THE BOYS' BRIGADE, HONG KONG
香港基督少年軍

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

沁薈會計師事務所有限公司
Evabest CPA Limited
Certified Public Accountants

沁薈會計師事務所有限公司
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Certified Public Accountants

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INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
THE BOYS' BRIGADE, HONG KONG
(incorporated in Hong Kong with limited liability by guarantee)

We have audited the financial statements of The Boys' Brigade, Hong Kong (the "NGO") 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 10 June 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 NGO for the year ended 31 March 2026.

Responsibilities of the Executive Committee Members

In relation to this report, the Executive Committee Members are responsible for ensuring the AFR of the NGO 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 NGO 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.

INDEPENDENT AUDITOR'S ASSURANCE REPORT (Continued)
TO THE EXECUTIVE COMMITTEE MEMBERS OF
THE BOYS' BRIGADE, HONG KONG
(incorporated in Hong Kong with limited liability by guarantee)

Auditor's Responsibility (Continued)

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.

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 NGO 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 NGO 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 NGO 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 NGO 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.

Evabest CPA Ltd

Evabest CPA Limited
Certified Public Accountants
Room 1102, 11/F., On Hong Commercial Building,
145 Hennessy Road, Wan Chai,
Hong Kong
Date: 26 October 2026

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ANNUAL FINANCIAL REPORT

NGO: THE BOYS' BRIGADE, HONG KONG (060)

(1 APRIL 2025 TO 31 MARCH 2026)

		Note	2025-26	2024-25
			$	$
A.	**INCOME**			
	1. Lump Sum Grant			
	a. Lump Sum Grant (excluding Provident Fund)	1b	6,547,687.00	6,539,326.00
	b. Provident Fund	1c	501,916.00	499,199.00
	2. Fee Income	2	-	-
	3. Central Items	3	-	-
	4. Rent and Rates	4	79,924.80	43,867.87
	5. Other Income	5	-	-
	6. Interest Received		1,223.14	750.23
	TOTAL INCOME		**7,130,750.94**	**7,083,143.10**
B.	**EXPENDITURE**			
	1. Personal Emoluments			
	a. Salaries		6,356,066.35	6,127,207.22
	b. Provident Fund	1c	434,418.72	405,511.74
	c. Allowances		-	-
	Sub-total	6	6,790,485.07	6,532,718.96
	2. Other Charges	7	147,460.56	460,138.03
	3. Central Items	3	-	-
	4. Rent and Rates	4	46,949.25	44,176.98
	5. Clawed back by SWD		21,489.50	5,186.22
	TOTAL EXPENDITURE		**7,006,384.38**	**7,042,220.19**
C.	**SURPLUS FOR THE YEAR**	8	**124,366.56**	**40,922.91**

The Annual Financial Report from pages 3 to 16 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Mr. FONG Wai Kin Alex
Chairman
Date: 26 October 2026

Ms. NG Suk Ling
NGO Head
Date: 26 October 2026

ANNUAL FINANCIAL REPORT

THE BOYS' BRIGADE, HONG KONG (060)

(1 APRIL 2025 TO 31 MARCH 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 Funding and Service Agreement (FSA) services (including support services to FSA services) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared **on cash basis**, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. **Non-cash items** such as depreciation, provisions and accruals **have not been included** in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund

This is Provident Fund received and contributed during the year.

Snapshot Staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

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 which are separately included as part of the income and expenditure of the relevant items have been shown under **Note 3 and 8**.

Details are analysed below :

Provident Fund Contribution	**Snapshot Staff**	**6.8% and Other Posts**	**Total**
	$	**$**	**$**
Subvention received	150,978.00	350,938.00	501,916.00
Provident Fund Contribution paid during the year	(155,394.00)	(279,024.72)	(434,418.72)
(Deficit)/Surplus on the year	(4,416.00)	71,913.28	67,479.28
Add : Surplus b/f	(75.05)	244,830.16	244,755.11
Additional subvention received for previous year(s)	-	-	-
Less: Refund to Government	-	-	-
Surplus/(Deficit) c/f	**(4,491.05)**	**316,743.44**	**312,252.39**

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	**$**	**$**
s 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) – Contract Subsidy	-	-
NSCCP – Subsidy for Fee Reduction/Waiving	-	-
NSCCP – Subsidy for Incentive Payment	-	-
NSCCP – Subsidy for Training Allowance	-	-
NSCCP – Rent and Rates	-	-
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 - Operating Expenses	-	-
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	-	-

NOTES ON THE ANNUAL FINANCIAL REPORT (Continued)

	2025-26 $	2024-25 $
a. Income (Continued)		
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and Rates	-	-
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation	-	-
- Rent and Rates	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)	-	-
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	-	-
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	-	-
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	-	-
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	-	-
Transition Subsidy for School Leavers (CITSL)	-	-
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services	-	-
- Subsidy to Support the Learning and Development of Foster Children	-	-
Child Protection Support Service (ChildPRO)	-	-
Temporary Financial Aid under Care and Support Networking Team	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
Subsidy Scheme for Extended Hours Service Users	-	-
Short-term Rental Assistance for Discharged Prisoners	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Total	-	-

	2025-26	2024-25
b. Expenditure	**$**	**$**
Infirmary Care Supplement for the Aged Blind Persons	-	-
Infirmary Care Supplement for Residential Elderly Services	-	-
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	-	-
After School Care Programme – Fee Waiving Subsidy Scheme	-	-
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-
Neighbourhood Support Child Care Project (NSCCP) – Subsidy for Fee Waiving	-	-
NSCCP – Subsidy for Incentive Payment	-	-
NSCCP – Subsidy for Training Allowance	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	-	-
Short-term Food Assistance Service Teams – Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	-	-
After School Care Programme for Pre-primary Children [ASCP(PC)] Fee Subsidy	-	-

NOTES ON THE ANNUAL FINANCIAL REPORT (Continued)

	2025-26 $	2024-25 $
b. Expenditure (Continued)		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)	-	-
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	-	-
	-	-
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	-	-
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	-	-
Transition Subsidy for School Leavers (CITSL)	-	-
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services	-	-
- Subsidy to Support the Learning and Development of Foster Children	-	-
Child Protection Support Service (ChildPRO)	-	-
Temporary Financial Aid under Care and Support Networking Team – other charges	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
Subsidy Scheme for Extended Hours Service Users	-	-
Short-term Rental Assistance for Discharged Prisoners	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Total	-	-

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 includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and 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 as reflected in the AFR.

The breakdown on Other Income is as follows:

Other Income	**2025-26 $**	**2024-25 $**
(a) Programme income	-	-
(b) Production income	-	-
(c) Utilised allocation under Central Items (CI): After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) – Fee Waiving Subsidy Scheme (FWSS)* which forms as part of Other Income	-	-
(d) Reimbursement of Maternity Leave Pay from Labour Department	-	-
(e) Subsidy received for Abolition of MPF Offsetting Arrangement from Labour Department	-	-
(f) Miscellaneous income	-	-
Sub-Total	-	-
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	-	-
Total	-	-

* For those programmes which are regarded as FSA services only

6. Personal Emoluments

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

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

Analysis of Personal Emoluments paid under LSG	**No of Posts**	**$**
HK$1,000,001 - HK$1,100,000 p.a.	-	-
HK$1,100,001 - HK$1,200,000 p.a.	1	1,035,960.00
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 $	2024-25 $
(a)	Utilities	32,873.21	31,336.20
(b)	Food	-	-
(c)	Administrative Expenses	18,589.97	24,091.29
(d)	Stores and Equipment	5,967.00	89,839.58
(e)	Minor Repair and Maintenance	2,160.00	34,344.80
(f)	Special Allowances	-	-
(g)	Programme Expenses	23,087.11	137,277.11
(h)	Transportation and Travelling	2,951.50	3,929.63
(i)	Insurance	35,883.84	26,784.33
(j)	Miscellaneous	25,947.93	112,535.09
Sub-Total		**147,460.56**	**460,138.03**
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income		-	-
Total		**147,460.56**	**460,138.03**

* For those programmes which are regarded as FSA services only

ANNUAL FINANCIAL REPORT

THE BOYS' BRIGADE, HONG KONG (060)

(1 APRIL 2025 TO 31 MARCH 2026)

NOTES ON THE ANNUAL FINANCIAL REPORT (Continued)

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
	$	$	$	$	$	$	$
Income							
Lump Sum Grant	7,049,603.00	-	-	-	-	-	7,049,603.00
Fee Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Interest Received **(Note (1))**	1,223.14	-	-	-	-	-	1,223.14
Rent and Rates	-	-	-	-	79,924.80	-	79,924.80
Central Items	-	-	-	-	-	-	-
Total Income (a)	**7,050,826.14**	**-**	**-**	**-**	**79,924.80**	**-**	**7,130,750.94**
Expenditure							
Personal Emoluments	6,790,485.07	-	-	-	-	-	6,790,485.07
Other Charges	147,460.56	-	-	-	-	-	147,460.56
Rent and Rates	-	-	-	-	46,949.25	-	46,949.25
Central Items	-	-	-	-	-	-	-
Total Expenditure (b)	**6,937,945.63**	**-**	**-**	**-**	**46,949.25**	**-**	**6,984,894.88**
Surplus for the Year (a) - (b)	**112,880.51**	**-**	**-**	**-**	**32,975.55**	**-**	**145,856.06**
Less : Surplus of Provident Fund	67,479.28	-	-	-	-	-	67,479.28
Surplus for the Year (excl. PF)	45,401.23	-	-	-	32,975.55	-	78,376.78
Surplus/(Deficit) b/f (Note (2))	**1,521,457.38**	**-**	**-**	**-**	**(35,771.79)**	**-**	**1,485,685.59**
	1,566,858.61	-	-	-	(2,796.24)	-	1,564,062.37
Add : Refund from Government	-						-
Less : Refund to Government	21,489.50	-	-	-	-	-	21,489.50
Transfer for use in the same areas as LSG Reserve from PF Reserve / HA Reserve	-	-	-	-	-	-	-
Combine HA Reserve with LSG Reserve in Year 4 when there is no Snapshot Staff	-	-	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-	-	-	-	-	-	-
Transfer from Other Funds / (to) LSG Reserve^	-	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) – FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	**1,545,369.11**	**-**	**-**	**-**	**(2,796.24)**	**-**	**1,542,572.87**

Notes:

\# Including an amount $Nil being the utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS*

* For those programmes which are regarded as FSA services only

^ Balance generated from those completed FSA services/ FSA-related activities which are funded by Other Funds or Donations for Designated Purposes

(1) Interest received on LSG (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), 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) 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:

(a) Total Expenditures excluding Provident Fund Expenditure
= $6,937,945.63 - $434,418.72
= $6,503,526.91 (cap at 25% is $1,625,881.73)

(b) Total surplus of LSG
= $1,545,369.11 (Therefore (b) is lower than 25% of (a)), claw-back is not required)

(5) As a facilitating 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.

THE BOYS' BRIGADE, HONG KONG (060)

SCHEDULE FOR RENT AND RATES

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE PERIOD FROM 1 APRIL 2025 TO 31 MARCH 2026

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		$	$	$	$
(060) The Boy's Brigade, Hong Kong	Rent (Note 3)	71,936.41	43,164.37	28,772.04	-
	Rates	7,988.39	3,784.88	4,203.51	-
	Total	79,924.80	46,949.25	32,975.55	-
	Total	-	-	-	-
	Total	-	-	-	-
	Grand Total	79,924.80	46,949.25	32,975.55	-

Notes:

(1) The figures are to be extracted from the paylist for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
(2) Surplus/ Deficit for each element represents the difference between subvention released and actual expenditure.
(3) Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Confirmed by:-

Mr. FONG Wai Kin Alex
Chairman
Date: 26 October 2026

Ms. NG Suk Ling
NGO Head
Date: 26 October 2026

THE BOYS' BRIGADE, HONG KONG (060)

SCHEDULE FOR INVESTMENT

ANALYSIS OF INVESTMENT AS AT 31 MARCH 2026

	2025-26 HK$'000	2024-25 HK$'000
LSG Reserve as at 31 March	1,545	1,521
Represented by :		
Investments		
(a) HKD Bank Account Balances	1,545	1,521
(b) HKD 24-hour Call Deposits	-	-
(c) HKD Fixed Deposits	-	-
(d) HKD Certificate of Deposits	-	-
(e) HKD Bonds (see appendix for breakdown)	-	-
	1,545	1,521

Note : The investments should be reported at historical cost.

Confirmed by:-

Mr. FONG Wai Kin Alex
Chairman
Date: 26 October 2026

Ms. NG Suk Ling
NGO Head
Date: 26 October 2026

APPENDIX

THE BOYS' BRIGADE, HONG KONG (060)

SCHEDULE FOR INVESTMENT

DETAILED ANALYSIS OF BONDS/ NOTES AS AT 31 MARCH 2026

Investment in HK$ Bonds/ Notes

	Issuer	Nominal Amount **HK$**	Cost of Acquisition **HK$** (Note)	Maturity Date	Coupon %p.a.	Effective Yield %p.a.	Credit Rating	Custodian Bank
1		-	-					
2		-	-					
3		-	-					
4		-	-					
	Total	-	-					

Note: The amount will be reduced in accordance with the proportion of the disposal of the investment