	2	2,560,217.60
HK$1,300,001 - HK$1,400,000 p.a.	5	6,648,318.20
HK$1,400,001 - HK$1,500,000 p.a.	1	1,495,200.00
>HK$1,500,000 p.a.	2	3,207,150.60

7. Other Charges

The breakdown on Other Charges is as follows:

	Other Charges	2024-25 $	2023-24 $
(a)	Utilities	24,965,765.65	25,427,932.12
(b)	Food (including food for service users)	43,934,020.26	40,531,957.56
(c)	Administrative Expenses	62,737,846.46	72,466,445.14
(d)	Stores and Equipment	23,034,420.36	33,412,067.99
(e)	Minor Repair and Maintenance	30,033,268.92	28,013,285.49
(f)	Special Allowances	7,041,041.15	6,570,586.08
(g)	Programme Expenses	20,829,859.02	16,743,746.14
(h)	Transportation and Travelling	7,927,056.13	6,161,245.11
(i)	Insurance	8,030,197.14	7,718,599.50
(j)	Medical and Dental Expenses	7,107,283.85	8,603,674.13
(k)	Staff Medical and Hospitalisation Allowance	5,355,068.90	2,743,971.33
(l)	Miscellaneous	28,826,795.80	31,594,197.92
	Sub-Total	269,822,623.64	279,987,708.51
Less:	Utilised allocation under CI-ASCP/Enhanced ASCP/ASCP(PC)-FWSS* which forms as part of Other Income	-	-
	Total	269,822,623.64	279,987,708.51

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

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

	Lump Sum Grant (LSG)	Holding Account(HA)	Other Funds or Donations for Designated Purposes	Rent and Rates	Central Items(CI)	Total
	$	$	$	$	$	$
Income						
Lump Sum Grant	1,375,578,548.00	-	-	-	-	1,375,578,548.00
Special One-off Grant	-			-	-	-
Fee Income	46,798,333.20	-	-	-	-	46,798,333.20
Other Income	26,224,328.29	-	-	-	-	26,224,328.29
Interest Received (Note (1))	28,229,349.28	-	-	-	-	28,229,349.28
Rent and Rates	-	-	-	27,746,168.00	-	27,746,168.00
Central Items	-	-	-	-	70,187,396.00	70,187,396.00
Total Income (a)	1,476,830,558.77	-	-	27,746,168.00	70,187,396.00	1,574,764,122.77
Expenditure						
Personal Emoluments	1,141,607,476.29	-	-	-	-	1,141,607,476.29
Other Charges	269,822,623.64	-	-	-	-	269,822,623.64
Rent and Rates	-	-	-	38,423,691.30	-	38,423,691.30
Central Items	-	-	-	-	65,643,153.77	65,643,153.77
Total Expenditure (b)	1,411,430,099.93	-	-	38,423,691.30	65,643,153.77	1,515,496,945.00
Surplus / (Deficit) for the Year (a) - (b)	65,400,458.84	-	-	(10,677,523.30)	4,544,242.23	59,267,177.77
Less: Surplus / (Deficit) of Provident Fund	906,669.30	-	-	-	-	906,669.30
Surplus / (Deficit) for the Year (excl.PF)	64,493,789.54	-	-	(10,677,523.30)	4,544,242.23	58,360,508.47
Surplus / (Deficit) b/f (Note (2))	329,848,225.18	116,634,631.46	-	(23,743,729.17)	32,666,245.00	455,405,372.47
	394,342,014.72	116,634,631.46	-	(34,421,252.47)	37,210,487.23	513,765,880.94
Add: Refund from Government	-	-	-	11,469,200.31	-	11,469,200.31
Less: Refund to Government	-	-	-	(959,240.37)	(4,885,884.05)	(5,845,124.42)
Payment for PLK Home Care Services System (PLKHCS)	(1,278,918.00)	-	-	-	-	(1,278,918.00)
Adjustment for Previous Expenditures & Reimbursement of Rent, Rates and Gov't Rent expenses for the period from 2022/23 to 2024/25	-	-	-	(190,712.27)	-	(190,712.27)
Transfer deficit of Infirmary Care Supplement for Residential Elderly Services to KUK	-	-	-	-	76,761.94	76,761.94
Adjustment for Reclassification of Grant income instead of Central items subvention	-	-	-	-	(146,440.00)	(146,440.00)
Surplus / (Deficit) c/f (Note (4))	393,063,096.72	116,634,631.46	-	(24,102,004.80)	32,254,925.12	517,850,648.50

Notes:

\# Including an amount$0 being the utilised allocation under CI-ASCP/Enhanced ASCP/ASCP(PC)-FWSS*

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

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

(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 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. $393,063,096.72) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure ($1,328,509,110.23) excluding Provident Fund Contribution ($82,920,989.70)) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

(i) With Snapshot Staff(SS)[i.e.Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]
The level of LSG cumulative reserve(i.e.$393,063,096.72) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure ($1,328,509,110.23) excluding Provident Fund Contribution ($82,920,989.70)) for the year.

(ii) Without SS[i.e.Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year(which is regarded as Year 0) was zero]
For the next three years(Year 1 to Year 3),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.
From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount will be capped at 25% of the NGO's operating expenditure(i.e. Total Expenditure excluding Provident Fund Contribution) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For details of 4(i) and 4(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

(5) As a facilitating measure for the implementation of the Productivity Enhancement Programme, the claw-back arrangement of LSG cumulative reserve amount exceeding 25% of the NGO's operating expenditure would be suspended from 2023-24 (for NGO with 2024-25 provisional subvention allocation of $50M or more)/ 2024-25 (for NGOs with 2024-25 provisional subvention allocation of less than $50M) until 2028-29 as stipulated in SWD's letter under reference (1) / (2) / (3) / (4) in SWD 007-0010-0060-0080-0040 of 3 March 2025.

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

Name of NGO (code) : PO LEUNG KUK (556)

Unit Code and Name/ Remittance Advice No. (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: Deficit (Note 3) (b)=(a1)-(a2)	Deficit for the Year: Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Deficit for the Year: Adjusted Deficit (d)=(b)-(c)	Surplus/(Deficit) b/f (Note 5) (e)	Refund from (to) Government (f)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 8) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		$	$	$	$	$	$	$	$					
4479 Siu Ming Memorial Home Cum C & A Unit <ICS>	Infirmary Care Supplement for Residential Elderly Services	479,395.00	-	516,311.58	-	-	36,916.58	-	-	-	-	36,916.58	-	-
7881 PLK 1984 C & A home Cum Madam Aw Tan Kyi Kyi Home for the Aged <ICS>	Infirmary Care Supplement for Residential Elderly Services	2,013,459.00	-	2,017,128.51	-	-	3,669.51	-	-	-	-	3,669.51	-	-
4309 Chan Au Big Yan Home for the Elderly <ICS>	Infirmary Care Supplement for Residential Elderly Services	1,246,427.00	-	1,282,602.85	-	-	36,175.85	-	-	-	-	36,175.85	-	-
1327 Li Shiu Chung Memorial Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	82,584.00	-	37,525.81	-	45,058.19	-	-	-	-	-	-	-	45,058.19
5823 Padma & Hari Harilela integrated Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	110,112.00	-	75,585.00	-	34,527.00	-	-	-	410.50	(410.50)	-	-	34,527.00
4438 Emergency Foster Care	Emergency Foster Care Allowance	3,724,258.00	-	2,090,052.40	-	1,634,205.60	-	N.A	-	1,578,158.59	(1,578,158.59)	-	-	1,634,205.60
4253 Emergency Foster Care	Emergency Foster Care Allowance	1,216,910.00	-	1,279,080.00	-	-	62,170.00	N.A	-	14,880.00	(14,880.00)	-	-	(62,170.00)
4457 Emergency Foster Care	Emergency Foster Care Allowance	1,216,910.00	-	1,279,080.00	-	-	62,170.00	N.A	-	14,880.00	(14,880.00)	-	-	(62,170.00)
1929 Emergency Foster Care (In-Situ Expansion by 5 Places)	Emergency Foster Care Allowance	1,216,910.00	-	1,279,080.00	-	-	62,170.00	N.A	-	14,880.00	(14,880.00)	-	-	(62,170.00)
4356 4508 Foster Care	Foster Care Allowance	7,947,470.00	-	7,027,751.80	-	919,718.20	-	N.A	-	897,376.20	(897,376.20)	-	-	919,718.20
T556 V556 W556 Subsidy Scheme for Extended Hours Service(EHS) users	Time-defined Subsidy Scheme for Extended Hours Service Users	115,248.00	-	34,554.80	-	80,693.20	-	N.A	-	94,992.40	(94,992.40)	-	-	80,693.20
6039 Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	60,000.00	-	-	-	60,000.00	-	N.A	-	704,896.50	-	-	-	764,896.50
6577 Training Sponsorship Scheme for Two-Year MOT/MPT Programmes of PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	9,143,047.00	-	3,881,565.00	-	5,261,482.00	-	N.A	-	3,881,565.00	-	-	-	9,143,047.00
4320 Children's Section	Overnight On-site-on-call Allowance	499,108.00	-	294,878.06	-	204,229.94	-	N.A	-	189,642.69	(189,642.69)	-	-	204,229.94
4493 Tai Hang Tung Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	106,477.04	-	33,901.96	-	N.A	-	19,022.95	(19,022.95)	-	-	33,901.96
4362 Tseung Kwan O Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	123,794.94	-	16,584.06	-	N.A	-	19,791.43	(19,791.43)	-	-	16,584.06
4475 Shek Kip Mei Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	91,888.12	-	48,490.88	-	N.A	-	36,664.17	(36,664.17)	-	-	48,490.88

Unit Code and Name/ Remittance Advice No. (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/(Deficit) b/f (Note 5) (e)	Refund from (to) Government (f)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 8) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
							Deficit (Note 3) (b)=(a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)					
		$	$	$	$	$	$	$	$					
4361 Sheung Chun Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	126,347.96	-	14,031.04	-	N.A	-	9,114.52	(9,114.52)	-	-	14,031.04
4490 Sun Chui Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	108,410.90	-	31,968.10	-	N.A	-	24,314.25	(24,314.25)	-	-	31,968.10
4338 Heng On Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	130,362.58	-	10,016.42	-	N.A	-	9,759.33	(9,759.33)	-	-	10,016.42
4492 Tai Wo Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	110,486.35	-	29,892.65	-	N.A	-	25,885.07	(25,885.07)	-	-	29,892.65
4331 Fung Tak Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	117,520.93	-	22,858.07	-	N.A	-	15,899.60	(15,899.60)	-	-	22,858.07
7370 Pak Tin Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	130,341.94	-	10,037.06	-	N.A	-	10,798.54	(10,798.54)	-	-	10,037.06
7333 Yiu Tung Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	122,971.50	-	17,407.50	-	N.A	-	43,357.50	(43,357.50)	-	-	17,407.50
7334 Yiu Fook Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	107,387.20	-	32,991.80	-	N.A	-	12,791.76	(12,791.76)	-	-	32,991.80
7610 Choi Fai Small Group Home	Overnight On-site-on-call Allowance	140,379.00	-	127,411.98	-	12,967.02	-	N.A	-	10,648.18	(10,648.18)	-	-	12,967.02
1105 Shui Chuen O Small Group Home(1)(2)(3)(4)	Overnight On-site-on-call Allowance	561,460.00	-	393,629.60	-	167,830.40	-	N.A	-	122,612.27	(122,612.27)	-	-	167,830.40
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project-Contract Subsidy	-	-	998,575.68	-	-	998,575.68	N.A	-	2,750,400.67	-	-	-	1,751,824.99
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project-Rent and Rates	20,489.00	-	20,489.00	-	-	-	N.A	-	49,314.00	-	-	-	49,314.00
6432 RNSCCP-North(Subsidy for Fee Waiving/Reduction)	Neighbourhood Support Child Care Project-Subsidy for Fee Reduction/Waiving	-	-	-	-	-	-	N.A	-	1,394,696.93	-	-	-	1,394,696.93
6431 RNSCCP-Subsidy for Incentive Payment	Neighbourhood Support Child Care Project-Contract Subsidy	-	-	193,003.00	-	-	193,003.00	N.A	-	216,752.50	-	-	-	23,749.50
6359 Subsidy Scheme for Occasional Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care Service	393,525.00	-	50,748.10	-	342,776.90	-	N.A	-	356,267.50	(356,267.50)	-	-	342,776.90
6605 Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	8,751,490.00	-	7,987,831.03	-	763,658.97	-	N.A	-	907,954.77	-	-	-	1,671,613.74
6468 Financial Incentive Scheme for Mentors of Employees with Disabilities	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	N.A	-	156,708.00	-	-	-	156,708.00
5757 Integ Supp ser for Pers with severe Phy Disabilities	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,276,800.00	-	2,644,569.00	-	1,632,231.00	-	N.A	-	1,348,736.60	(1,348,736.60)	-	-	1,632,231.00

Unit Code and Name/ Remittance Advice No. (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: Deficit (Note 3) (b)=(a1)-(a2)	Deficit for the Year: Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Deficit for the Year: Adjusted Deficit (d)=(b)-(c)	Surplus/(Deficit) b/f (Note 5) (e)	Refund from (to) Government (f)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 8) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		$	$	$	$	$	$	$	$					
5853 Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly(MOSTE)	(MOSTE)-Annual Rent and Rates	-	-	-	-	-	-	N.A	-	0.07	-	-	-	0.07
4706 Yuen Long Early Learning Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	100,000.00	-	-	-	100,000.00	-	N.A	-	100,588.21	-	-	-	200,588.21
5897 Malina Ngai(Sham Shui Po) Child Development Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	100,000.00	-	207,339.88	-	-	107,339.88	N.A	-	125,890.04	-	-	-	18,550.16
7517 Chao King Lin Early Learning Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	100,000.00	-	(70.09)	-	100,070.09	-	N.A	-	(70.09)	-	-	-	100,000.00
AF32 Hoi Tat Child Development Centre(SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	160,000.00	-	78,573.78	-	81,426.22	-	N.A	-	148,816.00	-	-	-	230,242.22
5876 Chao King Lin Early Learning Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and	50,000.00	-	(182.38)	-	50,182.38	-	N.A	-	(182.38)	-	-	-	50,000.00
4704 Yuen Long Early Learning Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and	50,000.00	-	-	-	50,000.00	-	N.A	-	-	-	-	-	50,000.00
5877 Wai Yin Association Child Development Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and	-	-	-	-	-	-	N.A	-	57,371.70	-	-	-	57,371.70
5878 Malina Ngai(Sham Shui Po) Child Development Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and	50,000.00	-	-	-	50,000.00	-	N.A	-	78,983.61	-	-	-	128,983.61
AD66 Hoi Tat Child Development Centre(EETC)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and	-	-	(4,932.00)	-	4,932.00	-	N.A	-	(4,932.00)	-	-	-	-
AC84 Kindergarten Social Work Service(Team 2)(SWT-212)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation	5,906,660.00	-	5,198,588.54	-	708,071.46	-	N.A	-	5,667,905.87	-	-	-	6,375,977.33
AC84 Kindergarten Social Work Service(Team 2)(SWT-212)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Rent and Rates	1,117,879.00	-	388,222.83	-	729,656.17	-	N.A	-	(730,869.49)	-	-	-	(1,213.32)
AF57 Kindergarten Social Work Service(Eastern & Wan Chai)(E/W 4)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation	-	-	-	-	-	-	N.A	-	146,440.00	-	-	(146,440.00)	-
7729 Short-term Food Assistance Service Team	Short-term Food Assistance Service Teams(STFASTs)-Food Cost	17,662,707.00	-	24,975,660.35	-	-	7,312,953.35	N.A	-	11,750,034.04	-	-	-	4,437,080.69
3418 The Pilot Scheme on On-Site Pre-School Rehabilitation Service(OPRS)	The Pilot Scheme on On-Site Pre-School Rehabilitation Service(OPRS)Rent and Rates	-	-	-	-	-	-	N.A	-	331,195.00	-	-	-	331,195.00
AH03 Pilot Scheme on Training to Foreign Domestic Helpers in Care for PWD	Pilot Scheme on Training to Foreign Domestic Helpers in Care for PWD	30,000.00	-	-	-	30,000.00	-	N.A	-	15,000.00	(15,000.00)	-	-	30,000.00

Unit Code and Name/ Remittance Advice No. (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: Deficit (Note 3) (b)=(a1)-(a2)	Deficit for the Year: Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Deficit for the Year: Adjusted Deficit (d)=(b)-(c)	Surplus/(Deficit) b/f (Note 5) (e)	Refund from (to) Government (f)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 8) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		$	$	$	$	$	$	$	$					
AI77 Providing Assistance to PWDs under the Govt Transport Fare Concession Scheme($2 Scheme)	Providing Assistance to PWDs under the Govt Transport Fare Concession Scheme($2 Scheme)	-	-	-	-	-	-	N.A	-	46,902.00	-	-	-	46,902.00
AL97 DSC - Transition Subsidy for School Leavers(CITSL)	DSC - Transition Subsidy for School Leavers (CITSL) [CENTRAL ITEM]	100,000.00	-	12,510.20	-	87,489.80	-	N.A	-	-	-	-	-	87,489.80
TOTAL		70,187,396.00	-	65,643,153.77	-	13,419,386.08	8,875,143.85	-	-	32,666,245.00	(4,885,884.05)	76,761.94	(146,440.00)	32,254,925.12

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.

Notes:

1(a). The figures for the whole financial year are extracted from the paylist 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 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 the relevant letter issued by SWD.
   (i) Infirmary Care Supplement for the Aged Blind Persons
   (ii) Infirmary Care Supplement for Subvented/Subsidised Residential Elderly Services
   For 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. Unit code and name /remittance advice no. are extracted from the paylist 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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2024 to 31 March 2025

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		(a) $	(b) $	(a) - (b) $	(b) - (a) $
4300 82 Hin Keng Day Activity Centre Cum Hostel	Rent (Note 3)	901,512.00	895,392.00	6,120.00	-
	Rates	82,748.00	74,000.00	8,748.00	-
	Total	984,260.00	969,392.00	14,868.00	-
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	56,725.00	129,144.32	-	72,419.32
	Rates	27,298.00	30,800.00	-	3,502.00
	Total	84,023.00	159,944.32	-	75,921.32
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-	-
	Rates	85,200.00	77,600.00	7,600.00	-
	Total	85,200.00	77,600.00	7,600.00	-
4320 Children Section	Rent	-	68,679.43	-	68,679.43
	Rates	-	114,214.88	-	114,214.88
	Total	-	182,894.31	-	182,894.31
4335 Newcomers' Ward	Rent	-	28,781.17	-	28,781.17
	Rates	-	47,863.19	-	47,863.19
	Total	-	76,644.36	-	76,644.36
4345 Kinder Section	Rent	-	18,918.20	-	18,918.20
	Rates	-	31,461.23	-	31,461.23
	Total	-	50,379.43	-	50,379.43
4435 Babies Section	Rent	-	38,644.14	-	38,644.14
	Rates	-	64,265.75	-	64,265.75
	Total	-	102,909.89	-	102,909.89
4331 Fung Tak Small Group Home	Rent	108,532.00	110,232.00	-	1,700.00
	Rates	10,197.00	11,600.00	-	1,403.00
	Total	118,729.00	121,832.00	-	3,103.00
4338 Heng On Small Group Home	Rent	109,859.00	111,048.00	-	1,189.00
	Rates	7,370.00	8,000.00	-	630.00
	Total	117,229.00	119,048.00	-	1,819.00
4355 88 Kwun Tong Sheltered Workshop	Rent	661,307.00	693,980.00	-	32,673.00
	Rates	55,706.00	68,277.30	-	12,571.30
	Total	717,013.00	762,257.30	-	45,244.30
4356 Ordinary Foster Care Service	Rent	-	765.23	-	765.23
	Rates	-	1,272.59	-	1,272.59
	Total	-	2,037.82	-	2,037.82
4361 Sheung Chun Small Group Home	Rent	109,368.00	109,368.00	-	-
	Rates	8,945.00	10,600.00	-	1,655.00
	Total	118,313.00	119,968.00	-	1,655.00
4362 Tseung Kwan O Small Group Home	Rent	109,368.00	109,368.00	-	-
	Rates	8,945.00	10,600.00	-	1,655.00
	Total	118,313.00	119,968.00	-	1,655.00
4383 Enhancement of Community Support Services for Elderly Persons	Rent	1,029,643.00	1,053,151.20	-	23,508.20
	Rates	159,900.00	154,900.00	5,000.00	-
	Total	1,189,543.00	1,208,051.20	5,000.00	23,508.20
4439 Shek Kip Mei Vocational Service Centre	Rent	800,232.00	817,992.00	-	17,760.00
	Rates	63,864.00	79,600.00	-	15,736.00
	Total	864,096.00	897,592.00	-	33,496.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2024 to 31 March 2025

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		(a) $	(b) $	(a) - (b) $	(b) - (a) $
4475 Shek Kip Mei Small Group Home	Rent	105,648.00	105,648.00	-	-
	Rates	10,554.00	12,140.00	-	1,586.00
	Total	116,202.00	117,788.00	-	1,586.00
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	2,158,416.00	2,163,006.00	-	4,590.00
	Rates	172,447.00	209,000.00	-	36,553.00
	Total	2,330,863.00	2,372,006.00	-	41,143.00
4490 Sun Chui Small Group Home	Rent	86,304.00	86,304.00	-	-
	Rates	6,869.00	7,460.00	-	591.00
	Total	93,173.00	93,764.00	-	591.00
4492 Tai Wo Small Group Home	Rent	110,137.00	111,372.00	-	1,235.00
	Rates	7,871.00	8,540.00	-	669.00
	Total	118,008.00	119,912.00	-	1,904.00
4493 Tai Hang Tung Small Group Home	Rent	104,160.00	104,160.00	-	-
	Rates	10,018.00	11,480.00	-	1,462.00
	Total	114,178.00	115,640.00	-	1,462.00
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	226,800.00	201,600.00	25,200.00	-
	Rates	378,000.00	335,000.00	43,000.00	-
	Total	604,800.00	536,600.00	68,200.00	-
7300 Yue Yiu Sun Memorial Workshop	Rent	679,893.00	704,904.00	-	25,011.00
	Rates	45,079.00	54,200.00	-	9,121.00
	Total	724,972.00	759,104.00	-	34,132.00
7318 King Lam Hostel	Rent	477,216.00	474,336.00	2,880.00	-
	Rates	36,968.00	34,400.00	2,568.00	-
	Total	514,184.00	508,736.00	5,448.00	-
7333 Yiu Tung Small Group Home	Rent	106,392.00	106,392.00	-	-
	Rates	14,847.00	17,000.00	-	2,153.00
	Total	121,239.00	123,392.00	-	2,153.00
7334 Yiu Fook Small Group Home	Rent	106,392.00	106,392.00	-	-
	Rates	15,563.00	17,600.00	-	2,037.00
	Total	121,955.00	123,992.00	-	2,037.00
7370 Pak Tin Small Group Home	Rent	96,720.00	96,720.00	-	-
	Rates	9,482.00	10,700.00	-	1,218.00
	Total	106,202.00	107,420.00	-	1,218.00
7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home for the aged	Rent	1,000.00	1,000.00	-	-
	Rates	225,000.00	197,250.00	27,750.00	-
	Total	226,000.00	198,250.00	27,750.00	-
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-
	Rates	68,620.00	65,750.00	2,870.00	-
	Total	68,620.00	65,750.00	2,870.00	-
7441 Yuen Fung Po Tim Memorial Hostel	Rent	472,440.00	472,440.00	-	-
	Rates	51,495.00	50,122.70	1,372.30	-
	Total	523,935.00	522,562.70	1,372.30	-
7610 Choi Fai Small Group Home	Rent	101,184.00	101,184.00	-	-
	Rates	13,596.00	15,500.00	-	1,904.00
	Total	114,780.00	116,684.00	-	1,904.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2024 to 31 March 2025

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		(a) $	(b) $	(a) - (b) $	(b) - (a) $
4513 Yao Ling Sun Hostel	Rent	1,113,768.00	1,113,768.00	-	-
	Rates	84,600.00	77,000.00	7,600.00	-
	Total	1,198,368.00	1,190,768.00	7,600.00	-
4507 Sunrise Court	Rent	378,696.00	378,696.00	-	-
	Rates	31,841.00	36,800.00	-	4,959.00
	Total	410,537.00	415,496.00	-	4,959.00
4333 Tian Teck Proactive Concern for the Elderly	Rent	48,000.00	67,200.00	-	19,200.00
	Rates	27,190.00	30,800.00	-	3,610.00
	Total	75,190.00	98,000.00	-	22,810.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	165,784.00	223,462.80	-	57,678.80
	Rates	47,871.00	53,560.00	-	5,689.00
	Total	213,655.00	277,022.80	-	63,367.80
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	890,558.00	915,187.80	-	24,629.80
	Rates	54,472.00	66,700.00	-	12,228.00
	Total	945,030.00	981,887.80	-	36,857.80
4347 Lau Chan Siu Po Integrated Rehabilitation Centre (HMMH)-Provision of Health Care Service	Rent	121,793.00	121,792.80	0.20	-
	Rates	7,942.00	9,200.00	-	1,258.00
	Total	129,735.00	130,992.80	0.20	1,258.00
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	60,896.00	60,896.40	-	0.40
	Rates	3,971.00	4,600.00	-	629.00
	Total	64,867.00	65,496.40	-	629.40
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	172,760.00	184,491.00	-	11,731.00
	Rates	9,528.00	11,500.00	-	1,972.00
	Total	182,288.00	195,991.00	-	13,703.00
4441 Wai On Home for Women	Rent	176,460.00	196,383.00	-	19,923.00
	Rates	67,260.00	143,507.00	-	76,247.00
	Total	243,720.00	339,890.00	-	96,170.00
4428 Malina Ngai(Yuen Long)Child Development Centre	Rent	253,704.00	253,704.00	-	-
	Rates	15,367.00	15,800.00	-	433.00
	Total	269,071.00	269,504.00	-	433.00
4384 Li Shiu Chung Memorial REHAB Centre	Rent	90,000.00	79,200.00	10,800.00	-
	Rates	149,161.00	131,000.00	18,161.00	-
	Total	239,161.00	210,200.00	28,961.00	-
4350 Newcomers' Ward Annex in Chun Shek	Rent	287,928.00	287,928.00	-	-
	Rates	23,614.00	26,900.00	-	3,286.00
	Total	311,542.00	314,828.00	-	3,286.00
4443 Dawn Court	Rent	496,992.00	496,992.00	-	-
	Rates	42,932.00	50,000.00	-	7,068.00
	Total	539,924.00	546,992.00	-	7,068.00
4477 PLK Pokfulam Rehabilitation Centre(DAC Cum Hostel)	Rent	543,600.00	565,526.40	-	21,926.40
	Rates	120,389.00	145,250.00	-	24,861.00
	Total	663,989.00	710,776.40	-	46,787.40
4431 PLK Chao King Lin Early Learning Centre (SCCC)	Rent	480,768.00	481,033.00	-	265.00
	Rates	32,199.00	45,200.00	-	13,001.00
	Total	512,967.00	526,233.00	-	13,266.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2024 to 31 March 2025

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		(a) $	(b) $	(a) - (b) $	(b) - (a) $
4436 Victim Support Programme for Victims of Family Violence	Rent	224,755.00	225,540.00	-	785.00
	Rates	21,107.00	21,500.00	-	393.00
	Total	245,862.00	247,040.00	-	1,178.00
4519 PLK Tin Chak Vocational Services Centre (IVRSC)	Rent	1,136,496.00	1,159,216.00	-	22,720.00
	Rates	42,932.00	88,600.00	-	45,668.00
	Total	1,179,428.00	1,247,816.00	-	68,388.00
5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre (IRSC)	Rent	-	-	-	-
	Rates	416,140.00	395,000.00	21,140.00	-
	Total	416,140.00	395,000.00	21,140.00	-
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly (CC & SS)	Rent	924,733.00	450,072.00	474,661.00	-
	Rates	59,056.00	57,200.00	1,856.00	-
	Total	983,789.00	507,272.00	476,517.00	-
4334 District Support Centre for Persons with Disabilities	Rent	361,256.00	376,206.00	-	14,950.00
	Rates	27,591.00	28,700.00	-	1,109.00
	Total	388,847.00	404,906.00	-	16,059.00
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-
	Rates	76,897.00	67,555.60	9,341.40	-
	Total	76,897.00	67,555.60	9,341.40	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-
	Rates	96,122.00	84,444.40	11,677.60	-
	Total	96,122.00	84,444.40	11,677.60	-
4506 Wan Lam May Yin Shirley NEC	Rent	57,739.00	259,489.00	-	201,750.00
	Rates	708.00	36,200.00	-	35,492.00
	Total	58,447.00	295,689.00	-	237,242.00
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	229,788.00	428,203.00	-	198,415.00
	Rates	51,000.00	50,000.00	1,000.00	-
	Total	280,788.00	478,203.00	1,000.00	198,415.00
4444 PLK Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	209,887.00	261,079.20	-	51,192.20
	Rates	32,940.00	32,760.00	180.00	-
	Total	242,827.00	293,839.20	180.00	51,192.20
4449 PLK Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	151,585.00	188,557.20	-	36,972.20
	Rates	23,790.00	23,660.00	130.00	-
	Total	175,375.00	212,217.20	130.00	36,972.20
4456 PLK Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	454,757.00	565,672.60	-	110,915.60
	Rates	71,370.00	70,980.00	390.00	-
	Total	526,127.00	636,652.60	390.00	110,915.60
4458 PLK Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	374,172.00	467,322.00	-	93,150.00
	Rates	54,900.00	54,600.00	300.00	-
	Total	429,072.00	521,922.00	300.00	93,150.00
4194 Tin Shui Wai Rehabilitation Centre	Rent	569,588.00	982,905.00	-	413,317.00
	Rates	116,400.00	115,400.00	1,000.00	-
	Total	685,988.00	1,098,305.00	1,000.00	413,317.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	58,884.00	73,812.00	-	14,928.00
	Rates	6,709.00	13,600.00	-	6,891.00
	Total	65,593.00	87,412.00	-	21,819.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2024 to 31 March 2025

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		(a) $	(b) $	(a) - (b) $	(b) - (a) $
4433 PLK Angela Leong On Kei Child Development Centre	Rent	152,520.00	189,720.00	-	37,200.00
	Rates	22,459.00	22,100.00	359.00	-
	Total	174,979.00	211,820.00	359.00	37,200.00
1105 Shui Chuen O Small Group Home	Rent	428,533.00	533,053.00	-	104,520.00
	Rates	18,470.00	57,800.00	-	39,330.00
	Total	447,003.00	590,853.00	-	143,850.00
5793 Integrated Support Service for Persons with Severe Physical Disabilities(NT)	Rent	173,568.00	146,431.00	27,137.00	-
	Rates	1,000.00	20,385.00	-	19,385.00
	Total	174,568.00	166,816.00	27,137.00	19,385.00
4209 Ma Kam Ming Ma Cheung Fook Sien Day Care Centre for the Elderly(CC&SS)	Rent	8,880.00	229,620.00	-	220,740.00
	Rates	108,600.00	107,600.00	1,000.00	-
	Total	117,480.00	337,220.00	1,000.00	220,740.00
4549 PLK Wai Yin Association Child Development Centre	Rent	158,906.00	185,436.00	-	26,530.00
	Rates	10,970.00	20,000.00	-	9,030.00
	Total	169,876.00	205,436.00	-	35,560.00
3312 Malina Ngai(Sham Shui Po)Child Development Centre	Rent	290,374.00	396,295.20	-	105,921.20
	Rates	4,722.00	53,000.00	-	48,278.00
	Total	295,096.00	449,295.20	-	154,199.20
3727 On-Site Pre-School Rehabilitation Services (OPRS)	Rent	2,859,062.00	5,915,377.01	-	3,056,315.01
	Rates	53,424.00	199,941.98	-	146,517.98
	Total	2,912,486.00	6,115,318.99	-	3,202,832.99
4915 On Tai Rehabilitation Centre	Rent	-	517,449.97	-	517,449.97
	Rates	-	71,877.00	-	71,877.00
	Total	-	589,326.97	-	589,326.97
6682 Enhanced Home and Community Care Services-Yau Tsim Mong	Rent	240,000.00	267,600.00	-	27,600.00
	Rates	-	-	-	-
	Total	240,000.00	267,600.00	-	27,600.00
6683 Enhanced Home and Community Care Services-Yuen Long	Rent	120,000.00	122,760.00	-	2,760.00
	Rates	-	-	-	-
	Total	120,000.00	122,760.00	-	2,760.00
6684 Enhanced Home and Community Care Services-Tuen Mun	Rent	240,000.00	249,240.00	-	9,240.00
	Rates	-	-	-	-
	Total	240,000.00	249,240.00	-	9,240.00
6685 Enhanced Home and Community Care Services-Tsuen Wan	Rent	229,068.00	258,277.82	-	29,209.82
	Rates	6,767.00	10,624.00	-	3,857.00
	Total	235,835.00	268,901.82	-	33,066.82
6686 Enhanced Home and Community Care Services-Kwai Tsing	Rent	458,136.00	544,445.38	-	86,309.38
	Rates	13,533.00	22,576.00	-	9,043.00
	Total	471,669.00	567,021.38	-	95,352.38
7729 Short-Term Food Assistance Service Teams	Rent	-	1,699,185.03	-	1,699,185.03
	Rates	-	65,900.00	-	65,900.00
	Total	-	1,765,085.03	-	1,765,085.03
AA03 Kai Yee Jolly Net Neighbourhood Elderly Centre	Rent	-	11,879.76	-	11,879.76
	Rates	-	30,200.00	-	30,200.00
	Total	-	42,079.76	-	42,079.76

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2024 to 31 March 2025

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		(a) $	(b) $	(a) - (b) $	(b) - (a) $
AE87 Queens Hill Jolly Net	Rent	-	255,204.00	-	255,204.00
	Rates	-	-	-	-
	Total	-	255,204.00	-	255,204.00
AE84 Multi-disciplinary Outreaching Support Team for the Elderly (Tsuen Wan & Kwai Tsing)	Rent	-	1,501,507.81	-	1,501,507.81
	Rates	-	54,840.00	-	54,840.00
	Total	-	1,556,347.81	-	1,556,347.81
Ching Fu Jolly Net	Rent	-	6,906.00	-	6,906.00
	Rates	-	-	-	-
	Total	-	6,906.00	-	6,906.00
AD05 Malina Ngai (Hoi Tai)Child Development Centre	Rent	-	324,332.81	-	324,332.81
	Rates	-	68,870.00	-	68,870.00
	Total	-	393,202.81	-	393,202.81
AF57 Kindergarten Social Work Services (Eastern & Wan Chai) (E/W 4)	Rent	-	542,085.00	-	542,085.00
	Rates	-	16,700.00	-	16,700.00
	Total	-	558,785.00	-	558,785.00
	Grand Total	27,746,168.00	38,423,691.30	719,841.50	11,397,364.80

Notes :

1. The figures are to be extracted from the paylist 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. Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.