Nexia
Charles Mar Fan Limited
馬炎璋會計師行有限公司

PO LEUNG KUK

ANNUAL FINANCIAL REPORT

For the year ended March 31, 2026

Nexia
Charles Mar Fan Limited
馬炎璋會計師行有限公司

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INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Directors of
Po Leung Kuk
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

We have audited the consolidated financial statements of Po Leung Kuk ("the Kuk") for the year ended March 31, 2026 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 September 22, 2026.

Pursuant to the Lump Sum Grant ("LSG") Subvention 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 Kuk for the year ended March 31, 2026.

Responsibilities of the Directors

In relation to this report, the directors are responsible for ensuring the AFR of the Kuk for the year ended March 31, 2026 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Subvention Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Kuk has complied with the purposes as specified in the LSG Subvention Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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

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INDEPENDENT AUDITOR'S ASSURANCE REPORT (CONTINUED)

To the Directors of
Po Leung Kuk
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

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, 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 ("PN") 851 (Revised), Reporting on the Annual Financial Reports of Non-governmental Organisations issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

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

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

INDEPENDENT AUDITOR'S ASSURANCE REPORT (CONTINUED)

To the Directors of
Po Leung Kuk
(Incorporated in Hong Kong under the Po Leung Kuk Ordinance)

Conclusion

1. In our opinion, the AFR of the Kuk for the year ended March 31, 2026 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Subvention 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 Kuk has not complied, in all material respects, with the purposes as specified in the LSG Subvention Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Kuk 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.

Nexia Charles Mar Fan Ltd

Nexia Charles Mar Fan Limited
Certified Public Accountants
Wong Mai Lan
Practising Certificate Number: P07694

Hong Kong, 22 OCT 2026

ANNUAL FINANCIAL REPORT

NGO : PO LEUNG KUK

1 APRIL 2025 TO 31 MARCH 2026

	Notes	2025-26	2024-25
		$	$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,300,740,672.00	1,291,750,889.00
b. Provident Fund	1c	83,870,084.00	83,827,659.00
2. Fee Income	2	46,172,765.90	46,798,333.20
3. Central Items	3	70,960,075.00	70,187,396.00
4. Rent and Rates	4	36,218,577.00	27,746,168.00
5. Other Income	5	26,895,597.40	26,224,328.29
6. Interest Received		23,592,083.30	28,229,349.28
TOTAL INCOME		1,588,449,854.60	1,574,764,122.77
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		1,057,413,993.79	1,041,476,052.39
b. Provident Fund	1c	83,161,408.12	82,920,989.70
c. Allowances		18,190,866.32	16,854,451.70
d. Other Staff Costs		145,795.12	355,982.50
Sub-total	6	1,158,912,063.35	1,141,607,476.29
2. Others Charges	7	253,243,043.84	269,822,623.64
3. Central Items	3	74,312,708.82	65,643,153.77
4. Rent and Rates	4	41,208,664.38	38,423,691.30
TOTAL EXPENDITURE		1,527,676,480.39	1,515,496,945.00
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	60,773,374.21	59,267,177.77

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 Subvention Manual.

SIGNATURE

CHAIRMAN
DATE: 22 OCT 2026

SIGNATURE

CHIEF EXECUTIVE OFFICER
DATE: 2026.10.22

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. If NGOs receive funding from (i) specified government funds / subsidy schemes to implement services/ projects or (ii) the Hong Kong Jockey Club Charities Trust or the Community Chest to implement welfare services / projects (should meet the conditions stipulated in paragraph 3.7.1 (b) of the Lump Sum Grant Subvention Manual) in 2025-26 and carry them forward to 2026-27, they are neither required to include these in the AFR nor apportion the costs of operating such services / projects, regardless of whether subvented resources are deployed or whether the services / projects provided are FSA services or FSA-related activities. Specified government funds / subsidy schemes are listed on SWD's website. 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 :

Provident Fund Contribution	Snapshot Staff	Other Posts	Total
	$	$	$
Subvention Received	4,698,585.00	79,171,499.00	83,870,084.00
Provident Fund Contribution Paid during the Year	(4,023,562.77)	(79,137,845.35)	(83,161,408.12)
Surplus/(Deficit) for the Year	675,022.23	33,653.65	708,675.88
Add: Surplus/(Deficit) b/f	2,246,990.83	208,963,570.12	211,210,560.95
Additional subvention received for previous year(s)	-	343,503.00	343,503.00
Less : Refund to Government	(1,434,383.00)	-	(1,434,383.00)
Surplus/(Deficit) c/f	1,487,630.06	209,340,726.77	210,828,356.83

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:

	2025-26	2024-25
a. Income	$	$
Dementia Supplement for Elderly with Disabilities	-	192,696.00
Infirmary Care Supplement for Residential Elderly Services	4,120,597.00	3,739,281.00
Emergency Foster Care Allowance	7,190,497.00	7,374,988.00
Foster Care Allowance	9,649,391.00	7,947,470.00
Subsidy Scheme for Extended Hours Service Users	115,241.00	115,248.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	72,750.00	60,000.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,877,209.00	2,745,116.00
NSCCP - Rent & Rates	-	20,489.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	4,760,000.00	9,143,047.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	4,508,390.00	8,751,490.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,191,264.00	4,276,800.00
Time-defined Subsidy Scheme for Occasional Child Care Service	393,525.00	393,525.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	426,800.00	460,000.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	242,500.00	150,000.00
After School Care Programme - Fee Waiving Subsidy Scheme	226,980.00	-

	2025-26	2024-25
a. Income	$	$
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions		
- Allocation	-	5,906,660.00
- Rent and Rates	-	1,117,879.00
Short-term Food Assistance Service Teams-Food Cost	32,057,531.00	17,662,707.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	29,400.00	30,000.00
Transition Subsidy for School Leavers (CITSL)	98,000.00	100,000.00
Total	70,960,075.00	70,187,396.00
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	-	113,110.81
Infirmary Care Supplement for Residential Elderly Services	4,120,597.00	3,816,042.94
Emergency Foster Care Allowance	5,443,001.30	5,927,292.40
Foster Care Allowance	8,278,088.90	7,027,751.80
Subsidy Scheme for Extended Hours Service Users	37,226.30	34,554.80
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-School Rehabilitation Services	15,000.00	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	2,283,347.35	2,091,909.10
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	(3,538.18)	998,575.68
NSCCP - Subsidy for Incentive Payment	-	193,003.00
NSCCP - Rent & Rates	-	20,489.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	8,218,267.00	3,881,565.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	6,538,073.55	7,987,831.03
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,095,852.90	2,644,569.00

	2025-26	2024-25
b. Expenditure	$	$
Time-defined Subsidy Scheme for Occasional Child Care Service	49,304.70	50,748.10
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	463,011.88	285,843.57
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	140,039.99	(5,114.38)
Time-defined Service Contract of Social Work Service for Pre-Primary Institutions		
- Allocation	-	5,198,588.54
- Rent and Rates	-	388,222.83
Short-term Food Assistance Service Teams-Food Cost	35,577,987.83	24,975,660.35
Transition Subsidy for School Leavers (CITSL)	56,448.30	12,510.20
Total	74,312,708.82	65,643,153.77

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 represents all income, other than recognised fee income for subvented welfare services, received during the year in the operation of subvented services including income from other services that are incidental to the operation, programme income, etc. 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 and have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes "column in Note 8 of the AFR.

The breakdown on Other Income is as follows:

		2025-26	2024-25
		$	$
Other Income			
(a)	Programme Income	2,852,393.20	3,178,103.30
(b)	Production income	5,789,041.03	5,719,852.74
(c)	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	-	-
(d)	Reimbursement of Maternity Leave pay from Labour Department	177,716.28	-
(e)	Subsidy received for Abolition of MPF Offsetting Arrangement from Labour Department.	8,809.42	-
(f)	Meal Charges income	5,521,120.30	5,703,199.60
(g)	Public Assistance from SWD	2,924,164.78	2,524,000.78
(h)	Recovery of Employee Compensation income	3,601,389.68	5,199,381.56
(i)	Miscellaneous income	6,020,962.71	3,899,790.31
	Sub-Total	26,895,597.40	26,224,328.29
Less :	Utilised allocation under CI-ASCP/Enhanced ASCP/ASCP(PC)-FWSS which forms as part of Other Income*	-	-
	Total	26,895,597.40	26,224,328.29

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

6. Personal Emoluments

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

The analysis on number of posts with annual Personal Emoluments over $1,000,000 each paid under LSG is appended below :

Analysis of Personal Emoluments paid under LSG	No of Posts	$
HK$1,000,001 - HK$1,100,000 p.a.	24	24,730,880.20
HK$1,100,001 - HK$1,200,000 p.a.	5	5,625,512.80
HK$1,200,001 - HK$1,300,000 p.a.	6	7,411,775.10
HK$1,300,001 - HK$1,400,000 p.a.	4	5,448,200.00
HK$1,400,001 - HK$1,500,000 p.a.	0	-
>HK$1,500,000 p.a.	3	4,913,250.00

7. Other Charges

This refers to expenses, other than personal emoluments, incurred in the operation and excluded expenditure for FSA services / FSA-related activities supported by Other Funds or Donations for Designated Purposes, Which have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown on Other Charges is as follows:

		2025-26	2024-25
Other Charges		$	$
(a)	Utilities	24,083,535.79	24,965,765.65
(b)	Food (including food for service users)	40,244,759.51	43,934,020.26
(c)	Administrative Expenses	79,623,853.73	62,737,846.46
(d)	Stores and Equipment	14,797,318.50	23,034,420.36
(e)	Minor Repair and Maintenance	16,525,713.51	30,033,268.92
(f)	Special Allowances	6,845,720.90	7,041,041.15
(g)	Programme Expenses	16,166,537.83	20,829,859.02
(h)	Transportation and Travelling	7,567,093.81	7,927,056.13
(i)	Insurance	8,658,902.87	8,030,197.14
(j)	Medical and Dental Expenses	6,947,585.36	7,107,283.85
(k)	Staff Medical and Hospitalisation Allowance	5,618,109.52	5,355,068.90
(l)	Public Assistance from SWD	2,924,164.78	2,524,000.78
(m)	Sheltered Workers' Training Allowance	4,788,232.69	5,215,814.93
(n)	Staff Development	3,770,161.71	5,153,883.78
(o)	Miscellaneous	14,681,353.33	15,933,096.31
	Sub-Total	253,243,043.84	269,822,623.64
Less:	Utilised allocation under CI-ASCP/Enhanced ASCP/ASCP(PC)-FWSS* which forms as part of Other Income	-	-
	Total	253,243,043.84	269,822,623.64

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

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

	Lump Sum Grant (LSG)	Holding Account(HA)	Other Funds or Donations for Designated Purposes	Rent and Rates	Central Items(CI)	Total
	$	$	$	$	$	$
Income						
Lump Sum Grant	1,384,610,756.00	-	-	-	-	1,384,610,756.00
Fee Income	46,172,765.90	-	-	-	-	46,172,765.90
Other Income	26,895,597.40	-	1,191,530.00	-	-	28,087,127.40
Interest Received (Note (1))	23,592,083.30	-	-	-	-	23,592,083.30
Rent and Rates	-	-	-	36,218,577.00	-	36,218,577.00
Central Items	-	-	-	-	70,960,075.00	70,960,075.00
Total Income (a)	1,481,271,202.60	-	1,191,530.00	36,218,577.00	70,960,075.00	1,589,641,384.60
Expenditure						
Personal Emoluments	1,158,912,063.35	-	-	-	-	1,158,912,063.35
Other Charges	253,243,043.84	-	1,191,530.00	-	-	254,434,573.84
Rent and Rates	-	-	-	41,208,664.38	-	41,208,664.38
Central Items	-	-	-	-	74,312,708.82	74,312,708.82
Total Expenditure (b)	1,412,155,107.19	-	1,191,530.00	41,208,664.38	74,312,708.82	1,528,868,010.39
Surplus / (Deficit) for the Year (a) - (b)	69,116,095.41	-	-	(4,990,087.38)	(3,352,633.82)	60,773,374.21
Less: Surplus / (Deficit) of Provident Fund(PF)	708,675.88	-	-	-	-	708,675.88
Surplus / (Deficit) for the Year (excl.PF)	68,407,419.53	-	-	(4,990,087.38)	(3,352,633.82)	60,064,698.33
Surplus / (Deficit) b/f (Note (2))	393,063,096.72	116,634,631.46	-	(24,102,004.80)	32,254,925.12	517,850,648.50
	461,470,516.25	116,634,631.46	-	(29,092,092.18)	28,902,291.30	577,915,346.83
Add: Refund from Government	-	-	-	15,795,250.57	-	15,795,250.57
Less: Refund to Government	-	-	-	(722,916.33)	(7,433,316.85)	(8,156,233.18)
Payment for PLK Home Care Services System (PLKHCS)	(277,250.49)	-	-	-	-	(277,250.49)
Adjustment for Previous Expenditures of Fixed Assets transfer to Kuk	118,000.00	-	-	-	-	118,000.00
Adjustment for Previous Expenditures of Rent and Rates transfer to Kuk	-	-	-	2,685,491.46	1,213.32	2,686,704.78
Adjustment of Infirmary Care Supplement deficit for Residential Elderly Services transfer to Kuk	-	-	-	-	(76,761.94)	(76,761.94)
Refund from Student of Training Sponsorship Scheme for unfulfilled work commitment	-	-	-	-	1,280,000.00	1,280,000.00
Surplus / (Deficit) c/f (Note (4))	461,311,265.76	116,634,631.46	-	(11,334,266.48)	22,673,425.83	589,285,056.57

Notes:

Including an amount$0 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

(1) Interest received on LSG,HA and PF 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.$461,311,265.76) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure ($1,328,993,699.07) excluding Provident Fund Contribution ($83,161,408.12)) 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.$461,311,265.76) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure ($1,328,993,699.07) excluding Provident Fund Contribution ($83,161,408.12)) 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 will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) 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 will be capped at 25% of the NGO's operating expenditure(i.e. Total Expenditure excluding Provident Fund Contribution) 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 support for 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 NGO 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 2025 to 31 March 2026

Name of NGO (code) : PO LEUNG KUK (556)

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 Lump Sum Grant (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)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		$	$	$	$	$	$	$	$	$	$	$	$	$
4479 Siu Ming Memorial Home Cum C & A Unit <ICS>	Infirmary Care Supplement for Residential Elderly Services	784,878.00	-	784,878.00	-	-	-	-	-	-	36,916.58	-	(36,916.58)	-
7881 PLK 1984 C & A home Cum Madam Aw Tan Kyi Kyi Home for the Aged <ICS>	Infirmary Care Supplement for Residential Elderly Services	1,765,970.00	-	1,765,970.00	-	-	-	-	-	-	3,669.51	-	(3,669.51)	-
4309 Chan Au Big Yan Home for the Elderly <ICS>	Infirmary Care Supplement for Residential Elderly Services	1,569,749.00	-	1,569,749.00	-	-	-	-	-	-	36,175.85	-	(36,175.85)	-
1327 Li Shiu Chung Memorial Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	-	-	-	-	-	-	-	-	45,058.19	(45,058.19)	-	-	-
5823 Padma & Hari Harilela integrated Rehabilitation Centre <DS DIS>	Dementia Supplement for Elderly with Disabilities	-	-	-	-	-	-	-	-	34,527.00	(34,527.00)	-	-	-
4438 Emergency Foster Care	Emergency Foster Care Allowance	3,402,902.00	-	1,822,095.30	-	1,580,806.70	-	N.A	-	1,283,265.30	(1,283,265.30)	-	-	1,580,806.70
4253 Emergency Foster Care	Emergency Foster Care Allowance	1,134,301.00	-	1,160,887.80	-	-	26,586.80	N.A	-	(95,094.80)	95,094.80	-	-	(26,586.80)
4457 Emergency Foster Care	Emergency Foster Care Allowance	1,134,301.00	-	1,127,100.80	-	7,200.20	-	N.A	-	(8,660.70)	8,660.70	-	-	7,200.20
1929 Emergency Foster Care (In-Situ Expansion by 5 Places)	Emergency Foster Care Allowance	1,134,301.00	-	1,134,301.40	-	-	0.40	N.A	-	(194,966.20)	194,966.20	-	-	(0.40)
4356 4508 Foster Care	Foster Care Allowance	7,321,133.00	-	7,384,344.40	-	-	63,211.40	N.A	-	185,521.10	(185,521.10)	-	-	(63,211.40)
AM16 Extra Incentive Payments	Foster Care Allowance	1,172,847.00	-	187,963.90	-	984,883.10	-	N.A	-	660,672.10	(660,672.10)	-	-	984,883.10
AM17 Extra Incentive Payments (Emergency) - Children with special needs	Foster Care Allowance	1,155,411.00	-	705,780.60	-	449,630.40	-	N.A	-	391,027.00	(391,027.00)	-	-	449,630.40
AN95 Multi-facted Support for Foster Families & Children	Emergency Foster Care Allowance	384,692.00	-	198,616.00	-	186,076.00	-	N.A	-	145,650.00	(145,650.00)	-	-	186,076.00
T556 V556 W556 Subsidy Scheme for Extended Hours Service(EHS) users	Time-defined Subsidy Scheme for Extended Hours Service Users	115,241.00	-	37,226.30	-	78,014.70	-	N.A	-	80,693.20	(80,693.20)	-	-	78,014.70
6039 Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	Training Subsidy for CCS/SCCW in Pre-School Rehabilitation Services	72,750.00	-	15,000.00	-	57,750.00	-	N.A	-	764,896.50	-	-	-	822,646.50
6577 Training Sponsorship Scheme for Two-Year MOT/MPT Programmes of PolyU	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	4,760,000.00	-	8,218,267.00	-	-	3,458,267.00	N.A	-	9,143,047.00	(2,204,780.00)	-	1,280,000.00	4,760,000.00
4320 Children's Section	Overnight On-site-on-call Allowance	523,121.00	-	349,554.18	-	173,566.82	-	N.A	-	204,229.94	(204,229.94)	-	-	173,566.82

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)# [a2]	Actual Expenditure (Note 2a)	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 Lump Sum Grant (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)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		$	$	$	$	$	$	$	$	$	$	$	$	$
4493 Tai Hang Tung Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	123,802.04	-	23,331.96	-	N.A	-	33,901.96	(33,901.96)	-	-	23,331.96
4362 Tseung Kwan O Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	127,927.83	-	19,206.17	-	N.A	-	16,584.06	(16,584.06)	-	-	19,206.17
4475 Shek Kip Mei Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	96,086.61	-	51,047.39	-	N.A	-	48,490.88	(48,490.88)	-	-	51,047.39
4361 Sheung Chun Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	123,263.43	-	23,870.57	-	N.A	-	14,031.04	(14,031.04)	-	-	23,870.57
4490 Sun Chui Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	118,792.24	-	28,341.76	-	N.A	-	31,968.10	(31,968.10)	-	-	28,341.76
4338 Heng On Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	136,049.89	-	11,084.11	-	N.A	-	10,016.42	(10,016.42)	-	-	11,084.11
4492 Tai Wo Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	115,967.43	-	31,166.57	-	N.A	-	29,892.65	(29,892.65)	-	-	31,166.57
4331 Fung Tak Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	132,209.37	-	14,924.63	-	N.A	-	22,858.07	(22,858.07)	-	-	14,924.63
7370 Pak Tin Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	135,970.70	-	11,163.30	-	N.A	-	10,037.06	(10,037.06)	-	-	11,163.30
7333 Yiu Tung Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	129,458.83	-	17,675.17	-	N.A	-	17,407.50	(17,407.50)	-	-	17,675.17
7334 Yiu Fook Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	114,321.96	-	32,812.04	-	N.A	-	32,991.80	(32,991.80)	-	-	32,812.04
7610 Choi Fai Small Group Home	Overnight On-site-on-call Allowance	147,134.00	-	134,785.79	-	12,348.21	-	N.A	-	12,967.02	(12,967.02)	-	-	12,348.21
1105 Shui Chuen O Small Group Home (1)(2)(3)(4)	Overnight On-site-on-call Allowance	588,480.00	-	445,157.05	-	143,322.95	-	N.A	-	167,830.40	(167,830.40)	-	-	143,322.95
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Contract Subsidy (Note 10)	-	-	(3,538.18)	-	3,538.18	-	N.A	-	1,751,824.99	-	-	-	1,755,363.17
6431 Regularised Neighbourhood Support Child Care Project - North	Neighbourhood Support Child Care Project- Rent and Rates	-	-	-	-	-	-	N.A	-	49,314.00	-	-	-	49,314.00
6432 RNSCCP-North (Subsidy for Fee Waiving/Reduction)	Neighbourhood Support Child Care Project- Subsidy for Fee Reduction/Waiving	-	-	-	-	-	-	N.A	-	1,394,696.93	-	-	-	1,394,696.93
6431 RNSCCP-Subsidy for Incentive Payment	Neighbourhood Support Child Care Project- Contract Subsidy (Note 10)	-	-	-	-	-	-	N.A	-	23,749.50	-	-	-	23,749.50
6359 Subsidy Scheme for Occasional Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care Service	393,525.00	-	49,304.70	-	344,220.30	-	N.A	-	342,776.90	(342,776.90)	-	-	344,220.30
6605 Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	4,508,390.00	-	6,538,073.55	-	-	2,029,683.55	N.A	-	1,671,613.74	-	-	-	(358,069.81)

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 Lump Sum Grant (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)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		$	$	$	$	$	$	$	$	$	$	$	$	$
6468 Financial Incentive Scheme for Mentors of Employees with Disabilities	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	N.A	-	156,708.00	-	-	-	156,708.00
5757 Integ Supp ser for Pers with severe Phy Disabilities	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,191,264.00	-	3,095,852.90	-	1,095,411.10	-	N.A	-	1,632,231.00	(1,632,231.00)	-	-	1,095,411.10
5853 Pilot Scheme on Multi disciplinary Outreaching Support Teams for the Elderly (MOSTE)	(MOSTE)-Annual Rent and Rates	-	-	-	-	-	-	N.A	-	0.07	-	-	-	0.07
4706 Malina Ngai(Yuen Long) Child Development Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	97,000.00	-	95,056.00	-	1,944.00	-	N.A	-	200,588.21	-	-	-	202,532.21
5897 Malina Ngai(Sham Shui Po) Child Development Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	116,400.00	-	107,955.88	-	8,444.12	-	N.A	-	18,550.16	-	-	-	26,994.28
7517 Chao King Lin Early Learning Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	97,000.00	-	100,000.00	-	-	3,000.00	N.A	-	100,000.00	-	-	-	97,000.00
AF32 Hoi Tat Child Development Centre (SCCC)	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	116,400.00	-	160,000.00	-	-	43,600.00	N.A	-	230,242.22	-	-	-	186,642.22
5876 Chao King Lin Early Learning Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	48,500.00	-	50,018.00	-	-	1,518.00	N.A	-	50,000.00	-	-	-	48,482.00
4704 Malina Ngai(Yuen Long) Child Development Centre (EETC)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	48,500.00	-	54,944.00	-	-	6,444.00	N.A	-	50,000.00	-	-	-	43,556.00
5877 Wai Yin Association Child Development Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	48,500.00	-	-	-	48,500.00	-	N.A	-	57,371.70	-	-	-	105,871.70
5878 Malina Ngai(Sham Shui Po) Child Development Centre	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	48,500.00	-	35,077.99	-	13,422.01	-	N.A	-	128,983.61	-	-	-	142,405.62
AD66 Hoi Tat Child Development Centre (EETC)	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	48,500.00	-	-	-	48,500.00	-	N.A	-	-	-	-	-	48,500.00
AS16 After School Care Centre for Pre-Primary Children (Tung Chung)	After School Care Programme - Fee Waiving Subsidy Scheme	226,980.00	-	-	-	226,980.00	-	N.A	-	-	-	-	-	226,980.00
AC84 Kindergarten Social Work Service (Team 2) (SWT-212)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Allocation (Note 11)	-	-	-	-	-	-	N.A	-	6,375,977.33	-	-	-	6,375,977.33

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 Lump Sum Grant (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)	Transfer Deficit from (to) KUK (f)	Adjustment (Note 9) (g)	Surplus/(Deficit) c/f (Note 6) (h)=(e)+(a)+(d)+(f)+/-(g)
		$	$	$	$	$	$	$	$	$	$	$	$	$
AC84 Kindergarten Social Work Service (Team 2) (SWT-212)	Time-defined Service Contract of Social Work Service for Pre-Primary Institutions- Rent and Rates (Note 11)	-	-	-	-	-	-	N.A	-	(1,213.32)	-	1,213.32	-	-
7729 Short-term Food Assistance Service Team	Short-term Food Assistance Service Teams (STFASTs)-Food Cost	32,057,531.00	-	35,577,987.83	-	-	3,520,456.83	N.A	-	4,437,080.69	-	-	-	916,623.86
3418 The Pilot Scheme on On-Site Pre-School Rehabilitation Service (OPRS)	The Pilot Scheme on On-Site Pre-School Rehabilitation Service (OPRS) Rent and Rates	-	-	-	-	-	-	N.A	-	331,195.00	-	-	-	331,195.00
AH03 Pilot Scheme on Training to Foreign Domestic Helpers in Care for PWD	Pilot Scheme on Training to Foreign Domestic Helpers in Care for PWD	29,400.00	-	-	-	29,400.00	-	N.A	-	30,000.00	(15,000.00)	-	-	44,400.00
AJ77 Providing Assistance to PWDs under the Govt Transport Fare Concession Scheme ($2 Scheme)	Providing Assistance to PWDs under the Govt Transport Fare Concession Scheme ($2 Scheme)	-	-	-	-	-	-	N.A	-	46,902.00	(46,902.00)	-	-	-
AL97 DSC - Transition Subsidy for School Leavers (CITSL)	Transition Subsidy for School Leavers (CITSL)	98,000.00	-	56,448.30	-	41,551.70	-	N.A	-	87,489.80	(87,489.80)	-	-	41,551.70
TOTAL		70,960,075.00	-	74,312,708.82	-	5,800,134.16	9,152,767.98	-	-	32,254,925.12	(7,433,316.85)	1,213.32	1,203,238.06	22,673,425.83

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. 0075-0010-0055-0010-0020-0010-0010-P001 dated 7 March 2025.
   (i) Infirmary Care Supplement for the Aged Blind Persons
   (ii) 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. Claw-back of unspent balance is in progress.
11. Allocation mode was changed to LSG in Aug 2024. Claw-back of unspent balance is in progress.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Current (Note 1)	Actual Expenditure Current	Surplus (Note 2)	Deficit (Note 2)
		(b) $	(c) $	(b) - (c) $	(c) - (b) $
4300 82 Hin Keng Day Activity Centre Cum Hostel	Rent (Note 3)	956,376.00	950,256.00	6,120.00	-
	Rates	85,200.00	74,500.00	10,700.00	-
	Total	1,041,576.00	1,024,756.00	16,820.00	-
4303 Chow Hung Pui Day Care Centre for the Elderly	Rent	87,858.00	112,001.64	-	24,143.64
	Rates	31,800.00	31,300.00	500.00	-
	Total	119,658.00	143,301.64	500.00	24,143.64
4304 Chan Au Big Yan Home for the Elderly	Rent	-	-	-	-
	Rates	85,200.00	78,100.00	7,100.00	-
	Total	85,200.00	78,100.00	7,100.00	-
4320 Children Section	Rent	68,679.00	68,679.43	-	0.43
	Rates	114,340.00	114,340.24	-	0.24
	Total	183,019.00	183,019.67	-	0.67
4335 Newcomers' Ward	Rent	28,781.00	28,781.17	-	0.17
	Rates	47,916.00	47,916.03	-	0.03
	Total	76,697.00	76,697.20	-	0.20
4345 Kinder Section	Rent	18,918.00	18,918.20	-	0.20
	Rates	31,496.00	31,495.77	0.23	-
	Total	50,414.00	50,413.97	0.23	0.20
4435 Babies Section	Rent	38,644.00	38,644.14	-	0.14
	Rates	64,336.00	64,336.29	-	0.29
	Total	102,980.00	102,980.43	-	0.43
4331 Fung Tak Small Group Home	Rent	116,856.00	116,856.00	-	-
	Rates	12,600.00	12,100.00	500.00	-
	Total	129,456.00	128,956.00	500.00	-
4338 Heng On Small Group Home	Rent	117,864.00	117,864.00	-	-
	Rates	9,000.00	8,500.00	500.00	-
	Total	126,864.00	126,364.00	500.00	-
4355 88 Kwun Tong Sheltered Workshop	Rent	736,320.00	736,320.00	-	-
	Rates	68,854.00	68,565.67	288.33	-
	Total	805,174.00	804,885.67	288.33	-
4356 Ordinary Foster Care Service	Rent	765.00	765.23	-	0.23
	Rates	1,274.00	1,273.99	0.01	-
	Total	2,039.00	2,039.22	0.01	0.23
4361 Sheung Chun Small Group Home	Rent	116,424.00	116,424.00	-	-
	Rates	12,000.00	10,850.00	1,150.00	-
	Total	128,424.00	127,274.00	1,150.00	-
4362 Tseung Kwan O Small Group Home	Rent	116,424.00	116,424.00	-	-
	Rates	12,000.00	10,850.00	1,150.00	-
	Total	128,424.00	127,274.00	1,150.00	-
4383 Enhancement of Community Support Services for Elderly Persons	Rent	1,114,363.00	1,111,318.80	3,044.20	-
	Rates	162,300.00	160,700.00	1,600.00	-
	Total	1,276,663.00	1,272,018.80	4,644.20	-
4439 Shek Kip Mei Vocational Service Centre	Rent	869,736.00	869,736.00	-	-
	Rates	92,700.00	80,600.00	12,100.00	-
	Total	962,436.00	950,336.00	12,100.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Current (Note 1)	Actual Expenditure Current	Surplus (Note 2)	Deficit (Note 2)
		(b) $	(c) $	(b) - (c) $	(c) - (b) $
4475 Shek Kip Mei Small Group Home	Rent	112,464.00	112,464.00	-	-
	Rates	14,220.00	12,640.00	1,580.00	-
	Total	126,684.00	125,104.00	1,580.00	-
4478 Siu Ming Memorial Home-Cum-Care & Attention Unit	Rent	2,302,008.00	2,302,008.00	-	-
	Rates	210,000.00	209,500.00	500.00	-
	Total	2,512,008.00	2,511,508.00	500.00	-
4490 Sun Chui Small Group Home	Rent	91,872.00	91,872.00	-	-
	Rates	7,960.00	7,960.00	-	-
	Total	99,832.00	99,832.00	-	-
4492 Tai Wo Small Group Home	Rent	118,188.00	118,188.00	-	-
	Rates	9,540.00	9,040.00	500.00	-
	Total	127,728.00	127,228.00	500.00	-
4493 Tai Hang Tung Small Group Home	Rent	110,880.00	110,880.00	-	-
	Rates	13,500.00	11,980.00	1,520.00	-
	Total	124,380.00	122,860.00	1,520.00	-
4536 Y.C. Cheng Day Activity Centre Cum Hostel	Rent	226,800.00	201,600.00	25,200.00	-
	Rates	378,000.00	335,500.00	42,500.00	-
	Total	604,800.00	537,100.00	67,700.00	-
7300 Yue Yiu Sun Memorial Workshop	Rent	754,992.00	745,752.00	9,240.00	-
	Rates	55,200.00	54,700.00	500.00	-
	Total	810,192.00	800,452.00	9,740.00	-
7318 King Lam Hostel	Rent	506,448.00	503,568.00	2,880.00	-
	Rates	40,200.00	34,900.00	5,300.00	-
	Total	546,648.00	538,468.00	8,180.00	-
7333 Yiu Tung Small Group Home	Rent	113,256.00	113,256.00	-	-
	Rates	19,500.00	17,500.00	2,000.00	-
	Total	132,756.00	130,756.00	2,000.00	-
7334 Yiu Fook Small Group Home	Rent	113,256.00	113,256.00	-	-
	Rates	20,100.00	18,100.00	2,000.00	-
	Total	133,356.00	131,356.00	2,000.00	-
7370 Pak Tin Small Group Home	Rent	102,960.00	102,960.00	-	-
	Rates	12,660.00	11,200.00	1,460.00	-
	Total	115,620.00	114,160.00	1,460.00	-
7376 1984 Care & Attention Home Cum Madam Aw Tan Kyi Kyi Home for the aged	Rent	1,000.00	1,000.00	-	-
	Rates	225,000.00	197,625.00	27,375.00	-
	Total	226,000.00	198,625.00	27,375.00	-
7377 1982 Board of Directors Day Care Centre for the Elderly	Rent	-	-	-	-
	Rates	75,000.00	65,875.00	9,125.00	-
	Total	75,000.00	65,875.00	9,125.00	-
7441 Yuen Fung Po Tim Memorial Hostel	Rent	502,920.00	502,920.00	-	-
	Rates	57,404.00	50,334.33	7,069.67	-
	Total	560,324.00	553,254.33	7,069.67	-
7610 Choi Fai Small Group Home	Rent	107,712.00	107,712.00	-	-
	Rates	18,000.00	16,000.00	2,000.00	-
	Total	125,712.00	123,712.00	2,000.00	-
4513 Yao Ling Sun Hostel	Rent	1,185,624.00	1,185,624.00	-	-
	Rates	84,600.00	77,500.00	7,100.00	-
	Total	1,270,224.00	1,263,124.00	7,100.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Current (Note 1)	Actual Expenditure Current	Surplus (Note 2)	Deficit (Note 2)
		(b) $	(c) $	(b) - (c) $	(c) - (b) $
4507 Sunrise Court	Rent	403,128.00	403,128.00	-	-
	Rates	43,200.00	37,300.00	5,900.00	-
	Total	446,328.00	440,428.00	5,900.00	-
4333 Tian Teck Proactive Concern for the Elderly	Rent	67,200.00	68,400.00	-	1,200.00
	Rates	31,800.00	31,300.00	500.00	-
	Total	99,000.00	99,700.00	500.00	1,200.00
4518 Lau Chan Siu Po District Elderly Community Centre	Rent	223,463.00	227,224.80	-	3,761.80
	Rates	55,560.00	54,560.00	1,000.00	-
	Total	279,023.00	281,784.80	1,000.00	3,761.80
4346 Lau Chan Siu Po Integrated Rehabilitation Centre - HSMH Cum DAC	Rent	973,686.00	973,685.40	0.60	-
	Rates	67,425.00	67,062.50	362.50	-
	Total	1,041,111.00	1,040,747.90	363.10	-
4347 Lau Chan Siu Po Integrated Rehabilitation Centre (HMMH)-Provision of Health Care Service	Rent	129,651.00	129,650.40	0.60	-
	Rates	10,560.00	9,250.00	1,310.00	-
	Total	140,211.00	138,900.40	1,310.60	-
4348 Lau Chan Siu Po Integrated Rehabilitation Centre - Supported Hostel	Rent	64,825.00	64,825.20	-	0.20
	Rates	5,280.00	4,625.00	655.00	-
	Total	70,105.00	69,450.20	655.00	0.20
4349 Lau Chan Siu Po Integrated Rehabilitation Centre - IVRSC	Rent	198,063.00	183,063.00	15,000.00	-
	Rates	11,625.00	11,562.50	62.50	-
	Total	209,688.00	194,625.50	15,062.50	-
4441 Wai On Home for Women	Rent	182,676.00	216,027.00	-	33,351.00
	Rates	80,400.00	146,039.00	-	65,639.00
	Total	263,076.00	362,066.00	-	98,990.00
4428 Malina Ngai (Yuen Long) Child Development Centre	Rent	270,072.00	270,072.00	-	-
	Rates	18,300.00	16,300.00	2,000.00	-
	Total	288,372.00	286,372.00	2,000.00	-
4384 Li Shiu Chung Memorial REHAB Centre	Rent	90,000.00	79,200.00	10,800.00	-
	Rates	150,000.00	131,500.00	18,500.00	-
	Total	240,000.00	210,700.00	29,300.00	-
4350 Newcomers' Ward Annex in Chun Shek	Rent	306,504.00	306,504.00	-	-
	Rates	30,000.00	27,400.00	2,600.00	-
	Total	336,504.00	333,904.00	2,600.00	-
4443 Dawn Court	Rent	529,056.00	529,056.00	-	-
	Rates	58,200.00	50,500.00	7,700.00	-
	Total	587,256.00	579,556.00	7,700.00	-
4477 PLK Pokfulam Rehabilitation Centre (DAC Cum Hostel)	Rent	565,985.00	568,109.52	-	2,124.52
	Rates	145,500.00	145,375.00	125.00	-
	Total	711,485.00	713,484.52	125.00	2,124.52
4431 PLK Chao King Lin Early Learning Centre (SCCC)	Rent	522,624.00	522,624.00	-	-
	Rates	46,200.00	45,700.00	500.00	-
	Total	568,824.00	568,324.00	500.00	-
4436 Victim Support Programme for Victims of Family Violence	Rent	239,220.00	239,220.00	-	-
	Rates	22,500.00	22,000.00	500.00	-
	Total	261,720.00	261,220.00	500.00	-

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Current (Note 1)	Actual Expenditure Current	Surplus (Note 2)	Deficit (Note 2)
		(b) $	(c) $	(b) - (c) $	(c) - (b) $
4519 PLK Tin Chak Vocational Services Centre (IVRSC)	Rent	1,232,148.00	1,233,548.00	-	1,400.00
	Rates	90,600.00	89,600.00	1,000.00	-
	Total	1,322,748.00	1,323,148.00	1,000.00	1,400.00
5747 PLK Padma & Hari Harilela Integrated Rehabilitation Centre (IRSC)	Rent	-	-	-	-
	Rates	450,000.00	395,500.00	54,500.00	-
	Total	450,000.00	395,500.00	54,500.00	-
4432 PLK Chu Lee Yuet Wah Day Care Centre for the Elderly (CC & SS)	Rent	956,893.00	457,569.00	499,324.00	-
	Rates	64,307.00	57,700.00	6,607.00	-
	Total	1,021,200.00	515,269.00	505,931.00	-
4334 District Support Centre for Persons with Disabilities	Rent	398,628.00	398,628.00	-	-
	Rates	29,700.00	29,200.00	500.00	-
	Total	428,328.00	427,828.00	500.00	-
4401 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (SW CUM HMMH)	Rent	-	-	-	-
	Rates	77,333.00	67,777.78	9,555.22	-
	Total	77,333.00	67,777.78	9,555.22	-
4402 PLK Wing Lung Bank Golden Jubilee Sheltered Workshop & Hostel (HMMH)	Rent	-	-	-	-
	Rates	96,667.00	84,722.22	11,944.78	-
	Total	96,667.00	84,722.22	11,944.78	-
4506 Wan Lam May Yin Shirley NEC	Rent	239,137.00	264,577.00	-	25,440.00
	Rates	37,200.00	36,700.00	500.00	-
	Total	276,337.00	301,277.00	500.00	25,440.00
4306 PLK Koo Bin Kau Lee Day Care Centre for the Elderly	Rent	429,733.00	435,625.00	-	5,892.00
	Rates	51,000.00	50,500.00	500.00	-
	Total	480,733.00	486,125.00	500.00	5,892.00
4444 PLK Sham Shui Po Integrated Rehabilitation Centre (DAC)	Rent	261,079.00	266,198.40	-	5,119.40
	Rates	32,940.00	32,850.00	90.00	-
	Total	294,019.00	299,048.40	90.00	5,119.40
4449 PLK Sham Shui Po Integrated Rehabilitation Centre (HMMH)	Rent	188,557.00	192,254.40	-	3,697.40
	Rates	23,790.00	23,725.00	65.00	-
	Total	212,347.00	215,979.40	65.00	3,697.40
4456 PLK Sham Shui Po Integrated Rehabilitation Centre (HSMH)	Rent	565,673.00	576,764.20	-	11,091.20
	Rates	71,370.00	71,175.00	195.00	-
	Total	637,043.00	647,939.20	195.00	11,091.20
4458 PLK Sham Shui Po Integrated Rehabilitation Centre (C&A/SD & DC/SD)	Rent	468,852.00	477,384.00	-	8,532.00
	Rates	54,900.00	54,750.00	150.00	-
	Total	523,752.00	532,134.00	150.00	8,532.00
4194 Tin Shui Wai Rehabilitation Centre	Rent	927,552.00	1,014,011.00	-	86,459.00
	Rates	116,400.00	115,900.00	500.00	-
	Total	1,043,952.00	1,129,911.00	500.00	86,459.00
4325 Home Care Service for Persons with Severe Disabilities in NT	Rent	73,812.00	75,072.00	-	1,260.00
	Rates	15,600.00	14,600.00	1,000.00	-
	Total	89,412.00	89,672.00	1,000.00	1,260.00
4433 PLK Angela Leong On Kei Child Development Centre	Rent	189,720.00	193,440.00	-	3,720.00
	Rates	23,100.00	22,600.00	500.00	-
	Total	212,820.00	216,040.00	500.00	3,720.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Current (Note 1)	Actual Expenditure Current	Surplus (Note 2)	Deficit (Note 2)
		(b) $	(c) $	(b) - (c) $	(c) - (b) $
1105 Shui Chuen O Small Group Home	Rent	533,052.00	543,505.00	-	10,453.00
	Rates	58,800.00	58,300.00	500.00	-
	Total	591,852.00	601,805.00	500.00	10,453.00
5793 Integrated Support Service for Persons with Severe Physical Disabilities (NT)	Rent	244,800.00	63,024.00	181,776.00	-
	Rates	17,780.00	32,165.00	-	14,385.00
	Total	262,580.00	95,189.00	181,776.00	14,385.00
4209 Ma Kam Ming Ma Cheung Fook Sien Day Care Centre for the Elderly (CC&SS)	Rent	238,596.00	238,652.00	-	56.00
	Rates	108,600.00	108,100.00	500.00	-
	Total	347,196.00	346,752.00	500.00	56.00
4549 PLK Wai Yin Association Child Development Centre	Rent	195,266.00	189,072.00	6,194.00	-
	Rates	21,000.00	20,500.00	500.00	-
	Total	216,266.00	209,572.00	6,694.00	-
3312 Malina Ngai (Sham Shui Po) Child Development Centre	Rent	396,295.00	404,013.60	-	7,718.60
	Rates	54,000.00	53,500.00	500.00	-
	Total	450,295.00	457,513.60	500.00	7,718.60
3727 On-Site Pre-School Rehabilitation Services (OPRS)	Rent	3,751,903.00	6,080,490.32	-	2,328,587.32
	Rates	203,813.00	215,803.50	-	11,990.50
	Total	3,955,716.00	6,296,293.82	-	2,340,577.82
4915 On Tai Rehabilitation Centre	Rent	499,703.00	552,501.53	-	52,798.53
	Rates	73,300.00	73,300.00	-	-
	Total	573,003.00	625,801.53	-	52,798.53
6682 Enhanced Home and Community Care Services-Yau Tsim Mong	Rent	240,000.00	272,100.00	-	32,100.00
	Rates	-	-	-	-
	Total	240,000.00	272,100.00	-	32,100.00
6683 Enhanced Home and Community Care Services-Yuen Long	Rent	120,000.00	108,051.43	11,948.57	-
	Rates	-	-	-	-
	Total	120,000.00	108,051.43	11,948.57	-
6684 Enhanced Home and Community Care Services-Tuen Mun	Rent	240,000.00	219,377.14	20,622.86	-
	Rates	-	-	-	-
	Total	240,000.00	219,377.14	20,622.86	-
6685 Enhanced Home and Community Care Services-Tsuen Wan	Rent	229,068.00	251,077.82	-	22,009.82
	Rates	6,767.00	10,784.00	-	4,017.00
	Total	235,835.00	261,861.82	-	26,026.82
6686 Enhanced Home and Community Care Services-Kwai Tsing	Rent	458,136.00	705,311.38	-	247,175.38
	Rates	13,533.00	32,796.00	-	19,263.00
	Total	471,669.00	738,107.38	-	266,438.38
7729 Short-Term Food Assistance Service Teams	Rent	1,747,692.00	1,752,213.00	-	4,521.00
	Rates	67,900.00	75,400.00	-	7,500.00
	Total	1,815,592.00	1,827,613.00	-	12,021.00
AA03 Kai Yee Jolly Net Neighbourhood Elderly Centre	Rent	-	12,122.28	-	12,122.28
	Rates	-	30,700.00	-	30,700.00
	Total	-	42,822.28	-	42,822.28
AE87 Queens Hill Jolly Net	Rent	235,188.00	260,208.00	-	25,020.00
	Rates	-	23,500.00	-	23,500.00
	Total	235,188.00	283,708.00	-	48,520.00

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO(code) : PO LEUNG KUK (556)

Unit Code and Name	Subvented Element	Subvention Current (Note 1)	Actual Expenditure Current	Surplus (Note 2)	Deficit (Note 2)
		(b) $	(c) $	(b) - (c) $	(c) - (b) $
AE84 Multi-disciplinary Outreaching Support Team for the Elderly (Tsuen Wan & Kwai Tsing)	Rent	-	1,635,579.35	-	1,635,579.35
	Rates	-	65,202.96	-	65,202.96
	Total	-	1,700,782.31	-	1,700,782.31
AT76 Ching Fu Jolly Net	Rent	-	13,812.00	-	13,812.00
	Rates	-	28,600.00	-	28,600.00
	Total	-	42,412.00	-	42,412.00
AD05 Malina Ngai (Hoi Tai) Child Development Centre	Rent	312,705.00	334,873.43	-	22,168.43
	Rates	69,370.00	69,370.00	-	-
	Total	382,075.00	404,243.43	-	22,168.43
AF57 Kindergarten Social Work Services (Eastern & Wan Chai) (E/W 4)	Rent	544,428.00	544,428.00	-	-
	Rates	17,200.00	18,400.00	-	1,200.00
	Total	561,628.00	562,828.00	-	1,200.00
AV67 Sunny Bliss Home	Rent	-	480,744.00	-	480,744.00
	Rates	-	52,900.00	-	52,900.00
	Total	-	533,644.00	-	533,644.00
Po Leung Kuk Hygge Living Hub	Rent	-	343,542.00	-	343,542.00
	Rates	-	-	-	-
	Total	-	343,542.00	-	343,542.00
Po Leung Kuk Hygge Work Hub	Rent	-	196,818.00	-	196,818.00
	Rates	-	-	-	-
	Total	-	196,818.00	-	196,818.00
AT18 Po Leung Kuk After School Care Centre for Pre-primary Children (Tung Chung)	Rent	-	76,950.59	-	76,950.59
	Rates	-	5,410.80	-	5,410.80
	Total	-	82,361.39	-	82,361.39
	Grand Total	36,218,577.00	41,208,664.38	1,069,591.07	6,059,678.45

Notes :

1. The figures are to be extracted from the paylist 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. If the amount of the subvented element has been changed due to contract renewal or other contract variation, NGOs should inform Social Welfare Department (SWD) and provide relevant supporting documents as soon as possible, so that SWD can timely update the allocations of rent and rates to the NGO.

3. Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other Funds or Donations for Designated Purposes[Note 1]

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

Name of Non-Governmental Organisation (NGO) (code): Po Leung Kuk (556)

No.	Activity Name	Source of Funding	Balance of Incomplete Project Brought Forward from Previous Year (Note 2) (a) $	Income Received (Note 3) (b) $	Actual Expenditure (Note 4) (c) $	For Completed Project: Surplus / Deficit transferred to Lump Sum Grant Reserve (Note 5) (d) = (a) + (b) – (c) $	For Projects in Progress: Surplus / Deficit Carried Forward (Note 5) (d) = (a) + (b) – (c) $
I. Funding and Service Agreement (FSA) services							
1	清翠素食熱餐計劃(OS2)	Donations	-	1,191,530	1,191,530	-	-
		Sub-total (i)					
II. FSA-related activities							
1	NA		-	-	-	-	-
		Sub-total (ii)					
		TOTAL (i) + (ii)	-	**1,191,530**	**1,191,530**	-	-

Notes:

1. Other Funds or Donations for Designated Purposes generally refer to non-Social Welfare Department (SWD) funding, including subsidies from public / private organisations and private donations, etc.
2. Balance of incomplete project brought forward from previous year should be included under the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the Annual Financial Report (AFR).
3. Funding received from sources, other than (i) the SWD (including those programmes administered by SWD) or (ii) those listed on SWD's website under government funds / subsidy schemes or (iii) the Hong Kong Jockey Club Charities Trust or the Community Chest with funded welfare services / projects reported in Annex 5A, for FSA services / FSA-related activities as well as any other incidental income received should be properly supported and included under the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the AFR. All relevant supporting documents must be available for inspection by authorised staff of SWD and audit by the Audit Commission.
4. 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 subvented resources needs not be included under this column.
5. 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 : _____

Chairperson : Dr. Jenny Y C TAM

Date : 22 OCT 2026

Signature : _____

~~NGO Head~~ / Head of Social Welfare Services : Mr. Faye Cheung/ Principal Social Services Secretary (Elderly and Rehabilitation)

Date : 22 OCT 2026