



ANNUAL FINANCIAL REPORT

OF

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND

LUMP SUM GRANT

FOR THE YEAR ENDED 31ST MARCH 2025

(EXPRESSED IN HONG KONG DOLLARS)

葉梁會計師事務所
YIP, LEUNG & CO.
Certified Public Accountants

**REVIEW REPORT TO THE MANAGEMENT BOARD OF
HONG KONG FEDERATION OF THE BLIND ("THE NGO")**

We have audited the financial statements of the NGO for the year ended 31st March 2025 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKIPCA"), and have issued an unqualified auditor's report thereon dated 6th October 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 31st March 2025.

Responsibilities of the Management Board

In relation to this report, the Management Board are responsible for ensuring the AFR of the NGO for the year ended 31st 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.

Auditors' 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 respect, in accordance with the relevant accounting and financial reporting 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 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 relation 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 31st 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 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.

Yip, Leung & Co.
Certified Public Accountants

Unit D, 12/F., Tak Lee Commercial Building,
113-7 Wan Chai Road, Wanchai, Hong Kong
Hong Kong,

6 OCT 2025

ANNUAL FINANCIAL REPORT

NGO: 328 HONG KONG FEDERATION OF THE BLIND

(1 April 2024 to 31 March 2025)

	Notes	2024-25 \$	2023-24 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	4,001,128.00	3,887,452.00
b. Provident Fund	1c	245,656.00	238,494.00
2. Fee Income	2	5,669.00	11,591.00
3. Central Items	3	-	46,902.00
4. Rent and Rates	4	7,345.00	38,654.00
5. Other Income	5	544,326.00	580,893.05
6. Interest Received		20,153.84	8,381.93
TOTAL INCOME		4,824,277.84	4,812,367.98
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		3,380,604.24	3,440,335.88
b. Provident Fund	1c	219,654.27	224,600.99
c. Allowances		-	-
Sub-total	6	3,600,258.51	3,664,936.87
2. Other Charges	7	1,039,225.15	1,073,736.96
3. Central Items	3	-	40,241.50
4. Rent and Rates	4	17,636.00	15,400.00
TOTAL EXPENDITURE		4,657,119.66	4,794,315.33
C. SURPLUS FOR THE YEAR	8	167,158.18	18,052.65

The Annual Financial Report from pages 2 to 14 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

SIGNATURE



SIGNATURE

CHAIRMAN (TANG KWONG PO) TREASURER (YAN WAI LUNG)/NGO HEAD (SHING LI LIM)

DATE : -6 OCT 2025

DATE : -6 OCT 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 :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	-	245,656.00	245,656.00
Provident Fund Contribution			
Paid during the Year	-	(219,654.27)	(219,654.27)
Surplus for the Year	-	26,001.73	26,001.73
Add : Surplus b/f	-	340,516.08	340,516.08
Prior year adjustments for 2022-23	-	2,305.00	2,305.00
Surplus c/f	-	368,822.81	368,822.81

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:

NOTES ON THE ANNUAL FINANCIAL REPORT

	2024-25	2023-24
a. Income	\$	\$
Dementia Supplement for Elderly with Disabilities		
Infirmary Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmary Care Supplement for Residential Elderly Services		
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		
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		

NOTES ON THE ANNUAL FINANCIAL REPORT

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		
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
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)		
<i>For the following Central Items, please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention:</i>		
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^		
Total	-	46,902.00

NOTES ON THE ANNUAL FINANCIAL REPORT

	2024-25	2023-24
b. Expenditure	\$	\$
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Infirmity Care Supplement for Residential Elderly Services		
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		
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		

NOTES ON THE ANNUAL FINANCIAL REPORT

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		
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		40,241.50
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		
Total	-	40,241.50

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 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 as reflected in the AFR.

The breakdown on Other Income is as follows:

NOTES ON THE ANNUAL FINANCIAL REPORT

	2024-25	2023-24
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	188,726.00	189,733.05
(b) Baseline allocation – The Community Chest	355,600.00	391,160.00
Total	<u>544,326.00</u>	<u>580,893.05</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:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
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.	-	-
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:

	2024-25	2023-24
Other Charges	\$	\$
(a) Utilities	26,781.10	29,410.71
(b) Food (including food for service users)	-	-
(c) Administrative Expenses	81,686.80	104,814.50
(d) Stores and Equipment	17,113.15	22,216.92
(e) Minor Repair and Maintenance	33,316.91	23,507.00
(f) Special Allowances	-	-
(g) Programme Expenses	830,976.79	845,463.50
(h) Transportation and Travelling	8,791.90	8,302.20
(i) Insurance	29,098.70	28,588.70
(j) Miscellaneous	11,459.80	11,433.43
Total	<u>1,039,225.15</u>	<u>1,073,736.96</u>

NOTES ON THE ANNUAL FINANCIAL REPORT

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	4,246,784.00	-	-	-	4,246,784.00
Fee Income	5,669.00	-	-	-	5,669.00
Other Income	544,326.00	-	-	-	544,326.00
Interest Received (Note (1))	20,153.84	-	-	-	20,153.84
Rent and Rates	-	-	7,345.00	-	7,345.00
Central Items	-	-	-	-	-
Total Income (a)	4,816,932.84	-	7,345.00	-	4,824,277.84
Expenditure					
Personal Emoluments	3,600,258.51	-	-	-	3,600,258.51
Other Charges	1,039,225.15	-	-	-	1,039,225.15
Rent and Rates	-	-	17,636.00	-	17,636.00
Central Items	-	-	-	-	-
Total Expenditure (b)	4,639,483.66	-	17,636.00	-	4,657,119.66
Surplus/(Deficit) for the Year (a) - (b)	177,449.18	-	(10,291.00)	-	167,158.18
<u>Less</u> : Surplus of Provident Fund	(26,001.73)	-	-	-	(26,001.73)
Surplus/(Deficit) for the Year (excl. PF)	151,447.45	-	(10,291.00)	-	141,156.45
Surplus/(Deficit) b/f (Note (2))	908,989.98	-	(31,238.20)	-	877,751.78
	1,060,437.43	-	(41,529.20)	-	1,018,908.23
<u>Less</u> : Prior year adjustments for 2022-23	(2,305.00)	-	-	-	(2,305.00)
Surplus/(Deficit) c/f (Note (4))	1,058,132.43	-	(41,529.20)	-	1,016,603.23

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 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. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year.

Schedule for Investment
Analysis of Investments as at 31st March 2025

Agency : (328) Hong Kong Federation of the Blind

	Year 2025 \$'000	Year 2024 \$'000
LSG Reserves as at 31st March	<u>1,058,132.43</u>	<u>908,989.98</u>

Represented by :

Investments

a. HKD Bank Account Balances	1,058,132.43	408,989.98
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	500,000.00
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>1,058,132.43</u>	<u>908,989.98</u>

Note : The investments should be reported at historical cost.

Confirmed by : -



Chairman
Tang Kwong Po

Date : - 6 OCT 2025

Treasurer / NGO Head
Yan Wai Lung / Shing Li Lim

Date : - 6 OCT 2025

Hong Kong Federation of the Blind
Schedule for Rent and Rates
For the Year Ended 31st March 2025

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2870 Shun Lee Centre		\$	\$	\$	\$
	Rent (Note 3)	2,953.00	6,336.00	-	(3,383.00)
	Rates	4,392.00	11,300.00	-	(6,908.00)
	Grand Total	7,345.00	17,636.00	-	(10,291.00)

Notes:

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

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

Name of NGO : Hong Kong Federation of the Blind (328)

Unit Code and Name/ Remittance Advice No. (Note 1)	Subvented Element	Subvention Released (Note 1a) (b)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimburse amount received (Note 1b) (c)	Actual Expenditure (Note 1a) (d)	Actual Expenditure incurred under RMLP Scheme (Note 1b) (e)	Surplus (Note 3) (f) = (d) - (e)	Deficit (Note 3) (g) = (f) - (e)	Deficit transferred to LSC (Note 4) (h)	Refund from (to) Government (i)	Surplus b/f (Note 5) (j)	Adjustment (Note 9) (k)	Surplus c/f (Note 6) (l) = (j) + (k)
N/A	Dementia Supplement for Elderly with Disabilities	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$
N/A	Infirmary Care Supplement for Aged Blind Persons											
N/A	Infirmary Care Supplement for Residential Elderly Services											
N/A	Parent Care Allowance for Foster Children in Safeguard the Foster Children from the Coronavirus Disease / Parent Care Allowance for Foster Children											
N/A	Emergency Foster Care Allowance											
N/A	After School Care Programme - Fee Waiving Subsidy Scheme											
N/A	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services											
N/A	Neighbourhood Support Child Care Project (NSCCP) - General Subsidy (Note 10)											
N/A	NSCCP - Subsidy for Fee Reduction/Waiving											
N/A	NSCCP - Subsidy for Incentive Payment											
N/A	NSCCP - Subsidy for Training Allowance											
N/A	NSCCP - Rent and Rates											
N/A	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes											
N/A	Financial Incentive Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services											
N/A	Financial Incentive Scheme for Mentors of Employees with Disabilities											
N/A	Financial After School Care Programme - Fee Waiving Subsidy Scheme											
N/A	Navigation Scheme for Young Persons in Care Services - Training Cost											
N/A	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre											
N/A	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres											
N/A	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund											
N/A	Shi Lam Integrated Rehabilitation Services (SIRAS) - Food Cost											
N/A	Shi Lam Integrated Rehabilitation Services (SIRAS) - Management & Maintenance Cost for Common Area											
N/A	After School Care Programme for Pre-primary Children (ASCPCC) Contract Subsidy											
N/A	ASCPCC Fee Subsidy											
N/A	ASCPCC Rent and Rates											
N/A	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11)											
N/A	- Allocation											
N/A	- Rent and Rates											
N/A	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance											
N/A	Travel/leave Subsidy of the designated Hotline for Care Support (Care Hotline)											
N/A	Short Scheme on Training in Forensic Domestic Violence in Care for Persons with Disabilities											
N/A	Special Grant for Providing Temporary Accommodation for Service Users of SAKH LTHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly											
N/A	Special Grant for Temporary Relocation of Service Users of SAKH LTHAS Garden at Cheung Muk Tau Holiday Centre											
N/A	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											
N/A	Shi Lam Integrated Rehabilitation Services Complex											
N/A	- Grant Item of Residential Support Services											
N/A	Transition Subsidy for School Leavers (CTSL)											
N/A	Subsidy for Support for Pre-primary Children and Children under Foster Care Service (MSFC)											
N/A	- Subsidy for Support for Pre-primary Children											
N/A	- Subsidy to Support the Learning and Development of Foster Children											
N/A	Child Protection Support Service (ChildPRO)											
N/A	Temporary Financial Aid under Care and Support Network's Team*											
N/A	Emergency Fund for NGOs operating Integrated Services Team for Street Shelters*											
N/A	Subsidy Scheme for Extended Hours Service Users*											
N/A	Short-term Rental Assistance for Disabled Persons*											
N/A	With Subsidy for Extended Support for Persons with Severe Physical Disabilities*											
N/A	Training Subsidy for Social Work Service for Pre-primary Institutions											
TOTAL												

* Any difference arising from the RMLP Scheme reimbursement received (see Note 10) below) and the corresponding expenditure under RMLP Scheme (see Note 20) below) will be assessed separately.
* Please take note of para. 40 of Point 1 to Note on Preparation of A/RK and Analysis Schedules in reporting the amounts of subvention.

Notes:

- 10a. 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 the Social Welfare Department of the financial year.
- 10b. 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 20) below).
- 20a. Annual amount represents the additional fund under MRP (i.e. the 11th to 14th weeks) paid to the employees.
- 20b. This amount represents the difference between subvention released and actual expenditure.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit L.C.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/5/04/2 PL 18 dated 4 March 2020.
(i) Dementia Supplement for Elderly with Disabilities
(ii) Infirmary Care Supplement for the Aged Blind Persons
(iii) Parent Care Allowance for Foster Children in Safeguard the Foster Children from the Coronavirus Disease / Parent Care Allowance for Foster Children
(iv) Emergency Foster Care Allowance
(v) After School Care Programme - Fee Waiving Subsidy Scheme
(vi) Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services
(vii) Neighbourhood Support Child Care Project (NSCCP) - General Subsidy (Note 10)
(viii) NSCCP - Subsidy for Fee Reduction/Waiving
(ix) NSCCP - Subsidy for Incentive Payment
(x) NSCCP - Subsidy for Training Allowance
(xi) NSCCP - Rent and Rates
(xii) Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes
(xiii) Financial Incentive Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services
(xiv) Financial Incentive Scheme for Mentors of Employees with Disabilities
(xv) Financial After School Care Programme - Fee Waiving Subsidy Scheme
(xvi) Navigation Scheme for Young Persons in Care Services - Training Cost
(xvii) Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre
(xviii) Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres
(xix) Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund
(xx) Shi Lam Integrated Rehabilitation Services (SIRAS) - Food Cost
(xxi) Shi Lam Integrated Rehabilitation Services (SIRAS) - Management & Maintenance Cost for Common Area
(xxii) After School Care Programme for Pre-primary Children (ASCPCC) Contract Subsidy
(xxiii) ASCPCC Fee Subsidy
(xxiv) ASCPCC Rent and Rates
(xxv) Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11)
(xxvi) - Allocation
(xxvii) - Rent and Rates
(xxviii) Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance
(xxix) Travel/leave Subsidy of the designated Hotline for Care Support (Care Hotline)
(xxx) Short Scheme on Training in Forensic Domestic Violence in Care for Persons with Disabilities
(xxxi) Special Grant for Providing Temporary Accommodation for Service Users of SAKH LTHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly
(xxxii) Special Grant for Temporary Relocation of Service Users of SAKH LTHAS Garden at Cheung Muk Tau Holiday Centre
(xxxiii) 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
(xxxiv) Shi Lam Integrated Rehabilitation Services Complex
(xxxv) - Grant Item of Residential Support Services
(xxxvi) Transition Subsidy for School Leavers (CTSL)
(xxxvii) Subsidy for Support for Pre-primary Children and Children under Foster Care Service (MSFC)
(xxxviii) - Subsidy for Support for Pre-primary Children
(xxxix) - Subsidy to Support the Learning and Development of Foster Children
(xl) Child Protection Support Service (ChildPRO)
(xli) Temporary Financial Aid under Care and Support Network's Team*
(xlii) Emergency Fund for NGOs operating Integrated Services Team for Street Shelters*
(xliii) Subsidy Scheme for Extended Hours Service Users*
(xliv) Short-term Rental Assistance for Disabled Persons*
(xlv) With Subsidy for Extended Support for Persons with Severe Physical Disabilities*
(xlvi) Training Subsidy for Social Work Service for Pre-primary Institutions
5. Dementia Supplement for Elderly with Disabilities
(i) Infirmary Care Supplement for the Aged Blind Persons
(ii) Parent Care Allowance for Foster Children in Safeguard the Foster Children from the Coronavirus Disease / Parent Care Allowance for Foster Children
(iii) Emergency Foster Care Allowance
(iv) After School Care Programme - Fee Waiving Subsidy Scheme
(v) Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services
(vi) Neighbourhood Support Child Care Project (NSCCP) - General Subsidy (Note 10)
(vii) NSCCP - Subsidy for Fee Reduction/Waiving
(viii) NSCCP - Subsidy for Incentive Payment
(ix) NSCCP - Subsidy for Training Allowance
(x) NSCCP - Rent and Rates
(xi) Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes
(xii) Financial Incentive Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services
(xiii) Financial Incentive Scheme for Mentors of Employees with Disabilities
(xiv) Financial After School Care Programme - Fee Waiving Subsidy Scheme
(xv) Navigation Scheme for Young Persons in Care Services - Training Cost
(xvi) Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre
(xvii) Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres
(xviii) Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund
(xix) Shi Lam Integrated Rehabilitation Services (SIRAS) - Food Cost
(xx) Shi Lam Integrated Rehabilitation Services (SIRAS) - Management & Maintenance Cost for Common Area
(xxi) After School Care Programme for Pre-primary Children (ASCPCC) Contract Subsidy
(xxii) ASCPCC Fee Subsidy
(xxiii) ASCPCC Rent and Rates
(xxiv) Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11)
(xxv) - Allocation
(xxvi) - Rent and Rates
(xxvii) Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance
(xxviii) Travel/leave Subsidy of the designated Hotline for Care Support (Care Hotline)
(xxix) Short Scheme on Training in Forensic Domestic Violence in Care for Persons with Disabilities
(xxx) Special Grant for Providing Temporary Accommodation for Service Users of SAKH LTHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly
(xxxi) Special Grant for Temporary Relocation of Service Users of SAKH LTHAS Garden at Cheung Muk Tau Holiday Centre
(xxxii) 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
(xxxiii) Shi Lam Integrated Rehabilitation Services Complex
(xxxiv) - Grant Item of Residential Support Services
(xxxv) Transition Subsidy for School Leavers (CTSL)
(xxxvi) Subsidy for Support for Pre-primary Children and Children under Foster Care Service (MSFC)
(xxxvii) - Subsidy for Support for Pre-primary Children
(xxxviii) - Subsidy to Support the Learning and Development of Foster Children
(xxxix) Child Protection Support Service (ChildPRO)
(xl) Temporary Financial Aid under Care and Support Network's Team*
(xli) Emergency Fund for NGOs operating Integrated Services Team for Street Shelters*
(xlii) Subsidy Scheme for Extended Hours Service Users*
(xliii) Short-term Rental Assistance for Disabled Persons*
(xliv) With Subsidy for Extended Support for Persons with Severe Physical Disabilities*
(xlv) Training Subsidy for Social Work Service for Pre-primary Institutions
6. "Surplus brought forward (or)" means surplus brought forward has not been refunded to Government plus surplus, if any, arising from operations in previous 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 released and/or expended during the year, where appropriate, should also be included.
9. For ASCTP/Enhanced ASCTP, the adjustment includes the amount of expenditure over/under (under/over) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
11. Allocation made was changed to LSG in Sept 2024.
11. Allocation made was changed to LSG in Aug 2025.

Name of NGO: (328) Hong Kong Federation of the Blind

Disclosure in NGO's Audited Financial Statements

Movement of the F&E Replenishment and Minor Works Block Grant Reserve

	\$	\$
Balance of Block Grant Reserve brought forward from previous financial year		182,898.54
Add: Block Grant received during the year	63,000.00	
Interest income received	-	
Other income	<u>-</u>	63,000.00
Less: Expenditure during the year -		
Minor Works Projects	10,123.00	
Furniture & Equipment	-	
Vehicle Overhauling	<u>-</u>	<u>10,123.00</u>
		235,775.54
Contribution from NGO to cover the deficit		<u>-</u>
Balance of Block Grant Reserve carried forward to the next financial year		<u><u>235,775.54</u></u>

Capital Commitments

As at **31 March 2025**, there are no outstanding commitments in respect of F&E Replenishment and Minor Works Grant.

Name of Non-governmental Organisation (NGO) : Hong Kong Federation of the Blind
**Details of the Use of Furniture and Equipment Replenishment
and Minor Works Block Grant**

Item No.	Name of the SWD-subvented Unit (Note 1)	Service Nature (e.g. Sheltered Workshop)	(a) Expenditure in 2024-25				(b) Outstanding Commitments as at 31 March 2025 - Contracted for but not Provided under Column (a)			
			Furniture and Equipment (Note 2)	Minor Works (Note 3)	Vehicle Overhauling (Registration No. provided) (Note 4)	Total Expenditure	Furniture and Equipment	Minor Works	Vehicle Overhauling	Total Outstanding Commitment
1.	2870 Shun Lee Centre	Existing Service	(\$) -	(\$) 10,123.00	(\$) -	(\$) 10,123.00	(\$) -	(\$) -	(\$) -	
Total (Note 6) :			-	10,123.00	-	10,123.00	-	-	-	

In pursuance of paragraph 4.4.4 of the Lotteries Fund (LF) Manual, we forward herewith the schedule showing the Use of Furniture and Equipment Replenishment and Minor Works Block Grant. We also confirm that expenditure from the Block Grant has been incurred in accordance with the provisions of the LF Manual.


YAN Wai Lung / Shing Li Lim
Treasurer of NGO / NGO Head



TANG Kwong Po
Chairman of NGO

- 6 OCT 2025

Date

Notes:

- Each premises-tied SWD-subvented unit should not appear more than once in the schedule.
- Each furniture and equipment item should not exceed \$50,000.
- Each minor works should not cost \$500,000 or above.
- Each annual vehicle overhauling and relevant repairs should not exceed \$50,000.
- The Head of NGO should initial at the left bottom of each and every page except for the final page which should be signed by both the Head of NGO and the Chairperson of the Board of the NGO.
- The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual.