

The Hong Kong Society for Rehabilitation

Annual Financial Report
For the year ended 31 March 2026

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Annual Financial Report
For the year ended 31 March 2026

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**Independent auditor's assurance report to the members of
The Hong Kong Society for Rehabilitation (The "Society")
(Incorporated in Hong Kong with limited liability by guarantee)**

We have audited the financial statements of the Society 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 ("HKICPA"), and have issued an unqualified auditors' report thereon dated 17 September 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 Society for the year ended 31 March 2026.

Executive Committee Members' responsibilities for the financial statements

In relation to this report, the Executive Committee Members of the Society are responsible for ensuring the AFR of the Society 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 Subvention Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Society 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.

Auditor's responsibilities for the audit of the financial statements

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

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

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

**Independent auditor's assurance report to the members of
The Hong Kong Society for Rehabilitation (The "Society")
(Incorporated in Hong Kong with limited liability by guarantee)**

Auditor's responsibilities for the audit of the financial statements (cont'd)

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 Society 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.

Conclusions

- 1 In our opinion, the AFR of the Society 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 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 Society 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 Society 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.



PKF Hong Kong Limited
Certified Public Accountants
Hong Kong

17 SEP 2026

ANNUAL FINANCIAL REPORT
THE HONG KONG SOCIETY FOR REHABILITATION
1 APRIL 2025 TO 31 MARCH 2026

	Notes	2025-26 \$	2024-25 \$
A. INCOME			
1. Lump Sum Grant		41,913,861.00	41,829,040.00
a. Lump Sum Grant (excluding Provident Fund)	1b	39,013,565.00	38,946,116.00
b. Provident Fund	1c	2,900,296.00	2,882,924.00
2. Fee Income	2	7,707.00	6,342.00
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	1,362,384.00	1,229,867.00
5. Other Income	5	437,473.95	643,609.35
6. Interest Received		156,812.24	354,359.22
TOTAL INCOME		<u>43,878,238.19</u>	<u>44,063,217.57</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		33,641,869.67	36,513,488.78
b. Provident Fund	1c	2,199,189.34	2,465,568.81
c. Allowances		0.00	0.00
d. Other Staff Costs		0.00	0.00
Sub-total	6	35,841,059.01	38,979,057.59
2. Other Charges	7	3,156,225.60	3,857,479.01
3. Central Items	3	0.00	217,440.99
4. Rent and Rates	4	1,360,947.00	1,285,233.00
TOTAL EXPENDITURE		<u>40,358,231.61</u>	<u>44,339,210.59</u>
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	<u>3,520,006.58</u>	<u>(275,993.02)</u>

The Annual Financial Report from pages 3 to 14 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.



Prof. CHAN Che-hin
Chairperson
Date:

17 SEP 2026



Dr. LEUNG Pui-yu Pamela
Chief Executive Officer
Date:

17 SEP 2026

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. Certain comparative figures have been restated to confirm with the disclosure requirements of the Lump Sum Grant Subvention Manual.
- 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	678,933.00	2,221,363.00	2,900,296.00
Provident Fund Contribution Paid during the Year	534,017.25	1,665,172.09	2,199,189.34
Surplus / (Deficit) for the Year	144,915.75	556,190.91	701,106.66
Add : Surplus / (Deficit) b/f	265,351.24	3,351,368.42	3,616,719.66
Add: Additional PF for 6.8% for 2023-24 or before arising from departure of Snapshot Staff (Subvention Paylist April 2025)		56,920.00	56,920.00
Less : Refund to Government Surplus in 2023-24 PF for Snapshot Staff deducted in 2025-26 subvention payment (Subvention Paylist April 2025)	(191,810.00)		(191,810.00)
Surplus / (Deficit) c/f	<u>218,456.99</u>	<u>3,964,479.33</u>	<u>4,182,936.32</u>

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	\$	\$
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	0.00	0.00
Total	<u>0.00</u>	<u>0.00</u>

	2025-26	2024-25
b. Expenditure	\$	\$
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	0.00	217,440.99
Total	<u>0.00</u>	<u>217,440.99</u>

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	290,987.40	337,172.97
(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.)	146,486.55	306,436.38
Sub-Total		437,473.95	643,609.35
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS which forms as part of Other income*		0.00	0.00
Total		437,473.95	643,609.35

**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.	1	1,039,335.26
HK\$1,100,001 - HK\$1,200,000 p.a.	2	2,253,215.52
HK\$1,200,001 - HK\$1,300,000 p.a.	1	1,201,389.02
HK\$1,300,001 - HK\$1,400,000 p.a.	0	0.00
HK\$1,400,001 - HK\$1,500,000 p.a.	0	0.00
>HK\$1,500,000 p.a.	0	0.00

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:

Other Charges	2025-26 \$	2024-25 \$
(a) Utilities	310,452.86	309,038.48
(b) Food (including food for service users)	0.00	0.00
(c) Administrative Expenses	325,991.23	400,906.21
(d) Stores and Equipment	247,705.41	393,759.38
(e) Minor Repair and Maintenance	757,983.64	595,570.13
(f) Special Allowances	0.00	0.00
(g) Programme Expenses	843,795.18	1,444,373.27
(h) Transportation and Travelling	24,404.40	43,953.19
(i) Insurance	423,861.51	339,678.14
(j) Miscellaneous	222,031.37	330,200.21
Sub-Total	3,156,225.60	3,857,479.01
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	0.00	0.00
Total	3,156,225.60	3,857,479.01

**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	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$	\$	\$
Income							
Lump Sum Grant	41,913,861.00						41,913,861.00
Fee Income	7,707.00						7,707.00
Other Income	437,473.95		8,162,551.30				8,600,025.25
Interest Received	156,812.24						156,812.24
Rent and Rates					1,362,384.00		1,362,384.00
Central Items						0.00	0.00
Total Income (a)	42,515,854.19	0.00	8,162,551.30	0.00	1,362,384.00	0.00	52,040,789.49
Expenditure							
Personal Emoluments	35,420,039.01	421,020.00	5,290,876.78				41,131,935.79
Other Charges	3,156,225.60		2,109,329.51				5,265,555.11
Rent and Rates					1,360,947.00		1,360,947.00
Central Items*						0.00	0.00
Total Expenditure (b)	38,576,264.61	421,020.00	7,400,206.29	0.00	1,360,947.00	0.00	47,758,437.90
	T1	T2	T3				
Surplus / (Deficit) for the Year (a) - (b)	3,939,589.58	(421,020.00)	762,345.01	0.00	1,437.00	0.00	4,282,351.59
Less : Surplus / (Deficit) of Provident Fund (PF)	701,106.66						701,106.66
Surplus/(Deficit) for the Year (excl. PF)	3,238,482.92	(421,020.00)	762,345.01	0.00	1,437.00	0.00	3,581,244.93
Surplus/ (Deficit) b/f	7,888,813.76	842,043.67	(1,468,053.35)	0.00	(55,366.00)	127,669.07	7,335,107.15
	11,127,296.68	421,023.67	(705,708.34)	0.00	(53,929.00)	127,669.07	10,916,352.08
Add : Refund from Government for 2024 - 2025 (Paylist for December 2025)							
Wang Tau Horn					9,049.00		9,049.00
Kornhill					27,201.00		27,201.00
Lei Cheng Uk					8,702.00		8,702.00
Tai Hing					3,437.00		3,437.00
Tai Ping					1,910.00		1,910.00
Wo Che					6,067.00		6,067.00
Less : Refund to Government for 2024 - 2025 (Paylist for February 2026)							
Kornhill					(1,000.00)		(1,000.00)
Less : Refund to Government (Paylist for February 2026)							
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities						(44.07)	(44.07)
Transfer for use in the same areas as LSG Reserve from PF Reserve / HA Reserve							0.00
Combines HA Reserve with LSG Reserve in Year 4 when there is no Snapshot Staff							0.00
Transfer from LSG Reserve to cover the salary adjustment Infirmity Care Supplement							0.00
Transfer from Other Funds / (to) LSG Reserve ^	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
Surplus / (Deficit) c/f	11,127,296.68	421,023.67	(705,708.34)	0.00	1,437.00	127,625.00	10,971,674.01
	(S1)	(S2)	(S3)				

Notes:

* 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.

Bank Deposits and Schedule for Investment

Analysis of Investment as at 31 March 2026

Name of NGO (code) : The Hong Kong Society For Rehabilitation (373)

	2025-26 HK\$'000	2024-25 HK\$'000
Total Reserve as at 31 March		
i. Lump Sum Grant	11,127	7,889
ii. Provident Fund	4,183	3,617
iii. Holding Account	421	842
	15,731	12,348

Represented by :

Bank Deposits and Schedule for Investment

a. HKD Bank Account Balances	8,533	5,301
b. HKD 24-hour Call Deposits	0	0
c. HKD Fixed Deposits	7,198	7,047
d. HKD Certificate of Deposits	0	0
e. HKD Bonds	0	0
	15,731	12,348

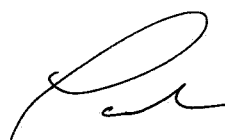
Note: The investments should be reported at historical cost.

Confirmed by :-



Prof. CHAN Che-hin
Chairperson

Date: 17 SEP 2026



Dr. LEUNG Pui-yu Pamela
Chief Executive Officer

Date: 17 SEP 2026

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

Name of NGO: The Hong Kong Society For Rehabilitation (373)

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 b/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)				
		\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
6462 Financial Incentive Scheme for Mentors of Employees with Disabilities	Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00	0.00	0.00	0.00	0.00		0.00	127,625.00			127,625.00
A178 Providing Assistance to PWDS Under the Govt Public Transport Fare Concession Scheme (\$2 Scheme)	One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	0.00	0.00	0.00	0.00	0.00	0.00		0.00	44.07	(44.07)		0.00
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,669.07	(44.07)	0.00	127,625.00

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 payroll 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. 0075-0010-0055-0010-0020-0010-0010-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 payroll 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) : The Hong Kong Society For Rehabilitation (373)

Unit Code and Name	Subvented Element	Subventions Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
3452 Kowloon Wang Tau Hom Station	Rent Rates	332,640.00 43,800.00	332,640.00 43,300.00	500.00	
	Total	376,440.00	375,940.00	500.00	0.00
3453 Hong Kong Kornhill Centre	Rent Rates	62,520.00 26,100.00	64,083.00 25,600.00	500.00	(1,563.00)
	Total	88,620.00	89,683.00	500.00	(1,563.00)
3454 Lei Cheng Uk Centre	Rent Rates	268,560.00 31,800.00	268,560.00 31,300.00	500.00	
	Total	300,360.00	299,860.00	500.00	0.00
3456 New Territories Tai Hing Centre	Rent Rates	257,400.00 18,000.00	257,400.00 17,500.00	500.00	
	Total	275,400.00	274,900.00	500.00	0.00
3457 New Territories Tai Ping Station	Rent Rates	117,864.00 9,000.00	117,864.00 8,500.00	500.00	
	Total	126,864.00	126,364.00	500.00	0.00
3458 New Territories Wo Che Station	Rent Rates	178,200.00 16,500.00	178,200.00 16,000.00	500.00	
	Total	194,700.00	194,200.00	500.00	0.00
Grand Total		1,362,384.00	1,360,947.00	3,000.00	(1,563.00)

Notes :

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
- 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.
- Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Annex 4

Schedule for the Utilisation of Reserve in Holding Account for 2025-26 and the Plan of Utilisation of Holding Account Reserve for 2026-27

Name of NGO (Code) : The Hong Kong Society for Rehabilitation (373)

Please submit this schedule together with the Annual Financial Report (AFR) to the Finance
Branch of Social Welfare Department on or before 31 October 2026.

(A) Utilisation of Holding Account (HA) Reserve (2025-26)

			\$
(1)	Balance as at 31 March 2025 brought forward	(a)	842,043.67
(2)	Actual Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	421,020.00
	(ii) Enhancing human resources arrangements	(c)	0.00
	(iii) Others	(d)	0.00
	Total = (b) + (c) + (d)	(e)	421,020.00
(3)	Transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f)	0.00
(4)	Balance as at 31 March 2026 carried forward [i.e. = (a) - (e) - (f)]	(g)	421,023.67
(5)	No. of Snapshot Staff (as at 1 September 2025)		4

(B) Plan of Utilisation of HA Reserve (2026-27) [not applicable to NGOs without Snapshot Staff since 1 September 2022]

			\$
(1)	Balance as at 31 March 2026 brought forward [i.e. (g) of Part (A)]	(a)	421,023.67
(2)	Estimated Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	421,023.67
	(ii) Enhancing human resources arrangements	(c)	0.00
	(iii) Others	(d)	0.00
	Total = (b) + (c) + (d)	(e)	421,023.67
(3)	Estimated transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f)	0.00
(4)	Estimated balance as at 31 March 2027 carried forward [i.e. (a) - (e) - (f)]	(g)	0.00
(5)	Estimated no. of Snapshot Staff (by 1 September 2026)		2

Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other
Funds or Donations for Designated Purposes ^{Notes 1}
Analysis of Income and Expenditure for the Period from 1 April 2025 to 31 March 2026

Name of Non-Governmental Organisation (NGO) (code): The Hong Kong Society for Rehabilitation (373)

No.	Activity Name	Source of Funding	Balance of Incomplete Project Brought Forward from Previous Year (Note 2)	Income Received (Note 3)	Actual Expenditure (Note 4)	For Completed Project	For Projects in Progress
						Surplus / Deficit transferred to Lump Sum Grant Reserve (Note 5)	Surplus / Deficit Carried Forward (Note 5)
			(a) \$	(b) \$	(c) \$	(d)=(a)+(b)-(c) \$	(d)=(a)+(b)-(c) \$
I. Funding and Service Agreement (FSA) services							
1.	Rehab Volunteers	The Community Chest 國元國際控股有限公司	0.00	550,820.00	529,753.92	0.00	21,066.08
2.	Community Rehabilitation Network / I C F (Independent living, Capability & Fulfilling life) Community Rehabilitation	The Community Chest	0.00	678,100.00	668,310.48	0.00	9,789.52
3.	Community Support Project for Patients of Parkinson's Disease	The Hong Kong Jockey Club Charities Trust (Remark 1)	(468,628.03)	1,277,057.69	1,638,911.97	0.00	(830,482.31)
4.	Jockey Club End-of-Life Community Care Project - Phase Three	The Hong Kong Jockey Club Charities Trust (Remark 2)	(999,425.32)	5,656,573.61	4,563,229.92	0.00	93,918.37
		Sub-total (i)	(1,468,053.35)	8,162,551.30	7,400,206.29	0.00	(705,708.34)
II. FSA-related activities							
		Sub-total (ii)	0.00	0.00	0.00	0.00	0.00
		TOTAL (i) + (ii)	(1,468,053.35)	8,162,551.30	7,400,206.29	0.00	(705,708.34)

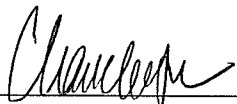
- Other Funds or Donations for Designated Purposes generally refer to non-Social Welfare Department (SWD) funding, including subsidies from public / private organisations and private donations, etc.
- Balance of incomplete project brought forward from previous year should be included under the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the Annual Financial Report (AFR).
- 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.
- 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.
- 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.

Remark 1 - Balance forward from Previous Year (\$1,294,628.03) - Deduct default payment received \$826,000 = (\$468,628.03) (Project Period : 01/04/23 - 31/03/26)

Remark 2 - Balance forward from Previous Year (\$3,350,425.32) - Deduct default payment received \$2,351,000 = (\$999,425.32) (Project Period : 01/01/22 - 30/06/27)

Confirmed by :

Signature: 

Chairperson: Prof. CHAN Che-hin

Date: 17 SEP 2026

Signature: 

Chief Executive Officer: Dr. LEUNG Pui-yu Pamela

Date: 17 SEP 2026