

**THE METHODIST CHURCH, HONG KONG  
METHODIST EPWORTH VILLAGE COMMUNITY CENTRE,  
SOCIAL WELFARE.**

**AUDITOR'S ASSURANCE REPORT AND  
ANNUAL FINANCIAL REPORT**

**for**

**THE YEAR ENDED 31 MARCH 2025**

**何麗賢會計師行  
STELLA L.Y. HO & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS  
HONG KONG**

Ho Lai Yin, Stella  
C.P.A. (Practising)

**Telephone:**  
2520 5555 (4 lines)  
2520 6222 (Ms. Ho)

**Facsimile :** 2520 6820  
**E-mail :** info@stellahocpa.com

# STELLA L. Y. HO & COMPANY

*Certified Public Accountants*  
Unit 15, 41/F., Hong Kong Plaza,  
188 Connaught Road West,  
Sai Wan, Hong Kong.

何麗賢會計師行  
香港西環干諾道西一樓八十八號室  
電話：二五二〇五五五  
專線：二五二〇六二二  
傳真：二五二〇六八二〇

## INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Management Committee of The Methodist Church, Hong Kong – Methodist Epworth Village Community Centre, Social Welfare (“the Centre”)

We have audited the financial statements of the Centre for the year ended 31 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 auditor’s report thereon dated **14 OCT 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 Centre for the year ended 31 March 2025.

### Responsibilities of the Committee Members

In relation to this report, the Committee Members are responsible for ensuring the AFR of the Centre for the year ended 31 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 Centre 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 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 performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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.

Ho Lai Yin, Stella  
C.P.A. (Practising)

Telephone:  
2520 5555 (4 lines)  
2520 6222 (Ms. Ho)

Facsimile : 2520 6820  
E-mail : info@stellahocpa.com

# STELLA L. Y. HO & COMPANY

*Certified Public Accountants*  
Unit 15, 41/F., Hong Kong Plaza,  
188 Connaught Road West,  
Sai Wan, Hong Kong.

何麗賢會計師行  
香港商業中心諾道西一樓十八號室  
電話：二五二〇五五五  
專線：二五二〇六二二  
傳真：二五二〇六八二〇

## INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Management Committee of The Methodist Church, Hong Kong – Methodist Epworth Village Community Centre, Social Welfare ("the Centre")

- Continued -

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 CENTRE 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 Centre for the year ended 31 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 Centre 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 Centre 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.



STELLA L. Y. HO & COMPANY  
Certified Public Accountants

Hong Kong, 14 OCT 2025

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**


**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

	<u>Notes</u>	<u>2024-25</u>	<u>2023-24</u>
		HK\$	HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	74,617,616.00	72,396,623.00
b. Provident Fund	1c	5,397,230.00	5,324,839.00
2. Fee Income	2	3,659,956.44	3,368,746.92
3. Central Items	3	1,274,296.00	1,671,064.00
4. Rent and Rates	4	1,349,213.00	1,363,637.00
5. Other Income	5	8,640,847.77	4,681,481.89
6. Interest Received		1,195,559.41	952,866.73
<b>TOTAL INCOME</b>		<b>96,134,718.62</b>	<b>89,759,258.54</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries			
- Lump Sum Grant		71,510,691.95	66,666,515.39
- Other funds		2,659,268.52	-
b. Provident Fund	1c		
- Lump Sum Grant		4,458,737.14	4,397,006.55
- Other funds		128,978.38	-
c. Allowances			
- Lump Sum Grant		471,057.30	406,284.41
- Other funds		20,283.76	-
Sub-total	6	79,249,017.05	71,469,806.35
2. Other Charges	7	9,114,217.68	12,923,622.92
3. Central Items	3	1,294,844.00	939,530.00
4. Rent and Rates	4	1,641,770.87	1,629,444.92
<b>TOTAL EXPENDITURE</b>		<b>91,299,849.60</b>	<b>86,962,404.19</b>
<b>C. SURPLUS FOR THE YEAR</b>	8	<b>4,834,869.02</b>	<b>2,796,854.35</b>

The Annual Financial Report from pages [1] to [10] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

SIGNATURE



The Rev. WONG Chak Tong  
 CHAIRPERSON  
 DATE: 30 SEP 2025

SIGNATURE



CHEUNG CHU Mai Lee Christine  
 ACTING GENERAL SECRETARY / NGO HEAD  
 DATE: 30/9/2025

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

**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 analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>Other Posts</u>	<u>Total</u>
	HK\$	HK\$	HK\$
Subvention Received	1,234,112.00	4,163,118.00	5,397,230.00
Provident Fund Contribution Paid during the Year	(1,112,001.55)	(3,346,735.59)	(4,458,737.14)
Surplus for the Year	122,110.45	816,382.41	938,492.86
Add: Surplus b/f	61,820.37	7,765,921.81	7,827,742.18
Adjustment of Provident Fund Subvention for 2022/23 (as SWD letter dated 19/03/2024)	(54,419.00)	29,875.00	(24,544.00)
Surplus / (Deficit) c/f	<u>129,511.82</u>	<u>8,612,179.22</u>	<u>8,741,691.04</u>

**2. Fee Income** This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Subvention Manual.

**3. Central Items** These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 5.5.4(c) of the LSG Subvention Manual). The income and expenditure of each of the Central Items are as follows:

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

	2024-25	2023-24
a. Income	\$	\$
After School Care Programme - Fee Waiving Subsidy Scheme	604,296.00	701,064.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	670,000.00	970,000.00
Total	1,274,296.00	1,671,064.00
b. Expenditure	\$	\$
After School Care Programme - Fee Waiving Subsidy Scheme	644,844.00	619,530.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	650,000.00	320,000.00
Total	1,294,844.00	939,530.00

**4. Rent and Rates**      This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditures 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 or Donations for Designated Purposes 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:

<b><u>Other Income</u></b>	2024-25	2023-24
	HK\$	HK\$
(a) Programme income		
- Lump Sum Grant	4,153,338.88	4,303,159.05
- Other Funds or Donations for Designated Purposes	39,961.00	-
(b) Production income	-	-
(c) Other Funds or Donations for Designated Purposes	4,136,764.52	-
(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	644,844.00	619,530.00
(e) Reimbursement of Maternity Leave Pay from Labour Department	-	-
(f) Miscellaneous income (e.g. general donations, photocopying charges, etc.)	310,783.37	378,322.84
<b>Sub-Total</b>	9,285,691.77	5,301,011.89
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(644,844.00)	(619,530.00)
<b>Total</b>	8,640,847.77	4,681,481.89

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

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

- 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:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No of Posts</b>	<b>HK\$</b>
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,124,838.00
HK\$1,200,001 - HK\$1,300,000 p.a.	3	3,667,562.10
HK\$1,300,001 - HK\$1,400,000 p.a.	1	1,346,535.00
HK\$1,400,001 - HK\$1,500,000 p.a.	1	1,404,445.78
>HK\$1,500,000 p.a.	-	-

- 7. Other Charges** The breakdown on Other Charges is as follows:

<b>Other Charges</b>	<b>2024-25</b>	<b>2023-24</b>
	<b>HK\$</b>	<b>HK\$</b>
(a) Utilities	910,822.99	938,467.99
(b) Food (including food for service users)	1,957,389.73	1,995,201.74
(c) Administrative Expenses	703,005.82	788,317.65
(d) Stores and Equipment	578,457.86	1,210,023.62
(e) Minor Repair and Maintenance	532,151.94	789,503.12
(f) Special OC items	475,170.00	630,320.00
(g) Programme Expenses	3,757,853.15	4,260,988.68
(h) Transportation and Travelling	611,292.70	446,954.25
(i) Insurance	17,111.12	2,214,263.16
(j) Miscellaneous	215,806.37	269,112.71
Sub-Total	<u>9,759,061.68</u>	<u>13,543,152.92</u>
Less: Utilised allocation under CI: ASCP/Enhanced ASCP - FWSS* which forms as part of Other Income	644,844.00	619,530.00
Total	<u><u>9,114,217.68</u></u>	<u><u>12,923,622.92</u></u>

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

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Others Funds or Donations for Designated Purposes	Adjustment for utilised allocation under ASCP / Enhanced ASCP/ASCP(PC) - FWSS	Rent and Rates	Central Items (C1)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Income</b>							
Lump Sum Grant	80,014,846.00	-	-	-	-	-	80,014,846.00
Fee Income	3,659,956.44	-	-	-	-	-	3,659,956.44
Other Income	5,108,966.25	-	4,176,725.52	(644,844.00)	-	-	8,640,847.77
Interest Received (Note (1))	1,195,559.41	-	-	-	-	-	1,195,559.41
Rent and Rates	-	-	-	-	1,349,213.00	-	1,349,213.00
Central Items	-	-	-	-	-	1,274,296.00	1,274,296.00
<b>Total Income (a)</b>	<b>89,979,328.10</b>	<b>-</b>	<b>4,176,725.52</b>	<b>(644,844.00)</b>	<b>1,349,213.00</b>	<b>1,274,296.00</b>	<b>96,134,718.62</b>
<b>Expenditure</b>							
Personal Emoluments	76,440,486.39	-	2,808,530.66	-	-	-	79,249,017.05
Other Charges	9,306,620.38	-	452,441.30	(644,844.00)	-	-	9,114,217.68
Rent and Rates	-	-	-	-	1,641,770.87	-	1,641,770.87
Central Items	-	-	-	-	-	1,294,844.00	1,294,844.00
<b>Total Expenditure (b)</b>	<b>85,747,106.77</b>	<b>-</b>	<b>3,260,971.96</b>	<b>(644,844.00)</b>	<b>1,641,770.87</b>	<b>1,294,844.00</b>	<b>91,299,849.60</b>
<b>Surplus / (Deficit) for the Year (a) - (b)</b>	<b>4,232,221.33</b>	<b>-</b>	<b>915,753.56</b>	<b>-</b>	<b>(292,557.87)</b>	<b>(20,548.00)</b>	<b>4,834,869.02</b>
Less: Surplus / (Deficit) of Provident Fund	938,492.86	-	-	-	-	-	938,492.86
<b>Surplus / (Deficit) for the Year (excl.PF)</b>	<b>3,293,728.47</b>	<b>-</b>	<b>915,753.56</b>	<b>-</b>	<b>(292,557.87)</b>	<b>(20,548.00)</b>	<b>3,896,376.16</b>
<b>Surplus / (Deficit) b/f (Note (2))</b>	<b>17,668,388.66</b>	<b>5,654,884.89</b>	<b>-</b>	<b>-</b>	<b>(394,510.96)</b>	<b>1,400,463.78</b>	<b>24,329,226.37</b>
	20,962,117.13	5,654,884.89	915,753.56	-	(687,068.83)	1,379,915.78	28,225,602.53
<u>Add: Refund from Government for 2022-2023 per SWD letter dated 25/6/2024</u>	-	-	-	-	5,040.00	-	5,040.00
<u>for 2023/2024</u>	-	-	-	-	72,476.20	-	72,476.20
<u>Less: Refund to Government</u>							
Transfer from LSG Reserve to cover the salary adjustment for Infirmary Care Supplement (Note (3))	-	-	-	-	-	-	-
Transfer from Other Funds/(to) LSG Reserve^	-	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP/ASCP(PC) - FWSS* (over-estimated) / under estimated in previous year(s)	-	-	-	-	-	-	-
<b>Surplus / (Deficit) c/f (Note (4))</b>	<b>20,962,117.13</b>	<b>5,654,884.89</b>	<b>915,753.56</b>	<b>-</b>	<b>(609,552.63)</b>	<b>1,379,915.78</b>	<b>28,303,118.73</b>

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

**8. Analysis of Lump Sum Grant Reserve and balances of other SWD subventions (cont'd)**

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 or Donations for Designated Purposes should be separately reported.

(3) Amount of LSG Reserve used to cover the salary adjustment for Infirmary Care Supplement, if any, as per Schedule for Central Items.

(4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

(i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]

The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year.

(ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year. From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For details of (4)(i) and (4)(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

(5) As a 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.

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

**SCHEDULE FOR CENTRAL ITEMS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b) #	Actual Expenditure (Note 2) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b) #	Actual Expenditure incurred under RMLP Scheme (Note 2b) #	Surplus (Note 3) (a)	Deficit for the Year		Surplus of (Note 6) (b)-(c)+(g)-(d)-(f)+(4)
								Deficit (Note 3) (b)	Adjusted Deficit (d) = (b) - (c)	
3061 After School Care Programme - Late Afternoon Session	After School Care Programme	604,296.00		644,844.00			(40,548.00)	\$	\$	491,178.28
6677 Training Sponsorship Scheme for Master in Occupational Therapy and Master in Physiotherapy Programmes of The Hong Kong Polytechnic University	Training Sponsorship Scheme for Two-Year MOTTMP* Programme of POLYU	670,000.00		650,000.00			20,000.00			650,000.00
<b>TOTAL</b>		<b>1,274,296.00</b>		<b>1,294,844.00</b>			<b>(20,548.00)</b>			<b>1,141,178.28</b>
										<b>450,632.28</b>
										<b>670,000.00</b>
										<b>1,120,630.28</b>

# 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

**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 provision fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/SI/04/2 Pt. 18 dated 4 March 2020.
  - (i) Demonia Supplement for Elderly with Disabilities
  - (ii) Infirmity Care Supplement for the Aged Blind Persons
  - (iii) Infirmity Care Supplement for Residential Elderly services
5. "Surplus brought forward (bf)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (cf)" 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.

**THE METHODIST CHURCH, HONG KONG**  
**METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

**SCHEDULE FOR RENT AND RATES**

**FOR THE YEAR ENDED 31 MARCH 2025**

Unit Code and Name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 3)
4001 Epworth Integrated Youth Team	Rent	509,640.00	509,640.00	-	-
	Government Rent	35,483.00	46,692.00	-	11,209.00
	Rates	105,876.00	142,120.00	-	36,244.00
	Total	650,999.00	698,452.00	-	47,453.00
4020 School Social Work	Government Rent	4,121.00	6,415.20	-	2,294.20
	Rates	6,868.00	10,512.00	-	3,644.00
	Total	10,989.00	16,927.20	-	5,938.20
3986 Neighbourhood Elderly Centre	Rent	301,320.00	301,320.00	-	-
	Government Rent	3,751.00	9,936.00	-	6,185.00
	Rates	26,740.00	45,420.00	-	18,680.00
	Total	331,811.00	356,676.00	-	24,865.00
4021 Home Help Service (Siu Sai Wan Centre)	Rent	127,968.00	127,968.00	-	-
	Other Rental Item	35,520.00	102,050.00	-	66,530.00
	Rates	11,446.00	15,520.00	-	4,074.00
	Total	174,934.00	245,538.00	-	70,604.00
4016 Home Help Service (Shaukeiwan Centre)	Other Rental Item	48,936.00	115,128.00	-	66,192.00
	Government Rent	16,380.00	16,380.00	-	-
	Rates	20,348.00	27,500.00	-	7,152.00
	Total	85,664.00	159,008.00	-	73,344.00
4017 Siu Sai Wan Day Care Centre for the Elderly	Other Rental Item	58,600.00	112,800.00	-	54,200.00
	Government Rent	12,209.00	18,000.00	-	5,791.00
	Rates	20,348.00	29,000.00	-	8,652.00
	Total	91,157.00	159,800.00	-	68,643.00
3985 Central Administration	Government Rent	1,372.00	2,035.04	-	663.04
	Rates	2,287.00	3,334.63	-	1,047.63
	Total	3,659.00	5,369.67	-	1,710.67
Grand Total		1,349,213.00	1,641,770.87	-	292,557.87

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 represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, carpark rent, management fee, building maintenance fee.