Appendix A

ANNUAL FINANCIAL REPORT

NGO: Light And Love Kwai Fong Neighbourhood Elderly Centre

(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**	6,161,177.00	6,152,161.00
b. Provident Fund	**1c**	382,882.00	382,490.00
2. Fee Income	**2**	25,389.00	26,901.00
3. Central Items	**3**	0.00	0.00
4. Rent and Rates	**4**	273,828.00	248,176.00
5. Other Income	**5**	691,670.28	518,479.26
6. Interest Received		46,093.75	26,148.81
TOTAL INCOME		**7,581,040.03**	**7,354,356.07**
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		5,089,649.50	4,892,816.52
b. Provident Fund	**1c**	258,113.37	251,022.29
c. Allowances		0.00	0.00
d. Other Staff Costs		0.00	0.00
Sub-total	**6**	**5,347,762.87**	**5,143,838.81**
2. Other Charges	**7**	1,090,681.70	1,554,215.87
3. Central Items	**3**	0.00	0.00
4. Rent and Rates	**4**	272,328.00	255,931.00
TOTAL EXPENDITURE		**6,710,772.57**	**6,953,985.68**
C. SURPLUS / (DEFICIT) FOR THE YEAR	**8**	**870,267.46**	**400,370.39**

The Annual Financial Report from pages 1 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

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	37,379.00	345,503.00	382,882.00
Provident Fund Contribution Paid during the Year	(37,386.00)	(220,727.37)	(258,113.37)
Surplus / (Deficit) for the Year	(7.00)	124,775.63	124,768.63
Add : Surplus / (Deficit) b/f	0.00	860,999.07	860,999.07
Additional subvention received for previous year(s)	0.00	0.00	0.00
Add : Deficit for the year absorbed by agency	7.00	0.00	7.00
Less: Refund to Government	0.00	0.00	0.00
Transfer of Provident Fund Reserve for use in the same areas as LSG Reserve[1]			
Surplus / (Deficit) c/f	**0.00**	**985,774.70**	**985,774.70**

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.

[1] Surplus of the Snapshot Staff Provident Fund will be used to offset future Provident Fund provision for Snapshot Staff and therefore cannot be transferred for use in the same areas as LSG Reserve.

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:

a. Income	**2025-26** **$**	**2024-25** **$**
Infirmary Care Supplement for the Aged Blind Persons		
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) – Subsidy for Fee Waiving		
NSCCP – Subsidy for Incentive Payment		
NSCCP – Subsidy for Training Allowance		
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 – 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–Fee Subsidy		
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		

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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
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services
Transition Subsidy for School Leavers (CITSL)
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)
- Subsidy for Providing Professional Services
- Subsidy to Support the Learning and Development of Foster Children

Child Protection Support Service (ChildPRO)
Temporary Financial Aid under Care and Support Networking Team
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers
Subsidy Scheme for Extended Hours Service Users
Short-term Rental Assistance for Discharged Prisoners
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities
Time-defined Subsidy Scheme for Occasional Child Care Service

Total	**0.00**	**0.00**

	2025-26 $	2024-25 $
b. Expenditure		

Infirmary Care Supplement for the Aged Blind Persons
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) – Subsidy for Fee Waiving
NSCCP – Subsidy for Incentive Payment
NSCCP – Subsidy for Training Allowance
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 - 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 – Fee Subsidy

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

Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services

Transition Subsidy for School Leavers (CITSL)

Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)

- Subsidy for Providing Professional Services
- Subsidy to Support the Learning and Development of Foster Children

Child Protection Support Service (ChildPRO)

Temporary Financial Aid under Care and Support Networking Team – other charges

Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers

Subsidy Scheme for Extended Hours Service Users

Short-term Rental Assistance for Discharged Prisoners

Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities

Time-defined Subsidy Scheme for Occasional Child Care Service

Total	**0.00**	**0.00**

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:

Other Income	**2025-26** **$**	**2024-25** **$**
(a) Programme income	439,106.00	430,620.00
(b) Production income	0.00	0.00
(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	0.00	0.00
(d) Reimbursement of Maternity Leave Pay from Labour Department	0.00	0.00
(e) Subsidy received for Abolition of MPF Offsetting Arrangement from Labour Department	0.00	0.00
(f) Miscellaneous income (e.g. general donations, photocopying charges, etc.)	252,564.28	87,859.26
Sub-Total	**691,670.28**	**518,479.26**
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	0.00	0.00
Total	**691,670.28**	**518,479.26**

**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.		
HK$1,100,001 - HK$1,200,000 p.a.		
HK$1,200,001 - HK$1,300,000 p.a.		
HK$1,300,001 - HK$1,400,000 p.a.		
HK$1,400,001 - HK$1,500,000 p.a.		
>HK$1,500,000 p.a.		

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:

Other Charges[2]	**2025-26** **$**	**2024-25** **$**
(a) Utilities	80,901.60	78,393.50
(b) Food (including food for service users)	0.00	0.00
(c) Administrative Expenses	141,236.62	137,527.33
(d) Stores and Equipment	156,461.99	233,866.01
(e) Minor Repair and Maintenance	172,612.00	224,671.90
(f) Special Allowances	50,637.53	90,314.04
(g) Programme Expenses	449,740.65	408,368.60
(h) Transportation and Travelling	1,344.70	3,749.50
(i) Insurance	28,322.21	24,167.74
(j) Miscellaneous	9,424.40	353,157.25
Sub-Total	**1,090,681.70**	**1,554,215.87**
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income	0.00	0.00
Total	**1,090,681.70**	**1,554,215.87**

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

[2] Reference List of Recognised and Non-Recognised Items under Lump Sum Grant (LSG)/LSG Reserve is available on the SWD's website.

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	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	$	$	$	$	$	$	$
Income							
Lump Sum Grant	6,544,059.00	0.00	0.00	0.00	0.00	0.00	6,544,059.00
Fee Income	25,389.00	0.00	0.00	0.00	0.00	0.00	25,389.00
Other Income	691,670.28	0.00	0.00	0.00	0.00	0.00	691,670.28
Interest Received **(Note (1))**	46,093.75	0.00	0.00	0.00	0.00	0.00	46,093.75
Rent and Rates	0.00	0.00	0.00	0.00	273,828.00	0.00	273,828.00
Central Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income (a)	**7,307,212.03**	**0.00**	**0.00**	**0.00**	**273,828.00**	**0.00**	**7,581,040.03**
Expenditure							
Personal Emoluments	5,347,762.87	0.00	0.00	0.00	0.00	0.00	5,347,762.87
Other Charges	1,090,681.70	0.00	0.00	0.00	0.00	0.00	1,090,681.70
Rent and Rates	0.00	0.00	0.00	0.00	272,328.00	0.00	272,328.00
Central Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditure (b)	**6,438,444.57**	**0.00**	**0.00**	**0.00**	**272,328.00**	**0.00**	**6,710,772.57**
Surplus / (Deficit) for the Year (a) - (b)	**868,767.46**	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**870,267.46**
Less : Surplus/ (Deficit) of Provident Fund (PF)	124,768.63	0.00	0.00	0.00	0.00	0.00	124,768.63
Surplus/(Deficit) for the Year (excl. PF)	**743,998.83**	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**745,498.83**
Surplus / (Deficit) b/f (Note (2))	**1,122,933.89**	**0.00**	**0.00**	**0.00**	**(19,500.00)**	**0.00**	**1,103,433.89**
	1,866,932.72	0.00	0.00	0.00	(18,000.00)	0.00	1,848,932.72
Add : Refund from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Back Payment of Rent & Rates 23-24	0.00	0.00	0.00	0.00	8,580.00	0.00	8,580.00
Back Payment of Rent & Rates 24-25	0.00	0.00	0.00	0.00	9,580.00	0.00	9,580.00
Less : Refund to Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer for use in the same areas as LSG Reserve from PF Reserve / HA Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Combine HA Reserve with LSG Reserve in Year 4 when there is no Snapshot Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from LSG Reserve to cover the salary adjustment Infirmary Care Supplement (Note (3))	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from Other Funds / (to) LSG Reserve^	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) – FWSS* (over-estimated) / under-estimated in previous year(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus / (Deficit) c/f (Note (4))	**1,866,932.72**	**0.00**	**0.00**	**0.00**	**160.00**	**0.00**	**1,867,092.72**

Notes:

\# *Including an amount SZ 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. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

(i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]

The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year.

(ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year. From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For details of (4)(i) and (4)(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

(5) As a support measure for the implementation of the Productivity Enhancement Programme, the claw-back arrangement of LSG cumulative reserve amount exceeding 25% of the NGO's operating expenditure would be suspended from 2023-24 (for NGOs with 2024-25 provisional subvention allocation of $50M or more) / 2024-25 (for NGOs with 2024-25 provisional subvention allocation of less than $50M) until 2028-29 as stipulated in SWD's letter under reference (1) / (2) / (3) / (4) in SWD 0075-0010-0060-0080-0040 of 3 March 2025.

Appendix B

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

Name of NGO : Light And Love Kwai Fong Neighbourhood Elderly Centre(470)

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			Surplus b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+(g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		$	$	$	$	$	$	$	$	$			$
xxxx - xxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons									N.A.	N.A.		N.A.
xxxx - xxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services									N.A.	N.A.		N.A.
xxxx - xxxxxxxxxxxx	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance							N.A.		N.A.	N.A.		N.A.
xxxx - xxxxxxxxxxxx	After School Care Programme – Fee Waiving Subsidy Scheme							N.A.					
xxxx - xxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services							N.A.					
xxxx - xxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy (Note 10)							N.A.					
xxxx - xxxxxxxxxxxx	NSCCP – Subsidy for Fee Reduction							N.A.					
xxxx - xxxxxxxxxxxx	NSCCP – Subsidy for Fee Waiving	[a] Subsidy released for Fee Waiving during the reporting period		[b] Subsidy for Fee Waiving claimed from SWD during the reporting period		[a]-[b] if >0	[a]-[b] if <0	N.A.					
xxxx - xxxxxxxxxxxx	NSCCP – Subsidy for Incentive Payment	[c] Subsidy released for Incentive Payment during the reporting period		[d] Subsidy for Incentive Payment claimed from SWD during the reporting period		[c]-[d] if >0	[c]-[d] if <0	N.A.					
xxxx - xxxxxxxxxxxx	NSCCP – Subsidy for Training Allowance	[e] Subsidy released for Training Allowance during the reporting period		[f] Subsidy for Training Allowance claimed from SWD during the reporting period		[e]-[f] if >0	[e]-[f] if <0	N.A.					
xxxx - xxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes							N.A.					
xxxx - xxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services							N.A.					
xxxx - xxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities							N.A.					
xxxx - xxxxxxxxxxxx	Enhanced After School Care Programme – Fee Waiving Subsidy Scheme							N.A.					
xxxx - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services – Operating Expenses							N.A.					
xxxx - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services – Training Cost							N.A.					
xxxx - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre							N.A.					
xxxx - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres							N.A.					
xxxx - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minorities District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund							N.A.					
xxxx - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (B) Other Charges							N.A.					
xxxx - xxxxxxxxxxxx	Short-term Food Assistance Service Teams (STFASTs) – Food Cost							N.A.					
xxxx - xxxxxxxxxxxx	Sin Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area							N.A.					
xxxx - xxxxxxxxxxxx	After School Care Programme for Pre-primary Children [ASCP(PC)] – Contract Subsidy ASCP(PC) – Fee Subsidy ASCP(PC) – Rent and Rates							N.A.					
xxxx - xxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11) – Allocation – Rent and Rates							N.A.					
xxxx - xxxxxxxxxxxx	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance							N.A.		N.A.	N.A.		N.A.
xxxx - xxxxxxxxxxxx	Time-defined Subsidy of the designated Hotline for Carer Support (Carer Hotline)							N.A.					
xxxx - xxxxxxxxxxxx	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities							N.A.					
xxxx - xxxxxxxxxxxx	Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly							N.A.					
xxxx - xxxxxxxxxxxx	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre							N.A.					
xxxx - xxxxxxxxxxxx	Sin Lam Integrated Rehabilitation Services Complex – Central Item of Residential Respite Services							N.A.					
xxxx - xxxxxxxxxxxx	Transition Subsidy for School Leavers (CTSL)							N.A.					
xxxx - xxxxxxxxxxxx	Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC) – Subsidy for Providing Professional Services – Subsidy to Support the Learning and Development of Foster Children							N.A.					
xxxx - xxxxxxxxxxxx	Child Protection Support Service (ChildPRO)							N.A.					
xxxx - xxxxxxxxxxxx	Temporary Financial Aid under Care and Support Networking Team^							N.A.					
xxxx - xxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^							N.A.					
xxxx - xxxxxxxxxxxx	Subsidy Scheme for Extended Hours Service Users^							N.A.					
xxxx - xxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners							N.A.					
xxxx - xxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities^							N.A.					
xxxx - xxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service^							N.A.					
TOTAL													

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 payslip 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.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. 0075-0010-0053-0010-0020-0018-0010-P001 dated 7 March 2025:
   (a) Infirmary Care Supplement for the Aged Blind Persons
   (b) 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 payslip 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): Light and Love Home Limited (470)

Unit Code and Name	Subvented Element	Subvention Released (Note 1) $	Actual Expenditure $	Surplus (Note 2) $	Deficit (Note 2) $
470 Light and Love Kwai Fong Neighbourhood Elderly Centre	Rent (Note 3)	248,688.00	248,688.00	0.00	0.00
	Rates	25,140.00	23,640.00	1,500.00	0.00
	Total	273,828.00	272,328.00	1,500.00	0.00
	Rent				
	Rates				
	Total				
	Rent				
	Rates				
	Total				
	Grand Total	273,828.00	272,328.00	1,500.00	0.00

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.