The Tsung Tsin Mission of Hong Kong Social Service
Annual Financial Report 2025-2026
(Lump Sum Grant Subvention Only)

The financial information relating to the year ended 31 March 2026 included in the Annual Financial Report ("AFR") does not constitute The Tsung Tsin Mission of Hong Kong Social Service's statutory annual financial statements. The AFR is prepared on cash basis and in accordance with the requirements set out in the Lump Sum Grant Manual issued by the Social Welfare Department of the Government of Hong Kong Special Administrative Region. This basis of preparation is different from the financial reporting standards issued by the Hong Kong Institute of Certified Public Accountants normally adopted in statutory annual financial statements.

范陳會計師行有限公司
Fan, Chan & Co. Limited

INDEPENDENT AUDITOR'S ASSURANCE REPORT

TO THE EXECUTIVE COMMITTEE OF THE TSUNG TSIN MISSION OF HONG KONG SOCIAL SERVICE

(Incorporated in Hong Kong and limited by guarantee)

We have audited the financial statements of The Tsung Tsin Mission of Hong Kong Social Service ("the Association") for the year ended 31 March, 2026 in accordance with Hong Kong Standards of auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have issued an unmodified auditor's report thereon dated

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 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 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 PN851 (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.

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INDEPENDENT AUDITOR'S ASSURANCE REPORT

TO THE EXECUTIVE COMMITTEE OF THE TSUNG TSIN MISSION OF HONG KONG SOCIAL SERVICE

(Incorporated in Hong Kong and limited by guarantee)

Auditor's Responsibility (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 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.

Conclusions

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.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number: P03702

Hong Kong, 21 July, 2026

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THE TSUNG TSIN MISSION OF HONG KONG SOCIAL SERVICE
ANNUAL FINANCIAL REPORT
1 APRIL, 2025 TO 31 MARCH, 2026

	Note	Total 2025-26 HK$	Total 2024-25 HK$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	113,541,481.00	108,325,972.00
b. Provident Fund	1c	7,099,558.00	6,805,342.00
		120,641,039.00	115,131,314.00
2. Fee Income	2	3,272,192.00	3,227,651.60
3. Central Items	3	15,886,231.50	20,203,600.00
4. Rent and Rates	4	10,882,645.00	9,452,460.57
5. Other Income	5	11,596,700.93	11,791,463.48
6. Interest Received		796,415.34	1,375,507.05
TOTAL INCOME		163,075,223.77	161,181,996.70
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		110,459,305.48	103,139,747.05
b. Provident Fund	1c	6,547,572.71	6,326,806.59
c. Allowances		720,850.22	2,375,945.13
Sub-total	6	117,727,728.41	111,842,498.77
2. Other Charges	7	15,970,548.60	18,561,650.99
3. Central Items	3	4,280,863.65	12,291,204.62
4. Rent and Rates	4	12,476,677.71	10,466,206.49
TOTAL EXPENDITURE		150,455,818.37	153,161,560.87
C. SURPLUS FOR THE YEAR	8	12,619,405.40	8,020,435.83

The Annual Financial Report from page 1 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

Chairperson
Date: 21 July, 2026

General Secretary
Date: 21 July, 2026

THE TSUNG TSIN MISSION OF HONG KONG SOCIAL SERVICE
NOTES ON THE ANNUAL FINANCIAL REPORT
1 APRIL, 2025 TO 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 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.

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 disclosures have been shown under **Note 3 and 8**. Details are analysed below :

Provident Fund Contribution	**Snapshot Staff**	**6.8% and Other Posts**	**Total**
	HK$	HK$	HK$
Subvention Received	84,618.00	7,014,940.00	7,099,558.00
Provident Fund Contribution paid during the year	(70,520.00)	(6,477,052.71)	(6,547,572.71)
Surplus/(Deficit) for the year	14,098.00	537,887.29	551,985.29
Add: Surplus/(Deficit) b/f	67,104.00	3,799,426.47	3,866,530.47
Additional subvention received for previous year	-	-	-
Less: Refund to Government	-	-	-
Surplus/(Deficit) c/f	81,202.00	4,337,313.76	4,418,515.76

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:

		2025-26 HK$	2024-25 HK$
a.	**Income**		
	After School Care Programme - Fee Waiving Subsidy Scheme	240,120.00	235,440.00
	Enhanced After School Care Programme-Fee Waiving Subsidy Scheme	2,627,537.00	2,178,964.00
	Subsidy Scheme for OCC	58,495.00	68,211.00
	Subsidy Scheme for EHS users	64,602.00	62,374.00
	Infirmary Care Supplement for Residential Elderly Services	500,263.00	191,758.00
	Enhanced NSCCP - Central & Western - Rent rates subsidy	-	20,637.00
	NSCCP - Central & Western - Subsidy for fee reduction/waiving(time-defined 31.3.2018)(After 31.8.2024)	2,306,627.50	2,657,953.00
	NSCCP - Central & Western - Subsidy for Incentive payment (After 31.8.2024)	3,698,716.00	4,164,160.00
	NSCCP - Central & Western - Subsidy for Training Allowance (After 31.8.2024)	64,800.00	37,800.00
	Enhanced NSCCP - Shamshuipo-Contract Subsidy(time-defined 31.3.2018)(Before 31.8.2024)	-	383,740.00
	Enhanced NSCCP - Shamshuipo - Rent Rate subsidy	-	28,625.00
	NSCCP - Shamshuipo- Subsidy for fee reduction/waiving(time-defined 31.3.2018)(After 31.8.2024)	2,310,827.00	2,657,953.00
	NSCCP - Shamshuipo - Subsidy for Incentive payment (After 31.8.2024)	3,949,444.00	4,164,160.00
	NSCCP - Shamshuipo - Subsidy for Training Allowance (After 31.8.2024)	64,800.00	37,800.00
	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation		
	- Allocation	-	2,362,666.00
	- Rent and rates	-	951,359.00
	Total	15,886,231.50	20,203,600.00
b.	**Expenditure**		
	After School Care Programme - Fee Waiving Subsidy Scheme	186,093.00	206,664.00
	Enhanced After School Care Programme-Fee Waiving Subsidy Scheme	2,627,537.00	2,178,964.00
	Subsidy Scheme for OCC	-	218.00
	Subsidy Scheme for EHS users	-	41.60
	Infirmary Care Supplement for Residential Elderly Services	490,485.65	191,490.55
	Enhanced NSCCP - Central & Western - Contract Subsidy(time-defined 31.3.2018)(Before 31.8.2024)	-	2,342,290.94
	Enhanced NSCCP - Central & Western - rent	-	20,637.00
	NSCCP - Central & Western - Subsidy for fee reduction/waiving(time-defined 31.3.2018)(Before 31.8.2024)	-	709.80
	NSCCP - Central & Western - Subsidy for fee reduction/waiving(time-defined 31.3.2018)(After 31.8.2024)	55,536.50	2,338.00
	NSCCP - Central & Western - Subsidy for Incentive Payment (Before 31.8.2024)	-	146,450.00
	NSCCP - Central & Western - Subsidy for Incentive Payment (After 31.8.2024)	261,618.00	141,446.00
	NSCCP - Central & Western - Subsidy for Training Allowance (After 31.8.2024)	12,320.00	10,080.00
	Enhanced NSCCP - Shamshuipo-Contract Subsidy(time-defined 31.3.2018)(Before 31.8.2024)	-	2,798,254.50
	Enhanced NSCCP - Shamshuipo - rent and government rent	-	28,625.00
	NSCCP - Shamshuipo- Subsidy for fee reduction/waiving(time-defined 31.3.2018)(Before 31.8.2024)	-	21,425.50
	NSCCP - Shamshuipo- Subsidy for fee reduction/waiving(time-defined 31.3.2018)(After 31.8.2024)	65,557.50	49,944.00
	NSCCP - Shamshuipo - Subsidy for Incentive Payment (Before 31.8.2024)	-	632,330.00
	NSCCP - Shamshuipo - Subsidy for Incentive Payment (After 31.8.2024)	563,956.00	513,572.00
	NSCCP - Shamshuipo - Subsidy for Training Allowance (After 31.8.2024)	17,760.00	24,240.00
	Training Sponsorship Scheme for two-year MOT/MPT Programme of Polyu	-	320,000.00
	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation		
	- Allocation	-	2,335,922.67
	- Rent and rates	-	325,561.06
	Total	4,280,863.65	12,291,204.62

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 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 HK$	2024-25 HK$
Other Income			
(a)	Programme income	2,671,016.53	2,436,712.32
(b)	Production income	7,557,951.80	7,036,734.30
(c)	Other Funds or Donations for Designated Purposes	60,929.00	1,042,844.69
(d)	Utilised allocation under Central Items (CI): After School Care Programme(ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme(FWSS)*	1,927,536.00	1,701,420.00
(e)	Reimbursement of Maternity Leave Pay from Labour Department	106,073.65	45,952.19
(f)	Miscellaneous income	1,200,729.95	1,229,219.98
		13,524,236.93	13,492,883.48
Less:	Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*	(1,927,536.00)	(1,701,420.00)
	Total	11,596,700.93	11,791,463.48

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

6. Personal Emoluments

Personal Emoluments include salary, provident fund, and salary-related allowances.
The analysis on number of posts with annual Personal Emoluments over $1,000,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	HK$
HK$1,000,001 - HK$1,100,000 p.a.	5	5,243,098.58
HK$1,100,001 - HK$1,200,000 p.a.	1	1,159,498.80
HK$1,200,001 - HK$1,300,000 p.a.	0	-
HK$1,300,001 - HK$1,400,000 p.a.	1	1,353,196.80
HK$1,400,001 - HK$1,500,000 p.a.	0	-
>HK$1,500,000 p.a.	0	-

7. Other Charges

The breakdown on Other Charges is as follows :

		2025-26 HK$	2024-25 HK$
	Other Charges		
(a)	Utilities	1,421,419.91	1,435,769.40
(b)	Food	1,973,629.70	2,209,131.86
(c)	Administrative Expenses	604,631.88	638,299.42
(d)	Stores and Equipment	1,250,766.80	1,362,169.93
(e)	Minor Repair and Maintenance	438,114.77	620,942.60
(f)	Special Allowances	-	-
(g)	Programme Expenses	3,029,676.99	3,335,899.32
(h)	Transportation and Travelling	443,826.26	453,776.72
(i)	Insurance	1,247,056.23	881,597.89
(j)	Miscellaneous		
	- Purchase of outsourcing service	4,544,727.02	6,340,119.31
	- Others	2,944,235.04	2,985,364.54
	Sub-Total	17,898,084.60	20,263,070.99
Less:	Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	(1,927,536.00)	(1,701,420.00)
	Total	15,970,548.60	18,561,650.99

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

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

	Lump Sum Grant HK$	Holding Account HK$	Other Funds or Donations for Designated Purposes HK$	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates HK$	Central Items HK$	Total HK$
Income							
Lump Sum Grant	120,641,039.00				-	-	120,641,039.00
Fee Income	3,272,192.00				-	-	3,272,192.00
Other Income	13,463,307.93		60,929.00	(1,927,536.00)	-	-	11,596,700.93
Interest Received (Note(1))	796,415.34				-	-	796,415.34
Rent and Rates	-				10,882,645.00	-	10,882,645.00
Central Items	-				-	15,886,231.50	15,886,231.50
Total Income (a)	138,172,954.27	-	60,929.00	(1,927,536.00)	10,882,645.00	15,886,231.50	163,075,223.77
Expenditure							
Personal Emoluments	117,727,728.41	-	-		-	-	117,727,728.41
Other Charges	17,822,929.07		75,155.53	(1,927,536.00)	-	-	15,970,548.60
Rent and Rates	-				12,476,677.71	-	12,476,677.71
Central Items	-				-	4,280,863.65	4,280,863.65
Total Expenditure (b)	135,550,657.48	-	75,155.53	(1,927,536.00)	12,476,677.71	4,280,863.65	150,455,818.37
	T1	T2	T3				
Surplus (Deficit) for the year (a) - (b)	2,622,296.79	-	(14,226.53)	-	(1,594,032.71)	11,605,367.85	12,619,405.40
Less: Surplus/(Deficit) for Provident Fund	(551,985.29)	-	-		-	-	(551,985.29)
Surplus/(Deficit) for the Year (excl. PF)	2,070,311.50	-	(14,226.53)	-	(1,594,032.71)	11,605,367.85	12,067,420.11
Surplus/(Deficit) b/f (Note (2))	20,219,680.80	2,468,297.72	54,263.87	-	(1,279,839.68)	22,340,932.20	43,803,334.91
	22,289,992.30	2,468,297.72	40,037.34		(2,873,872.39)	33,946,300.05	55,870,755.02
Add: Refund from Government					472,456.86		472,456.86
Less: Refund to Government					-	(130,592.85)	(130,592.85)
Add: 608ARent, Rates, Government rent & Management fee from Social Work Service for Pre-primary Institutions (AC89) Phase 1 to Make a Strike (3334)					(1,464.84)	1,464.84	-
Add: 608A Aug-Sep 24 Gov't Rent & Rates from Social Work Service for Pre-primary Institutions (AC89) to Agency Self Finance Service						6,412.66	6,412.66
Add: 608ARent, Rates, Government rent & Management fee from Make a Strike (3334) to Agency Self Finance Service					0.73		0.73
Surplus/(Deficit) c/f (Note (4))	22,289,992.30	2,468,297.72	40,037.34	-	(2,402,879.64)	33,823,584.70	56,219,032.42
	S1	S2	S3				

Notes:

\# Including an amount $Z being the utilised allocation under Cl: 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