(FOR SOCIAL WELFARE DEPARTMENT INFORMATION PURPOSE ONLY)

HONG KONG - MACAO CONFERENCE OF SEVENTH-DAY ADVENTISTS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31ST MARCH, 2025

CONTENTS

INDEPENDENT AUDITORS' ASSURANCE REPORT

To the Management Board of directors of

Hong Kong – Macao Conference of Seventh-day Adventists ("the Charity")

We have audited the financial statements of the Charity for the year ended 31st March, 2025 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditors' report thereon dated 10th October, 2025.

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 Charity for the year ended 31st March, 2025.

Responsibilities of the Management Board of Directors
In relation to this report, the Directors are responsible for ensuring the AFR of the Charity for the year ended 31st March, 2025 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 Charity 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.

Auditors' Responsibilities
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 preformed 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 AUDITORS' ASSURANCE REPORT

To the Management Board of directors of

Hong Kong – Macao Conference of Seventh-day Adventists ("the Charity")

Auditors' Responsibilities (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 Charity 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 Charity for the year ended 31st March 2025 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 Charity 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 Charity 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.

Wong Yun Wah, Frank
Practising Certificate Number: P01210
Frank Wong & Co.
Certified Public Accountants

Hong Kong, Date: 10 OCT 2025

Room 1103, 11th Floor, Shanghai Industrial Investment Building, 48-62 Hennessy Road, Wanchai, Hong Kong
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ANNUAL FINANCIAL REPORT

NGO: HONG KONG-MACAO CONFERENCE OF SEVENTH-DAY ADVENTISTS

(1 April 2024 to 31 March 2025)

	Notes	2024-25 HK$	2023-24 HK$
A. INCOME			
1. Lump Sum Grant			
a. Lunp Sum Grant (excluding Provident Fund)	1b	19,450,857.00	18,405,597.00
b. Provident Fund	1c	1,241,560.00	1,176,218.00
2. Fee Income	2	40,389.00	42,456.00
3. Central Items	3	251,136.00	269,640.00
4. Rent and Rates	4	910,404.00	910,404.00
5. Other Income	5	2,152,953.13	824,483.92
6. Interest Received		48,376.74	64,689.57
TOTAL INCOME		24,095,675.87	21,693,488.49
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		17,843,040.84	15,834,385.22
b. Provident Fund	1c	1,123,279.67	981,576.22
c. Allowances		106,922.00	59,470.00
Sub-total	6	19,073,242.51	16,875,431.44
2. Other Charges	7	3,954,283.13	2,645,879.42
3. Central Items	3	224,322.00	241,392.00
4. Rent and Rates	4	918,762.00	907,468.00
TOTAL EXPENDITURE		24,170,609.64	20,670,170.86
C. SURPLUS/ (DEFICIT) FOR THE YEAR		(74,933.77)	1,023,317.63

The Annual Financial Report from page 3 to 8 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE	SIGNATURE
Heywood Cham	
CHAM CHI FAN	FUNG CHUI-CHONG
CHAIRMAN	NGO HEAD/ HEAD OF SOCIAL WELFARE SERVICES
DATE: 10 OCT 2025	DATE: 10 OCT 2025

NOTES ON THE ANNUAL FINANCIAL REPORT

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. 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 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.**

Details are analysied below :

Provident Fund Contribution	**Snapshot Staff**	**Other Posts**	**Total**
	$	$	$
Subvention Received	0.00	1,241,560.00	1,241,560.00
Provident Fund Contribution Paid during the Year	0.00	1,123,279.67	1,123,279.67
Surplus/ (Deficit) for the Year	0.00	118,280.33	118,280.33
Add: Surplus/(Deficit) b/f	0.00	2,735,549.72	2,735,549.72
Additional subvention received for previous year(s)	0.00	0.00	0.00
Less: Refund to Government	0.00	0.00	0.00
Surplus/ (Deficit) c/f	0.00	2,853,830.05	2,853,830.05

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:

	2024-25	**2023-24**
a. Income	$	$
After School Care Programme	251,136.00	269,640.00
Programme Worker	-	-
Total	251,136.00	269,640.00
b. Expenditure		
After School Care Programme	224,322.00	241,392.00
Programme Worker	-	-
Total	224,322.00	241,392.00

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 includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and Other Funds/ donations may be included in AFR if they are used to finance expenditure of the FSA services/ FSA-related activities as reflected in the AFR

The breakdown on Other Income is as follows:

		2024-25 HK$	2023-24 HK$
Othere Income			
(a)	Programme income	863,197.00	613,329.00
(b)	Production income		
(c)	Other Funds or Donations for Designated Purposes	1,019,435.43	-
(d)	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 *	224,322.00	241,392.00
(e)	Reimbursement of Maternity Leave Pay from Labour Department	-	-
(f)	Miscellaneous income (e.g. general donations, photocopying charges, etc.)	270,320.70	211,154.92
	Sub-Total	**2,377,275.13**	**1,065,875.92**
	Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(224,322.00)	(241,392.00)
	Total	**2,152,953.13**	**824,483.92**

*For those programmes which are regarded as FSA services only

NOTES ON THE ANNUAL FINANCIAL REPORT

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	$
HK$1,000,001 - HK$1,100,000 p.a.	-	
HK$1,100,001 - HK$1,200,000 p.a.	-	
HK$1,200,001 - HK$1,300,000 p.a.	-	
HK$1,300,001 - HK$1,400,000 p.a.	-	
HK$1,400,001 - HK$1,500,000 p.a.	-	
>HK$1,500,000 p.a.	-	

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2024-25 $	2023-24 $
(a) Utilities	209,689.62	221,664.00
(b) Food (including food for service users)	-	-
(c) Administrative Expenses	359,221.66	389,717.75
(d) Stores and Equipment	122,499.42	113,644.13
(e) Minor Repair and Maintenance	89,842.45	96,135.00
(f) Special Allowances	-	-
(g) Programme Expenses	2,622,532.10	1,532,219.62
(h) Transportation and Travelling	16,278.50	17,408.40
(i) Insurance	432,407.38	281,268.15
(j) Miscellaneous	150,253.48	108,688.29
(k) IT System Maintenance	175,880.52	126,526.08
Sub-Total	4,178,605.13	2,887,271.42
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income	(224,322.00)	(241,392.00)
Total	3,954,283.13	2,645,879.42

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

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Other Funds or Donations for Designated Purposes	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	$	$		$	$	$	$
Income							
Lump Sum Grant	20,692,417.00	0.00	0.00	0.00	0.00	0.00	20,692,417.00
Fee Income	40,389.00	0.00	0.00	0.00	0.00	0.00	40,389.00
Other Income	# 1,352,899.70	0.00	1,024,375.43	(224,322.00)	0.00	0.00	2,152,953.13
Interest Received **(Note (1))**	48,376.74	0.00	0.00	0.00	0.00	0.00	48,376.74
Rent and Rates	0.00	0.00	0.00	0.00	910,404.00	0.00	910,404.00
Central Items	0.00	0.00	0.00	0.00	0.00	251,136.00	251,136.00
Total Income (a)	**22,134,082.44**	**0.00**	**1,024,375.43**	**(224,322.00)**	**910,404.00**	**251,136.00**	**24,095,675.87**
Expenditure							
Personal Emoluments	18,966,320.51	106,922.00	0.00	0.00	0.00	0.00	19,073,242.51
Other Charges	3,402,758.23	0.00	775,846.90	(224,322.00)	0.00	0.00	3,954,283.13
Rent and Rates	0.00	0.00	0.00	0.00	918,762.00	0.00	918,762.00
Central Items	0.00	0.00	0.00	0.00	0.00	224,322.00	224,322.00
Total Expenditure (b)	**22,369,078.74**	**106,922.00**	**775,846.90**	**(224,322.00)**	**918,762.00**	**224,322.00**	**24,170,609.64**
Surplus/(Deficit) for the Year (a) - (b)	**(234,996.30)**	**(106,922.00)**	**248,528.53**	**0.00**	**(8,358.00)**	**26,814.00**	**(74,933.77)**
Less: Surplus/(Deficit) of Provident Fund	118,280.33	0.00	0.00	0.00	0.00	0.00	118,280.33
Surplus/(Deficit) for the Year (excl. PF)	**(353,276.63)**	**(106,922.00)**	**248,528.53**	**0.00**	**(8,358.00)**	**26,814.00**	**(193,214.10)**
Surplus/(Deficit) b/f (Note (2))	**5,150,515.65**	**134,448.65**	**0.00**	**0.00**	**(2,373.60)**	**61,783.00**	**5,344,373.70**
	4,797,239.02	27,526.65	248,528.53	0.00	(10,731.60)	88,597.00	5,151,159.60
Add: Refund from Government							
Transfer from Holding Account Reserve	27,526.65	(27,526.65)					
Less: Refund to Government							
Claw back_ Rent & Rate 23/24					(10,016.00)		(10,016.00)
Clawback of LSG surplus above 25% of 2023/24	(470,101.49)						(470,101.49)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement **(Note (3))**							
Transfer from Other Funds/ (to) LSG Reserve^	248,528.53		(248,528.53)				-
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)							
Surplus/(Deficit) c/f (Note (4))	**4,603,192.71**	**0.00**	**0.00**	**0.00**	**(20,747.60)**	**88,597.00**	**4,671,042.11**

Notes:

*# Including an amount $Z 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 Donations for Designated Purposes*

(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 / donations with designated purposes should be separately reported.

(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and 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 (K)) 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 (K)) 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 (K)) 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 (K)) 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 facilitating 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 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.

Schedule for Central Items

Analysis of Subvention and Expenditure for the Period from 1 April 2024 to 31 March 2025

Name of Agency : 392 Hong Kong-Macao Conference of Seventh-day Adventists

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit tranferred to LSG (Note 4) (C)	Adjusted Deficit (d)=(b)-(c)			
		$	$	$	$	$	$			
3048 C&Y	After School Care Programme	251,136.00	224,322.00	26,814.00	0.00	0.00	0.00	61,783.00	N.A	88,597.00
392S C&Y	Programme Assistants (Time-limited)	-	-	0.00	0.00	0.00	0.00	N.A	N.A	0.00
392P	Programme Worker (Time-limited)	-	-	0.00	0.00	0.00	0.00	N.A	N.A	0.00
392S Elderly	Programme Assistants (Time-limited)	-	-	0.00	0.00	0.00	0.00	N.A	N.A	0.00
	Total	251,136.00	224,322.00	26,814.00	0.00	0.00	0.00	61,783.00	N.A	88,597.00

Notes :

1. The figures for the whole financial year are extracted from the paylist for March (Final) or remittance advice(s) issued by the Treasury of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
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) Dementia Supplement for Residential Elderly Services
   (iv) 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

Schedule for Rent and Rates

Analysis of Subvention and Expenditure for the Period from 1 April 2024 to 31 March 2025

Name of Agency : 392 Hong Kong-Macao Conference of Seventh-day Adventists

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
3763	Rent (Note 3)	283,080.00	297,454.00	0.00	14,374.00
NEC (re-engineering)	Rates	47,225.00	43,900.00	3,325.00	0.00
	Total	330,305.00	341,354.00	3,325.00	14,374.00
3757	Rent (Note3)	513,360.00	513,360.00	0.00	0.00
Shan King ICYC	Government Rent	26,382.00	24,768.00	1,614.00	0.00
	Rates	40,357.00	39,280.00	1,077.00	0.00
	Total	580,099.00	577,408.00	2,691.00	0.00
	Grand Total	910,404.00	918,762.00	6,016.00	14,374.00

Notes:

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.

[Remark: To tally with the amount shown in this schedule with that reported in Note 8 of AFR, back payments of rent and rates can be excluded from "Income" and be shown as a separate item after "Surplus/ deficit b/f" in Note 8 of AFR.]

Annex

Schedule for the Utilisation of Reserve in Holding Account for 2024-25
and the Plan of Utilisation of Holding Account Reserve for 2025-26

Name of NGO (Code)：Hong Kong-Macao Conference of Seventh-day Adventists (392)

Please submit this schedule together with the Annual Financial Report (AFR) to the Finance Branch of Social Welfare Department on or before 31 October 2025.

(A) Utilisation of Holding Account (HA) Reserve (2024-25)

			$
(1)	Balance as at 31 March 2024 brought forward	(a)	134,448.65
(2)	Actual Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	0.00
	(ii) Enhancing human resources arrangements (please specify: Staff Development,Employee Benefits)	(c)	106,922.00
	(iii) Others [*applicable to NGOs without Snapshot Staff*] (please specify:)	(d)	0.00
	Total = (b) + (c) + (d)	(e)	106,922.00
(3)	Transfer from HA Reserve for use in the same areas as Lump Sum Grant	(f)	27,526.65
(4)	Balance as at 31 March 2025 carried forward [i.e.= (a) - (e) - (f)]	(g)	0.00
(5)	No. of snapshot Staff (as at 1 September 2024)		0.00

(B) Plan of Utilisation of HA Reserve (2025-26) [not applicable to NGOs without Snapshot Staff since 1 September 2021]

			$
(1)	Balance as at 31 March 2025 brought forward [i.e. (g) of Part (A)]	(a)	N/A
(2)	Estimated Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	N/A
	(ii) Enhancing human resources management (please specify: Employee Bendfits)	(c)	N/A
	(iii) Others (please specify:)	(d)	N/A
	Total = (b) + (c) + (d)	(e)	N/A
(3)	Estimated transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f)	N/A
(4)	Estimated balance as at 31 March 2026 carried forward [i.e. (a) - (e) - (f)]	(g)	N/A
(5)	Estimated no.of Snapshot Staff (by 1 September 2025)		N/A

Annex 1

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 2024 to 31 March 2025

Name of Non-Governmental Organisation (NGO) (code): Hong Kong-Macao Conference of Seventh-day Adventists (392)

No.	Activity Name	Source of funding	Income Received			Actual Expenditure (Note 3) (c) $	Surplus/Deficit (Note 4) (d) = (a) + (b) - (c) $
			Other Funds or Donations for Designated Purposes (Note 1) (a) $	Programme income (Note 2) (b) $	Total = (a) + (b)		
I. Funding and Service Agreement (FSA) services							
1	何式南-2324-課後學習及自理支援小組A -C	仁濟醫院何式南小學	31,050.00		31,050.00	25,224.25	5,825.75
2	何式南-2324-Big Band	仁濟醫院何式南小學	10,000.00		10,000.00	6,798.10	3,201.90
3	何式南-SYP2024-Epicland歷奇挑戰日	仁濟醫院何式南小學	8,240.00		8,240.00	8,097.90	142.10
4	何式南-SYP2024-劍擊體驗同樂日	仁濟醫院何式南小學	9,700.00		9,700.00	9,602.00	98.00
5	LKL_202324_中一至中三及中五級精神健康工作坊	妙法寺劉金龍中學	7,150.00		7,150.00	193.30	6,956.70
6	LKL_中一及二環保競技日2024	妙法寺劉金龍中學	4,000.00		4,000.00	287.30	3,712.70
7	LKL_木功減壓工作坊2024	妙法寺劉金龍中學	4,000.00		4,000.00	1,259.70	2,740.30
8	LKL_傳統小食舒壓工作坊2024	妙法寺劉金龍中學	4,000.00		4,000.00	519.20	3,480.80
9	LKL_好心情皮革體驗工作坊2024	妙法寺劉金龍中學	4,000.00		4,000.00	1,760.00	2,240.00
10	LKL_快樂特攻隊2024	妙法寺劉金龍中學	7,000.00		7,000.00	2,913.10	4,086.90
11	LKL青年生涯規畫_職前準備工作坊及小組 & 暑期工作實習計劃2024	妙法寺劉金龍中學	61,700.00		61,700.00	53,487.30	8,212.70
12	LKL_點點煩腦搞掂哂2024	妙法寺劉金龍中學	4,000.00		4,000.00	150.00	3,850.00
13	LKL_手工鬆一鬆2024	妙法寺劉金龍中學	4,000.00		4,000.00	3,252.00	748.00
14	LKL_試後鬆一鬆2024_2A -D	妙法寺劉金龍中學	4,900.00		4,900.00	3,130.70	1,769.30
15	LKL_中二午間鬆一Zone	妙法寺劉金龍中學	4,500.00		4,500.00	2,152.60	2,347.40
16	LKL_中四午間鬆一Zone_4A -D	妙法寺劉金龍中學	4,500.00		4,500.00	1,893.50	2,606.50
17	LKL_迎新營2024_1A-C	妙法寺劉金龍中學	4,500.00		4,500.00	1,381.20	3,118.80
18	青松-2324-視藝才能展現小組	道教青松小學	20,060.00		20,060.00	20,040.00	20.00
19	青松-2324-SEN功課加油站 (四及六年級)	道教青松小學	43,160.00		43,160.00	26,013.75	17,146.25
20	青松-2324-口才訓練小組B	道教青松小學	15,750.00		15,750.00	3,314.30	12,435.70
21	青松-2324-舞動創意-補堂	道教青松小學	2,320.00		2,320.00	2,310.00	10.00
22	青松-2324-職業治療學習支援訓練小組-A組	道教青松小學	46,500.00		46,500.00	41,290.10	5,209.90
23	青松-2324-愛傳社區：朋輩輔導義工計劃A-B及活	道教青松小學	29,700.00		29,700.00	21,336.20	8,363.80
24	校本計劃-2324-青松-同學同樂迪士尼	道教青松小學	15,000.00		15,000.00	11,225.00	3,775.00
25	校本計劃-2324-青松-歷奇之旅Epicland	道教青松小學	12,000.00		12,000.00	8,999.00	3,001.00
26	校本計劃-2324-青松-挑戰自我訓練日營	道教青松小學	11,000.00		11,000.00	8,117.00	2,883.00
27	校本計劃-2324-青松-海洋樂無窮	道教青松小學	12,000.00		12,000.00	8,202.40	3,797.60
28	樂善堂-2324-功課輔導班A-D(星期四)	樂善堂梁黃蕙芳紀念學校	28,728.00		28,728.00	28,728.00	0.00
29	樂善堂-2324-KOL訓練班A- D	樂善堂梁黃蕙芳紀念學校	34,000.00		34,000.00	17,994.10	16,005.90
30	樂善堂-2425-啟發潛能課-KOL 訓練班 (6A-D)	樂善堂梁黃蕙芳紀念學校	7,650.00		7,650.00	4,872.50	2,777.50
31	樂善堂-2425-啟發潛能課-歷奇活動 (5A-C)	樂善堂梁黃蕙芳紀念學校	9,000.00		9,000.00	3,624.60	5,375.40

Annex 1

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 2024 to 31 March 2025

Name of Non-Governmental Organisation (NGO) (code): Hong Kong-Macao Conference of Seventh-day Adventists (392)

No.	Activity Name	Source of funding	Income Received			Actual Expenditure (Note 3) (c) $	Surplus/Deficit (Note 4) (d) = (a) + (b) - (c) $
			Other Funds or Donations for Designated Purposes (Note 1) (a) $	Programme income (Note 2) (b) $	Total = (a) + (b)		
32	樂善堂-2425-啟發潛能課-歷奇活動 (6A-C)	樂善堂梁黃蕙芳紀念學校	9,000.00		9,000.00	4,084.00	4,916.00
33	樂善堂-2425-啟發潛能課-升中面試班	樂善堂梁黃蕙芳紀念學校	7,650.00		7,650.00	2,854.00	4,796.00
34	樂善堂-2425-小六升中面試訓練	樂善堂梁黃蕙芳紀念學校	4,900.00		4,900.00	536.00	4,364.00
35	蔡章閣中學2023-24多元學習活動(一)運動攀登課程	蔡章閣中學	12,000.00		12,000.00	11,250.00	750.00
36	蔡章閣中學2023-24多元學習活動(二)手工皮革課程	蔡章閣中學	8,000.00		8,000.00	3,794.70	4,205.30
37	蔡章閣中學2023-24多元學習活動(三)香薰制作課程	蔡章閣中學	8,800.00		8,800.00	8,794.60	5.40
38	蔡章閣中學2023-24多元學習活動(四)基本化妝課程	蔡章閣中學	12,800.00		12,800.00	11,647.20	1,152.80
39	CCK_APL應用學習課2024_酒店營運	蔡章閣中學	10,000.00		10,000.00	1,425.60	8,574.40
40	CCK_APL應用學習課2024_時裝設計	蔡章閣中學	7,000.00		7,000.00	1,500.00	5,500.00
41	CCK_APL應用學習課2024_西式食品製作	蔡章閣中學	10,000.00		10,000.00	3,500.00	6,500.00
42	CCK_APL應用學習課2024_甜品及相關行業營運	蔡章閣中學	5,000.00		5,000.00	1,900.00	3,100.00
43	CCK 新來港學生支援2024－進階精「英」班	蔡章閣中學	8,986.00		8,986.00	1,130.80	7,855.20
44	CCK__新來港學生支援2024__能言善道A -B	蔡章閣中學	13,375.00		13,375.00	2,933.60	10,441.40
45	CCK青年生涯規劃_暑期工作實習計劃2024	蔡章閣中學	34,400.00		34,400.00	17,388.80	17,011.20
46	仁二_反網絡欺凌-Behave, Be Safe	仁濟醫院第二中學	1,200.00		1,200.00		1,200.00
47	仁濟二中_202324中一級仁人友樂	仁濟醫院第二中學	6,000.00		6,000.00	1,842.30	4,157.70
48	仁二中二歷奇挑戰2024	仁濟醫院第二中學	28,000.00		28,000.00	28,000.00	0.00
49	仁濟醫院第二中學_玩樂闖一番_2024-25	仁濟醫院第二中學	4,800.00		4,800.00	1,635.20	3,164.80
50	卍慈-2324-領袖訓練日營-組1	香港紅卍字會屯門卍慈小學	10,000.00		10,000.00	9,837.20	162.80
51	CBT_媽媽的心聲_初中2024	迦密唐賓南紀念中學	1,500.00		1,500.00	1,120.70	379.30
52	EDB教育署--區本計劃(LEAD)2023-24 (TM2308)	教育局學習及支援_區本計劃	202,782.55		202,782.55	202,782.55	0.00
53	SYP2024-Epicland歷奇之旅	民政事務局_SYP	6,780.00	1,700.00	8,480.00	8,480.00	0.00
54	SYP2024-陶瓷體驗工作坊	民政事務局_SYP	9,760.00	200.00	9,960.00	9,960.00	0.00
55	SYP2024-黑暗中對話體驗日	民政事務局_SYP	6,100.00	800.00	6,900.00	6,900.00	0.00
56	SYP2024-獨木舟海洋生態及文化大使	民政事務局_SYP	7,937.00	750.00	8,687.00	8,702.00	(15.00)
57	SYP2024－流體畫工作坊	民政事務局_SYP	6,250.00	750.00	7,000.00	7,000.00	0.00
58	Adult Education (2023-24)	勞福局	36,476.88		36,476.88	34,710.20	1,766.68
59	長者生活講座2024	港澳區會	11,023.00	740.00	11,763.00	11,763.00	0.00
60	第15屆「減煙大贏家」無煙社區計劃	香港吸煙與健康委員會	30,000.00		30,000.00	30,000.00	0.00
61	廿一世紀綜合青少年服務中心服務使用者研究 - 問卷調查第二次	香港中文大學	4,607.00		4,607.00	4,607.00	0.00
		Sub-total (i)	**989,235.43**	**4,940.00**	**994,175.43**	**768,248.55**	**225,926.88**

Annex 1

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 2024 to 31 March 2025

Name of Non-Governmental Organisation (NGO) (code): Hong Kong-Macao Conference of Seventh-day Adventists (392)

No.	Activity Name	Source of funding	Income Received: Other Funds or Donations for Designated Purposes (Note 1) (a) $	Income Received: Programme income (Note 2) (b) $	Income Received: Total = (a) + (b)	Actual Expenditure (Note 3) (c) $	Surplus/Deficit (Note 4) (d) = (a) + (b) - (c) $
II. FSA-related activities							
1	關愛基金長者牙科服務資助	關愛基金_牙醫學會	30,200.00		30,200.00	7,598.35	22,601.65
		Sub-total (ii)	30,200.00	0.00	30,200.00	7,598.35	22,601.65
		TOTAL (i) + (ii)	1,019,435.43	4,940.00	1,024,375.43	775,846.90	248,528.53

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

#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 :
Signature: Heywood Cham
Chairman: Cham Chi Fan
Date: 10 OCT 2025

Signature:
NGO Head / Head of Social Welfare Services : Fung Chui Chong
Date: 10 OCT 2025

Appendix A to Annex 1

Disclosure in Hong Kong-Macao Conference of Seventh-day Adventists's Audited Financial Statements

Movement of the Furniture and Equipment Replenishment and Minor Works Block Grant Reserve

		HK$	HK$
Balance of Block Grant Reserve brought forward from previous financial year			501,296.79
Add:	Block Grant received during the year	316,000.00	
	Interest income received	1,513.91	
	Other Income	0.00	
			317,513.91
Less:	Expenditure during the year (Note) -		
	Minor Works Projects	342,319.00	
	Furniture & Equipment	204,060.37	
	Vehicle Overhauling	0.00	
			546,379.37
			272,431.33
Contribution from NGO to cover the deficit (if any)			0.00
Balance of Block Grant Reserve carried forward to the next financial year			272,431.33

Capital Commitments

As at 31 March 2025, the outstanding commitments in respect of Furniture and Equipment Replenishment and Minor Works Block Grant were as follows -

	HK$
Contracted for but not provided in the financial statements	-
Authorised but not contracted for	-
	-

Note

Expenditure charged to Block Grant during the year should be full expenditure amount, i.e. the actual expenditure incurred in 2024-25

Funding and Service Agreement-related Activities[1]
Annual Statement 2024-25

This statement shall be submitted by an Non-Governmental Organisation (NGO) to the Social Welfare Department (SWD) via the Service Performance Management Information System by ***31 October*** after the end of a financial year.

To (1): Youth Section (service branch of SWD)
To (2): Subventions Section of SWD
Name of NGO (code) Hong Kong-Macao Conference of Seventh-day Adventists (392)
Name of ASU[2]: Shan King Integrated Children and Youth Services Centre
Allocated amount: **8,842,551.90**

(A) Assessment Criteria and the Proportion on the Use of Lump Sum Grant (LSG) Subventions for Funding and Service Agreement (FSA)-related Activities

Name of the FSA-related Activities	Assessment criteria and principles for delineating FSA-related activities	LSG used on FSA related activities as a percentage to the total LSG allocated by NGO to the Agreement Service Unit (ASU)* (%)
	(i) Same purpose and objectives as the FSA; (ii) Same service nature as covered by the FSA; (iii) Service contents are in line with the FSA; and (iv) Target service users are in line with those covered by the FSA. (v) The activities have been discussed by the governing board for assessment of the implications on the NGO's services, staff and service users, and supported by the governing board; (vi) Frontline staff and service users are consulted according to established mechanisms; (vii) Consent has been obtained from SWD before the activities are held; and (viii) Regardless of the proportion of the expenditure for planned FSA-related activities against LSG of an ASU, the NGO must obtain the consent of relevant service branches of SWD before the FSA related activities are held if such activities do not comply with the terms stipulated in the FSA **Please use (✓) or (×) or Not Applicable (N.A.) to indicate whether the following criteria and principles for assessment of FSA-related activities are met or not:**	

[1] They include FSA-related activities funded by LSG only and/or Other Funds or Donations for Designated Purposes
[2] An ASU is a unit operating welfare services governed by the concerned FSA with subventions provided by SWD, which may or may not be premises-tied. An NGO may operate more than one ASU on the same premises.

	(I): Activities that cumulatively utilise 10% or less of LSG allocated by NGO to the ASU								
	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	
1 R_ASCP-2024年暑期託管Love Yourself (P-10004950)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	-0.0645%
2 R_P牌家庭學堂-照顧者支援-家長減壓篇(第一期) (P-10004951)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0234%
3 R_P牌家庭學堂-照顧者支援-齊來鬆一鬆 2024-7月至9月 (P-10004952)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0194%
4 R_P牌家庭學堂-照顧者支援者活動(家長)-「爸媽齊Me Time」家長減壓小組 (P-10004998)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0272%
5 R_P牌家庭學堂-照顧者支援者活動(家長)-「爸媽齊Me Time」家長減壓小組-重聚日 (P-10005062)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0034%
6 R_P童心童行-SEN-2425-家長互助交流小組A (P-10005141)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0123%
7 R_P童心童行-SEN-2425-家長互助交流小組B (P-10005142)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0045%
8 R_P牌家庭學堂-照顧者支援-齊來鬆一鬆 2024-10月至12月 (P-10005188)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0170%
9 P牌家庭學堂-照顧者支援-明明白白子女心- 藝術逞月小組 (P-10005226)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0276%
10 R_P牌家庭學堂-照顧者支援-圓圓繪畫家長減壓小組 (2024年11月-12月) (P-10005278)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0151%
11 R_P牌家庭學堂-照顧者支援-齊來鬆一鬆 2025-1月至3月 (P-10005336)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0178%
12 R_P牌家庭學堂-照顧者支援-圓圓繪畫家長減壓小組 (2025年1月-3月) (P-10005361)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0186%
13 R_童心童行-SEN-2425-家長互助交流小组A (2025年1-3月) (P-10005442)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0075%
14 R_童心童行-SEN-2425-家長互助交流小組B (2025年1-3月) (P-10005443)	✓	✓	✓	✓	N.A.	N.A.	N.A.	✓	0.0075%
								Sub-total (I)	0.1368%

	(II): Combined with (I) above, activities that cumulatively utilise more than 10% of LSG allocated by NGO to the ASU								
	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	
12 [Name of the FSA-related Activity]									
13 [Name of the FSA-related Activity]									
14 [Name of the FSA-related Activity]									
								Sub-total (II)	
Total LSG used on FSA-related activities as a percentage to the total LSG allocated by the NGO to the ASU** = (I)+(II) :									0.1368%

*1. The relevant supporting documents for calculating the % of LSG used on FSA-related activities of an ASU should be kept by the NGO and produced for SWD's inspection upon request. In deriving the % for each FSA-related activity, any surplus or deficit of the "completed" activity funded by Other Funds or Donations in the concerned year should be taken into account to reduce or increase the apportioned LSG resources respectively per formula in paragraph 3.5 of this Manual.
2. If cost apportionment has been made, these activities would not be counted toward the proportion of the use of LSG on FSA-activities of the ASU, but they may be reported in Part B (applicable to those FSA-related activities recommended by the NGO to be incorporated in FSA services) of this statement.
**1. If the total LSG used on FSA-related activities accounts for less than 10% of the LSG allocated by the NGO to the ASU, the NGO must ensure that these activities meet the (i)-(iv) four criteria for assessment of FSA-related activities as stipulated in paragraph 3.5 of this Manual.
2. If the total LSG used on FSA-related activities accounts for more than 10% of the LSG allocated by the NGO to the ASU, the NGO must ensure that these activities comply with the seven criteria (i)-(vii) for assessment of FSA-related activities as stipulated in paragraph 3.5 of this Manual.
3. If the total LSG used on FSA-related activities accounts for more than 20% of the LSG allocated by the NGO to the ASU, the expenditure exceeding 20% cannot be charged to LSG.

(B) Assessment on the cost-effectiveness of the FSA-related Activities (For FSA-related Activities recommended by the NGO to be incorporated into FSA Services)

	Name of FSA-related Activities to be recommended by the NGO to incorporate into FSA services	**Contents of the FSA-related activities** (e.g. purpose and objectives, contents, target service users, duration, time, format, total expenses of the FSA-related activities, etc.)	**Service Output** (e.g. no. of beneficiaries, no. of programmes, etc.)	**Service Outcome** (e.g. satisfaction rate of the beneficiaries, extent of situation improved)	**Remarks** (e.g. cost apportionment was made for this FSA related activity which is not counted in Part (A) of this statement)
1					
2					
3					
4					
5					

This statement is prepared in accordance with the requirements set out in this Manual.

Signature:
Name of the Responsible Person of the NGO: Fung Chui Chong
Post of the Responsible Person of the NGO: Director of Social Service Department
Telephone no.: 2419 0680
Date: 10 OCT 2025