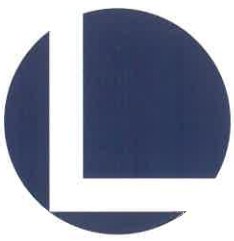
Hong Kong ABWE Social Services
香港萬國宣道浸信會社會服務

Annual Financial Report

For the year ended 31 March 2026



盧鄺會計師事務所有限公司
LO AND KWONG C.P.A. COMPANY LIMITED

AUDIT • TAX • BUSINESS ADVISORY

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Expressed in Hong Kong dollars ("HK$")

Independent Auditor's Assurance Report

TO THE EXECUTIVE COMMITTEE OF THE
HONG KONG ABWE SOCIAL SERVICES
香港萬國宣道浸信會社會服務
(incorporated in Hong Kong with limited liability by guarantee)

We have audited the financial statements of Hong Kong ABWE Social Services (the "Association") for the year ended 31 March 2026 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA'), and have issued an unmodified auditor's report thereon dated 28 September 2026.

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

Responsibilities of the Executive Committee

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

Our Independence and Quality Management

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

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

Auditor's Responsibility

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

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

Independent Auditor's Assurance Report - Continued

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.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Association being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

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

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

Intended Users and Purpose

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

Lo and Kwong

Lo and Kwong C.P.A. Company Limited
Certified Public Accountants (Practising)
Ng Man Li
Practising Certificate Number: P03017

Hong Kong
28 September 2026

Annual Financial Report
For the year ended 31 March 2026

	Notes	**Total 2025-26 HK$**	Total 2024-25 HK$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	**32,255,431.00**	32,119,648.00
b. Provident Fund	1c	**2,125,779.00**	2,138,659.00
2. Fee income	2	**158,585.00**	152,158.50
3. Central items	3	**319,626.00**	1,016,761.00
4. Rent and rates	4	**1,838,074.00**	1,464,882.00
5. Other income	5	**2,086,758.22**	1,960,799.83
6. Interest received		**95,828.43**	161,985.37
TOTAL INCOME		**38,880,081.65**	39,014,893.70
B. EXPENDITURE			
1. Personal emoluments			
a. Salaries		**27,833,415.14**	29,321,154.26
b. Provident Fund	1c	**1,847,154.03**	1,989,988.62
Sub-total	6	**29,680,569.17**	31,311,142.88
2. Other charges	7	**4,459,450.93**	4,407,521.36
3. Central items	3	**297,482.00**	974,975.24
4. Rent and rates	4	**1,656,089.00**	1,569,696.00
TOTAL EXPENDITURE		**36,093,591.10**	38,263,335.48
SURPLUS FOR THE YEAR	8	**2,786,490.55**	751,558.22

The Annual Financial Report from pages 3 to 15 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

KWAN TAI NAM
Chairman

MA MAN FAI
Chief Executive Officer

Dated this 28 September 2026

Notes to the Annual Financial Report
For the year ended 31 March 2026

1. LUMP SUM GRANT

a. Basis of preparation

The Annual Financial Report ("AFR") is prepared in respect of all services defined in Funding and Service Agreement ("FSA") (including support services to FSA services) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System and also FSA services / FSA-related activities funded by Other Funds or Donations for Designated Purposes. If NGOs receive funding from (i) specified government funds / subsidy schemes to implement services / projects or (ii) the Hong Kong Jockey Club Charities Trust or the Community Chest to implement welfare services / projects (should meet the conditions stipulated in paragraph 3.7.1 (b) of the Lump Sum Grant Subvention Manual) in 2025-26 and carry them forward to 2026-27, they are neither required to include these in the AFR nor apportion the costs of operating such services / projects, regardless of whether subvented resources are deployed or whether the services / projects provided are FSA services or FSA-related activities. Specified government funds / subsidy schemes are listed on SWD's website. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents Lump Sum Grant (excluding Provident Fund) received for the year.

c. Provident Fund

This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

6.8% and 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 items have been shown under Notes 3 and 8.

Details are analysed below:

Provident Fund Contribution

	Snapshot staff HK$	6.8% and other posts HK$	Total HK$
Subvention received	142,605.00	1,983,174.00	2,125,779.00
Provident Fund Contribution Paid during the year	(142,605.00)	(1,704,549.03)	(1,847,154.03)
Surplus for the year	-	278,624.97	278,624.97
Add: Surpluses b/f	64,550.38	2,734,275.37	2,798,825.75
Refund (to) from Government	(7,754.00)	5,303.00	(2,451.00)
Surpluses c/f	**56,796.38**	**3,018,203.34**	**3,074,999.72**

Notes to the Annual Financial Report
For the year ended 31 March 2026

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:

	Total 2025-26 HK$	Total 2024-25 HK$
Income		
Time-defined Subsidy Scheme for Occasional Child Care Service	**31,482.00**	31,482.00
After School Care Programme - Late Afternoon Session	**288,144.00**	290,376.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- April 2024 – July 2024	**-**	694,903.00
Total	**319,626.00**	1,016,761.00
Expenditure		
Time-defined Subsidy Scheme for Occasional Child Care Service	**-**	-
After School Care Programme - Late Afternoon Session	**297,482.00**	291,684.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- April 2024 – July 2024	**-**	683,291.24
Total	**297,482.00**	974,975.24

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.

Notes to the Annual Financial Report
For the year ended 31 March 2026

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:

	Total 2025-26 HK$	Total 2024-25 HK$
Other Income		
Fees and charges for services incidental to the operation of subvented services	**2,086,758.22**	1,892,282.60
Reimbursement of Maternity leave pay scheme reimbursement received	**-**	68,517.23
Subsidy from Central Items (CI) - After school care programme (ASCP)	**297,482.00**	291,684.00
	2,384,240.22	2,252,483.83
Less: Utilised allocation under CI - ASCP	**(297,482.00)**	(291,684.00)
	2,086,758.22	1,960,799.83

6. PERSONAL EMOLUMENTS

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

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

Analysis of Personal Emoluments paid under LSG

	No. of Posts	**HK$**
HK$1,000,001 - HK$1,100,000 p.a.	**1**	**1,036,898.88**
HK$1,100,001 - HK$1,200,000 p.a.	**Nil**	**Nil**
HK$1,200,001 - HK$1,300,000 p.a.	**Nil**	**Nil**
HK$1,300,001 - HK$1,400,000 p.a.	**Nil**	**Nil**
HK$1,400,001 - HK$1,500,000 p.a.	**1**	**1,427,187.94**
> HK$1,500,000 p.a.	**Nil**	**Nil**

Notes to the Annual Financial Report
For the year ended 31 March 2026

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:

Other Charges	**Total 2025-26 HK$**	Total 2024-25 HK$
(a) Utilities	**266,497.70**	272,974.50
(b) Administrative expenses	**287,569.61**	346,715.69
(c) Stores and equipment	**580,550.04**	610,130.66
(d) Repairs and maintenance	**663,207.40**	553,284.40
(e) Programme expenses	**2,272,535.34**	2,635,007.49
(f) Transportation and travelling	**15,403.10**	16,809.88
(g) Insurance	**528,379.71**	55,920.12
(h) Miscellaneous	**142,790.03**	208,362.62
	4,756,932.93	4,699,205.36
Less: Utilised allocation under CI - ASCP	**(297,482.00)**	(291,684.00)
	4,459,450.93	4,407,521.36

Notes to the Annual Financial Report For the year ended 31 March 2026

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

	Analysis of Reserve Fund						
	Lump Sum Grant HK$	Holding Account HK$	Other Funds or Donations for designated purpose HK$	Adjustment for utilised allocation under ASCP HK$	Rent and rates HK$	Central items HK$	Total HK$
Income							
Lump Sum Grant							
a. Lump Sum Grant (excluding Provident Fund)	32,255,431.00	-	-	-	-	-	32,255,431.00
b. Provident Fund - Snapshot staff	142,605.00	-	-	-	-	-	142,605.00
c. Provident Fund - 6.8% and other posts	1,983,174.00	-	-	-	-	-	1,983,174.00
Fee income	158,585.00	-	-	-	-	-	158,585.00
Other income	2,384,240.22	-	1,268,768.36	(297,482.00)	-	-	3,355,526.58
Interest received (Note 1)	95,828.43	-	-	-	-	-	95,828.43
Rent and rates	-	-	-	-	1,838,074.00	-	1,838,074.00
Central items	-	-	-	-	-	319,626.00	319,626.00
Total income (a)	37,019,863.65	-	1,268,768.36	(297,482.00)	1,838,074.00	319,626.00	40,148,850.01
Expenditure							
Personal Emoluments							
a. Salaries	27,833,415.14	-	-	-	-	-	27,833,415.14
b. Provident Fund - Snapshot staff	142,605.00	-	-	-	-	-	142,605.00
c. Provident Fund - 6.8% and other posts	1,704,549.03	-	-	-	-	-	1,704,549.03
Other charges	4,756,932.93	-	792,314.93	(297,482.00)	-	-	5,251,765.86
Rent and rates	-	-	-	-	1,656,089.00	-	1,656,089.00
Central items	-	-	-	-	-	297,482.00	297,482.00
Total expenditure (b)	34,437,502.10	-	792,314.93	(297,482.00)	1,656,089.00	297,482.00	36,885,906.03
Surplus for the year (a) - (b)	2,582,361.55	-	476,453.43	-	181,985.00	22,144.00	3,262,943.98
Less: Surplus of Provident Fund	(278,624.97)	-	-	-	-	-	(278,624.97)
	2,303,736.58	-	476,453.43	-	181,985.00	22,144.00	2,984,319.01
Surpluses b/f (Note 2)	9,485,138.63	-	(112,131.20)	-	(284,597.58)	1,187,578.69	10,275,988.54
Less: Refund from government	-	-	-	-	430,231.00	-	430,231.00
Refund to government	-	-	-	-	(49,497.00)	(31,482.00)	(80,979.00)
Transfer from (to) LSG Reserve	458,555.43	-	(458,555.43)	-	-	-	-
Surplus (Deficit) c/f (Note 4)	**12,247,430.64**	**-**	**(94,233.20)**	**-**	**278,121.42**	**1,178,240.69**	**13,609,559.55**

Notes:

(1) Interest received on LSG, HA and PF Reserves, Rent and Rates, Central Items are included as one item under LSG; and the item is considered as part of LSG Reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years, 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.

Notes to the Annual Financial Report
For the year ended 31 March 2026

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS – Continued

Notes:

(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 will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution for the year.)

(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 as stipulated in SWD's letter under reference (1) / (2) / (3) / (4) in SWD 0075-0010-0060-0080-0040 of 3 March 2025.

9. SCHEDULE FOR RENT AND RATES

Analysis of subvention and expenditure for the year:

			Actual Expenditure			
Unit code and name	Subvented element	Subvention released HK$	Actual Paid HK$	Church expenses allocation HK$	Surplus HK$	(Deficit) HK$
Unit 1067 Po Lam Baptist Church	Rent	186,912.00	186,912.00	-	-	-
Bradbury Neighbourhood	Government Rent	11,340.00	11,412.00	-	-	(72.00)
Elderly Centre	Rates	18,260.00	17,520.00	-	740.00	-
Unit 1765 Cheung Hong Baptist	Rent	162,360.00	162,360.00	-	-	-
Church Neighbourhood Elderly Centre	Rates	13,240.00	13,240.00	-	-	-
Unit 3875 Lai King Baptist	Rent	121,272.00	-	-	121,272.00	-
Church Neighbourhood Elderly	Rates	25,300.00	25,300.00	-	-	-
Centre	Management and maintenance fee	256,428.00	261,456.00	-	-	(5,028.00)
Unit 3876 Tin Yue Baptist Church	Rent	167,904.00	167,904.00	-	-	-
Neighbourhood Elderly Centre	Government Rent	8,604.00	7,560.00	-	1,044.00	-
	Rates	14,706.00	12,100.00	-	2,606.00	-
Unit 3862 Shing Yan Christian	Rent	787,248.00	787,248.00	(55,444.00)	55,444.00	-
Social Service Centre	Rates	64,500.00	63,500.00	(4,979.00)	5,979.00	-
	Total:	**1,838,074.00**	**1,716,512.00**	**(60,423.00)**	**187,085.00**	**(5,100.00)**
Unit 036 ABWE (HK) Ltd.	Rent Subvention	1,425,696.00	1,304,424.00	(55,444.00)	176,716.00	-
	Government Rent Subvention	19,944.00	18,972.00	-	1,044.00	(72.00)
	Rates Subvention	136,006.00	131,660.00	(4,979.00)	9,325.00	-
	Management and maintenance fee Subvention	256,428.00	261,456.00	-	-	(5,028.00)
	Grand-Total:	**1,838,074.00**	**1,716,512.00**	**(60,423.00)**	**187,085.00**	**(5,100.00)**

Notes to the Annual Financial Report
For the year ended 31 March 2026

10. SCHEDULE FOR CENTRAL ITEMS

Analysis of subvention and expenditure for the year:

Unit Code / Remittance Advice No. (Note 7)	Subvented element	Subvention released (Note 1) HK$	Actual expenditure (Note 2) HK$	Surplus (Note 3) (a) HK$	Deficit for the year: Deficit (Note 3) (b) HK$	Deficit for the year: Deficit transferred to LSG (Note 4) (c) HK$	Deficit for the year: Adjusted deficit (d) = (b)- (c) HK$	Surpluses b/f (Note 5) (e) HK$	Prior year adjustment (Note 9) (f) HK$	Refund to Government (g) HK$	Surpluses c/f (Note 6) (h) = (e)+(a)-(d)-(f)-(g) HK$
Unit 3016	After School Care Programme - Late Afternoon Session	288,144.00	297,482.00	-	(9,338.00)	-	(9,338.00)	656,116.00	-	-	646,778.00
Unit 6376	Time-defined subsidy scheme for Occasional Child Care Service	31,482.00	-	31,482.00	-	-	-	31,482.00	-	(31,482.00)	31,482.00
Unit AC71	Time-defined Service Contract of Social Work Service for Pre-primary Institutions	-	-	-	-	-	-	499,980.69	-	-	499,980.69
Total		**319,626.00**	**297,482.00**	**31,482.00**	**(9,338.00)**	**-**	**(9,338.00)**	**1,187,578.69**	**-**	**(31,482.00)**	**1,178,240.69**

Notes to the Annual Financial Report
For the year ended 31 March 2026

10. SCHEDULE FOR CENTRAL ITEMS - Continued

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 or allocation letter(s) 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 the relevant letter issued by SWD.

   (i) Infirmary Care Supplement for the Aged Blind Persons
   (ii) Infirmary Care Supplement for Subvented / Subsidised Residential Elderly Services

5. "Surpluses brought forward (b/f)" means surpluses, if any, arising from operation in previous years.

6. "Surpluses carried forward (c/f)" means surpluses 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.

Annex 1

BANK DEPOSITS AND SCHEDULE FOR INVESTMENT

Analysis of investment as at 31 March 2026

Name of NGO (code): Hong Kong ABWE Social Services (036)

	2026 HK$	2025 HK$
Total Reserves as at 31 March		
i. Lump Sum Grant	**12,247,430.64**	9,485,138.63
ii. Provident Fund	**3,074,999.72**	2,798,825.75
iii. Holding Account	**-**	-
	15,322,430.36	12,283,964.38
Represented by:		
Bank Deposits and Schedule for Investment		
a. HKD Bank Account Balances	**12,822,430.36**	9,583,964.38
b. HKD 24-hour Call Deposits	**-**	-
c. HKD Fixed Deposits	**2,500,000.00**	2,700,000.00
d. HKD Certificate of Deposits	**-**	-
e. HKD Bonds	**-**	-
	15,322,430.36	12,283,964.38

Confirmed by:

Signature:		Signature:	
Chairman:	KWAN TAI NAM	Chief Executive Officer:	MA MAN FAI
Date:	28 September 2026	Date:	28 September 2026

Annex 2

SCHEDULE FOR FUNDING AND SERVICE AGREEMENT SERVICES / FUNDING AND SERVICE AGREEMENT-RATED ACTIVIES SUPPORTED BY OTHER FUNDS OR DONATIONS FOR DESIGNATED PURPOSE (Note 1)

Analysis of income and expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO (code): Hong Kong ABWE Social Services (036)

No.	Activity Name	Source of funding	Balance of Incomplete Project Brought Forward from Previous year (Note 2) (a) HK$	Income Received (Note 3) (b) HK$	Actual Expenditure (Note 4) (c) HK$	For Completed Project Surplus / Deficit transferred to Lump Sum Grant Reserve (Note 5) (d)=(a)+(b)-(c) HK$	For Projects in Progress Surplus / Deficit Carried Forward (Note 5) (d)=(a)+(b)-(c) HK$
I. Funding and Service Agreement (FSA) services							
1	圓滿生命添藝彩	Board of Management of the Chinese Permanent Cemeteries	(33,980.00)	148,574.20	114,594.20	-	-
2	長康有愛相伴服務	Vera Ruttonjee Desai Charitable Fund	-	254,478.96	255,009.69	(530.73)	-
3	愛家有你社區支援計劃	Jianshan Fund	-	62,196.60	62,196.60	-	-
4	「長相伴。樂安康」長康關愛站	Hong Kong Housing Authority	(47,454.50)	47,454.50	-	-	-
5	關懷・創共融嘉年華	Hong Kong Housing Authority	-	-	36,440.80		(36,440.80)
6	共創和諧社區:華荔長者關懷探訪、善用公屋資源知多 D、共創和諧社區:華荔資訊推廣站	Hong Kong Housing Authority	(10,328.50)	10,328.50	-	-	-
7	從華荔出發與長者同行、領取心意包、耆「樂」無窮聚一聚	Hong Kong Housing Authority	-	7,851.60	19,136.50	-	(11,284.90)
8	善用公屋資源知多 D - 23/24	Hong Kong Housing Authority	-	4,782.00	-	4,782.00	-
9	「盛」載友里 - 葵盛西邨嘉年華	Hong Kong Housing Authority	(43,939.50)	43,939.50	-	-	-
10	攜手盛放西邨嘉年華	Hong Kong Housing Authority	-	-	46,507.50	-	(46,507.50)
11	棉紡人家、中一成長活動	棉紡會中學	-	149,836.50	35,609.80	114,226.70	-
12	「成長的天空」、「風紀培訓計劃」、義工服務、新來港學生適應、親子體驗活動	柏立基教育學院校友會盧光輝紀念學校	-	228,670.00	91,212.20	137,457.80	-
13	義工服務	葵涌蘇浙公學	-	8,800.00	-	8,800.00	-
14	中四服務策劃與實踐計劃	天主教母佑蕭明中學	-	30,000.00	4,689.49	25,310.51	-
15	校園快閃活動、社區服務、桌遊樂、朋輩輔導訓練、中一活動	東華三院陳兆民中學法團校董會	-	29,500.00	6,126.40	23,373.60	-
16	新來港適應小組、惠利全民 Power Up	循道衛理聯合教會李惠利中學	-	16,350.00	6,364.84	9,985.16	-
17	「成長的天空」、生涯規劃活動	聖公會主恩小學	-	105,600.00	26,213.90	79,386.10	-
18	青少年暑期一般活動	民政署	-	30,806.00	32,986.00	(2,180.00)	-
19	校慶嘉年華	聖公會仁立小學	-	-	370.50	(370.50)	-
20	親子皮革	樂善堂顧超文中學	-	4,000.00	2,190.41	1,809.59	-
21	遊樂場協會之活動	遊樂場協會	-	25,600.00	-	25,600.00	-
22	立志啟航青年獎學金計劃	香港社會服務聯會	23,571.30	60,000.00	52,666.10	30,905.20	-
		Sub-total (i)	**(112,131.20)**	**1,268,768.36**	**792,314.93**	**458,555.43**	**(94,233.20)**
II. FSA-related activities							
1		**Sub-total (ii)**	**-**	**-**	**-**	**-**	**-**
		TOTAL (i) + (ii)	**(112,131.20)**	**1,268,768.36**	**792,314.93**	**458,555.43**	**(94,233.20)**

Annex 2

SCHEDULE FOR FUNDING AND SERVICE AGREEMENT SERVICES / FUNDING AND SERVICE AGREEMENT-RATED ACTIVIES SUPPORTED BY OTHER FUNDS OR DONATIONS FOR DESIGNATED PURPOSE (Note 1)

Analysis of income and expenditure for the period from 1 April 2025 to 31 March 2026

Name of NGO (code): Hong Kong ABWE Social Services (036)

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, 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.

#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:		Signature:	
Chairman:	KWAN TAI NAM	Chief Executive Officer:	MA MAN FAI
Date:	28 September 2026	Date:	28 September 2026

Annex 3

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

The subvented service units are as follows:

(1) **Hong Kong ABWE Social Services - Central Administration**

(2) **Cheung Hong Baptist Church Neighbourhood Elderly Centre**

(3) **Tin Yue Baptist Church Neighbourhood Elderly Centre**

(4) **Po Lam Baptist Church Bradbury Neighbourhood Elderly Centre**

(5) **Lai King Baptist Church Neighbourhood Elderly Centre**

(6) **Shing Yan Christian Social Service Centre**

(7) **Heng On Baptist Nursery School**

(8) **Prosperous Garden Baptist Nursery School**

(9) **Garden Estate Baptist Nursery School**