YANG MEMORIAL METHODIST SOCIAL SERVICE
循道衛理楊震社會服務處

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2026

F. S. Li & Co.
李福樹會計師事務所
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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INDEPENDENT AUDITOR'S ASSURANCE REPORT

TO THE MANAGEMENT BOARD OF

YANG MEMORIAL METHODIST SOCIAL SERVICE ("YMMSS")

We have audited the financial statements of the YMMSS 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 auditor's report thereon dated 30th September 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 YMMSS for the year ended 31st March 2026.

Responsibilities of the Committee Members

In relation to this report, the Management Board is responsible for ensuring the AFR of the YMMSS 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 Society 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.

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-government Organizations* 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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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 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 YMMSS 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 YMMSS 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 YMMSS 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 YMMSS 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.

F. S. Li & Co.
Certified Public Accountants

Hong Kong, 30th September 2026.

YANG MEMORIAL METHODIST SOCIAL SERVICE

ANNUAL FINANCIAL REPORT

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2026

		Note	2025-2026	(Restated) 2024-2025
			HK$	HK$
A.	**INCOME**			
	1. Lump Sum Grant			
	a. Lump Sum Grant (excluding Provident Fund)	1b	451,247,801.00	446,642,229.00
	b. Provident Fund	1c	28,514,127.00	28,233,338.00
	2. Fee Income	2	6,747,800.92	5,919,923.80
	3. Central Items	3	15,235,317.00	26,353,689.00
	4. Rent and Rates	4	18,707,533.00	14,087,068.00
	5. Other Income	5	27,791,859.64	14,676,637.58
	6. Interest Received		128,711.73	394,973.59
	TOTAL INCOME		548,373,150.29	536,307,858.97
B.	**EXPENDITURE**			
	1. Personal Emoluments			
	a. Salaries		384,702,560.86	377,892,929.08
	b. Provident Fund	1c	20,591,378.05	20,320,544.58
	c. Allowances		-	-
	Sub-total	6	405,293,938.91	398,213,473.66
	2. Other Charges	7	77,607,645.81	88,684,000.63
	3. Central Items	3	12,667,879.64	21,733,888.71
	4. Rent and Rates	4	19,416,547.88	17,672,651.81
	TOTAL EXPENDITURE		514,986,012.24	526,304,014.81
C.	**SURPLUS FOR THE YEAR**	8	33,387,138.05	10,003,844.16

The Annual Financial Report from pages 3 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

Rev. To Man Ling
Board Chairperson
Date: 30th September 2026

Lam Chun Ming
Head of Social Welfare Services
Date: 30th September 2026

1. Lump Sum Grant (LSG)

(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 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 1st April 2000.

Other posts represent those staff that are employed after 1st 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**.

Details are analysed below :

Provident Fund Contribution		**Snapshot Staff**	**Other Posts**	**Total**
		HK$	HK$	HK$
Subvention Received		1,676,453.00	26,837,674.00	28,514,127.00
Provident Fund Contribution Paid during the Year		(1,573,524.88)	(19,017,853.17)	(20,591,378.05)
Surplus for the Year		102,928.12	7,819,820.83	7,922,748.95
Add:	Surplus / (Deficit) b/f	312,612.32	20,401,554.54	20,714,166.86
	Additional subvention received for previous years	-	61,943.00	61,943.00
	Fund transfer adjustment from Other Funds or Donations for Designated Purposes - 2024/25	-	71.61	71.61
Less:	Refund to Government	(239,195.00)	-	(239,195.00)
	Provident Fund Reserve Contribution	-	(7,903,807.50)	(7,903,807.50)
Surplus c/f		**176,345.44**	**20,379,582.48**	**20,555,927.92**

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
	HK$	HK$
(a) Income		
After School Care Programme - Fee Waiving Subsidy Scheme	224,112.00	282,528.00
Neighbourhood Support Child Care Project (NSCCP) – Subsidy for Fee Reduction/Waiving	2,330,166.00	2,657,953.00
NSCCP – Subsidy for Incentive Payment	3,673,790.00	4,164,160.00
NSCCP – Subsidy for Training Allowance	64,800.00	37,800.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	340,000.00	1,660,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	2,739,282.00	6,817,261.00
Navigation Scheme for Young Persons in Care Services- Operating Expenses	-	610,000.00
Navigation Scheme for Young Persons in Care Services- Training Cost	822,000.00	1,387,400.00
Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - Salary and Provident Fund	413,576.00	427,224.00
Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - Other Charges	56,944.00	55,602.00
After School Care Programme for Pre-primary children - Fee Subsidy	226,980.00	-
Pilot Scheme on Training for Foreign Domestic Helpers in PWD	29,400.00	30,000.00
Transition Subsidy For School Leavers (CITSL)	98,000.00	100,000.00
Time-defined Subsidy Scheme for Extended Hours Service Users	4,015.00	4,015.00
Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,191,264.00	4,276,800.00
Time-defined Subsidy Scheme for Occasional Child Care Service	20,988.00	20,988.00
Time-defined Service Contract of Social Work for Pre-primary Institutions		
- Allocation	-	2,084,705.00
- Rent and Rates	-	-
Time-defined Service Contract of Social Work for Pre-primary Institutions		
- Allocation	-	1,737,253.00
- Rent and Rates	-	-
Total	15,235,317.00	26,353,689.00

		2025-26	2024-25
		HK$	HK$
(b)	**Expenditure**		
	After School Care Programme - Fee Waiving Subsidy Scheme	176,755.00	227,371.90
	Neighbourhood Support Child Care Project (NSCCP) – Subsidy for Fee Reduction/Waiving	92,363.00	6,246.00
	NSCCP – Subsidy for Incentive Payment	198,574.00	78,186.00
	NSCCP – Subsidy for Training Allowance	57,020.00	26,720.00
	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,660,000.00	1,640,000.00
	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	2,739,282.00	6,817,261.00
	Navigation Scheme for Young Persons in Care Services- Operating Expenses	595,447.30	1,194,059.25
	Navigation Scheme for Young Persons in Care Services- Training Cost	3,438,898.96	4,150,809.30
	Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - Salary and Provident Fund	335,912.25	135,798.15
	Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - Other Charges	628.00	370.00
	Pilot Scheme on Training for Foreign Domestic Helpers in PWD	75,011.00	-
	Transition Subsidy For School Leavers (CITSL)	97,460.00	102,000.20
	Time-defined Subsidy Scheme for Extended Hours Service Users	4,015.00	-
	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	3,175,525.13	3,065,240.51
	Time-defined Subsidy Scheme for Occasional Child Care Service	20,988.00	20,988.00
	Time-defined Service Contract of Social Work for Pre-primary Institutions		
	- Allocation	-	2,109,858.22
	- Rent and Rates	-	-
	Time-defined Service Contract of Social Work for Pre-primary Institutions		
	- Allocation	-	2,158,980.18
	- Rent and Rates	-	-
	Total	12,667,879.64	21,733,888.71

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 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	(Restated) 2024-25
		HK$	HK$
	Other Income		
(a)	Programme income	9,852,039.39	9,558,801.99
(b)	Production income	3,266,177.31	3,477,789.18
(c)	Other Funds or Donations for Designated Purposes		
(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	20,010.00	-
(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.)	2,079,090.58	1,640,046.41
(g)	Provident Fund Contribution Employer Forfeiture Account	12,594,552.36	-
	Sub-total	27,811,869.64	14,676,637.58
Less:	Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(20,010.00)	-
	Total	**27,791,859.64**	**14,676,637.58**

**For those programmes which are regarded as FSA Services only*

6. Personal Emoluments

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

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

Analysis of Personal Emoluments paid under LSG	No of Posts	Total
		HK$
HK$1,000,001 - HK$1,100,000 p.a.	16	16,440,704.51
HK$1,100,001 - HK$1,200,000 p.a.	20	22,684,242.49
HK$1,200,001 - HK$1,300,000 p.a.	7	8,827,066.22
HK$1,300,001 - HK$1,400,000 p.a.	4	5,292,503.34
HK$1,400,001 - HK$1,500,000 p.a.	0	-
>HK$1,500,000 p.a.	1	1,680,684.22

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	(Restated) 2024-25
	HK$	HK$
(a) Utilities	3,435,794.67	3,677,360.83
(b) Food (including food for service users)	8,704,905.79	7,035,047.34
(c) Administrative Expenses	3,071,427.49	4,172,809.18
(d) Stores and Equipment	4,507,826.32	6,282,668.85
(e) Minor Repairs and Maintenance	7,549,421.27	8,938,629.09
(f) Special Allowances	1,515,246.43	1,534,000.97
(g) Programme Expenses	12,955,396.41	15,226,002.44
(h) Transportation and Travelling	2,199,220.36	2,108,563.77
(i) Insurance	3,630,435.12	4,104,239.03
(j) Contract Out Service	26,415,811.70	30,530,198.65
(k) Staff Training and Development	569,757.76	1,492,230.54
(l) Miscellaneous	3,072,412.49	3,582,249.94
Sub-total	77,627,655.81	88,684,000.63
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	(20,010.00)	-
Total	77,607,645.81	88,684,000.63

**For those programmes which are regarded as FSA Services only*

YANG MEMORIAL METHODIST SOCIAL SERVICE

NOTES TO ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31ST 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 Donations for Designated Purposes	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	HK$	HK$	HK$	HK$	HK$	HK$	HK$
Income							
Lump Sum Grant	479,761,928.00	-	-	-	-	-	479,761,928.00
Fee Income	6,747,800.92	-	-	-	-	-	6,747,800.92
Other Income #	27,811,869.64	-	125,518.70	(20,010.00)	-	-	27,917,378.34
Interest Received **(Note (1))**	128,711.73	-	-	-	-	-	128,711.73
Rent and Rates	-	-	-	-	18,707,533.00	-	18,707,533.00
Central Items	-	-	-	-	-	15,235,317.00	15,235,317.00
Total Income (a)	**514,450,310.29**	**-**	**125,518.70**	**(20,010.00)**	**18,707,533.00**	**15,235,317.00**	**548,498,668.99**
Expenditure							
Personal Emoluments	405,293,938.91	-	48,664.65	-	-	-	405,342,603.56
Other Charges	77,577,855.81	49,800.00	315,746.87	(20,010.00)	-	-	77,923,392.68
Rent and Rates	-	-	-	-	19,416,547.88	-	19,416,547.88
Central Items	-	-	-	-	-	12,667,879.64	12,667,879.64
Total Expenditure (b)	**482,871,794.72**	**49,800.00**	**364,411.52**	**(20,010.00)**	**19,416,547.88**	**12,667,879.64**	**515,350,423.76**
Surplus/(Deficit) for the Year (a) - (b)	**31,578,515.57**	**(49,800.00)**	**(238,892.82)**	**-**	**(709,014.88)**	**2,567,437.36**	**33,148,245.23**
Less: Surplus of Provident Fund (PF)	(7,922,748.95)		-	-	-	-	(7,922,748.95)
Surplus/(Deficit) for the Year (excl. PF)	**23,655,766.62**	**(49,800.00)**	**(238,892.82)**	**-**	**(709,014.88)**	**2,567,437.36**	**25,225,496.28**
Surplus/(Deficit) b/f (Note (2))	**71,075,568.51**	**19,669,623.33**	**39,899.82**	**-**	**(4,458,310.16)**	**26,674,096.90**	**113,000,878.40**
	94,731,335.13	19,619,823.33	(198,993.00)	-	(5,167,325.04)	29,241,534.26	138,226,374.68
Fund transfer adjustment to PF (other posts) - 2024/25			(71.61)				(71.61)
Fund transfer from Specific Fund						218.00	218.00
Add : Refund from Government Backpayment of Rent and Rates for 2024-25					2,803,708.46		2,803,708.46
Annual Surplus Assessment on Rent & Rates and Central Items for 2023-24 (per SWD's letter dated 16th September 2025)						29,133.33	29,133.33
Less : Refund to Government Annual Surplus Assessment on Rent & Rates and Central Items for 2023-24 (per SWD's letter dated 16 September 2025)						(2,918.70)	(2,918.70)
Annual Surplus Assessment on Rent & Rates and Central Items for 2024-25 (per SWD's email dated 9th February 2026 with reference 4-35-40-35-15-810-P1(SAS828))					(2,000.00)	(1,292,476.49)	(1,294,476.49)
Claw Back Arrangement of Unspent Subsidy Allocation for Neighbourhood Support Child Care Project (NSCCP) for 2024-25 (per SWD's letter dated 31st March 2026)						(6,748,761.00)	(6,748,761.00)
Surplus c/f (Note (4))	**94,731,335.13**	**19,619,823.33**	**(199,064.61)**	**-**	**(2,365,616.58)**	**21,226,729.40**	**133,013,206.67**

Notes :

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

* For those programmes which are regarded as FSA services only

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

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

Notes: (Continued)

(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 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 1st 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 1st 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 4th 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 3rd March 2025.

9. Prior Year Adjustments

SWD has revised the AFR template so that the inclusion of income and expenditure of FSA services / FSA-related activities supported by Other Funds or Donations for Designated Purposes in relevant explanatory notes of AFR is no longer required in 2025/26 onwards. Accordingly, comparative figures are adjusted for consistency.

	As previously reported HK$	Prior year adjustment HK$	As restated HK$
Other Income	15,118,076.38	(441,438.80)	14,676,637.58
Comprising:			
- Other Funds or Donations for Designated Purposes	441,438.80	(441,438.80)	-
Personal Emoluments	398,214,977.65	(1,503.99)	398,213,473.66
Comprising:			
- Salaries	377,894,361.46	(1,432.38)	377,892,929.08
- Provident Fund	20,320,616.19	(71.61)	20,320,544.58
Other Charges	89,084,107.23	(400,106.60)	88,684,000.63
Comprising:			
- Programme Expenses	15,626,109.04	(400,106.60)	15,226,002.44
TOTAL INCOME	536,749,297.77	(441,438.80)	536,307,858.97
TOTAL EXPENDITURE	526,705,625.40	(401,610.59)	526,304,014.81
SURPLUS FOR THE YEAR	10,043,672.37	(39,828.21)	10,003,844.16

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

Name of NGO (code): Yang Memorial Methodist Social Service (828)

Unit code and name / remittance advice no.	Subvented Element	Subvention Released (Note 1a) (a1)	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year: Deficit (Note 3) (b) = (a1) - (a2)	Deficit for the Year: Deficit transferred to LSG (Note 4) (c)	Deficit for the Year: Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9)/(Note 10) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
		$	$	$	$	$	$	$				
3233 - After School Care Programme-Late Afternoon Session	After School Care Programme - Fee Waiving Subsidy	224,112.00	176,755.00		47,357.00		N.A.		332,273.10			379,630.10
6074 - Training Subsidy For CCS/SCCW In Pre-School Rehabilitation Services	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-		-				105,000.00			105,000.00
AK-22 - Regularised Neighbourhood Support Child Care Project - Kln City	Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy											
	NSCCP – Subsidy for Fee Reduction/Waiving	2,330,166.00	92,363.00		2,237,803.00				2,651,707.00	(2,651,707.00)		2,237,803.00
	NSCCP – Subsidy for Incentive Payment	3,673,790.00	198,574.00		3,475,216.00				4,085,974.00	(4,085,974.00)		3,475,216.00
	NSCCP – Subsidy for Training Allowance	64,800.00	57,020.00		7,780.00				11,080.00	(11,080.00)		7,780.00
6680 - Training Sponsorship Scheme For Two-Year MOT/MPT Programme Of Poly	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	340,000.00	1,660,000.00			(1,320,000.00)	N.A.	(1,320,000.00)	1,660,000.00			340,000.00
6617 - Training Subsidy For Children On The Waiting List Of Subvented Pre-School Rehabilitation Services	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	2,739,282.00	2,739,282.00		-		N.A.		-			-
	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-				N.A.		183,333.00			183,333.00
1960 - Navigation Scheme For Young Per In Care Services (Incentive Allowance) F01	Navigation Scheme for Young Persons in Care Services- Operating Expenses	-	595,447.30			(595,447.30)	N.A.	(595,447.30)	2,347,942.09		(1,943,054.44)	(190,559.65)
1960 - Navigation Scheme For Young Per In Care Services (Incentive Allowance) F01	Navigation Scheme for Young Persons in Care Services- Training Cost	822,000.00	3,438,898.96			(2,616,898.96)		(2,616,898.96)	11,441,080.31		1,943,054.44	10,767,235.79
6821/6822 - Ethnic Minority District Ambassador (Central Item A) (Central Item B)	Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - Salary and Provident Fund	413,576.00	335,912.25		77,663.75				291,425.85	14,113.33		383,202.93
	Time-defined Allocation of Ethnic Minority of Ethnic Minority District Ambassador Posts - Other Charges	56,944.00	628.00		56,316.00				55,232.00	(505.00)		111,043.00
AS18 - After School Care Programme For Pre-Primary Children - Fee Waiving	After School Care Programme for Pre-primary children - Fee Subsidy	226,980.00	-		226,980.00				-			226,980.00
AH15 - Pilot Scheme On Training To Foreign Domestic Helpers In Care For Pwd (T/D 30/09/2026)	Pilot Scheme on Training for Foreign Domestic Helpers Care for PWD	29,400.00	75,011.00			(45,611.00)		(45,611.00)	30,000.00	(15,000.00)		(30,611.00)
AB4 - Providing Assistance To PWDS Under The Govt Public Transport Fare Concession Scheme ($2 Scheme)	One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	-		-				46,902.00	(46,902.00)		-
AM-05 - DSC - Transition Subsidy For School Leavers (CITSL) [Central Item]	Transition Subsidy For School Leavers (CITSL)	98,000.00	97,460.00		540.00				(2,000.20)			(1,460.20)
W828 - Subsidy Scheme for Extended Hours Service (EHS) Users	Time-defined Subsidy Scheme for Extended Hours Service Users	4,015.00	4,015.00		-		N.A.		748.00	(3,995.00)		(3,247.00)
5758 - IntegSuppSer for Pers With Severe Phy Disabilities (Central Item)	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	4,191,264.00	3,175,525.13		1,015,738.87		N.A.		1,211,559.49	(1,213,973.19)		1,013,325.17
6102 - Subsidy Scheme for Occasional Child Care Service	Time-defined Subsidy Scheme for Occasional Child Care Service	20,988.00	20,988.00		-		N.A.		-			-
AC93 - Project FamChild (2) (SWT-322)	Time-defined Service Contract of Social Work for Pre-primary Institutions											
	- Allocation	-	-			-			327,706.00			327,706.00
	- Rent and Rates	-	-			-			-			-
AC93 - Project FamChild (2) (SWT-322)	Time-defined Service Contract of Social Work for Pre-primary Institutions											
	- Allocation	-	-			-			1,894,352.26			1,894,352.26
	- Rent and Rates	-	-			-			-			-
AF-63 - Projectfamchild Social Work Services In Pre-Primary Institutions (TP/N 3)	Project famchild Social Work Services In Pre Primary Institutions (TP/N 3)	-	-			-			(218.00)		218.00	-
TOTAL		15,235,317.00	12,667,879.64	-	7,145,394.62	(4,577,957.26)	-	(4,577,957.26)	26,674,096.90	(8,015,022.86)	218.00	21,226,729.40

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.
^ Please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

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
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. Claw-back of unspent balance is in progress.
11. Allocation mode was changed to LSG in Aug 2024. Claw-back of unspent balance is in progress.

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

Name of NGO (code): Yang Memorial Methodist Social Service (828)

Unit Code and Name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		$	$	$	$
Unit 1250 IFSC	Rent (Note 3)	564,060.00	584,730.00		(20,670.00)
	Rates	174,000.00	138,700.00	35,300.00	
	Total	738,060.00	723,430.00	35,300.00	(20,670.00)
Unit 3772 OPRS	Rent (Note 3)	3,908,720.00	4,012,826.08		(104,106.08)
	Rates	116,241.00	173,931.34		(57,690.34)
	Total	4,024,961.00	4,186,757.42	-	(161,796.42)
Unit 4619 SPA	Rent (Note 3)	978,420.00	979,500.00		(1,080.00)
	Rates	41,300.00	43,100.00		(1,800.00)
	Total	1,019,720.00	1,022,600.00	-	(2,880.00)
Unit 4749 POT	Rent (Note 3)	1,257,600.00	918,890.26	338,709.74	
	Rates	-	-	-	
	Total	1,257,600.00	918,890.26	338,709.74	-
Unit 5645 Central Administration	Rent (Note 3)	-	-		-
	Rates	10,245.00	12,588.45		(2,343.45)
	Total	10,245.00	12,588.45	-	(2,343.45)
United 5649 CHCC/AD	Rent (Note 3)	465,228.00	465,228.00		-
	Rates	50,700.00	49,700.00	1,000.00	
	Total	515,928.00	514,928.00	1,000.00	-
Unit 5656 HIC	Rent (Note 3)	791,514.00	791,514.00		-
	Rates	80,700.00	79,887.50	812.50	
	Total	872,214.00	871,401.50	812.50	-
Unit 5659 DCS	Rent (Note 3)	191,244.00	176,964.00	14,280.00	
	Rates	11,700.00	11,200.00	500.00	
	Total	202,944.00	188,164.00	14,780.00	-
	Sub Total	8,641,672.00	8,438,759.63	390,602.24	(187,689.87)

Notes :

1. The figures are to be extracted from the paylist for March plus subventions 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 subventions released and actual expenditure.
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.

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

Name of NGO (code): Yang Memorial Methodist Social Service (828)

Unit Code and Name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		$	$	$	$
Unit 5665 YMHCS	Rent (Note 3)	52,800.00	176,160.00		(123,360.00)
	Rates	10,528.00	10,443.05	84.95	
	Total	63,328.00	186,603.05	84.95	(123,360.00)
Unit 5666 YOR/KC	Rent (Note 3)	132,462.00	132,462.00		-
	Rates	9,900.00	9,712.50	187.50	
	Total	142,362.00	142,174.50	187.50	-
Unit 5667 VAC	Rent (Note 3)	649,128.00	652,958.00		(3,830.00)
	Rates	60,000.00	59,500.00	500.00	
	Total	709,128.00	712,458.00	500.00	(3,830.00)
Unit 5673 DSC	Rent (Note 3)	380,592.00	451,192.00		(70,600.00)
	Rates	59,400.00	58,900.00	500.00	
	Total	439,992.00	510,092.00	500.00	(70,600.00)
Unit 5683 YIC	Rent (Note 3)	766,584.00	766,584.00	-	
	Rates	80,400.00	79,900.00	500.00	
	Total	846,984.00	846,484.00	500.00	-
Unit 5684 SIC	Rent (Note 3)	601,920.00	601,920.00	-	
	Rates	52,800.00	52,300.00	500.00	
	Total	654,720.00	654,220.00	500.00	-
Unit 5693 KHCS	Rent (Note 3)	290,184.00	290,184.00	-	
	Rates	30,300.00	29,300.00	1,000.00	
	Total	320,484.00	319,484.00	1,000.00	-
Unit 5737 CHIHCS (Frail Cases)	Rent (Note 3)	123,040.00	272,453.50		(149,413.50)
	Rates	9,400.00	21,801.33		(12,401.33)
	Total	132,440.00	294,254.83	-	(161,814.83)
Unit 5794 ISS	Rent (Note 3)	491,904.00	491,904.00		-
	Rates	38,220.00	37,220.00	1,000.00	
	Total	530,124.00	529,124.00	1,000.00	-
	Sub Total	3,839,562.00	4,194,894.38	4,272.45	(359,604.83)

Notes :

1. The figures are to be extracted from the paylist for March plus subventions 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 subventions released and actual expenditure.
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.

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

Name of NGO (code): Yang Memorial Methodist Social Service (828)

Unit Code and Name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		$	$	$	$
Unit 5796 NSSH	Rent (Note 3)	363,528.00	363,528.00	-	
	Rates	33,000.00	32,500.00	500.00	
	Total	396,528.00	396,028.00	500.00	-
Unit 5797 IRSC	Rent (Note 3)	371,892.00	371,892.00	-	
	Rates	41,580.00	41,475.00	105.00	
	Total	413,472.00	413,367.00	105.00	-
Unit 5798 IRSC	Rent (Note 3)	354,183.00	354,182.00	1.00	
	Rates	39,600.00	39,500.00	100.00	
	Total	393,783.00	393,682.00	101.00	-
Unit 5799 IRSC	Rent (Note 3)	1,073,519.00	1,074,778.00		(1,259.00)
	Rates	116,820.00	116,525.00	295.00	
	Total	1,190,339.00	1,191,303.00	295.00	(1,259.00)
Unit 5925 NEC	Rent (Note 3)	1,563,677.00	1,593,871.27		(30,194.27)
	Rates	78,440.00	83,240.00		(4,800.00)
	Total	1,642,117.00	1,677,111.27	-	(34,994.27)
Unit 7085 DAC	Rent (Note 3)	-	-		-
	Rates	24,300.00	22,000.00	2,300.00	
	Total	24,300.00	22,000.00	2,300.00	-
Joyful House	Rent (Note 3)	-	11,119.00		(11,119.00)
	Rates	-	41,500.00		(41,500.00)
	Total	-	52,619.00	-	(52,619.00)
PPI(TP/N)	Rent (Note 3)	396,000.00	396,000.00		-
	Rates	-	-		-
	Total	396,000.00	396,000.00	-	-
Blissed House	Rent (Note 3)	-	342,461.00		(342,461.00)
	Rates	-	89,008.00		(89,008.00)
	Total	-	431,469.00	-	(431,469.00)
	Sub Total	4,456,539.00	4,973,579.27	3,301.00	(520,341.27)

Notes :

1. The figures are to be extracted from the paylist for March plus subventions 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 subventions released and actual expenditure.
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.

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

Name of NGO (code): Yang Memorial Methodist Social Service (828)

Unit Code and Name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		$	$	$	$
PPI (KT)	Rent (Note 3)	546,000.00	546,000.00	-	
	Rates	-	-	-	
	Total	546,000.00	546,000.00	-	-
PPI (YL)	Rent (Note 3)	782,856.00	784,848.00		(1,992.00)
	Rates	30,100.00	31,300.00		(1,200.00)
	Total	812,956.00	816,148.00	-	(3,192.00)
NSCCP	Rent (Note 3)	396,064.00	396,063.60	0.40	
	Rates	14,740.00	13,100.00	1,640.00	
	Total	410,804.00	409,163.60	1,640.40	-
HSS- Wong Tai Sin	Rent (Note 3)		38,003.00		(38,003.00)
	Rates			-	
	Total	-	38,003.00	-	(38,003.00)
	Sub Total	1,769,760.00	1,809,314.60	1,640.40	(41,195.00)
	Grand Total	18,707,533.00	19,416,547.88	399,816.09	(1,108,830.97)

Notes :

1. The figures are to be extracted from the paylist for March plus subventions 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 subventions released and actual expenditure.
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 Deposits and Schedule for Investment

Analysis of Investment as at 31st March 2026

Name of NGO (code): Yang Memorial Methoidst Social Service (828)

	2026 HK$'000	2025 HK$'000
Total Reserves as at 31st March		
i. Lump Sum Grant	94,771	71,115
ii. Providend Fund	20,556	20,714
iii. Holding Account	19,620	19,670
	134,947	111,499

Represented by :

Bank Deposits and Schedule for Investment		
a. HKD Bank Account Balances	12,923	28,505
b. HKD Fixed Deposits	122,024	82,994
	134,947	111,499

Note : The investments should be reported at historical cost.

Confirmed by :-

Signature :

Rev To Man Ling
Board Chairperson
Date: 30th September 2026

Signature :

Lam Chun Ming
Head of Social Welfare Services
Date: 30th September 2026

Schedule for the Utilisation of Reserve in Holding Account (HA) for 2025-26 and the Plan of Utilisation of HA Reserve for 2026-27

Annex 4

Name of NGO (code) : Yang Memorial Methodist Social Service (828)

Please submit this schedule together with the Annual Financial Report to the Finance Branch of Social Welfare Department on or before 31st October 2026.

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

			$
(1)	Balance as at 31st March 2025 brought forward	(a)	19,669,623.33
(2)	Actual Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	
	(ii) Enhancing human resources management (please specify: Electronic Document System and User Profile System)	(c)	49,800.00
	(iii) Others *(please specify:)*	(d)	
	Total = (b) + (c) + (d)	(e)	49,800.00
(3)	Transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f)	
(4)	Balance as at 31st March 2026 carried forward [i.e. = (a) – (e) - (f)]	(g)	19,619,823.33
(5)	No. of Snapshot Staff (as at 1st September 2025)		16

(B) Plan of Utilisation of HA Reserve (2025-26) [not applicable to NGOs without Snapshot Staff since 1st September 2025

			$
(1)	Balance as at 31st March 2026 brought forward [i.e. (g) of Part (A)]	(a)	19,619,823.33
(2)	Estimated Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	
	(ii) Enhancing human resources management (please specify: Electronic Document System and User Profile System)	(c)	
	(iii) Others *(please specify:)*	(d)	
	Total = (b) + (c) + (d)	(e)	-
(3)	Estimated Transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f)	
(4)	Estimated balance as at 31st March 2027 carried forward [i.e. (a) – (e) - (f)]	(g)	19,619,823.33
(5)	Estimated no. of Snapshot Staff (by 1st September 2026)		14

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

Name of Non-Governmental Organisation (NGO) (code): Yang Memorial Methodist Social Service (828)

No.	Activity Name	Source of Funding	Balance of Incomplete Project Brought Forward from Previous Year (Note 2)	Income Received (Note 3)	Actual Expenditure (Note 4)	For Completed Project	For Projects in Progress
						Surplus / Deficit transferred to Lump Sum Grant Reserve (Note 5)	Surplus / Deficit Carried Forward (Note 5)
			(a)	(b)	(c)	(d) = (a) + (b) – (c)	(d) = (a) + (b) – (c)
			$	$	$	$	$
I. Funding and Service Agreement (FSA) services							
1	Lion Dance (Second Phase)	Arts Development Fund for Persons with Disabilities	(9,862.00)	28,213.00	(68,142.00)		(49,791.00)
2	Nam Shan Handbell Team	Arts Development Fund for Persons with Disabilities	(11,524.99)	35,434.00	(103,424.45)		(79,515.44)
3	幸福齊創造-和諧社區共建造-KHCS	Hong Kong Housing Authority	(59,162.00)	49,371.70	0.30		(9,790.00)
4	SEN.SHINE「揚」光計劃	Woven Parents Empowerment Supporting Scheme	123,520.00	-	(183,540.67)		(60,020.67)
5	「優勢為本」親子平行小組 學前單位社工服務支援基金-元朗公立中學校友會劉良驤紀念幼稚園	賽馬會童亮計劃	(3,142.80)	12,500.00	(9,304.70)		52.50
		Sub-total (i)	**39,828.21**	**125,518.70**	**(364,411.52)**	**-**	**(199,064.61)**
II. FSA-related activities							
		Sub-total (ii)					
		TOTAL (i) + (ii)	**39,828.21**	**125,518.70**	**(364,411.52)**	**-**	**(199,064.61)**

Notes:

1 Other Funds or Donations for Designated Purposes generally refer to non-Social Welfare Department (SWD) funding, including subsidies from public / private organisations and private donations, etc.

2 Balance of incomplete project brought forward from previous year should be included under the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the Annual Financial Report (AFR).

3 Funding received from sources, other than (i) the SWD (including those programmes administered by SWD) or (ii) those listed on SWD's website under government funds / subsidy schemes or (iii) the Hong Kong Jockey Club Charities Trust or the Community Chest with funded welfare services / projects reported in Annex 5A, for FSA services / FSA-related activities as well as any other incidental income received should be properly supported and included under the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the AFR. All relevant supporting documents must be available for inspection by authorised staff of SWD and audit by the Audit Commission

4 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 subvented resources needs not be included under this column.

5 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.

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

Confirmed by:
Signature: _____
Chairperson: Rev. To Man Ling
Date: 30th September 2026

Signature: _____
NGO Head/Head of Social Welfare Services: Lam Chun Ming
Date: 30th September 2026