HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED

ANNUAL FINANCIAL REPORT FOR THE PERIOD FROM 1 APRIL 2025 TO 31 MARCH 2026

NICHOLAS FUNG & CO.
Certified Public Accountants

馮卓堅會計師事務所
NICHOLAS FUNG & CO.
Certified Public Accountants

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COUNCIL MEMBERS OF
HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED ("THE ASSOCIATION")**

We have audited the financial statements of the Association for the year ended 31 March 2026 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated 13 October 2026.

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

Responsibilities of the Executive Council Members

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

Our Independence and Quality Management

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

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

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and with reference to Practice Note 851 (Revised), Reporting on the Annual Financial Reports of Non-governmental Organisations issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COUNCIL MEMBERS OF
HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED ("THE ASSOCIATION")**

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 Association being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

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

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

Intended Users and Purpose

This report is intended solely for submission by the Association to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.

NICHOLAS FUNG & CO.
Certified Public Accountants

Hong Kong, 13 October 2026

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HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED

ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2025 to 31 MARCH 2026

	Note	2025-26 HK$	2024-25 HK$
INCOME			
Lump Sum Grant			
(a) Lump Sum Grant (excluding provident fund)	1b	21,285,569.00	21,215,791.00
(b) Provident fund	1c	1,460,669.00	1,453,948.00
Fee income	2	1,885,551.20	1,907,363.90
Central items	3	1,275,423.00	575,274.00
Rent and rates	4	1,906,604.00	1,657,052.00
Other income	5	861,578.70	842,280.66
Interest received		14,579.34	60,871.90
TOTAL INCOME		28,689,974.24	27,712,581.46
EXPENDITURE			
Personal emoluments			
a) Salaries		17,232,411.80	16,504,565.39
b) Provident fund	1c	973,666.23	970,572.73
c) Allowances		52,410.00	57,121.00
d) Other staff costs		-	-
Sub-total	6	18,258,488.03	17,532,259.12
Other charges	7	5,441,109.88	6,756,994.92
Central items	3	1,275,423.00	575,274.00
Rent and rates	4	1,910,994.00	1,832,329.00
TOTAL EXPENDITURE		26,886,014.91	26,696,857.04
SURPLUS FOR THE YEAR	8	1,803,959.33	1,015,724.42

The Annual Financial Report from pages 2 to 8 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Approved by the Council on 13 October 2026

Yeung Man Yuk
President

Chan Sun Ha
NGO Head

NOTES TO THE ANNUAL FINANCIAL REPORT FOR THE PERIOD FROM 1 APRIL 2025 to 31 MARCH 2026

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 (excluding provident fund) received for the year.

(c) Provident fund

This is provident fund received and contributed during the year.

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

Other posts represent those staff that are employed after 1 April 2000.

The provident fund received and contributed for staff under the Central items and other funds or donations for designated purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under Note 3 and 8.

1. LUMP SUM GRANT

(c) Provident fund (continued)

Details are analysed below:

Provident fund contribution	Snapshot staff	6.8% and other posts	Total
	HK$	HK$	HK$
Subvention received	167,945.00	1,292,724.00	1,460,669.00
Provident fund contribution paid during the year	(168,799.29)	(804,866.94)	(973,666.23)
(Deficit)/Surplus for the year	(854.29)	487,857.06	487,002.77
Surplus b/f	20,598.56	4,729,814.23	4,750,412.79
Additional subvention received for previous year(s)	-	8,307.00	8,307.00
Refund to Government	(20,602.00)	-	(20,602.00)
Absorbed by the Association	3.44	-	3.44
Surplus c/f	(854.29)	5,225,978.29	5,225,124.00

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 Lump Sum Grant 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:

a. Income

	2025-26	2024-25
	HK$	HK$
Infirmary care supplement for residential elderly services	1,275,423.00	575,274.00

b. Expenditure

	2025-26	2024-25
	HK$	HK$
Infirmary care supplement for residential elderly services	1,275,423.00	575,274.00

4. RENT AND RATES

This represents the amount paid by Social Welfare Department in respect of premises recognised by Social Welfare Department. Expenditure on rent and rates in respect of premises not recognised by Social Welfare Department have not been included in AFR.

5. OTHER INCOME

This represents all income, other than recognised fee income for subvented welfare services, received during the year in the operation of subvented services including income from other services that are incidental to the operation, programme income, etc. Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services / FSA-related activities and have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown on Other Income is as follows:

	2025-26 HK$	2024-25 HK$
(a) Programme income	542,951.00	587,791.00
(b) Compensations received from an insurance company	-	179,958.33
(c) Reimbursement of Maternity Leave Pay from Labour Department	20,166.97	-
(d) Income from nursing materials and dormitory sundries for members	200,814.73	-
(e) Others	97,646.00	74,531.33
	861,578.70	842,280.66

6. PERSONAL EMOLUMENTS

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

The analysis on number of posts with annual personal emoluments over HK$1,000,000 each is appended below:

Analysis of personal emoluments paid under LSG	No. of posts	HK$
HK$1,100,001 – HK$1,200,000 p.a.	1	HK$1,131,379.86

7. OTHER CHARGES

This refers to expenses, other than personal emoluments, incurred in the operation and excluded expenditure for FSA services / FSA-related activities supported by Other Funds or Donations for Designated Purposes, which have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown on other charges is as follows:

		2025-26 HK$	2024-25 HK$
(a)	Utilities	600,575.20	650,179.50
(b)	Food (including food for service users)	1,124,697.46	1,061,411.98
(c)	Administrative expenses	152,732.75	177,042.22
(d)	Stores and equipment	321,071.25	216,262.00
(e)	Minor repairs and maintenance	210,344.41	244,785.14
(f)	Special allowances	-	-
(g)	Programme expenses	762,939.49	783,544.04
(h)	Transportation and traveling	76,866.67	91,983.67
(i)	Insurance	131,936.49	119,867.51
(j)	Therapy and medical instrument	382,212.05	379,007.20
(k)	Relief staff service fee	1,510,035.40	2,760,396.30
(l)	Miscellaneous	167,698.71	272,515.36
Total		5,441,109.88	6,756,994.92

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	Rent and rates	Central items	Total
	HK$	HK$	HK$	HK$	HK$	HK$
INCOME						
Lump sum grant	22,746,238.00	-	-	-	-	22,746,238.00
Fee income	1,885,551.20	-	-	-	-	1,885,551.20
Other income	861,578.70	-	619,063.57	-	-	1,480,642.27
Interest received [Note (1)]	14,579.34	-	-	-	-	14,579.34
Rent and rates	-	-	-	1,906,604.00	-	1,906,604.00
Central items	-	-	-	-	1,275,423.00	1,275,423.00
Total income (a)	25,507,947.24	-	619,063.57	1,906,604.00	1,275,423.00	29,309,037.81
EXPENDITURE						
Personal emoluments	18,206,078.03	52,410.00	-	-	-	18,258,488.03
Other charges	5,441,109.88	-	409,450.65	-	-	5,850,560.53
Rent and rates	-	-	-	1,910,994.00	-	1,910,994.00
Central items	-	-	-	-	1,275,423.00	1,275,423.00
Total expenditure (b)	23,647,187.91	52,410.00	409,450.65	1,910,994.00	1,275,423.00	27,295,465.56
Surplus/(Deficit) for the year (a) - (b)	1,860,759.33	(52,410.00)	209,612.92	(4,390.00)	-	2,013,572.25
Less: Surplus of provident fund	(487,002.77)	-	-	-	-	(487,002.77)
Surplus/(Deficit) for the year (excl. PF)	1,373,756.56	(52,410.00)	209,612.92	(4,390.00)	-	1,526,569.48
Surplus/(Deficit) b/f [Note (2)]	4,876,719.02	341,632.70	-	(175,277.00)	(13,224.00)	5,029,850.72
	6,250,475.58	289,222.70	209,612.92	(179,667.00)	(13,224.00)	6,556,420.20
Previous year adjustment	-	-	-	-	13,224.00	13,224.00
Add: Refund from Government	-	-	-	175,277.00	-	175,277.00
Transfer from Other Funds to LSG Reserve	209,612.92	-	(209,612.92)	-	-	-
Surplus/(Deficit) c/f [Note (4)]	6,460,088.50	289,222.70	-	(4,390.00)	-	6,744,921.20

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS (CONTINUED)

Notes

(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) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (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:

(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 (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) 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 (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. 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 (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) 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.

ANNEX 1

HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED

BANK DEPOSITS AND SCHEDULE FOR INVESTMENT

ANALYSIS OF INVESTMENT AS AT 31 MARCH 2026

	2025-2026 HK$'000	2024-2025 HK$'000
Total Reserves as at 31 March		
i. Lump Sum Grant	6,460	4,877
ii. Provident Fund	5,225	4,750
iii. Holding Account	289	342
Total	11,974	9,969
Represented by:		
Bank Deposits and Schedule for Investment	11,974	9,969
a. HKD Bank Account Balances		
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	11,974	9,969

Note: The investment should be reported at historical cost.

Confirmed by:

Yeung Man Yuk
President
Date: 13 October 2026

Chan Sun Ha
NGO Head
Date: 13 October 2026

ANNEX 2

HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED

SCHEDULE FOR CENTRAL ITEMS

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

Unit code	Name	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 b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
								Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted deficit (d)=(b)-(c)				
			HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$	HK$		
2486	Wai Kei Hostel	Infirmary Care Supplement for Residential Elderly Services	1,275,423.00	-	1,275,423.00	-	-	-	-	-	-	-	-	-
TOTAL.....			1,275,423.00	-	1,275,423.00	-	-	-	-	-	(13,224.00)	-	13,224.00	-

Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b))

ANNEX 2

HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED

SCHEDULE FOR CENTRAL ITEMS

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

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) Infirmary Care Supplement for Residential Elderly services

5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.

6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.

7. Unit code and name / remittance advice no. are extracted from the paylist from SWD and remittance advice from the Treasury respectively.

8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.

9. For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.

10. Allocation mode was changed to LSG in Sept 2024.

11. Allocation mode was changed to LSG in Aug 2024.

ANNEX 3

HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED

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	Subvention element	Subvention released (Note 1) HK$	Actual expenditure HK$	Surplus (Note 2) HK$	Deficit (Note 2) HK$
2486 – Wai Kei Hostel	Rent (Note 3)	936,600.00	937,170.00	-	(570.00)
	Rates	66,600.00	66,100.00	500.00	-
	Sub-total	1,003,200.00	1,003,270.00	500.00	(570.00)
7750 – Kei Fuk Elderly Centre	Rent	841,104.00	842,724.00	-	(1,620.00)
	Rates	62,300.00	65,000.00	-	(2,700.00)
	Sub-total	903,404.00	907,724.00	-	(4,320.00)
	Grand total	1,906,604.00	1,910,994.00	500.00	(4,890.00)

Note:

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.

ANNEX 4

HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED

SCHEDULE FOR THE UTILISATION OF RESERVE IN HOLDING ACCOUNT (HA) FOR 2025-26 AND THE PLAN OF UTILISATION OF HA RESERVE FOR 2026-27

(A) Utilisation of HA Reserve (2025-26)

			HK$
(1)	Balance as at 31 March 2025 brought forward	(a)	341,632.70
(2)	Actual Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	-
	(ii) Enhancing human resources management (please specify: Medical allowance for staff)	(c)	52,410.00
	(iii) Others *[applicable to NGOs without Snapshot Staff]* (please specify:)	(d)	-
	Total = (b) + (c) + (d)	(e)	52,410.00
(3)	Balance as at 31 March 2026 carried forward [i.e. = (a) – (e)]	(f)	289,222.70
(4)	No. of Snapshot Staff (as at 1 September 2025)		1.5

(B) Plan of Utilisation of HA Reserve (2026-27)

			$
(1)	Balance as at 31 March 2026 brought forward [i.e. (f) of Part (A)]	(a)	289,222.70
(2)	Estimated Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	
	(ii) Enhancing human resources management (please specify: Medical allowance for staff)	(c)	60,000.00
	(iii) Others *[applicable to NGOs without Snapshot Staff]* (please specify:)	(d)	
	Total = (b) + (c) + (d)	(e)	60,000.00
(3)	Estimated balance as at 31 March 2027 carried forward [i.e. (a) – (e)]	(f)	229,222.70
(4)	Estimated no. of Snapshot Staff (by 1 September 2027)		1

ANNEX 5

Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other Funds or Donations for Designated Purposes
Analysis of Income and Expenditure for the Period from 1 April 2025 to 31 March 2026

Name of Non-Governmental Organisation (NGO) (code): HONG KONG & MACAU LUTHERAN CHURCH SOCIAL SERVICE LIMITED (260)

No.	Activity Name	Source of funding	Income Received			Actual Expenditure (Note 3) (c) HK$	Surplus / Deficit (Note 4) (d) = (a) + (b) – (c) HK$
			Other Funds or Donations for Designated Purposes (Note 1) (a) HK$	Programme Income (Note 2) (b) HK$	Total = (a) + (b) HK$		
I. Funding and Service Agreement (FSA) services							
1	Jockey Club Digital Tablet and Online Support Programme for Homebound Elderly	The Hong Kong Jockey Club Charities Trust	421,792.57	-	421,792.57	225,863.15	195,929.42
2	Jockey Club Community eHealth Care Project	The Hong Kong Jockey Club Charities Trust	197,271.00	-	197,271.00	183,587.50	13,683.50
		Sub-total (i)	**619,063.57**	**-**	**619,063.57**	**409,450.65**	**209,612.92**
II. FSA-related activities							
		Sub-total (ii)					
		TOTAL (i) + (ii)	**619,063.57**	**-**	**619,063.57**	**409,450.65**	**209,612.92**

Notes:

1. Funding received from sources other than the Social Welfare Department (SWD) for FSA services / FSA-related activities should be properly recorded under Note 5(c) "Other Funds or Donations for Designated Purposes" to the AFR. All relevant supporting documents must be available for inspection by authorised staff of SWD and audit by the Audit Commission.
2. The relevant amount should be properly supported and included under Note 5(a) "Programme Income" to the AFR.
3. NGOs should be responsible for the utilisation of the other funding received for designated purposes for FSA services / FSA-related activities. As the amount aims to reflect the actual cash expenditure, the cost apportionment of Lump Sum Grant resources needs not be included under this column.
4. If there is any unspent balance out of the non-SWD funded FSA services / FSA-related activities that must be returned to the funder, such payment shall be borne by the NGO's own resources.

#Amounts should tally with those reported in the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the AFR.

Confirmed by:

Yeung Man Yuk
President

Chan Sun Ha
NGO Head

13 October 2026
Date