THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REPORT(S) AND ACCOUNTS

陳李羅會計師事務所有限公司
Chan, Li, Law CPA Limited

香 港 執 業 會 計 師
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)
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INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL
(incorporated in Hong Kong with liability limited by guarantee)

We have audited the financial statements of The Neighbourhood Advice-Action Council (the "Council") for the year ended 31 March 2025 and 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 15 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 Council for the year ended 31 March 2025.

Responsibilities of the Executive Committee Members

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

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

Auditor's Responsibility

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

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

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

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in Practice Note 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 Council 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 Council for the year ended 31 March 2025 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Council 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 Council 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.

CLL CPA Ltd.

Chan, Li, Law CPA Limited
Certified Public Accountants (Practising)
Hong Kong, 15 October 2025

Wong Yuk Kwan Jennifer
Practising Certificate No.: P07743

ANNUAL FINANCIAL REPORT
NGO : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL
1 APRIL 2024 TO 31 MARCH 2025

	Notes	2024-25	2023-24
		$	$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding	1b	641,907,834.00	627,290,060.00
Provident Fund)		-	
b. Provident Fund	1c	45,127,698.00	44,340,104.00
2 Fee Income	2	31,731,118.21	31,616,377.77
3. Central Items	3	7,679,923.00	10,615,393.00
4. Rent and Rates	4	16,421,793.00	16,093,119.00
5. Other Income	5	35,781,414.48	24,257,608.19
6. Interest Received		5,175,080.81	3,090,052.91
TOTAL INCOME		783,824,861.50	757,302,714.87
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		523,507,051.63	477,579,768.22
b. Provident Fund	1c	38,555,029.70	35,374,608.46
c. Allowances		21,971,021.13	33,962,828.76
Sub-total	6	584,033,102.46	546,917,205.44
2. Other Charges	7	151,215,020.09	143,427,244.01
3. Central Items	3	7,847,733.95	8,418,290.16
4. Rent and Rates	4	19,843,706.65	17,980,064.81
TOTAL EXPENDITURE		762,939,563.15	716,742,804.42
C. SURPLUS FOR THE YEAR	8	20,885,298.35	40,559,910.45

The Annual Financial Report from pages 1 to 19 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Authorized Signature		**Authorized Signature**	
Name	**TAI Keen Man**	**Name**	**FUNG Sau Man**
Title	**Chairman**	**Title**	**Executive Director**
Date	**15 October 2025**	**Date**	**15 October 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:

Details are analysed below :

Provident Fund Contribution	**Snapshot Staff**	**Other Posts**	**Total**
	$	$	$
Subvention Received	6,672,372.00	38,455,326.00	45,127,698.00
Provident Fund Contribution Paid during the year	(5,900,209.90)	(31,962,676.10)	(37,862,886.00)
Surplus for the Year	772,162.10	6,492,649.90	7,264,812.00
Add : Surplus b/f	2,273,982.99	88,068,224.59	90,342,207.58
Additional subvention received for previous year(s)	-	266,722.00	266,722.00
Unvested Provident Fund Received	-	6,855,443.60	6,855,443.60
Less : Refund to Government	(1,027,541.00)	-	(1,027,541.00)
Surplus c/f	2,018,604.09	101,683,040.09	103,701,644.18

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

a. Income	2024-25 $	2023-24 $
Dementia Supplement for Residential Elderly Services	-	1,413,639.00
Infirmary Care Supplement for Residential Elderly Services	2,013,459.00	1,931,800.00
After School Care Programme - Fee Waiving Subsidy Scheme	1,459,728.00	1,556,208.00
Time-defined Subsidy Scheme for Extended Hours Service Users (Time-defined 31/08/2024)	37,746.00	38,126.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	499,111.00	496,127.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre - NAAC Child Advancement Centre (EETC)	50,000.00	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre - Chan Yin Chuen Child Enrichment Centre (EETC)	-	50,000.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,330,000.00	3,550,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	809,173.00	441,659.00
Time-defined Subsidy Scheme for Occasional Child Care Service	83,952.00	83,952.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund (Time-Defined: 30/09/2023)	465,754.00	200,764.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges (Time-Defined: 30/09/2023)	17,072.00	17,072.00
Enhanced After School Care Programme - Fee Waving Subsidy Scheme	788,928.00	774,144.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	25,000.00	15,000.00
Transition Subsidy For School Leavers (CITSL)	100,000.00	-
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
Total	7,679,923.00	10,615,393.00

NOTES ON THE ANNUAL FINANCIAL REPORT

b. Expenditure	2024-25 $	2023-24 $
Dementia Supplement for Residential Elderly Services	-	1,417,969.88
Infirmary Care Supplement for Residential Elderly Services	2,014,204.67	1,931,893.07
After School Care Programme - Fee Waiving Subsidy Scheme	1,419,180.00	1,511,910.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	15,000.00	15,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	453,750.17	458,062.18
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre - Chan Yin Chuen Child Enrichment Centre (SCCC)	13,143.30	15,345.10
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre (EETC)	-	24,285.60
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,950,000.00	1,600,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	626,539.51	623,247.32
Financial Incentive Scheme for Mentors of Employees with Disabilities	2,000.00	6,000.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund (Time-Defined: 30/09/2023)	529,297.00	36,233.01
Enhanced After School Care Programme - Fee Waving Subsidy Scheme	788,928.00	774,144.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	2,000.00	4,200.00
Transition Subsidy For School Leavers (CITSL)	8,820.80	-
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	24,870.50	-
Total	7,847,733.95	8,418,290.16

NOTES ON THE ANNUAL FINANCIAL REPORT

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		**2024-25** **$**	**2023-24** **$**
(a)	Programme income	6,405,435.07	5,939,744.76
(b)	Production income	10,617,998.71	9,577,488.04
(c)	Other Funds or Donations for Designated Purposes	14,558,846.83	4,514,137.42
(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	2,208,108.00	2,286,054.00
(e)	Reimbursement of Maternity Leave Pay from Labour Department received	-	17,252.29
(f)	Miscellaneous income	4,199,133.87	4,208,985.68
	Sub-Total	37,989,522.48	26,543,662.19
Less:	Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(2,208,108.00)	(2,286,054.00)
	Total	35,781,414.48	24,257,608.19

*For those programmes which are regarded as FSA services/ FSA-related activities 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.	16	16,505,798.00
HK$1,100,001 - HK$1,200,000 p.a.	1	1,132,700.00
HK$1,200,001 - HK$1,300,000 p.a.	4	4,982,418.00
HK$1,300,001 - HK$1,4000,000 p.a.	0	-
HK$1,400,001 - HK$1,500,000 p.a.	0	-
>HK$1,500,000 p.a.	3	5,249,034.00

7. Other Charges

The breakdown on Other Charges is as follows:

	Other Charges	**2024-25** $	**2023-24** $
(a)	Utilities	11,471,509.61	11,862,981.49
(b)	Food (including food for service users)	20,388,499.23	22,226,989.17
(c)	Administrative Expenses	40,447,794.92	49,628,083.18
(d)	Stores and Equipment	7,631,520.47	8,748,715.16
(e)	Repair and Maintenance	23,203,076.65	6,111,642.54
(f)	Special Allowances	3,675,954.63	3,433,954.46
(g)	Programme Expenses	18,682,188.04	12,840,208.71
(h)	Transportation and Travelling	6,210,103.72	5,518,635.95
(i)	Insurance	10,902,842.19	11,164,051.27
(j)	Miscellaneous	10,809,638.63	14,178,036.08
	Sub-Total	153,423,128.09	145,713,298.01
Less:	Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income	(2,208,108.00)	(2,286,054.00)
	Total	151,215,020.09	143,427,244.01

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

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 (CI)	Total
		$	$	$	$	$	$	$
Income								
Lump Sum Grant		687,035,532.00						687,035,532.00
Fee Income		31,731,118.21						31,731,118.21
Other Income		23,430,675.65		14,558,846.83	(2,208,108.00)			35,781,414.48
Interest Received	(Note (1))	5,175,080.81						5,175,080.81
Rent and Rates						16,421,793.00		16,421,793.00
Central Items							7,679,923.00	7,679,923.00
Total Income	(a)	**747,372,406.67**	**-**	**14,558,846.83**	**(2,208,108.00)**	**16,421,793.00**	**7,679,923.00**	**783,824,861.50**
Expenditure								
Personal Emoluments		571,596,638.33		12,436,464.13				584,033,102.46
Other Charges		126,879,420.57		26,543,707.52	(2,208,108.00)			151,215,020.09
Rent and Rates						19,843,706.65		19,843,706.65
Central Items							7,847,733.95	7,847,733.95
Special One-off Grant Payments								-
Total Expenditure	(b)	**698,476,058.90**	**-**	**38,980,171.65**	**(2,208,108.00)**	**19,843,706.65**	**7,847,733.95**	**762,939,563.15**
Surplus / (Deficit) for the Year	(a) - (b)	**48,896,347.77**	**-**	**(24,421,324.82)**	**-**	**(3,421,913.65)**	**(167,810.95)**	**20,885,298.35**
Less : Surplus of Provident Fund		7,264,812.00						7,264,812.00
		41,631,535.77	-	(24,421,324.82)	-	(3,421,913.65)	(167,810.95)	13,620,486.35
Surplus / (Deficit) b/f	(Note (2))	**179,961,622.02**	**29,573,485.58**	**(10,582,737.43)**	**-**	**(3,530,058.95)**	**2,153,143.32**	**197,575,454.54**
		221,593,157.79	29,573,485.58	(35,004,062.25)	-	(6,951,972.60)	1,985,332.37	211,195,940.89
Add : Backpayment from Government						2,331,525.52	-	2,331,525.52
Add: Refund from Government						-	-	-
Less : Refund to Government						(96,964.54)	(1,113,908.44)	(1,210,872.98)
Transfer from Other Funds / (to) LSG Reserve^								
Add : Adjustment of LSG Reserve SWD/S/A512/1						-	-	-
Add : Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) - FWSS* (over-estimated) / under-estimated in previous year(s)		-				-	-	-
Surplus / (Deficit) c/f	Note (4)	**221,593,157.79**	**29,573,485.58**	**(35,004,062.25)**	**-**	**(4,717,411.62)**	**871,423.93**	**212,316,593.43**

Notes:

(1) Interest received on LSG (including HA) and Provident Fund reserves, Rent and Rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.

(3) Amount of LSG Reserve used to cover the salary adjustment for Infirmary Care Supplement, if any, as per Schedule 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 Central Items

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

Name of NGO : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL (512)

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 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)	Adjustment (Note 9) (g)	Surplus / (Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$
4128 - Shanghai Fraternity Association C&A Home For the Elderly (DS)	Dementia Supplement for Residential Elderly Services	-	-	-	-	-	-	N.A.	-	(976,307.29)			(976,307.29)
4132 - Shanghai Fraternity Association C&A Home for the Elderly (ICS)	Infirmary Care Supplement for Residential Elderly Services	2,013,459.00	-	2,014,204.67	-	-	745.67	N.A.	745.67	(612,067.34)			(612,813.01)
6781 - Tung Chung Integrated Service Centre (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	-	-	-	-	-	-	N.A.	-	(18,844.00)			(18,844.00)
6782 - Tuen Mun District Integrated Services for the Elderly Day Care Unit (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	-	-	-	-	-	-	N.A.	-	(86,533.07)			(86,533.07)
6783 - Tuen Mun District Day Care Centre for the Elderly (DS)	Dementia Supplement for Day Care Centres/Units for the Elderly	-	-	-	-	-	-	N.A.	-	(224,567.06)			(224,567.06)
3063 - After School Care Programme - Late Afternoon Session	After School Care Program - Fee Waving Subsidy Scheme	1,459,728.00	-	1,419,180.00	-	40,548.00	-	N.A.	-	957,949.50			998,497.50
4052 - After School Care Programme	After School Care Program - Fee Waving Subsidy Scheme	-	-	-	-	-	-	N.A.	-	73,844.50			73,844.50
T512 - Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/08/2018)	Time-defined Subsidy Scheme for Extended Hours Service Users	-	-	-	-	-	-	N.A.	-	(21,767.00)			(21,767.00)
V512 - Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/08/2021)	Time-defined Subsidy Scheme for Extended Hours Service Users	-	-	-	-	-	-	N.A.	-	21,767.00			21,767.00
W512 Subsidy Scheme for Extended Hours Service (EHS) Users (Time-defined 31/08/2024)	Time-defined Subsidy Scheme for Extended Hours Service Users	37,746.00	-	-	-	37,746.00	-	N.A.	-	38,126.00	(38,126.00)		37,746.00
6095 - N.A.	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	15,000.00	-	-	15,000.00	N.A.	15,000.00	128,765.00			113,765.00
4121 - Sunny Manor	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	499,111.00	-	453,750.17	-	45,360.83	-	N.A.	-	(25,995.21)	(38,064.82)		(18,699.20)
4123 - Choi Tung Hostel (Renamed as Sunny Manor W.E.F. 01.01.2013)	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-	-	-	-	-	N.A.	-	(52,037.45)			(52,037.45)
5914 - NAAC Child Advancement Centre (EETC)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre - NAAC Child Advancement Centre (EETC)	50,000.00	-	-	-	50,000.00	-	N.A.	-	52,811.09			102,811.09
AL04 Chan Yin Chuen Child Enrichment Centre (EETC)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre - Chan Yin Chuen Child Enrichment Centre (EETC)	-	-	-	-	-	-	N.A.	-	50,000.00			50,000.00
AA14 Chan Yin Chuen Child Enrichment Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Child Care Centre - Chan Yin Chuen Child Enrichment Centre (SCCC)	-	-	13,143.30	-	-	13,143.30	N.A.	13,143.30	170,901.90			157,758.60
AD67 Child Enlightenment Centre (EETC)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centre (EETC)	-	-	-	-	-	-	N.A.	-	25,714.40			25,714.40
AD68 Child Enlightenment Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Child Care Centre (SCCC)	-	-	-	-	-	-	N.A.	-	100,000.00			100,000.00
6574 - Training Sponsorship Scheme for two-year MOT/MPT Programme of PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,330,000.00	-	1,950,000.00	-	-	620,000.00	N.A.	620,000.00	1,545,000.00			925,000.00
6604 - Training Subsidy for Children on the Waiting List of Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	809,173.00	-	626,539.51	-	182,633.49	-	N.A.	-	(313,737.27)			(131,103.78)
6466 - Financial Incentive Scheme for Mentors of Employees with Disabilities (Time-defined 30/11/2015)	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	2,000.00	-	-	2,000.00	N.A.	2,000.00	235,500.00			233,500.00
6356 - Subsidy Scheme for Occasional Child Care Service (Time-defined 31/03/2017)	Time-defined Subsidy Scheme for Occasional Child Care Service	83,952.00	-	-	-	83,952.00	-	N.A.	-	83,952.00	(83,952.00)		83,952.00

Schedule for Central Items

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

Name of NGO : THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL (512)

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 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)	Adjustment (Note 9) (g)	Surplus / (Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$
6729 - Ethnic Minority District Ambassador (Central Item A) (Time-Defined: 30/09/2023)	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund (Time-Defined: 30/09/2023)	465,754.00	-	529,297.00	-	-	63,543.00	N.A.	63,543.00	840,115.71	(840,115.71)		(63,543.00)
6730 - Ethnic Minority District Ambassador (Central Item B) (Time-Defined: 30/09/2023)	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges (Time-Defined: 30/09/2023)	17,072.00	-	-	-	17,072.00	-	N.A.	-	102,849.91	(102,849.91)		17,072.00
1900 - After School Care Programme - Enhanced	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	788,928.00	-	788,928.00	-	-	-	N.A.	-	-			-
AH18 - Pilot Scheme on Training To Foreign Domestic Helpers In Care for PWD (T/D 30/09/2026)	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	25,000.00	-	2,000.00	-	23,000.00	-	N.A.	-	10,800.00	(10,800.00)		23,000.00
AL99 - Transition Subsidy For School Leavers (CITSL)	Transition Subsidy For School Leavers (CITSL)	100,000.00	-	8,820.80	-	91,179.20	-	N.A.	-	-			91,179.20
3192 - Enhanced Provision of Visiting Medical Officer in RCHEs	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-	-	-	-	-	N.A.	-	-			-
3207 - Enhanced Provision of Visiting Medical Practitioners Scheme in RCHDs	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities (Note 10)	-	-	-	-	-	-	N.A.	-	-			-
R512 Residential Service Units	Special Allowance for Staff of Subvented Residential Service Units in repect of COVID-19 (Omitted item in FY2021 AFR center item, surplus has been clawback on June 2022 Ref# SWD SF/SAS/4-	-	-	-	-	-	-	N.A.	-	-			-
AI79 - Providing Assistance to PWDs under The Govt Public Transport Fare Concession Scheme ($2 Scheme)	One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons	-	-	24,870.50	-	-	24,870.50	N.A.	24,870.50	46,902.00			22,031.50
TOTAL		7,679,923.00	-	7,847,733.95	-	571,491.52	739,302.47	-	739,302.47	2,153,143.32	(1,113,908.44)	-	871,423.93

\# 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.

^ Please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes :

1(a). The figures for the whole financial year are extracted from the 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 subvention released and actual expenditure.

4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
   (i) Dementia Supplement for Elderly with Disabilities
   (ii) Infirmary Care Supplement for the Aged Blind Persons
   (iii) Infirmary Care Supplement for Residential Elderly services

5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.

6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.

7. Unit code and name / remittance advice no. are extracted from the paylist 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 ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.

10. Allocation mode was changed to LSG in Sept 2024.

11. Allocation mode was changed to LSG in Aug 2024.

Schedule for Rent and Rates

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

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name		Subvented Element	Subvention Released (Note 1) $	Backpay $	Subvention Released (Note 1) $	Actual Expenditure $	Surplus (Note 2) $	Deficit (Note 2) $	Refund to / (from) Government $
1940	Excelsior Manor and Excelsior Integrated Employment Service Centre (IVRSC)	Rent (Note 3)	310,032.00	91,824.00	401,856.00	384,327.00	-	74,295.00	-
		Rates	5,531.00	32,338.00	37,869.00	28,700.00	-	23,169.00	-
		Total	315,563.00	124,162.00	439,725.00	413,027.00	-	97,464.00	-
1941	Excelsior Manor and Excelsior Integrated Employment Service Centre (HMMH)	Rent (Note 3)	333,084.00	763,656.00	1,096,740.00	414,324.00	-	81,240.00	-
		Rates	20,800.00	53,600.00	74,400.00	33,800.00	-	13,000.00	-
		Total	353,884.00	817,256.00	1,171,140.00	448,124.00	-	94,240.00	-
4053	Wong Tai Sin Day Activity Centre	Rent (Note 3)	27,276.00	49,628.00	76,904.00	67,550.00	-	40,274.00	-
		Rates	19,571.00	-	19,571.00	24,200.00	-	4,629.00	-
		Total	46,847.00	49,628.00	96,475.00	91,750.00	-	44,903.00	-
4054	Fairyland (Integrated Rehabilitation Services Centre)	Rent (Note 3)	53,000.00	40,600.00	93,600.00	102,000.00	-	49,000.00	-
		Rates	300,000.00	-	300,000.00	299,000.00	1,000.00	-	23,167.00
		Total	353,000.00	40,600.00	393,600.00	401,000.00	1,000.00	49,000.00	23,167.00
4055	Cha Kwo Ling & Fan Wah Street Neighourhood Level Community Development Project	Rent (Note 3)	-	-	-	-	-	-	-
		Rates	1,442.00	4,358.00	5,800.00	6,800.00	-	5,358.00	-
		Total	1,442.00	4,358.00	5,800.00	6,800.00	-	5,358.00	-
4062	Shanghai Fraternity Association Care & Attention Home for the Elderly	Rent (Note 3)	1,404,018.00	21,989.00	1,426,007.00	1,553,286.94	-	149,268.94	-
		Rates	141,917.00	-	141,917.00	152,782.35	-	10,865.35	3,722.60
		Total	1,545,935.00	21,989.00	1,567,924.00	1,706,069.29	-	160,134.29	3,722.60
4073	Shun Tin Hostel	Rent (Note 3)	273,215.00	-	273,215.00	272,868.00	347.00	-	347.00
		Rates	17,888.00	-	17,888.00	21,200.00	-	3,312.00	-
		Total	291,103.00	-	291,103.00	294,068.00	347.00	3,312.00	347.00
4077	Islands, Central & Western District Young Night Drifters Service Project	Rent (Note 3)	-	-	-	36,705.00	-	36,705.00	-
		Rates	-	-	-	-	-	-	-
		Total	-	-	-	36,705.00	-	36,705.00	-
4078	Fu Heng Integrated Children and Youth Services Centre	Rent (Note 3)	25,993.00	17,567.00	43,560.00	41,772.00	-	15,779.00	-
		Rates	44,363.00	-	44,363.00	53,000.00	-	8,637.00	-
		Total	70,356.00	17,567.00	87,923.00	94,772.00	-	24,416.00	-
4079	Tung Chung Youth Outreaching Team	Rent (Note 3)	72,768.00	12,440.00	85,208.00	93,810.00	-	21,042.00	-
		Rates	1,251.00	-	1,251.00	5,500.00	-	4,249.00	-
		Total	74,019.00	12,440.00	86,459.00	99,310.00	-	25,291.00	-
4081	Lok Fu Urban Hostel for Single Persons	PHE Rental	324,384.00	-	324,384.00	353,160.00	-	28,776.00	-
		Rates	32,559.00	-	32,559.00	43,850.00	-	11,291.00	-
		Total	356,943.00	-	356,943.00	397,010.00	-	40,067.00	-
4082	Eastern / Wanchai District Youth Outreaching Social Work Team	Rent (Note 3)	124,163.00	-	124,163.00	123,912.00	251.00	-	251.00
		Rates	17,400.00	-	17,400.00	15,800.00	1,600.00	-	2,600.00
		Total	141,563.00	-	141,563.00	139,712.00	1,851.00	-	2,851.00
4084	Shamshuipo District Elderly Community Centre	Rent (Note 3)	310,453.00	1.00	310,454.00	386,172.00	-	75,719.00	-
		Rates	61,583.00	45,431.00	107,014.00	58,400.00	3,183.00	-	4,183.00
		Total	372,036.00	45,432.00	417,468.00	444,572.00	3,183.00	75,719.00	4,183.00

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

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name	Subvented Element	Subvention Released (Note 1) $	Backpay $	Subvention Released (Note 1) $	Actual Expenditure $	Surplus (Note 2) $	Deficit (Note 2) $	Refund to / (from) Government $
4087 Tai Hing Hostel	Rent (Note 3)	1,082,520.00	-	1,082,520.00	1,186,470.23	-	103,950.23	-
	Rates	54,380.00	-	54,380.00	63,229.77	-	8,849.77	-
	Total	1,136,900.00	-	1,136,900.00	1,249,700.00	-	112,800.00	-
4088 Shamshuipo Integrated Home Care Services	Rent (Note 3)	23,280.00	-	23,280.00	32,190.00	-	8,910.00	5,910.00
	Rates	-	-	-	-	-	-	-
	Total	23,280.00	-	23,280.00	32,190.00	-	8,910.00	5,910.00
4099 Tung Chung Day Care Unit	Rent (Note 3)	229,764.00	15,600.00	245,364.00	250,164.00	-	20,400.00	(1,457.00)
	Rates	3,860.00	-	3,860.00	9,854.57	-	5,994.57	(814.06)
	Total	233,624.00	15,600.00	249,224.00	260,018.57	-	26,394.57	(2,271.06)
4102 FCW in Tung Chung Integrated Services Centre	Rent (Note 3)	1,235,654.00	41,592.00	1,277,246.00	1,286,326.00	-	50,672.00	-
	Rates	84,637.00	-	84,637.00	109,220.00	-	24,583.00	1,216.00
	Total	1,320,291.00	41,592.00	1,361,883.00	1,395,546.00	-	75,255.00	1,216.00
4105 Yick Yuen Temporary Hosing Area Neighbourhood Level Community Development Project	Rent (Note 3)	234,819.00	265,999.76	500,818.76	384,818.76	-	149,999.76	-
	Rates	5,151.00	7,549.00	12,700.00	13,700.00	-	8,549.00	(3,030.00)
	Total	239,970.00	273,548.76	513,518.76	398,518.76	-	158,548.76	(3,030.00)
4107 Tuen Mun District Integrated Home Care Services Centre (2) & (3)	Rent (Note 3)	200,064.00	30,720.00	230,784.00	609,318.24	-	409,254.24	-
	Rates	11,627.00	-	11,627.00	14,470.00	-	2,843.00	-
	Total	211,691.00	30,720.00	242,411.00	623,788.24	-	412,097.24	-
4113 Neighbourhood Elderly Centre (Re-engineering)	Rent (Note 3)	403,508.00	40,476.72	443,984.72	735,127.15	-	331,619.15	-
	Rates	85,910.00	-	85,910.00	105,503.92	-	19,593.92	-
	Total	489,418.00	40,476.72	529,894.72	840,631.07	-	351,213.07	-
4114 Tuen Mun Integrated Employment Service Centre	Rent (Note 3)	962,424.00	10,920.00	973,344.00	1,060,720.00	-	98,296.00	-
	Rates	54,936.00	1,864.00	56,800.00	75,700.00	-	20,764.00	-
	Total	1,017,360.00	12,784.00	1,030,144.00	1,136,420.00	-	119,060.00	
4117 Supported Employment Programme	Rent (Note 3)	81,840.00	-	81,840.00	89,100.00	-	7,260.00	-
	Rates	5,922.00	-	5,922.00	9,087.50	-	3,165.50	-
	Total	87,762.00	-	87,762.00	98,187.50	-	10,425.50	-
4118 District Support Centre for Persons with Disabilities	Rent (Note 3)	357,336.00	6,160.00	363,496.00	524,984.00	-	167,648.00	-
	Rates	13,492.00	11,508.00	25,000.00	43,167.00	-	29,675.00	-
	Total	370,828.00	17,668.00	388,496.00	568,151.00	-	197,323.00	
4119 Neighbourhood Elderly Centre at Fu Tai Estate	Rent (Note 3)	164,979.00	1,461.00	166,440.00	181,158.00	-	16,179.00	-
	Rates	12,163.00	-	12,163.00	14,730.00	-	2,567.00	-
	Total	177,142.00	1,461.00	178,603.00	195,888.00	-	18,746.00	-
4121 Sunny Manor	Rent (Note 3)	204,962.00	4,966.00	209,928.00	228,462.00	-	23,500.00	-
	Rates	23,614.00	-	23,614.00	28,770.00	-	5,156.00	134.00
	Total	228,576.00	4,966.00	233,542.00	257,232.00	-	28,656.00	134.00

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

Name of Agency : The Neighbourhood Advice-Action Council

	Unit Code & Name	Subvented Element	Subvention Released (Note 1) $	Backpay $	Subvention Released (Note 1) $	Actual Expenditure $	Surplus (Note 2) $	Deficit (Note 2) $	Refund to / (from) Government $
4126	Yuen Long District Integrated Home Care Services Centre	Rent (Note 3)	108,573.00	25,383.00	133,956.00	199,799.76	-	91,226.76	-
		Rates	6,869.00	-	6,869.00	8,165.00	-	1,296.00	409.00
		Total	115,442.00	25,383.00	140,825.00	207,964.76	-	92,522.76	409.00
4127	Tuen Mun District Integrated Services for the Elderly Day Care Unit	Rent (Note 3)	493,888.00	-	493,888.00	544,548.00	-	50,660.00	18,784.00
		Rates	27,190.00	-	27,190.00	32,000.00	-	4,810.00	-
		Total	521,078.00	-	521,078.00	576,548.00	-	55,470.00	18,784.00
4133	Harmony Manor Integrated Rehab Services Centre (C&A/SD)	Rent (Note 3)	-	-	-	-	-	-	-
		Rates	52,472.00	-	52,472.00	49,689.80	2,782.20	-	3,254.20
		Total	52,472.00	-	52,472.00	49,689.80	2,782.20	-	3,254.20
4134	Harmony Manor Integrated Rehab Services Centre (HSMH)	Rent (Note 3)	-	-	-	-	-	-	-
		Rates	91,602.00	-	91,602.00	86,746.60	4,855.40	-	5,679.40
		Total	91,602.00	-	91,602.00	86,746.60	4,855.40	-	5,679.40
4143	Cheery Manor	Rent (Note 3)	231,801.00	-	231,801.00	233,244.00	-	1,443.00	1,257.00
		Rates	20,393.00	-	20,393.00	26,900.00	-	6,507.00	-
		Total	252,194.00	-	252,194.00	260,144.00	-	7,950.00	1,257.00
4144	NTW Community Rehabilitation Day Centre	Rent (Note 3)	505,632.00	-	505,632.00	564,150.00	-	58,518.00	-
		Rates	30,770.00	-	30,770.00	39,300.00	-	8,530.00	-
		Total	536,402.00	-	536,402.00	603,450.00	-	67,048.00	-
4149	Harmony Manor Integrated Rehab Services Centre (HMMH)	Rent (Note 3)	-	-	-	-	-	-	-
		Rates	39,131.00	-	39,131.00	37,056.80	2,074.20	-	2,426.20
		Total	39,131.00	-	39,131.00	37,056.80	2,074.20	-	2,426.20
4151	Harmony Manor Integrated Rehab Services Centre (HSPH)	Rent (Note 3)	-	-	-	-	-	-	-
		Rates	65,367.00	-	65,367.00	61,901.70	3,465.30	-	4,053.30
		Total	65,367.00	-	65,367.00	61,901.70	3,465.30	-	4,053.30
4153	Harmony Manor Integrated Rehab Services Centre (DAC)	Rent (Note 3)	-	-	-	-	-	-	-
		Rates	91,602.00	-	91,602.00	86,746.60	4,855.40	-	5,679.40
		Total	91,602.00	-	91,602.00	86,746.60	4,855.40	-	5,679.40
4154	Harmony Manor Integrated Rehab Services Centre (IVRSC)	Rent (Note 3)	-	-	-	-	-	-	-
		Rates	104,496.00	-	104,496.00	98,958.50	5,537.50	-	6,477.50
		Total	104,496.00	-	104,496.00	98,958.50	5,537.50	-	6,477.50
4176	Wellness Manor (HMMH)	Rent (Note 3)	2,100.00	-	2,100.00	2,100.00	-	-	-
		Rates	98,745.00	8,455.00	107,200.00	120,200.00	-	21,455.00	-
		Total	100,845.00	8,455.00	109,300.00	122,300.00	-	21,455.00	-
4177	Tuen Mun District Day Care Centre for the Elderly	Rent (Note 3)	319,438.00	14,042.00	333,480.00	364,170.00	-	44,732.00	-
		Rates	17,351.00	-	17,351.00	22,400.00	-	5,049.00	-
		Total	336,789.00	14,042.00	350,831.00	386,570.00	-	49,781.00	-

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

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name	Subvented Element	Subvention Released (Note 1) $	Backpay $	Subvention Released (Note 1) $	Actual Expenditure $	Surplus (Note 2) $	Deficit (Note 2) $	Refund to / (from) Government $
4179 Child Enlightment Centre (SCCC)	Rent (Note 3)	312,370.00	8,870.00	321,240.00	349,650.00	-	37,280.00	-
	Rates	13,202.00	-	13,202.00	28,250.00	-	15,048.00	-
	Total	325,572.00	8,870.00	334,442.00	377,900.00	-	52,328.00	-
4193 Healthy Manor	Rent (Note 3)	-	-	-	-	-	-	-
	Rates	64,895.00	-	64,895.00	62,000.00	2,895.00	-	3,895.00
	Total	64,895.00	-	64,895.00	62,000.00	2,895.00	-	3,895.00
4199 Child Advancement Centre (EETC)	Rent (Note 3)	296,352.00	-	296,352.00	321,195.00	-	24,843.00	1,260.00
	Rates	20,419.00	-	20,419.00	24,025.00	-	3,606.00	-
	Total	316,771.00	-	316,771.00	345,220.00	-	28,449.00	1,260.00
4242 Child Enrichment Centre (EETC)	Rent (Note 3)	94,617.00	302.00	94,919.00	103,427.16	-	8,810.16	-
	Rates	7,309.00	-	7,309.00	11,578.50	-	4,269.50	-
	Total	101,926.00	302.00	102,228.00	115,005.66	-	13,079.66	-
4243 Child Enrichment Centre (SCCC)	Rent (Note 3)	243,693.00	17,580.00	261,273.00	285,648.84	-	41,955.84	-
	Rates	20,562.00	(422.00)	20,140.00	25,771.50	-	5,209.50	-
	Total	264,255.00	17,158.00	281,413.00	311,420.34	-	47,165.34	-
4244 Home Care Services for Persons with Severe Disabilities in New Territories (3) Regional Cluster	Rent (Note 3)	179,056.00	63,567.20	242,623.20	229,385.60	-	50,329.60	-
	Rates	6,689.00	-	6,689.00	9,010.00	-	2,321.00	-
	Total	185,745.00	63,567.20	249,312.20	238,395.60	-	52,650.60	-
4599 Tung Chung Integrated Services Centre-ICYSC	Rent (Note 3)	102,300.00	-	102,300.00	183,832.00	-	81,532.00	-
	Rates	159.00	1,703.00	1,862.00	7,920.23	-	7,761.23	-
	Total	102,459.00	1,703.00	104,162.00	191,752.23	-	89,293.23	-
4740 The Neighbourhood Advice-Action Courcil Outreaching Team for Ethnic Minorities	Rent (Note 3)	819,615.00	121,377.00	940,992.00	849,042.20	-	29,427.20	-
	Rates	27,000.00	-	27,000.00	22,700.00	4,300.00	-	4,400.00
	Total	846,615.00	121,377.00	967,992.00	871,742.20	4,300.00	29,427.20	4,400.00
5041 Mr and Mrs Lam Sum Wan Day Care Centre for the Elderly (20 EHS Places)	Rent (Note 3)	277,212.00	42,193.00	319,405.00	346,813.00	-	69,601.00	-
	Rates	12,448.00	7,752.00	20,200.00	33,200.00	-	20,752.00	-
	Total	289,660.00	49,945.00	339,605.00	380,013.00	-	90,353.00	-
5759 Long Ping Day Care Centre for the Elderly	Rent (Note 3)	-	311,458.84	311,458.84	270,602.43	-	270,602.43	-
	Rates	-	78,800.00	78,800.00	46,400.00	-	46,400.00	-
	Total	-	390,258.84	390,258.84	317,002.43	-	317,002.43	-
7312 Wongtaisin District Integrated Home Care Services Centre	Rent (Note 3)	72,980.00	23,620.00	96,600.00	99,600.00	-	26,620.00	-
	Rates	7,370.00	-	7,370.00	8,000.00	-	630.00	370.00
	Total	80,350.00	23,620.00	103,970.00	107,600.00	-	27,250.00	370.00
7313 Tuen Mun District Integrated Home Care Services Centre (1)	Rent (Note 3)	128,172.00	11,096.00	139,268.00	143,608.00	-	15,436.00	-
	Rates	7,370.00	-	7,370.00	7,580.00	-	210.00	790.00
	Total	135,542.00	11,096.00	146,638.00	151,188.00	-	15,646.00	790.00

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

Name of Agency : The Neighbourhood Advice-Action Council

Unit Code & Name		Subvented Element	Subvention Released (Note 1) $	Backpay $	Subvention Released (Note 1) $	Actual Expenditure $	Surplus (Note 2) $	Deficit (Note 2) $	Refund to / (from) Government $
7584	Yau Oi Day Activity Centre	Rent (Note 3)	318,990.00	-	318,990.00	347,287.50	-	28,297.50	-
		Rates	18,987.00	-	18,987.00	25,462.50	-	6,475.50	-
		Total	337,977.00	-	337,977.00	372,750.00	-	34,773.00	-
7617	Yau Oi Hostel	Rent (Note 3)	610,350.00	10,860.00	621,210.00	674,662.50	-	64,312.50	-
		Rates	36,976.00	-	36,976.00	47,287.50	-	10,311.50	-
		Total	647,326.00	10,860.00	658,186.00	721,950.00	-	74,624.00	-
7688	Lower Wong Tai Sin Hostel	Rent (Note 3)	391,152.00	1,840.00	392,992.00	429,080.00	-	37,928.00	-
		Rates	36,493.00	-	36,493.00	47,750.00	-	11,257.00	-
		Total	427,645.00	1,840.00	429,485.00	476,830.00	-	49,185.00	-
7693	Lower Wong Tai Sin Day Activity Centre	Rent (Note 3)	351,912.00	-	351,912.00	383,130.00	-	31,218.00	-
		Rates	35,022.00	-	35,022.00	47,750.00	-	12,728.00	-
		Total	386,934.00	-	386,934.00	430,880.00	-	43,946.00	-
7893	Tuen Mun District Integrated Home Care Services Centre (4)	Rent (Note 3)	126,168.00	10,800.00	136,968.00	149,540.00	-	23,372.00	-
		Rates	15,000.00	-	15,000.00	15,250.00	-	250.00	2,000.00
		Total	141,168.00	10,800.00	151,968.00	164,790.00	-	23,622.00	2,000.00
	Grand Total		16,421,793.00	2,331,525.52	18,753,318.52	19,843,706.65	37,146.00	3,459,059.65	96,964.54

Notes :
1.) The figures are to be extracted from the paylist for March plus Subvention released in late March of the financial year.
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 Investment
Analysis of Investment as at 31 March 2025

NGO : **The Neighbourhood Advice-Action Council**

	31 March 2025 HK$	31 March 2024 HK$
LSG Reserve	251,166,643.37	209,535,107.60

Represented by :

Investments		
a. HKD Bank Account Balances	108,061,021.96	132,942,682.67
b. HKD 24-hour Call Deposits	0.00	0.00
c. HKD Fixed Deposits	143,105,621.41	76,592,424.93
d. HKD Certificate of Deposits	0.00	0.00
e. HKD Bonds	0.00	0.00
	251,166,643.37	209,535,107.60

Note :
The investments should be reported at historical cost.

Confirmed by :

Signature :
Chairman : TAI Keen Man
Date : 15 October 2025

Signature :
Executive Director : FUNG Sau Man
Date : 15 October 2025

We have checked the above balances of investments against the original copy of the relevant records obtained from banks and/or financial institutions, and confirm that the information reported in this Schedule is correct.

Certified by external auditor :

Signature : CLL CPA Ltd.

Name of audit firm : Chan, Li, Law CPA Limited

Date : 15 October 2025

Schedule for the Utilisation of Reserve in Holding Account for 2024-25 and the Plan of Utilisation of Holding Account Reserve for 2025-26

Name of NGO (Code)：THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL (512)

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

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

		$
(1)	Balance as at 31 March 2024 brought forward	(a) 29,573,485.58
(2)	Actual Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b)
	(ii) Enhancing human resources arrangements (please specify:)	(c)
	(iii) Others [*applicable to NGOS without Snapshot Staff*] (please specify:)	(d)
	Total = (b) + (c) + (d)	(e)
(3)	Balance as at 31 March 2025 carried forward [i.e. = (a) – (e)]	(f) 29,573,485.58
(4)	No. of Snapshot Staff (as at 1 September 2024)	85

(B) Plan of Utilisation of HA Reserve (2025-26) [not applicable to NGOs without Snapshot Staff since 1 September 2021]

		$
(1)	Balance as at 31 March 2025 brought forward [i.e. (f) of Part (A)]	(a) 29,573,485.58
(2)	Estimated Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b)
	(ii) Enhancing human resources arrangements (please specify:)	(c)
	(iii) Others (please specify:)	(d)
	Total = (b) + (c) + (d)	(e)
(3)	Estimated transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f)
(4)	Estimated balance as at 31 March 2026 carried forward [i.e. = (a) – (e) – (f)]	(g) 29,573,485.58
(5)	Estimated no. of Snapshot Staff (by 1 September 2025)	84

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): THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL (0512)

No.	Activity Name	Source of funding	Income Received: Other Funds or Donations for Designated Purposes (Note 1) (a) $	Income Received: Programme Income (Note 2) (b) $	Income Received: Total = (a) + (b) $	Actual Expenditure (Note 3) (c) $	Surplus / Deficit (Note 4) (d) = (a) + (b) – (c) $
I.	**Funding and Service Agreement (FSA) services**						
1	區本計劃	Education Bureau	7,040.72	0.00	7,040.72	90,430.70	(83,389.98)
2	WongTaiSin Happy Living	Home Affairs Department	163,020.20	0.00	163,020.20	123,635.07	39,385.13
3	NAAC 心事闔爐企劃2.0	AIA Foundation	140,000.00	0.00	140,000.00	85,720.00	54,280.00
4	2024-2025 ERB COURSE COST	Employees Retraining Board	104,737.20	0.00	104,737.20	74,778.58	29,958.62
5	2023-24 「身心GOING UP」計劃	Home Affairs Department	10,695.00	0.00	10,695.00	10,695.00	0.00
6	SYP 2024-2025 暑期一般活動	Home Affairs Department	14,486.50	0.00	14,486.50	15,268.00	(781.50)
7	SYP 2024-2025 暑期一般活動	Home Affairs Department	106,586.60	0.00	106,586.60	105,882.80	703.80
8	DYP 2024-2025 暑期一段活動	Home Affairs Department	17,426.30	0.00	17,426.30	20,036.00	(2,609.70)
9	2024-2025 地區青年活動	Home Affairs Department	49,966.80	0.00	49,966.80	49,621.80	345.00
10	DISTRICT-BASED PROGRAMME FOR FOR RACIAL HARMONY IN CENTRAL & WESTERN DISTRICT	Home Affairs Department	143,095.30	0.00	143,095.30	143,095.30	0.00
11	HAD EM 地區為本種族融和計劃 2024-25	Home Affairs Department	126,014.20	0.00	126,014.20	126,014.20	0.00
12	歡渡國慶社區同樂嘉年華	Home Affairs Department	67,706.00	0.00	67,706.00	67,738.00	(32.00)
13	社區同心齊防火	Home Affairs Department	26,818.00	0.00	26,818.00	26,819.00	(1.00)
14	長幼同樂迎聖誕	Home Affairs Department	25,825.00	0.00	25,825.00	25,825.00	0.00
15	康盛・熱愛傳城計劃 2024-25	Home Affairs Department	0.00	0.00	0.00	77,863.40	(77,863.40)
16	照顧者鬆一ZONE	Home Affairs Department	8,910.00	0.00	8,910.00	8,980.00	(70.00)
17	青年亮點@大埔	Home Affairs Department	0.00	0.00	0.00	22,170.00	(22,170.00)
18	賀國慶及第十四屆中西區區節系列 - Beyond Culture 超文化點系列	Home Affairs Department	0.00	0.00	0.00	38,157.20	(38,157.20)
19	親親大自然之旅	古天樂慈善基金	20,000.00	0.00	20,000.00	20,000.00	0.00
20	新地義工Team力量	新鴻基地產代理有限公司	30,573.50	0.00	30,573.50	30,573.50	0.00
21	青年發展委員會	Youth Development Commission	146,288.90	40,000.00	186,288.90	192,402.41	(6,113.51)
22	RAINBOW FUND	The Community Chest of Hong Kong	141,497.00	0.00	141,497.00	119,697.00	21,800.00
23	跨代共建環保白田	Hong Kong Housing Authority	0.00	0.00	0.00	50,000.00	(50,000.00)
24	智營樂活在天瑞	Hong Kong Housing Authority	0.00	0.00	0.00	48,341.60	(48,341.60)
25	綠『惜』健康生活	Hong Kong Housing Authority	0.00	0.00	0.00	50,000.00	(50,000.00)
26	活力富泰共助計劃	Hong Kong Housing Authority	0.00	0.00	0.00	37,502.00	(37,502.00)
27	愛心滿龍田2024	Hong Kong Housing Authority	0.00	0.00	0.00	10,863.00	(10,863.00)
28	房長者安居樂「滿」分計劃	Hong Kong Housing Authority	0.00	0.00	0.00	10,470.80	(10,470.80)

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): THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL (0512)

No.	Activity Name	Source of funding	Income Received: Other Funds or Donations for Designated Purposes (Note 1) (a) $	Income Received: Programme Income (Note 2) (b) $	Income Received: Total = (a) + (b) $	Actual Expenditure (Note 3) (c) $	Surplus / Deficit (Note 4) (d) = (a) + (b) – (c) $
29	關愛長者在寶田	Hong Kong Housing Authority	0.00	0.00	0.00	8,550.00	(8,550.00)
30	愛自己。愛地球	Hong Kong Housing Authority	0.00	0.00	0.00	3,500.00	(3,500.00)
31	LISTEN UP- 心靈健康服務計劃	Rotary Club of Causeway Bay	0.00	0.00	0.00	48,021.30	(48,021.30)
32	NAAC童伴友你	AIA Foundation	160,000.00	0.00	160,000.00	101,600.60	58,399.40
33	2024-2025 OGCIO PUBLIC WIFI MONTHLY FEE	Office of the Government Chief Information Officer	95,808.00	0.00	95,808.00	15,968.00	79,840.00
34	以心齊建 SUN白田	新鴻基地產代理有限公司	0.00	0.00	0.00	4,900.00	(4,900.00)
35	2024-25 平穩每一步預防長者跌倒社區計劃	Home Affairs Department	0.00	0.00	0.00	10,991.00	(10,991.00)
36	社福機構餐飲資助計劃	The Hongkong Electric Company Limited	20,000.00	0.00	20,000.00	20,000.00	0.00
37	鄰舍.家.您 (2024-25 P Budget)	香港北角扶輪社	0.00	0.00	0.00	109,849.00	(109,849.00)
38	再遇良肌計劃	Zonta Club of Hong Kong East	55,528.10	0.00	55,528.10	55,528.10	0.00
39	公益基金項目	The Community Chest of Hong Kong	126,800.00	0.00	126,800.00	186,248.86	(59,448.86)
40	Jockey Club Community eHealth Care Project (Final Phase)	The Hong Kong Jockey Club Charities Trust	0.00	0.00	0.00	4,238,818.74	(4,238,818.74)
41	21C@JC	The Hong Kong Jockey Club Charities Trust	2,342,710.22	0.00	2,342,710.22	3,150,074.61	(807,364.39)
42	JC InnoPower: Fellowship for Social Workers - 8th Cohort	The Hong Kong Jockey Club Charities Trust	280,829.00	0.00	280,829.00	22,970.00	257,859.00
43	Jockey Club Joyful Neighbours Care Project for Elderly with Cognitive Decline, Community Support for Elderly Singletons and Doubletons	The Hong Kong Jockey Club Charities Trust	1,183,079.59	0.00	1,183,079.59	3,121,199.94	(1,938,120.35)
44	Trust-initiated Project LevelMind@JC(Phase Two) - Scaling up and mainstreaming Community Wellness Hub Model for Youth Mental Health	The Hong Kong Jockey Club Charities Trust	0.00	0.00	0.00	164,889.94	(164,889.94)
45	Pathway to Healthy Ageing Project	The Hong Kong Jockey Club Charities Trust	60,663.33	0.00	60,663.33	373,526.32	(312,862.99)
46	Jockey Clue "Reach to Bridge" Community Elderly Support Project	The Hong Kong Jockey Club Charities Trust	1,075,812.88	0.00	1,075,812.88	898,343.09	177,469.79
47	Digital Tablet & Online Support Prog for Homebound	The Hong Kong Jockey Club Charities Trust	169,960.80	0.00	169,960.80	354,491.49	(184,530.69)
48	Digital Tablet & Online Support Prog for Homebound (Batch 2)	The Hong Kong Jockey Club Charities Trust	45,300.00	0.00	45,300.00	8,078.00	37,222.00
49	Outreach and Equipment for Isolated Elderly	The Hong Kong Jockey Club Charities Trust	673,959.48	0.00	673,959.48	517,865.94	156,093.54
50	HKJC Integrated Multi-Component Care for Mild Cognitive Impairment in the Community Primary Care Project	The Hong Kong Jockey Club Charities Trust	746,668.18	0.00	746,668.18	971,777.00	(225,108.82)
51	JC JoyAge - Mental Health Project in Primary Care Setting	The Hong Kong Jockey Club Charities Trust	2,156,000.00	0.00	2,156,000.00	3,485,126.46	(1,329,126.46)
52	Smart Home Care Solution Project	The Hong Kong Jockey Club Charities Trust	1,635,838.44	0.00	1,635,838.44	415,947.50	1,219,890.94
53	Positive Tung Chung Eye for Family	The Swire Charitable Trust	1,066,000.00	0.00	1,066,000.00	506,562.44	559,437.56
54	Second Phase of Jockey Club SMART Family-Link Project	The Hong Kong Jockey Club Charities Trust	635,786.38	0.00	635,786.38	316,916.91	318,869.47
55	HomeAge - Home-based aging for transformative community care	City University of Hong Kong	400,635.00	0.00	400,635.00	212,738.09	187,896.91

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): THE NEIGHBOURHOOD ADVICE-ACTION COUNCIL (0512)

No.	Activity Name	Source of funding	Income Received: Other Funds or Donations for Designated Purposes (Note 1) (a) $	Income Received: Programme Income (Note 2) (b) $	Income Received: Total = (a) + (b) $	Actual Expenditure (Note 3) (c) $	Surplus / Deficit (Note 4) (d) = (a) + (b) – (c) $
56	Modernisation Project of Sheltered Workshops and Integrated Vocational Rehabilitation Services Centres	The Hong Kong Jockey Club Charities Trust	0.00	0.00	0.00	15,876,307.21	(15,876,307.21)
		Sub-total (i)	14,282,066.62	40,000.00	14,322,066.62	36,883,370.90	(22,561,304.28)
II.	**FSA-related activities**						
1	HAD 地區為本融入社區計劃2024-25-內地新來港人士	Home Affairs Department	236,599.20	0.00	236,599.20	236,599.20	0.00
2	半山獻關懷 鄰舍陪伴您	LCML Lions Club of Mid-Levels Hong Kong	0.00	0.00	0.00	46,303.20	(46,303.20)
3	Jockey Club S.A.T.H. Project for Healthy Families	The Hong Kong Jockey Club Charities Trust	181.01	0.00	181.01	1,698,656.20	(1,698,475.19)
4	Jockey Club S.A.T.H. Project for Healthy Families (PHASE 2)	The Hong Kong Jockey Club Charities Trust	0.00	0.00	0.00	115,242.15	(115,242.15)
		Sub-total (ii)	236,780.21	0.00	236,780.21	2,096,800.75	(1,860,020.54)
		TOTAL (i) + (ii)	**14,518,846.83**	**40,000.00**	**14,558,846.83**	**38,980,171.65**	**(24,421,324.82)**

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. NGOs 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: TAI Keen Man
Date: 15 October 2025

Signature:
NGO Head / Head of Social Welfare Services: FUNG Sau Man
Date: 15 October 2025