Youth Outreach

協青社

Annual Financial Report

for the year ended 31 March 2026

PETER CHU & CO. certified public accountants
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Independent Auditor's Assurance Report

To the Executive Committee of Youth Outreach ("the Association")

We have audited the financial statements of the Association 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 unmodified auditor's report thereon dated 29 October 2026.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") on pages 3 to 12 of the Association for the year ended 31 March 2026.

Responsibilities of the Executive Committee

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

Our Independence and Quality Management

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

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 Responsibility

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.

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

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In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Association being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of the Association for the year ended 31 March 2026 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Association has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Association 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.

Certified Public Accountants

Hong Kong, 29 OCT 2026

ANNUAL FINANCIAL REPORT

NGO: Youth Outreach (833)

(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	14,652,204	14,568,180
b. Provident Fund #	1c	704,963	704,962
2. Fee Income	2	300,900	256,440
3. Central Items #	3	-	-
4. Rent and Rates	4	582,687	533,497
5. Other Income	5	48,071	80,853
6. Interest Received		3,445	9,297
TOTAL INCOME		**16,292,270**	**16,153,229**
B. EXPENDITURE			
1. Personal Emoluments *	6		
a. Salaries		14,525,626	13,815,097
b. Provident Fund	1c	746,838	553,261
c. Allowances		-	-
Sub-total	6	15,272,464	14,368,358
2. Other Charges	7	1,894,539	1,846,305
3. Central Items	3	-	-
4. Rent and Rates *	4	659,644	573,672
TOTAL EXPENDITURE		**17,826,647**	**16,788,335**
C. DEFICIT FOR THE YEAR	8	**(1,534,377)**	**(635,106)**

* *Expense included absorption of supporting overheads of the organisation*

\# *Income represent gross amount of grant before deduction of payback for prior year surplus*

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

Wong Siu Kee
President
Date: 29 OCT 2026

Chan Ka Ling
Executive Director
Date: 29 OCT 2026

Youth Outreach
For the Period from 1 April 2025 to 31 March 2026
Notes to the LSG Annual Financial Report

This Annual Financial Report relating to the years ended 31 March 2026 and 2025 do not constitute the Association's specified financial statements for those years as defined in section 436 of Hong Kong Companies Ordinance but are derived therefrom.

The Association is required to deliver its financial statements to the Registrar of Companies and has done so for the year ended 31 March 2025. The Association will file the statutory financial statements for the year ended 31 March 2026 to the Registrar of Companies. Auditor's reports have been prepared on the specified financial statements for both years. The auditor's reports for both years:

- were not qualified;
- did not refer to any matter to which the auditor drew attention by way of emphasis without qualifying the reports; and
- did not contain a statement under section 406(2) or 407(2) or (3) of the Hong Kong Companies Ordinance.

1. Lump Sum Grant

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 Lump Sum Grant (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		-	704,963	704,963
Provident Fund Contribution Paid during the year		-	(746,838)	(746,838)
Deficit for the year		-	(41,875)	(41,875)
Add:	Surplus b/f	-	438,953	438,953
	Additional subvention received for previous year(s)	-	-	-
Less:	Refund to Government	-	-	-
Surplus c/f		-	**397,078**	**397,078**

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:

Youth Outreach
For the Period from 1 April 2025 to 31 March 2026
Notes to the LSG Annual Financial Report

	2025-26	2024-25
a. **Income**	$	$
Infirmary Care Supplement for the Aged Blind Persons	N/A	N/A
Infirmary Care Supplement for Residential Elderly Services	N/A	N/A
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
After School Care Programme – Fee Waiving Subsidy Scheme	N/A	N/A
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	N/A	N/A
Neighbourhood Support Child Care Project (NSCCP) – Subsidy for Fee Waiving	N/A	N/A
NSCCP – Subsidy for Incentive Payment	N/A	N/A
NSCCP – Subsidy for Training Allowance	N/A	N/A
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	N/A	N/A
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	N/A	N/A
Financial Incentive Scheme for Mentors of Employees with Disabilities	N/A	N/A
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	N/A	N/A
Navigation Scheme for Young Persons in Care Services – Training Cost	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	N/A	N/A
Short-term Food Assistance Service Teams – Food Cost	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	N/A	N/A
After School Care Programme for Pre-primary Children–Fee Subsidy	N/A	N/A
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	N/A	N/A
Travelling Subsidy of the designated Hotline for Carer Support (Carer	N/A	N/A
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	N/A	N/A
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the	N/A	N/A
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	N/A	N/A
Transition Subsidy for School Leavers (CITSL)	N/A	N/A
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 Childre	N/A	N/A
Child Protection Support Service (ChildPRO)	N/A	N/A
Temporary Financial Aid under Care and Support Networking Team	N/A	N/A
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	N/A	N/A
Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Short-term Rental Assistance for Discharged Prisoners	N/A	N/A
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	N/A	N/A
Time-defined Subsidy Scheme for Occasional Child Care Service	N/A	N/A
Total	-	-

Youth Outreach
For the Period from 1 April 2025 to 31 March 2026
Notes to the LSG Annual Financial Report

	2025-26	2024-25
b. **Expenditure**	$	$
Infirmary Care Supplement for the Aged Blind Persons	N/A	N/A
Infirmary Care Supplement for Residential Elderly Services	N/A	N/A
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
After School Care Programme – Fee Waiving Subsidy Scheme	N/A	N/A
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	N/A	N/A
Neighbourhood Support Child Care Project (NSCCP) – Subsidy for Fee Waiving NSCCP – Subsidy for Incentive Payment NSCCP – Subsidy for Training Allowance	N/A	N/A
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	N/A	N/A
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	N/A	N/A
Financial Incentive Scheme for Mentors of Employees with Disabilities	N/A	N/A
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme	N/A	N/A
Navigation Scheme for Young Persons in Care Services - Training Cost	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	N/A	N/A
Short-term Food Assistance Service Teams – Food Cost	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	N/A	N/A
After School Care Programme for Pre-primary Children – Fee Subsidy	N/A	N/A
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	N/A	N/A
Travelling Subsidy of the designated Hotline for Carer Support (Carer	N/A	N/A
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	N/A	N/A
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the	N/A	N/A
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	N/A	N/A
Transition Subsidy for School Leavers (CITSL)	N/A	N/A
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	N/A
Child Protection Support Service (ChildPRO)	N/A	N/A
Temporary Financial Aid under Care and Support Networking Team – other charges	N/A	N/A
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	N/A	N/A
Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Short-term Rental Assistance for Discharged Prisoners	N/A	N/A
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	N/A	N/A
Time-defined Subsidy Scheme for Occasional Child Care Service	N/A	N/A
Total	-	-

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For the Period from 1 April 2025 to 31 March 2026
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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) Donation	2,120	22,754
(b) Sponsorship	45,951	57,692
(c) Miscellaneous income	-	407
Total	**48,071**	**80,853**

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.	N/A	N/A
HK$1,100,001 - HK$1,200,000 p.a.	N/A	N/A
HK$1,200,001 - HK$1,300,000 p.a.	N/A	N/A
HK$1,300,001 - HK$1,400,000 p.a.	N/A	N/A
HK$1,400,001 - HK$1,500,000 p.a.	N/A	N/A
>HK$1,500,000 p.a.	N/A	N/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:

	2025-26	2024-25
Other Charges	**$**	**$**
(a) Utilities	433,114	373,064
(b) Food	321,944	300,893
(c) Administrative Expenses	75,995	100,398
(d) Stores and Equipment	24,900	-
(e) Minor Repair and Maintenance	24,528	19,630
(f) Special Allowances	-	-
(g) Programme Expenses	768,093	748,632
(h) Transportation and Travelling	8,630	20,402
(i) Insurance	140,780	177,940
(j) Miscellaneous expenses	96,555	105,346
Total	**1,894,539**	**1,846,305**

Youth Outreach
For the Period from 1 April 2025 to 31 March 2026
Notes to the LSG Annual Financial Report

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

	Lump Sum Grant (LSG)	Other Funds or Donations for Designated Purposes	Rent and Rates*	Central Items*	Total
	$	$	$	$	$
Income					
Lump Sum Grant	15,357,167	-	-	-	15,357,167
Fee Income	300,900	-	-	-	300,900
Other Income	2,120	45,951	-	-	48,071
Interest Received (Note(1))	3,445	-	-	-	3,445
Rent and Rates	-	-	582,687	-	582,687
Central Items	-	-	-	-	-
Total Income (a)	15,663,632	45,951	582,687	-	16,292,270
Expenditure					
Personal Emoluments	15,272,464		-	-	15,272,464
Other Charges	1,848,588	45,951	-	-	1,894,539
Rent and Rates	-		659,644	-	659,644
Central Items	-		-	-	-
Total Expenditure (b)	17,121,052	45,951	659,644	-	17,826,647
(Deficit) / Surplus for the Year (a) - (b)	**(1,457,420)**	-	**(76,957)**	-	**(1,534,377)**
Less: Deficit of Provident Fund	(41,875)	-	-	-	(41,875)
	(1,415,545)	-	(76,957)	-	(1,492,502)
Deficit b/f (Note(2))	-	-	**(2,233,102)**	-	**(2,233,102)**
	(1,415,545)	-	(2,310,059)	-	(3,725,604)
Add: Refund from Government	-	-		-	-
Backpayment 2017/18			226,360		226,360
Backpayment 2018/19			283,358		283,358
Add: Deficit absorbed by the NGO	1,415,545		-	-	1,415,545
Deficit absorbed by the NGO 2017/18			120,540		120,540
Deficit absorbed by the NGO 2018/19			101,854		101,854
					-
Less: Refund to Government	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-	-
Deficit c/f (Note (4))	-	-	**(1,577,947)**	-	**(1,577,947)**

Notes:

* These are covered by separate assessments and subject to adjustments, if any.

(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 excluding Provident Fund Contribution) for the year.

(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.

Annex 1

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2025 to 31 March 2026
Name of Ngo : Youth Outreach (833)

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 LSG (Note 4) (c)	Deficit for the Year: Adjusted Deficit (d) = (b) + (c)	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)
		$	$	$	$	$	$	$	$	$	$	$	$
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - 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.	N.A.
nnnn - xxxxxxxxxxxx	After School Care Programme – Fee Waiving Subsidy Scheme							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Training Subsidy under Trainee Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy (Note 10)							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Fee Reduction							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Fee Waiving							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Incentive Payment							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Training Allowance							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Enhanced After School Care Programme – Fee Waiving Subsidy Scheme							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Navication Scheme for Young Persons in Care Services – Operating Expenses							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Navication Scheme for Young Persons in Care Services – Training Cost							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (B) Other Charges							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Short-term Food Assistance Service Teams (STFASTs) – Food Cost							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	After School Care Programme for Pre-primary Children (ASCP(PC)) – Contract Subsidy ASCP(PC) – Fee Subsidy ASCP(PC) – Rent and Rates							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11) – Allocation – Rent and Rates							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - 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.	N.A.
nnnn - xxxxxxxxxxxx	Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - 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.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex – Central Item of Residential Respite Services							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Transition Subsidy for School Leavers (CFTSL)							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - 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.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Child Protection Support Service (ChildPRO)							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Temporary Financial Aid under Care and Support Networking Team^							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Subsidy Scheme for Extended Hours Service Users^							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities^							N.A.		N.A.	N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	**Time-defined Subsidy Scheme for Occasional Child Care Service^**							N.A.		N.A.	N.A.	N.A.	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

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.

Annex 2

Schedule for Rent and rates

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

Name Of Ngo : Youth Outreach (833)

Unit Code and Name		Subvention Released (Note 1)	Actual Expenditure	Deficit (Note 2)
5790 Residential Crisis Center	Rent (Note 3): Government Rent (25/26)	51,281	47,745	3,536
	Building management fee (25/26)	-	532,447	(532,447)
	Other Rental Items (25/26)	445,937	-	445,937
	Total	497,218	580,192	(82,974)
	Rates (25/26)	85,469	79,452	6,017
	Total	85,469	79,452	6,017
	Grand Total	582,687	659,644	(76,957)

Notes:

1. The figures are 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 years (i.e. back payments) are not included.
2. Deficit for each element represents the difference between subvention released and actual
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Annex 3

Schedule for Investment
Analysis of Investment as at 31 March 2026

Name Of Ngo : Youth Outreach (833)

	2025-26 $	2024-25 $
LSG Reserve as at 31 March	-	-
Represented by :		
Investments		
a. HKD Bank Account Balances	-	-
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	-	-

Note: The investments should be reported at historical cost.

Confirmed by:-

Wong Siu Kee
President
Date: 29 OCT 2026

Chan Ka Ling
Executive Director
Date: 29 OCT 2026

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 Orgaisation (NGO)(code): Youth Outreach (833)

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			-	-	-	-	-
2			-	-	-	-	-
3			-	-	-	-	-
		Sub-total (i)	-	-	-	-	-
II.	**FSA-related activities**						
1	2025-26 Youth Development Progamme	Eastern District Youth Progamme Committee	-	21,565	21,565	-	-
2	Youth living support and activities	Private Sponsorship	-	24,386	24,386	-	-
3			-	-	-	-	-
		Sub-total (ii)	-	45,951	45,951	-	-
		TOTAL (i) + (ii)	-	45,951	45,951	-	-

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: Wong Siu Kee
President:
Date: 29 OCT 2026

Signature: Chan Ka Ling
Executive Director:
Date: 29 OCT 2026