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) : **Hong Kong and Macau Lutheran Church Social Service Limited (260)**

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)	Service Director	10.43

Total number of month(s): 10.43

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 979,538
[*1(c) = 1(d)(i)+(ii)+(iii)+(iv)*]

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

(i) Salary (Note 8) $ 850,033

(ii) Provident fund $ 127,505

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

Medical allowance $ 2,000

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

Nil $ 0

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

(2) ***Staff of Second 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)	Superintendent	12
(ii)	Centre-in-Charge	12

Total number of month(s): 24

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 1,452,388
[*2(c) = 2(d)(i)+(ii)+(iii)+(iv)*]

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

(i) Salary (Note 8) $ 1,373,086

(ii) Provident fund $ 74,977

(iii) Cash allowance (Note 9) (please specify, if any:)
Medical and cash allowance $ 4,325

(iv) Non-cash based benefits (Note 10) (please specify, if any:)
Nil $ 0

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

(3) *Staff of Third 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)	Accounting Officer	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 537,887
[*3(c) = 3(d)(i)+(ii)+(iii)+(iv)*]

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

(i) Salary (Note 8) $ 501,580

(ii) Provident fund $ 34,107

(iii) Cash allowance (Note 9) (please specify, if any:)
Medical and cash allowance $ 2,200

(iv) Non-cash based benefits (Note 10) (please specify, if any:)
Nil $ 0

(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) 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	1.57

Total number of month(s): 1.57

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 154,042
[1(c) = 1(d)(i)+(ii)+(iii)+(iv)]

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

(i) Salary (Note 8) $ 133,776

(ii) Provident fund $ 20,066

(iii) Cash allowance (Note 9) (please specify, if any:)
Nil $ 0

(iv) Non-cash based benefits (Note 10) (please specify, if any:)
Cash allowance $ 200

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

(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	0.52

Total number of month(s): 0.52

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 30,508
[*2(c) = 2(d)(i)+(ii)+(iii)+(iv)*]

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

(i) Salary (Note 8) $ 30,508

(ii) Provident fund $ 0

(iii) Cash allowance (Note 9) (please specify, if any:)
Nil $ 0

(iv) Non-cash based benefits (Note 10) (please specify, if any:)
Nil $ 0

(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)

(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
[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (3)(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)

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)]*	$	3,008,943	$3,154,363

(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).