

和諧之家有限公司
HARMONY HOUSE LIMITED

REVIEW REPORT AND ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

31ST MARCH 2025

F. S. Li & Co.
李福樹會計師事務所
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

F. S. Li & Co.

CERTIFIED PUBLIC ACCOUNTANTS

1001 Admiralty Centre Tower 1, 18 Harcourt Road, Hong Kong.
Tel : 2861 1717 Fax : 2865 6828 Email : mail@fslico.com

INDEPENDENT AUDITOR'S ASSURANCE REPORT

TO THE BOARD OF DIRECTORS OF HARMONY HOUSE LIMITED ("the Charity") **(incorporated in Hong Kong as a company limited by guarantee)**

We have audited the financial statements of the Charity 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 ("HKICPA"), and have issued an unmodified auditor's report thereon dated 9th 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 Charity for the year ended 31st March 2025.

Responsibilities of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the Charity 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 Charity 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 Organizations* 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.

INDEPENDENT AUDITOR'S ASSURANCE REPORT (continued)

TO THE BOARD OF DIRECTORS OF HARMONY HOUSE LIMITED ("the Charity")
(incorporated in Hong Kong as a company limited by guarantee)

Auditor's Responsibility (continued)

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.

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 Charity 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 Charity 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 LSG by the Charity 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 Charity 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.



F. S. Li & Co.
Certified Public Accountants

Hong Kong, 09 OCT 2025

ANNUAL FINANCIAL REPORT

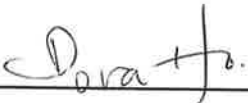
NGO: Harmony House Limited (246)

(1st April 2024 to 31st March 2025)

	<u>Notes</u>	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	11,449,128.00	11,124,707.00
b. Provident Fund	1c	724,959.00	703,787.00
2. Fee Income	2	-	-
3. Central Items	3	-	-
4. Rent and Rates	4	79,464.00	79,464.00
5. Other Income	5	1,133,349.83	2,880.70
6. Interest Received		54,099.25	25,095.70
		<u>13,441,000.08</u>	<u>11,935,934.40</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		10,368,301.52	9,448,947.11
b. Provident Fund	1c	701,226.53	648,840.95
c. Allowances		-	-
Sub-total	6	11,069,528.05	10,097,788.06
2. Other Charges	7	1,826,803.96	1,591,963.51
3. Central Items	3	-	-
4. Rent and Rates	4	76,400.00	75,400.00
		<u>12,972,732.01</u>	<u>11,765,151.57</u>
C. SURPLUS FOR THE YEAR			
	8	<u>468,268.07</u>	<u>170,782.83</u>

The Annual Financial Report from pages 3 to 19 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Authorised
Signatory: _____



Name: _____

Dr. Ho Choi Wa

Title: _____

Chairperson

Date: _____

09 OCT 2025

Authorised
Signatory: _____



Name: _____

Mrs. Doris Lee Lau So Ying

Title: _____

Executive Director

Date: _____

09 OCT 2025

NOTES TO ANNUAL FINANCIAL REPORT

FOR THE PERIOD FROM 1/04/2024 TO 31/03/2025

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") services (including support services to FSA services) funded by the Social Welfare Department ("SWD") under the Lump Sum Grant ("LSG") Subvention System and also FSA services/FSA related activities funded by Other Funds or Donations for Designated Purpose. 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 1st 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> HK\$	<u>Other Posts</u> HK\$	<u>Total</u> HK\$
Subvention received	37,662.00	687,297.00	724,959.00
Provident Fund contribution paid during the year	<u>(39,982.40)</u>	<u>(615,300.80)</u>	<u>(655,283.20)</u>
Surplus/(deficit) for the year	(2,320.40)	71,996.20	69,675.80
Add: Surplus/(deficit) b/f	(2,039.19)	1,364,381.59	1,362,342.40
Additional subvention received for previous years	644.00	-	644.00
Less: Refund to Government	-	-	-
Surplus/(deficit) c/f	<u><u>(3,715.59)</u></u>	<u><u>1,436,377.79</u></u>	<u><u>1,432,662.20</u></u>

2. Fee Income This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the Lump Sum Grant 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>	<u>2023-24</u>
	HK\$	HK\$
a. Income		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Infirmiry 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	-	-

	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
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	-	-
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 for Providing Professional Services 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	<u>-</u>	<u>-</u>

	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Infirmiry 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	-	-

	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
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	-	-
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	<hr/> <hr/>	<hr/> <hr/>

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:

Other Income	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
(a) Programme income	-	-
(b) Production income	-	-
(c) Other Funds or Donations for Designated Purposes	1,127,012.37	-
(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.)	6,337.46	2,880.70
Sub-Total	<u>1,133,349.83</u>	<u>2,880.70</u>
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	-	-
Total	<u>1,133,349.83</u>	<u>2,880.70</u>

* 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\$
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.	1	1,375,768.80
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:

Other Charges	<u>2024-25</u> HK\$	<u>2023-24</u> HK\$
(a) Utilities	282,192.41	356,490.79
(b) Food (including food for service users)	2,235.70	4,506.70
(c) Administrative Expenses	175,708.65	179,003.76
(d) Stores and Equipment	257,551.78	345,285.50
(e) Minor Repair and Maintenance	441,268.87	323,138.93
(f) Special Allowances	-	-
(g) Programme Expenses	364,484.80	170,455.80
(h) Transportation and Travelling	22,005.60	20,881.80
(i) Insurance	234,764.42	147,253.30
(k) Miscellaneous	46,591.73	44,946.93
Sub-Total	1,826,803.96	1,591,963.51
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income	-	-
Total	<u>1,826,803.96</u>	<u>1,591,963.51</u>

* 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	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP(PC) - FWSS	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
INCOME							
Lump Sum Grant	12,174,087.00	-	-	-	-	-	12,174,087.00
Fee Income	-	-	-	-	-	-	-
Other Income	6,337.46	-	1,127,012.37	-	-	-	1,133,349.83
Interest Received (Note (1))	54,099.25	-	-	-	-	-	54,099.25
Rent and Rates	-	-	-	-	79,464.00	-	79,464.00
Central Items	-	-	-	-	-	-	-
Total Income (a)	12,234,523.71	-	1,127,012.37	-	79,464.00	-	13,441,000.08
EXPENDITURE							
Personal Emoluments	10,166,935.27	-	902,592.78	-	-	-	11,069,528.05
Other Charges	1,602,384.37	-	224,419.59	-	-	-	1,826,803.96
Rent and Rates	-	-	-	-	76,400.00	-	76,400.00
Central Items	-	-	-	-	-	-	-
Total Expenditure (b)	11,769,319.64	-	1,127,012.37	-	76,400.00	-	12,972,732.01
Surplus for the year (a) - (b)	465,204.07	-	-	-	3,064.00	-	468,268.07
Less: Surplus of Provident Fund	69,675.80	-	-	-	-	-	69,675.80
Surplus for the Year (excl. PF)	395,528.27	-	-	-	3,064.00	-	398,592.27
Surplus b/f (Note (2))	2,407,321.94	237,788.84	-	-	4,064.00	-	2,649,174.78
Add : Refund from Government	2,802,850.21	237,788.84	-	-	7,128.00	-	3,047,767.05
	-	-	-	-	-	-	-
Less : Refund to Government	-	-	-	-	(4,064.00)	-	(4,064.00)
Transfer from LSG Reserve to cover the salary adjustment for Infirmity Care Supplementary (Note (3))	-	-	-	-	-	-	-
Transfer from Other Funds / (to) LSG Reserve^	-	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	2,802,850.21	237,788.84	-	-	3,064.00	-	3,043,703.05

Notes:

- (1) Interest received on LSG (including HA) and Provident Fund reserves, Rent and Rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Infirmity 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.

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. S1) will be capped at 25% of the NGO 's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) 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 (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. 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 (i.e. S1+S2) will be capped at 25% of the NGO 's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) 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 NGOs 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 0075-0010-0060-0080-0040 of 3 March 2025.

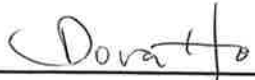
Schedule for Investment
Analysis of Investment as at 31st March 2025

NGO: Harmony House Limited (246)

	<u>2024-2025</u>	<u>2023-2024</u>
	HK\$	HK\$
LSG Reserve as at 31 March	<u>3,040,639.05</u>	<u>2,645,110.78</u>
Represented by:		
Investments		
a. HKD Bank Account Balances	1,840,639.05	2,645,110.78
b. HKD 24-hour Call Deposits	-	-
c. USD Fixed Deposits (USD153,806.72 @ 7.802)	1,200,000.00	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>3,040,639.05</u>	<u>2,645,110.78</u>

Note: The investments should be reported at historical cost.

Confirmed by:-



Chairperson

Date: 09 OCT 2025



Executive Director

Date: 09 OCT 2025

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

NGO: Harmony House Limited (246)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
Unit 5965 Refuge for Women	Rent (Note 3)	-	-	-	-
	Rates	79,464.00	76,400.00	3,064.00	-
	Total	79,464.00	76,400.00	3,064.00	-
-	-	-	-	-	-
		-	-	-	-
	Grand Total	79,464.00	76,400.00	3,064.00	-

Notes :

1. The figures are to be extracted from the payroll for March plus subvention 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 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 the Utilisation of Reserve in Holding Account (HA) for 2024-25
and the Plan of Utilisation of HA Reserve for 2025-26

Name of NGO: Harmony House Limited

Please submit this schedule together with the Annual Financial Report to the Finance Branch of Social Welfare Department on or before 31st October 2025.

(A) Utilisation of HA Reserve (2024-25)

		HK\$
(1)	Balance as at 31st March 2024 brought forward	(a) 237,788.84
(2)	Actual Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) -
	(ii) Enhancing human resources management (please specify: _____)	(c) -
	(iii) Others [applicable to NGOs without Snapshot Staff] (please specify: _____)	(d) -
	Total = (b) + (c) + (d)	(e) -
(3)	Balance as at 31st March 2025 carried forward [i.e. = (a) – (e)]	(f) 237,788.84
(4)	No. of Snapshot Staff (as at 1st September 2024)	2

(B) Plan of Utilisation of HA Reserve (2025-26)

		HK\$
(1)	Balance as at 31st March 2025 brought forward [i.e. (f) of Part (A)]	(a) 237,788.84
(2)	Estimated Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) 237,788.84
	(ii) Enhancing human resources management (please specify: _____)	(c) -
	(iii) Others [applicable to NGOs without Snapshot Staff] (please specify: _____)	(d) -
	Total = (b) + (c) + (d)	(e) 237,788.84
(3)	Balance as at 31st March 2026 carried forward [i.e. = (a) – (e)]	(f) -
(4)	No. of Snapshot Staff (as at 1st September 2025)	2

Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other Funds or Donations for Designated Purposes
Analysis of Income and Expenditure for the Period from 1 April 2024 to 31 March 2025

Name of Non-governmental Organisation (NGO) (code): Harmony House Limited (246)

No.	Activity Name	Source of funding	Income Received			Actual Expenditure (Note 3) \$	Surplus / Deficit (Note 4) (d) = (a) + (b) - (c) \$
			Other Funds or Donations for Designated Purposes (Note 1) \$	Programme Income (Note 2) \$	Total = (a) + (b) \$		
I.	Funding and Service Agreement (FSA) services						
1)	Community Chest		952,290.07		952,290.07	952,290.07	
A.	Income	Community Chest					
B.	Expenditure	Community Chest				856,649.45	
1	Personal Emoluments					45,943.33	
I.	Salaries					902,592.78	
ii	Provident Fund						
2	Administrative expenses	Community Chest				440.00	
3	Stores & Equipment	Community Chest				400.00	
4	Programme						
i	家訪離舍婦女計劃	Community Chest				1,400.10	
ii	姿彩婦女會議	Community Chest				4,993.70	
iii	離舍婦女義工服務-朋輩支援計劃	Community Chest				5,123.70	
iv	準離舍婦女支援服務-攜手開展	Community Chest				673.60	
v	「同行有您」朋輩義工訓練計劃	Community Chest				562.83	
vi	電話送暖顯關懷	Community Chest				1,067.60	
vii	心無旁騖 婦女治療小組	Community Chest				588.65	
viii	身心「瑜」快母親節工作坊	Community Chest				277.37	
ix	如何陪伴子女—同面對挫折家長講座	Community Chest				416.90	
x	扭扭樂	Community Chest				1,446.00	
xi	綢子同樂 - 黑暗中對話體驗	Community Chest				4,109.60	
xii	中秋探訪暖萬心	Community Chest				715.80	
xiii	婦女伸展小組	Community Chest				689.90	
xiv	種出自信的花朵-家長教育工作坊	Community Chest				735.63	
xv	識色園之顏色分析家長工作坊	Community Chest				291.70	
xvi	身、心、靈健康自我照顧小組,	Community Chest				867.50	
xvii	同慶 3.8 婦女節	Community Chest				63.10	
xviii	迪士尼奇妙之旅	Community Chest				2,380.00	

Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other Funds or Donations for Designated Purposes
Analysis of Income and Expenditure for the Period from 1 April 2024 to 31 March 2025

Name of Non-governmental Organisation (NGO) (code): Harmony House Limited (246)

No.	Activity Name	Source of funding	Income Received			Surplus / Deficit (d) = (a) + (b) - (c) \$
			Other Funds or Donations for Designated Purposes (Note 1) \$ (a)	Programme Income (Note 2) \$ (b)	Total = (a) + (b) \$	
xix	婦女熱線義工訓練	Community Chest				1,907.50
xx	24小時婦女熱線義工旁聽實習當值	Community Chest				3,080.00
xxi	婦女熱線義工聚會	Community Chest				757.20
	Sub-Total					32,148.38
5	Transportation and Travelling					1,242.80
6	Insurance					14,838.46
7	Miscellaneous					627.65
2)	Other Donors	Sub-Total of Community Chest	952,290.07	-	952,290.07	952,290.07
A	Income	Zonta Club of Kowloon, Women Helping Women, Emergency Fund, Rotary Club of Wanchai and individual donors	174,722.30		174,722.30	
B	Expenditure					
I	Programme					
i	慢活日常	Zonta Club of Kowloon				6,828.10
ii	綠匯慢活	Zonta Club of Kowloon				7,377.40
iii	親親小農莊	Zonta Club of Kowloon				12,201.00
iv	親親同樂日	Women Helping Women				13,648.00
v	愉快一日遊@愉景灣	Individual donor				13,636.00
vi	聖誕「環」有您	Zonta Club of Kowloon				3,160.50
vii	入舍歡迎包(04/24-03/25)	Zonta Club of Kowloon				43,719.68
viii	資助婦女緊急基金	Individual donor				1,400.00
ix	中秋宿一燒	Individual donor				13,490.30
x	開心月圓迎中秋	Individual donor				4,245.61
xi	姿彩婦女會議2024年9月	Individual donor				2,060.00
xii	歡樂聖誕同Fun享	Individual donor				12,400.69
xiii	姿彩婦女會議之新春開年飯餐	Individual donor				7,441.50
xiv	Harmony Fun Fun Christmas 2024	Rotary Club of Wanchai				17,429.39
xv	Harmony Year of SNAKE 2025	Rotary Club of Wanchai				8,642.30
						167,680.47

Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other Funds or Donations for Designated Purposes
Analysis of Income and Expenditure for the Period from 1 April 2024 to 31 March 2025

Name of Non-governmental Organisation (NGO) (code): Harmony House Limited (246)

No.	Activity Name	Source of funding	Income Received			Surplus / Deficit (d) = (a) + (b) - (c) \$	
			Other Funds or Donations for Designated Purposes (Note 1) (a) \$	Programme Income (Note 2) (b) \$	Total (a) + (b) \$		Actual Expenditure (Note 3) (c) \$
	Transportation and Travelling Miscellaneous	Sub-Total of Other Donors Total of FSA services (i)	174,722.30 1,127,012.37	- -	174,722.30 1,127,012.37	1,100.00 5,941.83 174,722.30 1,127,012.37	(1,100.00) (5,941.83) - -
II. FSA-related activities							
		Total of FSA-related activities (ii)					
		TOTAL (i) + (ii)	1,127,012.37	-	1,127,012.37	1,127,012.37	-
					W#	T3#	U3#

Notes:

- 1 Funding received from sources other than the Social Welfare Department (SWD) for FSA services / FSA-related activities should be properly recorded under Note 5(c) "Other Funds or Donations for Designated Purposes" to the AFR. All relevant supporting documents must be available for inspection by authorised staff of SWD and audit by the Audit Commission.
 - 2 The relevant amount should be properly supported and included under Note 5(a) "Programme Income" to the AFR.
 - 3 NGO should be responsible for the utilisation of the other funding received for designated purposes for FSA services / FSA-related activities. As the amount aims to reflect the actual cash expenditure, the cost apportionment of Lump Sum Grant resources needs not be included under this column.
 - 4 If there is any unspent balance out of the non-SWD funded FSA services / FSA-related activities that must be returned to the funder, such payment shall be borne by the NGO's own resources.
- # Amounts should tally with those reported in the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the AFR.

Confirmed by:

Signature: 

Chairman: Dr. Ho Choi Wa

Date: 09 OCT 2025

Signature: 

NGO Head: Mrs. Doris Lee Lau So Ying

Date: 09 OCT 2025