THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG
THE AGENCY SUBSIDIZED BY SOCIAL WELFARE DEPARTMENT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 March 2026

SIMON Y. P. CHAN & CO.

Certified Public Accountants

陳以波會計師事務所

HONG KONG

SIMON Y. P. CHAN & CO.
Certified Public Accountants
陳以波會計師事務所

INDEPENDENT AUDITOR'S ASSURANCE REPORT ON THE ANNUAL FINANCIAL REPORT TO THE MANAGEMENT COMMITTEE OF THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG ("THE AGENCY")

We have audited the financial statements of the Agency 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 28 OCT 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") of the Agency for the year ended 31 March 2026.

Responsibilities of Management Committees

In relation to this report, the Management Committees are responsible for ensuring the AFR of the Agency 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 Agency 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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INDEPENDENT AUDITOR'S ASSURANCE REPORT ON THE ANNUAL FINANCIAL REPORT TO THE MANAGEMENT COMMITTEE OF THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG ("THE AGENCY")

Auditor's Responsibility (continued)

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 Agency 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 Agency for the year ended 31 March 2025 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 Agency 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 Agency 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.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Chan Yee Por Simon (Practising Certificate number P00957).

Simon Chan

Simon Y.P. Chan & Co.
Certified Public Accountants (Practising)
Practising Certificate number 1350
Hong Kong, 28 OCT 2026

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ANNUAL FINANCIAL REPORT

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FOR THE PERIOD FROM 1 APRIL 2025 TO 31 MARCH 2026

		Notes	2025-26 HK$	2024-25 HK$
A.	**INCOME**			
	1. Lump Sum Grant			
	a. Lump Sum Grant (excluding Provident Fund)	1b	**27,225,181.00**	27,170,401.00
	b. Provident Fund	1c	**2,013,072.00**	2,023,692.00
	2. Fee Income	2	**-**	-
	3. Central Items	3	**915,471.00**	873,447.00
	4. Rent and Rates	4	**148,352.00**	115,030.00
	5. Other Income	5	**606,928.31**	33,453.10
	6. Interest Received		**312,323.37**	478,323.31
	TOTAL INCOME		**31,221,327.68**	30,694,346.41
B.	**EXPENDITURE**			
	1. Personal Emoluments			
	a. Salaries		**(19,930,372.67)**	(19,603,870.96)
	b. Provident Fund	1c	**(1,798,772.88)**	(1,682,381.33)
	c. Allowances		**-**	-
	Sub-total	6	**(21,729,145.55)**	(21,286,252.29)
	2. Other Charges	7	**(7,530,117.95)**	(7,169,545.10)
	3. Central Items	3	**(915,471.00)**	(873,447.00)
	4. Rent and Rates	4	**(148,409.44)**	(147,347.44)
	TOTAL EXPENDITURE		**(30,323,143.94)**	(29,476,591.83)
C.	**SURPLUS FOR THE YEAR**	8	**898,183.74**	1,217,754.58

The Annual Financial Report from pages 3 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Chairman
Date: 28 OCT 2026

NGO Head
Date: 28 OCT 2026

THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 April 2025 TO 31 March 2026

1. **Lump Sum Grant (LSG)**

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all services defined in Funding and Service Agreement (FSA) (including support services to FSA services) funded by the Social Welfare Department (SWD) under the 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. Noncash 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 (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.
6.8% and other posts represent those staff that are employed after 1 April 2000.
The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3.

Details are analysed below : -

Provident fund contribution	Snapshot Staff HK$	6.8% and Other Posts HK$	Total HK$
Subvention Received	627,191.00	1,385,881.00	2,013,072.00
Provident Fund Contribution Paid during the Year	(643,608.00)	(1,155,164.88)	(1,798,772.88)
Surplus for the Year	(16,417.00)	230,716.12	214,299.12
Add : Surplus b/f	(470.49)	4,118,611.68	4,118,141.19
Add: Additional subvention received for previous year(s)	9,590.00	-	9,590.00
Less : Refund to Government	-	-	-
Surplus / (deficit) c/f	**(7,297.49)**	**4,349,327.80**	**4,342,030.31**

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

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 HK$	2024-25 HK$
a. Income		
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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	2025-26 HK$	2024-25 HK$
a. Income (continued)		
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	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	915,471.00	873,447.00
Total	915,471.00	873,447.00

	2025-26 HK$	2024-25 HK$
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	-	-

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	2025-26 HK$	2024-25 HK$
b. Expenditure (continued)		
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	-	-
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	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	915,471.00	873,447.00
Total	**915,471.00**	873,447.00

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

The breakdown on Other Income is as follows:

	2025-26 HK$	2024-25 HK$
(a) Programme income	59,362.74	25,923.00
(b) Miscellaneous income	547,565.57	7,530.10
Less:		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	-	-
	606,928.31	33,453.10

*For those programmes which are regarded as FSA services/ FSA-related activities only

6. **Personal Emoluments**

Personal emoluments include salary, provident fund, salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over HK$700,000 each paid under LSG is appended below:

Analysis of personal emoluments	No. of posts	HK$
HK$1,000,001 - HK$1,100,000 p.a.	2	2,096,857.12
HK$1,100,001 - HK$1,200,000 p.a.	1	1,122,977.96
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**

The breakdown on Other Charges is as follows:

Other Charges	2025-26 HK$	2024-25 HK$
(a) Utilities	631,723.18	681,730.55
(b) Food (including food for service users)	1,459,942.70	1,509,558.56
(c) Administrative expenses	577,300.00	551,116.99
(d) Stores and equipment	1,629,531.56	1,699,238.79
(e) Minor Repair and maintenance	2,319,706.69	1,922,493.00
(f) Special Allowances		-
(g) Programme expenses	577,063.85	497,994.28
(h) Transportation and travelling	58,661.07	62,226.28
(i) Insurance	213,605.30	213,426.74
(j) Miscellaneous	62,583.60	31,759.91
Less:		
Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income		-
	7,530,117.95	7,169,545.10

*For those programmes which are regarded as FSA services only

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

	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
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Income							
Lump Sum Grant	29,238,253.00	-	-	-	-	-	29,238,253.00
Fee Income	-	-	-	-	-	-	-
Other Income	606,928.31	-	-	-	-	-	606,928.31
Interest Received (Note 1)	312,323.37	-	-	-	-	-	312,323.37
Rent and Rates	-	-	-	-	148,352.00	-	148,352.00
Central Items	-	-	-	-	-	915,471.00	915,471.00
Total Income (a)	30,157,504.68	-	-	-	148,352.00	915,471.00	31,221,327.68
Expenditure							
Personal Emoluments	(21,729,145.55)	-	-	-	-	-	(21,729,145.55)
Other Charges	(7,530,117.95)	-	-	-	-	-	(7,530,117.95)
Rent and Rates	-	-	-	-	(148,409.44)	-	(148,409.44)
Central Items	-	-	-	-	-	(915,471.00)	(915,471.00)
Total Expenditure (b)	(29,259,263.50)	-	-	-	(148,409.44)	(915,471.00)	(30,323,143.94)
Surplus / (Deficit) for the Year (a)-(b)	898,241.18	-	-	-	(57.44)	-	898,183.74
Less : Surplus of Provident Fund	(214,299.12)	-	-	-	-	-	(214,299.12)
	683,942.06	-	-	-	(57.44)	-	683,884.62
Surplus/(Deficit) b/f (Note 2)	7,309,762.57	5,299,818.27	-	-	(32,304.48)	-	12,577,276.36
	7,993,704.63	5,299,818.27	-	-	(32,361.92)	-	13,261,160.98
Add : Refund from Government	-	-	-	-	32,317.44	-	32,317.44
Less : Refund to Government		-	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note 3)	-	-	-	-	-	-	-
Surplus / (Deficit) c/f (Note 4)	**7,993,704.63**	**5,299,818.27**	-	-	**(44.48)**	-	**13,293,478.42**

Notes:

* For those programmes which are regarded as FSA services/ FSA-related activities only

(1) Interest received on LSG (including HA) and Provident Fund reserves, rent and rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.

(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and 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 will be capped at 25% of the NGO's operating expenditure 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 for the year.

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

For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure for the year.

Annex I

Schedule for rent and rates

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

Name of Agency: THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Back payment on Rent & Rate for 2025-2026	Surplus (Note 2)	Deficit (Note 2)
		HK$	HK$	HK$	HK$	HK$
Unit 2405 - Choi Wan Hostel	Rent (Note 3)	1,562.00	(1,607.04)	449.04	-	(45.04)
	Rates	2,604.00	(2,616.40)	667.40	-	(12.40)
	Total	4,166.00	(4,223.44)	1,116.44	-	(57.44)
Unit 2410 - Marycove Centre	Rent (Note 3)	2,686.00	(2,686.00)	-	-	-
	Rates	141,500.00	(141,500.00)	31,201.00	-	-
	Total	144,186.00	(144,186.00)	31,201.00	-	-
	Grand Total	**148,352.00**	**(148,409.44)**	**32,317.44**	-	**(57.44)**

Notes:

1. The figures are to be extracted from the paylist for March plus subvention released in late March of the financial year.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Annex II

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

Name of Agency: THE MOTHER SUPERIOR OF THE CONGREGATION OF OUR LADY OF CHARITY OF THE GOOD SHEPHERD OF ANGERS AT HONG KONG

Unit Code and Name	Subvented Element	Subvention Released (Note 1a)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3)	Deficit for the Year			Surplus b/f (Note 5)	Refund from (to) Government	Adjustment (Note 9)	Surplus c/f (Note 6)
							Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit				
Unit 224 - Sisters of the Good Shepherd	Overnight On-site-on-call Allowance	915,471.00	-	915,471.00	-	-	-	-	-	-	-	-	-
Total		915,471.00	-	915,471.00	-	-	-	-	-	-	-	-	-

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.

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. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
   (i) Dementia Supplement for Elderly with Disabilities
   (ii) Infirmary Care Supplement for the Aged Blind Persons
   (iii) Dementia Supplement for Residential Elderly Services
   (iv) 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. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCHDs as well as contract homes operated by private operators only.

Form B

Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations operating Subvented Welfare Services

Review Report for the Reporting Year of 2025-26

According to the Lump Sum Grant Subvention Manual, Non-governmental Organisations (NGOs) receiving recurrent subvention and subsidies from the Social Welfare Department (SWD) of not less than $10 million a year and such amount exceeds 50% of their operating income pertaining to services / programmes within the welfare purview are required to submit the "Review Report on Remuneration Packages for Staff in the Top Three Tiers" (Review Report), and regularly review the number, rank and remuneration packages of their staff in the top three tiers. For NGOs that are not subject to the disclosure requirement as mentioned above, they are encouraged to consider making public the remuneration information of such staff in order to enhance their public accountability and promote the public's understanding of NGOs' financial position.

In cases where the top three-tier positions of the NGO (or of a particular division, e.g. social service of the NGO, where appropriate) are funded entirely by the NGO's income from sources other than the SWD, other senior staff of the NGO (or of its particular division) occupying the subsequent three-tier positions may be covered subject to the NGO's particular circumstances such as its organisational structure.

*[Please read the explanatory notes before completing this form. The completed Review Report should reach the SWD through the SPMIS by **31 October 2026**.]*

Name of NGO (code) : **The Mother Superior of the Congregation of Our Lady of Charity of the Good Shepherd of Angers at Hong Kong (224)**

Please tick as appropriate (may tick both)

- ☑ We have a staff member serving his/her second or further contract in 2025-26 for which **Part (A)** is completed.
- ☑ We have a staff member serving his/her first contract in 2025-26 for which **Part (B)** is completed.

Part (A): Remuneration Packages for Staff Serving the Second or Further Contract (Note 1)

Information of ***staff*** in the top three tiers serving the ***second or further contract***. (Note 2)

(1) ***Staff of First Tier (Note 3)***

(a) Number of post (Note 4) 1

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Agency Head	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 692
[1(c) = 1(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (1)(c) under SWD subvention

(i) Salary (Note 8) $

(ii) Provident fund $

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)
(1 Staff Quarter & 2 Association Liability Insurance) $ 692

(e) Comparable rank in civil service as assessed by the SWD (Note 11) Assistant Social Work Officer or below

(2) *Staff of Second Tier (Note 3)*

(a) Number of post (Note 4) 1

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Superintendent	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 1,086,242
[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (2)(c) under SWD subvention

(i) Salary (Note 8) $ 1,011,660

(ii) Provident fund $ 74,582

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11) Between Social Work Officer and Assistant Social Work Officer

(3) *Staff of Third Tier* (Note 3)

(a) Number of post (Note 4) 5

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Case Worker	12
(ii)	Case Worker	12
(iii)	Case Worker	12
(iv)	Case Worker	11.55
(v)	Hostel Supervisor	3.68

Total number of month(s): 51.23

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 2,700,694
[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (3)(c) under SWD subvention

(i) Salary (Note 8) $ 2,453,372

(ii) Provident fund $ 247,322

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11) Assistant Social Work Officer or below

Part (B): Remuneration Packages for Staff Serving the First Contract (Note 1)

Information of ***newly employed*** staff in the top three tiers serving the ***first contract.*** (Note 2)
Please skip this part if there is no staff member serving his/her first contract in 2025-26.

(1) ***Staff of First Tier (Note 3)***

(a) Number of post (Note 4)

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)		

Total number of month(s):

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 0
[1(c) = 1(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (1)(c) under SWD subvention

(i) Salary (Note 8) $

(ii) Provident fund $ 0

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11)

(2) ***Staff of Second Tier (Note 3)***

(a) Number of post (Note 4)

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)		

Total number of month(s):

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 0
[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (2)(c) under SWD subvention

(i) Salary (Note 8) $

(ii) Provident fund $

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11)

(3) ***Staff of Third Tier (Note 3)***

(a) Number of post (Note 4) 2

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Case Worker	0.42
(ii)	Hostel Supervisor	8

Total number of month(s): 8.42

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 337,997
[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (3)(c) under SWD subvention

(i) Salary (Note 8) $ 315,445

(ii) Provident fund $ 22,552

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11) Assistant Social Work Officer or below

Part (C): Review for changes (Note 12)

		2024-25 (the year before)	2025-26 (the reporting year)
(a) Total annual staff costs under SWD subvention in respect of the top three tiers *[Part (A)(1)(c)+(2)(c)+(3)(c)+ Part (B)(1)(c)+(2)(c)+(3)(c)]*	$	4,216,834	$4,125,625

(b) Please select and complete the following as appropriate to state the result of this review -

- ○ The remuneration packages of staff in the top three tiers have been reviewed and **no change** was found in their remunerations as compared with the preceding year.
- ◉ The remuneration packages of staff in the top three tiers have been reviewed and **change(s)** was found in their remunerations as compared with the preceding year. The tier(s) having changes and reasons for such changes are stated below :
  - ☐ Upward/downward pay adjustment in accordance with Civil Service Pay Adjustment.
  - ☐ Upward/downward pay adjustment other than Civil Service Pay Adjustment.
  - ☑ Incremental creep.
  - ☐ Organisational restructuring or upgrading/downgrading of top three tier posts.
  - ☐ Increase/decrease in the number of staff of the top three tiers.
  - ☐ Other circumstances (please provide details in the box below).