

The Annual Financial Report (“AFR”) does not constitute Harmony House Limited’s statutory annual financial statements. The AFR is prepared on cash basis and in accordance with the requirements set out in the Lump Sum Grant Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region. This basis of preparation is different from the financial reporting standards issued by the Hong Kong Institute of Certified Public Accountants normally adopted in statutory annual financial statements.

HARMONY HOUSE LIMITED
(和諧之家有限公司)

Review Report and Annual Financial Report
For the year ended 31 March 2024

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE BOARD OF DIRECTORS OF HARMONY HOUSE LIMITED ("the Charity")**
(和諧之家有限公司)

We have audited the financial statements of the Charity for the year ended 31 March 2024 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 24 September 2024.

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 31 March 2024.

Responsibilities of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the Charity for the year ended 31 March 2024 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.

Our firm applies Hong Kong Standard on Quality Management (HKSQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, 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. This report is made solely to you, as a body, in accordance with the terms of our engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and with reference to Practice Note 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.



**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE BOARD OF DIRECTORS OF HARMONY HOUSE LIMITED ("the Charity")
(和諧之家有限公司)**

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 31 March 2024 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.

BDO Limited
Certified Public Accountants

Law Fung Ha
Practising Certificate Number P03958
Hong Kong, 24 September 2024

ANNUAL FINANCIAL REPORT

NGO: Harmony House Limited (246)

(1 April 2023 to 31 March 2024)

	Notes	2023-24 \$	2022-23 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	11,124,707.00	10,653,692.00
b. Provident Fund	1c	703,787.00	672,445.00
2. Fee Income	2	-	-
3. Central Items	3	-	-
4. Rent and Rates	4	79,464.00	79,464.00
5. Other Income	5	2,880.70	93,549.95
6. Interest Received		25,095.70	6,812.27
TOTAL INCOME		<u>11,935,934.40</u>	<u>11,505,963.22</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		9,448,947.11	8,689,628.90
b. Provident Fund	1c	648,840.95	583,165.75
c. Allowances		-	-
Sub-total	6	10,097,788.06	9,272,794.65
2. Other Charges	7	1,591,963.51	1,318,185.48
3. Central Items	3	-	-
4. Rent and Rates	4	75,400.00	63,400.00
TOTAL EXPENDITURE		<u>11,765,151.57</u>	<u>10,654,380.13</u>
C. SURPLUS/ (DEFICIT) FOR THE YEAR			
	8	<u>170,782.83</u>	<u>851,583.09</u>

The Annual Financial Report from pages 3 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

CHAIRMAN

DATE: 24 September 2024

SIGNATURE

EXECUTIVE DIRECTOR

DATE: 24 September 2024

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 Funding and Service Agreement (FSA) services (including support services to FSA services) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. 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. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant disclosures have been shown under **Note 3**. Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	36,566.00	667,221.00	703,787.00
Provident Fund Contribution Paid during the Year	(37,962.02)	(610,878.93)	(648,840.95)
Surplus/ (Deficit) for the Year	(1,396.02)	56,342.07	54,946.05
Add : Surplus/(Deficit) b/f Additional subvention received for previous year(s)	(1,398.17) 755.00	1,308,039.52 -	1,306,641.35 755.00
Less : Refund to Government	-	-	-
Surplus/(Deficit) c/f	(2,039.19)	1,364,381.59	1,362,342.40

- 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 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 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2023-24	2022-23
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmary Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmary Care Supplement for Residential Elderly Services	-	-
Foster Care Allowance/One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease/ Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP- Subsidy for Fee Reduction/Waiving	-	-
NSCCP- Subsidy for Incentive Payment	-	-
NSCCP – 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	-	-
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	-	-
Temporary Financial Aid under Care and Support Networking Team	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
Time-defined 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	-	-

	2023-24	2022-23
	\$	\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmity Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmity Care Supplement for Residential Elderly Services	-	-
Foster Care Allowance/One-off Special Allowance for Foster Children to		
Safeguard the Foster Children from the Coronavirus Disease/ Emergency		
Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special		
Child Care Workers in Pre-school Rehabilitation Services	-	-
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	-	-
NSCCP- Subsidy for Fee Reduction/Waiving	-	-
NSCCP- Subsidy for Incentive Payment	-	-
NSCCP – 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	-	-
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	-	-
Temporary Financial Aid under Care and Support Networking Team	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street		
Sleepers	-	-
Time-defined 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	-	-

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 donations received have not be included as Other Income in AFR. In this respect, donations should be included if it is used to finance expenditure of the FSA services /FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	2023-24	2022-23
	\$	\$
Other Income		
(a) Programme income	-	-
(b) Production income	-	-
(c) Donation	-	-
(d) Income from Other Activities	-	-
(e) 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	-	-
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	-
(g) Reimbursement from provident fund trustee	-	81,000.00
(h) Miscellaneous income	2,880.70	12,549.95
Sub-Total	<u>2,880.70</u>	<u>93,549.95</u>
<u>Less:</u> Utilised allocation under CI: ASCP/Enhanced ASCP/ ASCP(PC) – FWSS which forms as part of Other Income	-	-
Total	<u>2,880.70</u>	<u>93,549.95</u>

6. **Personal Emoluments** Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	1	765,343.77
HK\$800,001 - HK\$900,000 p.a.	-	-
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	1	1,334,523.04

7. Other Charges

The breakdown on Other Charges is as follows:

	2023-24	2022-23
	\$	\$
Other Charges		
(a) Utilities	356,490.79	281,778.30
(b) Food	4,506.70	19,325.60
(c) Administrative Expenses	179,003.76	148,866.13
(d) Stores and Equipment	345,285.50	242,146.03
(e) Repair and Maintenance	323,138.93	206,583.90
(f) Special Allowances	-	-
(g) Programme Expenses	170,455.80	162,678.60
(h) Transportation and Travelling	20,881.80	17,558.90
(i) Insurance	147,253.30	161,595.04
(j) Staff Training and Development	26,276.13	39,438.98
(k) Miscellaneous	18,670.80	38,214.00
Sub-Total	1,591,963.51	1,318,185.48
Less: Utilised allocation under CI: ASCP/Enhanced ASCP /ASCP(PC) – FWSS which forms as part of Other Income to fund the operating expenses of FSA services/ FSA-related activities	-	-
Total	1,591,963.51	1,318,185.48

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
Income	\$	\$		\$	\$	\$
Lump Sum Grant	11,828,494.00	-	-	-	-	11,828,494.00
Fee Income	-	-	-	-	-	-
Other Income	2,880.70	-	-	-	-	2,880.70
Interest Received (Note (1))	25,095.70	-	-	-	-	25,095.70
Rent and Rates	-	-	-	79,464.00	-	79,464.00
Central Items	-	-	-	-	-	-
Total Income (a)	11,856,470.40	-	-	79,464.00	-	11,935,934.40
Expenditure						
Personal Emoluments	10,097,788.06	-	-	-	-	10,097,788.06
Other Charges	1,591,963.51	-	-	-	-	1,591,963.51
Rent and Rates	-	-	-	75,400.00	-	75,400.00
Central Items	-	-	-	-	-	-
Total Expenditure (b)	11,689,751.57	-	-	75,400.00	-	11,765,151.57
Surplus/(Deficit) for the Year (a) - (b)	166,718.83	-	-	4,064.00	-	170,782.83
Less : Surplus/(Deficit) of Provident Fund	54,946.05	-	-	-	-	54,946.05
	111,772.78	-	-	4,064.00	-	115,836.78
Surplus/(Deficit) b/f (Note (2))	2,295,549.16	237,788.84	-	16,064.00	-	2,549,402.00
	2,407,321.94	237,788.84	-	20,128.00	-	2,665,238.78
Add : Refund from Government	-	-	-	-	-	-
Less : Refund to Government	-	-	-	(16,064.00)	-	(16,064.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-	-	-
Adjustment for utilized allocation under Enhanced ASCP/ ASCP(PC)- FWSS (over-estimated)/ under-estimated in previous year(s)	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	2,407,321.94	237,788.84	-	4,064.00	-	2,649,174.78

Notes:

- (1) Interest received on LSG (including HA) and Provident Fund reserves, rent and rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserve (i.e.\$2,407,321.94) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (LSG+HA) excluding Provident Fund Contribution) for the year.

Schedule for Investment
Analysis of Investment as at 31 March 2024

NGO: **Harmony House Limited (246)**

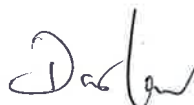
	2023-2024	2022-2023
	\$	\$
LSG Reserve as at 31 March	<u>2,645,110.78</u>	<u>2,533,338.00</u>
Represented by:		
Investments		
a. HKD Bank Account Balances	2,645,110.78	2,533,338.00
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>2,645,110.78</u>	<u>2,533,338.00</u>

Note: The investments should be reported at historical cost.

Confirmed by:-



Chairman
Date: 24 September 2024



Executive Director
Date: 24 September 2024

Schedule for Rent and Rates**Analysis of Subvention and Expenditure for the period from 1 April 2023 to 31 March 2024****NGO: Harmony House Limited (246)**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		\$	\$	\$	\$
Unit 5965 Refuge for Women	Rent (Note 3)	-	-	-	-
	Rates	79,464.00	75,400.00	4,064.00	0.00
	Total	79,464.00	75,400.00	4,064.00	0.00
-	-	-	-	-	-
		-	-	-	-
	Grand Total	79,464.00	75,400.00	4,064.00	0.00

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 2023-24
and the Plan of Utilisation of HA Reserve for 2024-25**

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 31 October 2024.

(A) Utilisation of HA Reserve (2023-24)

		\$
(1)	Balance as at 31 March 2023 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 [<i>applicable to NGOs without Snapshot Staff</i>] (please specify:)	(d) -
	Total = (b) + (c) + (d)	(e) -
(3)	Balance as at 31 March 2024 carried forward [i.e. = (a) – (e)]	(f) 237,788.84
(4)	No. of Snapshot Staff (as at 1 September 2023)	2

(B) Plan of Utilisation of HA Reserve (2024-25)

		\$
(1)	Balance as at 31 March 2024 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 [<i>applicable to NGOs without Snapshot Staff</i>] (please specify:)	(d) -
	Total = (b) + (c) + (d)	(e) 237,788.84
(3)	Estimated balance as at 31 March 2025 carried forward [i.e. (a) – (e)]	(f) -
(4)	Estimated no. of Snapshot Staff (by 1 September 2024)	2