心光盲人院暨學校
Ebenezer School & Home for the Visually Impaired

整筆撥款之週年財務報告 2025-26
THE ANNUAL FINANCIAL REPORT (LUMP SUM GRANT)2025-26

The Annual Financial Report (AFR) does not constitute the Ebenezer School & Home for the Visually Impaired Limited's Statutory annual financial statements. The AFR is prepared on Cash basis, in accordance with the requirements set out in Lump Sum Grant Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region, which is different from the financial reporting standards issue by the Hong Kong Institute of Certified Public Accountants normally adopted in statutory annual financial statements.

最高三層管理人員檢討報告
REVIEW REPORTS ON REMUNERATON PACKAGES FOR STAFF IN THE TOP THREE TIERS

The Review Reports on Remuneration Packages for Staff in the Top Three Tiers is attached.

The Ebenezer School and Home for the Visually Impaired Limited

心光盲人院暨學校有限公司

31 March 2026

Ebenezer Care & Attention Home and Ebenezer Child Care Centre
Annual Financial Report

PKF Hong Kong Limited
大信梁學濂(香港)會計師事務所有限公司

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Independent Auditor's Assurance Report

To the Directors of
The Ebenezer School and Home for the Visually Impaired Limited (the "Company")

We have audited the financial statements of the Company 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 29 October 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 been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the Company for the year ended 31 March 2026.

Responsibilities of the Directors

In relation to this report, the directors are responsible for ensuring the AFR of the Company in relating to Ebenezer Care & Attention Home and Ebenezer Child Care Centre 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 Company 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.

PKF Hong Kong Limited is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

Independent Auditor's Assurance Report

To the Directors of
The Ebenezer School and Home for the Visually Impaired Limited (the "Company")

Auditor's Responsibility (cont'd)

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 Company 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.

1. In our opinion, the AFR of the Company in relating to Ebenezer Care & Attention Home and Ebenezer Child Care Centre 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 Company 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 Company 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.

The engagement director on the audit resulting in this independent auditor's report is Wan Tak Shing (Practising Certificate Number: P04844).

PKF Hong Kong Limited
Certified Public Accountants
Hong Kong

29 OCT 2026

ANNUAL FINANCIAL REPORT

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

(1 APRIL 2025 TO 31 MARCH 2026)

	Notes	2025-26 $	2024-25 $
A. INCOME			
1. Lump Sum Grant		25,448,780.00	24,909,253.00
a. Lump Sum Grant (excluding Provident Fund)	1b	23,840,930.00	23,335,998.00
b. Provident Fund	1c	1,607,850.00	1,573,255.00
2. Fee Income	2	632,391.00	586,121.50
3. Central Items	3	738,339.00	1,921,826.00
4. Rent and Rates	4	103,156.00	103,156.00
5. Other Income	5	334,386.96	262,206.88
6. Interest Received		173,733.89	295,053.85
TOTAL INCOME		27,430,786.85	28,077,617.23
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		21,542,463.43	21,221,302.31
b. Provident Fund	1c	1,518,837.55	1,046,027.57
c. Allowances		-	-
d. Other Staff Costs		-	-
Sub-total	6	23,061,300.98	22,267,329.88
2. Other Charges	7	2,455,108.46	2,625,756.01
3. Central Items	3	761,478.13	1,874,064.00
4. Rent and Rates	4	92,786.30	92,660.40
TOTAL EXPENDITURE		26,370,673.87	26,859,810.29
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	1,060,112.98	1,217,806.94

The Annual Financial Report from pages 3 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

SIGNATURE

CHAIRMAN
DATE 29 OCT 2026

SIGNATURE

CHIEF EXECUTIVE OFFICIER
DATE 29 OCT 2026

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

(1 APRIL 2025 TO 31 MARCH 2026)

1. Lump Sum Grant (LSG)

a. Basis of preparation

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

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund

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

Provident Fund Contribution	Snapshot Staff	Other Posts	Total
	$	$	$
Subvention Received	153,693.00	1,454,157.00	1,607,850.00
Provident Fund Contribution Paid during the Year	(109,845.00)	(1,408,992.55)	(1,518,837.55)
Surplus/ (Deficit) for the Year	43,848.00	45,164.45	89,012.45
Add : Surplus/(Deficit) b/f	69,346.48	4,625,957.24	4,695,303.72
Additional subvention received for previous year(s)	-	22,503.00	22,503.00
Less: Refund to Government	(67,655.00)	-	(67,655.00)
Transfer of Provident Fund Reserve for use in the same area as LSG Reserve[1]	-	-	-
Surplus/(Deficit) c/f	45,539.48	4,693,624.69	4,739,164.17

[1] Surplus of the Snapshot Staff Provident Fund will be used to offset future Provident Fund provision for Snapshot Staff and therefore cannot be transferred for use in the same areas as LSG Reserve.

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:

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

(1 APRIL 2025 TO 31 MARCH 2026)

	2025-26	2024-25
a. Income	$	$
- Dementia Supplement for Elderly with Disabilities	-	495,507.00
- Infirmary Care Supplement for the Aged Blind Persons	686,766.00	1,246,427.00
- Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	51,573.00	179,892.00
Total	738,339.00	1,921,826.00
Expenditure		
- Dementia Supplement for Elderly with Disabilities	-	495,507.00
- Infirmary Care Supplement for the Aged Blind Persons	682,858.13	1,230,431.00
- Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	78,620.00	133,126.00
- Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	15,000.00
Total	761,478.13	1,874,064.00

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 represents all income, other than recognised fee income for subvented welfare services, received during the year in the operation of subvented services including income from other services that are incidental to the operation, programme income, etc. Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services / FSA-related activities and have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown on Other Income is as follows:

	2025-26	2024-25
Other Income	$	$
(a) Fees and charges for services incidental to the operation of subvented services	290,978.00	251,206.88
(b) Other Funds or Donations for Desingated Purposes	43,408.96	11,000.00
Sub-Total	334,386.96	262,206.88
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	-	-
Total	334,386.96	262,206.88

*For those programmes which are regarded as FSA services only

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

(1 APRIL 2025 TO 31 MARCH 2026)

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	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

This refers to expenses, other than personal emoluments, incurred in the operation and excluded expenditure for FSA services / FSA-related activities supported by Other Funds or Donations for Designated Purposes, which have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown on Other Charges is as follows:-

		2025-26	2024-25
Other Charges[2]		$	$
(a)	Utilities	645,824.01	675,415.94
(b)	Food (including food for service users)	429,684.81	424,858.97
(c)	Administrative Expenses	74,251.27	74,640.44
(d)	Stores and Equipment	348,613.63	499,991.87
(e)	Minor Repair and Maintenance	288,798.73	329,829.99
(f)	Special Allowances	-	-
(g)	Programme Expenses	70,644.51	86,819.45
(h)	Transportation and Travelling	31,322.54	31,205.96
(i)	Insurance	209,190.77	209,038.28
(j)	Residential Medical Care	247,735.20	208,362.80
(k)	Staff Training and Development	83,790.59	66,083.85
(l)	Miscellaneous	25,252.40	19,508.46
	Sub-Total	2,455,108.46	2,625,756.01
		-	
Less:	Utilised allocation under CI: ASCP/ Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	-	-
	Total	2,455,108.46	2,625,756.01

*For those programmes which are regarded as FSA services only

[2] Reference List of Recognised and Non-Recognised Items under Lump Sum Grant (LSG)/LSG Reserve is available on the SWD's website.

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

(1 APRIL 2025 TO 31 MARCH 2026)

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

	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 (LSG)	25,448,780.00	-	-	-	-	-	25,448,780.00
Fee Income	632,391.00	-	-	-	-	-	632,391.00
Other Income	290,978.00	-	43,408.96	-	-	-	334,386.96
Interest Received [Note (1)]	173,733.89	-	-	-	-	-	173,733.89
Rent and Rates	-	-	-	-	103,156.00	-	103,156.00
Central Items	-	-	-	-	-	738,339.00	738,339.00
Total Income (a)	26,545,882.89	-	43,408.96	-	103,156.00	738,339.00	27,430,786.85
Expenditure							
Personal Emoluments	23,050,860.98	10,440.00	-	-	-	-	23,061,300.98
Other Charges	2,418,908.46	-	36,200.00	-	-	-	2,455,108.46
Rent and Rates	-		-	-	92,786.30	-	92,786.30
Central Items	-		-	-	-	761,478.13	761,478.13
Total Expenditure (b)	25,469,769.44	10,440.00	36,200.00	-	92,786.30	761,478.13	26,370,673.87
Surplus/(Deficit) for the Year (a) - (b)	1,076,113.45	(10,440.00)	7,208.96	-	10,369.70	(23,139.13)	1,060,112.98
Less: Surplus/(Deficit) of Provident Fund (PF)	89,012.45	-	-	-	-	-	89,012.45
Surplus/(Deficit) for the Year (excl. PF)	987,101.00	(10,440.00)	7,208.96	-	10,369.70	(23,139.13)	971,100.53
Surplus/(Deficit) b/f [Note (2)]	6,209,428.85	1,184,932.78	5,000.00	-	10,495.60	80,368.86	7,490,226.09
	7,196,529.85	1,174,492.78	12,208.96	-	20,865.30	57,229.73	8,461,326.62
Add: Refund from Government	-	-	-	-	-	-	-
Less: Refund to Government	-	-	-	-	10,495.60	15,996.00	26,491.60
Transfer for use in the same areas as LSG Reserve from PF Reserve / HA Reserve							
Combine HA Reserve with LSG Reserve in Year 4 when there is no Snapshot Staff							
Transfer from LSG Reserve to cover the salary adjustment 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)	-	-	-	-	-	-	-
Surplus/(Deficit) c/f [Note (4)]	7,196,529.85	1,174,492.78	12,208.96	-	10,369.70	41,233.73	8,434,835.02

Notes:

\# Including an amount $Z being the utilized 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, HA and PF Reserves, Rent and Rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.

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

(4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund contribution (K1)) for the year.
For NGO with HA, with effect form 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 support measure for the implementation of the Productivity Enhancement Programme, the claw-back arrangement of LSG cumulative reserve amount exceeding 25% of the NGO's operating expenditure would be suspended from 2023-24 (for NGOs with 2024-25 provisional subvention allocation of $50M or more) / 2024-25 (for NGOs with 2024-25 provisional subvention allocation of less than $50M) until 2028-29 as stipulated in SWD's letter under reference (1) / (2) / (3) / (4) in SWD 0075-0010-0060-0080-0040 of 3 March 2025.

Bank Deposits and Schedule for Investment
Analysis of Investment as at 31 March 2026

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

	2026 HK$'000	2025 HK$'000
Total Reserves as at 31 March		
i. Lump Sum Grant	7,197	6,209
ii. Provident Fund	4,739	4,695
iii. Holding Account	1,174	1,185
	13,110	12,089
Represented by:		
Bank Deposits and Schedule for Investment		
a. HKD Bank Account Balances	6,787	4,808
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	6,323	7,281
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	13,110	12,089

Note: The investments should be reported as historical cost.

Confirmed by:

SIGNATURE

CHAIRMAN

DATE 29 OCT 2026

SIGNATURE

CHIEF EXECUTIVE OFFICIER

DATE 29 OCT 2026

Bank Deposits and Schedule for Investment
Detailed Analysis of Bonds/Notes as at 31 March 2026

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

Investment in HK$ Bonds/ Notes

	Issuer	Nominal Amount	Cost of Acquisition	Maturity Date	Coupon % p.a	Effective Yield % p.a.	Credit Rating	Custodian Bank
		HK$	HK$					
			(Note)					
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(Note): The amount will be reduced in accordance with the proportion of the disposal of the investment

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

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	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: Deficit (Note 3) (b) = (a1) - (a2)	Deficit for the Year: Deficit transferred to Lump Sum Grant LSG (Note 4) (c)	Deficit for the Year: Adjusted Deficit (d) = (b) - (c)	Surplus b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (h)=(c)+(a)-(d)+/-(f)+/-(g)
		$		$		$	$	$	$	$	$		$
2312 EC&A Home	Infirmary Care Supplement for the Aged Blind Persons (Note 8)	686,766.00	-	682,858.13	-	3,907.87 (Note 10)	-	-	-	15,996.00	(15,996.00)	-	3,907.87
	Special Allowance for Staff of Subvented Scheme Residential Services units in respect of COVID-19					-	-	-	-	-	-		-
6534 ECCC	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehab Services	51,573.00	-	78,620.00	-	-	(27,047.00)	-	(27,047.00)	(3,188.00)	-	-	(30,235.00)
6028 ECCC	Training Subsidy under Training Scheme for Child Care Supervisors & Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	-	-	-	15,000.00	-	-	15,000.00
3317 ECCC	Subsidy for Enhanced Support for Ethnic Minority Children in Special Child Care Centres & Early Education & Training Centres	-	-	-	-	-	-	-	-	52,560.86	-	-	52,560.86
3LE/17.3.2022/VMPS/13	- One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	-	-	-	-	-	-	-	-	-	-	-	-
4SA/8.3.2022/188/1 (UNIT-AC08)	- Training Sponsorship Scheme 2021 (Master in Occupational Therapy & Master in Physiotherapy Programmes of the HK Polytechnic University)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		738,339.00	-	761,478.13	-	3,907.87	(27,047.00)	-	(27,047.00)	80,368.86	(15,996.00)	-	41,233.73

Any difference arising from the RMLP Scheme reimbursement received (see Note 1b below) and the corresponding expenditure under RMLP Scheme (see Note 2b below) will be assessed separately.

Notes :

1(a). The figures for the whole financial year are extracted from the paylist for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.

1(b). This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2b 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 2b 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 subventions 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
   For items other than those listed above, please insert "N.A.".

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. 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.

9. 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.

10. Surplus of $3,907.87 represent a ICS staff sustained a work-related injury on 2 Mar 2025 and the insurance company reimbursed during 2025/2026 financial year.

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

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2) (a)	Deficit (Note 2) (b)
		$	$	$	$
2315 EC&A Home	Rent	6,840.00	6,840.00	-	-
	Rates	49,226.00	43,240.35	5,985.65	-
	Total	56,066.00	50,080.35	5,985.65	-
2246 ECCC	Rent	10,023.00	10,023.00	-	-
	Rates	24,331.00	21,359.25	2,971.75	-
	Total	34,354.00	31,382.25	2,971.75	-
2247 ECCC	Rent	1,258.00	1,258.00	-	-
	Rates	11,478.00	10,065.70	1,412.30	-
	Total	12,736.00	11,323.70	1,412.30	-
	Grand Total	103,156.00	92,786.30	10,369.70	-

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 subventions released and actual expenditure. If the amount of the subvented element has been changed due to contract renewal or other contract variation, NGOs should inform Social Welfare Department (SWD) and provide relevant supporting documents as soon as possible, so that SWD can timely update the allocations of rent and rates to the NGO.
3. Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Training Subsidy Programme for Children on the Waiting List
For Subvented Pre-school Rehabilitation Services (TSP)
Statement of Income and Expenditure for the period from Apr 2025 to Mar 2026

	Hourly rate	Eqval Hrs	2025-26 4-6/2025 Q1	Eqval Hrs	2025-26 7-9/2025 Q2	Eqval Hrs	2025-26 10-12/2025 Q3	Eqval Hrs	2025-26 1-3/2026 Q4	TOTAL
SCCW service	$600	-	-	4.00	(2,400.00)	9.00	(5,400.00)	9.00	(5,400.00)	(13,200.00)
Therapeutic services	$800	-	-	6.00	(4,800.00)	9.00	(7,200.00)	9.00	(7,200.00)	(19,200.00)
SUBVENTION FROM SWD			-		17,447.00		13,414.00		20,712.00	51,573.00
(DEFICIT)/ SURPLUS BEFORE SW SALARY			-		10,247.00		814.00		8,112.00	19,173.00
Salary of Social Worker			-		-		-		(29,720.00)	(29,720.00)
(DEFICIT)/ SURPLUS BEFORE ADMIN EXP			-		10,247.00		814.00		(21,608.00)	(10,547.00)
Administrative Expenses (budget @1375/mth)			(4,125.00)		(4,125.00)		(4,125.00)		(4,125.00)	(16,500.00)
NET (DEFICIT)/ SURPLUS			(4,125.00)		6,122.00		(3,311.00)		(25,733.00)	(27,047.00)

Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other Funds or Donations for Designated Purposes[Note 1]

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

NGO : Ebenezer School & Home for the Visually Impaired
Ebenezer C & A Home and Ebenezer Child Care Centre

No.	Activity Name	Source of Funding	Balance of Incomplete Project Brought Forward from Previous Year (Note 2) (a) $	Income Received (Note 3) (b) $	Actual Expenditure (Note 4) (c) $	For Completed Project: Surplus/Deficit transferred to Lump Sum Grant Reserve (Note 5) (d)=(a)+(b)-(c) $	For Project in Progress: Surplus/Deficit Carried Forward (Note 5) (d)=(a)+(b)-(c) $
I.	Funding and Service Agreement (FSA) services						
1							
2							
3		Sub-total (i)					
II.	FSA-related activities						
1	Vegetarian Meal	Donation from PM Hana (HK) Limited	5,000.00	-	-	-	5,000.00
2	Staff Training Subsidy	HKCSS	-	5,500.00	-	-	5,500.00
3	Hire bus for Flower Show	Leisure & Cultural Services Department	-	800.00	(1,400.00)	-	(600.00)
4	EmpowerHealth	BNP Paribas	-	37,108.96	(34,800.00)	-	2,308.96
		Sub-total (ii)	5,000.00	43,408.96	(36,200.00)	-	12,208.96
		TOTAL (i) + (ii)	5,000.00	43,408.96	(36,200.00)	-	12,208.96

Notes:

1. Other Funds or Donations for Designated Purposes generally refer to non-Social Welfare Department (SWD) funding, including subsidies from public / private organisations and private donations, etc.
2. Balance of incomplete project brought forward from previous year should be included under the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the Annual Financial Report (AFR).
3. Funding received from sources, other than (i) the SWD (including those programmes administered by SWD) or (ii) those listed on SWD's website under government funds / subsidy schemes or (iii) the Hong Kong Jockey Club Charities Trust or the Community Chest with funded welfare services / projects reported in Annex 5A, for FSA services / FSA-related activities as well as any other incidental income received should be properly supported and included under the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the AFR. All relevant supporting documents must be available for inspection by authorised staff of SWD and audit by the Audit Commission.
4. NGOs should be responsible for the utilisation of the other funding received for designated purposes for FSA services / FSA-related activities. As the amount aims to reflect the actual cash expenditure, the cost apportionment of subvented resources needs not be included under this column.
5. If there is any unspent balance out of the non-SWD funded FSA services / FSA-related activities that must be returned to the funder, such payment shall be borne by the NGO's own resources.

#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

CHAIRMAN

DATE 29 OCT 2026

SIGNATURE

CHIEF EXECUTIVE OFFICIER

DATE 29 OCT 2026

Form A

Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations operating Subvented Welfare Services

Self-assessment Report for the Reporting Year of 2025-26

The Government has promulgated a set of guidelines concerning the effective control and monitoring of the structure, ranking and remuneration for the top three tiers executives in subvented bodies, and set out the arrangements for the public disclosure of such information. As stated in the Lump Sum Grant (LSG) Subvention Manual, Non-governmental Organisations (NGOs) receiving Government subvention are accountable for the use of public funds and are required to submit Self-assessment Report (SAR) on Remuneration Packages for Staff in the Top Three Tiers. For the avoidance of doubt, all NGOs are required to submit the SARs regardless of whether they are required to submit the Review Report on Remuneration Packages for Staff in the Top Three Tiers (Review Report).

*[Please read the explanatory notes before completing this form. The completed SAR should reach the Social Welfare Department (SWD) through the SPMIS by **31 October 2026.**]*

Name of NGO (code) : **Ebenezer School and Home for the Visually Impaired (188)**

1. The average recurrent subvention (Note 1) which this organisation received from the SWD during the past four years from 2021-22 to 2024-25 (Note 2) (excluding the reporting year) amount to $24,928,735 which represents 52.56% of this organisation's average operating income pertaining to welfare services/programmes (Note 3) within the same period. The details are listed as follows -

Year (Note 2) (the four years before the reporting year)	**Recurrent Subvention** *(round up to the nearest dollar)* **$**		**Operating Income (Note 3)** *(round up to the nearest dollar)* **$**	
2021-22	24,074,388	(a)	46,433,862	(aa)
2022-23	23,520,581	(b)	48,309,642	(bb)
2023-24	25,185,736	(c)	47,627,439	(cc)
2024-25	26,934,235	(d)	47,351,033	(dd)
Average: (e) = [(a)+(b)+(c)+(d)] / 4 (f) = [(aa)+(bb)+(cc)+(dd)] / 4	24,928,735	(e)	47,430,494	(f)
Average annual recurrent subvention / Average annual operating income [(e) / (f) x 100%] = (g)			52.56%	(g)

2. I confirm that the following condition applies to this organisation -

Submission of Review Report	
(Please select as appropriate.)	
◉	This organisation is **required** to conduct an annual review of staff in the top three tiers and submit the Review Report in accordance with the LSG Subvention Manual.
○	This organisation is not required to conduct an annual review but the Review Report is **voluntarily submitted** to enhance public accountability and promote the public's understanding of this organisation's financial position.
○	This organisation is **not required** to submit the Review Report.

Contact Person:	Ms Vican Chan	Signature of Chairperson*:	
Post Title:	General Manager	Name:	Mr Timothy Lam, Junior
Tel. No.:	31595422	Tel. No.:	31595400
Email Address:	finance@ebenezer.org.hk	Date:	29.10.2026

* In case of exceptional circumstances where this report is required to be signed by a delegated staff member, written authorisation from the Chairperson should be submitted to the SWD.

Calculation of the Income Threshold

$$\frac{\text{Recurrent subvention provided by the SWD to the NGO (e)}}{\text{Operating income of the NGO pertaining to welfare services/programmes (within the policy purview of the SWD) (f)}} \times 100\% = \textbf{(g)}$$

List of all types of payment to be included and excluded in the calculation of the 50% income threshold for the Reporting Year of 2025-26

Explanatory Notes

1. **Recurrent subvention provided by the SWD** refers to the SWD payments to an NGO for operating welfare services / programmes **including** -
   - ✓ **Recurrent subvention** under the LSG / conventional subvention mode;
   - ✓ Central Items, Rent and Rates Subvention, Subsidy under the Child Care Centres Subsidy Scheme;
   - ✓ Contract sum of contract services, e.g. Contract Homes and Nursing Home Place Purchase Scheme;

but ***excluding*** the following -

- ✕ **Non-recurrent subvention** (such as matching grants, one-off funding for supporting a particular activity [e.g. Lotteries Fund, Social Welfare Development Fund, and Dedicated Fund etc.]);
- ✕ **Capital works subvention** (such as financial assistance for construction and renovation projects);
- ✕ **Capital non-works subvention** (such as funding for computer system development);

2. For an NGO receiving the SWD subvention for less than four years before the reporting year, reference should be made to all of the preceding years concerned.

3. **Operating income of the NGO** should take into account only the portion of income pertaining to services/programmes **under welfare purview**. It **includes** the following :

- ✓ **Recurrent subvention** provided by the SWD to NGOs for operating welfare services / programmes as mentioned at Note 1 above;
- ✓ **Fees and charges**^ collected by the NGO for services/programmes within welfare purview, including self-financing services and contract services such as Contract Homes, Nursing Home Place Purchase Scheme;
- ✓ **Designated / non-designated donations / sponsorships** # received by an NGO and **spent** on services/programmes within welfare purview;
- ✓ **Investment / interest income** of the NGO **spent** on services/programmes within welfare purview; and
- ✓ **Rental and / or other recurrent incomes** of the NGO **spent** on services/programmes within welfare purview;

but ***excluding*** the following -

- ✕ **Capital and / or non-recurrent subvention**;
- ✕ **Donations / sponsorships for capital projects**, e.g. construction, renovation, purchasing furniture and equipment, Social Welfare Development Fund and Dedicated Fund for the purpose of staff training, business system upgrading and service studies;
- ✕ **Direct cash assistance or benefits in kind to service users.**

^ After regularisation of the Pilot Scheme on CCSV for the Elderly on 1.9.2023 and Pilot Scheme on RCSV for the Elderly on 1.4.2023, the fees and charges collected by the NGOs under these two programmes should also be included as operating income.

Designated / non-designated donations / sponsorships received by the NGO and **spent** on services / programmes **under welfare purview** may include the following examples :

- ✧ Lotteries Fund;
- ✧ Community Care Fund;
- ✧ Child Development Fund;
- ✧ Enhancing Employment of People with Disabilities through Small Enterprise Project;
- ✧ Partnership Fund for the Disadvantaged;
- ✧ Hong Kong Paralympians Fund;
- ✧ Beat Drugs Fund;
- ✧ Community Inclusion Investment Fund;

- ✧ Enhancing Self-Reliance Through District Partnership Programme;
- ✧ The Hong Kong Jockey Club Charities Trust;
- ✧ The Community Chest; and
- ✧ Funds provided by District Councils.

Form B

Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations operating Subvented Welfare Services

Review Report for the Reporting Year of 2025-26

According to the Lump Sum Grant Subvention Manual, Non-governmental Organisations (NGOs) receiving recurrent subvention and subsidies from the Social Welfare Department (SWD) of not less than $10 million a year and such amount exceeds 50% of their operating income pertaining to services / programmes within the welfare purview are required to submit the "Review Report on Remuneration Packages for Staff in the Top Three Tiers" (Review Report), and regularly review the number, rank and remuneration packages of their staff in the top three tiers. For NGOs that are not subject to the disclosure requirement as mentioned above, they are encouraged to consider making public the remuneration information of such staff in order to enhance their public accountability and promote the public's understanding of NGOs' financial position.

In cases where the top three-tier positions of the NGO (or of a particular division, e.g. social service of the NGO, where appropriate) are funded entirely by the NGO's income from sources other than the SWD, other senior staff of the NGO (or of its particular division) occupying the subsequent three-tier positions may be covered subject to the NGO's particular circumstances such as its organisational structure.

*[Please read the explanatory notes before completing this form. The completed Review Report should reach the SWD through the SPMIS by **31 October 2026**.]*

Name of NGO (code) : **Ebenezer School and Home for the Visually Impaired (188)**

Please tick as appropriate (may tick both)

- ☑ We have a staff member serving his/her second or further contract in 2025-26 for which **Part (A)** is completed.
- ☐ We have a staff member serving his/her first contract in 2025-26 for which **Part (B)** is completed.

Part (A): Remuneration Packages for Staff Serving the Second or Further Contract (Note 1)

Information of ***staff*** in the top three tiers serving the ***second or further contract***. (Note 2)

(1) ***Staff of First Tier (Note 3)***

(a) Number of post (Note 4) 1

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	CEO	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 262,314
[*1(c) = 1(d)(i)+(ii)+(iii)+(iv)*]

(d) Breakdown of (1)(c) under SWD subvention

(i) Salary (Note 8) $ 0

(ii) Provident fund $ 30,082

(iii) Cash allowance (Note 9) (please specify, if any:)
Incentive $ 232,232

(iv) Non-cash based benefits (Note 10) (please specify, if any:)
$ 0

(e) Comparable rank in civil service as assessed by the SWD (Note 11) Assistant Social Work Officer or below

(2) *Staff of Second Tier (Note 3)*

(a) Number of post (Note 4) 2

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Social Service Coordinator	12
(ii)	GENERAL MANAGER	12

Total number of month(s): 24

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 340,057
[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (2)(c) under SWD subvention

(i) Salary (Note 8) $ 244,072

(ii) Provident fund $ 56,761

(iii) Cash allowance (Note 9) (please specify, if any:)
Incentive $ 39,224

(iv) Non-cash based benefits (Note 10) (please specify, if any:)
$ 0

(e) Comparable rank in civil service as assessed by the SWD (Note 11) Assistant Social Work Officer or below

(3) ***Staff of Third Tier*** **(Note 3)**

(a) Number of post (Note 4) 3

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)	Centre-in-charge	12
(ii)	SUPERINTENDENT	12
(iii)	Senior Accounting Manager	12

Total number of month(s): 36

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 1,532,090
[*3(c) = 3(d)(i)+(ii)+(iii)+(iv)*]

(d) Breakdown of (3)(c) under SWD subvention

(i) Salary (Note 8) $ 1,340,889

(ii) Provident fund $ 125,725

(iii) Cash allowance (Note 9) (please specify, if any:)

Incentive $ 65,476

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$ 0

(e) Comparable rank in civil service as assessed by the SWD (Note 11) Assistant Social Work Officer or below

Part (B): Remuneration Packages for Staff Serving the First Contract (Note 1)

Information of ***newly employed*** staff in the top three tiers serving the ***first contract***. (Note 2)
Please skip this part if there is no staff member serving his/her first contract in 2025-26.

(1) ***Staff of First Tier (Note 3)***

(a) Number of post (Note 4) 0

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)		

Total number of month(s):

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 0
[1(c) = 1(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (1)(c) under SWD subvention

(i) Salary (Note 8) $ 0

(ii) Provident fund $

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11)

(2) ***Staff of Second Tier (Note 3)***

(a) Number of post (Note 4) 0

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)		0

Total number of month(s): 0

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 0

[*2(c) = 2(d)(i)+(ii)+(iii)+(iv)*]

(d) Breakdown of (2)(c) under SWD subvention

(i) Salary (Note 8) $

(ii) Provident fund $

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11)

(3) ***Staff of Third Tier (Note 3)***

(a) Number of post (Note 4) 0

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

	Post title	Number of month(s)
(i)		0

Total number of month(s): 0

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 0
[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (3)(c) under SWD subvention

(i) Salary (Note 8) $

(ii) Provident fund $

(iii) Cash allowance (Note 9) (please specify, if any:)

$

(iv) Non-cash based benefits (Note 10) (please specify, if any:)

$

(e) Comparable rank in civil service as assessed by the SWD (Note 11)

Part (C): Review for changes (Note 12)

		2024-25 (the year before)	2025-26 (the reporting year)
(a) Total annual staff costs under SWD subvention in respect of the top three tiers *[Part (A)(1)(c)+(2)(c)+(3)(c)+ Part (B)(1)(c)+(2)(c)+(3)(c)]*	$	1,985,109	$2,134,461

(b) Please select and complete the following as appropriate to state the result of this review -

- ○ The remuneration packages of staff in the top three tiers have been reviewed and **no change** was found in their remunerations as compared with the preceding year.
- ◉ The remuneration packages of staff in the top three tiers have been reviewed and **change(s)** was found in their remunerations as compared with the preceding year. The tier(s) having changes and reasons for such changes are stated below :
  - ☐ Upward/downward pay adjustment in accordance with Civil Service Pay Adjustment.
  - ☑ Upward/downward pay adjustment other than Civil Service Pay Adjustment.
  - ☐ Incremental creep.
  - ☐ Organisational restructuring or upgrading/downgrading of top three tier posts.
  - ☐ Increase/decrease in the number of staff of the top three tiers.
  - ☐ Other circumstances (please provide details in the box below).

Part (D): Public Disclosure of the Review Report (Note 13)

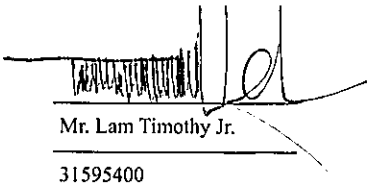
With a view to facilitating the public's access to the Review Reports, the SWD will upload copies of Review Reports (only **Parts (A) to (C)**) to the SWD website.

This organisation * ○**has disclosed** / ◉**will disclose** (please specify the commencement date: 30.11.2026) the Review Report for 2025-26 (only **Parts (A) to (C)**) through one or more of the following means and will make it available to the public upon request -

	Means of Disclosure *(Please tick as appropriate.)*
☑	Uploading the information to the website of this organisation
☐	Reporting the information in the Annual Report of this organisation
☐	Publishing the information through special circular(s), newsletter(s) or other means
☐	Posting the information prominently on the notice board(s) at the Central Administration Unit / Head Office

Part (E): Declaration by Chairperson

I declare that the information as provided in Parts (A) to (D) is correct.

Contact Person:	Vican Chan	Signature of Chairperson*:	
Post Title:	General Manager	Name:	Mr. Lam Timothy Jr.
Tel. No.:	31595422	Tel. No.:	31595400
Email Address:	thchan@ebenezer.org.hk	Date:	29.10.2026

* In case of exceptional circumstances where this report is required to be signed by a delegated staff member, written authorisation from the Chairperson should be submitted to the SWD.

Notes for Completing the Review Report on
Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations (NGOs) operating Subvented Welfare Services

[1] For Part (A), please input information of both serving and departed staff but exclude those staff serving their first contract, i.e. staff newly employed by the Non-governmental Organisation (NGO) in the reporting year. The information on staff newly employed by the NGO serving their first contract in the reporting year should be separately entered in Part (B) of the Review Report. For staff having internal promotion or transfer that brings about change in tier within the reporting year, please input the relevant remuneration information in the respective tier accordingly. For example, if a third-tier staff was promoted to a second-tier post with effect from 1 July 2025, the remuneration for the period from April to June 2025 should be reported under the third tier while the remuneration for the period from July 2025 to March 2026 should be reported under the second tier.

[2] All monetary figures should be rounded up to the nearest dollar.

[3] The first-tier staff is generally defined as the executive head of the NGO who is directly responsible to the NGO Board / Management Committee, the second-tier staff as senior staff directly responsible to the executive head of the NGO, and the third-tier staff as senior staff directly responsible to the second-tier staff. Only staff members whose remunerations are partly or fully covered by the SWD subvention should be included.

[4] Number of posts refers to post(s) occupied by remunerated staff during the reporting period. Post(s) without staff cost such as consultant on voluntary basis or vacant post(s) should not be counted where there is no expenditure on staff remunerations for the whole reporting year. Fractional posts should be indicated with figures up to two decimal places. Please note that number of post(s) may be different from number of headcount. For example, if the number of staff turnover is twice for a post within the reporting year, the number of post(s) to be reported should be one instead of three.

[5] Please list all post title(s) (e.g. Chief Executive Officer, Senior Social Work Officer). If there is one post in a tier reported in "(a) Number of Post" and the number of staff turnover is twice for the post within the reporting year (i.e. total three headcount of staff), there should be one row of information added to "(b) Post Tittle" and the number of months is equal to total number of months served by the three staff. In another example, if there are three posts of Social Work Officer in the same tier, please input three rows of 'Social Work Officer', rather than input 'Social Work Officer x 3'.

[6] The number of month(s) should be rounded to two decimal places (e.g. 0.50 or 0.33 month).

[7] "Total annual staff costs" refer to the total remuneration costs covering salary, provident fund, cash allowances and non-cash based allowances of all staff members of the tier incurred in the whole reporting year (i.e. from 1 April to 31 March in the reporting year). For staff working for both SWD subvented services and non-SWD subvented services, the portion of staff costs funded by non-SWD subvention should not be included.

[8] Salary refers to the annual expenditure on annual salary of the respective staff for the whole reporting year.

[9] Cash allowances such as responsibility allowance, housing allowance, hardship allowance, gratuity, overtime allowance, travelling expenses, etc. Please specify the type of allowance in bracket.

[10] Non-cash based benefits include fringe benefits such as medical / dental insurance, staff quarters, transportation and / or chauffer, professional indemnity insurance, etc. Please specify the type of non-cash based benefits in bracket.

[11] In evaluating the appropriateness of remuneration packages that have comparable civil service ranks, the SWD compares the average total cost of the remuneration for a tier of staff with that of civil servants at comparable ranks with reference to the annual average staff cost (including basic salaries, fringe benefits such as retirement benefits, contract gratuities, housing benefits, education allowance, medical and dental benefits, etc.) but not job-related allowances (e.g. overtime, acting, hardship and shift duty allowances) as indicated in the **Staff Cost Ready Reckoner** or the relevant recruitment benchmarks (currently **Recruitment Benchmarks**) compiled annually by the Government. In this Review Report, the annual average staff cost under the SWD subvention is taken for comparison with that of civil service at comparable ranks of the social work officer grade in the SWD. The comparable ranks are listed below -

- ✧ Assistant Director of Social Welfare or above;
- ✧ between Assistant Director of Social Welfare and Principal Social Work Officer;
- ✧ between Principal Social Work Officer and Chief Social Work Officer;
- ✧ between Chief Social Work Officer and Senior Social Work Officer;
- ✧ between Senior Social Work Officer and Social Work Officer;
- ✧ between Social Work Officer and Assistant Social Work Officer; or
- ✧ Assistant Social Work Officer or below.

It should be noted that the above-mentioned comparable ranks are assessed based on the subvention received by the NGO from the SWD which may constitute only part of the income of an NGO in a year.

[12] For Part (C), changes in remuneration amount may include significant upward / downward changes at 10% or more in total annual staff costs under the SWD subvention as compared with the last reporting year, and / or changes in the remuneration components.

[13] For public disclosure of the Review Report, only information in Parts (A) to (C) will be disclosed.