

Evangelical Free Church of China Social Service

Annual Financial Report

for the year ended 31st March 2026

Lau Wah Ching

Certified Public Accountant (Practising)



LAU WAH CHING
CERTIFIED PUBLIC ACCOUNTANT
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Tel.: 98687900 Fax : 25861632

Review Report to the Executive Committee of Evangelical Free Church of China Social Service ("Association")

I have audited the financial statements of the Evangelical Free Church of China Social Service ("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 unqualified auditor's report thereon dated 25 August 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"), I 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 Committee

In relation to this report, the Executive Committee is 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.

My Independence and Quality Management

I 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.

I apply Hong Kong Standard on Quality Management 1, which requires me 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

My responsibility is to form a conclusion, based on my engagement, and to report my conclusion to you.

Principal: Lau Wah Ching,
BA, MBA, FCCA, CICPA, CPA(Practising)

EFCC-2026



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I conducted my 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. I have planned and performed my 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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

In relation to my conclusion 1 below, I have planned and performed such procedures as I considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy myself 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 my conclusion 2 below, I 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. I am 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. My 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 my 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 my 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.

Principal: Lau Wah Ching,
BA, MBA, FCCA, CICPA, CPA(Practising)

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2. Based on the procedures performed and evidence obtained, nothing has come to my attention that causes me 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. I agree that a copy of this report may be provided to the SWD without further comment from me.

Lau Wah Ching
Certified Public Accountant (Practising)
Practising Certificate No. P1217

Hong Kong
25 August 2026.

ANNUAL FINANCIAL REPORT

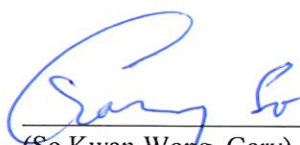
NGO (code): EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE (139)

1 APRIL 2025 TO 31 MARCH 2026

	Notes	2025_26 \$	2024_25 \$
A.INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	21,238,735.00	21,204,252.00
b. Provident Fund	1c	1,498,309.00	1,493,905.00
2. Fee Income	2	142,023.50	141,884.50
3. Central Items	3	38,737.00	38,737.00
4. Rent and Rates	4	2,602,686.00	815,608.00
5. Other Income	5	3,243,452.97	3,086,014.02
6. Interest Received		64,899.32	164,892.85
TOTAL INCOME		<u>28,828,842.79</u>	<u>26,945,293.37</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		20,951,665.75	20,477,448.12
b. Provident Fund		1,038,675.30	1,416,611.92
c. Allowances	1c	0.00	0.00
d. Other Staff Costs		0.00	0.00
Sub-total	6	<u>21,990,341.05</u>	<u>21,894,060.04</u>
2. Other Charges	7	2,889,576.78	2,802,751.02
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	<u>2,555,778.70</u>	<u>1,395,140.01</u>
TOTAL EXPENDITURE		<u>27,435,696.53</u>	<u>26,091,951.07</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>1,393,146.26</u>	<u>853,342.30</u>

The Annual Financial Report from pages 1 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

SIGNATURE


(So Kwan Wong, Gary)
CHAIRMAN

SIGNATURE


(Poon Yat Ping)
DIRECTOR

DATE : 25 AUG 2026

DATE : 25 AUG 2026

ANNUAL FINANCIAL REPORT
NGO (code) : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE (139)
For the period from 1 April 2025 to 31 March 2026

NOTES ON THE ANNUAL FINANCIAL REPORT

1 Lump Sum Grant (LSG)

a Basic 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 on 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 recognized upon receipt of cash and expenditure is recognized 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. 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 Donation 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. Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	116,604.00	1,381,705.00	1,498,309.00
Provident Fund Contribution	0.00	(1,038,675.30)	(1,038,675.30)
Paid during the Year			
Surplus/(Deficit) for the Year	116,604.00	343,029.70	459,633.70
<u>Add:</u> Surplus/(Deficit) b/f	133,249.94	1,449,572.11	1,582,822.05
-Additional subvention received for previous year(s)		29,625.00	29,625.00
Less: Refund to Government	(104,098.00)		(104,098.00)
Transfer of Provident Fund Reserve for use in the same areas as LSG Reserve		0.00	0.00
Surplus/(Deficit) c/f	<u>145,755.94</u>	<u>1,822,226.81</u>	<u>1,967,982.75</u>

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 \$
<u>a. Income</u>		
Subsidy Scheme for Extended Hours Service Users	2,008.00	2,008.00
Time-defined Subsidy Scheme for Occasional Child Care Service	36,729.00	36,729.00
Total	38,737.00	38,737.00
	2025_26 \$	2024_25 \$
<u>b. Expenditure</u>		
Subsidy Scheme for Extended Hours Service Users	0.00	0.00
Time-defined Subsidy Scheme for Occasional Child Care Service	0.00	0.00
Total	0.00	0.00

4 Rent and Rates

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

5 Other Income

This represents all income, other than recognized 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.c

The breakdown on Other Income is as follows:

	2025_26 \$	2024_25 \$
Other Income		
(a) Programme income	1,352,735.84	1,701,220.99
(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		50,373.54
(e) Subsidy received for Abolition of MPF Offsetting Arrangement from Labour Department		
(f) Miscellaneous income (e.g. general donations, photocopying charge, etc.)	1,890,717.13	1,334,419.49
Sub-Total	3,243,452.97	3,086,014.02
Less : Utilised allocation under CI: ASCP/Enhanced ASCP/ASCP(PC)-FWSS which forms as part of Other Income*	0.00	0.00
Total	3,243,452.97	3,086,014.02

*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

	<u>No of Posts</u>	<u>\$</u>
HK\$1,000,001-HK\$1,100,000 p.a.		NIL
HK\$1,100,001-HK\$1,200,000 p.a.	1	1,163,260.26
HK\$1,200,001-HK\$1,300,000 p.a.		NIL
HK\$1,300,001-HK\$1,400,000 p.a.		NIL
HK\$1,400,001-HK\$1,500,000 p.a.		NIL
>HK\$1,500,000 p.a.		NIL

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:

<u>Other Charges</u>	<u>2025_26</u> <u>\$</u>	<u>2024_25</u> <u>\$</u>
(a) Utilities	199,694.15	166,105.85
(b) Food (including food for service users)	18,352.00	18,342.58
(c) Administrative Expenses	245,986.89	203,823.45
(d) Stores and Equipment	636,384.40	540,102.29
(e) Minor Repair and Maintenance	158,885.73	132,700.00
(f) Special Allowances	0.00	0.00
(g) Programme Expenses	1,375,613.09	1,430,349.00
(h) Transportation and Travelling	35,880.18	21,224.55
(i) Insurance	140,917.84	129,698.24
(j) Miscellaneous	77,862.50	160,405.06
Sub-Total	2,889,576.78	2,802,751.02
Less : Utilised allocation under CI: ASCP/Enhanced ASCP/ASCP(PC)-FWSS* which forms as part of Other Income	-	-
Total	2,889,576.78	2,802,751.02

*For those programmes which are regarded as FSA services only.

ANNUAL FINANCIAL REPORT
NGO (code) : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE (139)
For the period from 1 April 2025 to 31 March 2026

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Other Funds or Donation for Designated Purposes	Adjustment for Utilised allocation under ASCP/Enhanced ASCP(PC)-FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$	\$	\$
Income							
Lump Sum Grant	22,737,044.00	-	-	-	-	-	22,737,044.00
Fee Income	142,023.50	-	-	-	-	-	142,023.50
Other Income	3,243,452.97	-	-	-	-	-	3,243,452.97
Interest Received (Note (1))	64,899.32	-	-	-	-	-	64,899.32
Rent and Rates	-	-	-	-	2,602,686.00	-	2,602,686.00
Central Items	-	-	-	-	-	38,737.00	38,737.00
Total Income (a)	26,187,419.79	0.00	0.00	0.00	2,602,686.00	38,737.00	28,828,842.79
Expenditure							
Personal Emoluments	21,990,341.05	-	-	-	-	-	21,990,341.05
Other Charges	2,889,576.78	-	-	-	-	-	2,889,576.78
Rent and Rates	-	-	-	-	2,555,778.70	-	2,555,778.70
Central Items	-	-	-	-	-	0.00	0.00
Total Expenditure (b)	24,879,917.83	0.00	0.00	0.00	2,555,778.70	0.00	27,435,696.53
Surplus/(Deficit) for the Year (a)-(b)	1,307,501.96	0.00	0.00	0.00	46,907.30	38,737.00	1,393,146.26
Less: Surplus/(Deficit) of Provident Fund (PF)	459,633.70	-	-	-	-	-	459,633.70
Surplus/(Deficit) for the Year (excl.PF)	847,868.26	0.00	0.00	0.00	46,907.30	38,737.00	933,512.56
Surplus/(Deficit) b/f (Note (2))	5,566,033.99	0.00	0.00	0.00	(579,531.40)	38,737.00	5,025,239.59
	6,413,902.25	0.00	0.00	0.00	(532,624.10)	77,474.00	5,958,752.15
Less : Recovery of subvention surplus of Central Item/Subsidy Scheme for Occasional Child Care Service (Subvention payroll 2/2026) (4-35-40-35-15-225-P1(SAS139))						(36,729.00)	(36,729.00)
Less : Recovery of subvention surplus of Central Item/Subsidy Scheme for Extended Hours Service (EHS) Users (Subvention payroll 2/2026) (4-35-40-35-15-225-P1(SAS139))						(2,008.00)	(2,008.00)
Add : Refund from Government for Other Rental Items 2024-2025 (Subvention payroll 7/2025)					46,212.00		46,212.00
Add : Refund from Government for Private Rent 2024-2025 (Subvention payroll 7/2025)					560,000.00		560,000.00
Add : Refund from Government for Rates 2024-2025 (Subvention payroll 7/2025)					17,599.60		17,599.60
Less : Refund to Government for Government Rent 2024-2025 (Subvention payroll 7/2025)					(44,279.60)		(44,279.60)
Add : Refund from Government for over deduct surplus 2023-2024 (Subvention payroll 5/2025)(2) in 4-35-40-35-15-225-P1(SAS139))	371.00						371.00
Transfer from LSG Reserve to cover the salary adjustment for Infirmary Care Supplementary (Note (3))							0.00
Transfer from Other Funds / (to) LSG Reserve							0.00
Adjustment for utilised allocation under Enhanced ASCP/ASCP(PC)-FWSS (over-estimated)/under-estimated in previous year(s)							0.00
Surplus/(Deficit) c/f (Note (4))	6,414,273.25	0.00	0.00	0.00	46,907.90	38,737.00	6,499,918.15

Notes:

- (1) Interest received on LSG, HA and PF 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 reserves (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 follow:
(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.

NGO: EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE
For the period from 1 April 2025 to 31 March 2026

9. Analysis of Income and Expenditure by Programme Area and Funding and Service Agreements (including support services)

Unit Code and Name/ Remittance Advice No.	INCOME					EXPENDITURE					Surplus/ (Deficits) (1)-(2)	Remarks
	LSG	Fee Income	Central Items	Rent and Rates	Other Income	Total Income (1)	Personal Emoluments	Other Charges	Central Items	Rent and Rates	Total Expenditure (2)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Neighbourhood Elderly Centre												
#5883 NEC	15,244,759.71	94,649.00		2,602,686.00	1,714,255.84	19,656,350.55	14,625,879.94	2,431,548.04		2,555,778.70	19,613,206.68	43,143.87
Integrated Programme												
#3296 VNS(ICCC)	346,912.52					346,912.52	340,470.00	6,442.52			346,912.52	0.00
#3297 PNNS(ICCC)	518,122.52					518,122.52	511,680.00	6,442.52			518,122.52	0.00
#5881 PNNS(ICCC)	518,122.52					518,122.52	511,680.00	6,442.52			518,122.52	0.00
#5882 TYNS(ICCC)	378,982.52					378,982.52	372,540.00	6,442.52			378,982.52	0.00
#5884 TYNS(ICCC)	518,122.52					518,122.52	511,680.00	6,442.52			518,122.52	0.00
#5888 AGNS(ICCC)	518,122.52					518,122.52	511,680.00	6,442.52			518,122.52	0.00
#6646 AGNS(ICCC)	498,423.32					498,423.32	491,980.80	6,442.52			498,423.32	0.00
OCCS												
#3295 VNS		25,163.00				25,163.00		25,163.00			25,163.00	0.00
#6642 AGNS		2,760.00				2,760.00		2,760.00			2,760.00	0.00
#6643 PNNS	745.41	11,248.50				11,993.91		11,993.91			11,993.91	0.00
#6981 Subsidy scheme for OCCS (T/D 31/3/2026)			36,729.00			36,729.00					0.00	36,729.00
#6980 OCCS with family support activities	52,180.94					52,180.94		52,180.94			52,180.94	0.00
ECSS												
#2351 PNNS	6,800.00	8,203.00				15,003.00	1,800.00	13,203.00			15,003.00	0.00
#W139 Subsidy scheme-EHS users (T/D 30/9/2027)			2,008.00			2,008.00					0.00	2,008.00
#3292 Central Administration	2,637,440.50				1,529,197.13	4,166,637.63	3,072,275.01	307,630.25			3,379,905.26	786,732.37
Sub-total	21,238,755.00	142,023.50	38,737.00	2,602,686.00	3,243,452.97	27,265,634.47	20,951,665.75	2,889,576.78	0.00	2,555,778.70	26,397,021.23	868,613.24
SOG	-	-	-	-	-	0.00	-	-	-	-	0.00	0.00
Interest Received	-	-	-	-	-	64,899.32	-	-	-	-	-	64,899.32
Total	21,238,755.00	142,023.50	38,737.00	2,602,686.00	3,243,452.97	27,330,533.79	20,951,665.75	2,889,576.78	0.00	2,555,778.70	26,397,021.23	933,512.56

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

Name of Agency: EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE (139)

Unit Code and Name/Remittance Advice No. (Note 7)	Subvented Element	Subventions 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) (b)=(a1)-(a2)	Deficit (Note 3) (b)=(a1)-(a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)	Surplus b/f (Note 5) (e)	Refund from Government (to) (f)	Adjustment (Note 8) (g)	Surplus (b/f) (Note 6) (g)
#6981 Subsidy Scheme for OCCS (T/D31/3/2026)	Time-defined Subsidy Scheme for Occasional Child Care Service*	\$ 36,729.00	\$	\$	\$	\$ 36,729.00	\$	N.A.	\$	\$ 36,729.00	\$	\$	\$ 36,729.00
#W139 Subsidy Scheme EHSS Users (T/D30/9/2027)	Subsidy Scheme for Extended Hours Service Users* Reimbursement Maternity Leave Pay (RMLP) Scheme	2,008.00				2,008.00		N.A.		2,008.00	(2,008.00)		2,008.00
TOTAL:											38,737.00	0.00	38,737.00

Note:

- 1(a). The figures for the whole financial year are extracted from the pavlist 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 provision 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.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in the relevant letter issued by SWD
 - (i) Infirmary Care Supplement for the Aged Blind Persons
 - (ii) Infirmary Care Supplement for Subvented/Subsidised 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 pavlist from SWD and remittance advice from the Treasury respectively.
8. For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overspent / (underspent) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
9. The central items as listed above may not be exhaustive and relevant details of central items released and/or expended during the year, where appropriate, should also be included.

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

Name of Agency (code) : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE (139)

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		\$	\$	\$	\$
5883 Enhancement of Community Support Services for Elderly Persons	Rent	2,454,212.00	2,409,749.40	44,462.60	
	Rates	148,474.00	146,029.30	2,444.70	
	Total:	2,602,686.00	2,555,778.70	46,907.30	0.00
	Total:	0.00	0.00	0.00	0.00
	Total:	0.00	0.00	0.00	0.00
	Total:	0.00	0.00	0.00	0.00
	Total:	0.00	0.00	0.00	0.00
	Grand Total:	2,602,686.00	2,555,778.70	46,907.30	0.00

Notes:

1. The figures are to be extracted from the payroll 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. If the amount of the subvented element has been changed due to contract renewal or other contract variation, NGOs should inform Social Welfare Department (SWD) and provide relevant supporting documents as soon as possible, so that SWD can timely updated the allocations of rent and rates to the NGO.
3. Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

**Bank Deposit and Schedule for Investment
Analysis of Investment as at 31 March 2026**

Agency (code) : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE (139)

	2025_26 \$	2024_25 \$
<u>Total Reserve as at 31 March</u>		
i. Lump Sum Grant	6,414,273.25	5,566,033.99
ii. Provident Fund	1,967,982.75	1,582,822.05
iii. Holding Account		
	<u>8,382,256.00</u>	<u>7,148,856.04</u>

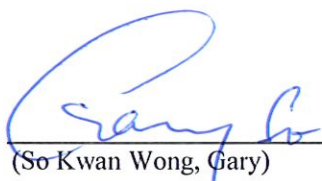
Represented by :

Bank Deposits and Schedule for Investment

a. HKD Bank Account Balances	5,058,131.68	3,876,757.75
b. HKD 24-hour Call Deposits	-	
c. HKD Fixed Deposits	3,324,124.32	3,272,098.29
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see Annex 5.4 (2 of 2) for breakdown)	-	-
	<u>8,382,256.00</u>	<u>7,148,856.04</u>

Note : The investments should be reported at historical cost.

Confirmed by : -


 (So Kwan Wong, Gary)
 CHAIRMAN


 (Poon Yat Ping)
 DIRECTOR

DATE : 25 AUG 2026

DATE : 25 AUG 2026

Annual Statement for Welfare Services / Projects Funded by Non-governmental Funds Exempt from Cost Apportionment

(This statement should be submitted to SWD together with the Annual Financial Report)

(from 1 April 2025 to 31 March 2026)

Name of Non-Governmental Organisation (NGO): EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE (139)

1. Our organisation utilised part of the subvented resources Note 1 from the Social Welfare Department (SWD) between 1 April 2025 and 31 March 2026 to implement the welfare services / projects Note 2 funded by non-governmental funds listed in the table below, that are exempted from cost apportionment. The relevant financial information, together with this statement, has been submitted to our organisation's auditor for auditing our organisation's financial statements.

No.	Non-governmental fund <small>Note 3</small>	Name of welfare service / project	Implementation period <small>Note 4</small>	Total funding amount for the entire welfare service / project (S)	Proportion of indirect costs to the total funding amount <small>Note 5</small> (%)
1	Select an item.				
2	Select an item.				
3	Select an item.				
4	Select an item.				
5	Select an item.				

Notes: 1 Including Lump Sum Grant subvention and other subvented resources (e.g. subvention for recognised premises etc.).

2 Welfare services / projects already reported in this statement need not be reported in Annexes 3.1 and 3.2 of the "Social Welfare Services Lump Sum Grant Subvention Manual".

3 Please select: (A) The Hong Kong Jockey Club Charities Trust or (B) The Community Chest.

4 Please indicate the commencement and completion month and year for the entire welfare service / project. All welfare services / projects implemented during the reporting year must be included and reported annually until their completion.

5 For welfare services / projects that are not yet completed, please provide the proportion of the relevant budget submitted by the organisation to the Hong Kong Jockey Club Charities Trust / the Community Chest; for completed welfare services / projects, please state the actual proportion of indirect costs relative to the total funding amount.

2. Our organisation has ensured that, in implementing the welfare services / projects listed above, the related Funding and Service Agreement (FSA) services were not affected and the terms and requirements of the relevant FSAs were fully complied with. In addition, to avoid double counting, the service data of these welfare services / projects were **not included** in the service output and outcome standards of SWD-subvented or subsidised services.

3. All the **welfare services / projects** listed above meet the following conditions (the interpretation of SWD shall prevail in the event of any dispute):

- (a) are time-defined in nature, address welfare needs, benefit disadvantaged groups / persons in society, and align with the welfare objectives of the Labour and Welfare Bureau and SWD;
- (b) any unspent funding balance must be returned to the relevant non-governmental fund;
- (c) indirect costs (e.g. administrative overheads) shall not exceed 15% of the total funding amount for the relevant service / project;
- (d) demonstrate the capacity to enhance synergy in the utilisation of resources and to improve the efficiency and effectiveness of our organisation's service delivery / operations; and
- (e) for services / projects with funding approved before 1 April 2026, the approved funding amount shall not be less than the originally approved amount.

Confirmed by :

Signature :

Name of the NGO's Chairperson : So Kwan Wong, Gary

Date :

25 AUG 2026