

中華基督教會合一堂社會服務部
THE CHURCH OF CHRIST IN CHINA
HOP YAT CHURCH SOCIAL SERVICE DEPARTMENT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2026

黃永善會計師行
W. S. WONG & CO.
Certified Public Accountants

黃永善會計師行
W. S. Wong & Co.

PARTNERS

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' ASSURANCE REPORT
TO THE DIRECTORS OF THE CHURCH OF CHRIST IN CHINA
HOP YAT CHURCH SOCIAL SERVICE DEPARTMENT
中華基督教會合一堂社會服務部 ("THE COMPANY")

We have audited the financial statements of the Company for the year ended 31st 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 auditors' report thereon dated 21st October 2026.

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

Responsibilities of the Directors

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

Our Independence and Quality Management

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

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditors' 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 AUDITORS' ASSURANCE REPORT (CONT'D)
TO THE DIRECTORS OF THE CHURCH OF CHRIST IN CHINA
HOP YAT CHURCH SOCIAL SERVICE DEPARTMENT
中華基督教會合一堂社會服務部 ("THE COMPANY")

Auditors' Responsibility (Cont'd)

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

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Subvention Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Company 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.

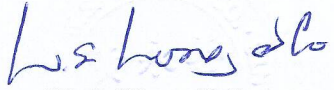
Conclusion

1. In our opinion, the AFR of the Company for the year ended 31st March 2026 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Subvention Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Company has not complied, in all material respects, with the purposes as specified in the LSG Subvention Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Company 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.

Hong Kong, 21st October 2026


W. S. Wong & Co.
Certified Public Accountants

中華基督教會合一堂社會服務部
THE CHURCH OF CHRIST IN CHINA
HOP YAT CHURCH SOCIAL SERVICE DEPARTMENT

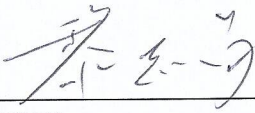
ANNUAL FINANCIAL REPORT

FOR THE PERIOD FROM 1ST APRIL 2025 TO 31ST MARCH 2026

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2025-26</u>	<u>2024-25</u>
		\$	\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	5,899,316.00	5,890,852.00
b. Provident Fund	1c	373,252.00	372,495.00
2. Fee Income	2	24,549.00	26,334.00
3. Central Items	3	-	-
4. Rent and Rates	4	43,440.00	7,857.00
5. Other Income	5	449,505.00	388,388.00
6. Interest Received		<u>10,715.22</u>	<u>60,802.21</u>
TOTAL INCOME		<u>6,800,777.22</u>	<u>6,746,728.21</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		4,592,455.15	3,978,969.88
b. Provident Fund	1c	278,605.47	240,342.48
c. Allowances		-	-
d. Other Staff Costs		<u>-</u>	<u>-</u>
Sub-total	6	4,871,060.62	4,219,312.36
2. Other Charges	7	1,893,000.22	1,912,039.86
3. Central Items	3	-	-
4. Rent and Rates	4	<u>43,033.00</u>	<u>42,170.00</u>
TOTAL EXPENDITURE		<u>6,807,093.84</u>	<u>6,173,522.22</u>
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	<u>(6,316.62)</u>	<u>573,205.99</u>

The Annual Financial Report from pages 1 to 24 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.


Chairman

Date : 21st October 2026


Chief of Organisation

Date : 21st October 2026

中華基督教會合一堂社會服務部
THE CHURCH OF CHRIST IN CHINA
HOP YAT CHURCH SOCIAL SERVICE DEPARTMENT

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

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.

<u>Service Unit</u>	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
Unit 0A58	5,899,316.00 =====	5,890,852.00 =====

(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.

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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

1. Lump Sum Grant (Cont'd)

(c) Provident Fund (Cont'd)

Details are analysed below :-

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>Other Posts</u>	<u>2025-26</u>	<u>2024-25</u>
	\$	\$	\$	\$
Subvention received Unit 0A58	-	373,252.00	373,252.00	372,495.00
Provident Fund Contribution paid during the year Unit 0A58	-	278,605.47	278,605.47	240,342.48
Surplus for the year	-	94,646.53	94,646.53	132,152.52
<u>Add</u> : Surplus brought forward	-	840,390.84	840,390.84	708,238.32
Additional subvention received for previous year(s)	-	-	-	-
<u>Less</u> : Refund to Government	-	-	-	-
Transfer of Provident Fund Reserve for use in the same areas as LSG Reserve	-	-	-	-
Surplus carried forward	-	935,037.37	935,037.37	840,390.84

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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

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 Lump Sum Grant Subvention Manual (LSG Subvention Manual).

Details are analysed below :-

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
Membership Fee	24,549.00	26,334.00
	=====	=====

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 Company. 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 :-

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
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	-----	-----
Balance carried forward	-----	-----

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(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
a. Income (Cont'd)		
Balance brought forward	-	-
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	-	-
Balance carried forward	-	-

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(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
a. Income (Cont'd)		
Balance brought forward	-	-
After School Care Programme for Pre-primary Children - Fee Subsidy	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Travelling Subsidy of the Designated Hotline for Carer Support (Carer Hotline)	-	-
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	-	-
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	-	-
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	-	-
Transition Subsidy for School Leavers (CITSL)	-	-
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services	-	-
- Subsidy to Support the Learning and Development of Foster Children	-	-
Child Protection Support Service (ChildPRO)	-	-
Temporary Financial Aid under Care and Support Networking Team	-	-
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	-	-
Balance carried forward	-	-

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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
a. Income (Cont'd)		
Balance brought forward	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	_____ -	_____ -
Total	- =====	- =====

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
b. Expenditure		
Infirmity Care Supplement for the Aged Blind Persons	-	-
Infirmity 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	_____ -	_____ -
Balance carried forward	_____ -	_____ -

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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
b. Expenditure (Cont'd)		
Balance brought forward	-	-
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)	-	-
Balance carried forward	-	-

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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

3. Central Items (Cont'd)

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
b. Expenditure (Cont'd)		
Balance brought forward	-	-
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 Service Team for Street Sleepers	-	-
Subsidy Scheme for Extended Hours Service Users	-	-
Short-term Rental Assistance for Discharge Prisoners	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Total	- =====	- =====

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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

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.

	<u>Rent and other rental items</u>	<u>Rates</u>	<u>2025-26</u>	<u>2024-25</u>
	\$	\$	\$	\$
Subvention received Unit AH29	<u>20,940.00</u>	<u>22,500.00</u>	<u>43,440.00</u>	<u>7,857.00</u>
Actual expenditure Unit AH29	<u>21,033.00</u>	<u>22,000.00</u>	<u>43,033.00</u>	<u>42,170.00</u>
Surplus / (deficit) for the year	<u>(93.00)</u>	<u>500.00</u>	<u>407.00</u>	<u>(34,313.00)</u>

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.

中華基督教會合一堂社會服務部
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NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

5. Other Income (Cont'd)

The breakdown on Other Income is as follows :-

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
Other Income		
(a) Programme income	448,588.00	386,896.00
(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 (e.g. general donations,		
photocopying charges, etc.)	<u>917.00</u>	<u>1,492.00</u>
Sub-total	449,505.00	388,388.00
<u>Less</u> : Utilised allocation under CI : ASCP /		
Enhanced ASCP / ASCP (PC) - FWSS which		
forms as part of Other Income *	<u>-</u>	<u>-</u>
Total	<u>449,505.00</u>	<u>388,388.00</u>

* For those programmes which are regarded as FSA services only

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(Expressed in Hong Kong Dollars)

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 :-

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No of Posts</u>	<u>2025-26</u>	<u>2024-25</u>
		\$	\$
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-	-
HK\$1,200,001 - HK\$1,300,000 p.a.	-	-	-
HK\$1,300,001 - HK\$1,400,000 p.a.	-	-	-
HK\$1,400,001 - HK\$1,500,000 p.a.	-	-	-
>HK\$1,500,000 p.a.	-	-	-
	=====	=====	=====

中華基督教會合一堂社會服務部
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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 of other charges are as follows :-

	<u>2025-26</u>	<u>2024-25</u>
	\$	\$
Other charges		
(a) Utilities	90,987.80	100,296.60
(b) Food (including food for service users)	-	-
(c) Administrative Expenses	399,048.69	347,491.70
(d) Stores and Equipment	36,399.11	32,834.00
(e) Minor Repairs and Maintenance	91,094.00	115,550.00
(f) Special Allowances	-	-
(g) Programme Expenses	1,221,839.10	1,200,214.10
(h) Transportation and Travelling	6,723.20	5,491.90
(i) Insurance	34,980.62	104,318.66
(j) Miscellaneous	<u>11,927.70</u>	<u>5,842.90</u>
Sub-total	1,893,000.22	1,912,039.86
<u>Less</u> : Utilised allocation under CI : ASCP / Enhanced ASCP / ASCP (PC) - FWSS * which forms as part of Other Income	<u>-</u>	<u>-</u>
Total	<u>1,893,000.22</u> =====	<u>1,912,039.86</u> =====

* For those programmes which are regarded as FSA services only

中華基督教會合一堂社會服務部
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HOP YAT CHURCH SOCIAL SERVICE DEPARTMENT

NOTES TO THE ANNUAL FINANCIAL REPORT

(Expressed in Hong Kong Dollars)

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	6,272,568.00	-	-	-	-	-	6,272,568.00
Fee Income	24,549.00	-	-	-	-	-	24,549.00
Other Income	449,505.00	-	-	-	-	-	449,505.00
Interest							
Received							
(Note (1))	10,715.22	-	-	-	-	-	10,715.22
Rent and							
Rates	-	-	-	-	43,440.00	-	43,440.00
Central Items	-	-	-	-	-	-	-
Total Income (a)	<u>6,757,337.22</u>	-	-	-	<u>43,440.00</u>	-	<u>6,800,777.22</u>
Expenditure							
Personal							
Emoluments	4,871,060.62	-	-	-	-	-	4,871,060.62
Other Charges	1,893,000.22	-	-	-	-	-	1,893,000.22
Rent and							
Rates	-	-	-	-	43,033.00	-	43,033.00
Central Items	-	-	-	-	-	-	-
Total							
Expenditure (b)	<u>6,764,060.84</u>	-	-	-	<u>43,033.00</u>	-	<u>6,807,093.84</u>

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(Expressed in Hong Kong Dollars)

8. Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subventions (Cont'd)

	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
	\$	\$	\$	\$	\$	\$	\$
Surplus / (deficit) for the year (a) - (b)	(6,723.62)	-	-	-	407.00	-	(6,316.62)
<u>Less</u> : (Surplus) / deficit of Provident Fund (PF)	<u>(94,646.53)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(94,646.53)</u>
Surplus / (deficit) for the year (exclude PF)	(101,370.15)	-	-	-	407.00	-	(100,963.15)
Surplus / (deficit) brought forward (Note (2))	<u>1,909,373.88</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,261.48)</u>	<u>-</u>	<u>1,863,112.40</u>
	1,808,003.73	-	-	-	(45,854.48)	-	1,762,149.25
<u>Add</u> : Refund from Government	-	-	-	-	38,562.00	-	38,562.00
<u>Less</u> : Refund to Government	-	-	-	-	-	-	-
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 Infirmary Care Supplementary (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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / (deficit) carried forward (Note (4))	<u>1,808,003.73</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,292.48)</u>	<u>-</u>	<u>1,800,711.25</u>

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8. Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subventions (Cont'd)

Notes :

* For those programmes which are regarded as FSA services only

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

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

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

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

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

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Infirmity Care Supplement for the Aged Blind Persons	-	-	-	-	-	-	-	-	-	-	-	-
-	Infirmity 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 Forster Care Allowance	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	-	N.A.	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-	-	-

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(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-	-
-	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy (Note 10)	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	NSCCP - Subsidy for Fee Reduction	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	NSCCP - Subsidy for Fee Waiving	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	NSCCP - Subsidy for Incentive Payment	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	NSCCP - Subsidy for Training Allowance	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-	N.A.	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-	-	-

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(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) cheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-	-
-	Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Short-term Food Assistance Service Teams (STFASTs) - Food Cost	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	-	-	-	-	-	-	N.A.	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-	-	-

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Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-	-
-	After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-	-	-	-	-	N.A.	-	-	-	-	-
	ASCP (PC) Fee Subsidy												
	ASCP (PC) Rent and Rates												
-	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11)	-	-	-	-	-	-	N.A.	-	-	-	-	-
	- Allocation												
	- Rent and Rates												
-	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight One-site-on-call Allowance	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Travelling Subsidy of the Designated Hotline for Carer Support (Carer Hotline)	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	-	-	-	-	-	-	N.A.	-	-	-	-	-
	Balance carried forward	-	-	-	-	-	-	-	-	-	-	-	-

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

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Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-	-
-	Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Transition Subsidy for School Leavers (CITSL)	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)	-	-	-	-	-	-	N.A.	-	-	-	-	-
	- Subsidy for Providing Professional Services												
	- Subsidy to Support the Learning and Development of Foster Children												
	Balance carried forward	-	-	-	-	-	-	-	-	-	-	-	-

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

(Expressed in Hong Kong Dollars)

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme Reimbursement Received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus brought forward (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus carried forward (Note 6) (h) = (e) + (a) - (d) - (f) + / - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	Balance brought forward	-	-	-	-	-	-	-	-	-	-	-	-
-	Child Protection Support Service (ChildPro)	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Temporary Financial Aid under Care and Support Networking Team	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Emergency Fund for NGOs Operating Integrated Services Team for Street Sleepers	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Subsidy Scheme for Extended Hours Service Users	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Short-term Rental Assistance for Discharged Prisoners	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	-	-	-	-	-	-	N.A.	-	-	-	-	-
-	Time-defined Subsidy Scheme for Occasional Child Care Service	-	-	-	-	-	-	N.A.	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-	-	-

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ANALYSIS OF SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL 2025 TO 31ST MARCH 2026

(Expressed in Hong Kong Dollars)

- # 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 payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- 1 (b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- 2 (a). Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2 (b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
3. Surplus / Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.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 7th March 2025.
 - (i) Infirmary Care Supplement for the Aged Blind Persons
 - (ii) Infirmary Care Supplement for Residential Elderly Services

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ANALYSIS OF SUBVENTION AND EXPENDITURE

FOR THE PERIOD FROM 1ST APRIL 2025 TO 31ST MARCH 2026

(Expressed in Hong Kong Dollars)

Notes

5. “Surplus brought forward (b/f)” means surplus, if any, arising from operations in previous years.
6. “Surplus carried forward (c/f)” means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and / or expended during the year, where appropriate, should also be included.
9. For ASCP / Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD’s allocation letter(s), if any.
10. Allocation mode was changed to LSG in September 2024. Claw-back of unspent balance is in progress.
11. Allocation mode was changed to LSG in August 2024. Claw-back of unspent balance is in progress.