

ANNUAL FINANCIAL REPORT

Appendix A

NGO: Association for Engineering and Medical Volunteer Services

1 APRIL 2024 TO 31 MARCH 2025

	Notes	2024-2025 \$	2023-2024 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	26,088,100	25,415,644
b. Provident Fund	1c	1,437,549	1,405,734
2. Fee Income	2	-	-
3. Central Items	3	-	903,490
4. Rent and Rates	4	959,243	959,243
5. Other Income	5	5,087,006	4,019,752
6. Interest Received		32,271	71,562
TOTAL INCOME		33,604,169	32,775,425
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		22,042,843	21,764,920
b. Provident Fund	1c	1,516,362	1,480,239
c. Allowances		-	-
d. Long Service Payment		-	60,451
Sub-total	6	23,559,205	23,305,610
2. Other Charges	7	9,056,625	8,467,959
3. Central Items	3	320,000	583,490
4. Rent and Rates	4	1,041,519	1,036,598
TOTAL EXPENDITURE		33,977,349	33,393,657
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	(373,180)	(618,232)

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 Manual.

SIGNATURESIGNATURE



CHAIRMAN

NGO HEAD/HEAD OF SOCIAL WELFARE SERVICES

DATE: 15 OCT 2025

DATE: 15.10.2025

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 Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by Social Department under the Lump Sum Grant Subvention System. 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 analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> \$	<u>6.8% and Other Posts</u> \$	<u>Total</u> \$
Subvention Received	0	1,437,549	1,437,549
Provident Fund Contribution	0	(1,516,362)	(1,516,362)
Paid during the year	0	0	0
<u>Add: Interest Received</u>	<u>0</u>	<u>5,223</u>	<u>5,223</u>
Surplus/(Deficit) for the Year	0	(73,590)	(73,590)
<u>Add: Surplus/(Deficit) b/f</u>	<u>0</u>	<u>1,655,308</u>	<u>1,655,308</u>
Additional subvention received for previous year(s)	0	0	
<u># Add: Transfer from Service Foundation Reserve</u>		<u>0</u>	<u>0</u>
<u>Less: Refund to Government</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Surplus/(Deficit) c/f</u>	<u>0</u>	<u>1,581,718</u>	<u>1,581,718</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 LSG Subvention Manual). The income and expenditure of each of the Central Items are as follows:

	2024-25 \$	2023-24 \$
a. Income		
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Infirmity Care Supplement for Residential Elderly Services		
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
After School Care Programme - Fee Waiving Subsidy Scheme		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy		
NSCCP – Subsidy for Fee Reduction/Waiving		
NSCCP – Subsidy for Incentive Payment		
NSCCP – Subsidy for Training Allowance		
NSCCP – Rent and Rates		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0	903,490

Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities	0	0
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Salary and Provident Fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges		
Short-term Food Assistance Service Teams - Food Cost		
Siu Lam Integrated Rehabilitation Services Complex -- Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent & Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		
- Rent & Rates		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)^		
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)		
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities		
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly		
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre		
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		
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services		
Transition Subsidy for School Leavers (CITSL)		
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services		
- Subsidy to Support the Learning and Development of Foster Children		
Child Protection Support Service (ChildPRO)		
<i>For the following Central Items, please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention:</i>		
Temporary Financial Aid under Care and Support Networking Team^		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^		
Subsidy Scheme for Extended Hours Service Users^		
Short-term Rental Assistance for Discharged Prisoners		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^		
Time-defined Subsidy Scheme for Occasional Child Care Service^		
Total	-	903,490

2024-25
\$

2023-24
\$

b. Expenditure

Dementia Supplement for Elderly with Disabilities
Infirmary Care Supplement for the Aged Blind Persons
Infirmary Care Supplement for Residential Elderly Services
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance
After School Care Programme - Fee Waiving Subsidy Scheme
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy
NSCCP - Subsidy for Fee Reduction/Waiving

NSCCP – Subsidy for Incentive Payment		
NSCCP – Subsidy for Training Allowance		
NSCCP – Rent and Rates		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	320,000	583,490
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities	0	0
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Salary and Provident Fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges		
Short-term Food Assistance Service Teams - Food Cost		
Siu Lam Integrated Rehabilitation Services Complex -- Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent & Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		
- Rent & Rates		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)^		
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)		
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities		
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly		
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre		
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		
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services		
Transition Subsidy for School Leavers (CITSL)		
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services		
- Subsidy to Support the Learning and Development of Foster Children		
Child Protection Support Service (ChildPRO)		
Temporary Financial Aid under Care and Support Networking Team – other charges		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers		
Subsidy Scheme for Extended Hours Service Users		
Short-term Rental Assistance for Discharged Prisoners		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^		
Time-defined Subsidy Scheme for Occasional Child Care Service^		
Total	320,000	583,490

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 donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	2024-25	2023-24
	\$	\$
Other Income		
(a) Programme Income	51,170	44,705
(b) Production Income	4,817,844	3,810,347
(c) Other Funds or Donations for Designated Purposes	217,992	162,700
(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		2,000
(e) Reimbursement of Maternity Leave Pay from Labour Department		-
(f) Miscellaneous income (e.g. general donations, photocopying charges, etc.)		
Sub-Total	<u>5,087,006</u>	<u>4,019,752</u>
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*	-	(2,000)
Total	<u><u>5,087,006</u></u>	<u><u>4,017,752</u></u>

*For those programmes which are regarded as FSA-related activities 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	\$
HK\$1,000,001 - HK\$1,100,000 p.a.	0	0
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,112,365
HK\$1,200,001 - HK\$1,300,000 p.a.	0	0
HK\$1,300,001 - HK\$1,400,000 p.a.	0	0
HK\$1,400,001 - HK\$1,500,000 p.a.	0	0
>HK\$1,500,000 p.a.	0	0

7. Other Charges

The breakdown on Other Charges is as follows:

	2024-25	2023-24
	\$	\$
Other Charges		
a. Utilities	506,840	471,979
b. Food (including food for service users)	971,631	942,937
c. Administrative Expenses	493,747	214,108
d. Stores and Equipment	617,448	622,188
e. Minor Repair and Maintenance	229,792	226,939
f. Special Allowances		
(1) Incentive Payment for Sheltered Workers	740,116	702,796
(2) Monthly Allowance for Sheltered Workers	2,089,953	1,736,945
g. (1) Programme Expenses	656,585	826,088
(2) Service/Job Expenses	2,278,198	2,069,291
h. Transportation and Travelling	161,602	184,290
i. Insurance	185,145	129,711
j. Staff Training and Development	107,426	317,568
k. Miscellaneous	<u>18,141.60</u>	<u>23,117</u>
Sub-Total	<u>9,056,625</u>	<u>8,467,959</u>
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income	-	-
	<u><u>9,056,625</u></u>	<u><u>8,467,959</u></u>

*For those programmes which are regarded as FSA-related activities 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 - FWSS	Rent and Rates	Central Items (CI)	Total
Income	\$	\$	\$	\$	\$	\$	\$
Lump Sum Grant	27,525,649	0	0	0	0	0	27,525,649
Fee Income	0	0	0	0	0	0	0
Other Income	5,076,006	0	11,000	0	0	0	5,087,006
Interest Received (Note (1))	32,271	0	0	0	0	0	32,271
Rent and Rates	0	0	0	0	959,243	0	959,243
Central Items	0	0	0	0	0	0	0
Total Income (a)	32,633,926	0	11,000	0	959,243	0	33,604,169
Expenditure							
Personal Emoluments	23,559,205	944,593			0	320,000	24,823,798
Other Charges	9,045,625	48,600	11,000		0	0	9,105,225
Rent and Rates					1,041,519	0	1,041,519
Central Items	0				0	0	0
Total Expenditure (b)	32,604,830	993,193	11,000	0	1,041,519	320,000	34,970,542
Surplus/(Deficit) for the year (a)-(b)	29,096	(993,193)	0	0	(82,276)	(320,000)	(1,366,373)
Less : Surplus/(Deficit) of Provident Fund	(73,590)				0	0	(73,590)
Surplus/(Deficit) for the year	102,686	(993,193)	0	0	(82,276)	(320,000)	(1,292,783)
Surplus/(Deficit) b/f (Note (2))	4,864,180	2,253,079			(939,834)	462,917	6,640,342
	4,966,866	1,259,886	0	0	(1,022,110)	142,917	5,347,559
Add : Refund from Government	0				0	0	0
Less : Refund to Government	0					0	0
Add : Transfer from Provident Fund Reserve							0
Less : Transfer to Service Foundation Fund 2023-24							0
Transfer to SWDF Reserve 2023-24							0
Transfer from LSG Reserve to cover the salary adjustment Infirmary Care Supplement (Note (3))	0				0	0	0
Transfer from Other Funds / (to) LSG Reserve^							
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	0				0	0	0
Surplus/(Deficit) c/f (Note (4))	4,966,866	1,259,886	0	0	(1,022,110)	142,917	5,347,559

Schedule for Central Items

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

Name of NGO : Association for Engineering and Medical Volunteer Services

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(-f)+(-g)
						Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
nnnn - xxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities	\$	\$	\$	\$	\$	\$	\$				
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons											
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services											
nnnn - xxxxxxxxxxxx	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency After School Care Programme - Fee Waiving Subsidy Scheme							N.A.				
nnnn - xxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Social Child Care Workers in Pre-school Rehabilitation Services							N.A.				
nnnn - xxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy (Note 10)							N.A.				
nnnn - xxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving	[a] Contract Sum released during the reporting period		[e] = [f] Total Expenditure of the District minus the following:		[a]-[e] if >0	[a]-[e] if <0	N.A.				
nnnn - xxxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment	[b] Subsidy released for Fee Waiving during the reporting period		[h] Subsidy for Fee Waiving claimed from SWTS during the reporting period		[b]-[h] if >0	[b]-[h] if <0	N.A.				
nnnn - xxxxxxxxxxxx	NSCCP - Subsidy for Training Allowance	[d] Subsidy released for Incentive Payment during the reporting period		[j] Subsidy for Incentive Payment claimed from SWTS		[d]-[j] if >0	[d]-[j] if <0	N.A.				
nnnn - xxxxxxxxxxxx	NSCCP - Rent and Rates	[e] Subsidy released for Training Allowance during the reporting period		[l] Subsidy for Training Allowance claimed from SWTS		[e]-[l] if >0	[e]-[l] if <0	N.A.				
nnnn - xxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	[c] Subsidy released by actual reimbursement		[i] same as [c]		N.A.	N.A.	N.A.				
nnnn - xxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		320,000.00					N.A.	320,000.00			0
nnnn - xxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities							N.A.				
nnnn - xxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme							N.A.				
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses							N.A.				
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost							N.A.				
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centres							N.A.				
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres							N.A.				
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandated President Fund							N.A.				
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charge							N.A.				
nnnn - xxxxxxxxxxxx	Short-term Food Assistance Service Teams (STFASTs) - Food Cost							N.A.				
nnnn - xxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex Management & Maintenance Cost for Common Area							N.A.				
nnnn - xxxxxxxxxxxx	After School Care Programme for Pre-primary Children (ASCP(PC)) Contract Subsidy							N.A.				
nnnn - xxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11)							N.A.				
nnnn - xxxxxxxxxxxx	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overseas On-site on-call Allowance							N.A.				
nnnn - xxxxxxxxxxxx	Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)							N.A.				
nnnn - xxxxxxxxxxxx	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities							N.A.				
nnnn - xxxxxxxxxxxx	Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Chinese Mid-Tan Holiday Centre for the Elderly							N.A.				
nnnn - xxxxxxxxxxxx	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Chinese Mid-Tan Holiday Centre							N.A.				
nnnn - xxxxxxxxxxxx	One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and							N.A.				
nnnn - xxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex Central Item of Residential Domestic Services							N.A.				
nnnn - xxxxxxxxxxxx	Transition Subsidy for School Leavers (CITSL)							N.A.				
nnnn - xxxxxxxxxxxx	Multi-faceted Support for Foster Families and Children under Foster Care Service (MFCFS)							N.A.				
nnnn - xxxxxxxxxxxx	Child Protection Support Service (ChildPRO)							N.A.				
nnnn - xxxxxxxxxxxx	Temporary Financial Aid under Care and Support Networking Team^							N.A.				
nnnn - xxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street care							N.A.				
nnnn - xxxxxxxxxxxx	Subsidy Scheme for Extended Hours Service Users^							N.A.				
nnnn - xxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners							N.A.				
nnnn - xxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities							N.A.				
nnnn - xxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service^							N.A.				
TOTAL												

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 :

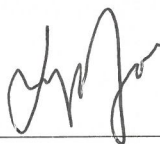
- 1(a). The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- 1(b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- 2(a). Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
- 3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- 4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Infirmary Care Supplement for Residential Elderly services
- 5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- 6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- 7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- 8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
- 9. For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
- 10. Allocation mode was changed to LSG in Sept 2024.
- 11. Allocation mode was changed to LSG in Aug 2024.

Schedule for Investment
Analysis of Investment as at 31 March 2025
Name of NGO (code): Association for Engineering and Medical Volunteer Services

	2025 HK\$'000	2024 HK\$'000
Lump Sum Grant (LSG) Reserve as at 31 March	<u>6,227</u>	<u>7,117</u>
Represented by:		
Investments		
a. HKD Bank Account Balances	6,227	7,117
b. HKD 24-hour Call Deposits		
c. HKD Fixed Deposits		
d. HKD Certificate of Deposits		
e. HKD Bonds (see Annex 5.4 (2 of 2) for breakdown)	<u>6,227</u>	<u>7,117</u>

Note : The investments should be reported at historical cost.

Confirmed by:



LEUNG KWOK FAI
CHAIRMAN



WAN KA PIK
EXECUTIVE DIRECTOR

15 OCT 2025

Date

15.10.2025

Date

Schedule for Rent and Rates

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

Name of Agency: Association for Engineering and Medical Volunteer Services

Unit Code and Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
1,016 Supported Employment	Rent (Note3)	23,808	32,736		(8,928)
	Rates	729	3,320		(2,591)
	Total	24,537	36,056		(11,519)
1,062 IVRSC	Rent (Note3)	801,674	839,361		(37,687)
	Rates	39,600	61,600		(22,000)
	Total	841,274	900,961		(59,687)
2,942 IHCS	Rent (Note3)	90,312	101,382		(11,070)
	Rates	3,120	3,120		0
	Total	93,432	104,502		(11,070)
	Grand Total	959,243	1,041,519		(82,276)

Notes :

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
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.

**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) : Association for Engineering and Medical Volunteer Services

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) Ut

			\$
(1)	Balance as at 31 March 2024 brought forward	(a)	2,253,079
(2)	Actual Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	0
	(ii) Enhancing human resources arrangements (please specify: Improve Staff Welfare &	(c)	176,741
	(iii) Others [applicable to NGOS without Snapshot Staff] please specify: Employed supernumerary staff to strengthen social work and allied health	(d)	767,852
	(iv) Conduct small-scale repair works & procure replacement equipment	(e)	48,600
	Total	(f)	993,193
(3)	Balance as at 31 March 2025 carried forward [i.e. = (a) – (g)]	(g)	1,259,886
(4)	No. of Snapshot Staff (as at 1 September 2024)		-

(B)

			\$
(1)	Balance as at 31 March 2025 brought forward	(a)	1,259,886
(2)	Actual Expenditure		
	(i) Meeting contractual commitments towards Snapshot Staff	(b)	-
	(ii) Enhancing human resources arrangements (please specify: Improve Staff Welfare &	(c)	409,500
	(iii) Others [applicable to NGOS without Snapshot Staff] please specify: Employed supernumerary staff to	(d)	1,097,129
	(iv) Conduct small-scale repair works & procure replacement	(e)	55,000
	Total	(f)	1,561,629
(3)	Balance as at 31 March 2026 carried forward [i.e. = (a) – (g)]	(g)	(301,743)
(4)	No. of Snapshot Staff (as at 1 September 2025)		-