HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

Independent Auditor's Assurance Report
For the year ended 31 March 2026

HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

REPORTS
FOR THE YEAR ENDED 31 MARCH 2026

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Deloitte. 德勤

INDEPENDENT AUDITOR'S ASSURANCE REPORT

TO THE BOARD OF DIRECTORS OF
HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION
(incorporated in Hong Kong as a company limited by guarantee)

We have audited the consolidated financial statements of the Hong Kong Young Women's Christian Association (the "Association") and its subsidiary for the year ended 31 March 2026 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"), and have issued an unmodified auditor's report thereon dated 17 September 2026.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region (the "SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the Association for the year ended 31 March 2026 as set out in pages 4 to 12.

Responsibilities of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the Association for the year ended 31 March 2026 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 Association 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 "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibilities

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" ("PN 851 (Revised)") issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

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

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG 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 Association 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 Association for the year ended 31 March 2026 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 Association 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 the submission by the Association to 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.

Deloitte Touche Tohmatsu

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
17 September 2026

HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

	NOTES	2026 HK$	2025 HK$
INCOME			
Lump Sum Grant ("LSG")			
LSG (excluding Provident Fund)	1b	396,066,520	398,524,065
Provident Fund	1c	29,632,078	30,171,570
Fee Income	2	13,596,606	12,290,946
Central Items	3	7,396,289	13,253,381
Rent and Rates	4	15,851,024	9,306,637
Other Income	5	45,835,817	33,240,133
Interest Received		4,367,130	7,310,250
TOTAL INCOME		512,745,464	504,096,982
EXPENDITURE			
Personal Emoluments			
Salaries		379,893,064	372,171,633
Provident Fund	1c	27,227,816	26,936,183
Sub-total	6	407,120,880	399,107,816
Other Charges	7	73,041,973	72,714,152
Central Items	3	6,222,806	13,028,528
Rent and Rates	4	16,051,915	14,713,962
TOTAL EXPENDITURE		502,437,574	499,564,458
SURPLUS FOR THE YEAR	8	10,307,890	4,532,524

The Annual Financial Report from pages 4 to 12 has been prepared in accordance with the requirements as set out in the LSG Subvention Manual.

SIGNATURE

[redacted]

CHAIRMAN

DATE: 17 September 2026

SIGNATURE

CHIEF EXECUTIVE

DATE: 17 September 2026

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 LSG 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) LSG (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

(c) Provident Fund

This represents 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 Notes 3 and 8.

Details are analysed below:

	Snapshot Staff HK$	**Other Posts** HK$	**Total** HK$
Provident Fund Contribution			
Subvention Received	6,670,462	22,961,616	29,632,078
Provident Fund Contribution Paid during the Year	(5,937,009)	(21,290,807)	(27,227,816)
Surplus for the Year	733,453	1,670,809	2,404,262
Add: Surplus b/f	1,316,834	45,038,497	46,355,331
Additional subvention received for previous year(s)	-	212,525	212,525
Less: Refund to Government	(650,017)	-	(650,017)
Surplus c/f	1,400,270	46,921,831	48,322,101

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 include 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:

	2026 HK$	2025 HK$
Income		
Infirmary Care Supplement for Residential Elderly Services	3,041,393	3,164,007
After School Care Programme - Fee Waiving Subsidy Scheme	2,321,160	2,275,920
Time-defined Subsidy Scheme for Extended Hours Service Users	59,094	59,097
Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	608,563	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,271,633	340,000
Training Subsidy under Training Scheme for Child Care Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	1,149,732
Pilot Scheme on On-site Pre-school Rehabilitation Services	-	60,000
Early Childhood School Social Work Service	-	6,110,179
Time-defined Subsidy Scheme for OCC Service	94,446	94,446
Total	7,396,289	13,253,381

3. CENTRAL ITEMS - continued

	2026 HK$	2025 HK$
Expenditure		
Dementia Supplement for Elderly with Disabilities	(359,837)	(5,667)
Infirmary Care Supplement for Residential Elderly Services	3,043,689	3,174,608
After School Care Programme - Fee Waiving Subsidy Scheme	2,148,633	2,166,484
Time-defined Subsidy Scheme for Extended Hours Service Users (CCC)	900	632
Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	340,000	480,000
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	1,034,598	792,703
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care	14,823	30,177
Early Childhood School Social Work Service	-	6,389,591
Total	6,222,806	13,028,528

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.

5. OTHER INCOME - continued

The breakdown on Other Income is as follows:

	2026 HK$	2025 HK$
Other Income		
Programme income	42,969,948	32,516,532
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	2,148,633	2,166,484
Reimbursement of Maternity Leave Pay from Labour Department	185,966	131,691
Miscellaneous income (e.g. general donations, photocopying charges, etc.)	2,679,903	591,910
Sub-Total	47,984,450	35,406,617
Less: Utilised allocation under CI: ASCP/Enhanced ASCP/ ASCP(PC) - FWSS which forms as part of Other Income*	(2,148,633)	(2,166,484)
Total	45,835,817	33,240,133

* *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	Number of Posts	HK$
HK$1,000,001 - HK$1,100,000 p.a.	7	7,378,250
HK$1,100,001 - HK$1,200,000 p.a.	23	26,526,619
HK$1,200,001 - HK$1,300,000 p.a.	4	5,040,729
HK$1,300,001 - HK$1,400,000 p.a.	2	2,671,002
HK$1,400,001 - HK$1,500,000 p.a.	6	8,604,644
>HK$1,500,000 p.a.	3	5,871,199

7. OTHER CHARGES

The breakdown on Other Charges is as follows:

	2026 HK$	2025 HK$
Utilities	6,471,913	6,637,916
Food (including food for service users)	7,756,984	6,680,398
Administrative Expenses	6,794,590	7,102,391
Stores and Equipment	7,965,346	9,206,013
Minor Repair and Maintenance	4,809,488	4,530,881
Programme Expenses	31,490,296	30,588,450
Transportation and Travelling	1,547,126	1,664,997
Insurance	3,240,268	3,226,661
Miscellaneous	5,114,595	5,242,929
Sub-Total	75,190,606	74,880,636
Less: Utilised allocation under Cl: ASCP/ Enhanced ASCP/ASCP(PC) - FWSS* which forms as part of Other Income	(2,148,633)	(2,166,484)
Total	73,041,973	72,714,152

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

8. ANALYSIS OF LSG RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS

	LSG HK$	Holding Account (HA) HK$	Other Funds or Donations for Designated Purposes HK$	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP/(PC) - FWSS HK$	Rent and Rates HK$	Central Items (CI) HK$	Total HK$
Income							
LSG	425,698,598	-	-	-	-	-	425,698,598
Fee Income	13,596,606	-	-	-	-	-	13,596,606
Other Income#	47,984,450	-	-	(2,148,633)	-	-	45,835,817
Interest Received (Note (1))	4,367,130	-	-	-	-	-	4,367,130
Rent and Rates	-	-	-	-	15,851,024	-	15,851,024
Central Items	-	-	-	-	-	7,396,289	7,396,289
Total Income (a)	491,646,784	-	-	(2,148,633)	15,851,024	7,396,289	512,745,464
Expenditure							
Personal Emoluments	407,120,880	-	-	-	-	-	407,120,880
Other Charges	75,190,606	-	-	(2,148,633)	-	-	73,041,973
Rent and Rates	-	-	-	-	16,051,915	-	16,051,915
Central Items	-	-	-	-	-	6,222,806	6,222,806
Total Expenditure (b)	482,311,486	-	-	(2,148,633)	16,051,915	6,222,806	502,437,574
Surplus/(Deficit) for the Year (a) - (b)	9,335,298	-	-	-	(200,891)	1,173,483	10,307,890
Less: Surplus of Provident Fund	(2,404,262)	-	-	-	-	-	(2,404,262)
Surplus/(Deficit) for the Year (excl. PF)	6,931,036	-	-	-	(200,891)	1,173,483	7,903,628
Surplus/(Deficit) b/f (Note (2))	90,433,231	34,234,772	-	-	(16,110,394)	12,246,269	120,803,878
	97,364,267	34,234,772	-	-	(16,311,285)	13,419,752	128,707,506

8. ANALYSIS OF LSG RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS - continued

	LSG HK$	Holding Account (HA) HK$	Other Funds or Donations for Designated Purposes HK$	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP/(PC) - FWSS HK$	Rent and Rates HK$	Central Items (CI) HK$	Total HK$
Add:							
Refund from Government	-	-	-	-	10,789,094	-	10,789,094
Less:							
Refund to Government - Extended Hours Service Users	-	-	-	-	-	(58,465)	(58,465)
Refund to Government - Time-defined Subsidy Scheme for OCCS	-	-	-	-	-	(94,446)	(94,446)
Refund to Government - Rent and Rate	-	-	-	-	(137,912)	-	(137,912)
Transfer from LSG Reserve to cover the salary adjustment Infirmary Care Supplement (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 years(s)	-	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	97,364,267	34,234,772	-	-	(5,660,103)	13,266,841	139,205,777

\# *Including an amount $2,148,633 being the utilised allocation under CI: ASCP/Enhanced ASCP/ASCP(PC) - FWSS*.*

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

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

8. ANALYSIS OF LSG RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS - continued

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 Purposes for Designated 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.

(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) L(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 2025 to 31 March 2026

Name of Agency: HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

Annex 1

Unit Code and Name/Remittance Advice No.	Subverted Element	Subvention Released (a1) HK$	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received HK$	Actual Expenditure (a2) HK$	Actual Expenditure incurred under RMLP Scheme HK$	Surplus (a)=(a1)-(a2) HK$	Deficit for the Year: Deficit (b)=(a1)-(a2) HK$	Deficit transferred to LSG (c) HK$	Adjusted Deficit (d)=(b)-(c) HK$	Surplus/ (Deficit) b/f (e) HK$	Refund to Government (f) HK$	Adjustment (g) HK$	Surplus c/f (h)=(e)+(a)-(d)-(f)+/-(g) HK$
7978 Wan Wah C&A Home	Dementia Supplement for Residential Elderly Services	-	-	(359,837)	-	359,837	-	-	-	(112,251)	-	-	247,586
3608 Cheng Pon Hing C&A Home	Dementia Supplement for Residential Elderly Services	-	-	-	-	-	-	-	-	(40,320)	-	-	(40,320)
3723 Wan Wall C&A Home	Infirmary Care Supplement for Residential Elderly Services	2,256,381	-	2,258,677	-	-	(2,296)	-	(2,296)	(70,869)	-	-	(73,165)
6641 Cheng Pon Hing C&A Home	Infirmary Care Supplement for Residential Elderly Services	785,012	-	785,012	-	-	-	-	-	(35,136)	-	-	(35,136)
3046	After School Care Programme- Fee Waiving Subsidy Scheme	2,321,160	-	2,148,633	-	172,527	-	-	-	906,364	-	-	1,078,891
V388 & W388	Time-defined Subsidy Scheme for Extended Hours Service Users	59,094	-	900	-	58,194	-	-	-	58,465	58,465	-	58,194
6541	Training Sponsorship Scheme for Two-Year MOT/MPT Programme of POLYU	608,563	-	340,000	-	268,563	-	-	-	340,000	-	-	608,563
6524	Training Subsidy Programme for Children on the Wailing List for Subvented Pre-school Rehabilitation Services	1,271,633	-	1,034,598	-	237,035	-	-	-	619,784	-	-	856,819
6036	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	14,823	-	-	(14,823)	-	(14,823)	59,823	-	-	45,000
3417	Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-	-	-	-	-	-	-	41,350	-	-	41,350
6353 Nursery	Time-defined Subsidy Scheme for Occasional Child Care Service	94,446	-	-	-	94,446	-	-	-	94,446	94,446	-	94,446

SCHEDULE FOR CENTRAL ITEMS - continued

Analysis of Subvention and Expenditure for the Period from 1 April 2025 to 31 March 2026

Name of Agency: HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

Annex 1

Unit Code and Name/Remittance Advice No.	Subverted Element	Subvention Released (a1) HK$	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received HK$	Actual Expenditure (a2) HK$	Actual Expenditure incurred under RMLP Scheme HK$	Surplus (a)=(a1)-(a2) HK$	Deficit for the Year: Deficit (b)=(a1)-(a2) HK$	Deficit transferred to LSG (c) HK$	Adjusted Deficit (d)=(b)-(c) HK$	Surplus/ (Deficit) b/f (e) HK$	Refund to Government (f) HK$	Adjustment (g) HK$	Surplus c/f (h)=(e)+(a)-(d)-(f)+/-(g) HK$
AC80	Early Childhood School Social Work Service	-	-	-	-	-	-	-	-	5,039,064	-	-	5,039,064
Total for Central Item		7,396,289	-	6,222,806	-	1,190,602	(17,119)	-	(17,119)	6,900,720	152,911	-	7,921,292
Add/Less: Amount of Deficit from salary adjustment transferred to LSG Reserve		-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Total for Central Item		**7,396,289**	-	**6,222,806**	-	**1,190,602**	**(17,119)**	-	**(17,119)**	**6,900,720**	**152,911**	-	**7,921,292**

SCHEDULE FOR RENT & RATES

Analysis of Subvention and Expenditure for the Period from 1 April 2025 to 31 March 2026

Unit Code	Name	Subvented Element		Subvention Released HK$	Actual Expenditure HK$	Surplus HK$	Deficit HK$
3557	Neighbourhood Elderly Centre	Rent & Gov't Rent		769,311.00	654,526.00	114,785.00	-
		Rates		57,600.00	106,592.67	-	(48,992.67)
			Total	826,911.00	761,118.67	114,785.00	(48,992.67)
3562	Integrated Horae Care Services	Rent & Gov't Rent		213,372.00	271,372.00	-	(58,000.00)
		Rates		-	-	-	-
			Total	213,372.00	271,372.00	-	(58,000.00)
3570	Central Adm-Headquarters	Rent & Gov't Rent		18,517.00	18,522.43	-	(5.43)
		Rates		30,809.00	32,909.14	-	(2,100.14)
			Total	49,326.00	51,431.57	-	(2,105.57)
3571	Central Adm-Ming Yue	Rent & Gov't Rent		488,664.00	488,664.00	-	-
		Rates		61,800.00	54,100.00	7,700.00	-
			Total	550,464.00	542,764.00	7,700.00	-
3573	Home Help-Ming Yue	Rent & Gov't Rent		48,000.00	48,000.00	-	-
		Rates		-	-	-	-
			Total	48,000.00	48,000.00	-	-
3591	IT-Western District	Rent & Gov't Rent		1,402,020.00	1,402,020.00	-	-
		Rates		64,040.00	64,040.00	-	-
			Total	1,466,060.00	1,466,060.00	-	-
3592	IT-Tsing Yi	Rent & Gov't Rent		497,556.00	465,036.00	32,520.00	-
		Rates		-	80,610.10	-	(80,610.10)
			Total	497,556.00	545,646.10	32,520.00	(80,610.10)
3594	IT-Sham Shui Po	Rent & Gov't Rent		226,694.00	162,381.60	64,312.40	-
		Rates		54,741.00	52,900.00	1,841.00	-
			Total	281,435.00	215,281.60	66,153.40	-
3596	IT-Butterfly	Rent & Gov't Rent		484,704.00	484,704.00	-	-
		Rates		39,600.00	34,300.00	5,300.00	-
			Total	524,304.00	519,004.00	5,300.00	-
3597	IT-Tin Shui Wai	Rent & Gov't Rent		107,724.00	92,136.00	15,588.00	-
		Rates		55,200.00	54,700.00	500.00	-
			Total	162,924.00	146,836.00	16,088.00	-
3598	IT-Lung Cheung	Rent & Gov't Rent		650,232.00	650,232.00	-	-
		Rates		67,140.00	58,700.00	8,440.00	-
			Total	717,372.00	708,932.00	8,440.00	-
3599	ICYSC TKO	Rent & Gov't Rent		286,416.00	286,416.00	-	-
		Rates		49,200.00	48,700.00	500.00	-
			Total	335,616.00	335,116.00	500.00	-
3645	Home Help-Kowloon City	Rent & Gov't Rent		388,200.00	438,440.00	-	(50,240.00)
		Rates		22,200.00	19,000.00	3,200.00	-
			Total	410,400.00	457,440.00	3,200.00	(50,240.00)
3648	Cheng Pon Hing Hostel	Rent & Gov't Rent		1,448,963.00	1,449,240.00	-	(277.00)
		Elates		10,620.00	10,120.00	500.00	-
			Total	1,459,583.00	1,459,360.00	500.00	(277.00)

SCHEDULE FOR RENT & RATES - continued

Analysis of Subvention and Expenditure for the Period from 1 April 2025 to 31 March 2026

Unit Code	Name	Subvented Element		Subvention Released HK$	Actual Expenditure HK$	Surplus HK$	Deficit HK$
3664	IT-Shatin	Rent & Gov't Rent		525,569.00	525,568.80	0.20	-
		Rates		81,300.00	80,300.00	1,000.00	-
			Total	606,869.00	605,868.80	1,000.20	-
3695	School Social Work	Rent & Gov't Rent		193,248.00	193,248.00	-	-
		Rates		30,000.00	25,900.00	4,100.00	-
			Total	223,248.00	219,148.00	4,100.00	-
3700	CD Project-Tai O	Rent & Gov't Rent		108,504.00	108,504.00	-	-
		Rates		4,360.00	4,360.00	-	-
			Total	112,864.00	112,864.00	-	-
3735	Outreaching-CW & I	Rent & Gov't Rent		28,788.00	28,438.00	350.00	-
		Rates		18,600.00	18,100.00	500.00	-
			Total	47,388.00	46,538.00	850.00	-
3736	IT-Lok Wah	Rent & Gov't Rent		45,046.00	50,988.00	-	(5,942.00)
		Rates		84,441.00	88,140.00	-	(3,699.00)
			Total	129,487.00	139,128.00	-	(9,641.00)
3737	IT-Tuen Mun	Rent & Gov't Rent		615,384.00	615,384.00	-	-
		Rates		47,820.00	41,060.00	6,760.00	-
			Total	663,204.00	656,444.00	6,760.00	-
3738	Ou treadling - TKO	Rent & Gov't Rent		46,800.00	5,674.56	41,125.44	-
		Rates		15,700.00	7,600.00	8,100.00	-
			Total	62,500.00	13,274.56	49,225.44	-
3748	CD Project-Kwunlunglau	Rent & Gov't Rent		182,616.00	182,616.00	-	-
		Rates		5,670.00	3,218.50	2,451.50	-
			Total	188,286.00	185,834.50	2,451.50	-
7227	Wan Wah C&A Home	Rent & Gov't Rent		2,213,664.00	2,231,244.00	-	(17,580.00)
		Rates		243,000.00	242,000.00	1,000.00	-
			Total	2,456,664.00	2,473,244.00	1,000.00	(17,580.00)
7285	Lam Woo	Rent & Gov't Rent		520,606.00	368,557.91	152,048.09	-
		Rates		51,420.00	51,420.00	-	-
			Total	572,026.00	419,977.91	152,048.09	-
7325	Central Adm-Ellen Li	Rent & Gov't Rent		-	-	-	-
		Rates		52,200.00	45,700.00	6,500.00	-
			Total	52,200.00	45,700.00	6,500.00	-
7327	Home Help-Ellen Li	Rent & Gov't Rent		33,120.00	-	33,120.00	-
		Rates		-	-	-	-
			Total	33,120.00	-	33,120.00	-
7892	Home Help-Shamshuipo	Rent & Gov't Rent		94,152.00	94,492.00	-	(340.00)
		Rates		4,080.00	3,580.00	500.00	-
			Total	98,232.00	98,072.00	500.00	(340.00)
9016	Sai Wan Elderly	**Rent & Gov't Rent**		78,120.00	83,160.00	-	(5,040.00)
		Rates		5,600.00	6,100.00	-	(500.00)
		Total		83,720.00	89,260.00	-	(5,540.00)

SCHEDULE FOR RENT & RATES - continued

Analysis of Subvention and Expenditure for the Period from 1 April 2025 to 31 March 2026

Unit Code	Name	Subvented Element		Subvention Released HK$	Actual Expenditure HK$	Surplus HK$	Deficit HK$
3774	OPRS-Y Seeds Wellness Service	Rent & Gov't Rent		243,144.00	243,144.00	-	-
		Rates		30,980.00	30,980.00	-	-
			Total	274,124.00	274,124.00	-	-
AE76	Fanling Queens Hill Day Care Centre	Rent & Gov't Rent			399,591.00	-	(399,591.00)
		Rates			36,920.00	-	(36,920.00)
			Total	-	436,511.00	-	(436,511.00)
AE62	YWCA Centennial Child UPlace	Rent & Gov't Rent		480,744.00	480,744.00	-	-
		Rates		36,700.00	36,700.00	-	-
			Total	517,444.00	517,444.00	-	-
AH69	YWCA Y-Kids UPlace	Rent & Gov't Rent		416,160.00	434,715.00	-	(18,555.00)
		Rates		39,100.00	28,705.00	10,395.00	-
			Total	455,260.00	463,420.00	10,395.00	(18,555.00)
AF55	Y Joy Early Childhood School Social Work Service (TP) (TP/N 4)	Rent & Gov't Rent		352,200.00	377,691.60	-	(25,491.60)
		Rates		13,540.00	13,540.00	-	-
			Total	365,740.00	391,231.60	-	(25,491.60)
AM66	Y JOY EARLY CHILDHOOD SCHOOL SOCIAL WORK SERVICE (WTS/SK3) (TIME DEFINED 31/07/2027)	Rent & Gov't Rent		778,680.00	746,973.87	31,706.13	-
		Rates		37,300.00	39,150.00	-	(1,850.00)
			Total	815,980.00	786,123.87	31,706.13	(1,850.00)
AM67	Y JOY EARLY CHILDHOOD SCHOOL SOCIAL WORK SERVICE (TW/KWT3) (TIME DEFINED 31/07/2027)	Rent & Gov't Rent		528,845.00	528,844.80	0.20	-
		Rates		20,500.00	20,500.00	-	-
			Total	549,345.00	549,344.80	0.20	-
		Grand Total		**15,851,024.00**	**16,051,914.98**	**554,842.96**	**(755,733.94)**