

ANNUAL FINANCIAL REPORT

NGO : The Society For Community Organization Limited

1ST APRIL 2025 TO 31ST MARCH 2026

Statement No.	Description
--	Auditors' Review Report
1	Annual Financial Report (with Annex 1 : Schedule for Central Items)
2	Schedule for Rent and Rates
3	Schedule for Investment
4	Use of the Social Welfare Development Fund (SWDF) Phase 1 funded by Lotteries Fund
5	Use of the Social Welfare Development Fund (SWDF) Phase 2 funded by Lotteries Fund
6	Details of the Use of Furniture and Equipment (F&E) Replenishment and Minor Works Block Grant (BG)
7	Schedule for the Utilisation of Reserve in Holding Account (HA) for 2025-26 and the Plan of Utilisation of HA Reserve for 2026-27

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Certified Public Accountants

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香港資深執業會計師

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE DIRECTORS OF THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED
(THE "NGO")**

We have audited the financial statements of the NGO for the year ended 31st 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 the same day as this report.

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 NGO for the year ended 31st March, 2026.

Responsibilities of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the NGO for the year ended 31st 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 NGO 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 Responsibilities

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*

**INDEPENDENT AUDITOR'S ASSURANCE REPORT- CONTINUED
TO THE DIRECTORS OF THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED
(THE "NGO")**

Auditor's Responsibilities - continued

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 may 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.

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 NGO 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 NGO for the year ended 31st 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 NGO 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

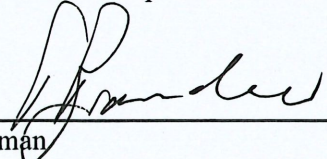
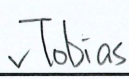
This report is intended solely for submission by the NGO to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.

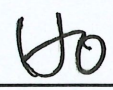
ESMOND W. T. LEUNG & CO.
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG, 26 OCT 2026

ANNUAL FINANCIAL REPORT
NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED
1ST APRIL 2025 TO 31ST MARCH 2026

	Note	2025-26 HK\$	2024-25 HK\$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b (A)	3,625,251.00	3,791,801.00
b. Provident Fund	1c (B)	223,579.00	235,710.00
2 Fee Income	2 (D)	-	-
3 Central Items	3 (E)	281,664.00	250,442.00
4 Rent and Rates	4 (F)	426,600.00	425,550.00
5 Other Income	5 (G)	-	-
6 Interest Received	(H)	2,834.44	3,478.25
TOTAL INCOME	(I)	4,559,928.44	4,706,981.25
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries	(J)	3,557,903.29	3,687,780.17
b. Provident Fund	1c (K)	371,248.69	374,599.00
c. Allowances	(L)	-	-
d. Other Staff Costs		-	-
Sub-total	6 (M)	3,929,151.98	4,062,379.17
2 Other Charges	7 (N)	336,944.80	334,037.39
3 Central Items	3 (O)	178,978.40	144,110.10
4 Rent and Rates	4 (P)	347,950.00	364,000.00
TOTAL EXPENDITURE	(T)	4,793,025.18	4,904,526.66
C. DEFICIT FOR THE YEAR	8 (U)	(233,096.74)	(197,545.41)

The Annual Financial Report from pages 3 to 17 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.

 
Chairman

 
NGO Head / Head of Social Welfare Service

Date : 26 OCT 2026

Date : 26 OCT 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:

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> HK\$	<u>Other Posts</u> HK\$	<u>Total</u> HK\$	
Subvention Received	-	223,579.00	223,579.00	(B)
Provident Fund Contribution Paid during the Year	-	(371,248.69)	(371,248.69)	(K)
Surplus/(Deficit) for the Year	-	(147,669.69)	(147,669.69)	
Add : Surplus/(Deficit) b/f	-	-	-	
Deficit absorbed by own resources	-	147,669.69	147,669.69	(R)
Additional subvention received for previous year(s)	-	-	-	
Less : Refund to Government	-	-	-	
Transfer of Provident Fund Reserve for use in the same area as LSG Reserve	-	-	-	
Surplus/(Deficit) c/f	-	-	-	

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:

a. Income	2025-26 HK\$	2024-25 HK\$
Infirmary Care Supplement for the Aged Blind Persons	0.00	0.00
Infirmary Care Supplement for Residential Elderly Services	0.00	0.00
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	26,213.00	0.00
After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
Neighbourhood Support Child Care Project (NSCCP) - Subsidy for Fee Waiving	0.00	0.00
NSCCP - Subsidy for Incentive Payment	0.00	0.00
NSCCP - Subsidy for Training Allowance	0.00	0.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0.00	0.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	0.00	0.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts -other charges	0.00	0.00
Short-term Food Assistance Service Teams - Food Cost	0.00	0.00
Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	0.00	0.00

3. Central Items
 (cont'd)

After School Care Programme for Pre-primary Children- Fee Subsidy	0.00	0.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	0.00	0.00
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)	0.00	0.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	0.00	0.00
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk 'Tau Holiday Centre for the Elderly	0.00	0.00
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk 'Tau Holiday Centre	0.00	0.00
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	0.00	0.00
Transition Subsidy for School Leavers (CITSL)	0.00	0.00
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services	0.00	0.00
- Subsidy to Support the Learning and Development of Foster Children	0.00	0.00
Child Protection Support Service (ChildPRO)	0.00	0.00
Temporary Financial Aid under Care and Support Networking Team	255,451.00	250,442.00
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	0.00	0.00
Subsidy Scheme for Extended Hours Service Users	0.00	0.00
Short-term Rental Assistance for Discharged Prisoners	0.00	0.00
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
Time-defined Subsidy Scheme for Occasional Child Care Service	0.00	0.00
Total	(E) 281,664.00	250,442.00

b. Expenditure	2025-26 HK\$	2024-25 HK\$
Infirmity Care Supplement for the Aged Blind Persons	0.00	0.00
Infirmity Care Supplement for Residential Elderly Services	0.00	0.00
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	26,213.00	0.00
After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
Neighbourhood Support Child Care Project (NSCCP) - Subsidy for Fee Waiving	0.00	0.00
NSCCP - Subsidy for Incentive Payment	0.00	0.00
NSCCP - Subsidy for Training Allowance	0.00	0.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0.00	0.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	0.00	0.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	0.00	0.00
Short-term Food Assistance Service Teams - Food Cost	0.00	0.00
Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	0.00	0.00
After School Care Programme for Pre-primary Children -Fee Subsidy	0.00	0.00

3. Central Items
 (cont'd)

Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	0.00	0.00
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)	0.00	0.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	0.00	0.00
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	0.00	0.00
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	0.00	0.00
Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services	0.00	0.00
Transition Subsidy for School Leavers (CITSL)	0.00	0.00
Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)		
- Subsidy for Providing Professional Services	0.00	0.00
- Subsidy to Support the Learning and Development of Foster Children	0.00	0.00
Child Protection Support Service (ChildPRO)	0.00	0.00
Temporary Financial Aid under Care and Support Networking Team - other charges	152,765.40	144,110.10
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	0.00	0.00
Subsidy Scheme for Extended Hours Service Users	0.00	0.00
Short-term Rental Assistance for Discharged Prisoners	0.00	0.00
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
Time-defined Subsidy Scheme for Occasional Child Care Service	0.00	0.00
Total (O)	178,978.40	144,110.10

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 HK\$	2024-25 HK\$
Other Income		
(a) Programme income	0.00	0.00
(b) Production income	0.00	0.00
(c) 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	0.00	0.00
(d) Reimbursement of Maternity Leave Pay from Labour Department	0.00	0.00
(e) Subsidy received for Abolition of MPF Offsetting Arrangement from Labour Department	0.00	0.00
(f) Miscellaneous income (e.g. general donations, photocopying charges, etc.)	0.00	0.00
Sub-Total (G)	0.00	0.00
Less: Utilised allocation under CI: ASCP/Enhanced ASCP/ ASCP(PC)- FWSS which forms as part of Other Income* (Z)	0.00	0.00
Total	0.00	0.00

* 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.	0	0
HK\$1,100,001 - HK\$1,200,000 p.a.	0	0
HK\$1,200,001 - HK\$1,300,000 p.a.	0	0
HK\$1,300,001 - HK\$1,400,000 p.a.	0	0
HK\$1,400,001 - HK\$1,500,000 p.a.	0	0
>HK\$1,500,000 p.a.	0	0

7. Other Charges

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:

<u>Other Charges</u>		2025 - 26 HK\$	2024 - 25 HK\$
(a)	Utilities	18,237.00	19,196.00
(b)	Food (including food for service users)	0.00	0.00
(c)	Administrative Expenses	98,427.66	76,631.06
(d)	Stores and Equipment	62,786.60	63,400.38
(e)	Minor Repair and Maintenance	5,140.00	3,500.00
(f)	Special Allowances	0.00	0.00
(g)	Programme Expenses	87,184.49	86,827.93
(h)	Transportation and Travelling	52,925.81	54,039.10
(i)	Insurance	1,243.24	23,687.92
(j)	Miscellaneous	11,000.00	6,755.00
Sub-Total (N)		336,944.80	334,037.39
<u>Less:</u> Utilised allocation under CI: ASCP/Enhanced ASCP/			
ASCP(PC)- FWSS* which forms as part of Other Income (Z)		0.00	0.00
		<u>336,944.80</u>	<u>334,037.39</u>

* 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 (LSG) HK\$	Holding Account (HA) HK\$	Other Funds or Donations for Designated Purposes HK\$	Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP(PC)-FWSS HK\$	Rent and Rates HK\$	Central Items HK\$	Total HK\$
Income							
Lump Sum Grant	3,848,830.00 (A+B)	0.00	0.00	0.00	0.00	0.00	3,848,830.00 (A+B)
Fee Income	0.00 (D)	0.00	0.00	0.00	0.00	0.00	0.00 (D)
Other Income	0.00 (G-W)	0.00	0.00 (W)	0.00 (Z)	0.00	0.00	0.00 (G-Z)
Interest Received [note (1)]	2,834.44 (H)	0.00	0.00	0.00	0.00	0.00	2,834.44 (H)
Rent and Rates	0.00	0.00	0.00	0.00	426,600.00 (F)	0.00	426,600.00 (F)
Central Items	0.00	0.00	0.00	0.00	0.00	281,664.00 (E)	281,664.00 (E)
Total Income (a)	3,851,664.44	0.00	0.00	0.00	426,600.00	281,664.00	4,559,928.44 (I)
Expenditure							
Personal Emoluments	3,929,151.98		0.00	0.00	0.00	0.00	3,929,151.98 (M)
Other Charges	336,944.80 (N)	0.00	0.00	0.00 (Z)	0.00	0.00	336,944.80 (N-Z)
Rent and Rates	0.00	0.00	0.00	0.00	347,950.00 (P)	0.00	347,950.00 (P)
Central Items	0.00	0.00	0.00	0.00	0.00	178,978.40 (O)	178,978.40 (O)
Total Expenditure (b)	4,266,096.78	0.00	0.00	0.00	347,950.00	178,978.40	4,793,025.18 (T)
Surplus/(Deficit) for the Year (a) - (b)	(414,432.34)	0.00	0.00	0.00	78,650.00	102,685.60	(233,096.74) (U)
Less: Surplus/(Deficit) of Provident Fund	(147,669.69)	0.00	0.00	0.00	0.00	0.00	(147,669.69) (R)
Surplus/(Deficit) for the Year (excl. PF)	(266,762.65)	0.00	0.00	0.00	78,650.00	102,685.60	(85,427.05)
Surplus/(Deficit) b/f [note (2)]	793,383.11	0.00	0.00	0.00	(17,871.00)	88,642.88	864,154.99
	526,620.46	0.00	0.00	0.00	60,779.00	191,328.48	778,727.94
Add: Refund from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less: Refund to Government	(61,550.00)	0.00	0.00	0.00	0.00	0.00	(61,550.00)
Transfer for use in the same areas as LSG Reserve from PF Reserve/ HA Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Combine HA Reserve with LSG Reserve in Year 4 when there is no Snapshot Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from LSG Reserve to cover the salary adjustment Infirmary Care Supplement [note (3)]	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from Other Funds/ (to) LSG Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment for utilised allocation under Enhanced ASCP/ ASCP(PC)-FWSS*(over-estimated)/ under-estimated in previous year(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit) e/f [note (4)]	465,070.46 (S1)	0.00 (S2)	0.00	0.00	60,779.00	191,328.48	717,177.94 (X)

Notes :

* For those programmes which are regarded as FSA services only

- 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.
- 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.
- Amount of LSG Reserve used to cover the salary adjustment for Infirmary Care Supplement, if any, as per Schedule for Central Items.
- The level of LSG cumulative reserves (i.e. S1), will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

$$S1 \text{ cannot exceed } [25\% \times (M+N - \text{PF expenditure})] = 25\% \times (3,929,151.98 + 336,944.80 - 371,248.69) = 973,712.02$$

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

Name of NGO : The Society For Community Organization Limited

Unit Code and Names (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1) HK\$	Reimbursement of Maternity Leave Pay(RMLP) Scheme reimbursement (Note 1b)# HK\$	Actual Expenditure (Note 2a) (a2) HK\$	Actual Expenditure incurred under RMLP Scheme (Note 2b)# HK\$	Surplus (Note 3) (a)=(a1)-(a2) HK\$	Deficit for the year			Surplus b/f (Note 5) (c) HK\$	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h) = (c)+(f)-(g) HK\$
							Deficit (Note 3) (b)=(a1)-(a2) HK\$	Deficit transferred to LSG (Note 4) (e) HK\$	Adjusted Deficit (d) = (b)-(e) HK\$				
nnnn - xxxxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities												
nnnn - xxxxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons												
nnnn - xxxxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services												
nnnn - xxxxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services												
nnnn - xxxxxxxxxxxxxx	Dementia Supplement for Day Care Centres/Units for the Elderly												
nnnn - xxxxxxxxxxxxxx	Foster Care Allowance / Emergency Factor Care Allowance	26,213.00		26,213.00				N.A.					
5779 - Care and Support Networks Team	After School Care Programme - Fee Waiving Subsidy Scheme												
nnnn - xxxxxxxxxxxxxx	Temporary Financial Aid	255,451.00		152,765.40		102,685.60		N.A.		88,642.88			191,328.48
nnnn - xxxxxxxxxxxxxx	Emergency Fund												
nnnn - xxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Extended Hours Service Users												
nnnn - xxxxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services												
nnnn - xxxxxxxxxxxxxx	Short-term Rental Assistance												
nnnn - xxxxxxxxxxxxxx	Overnight On-site-on-call Allowance												
nnnn - xxxxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy												
nnnn - xxxxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving												
nnnn - xxxxxxxxxxxxxx	NSCCP - Rent and Rates												
nnnn - xxxxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes												
nnnn - xxxxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services												
nnnn - xxxxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities												
nnnn - xxxxxxxxxxxxxx	Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities												
nnnn - xxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service												
nnnn - xxxxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme												
nnnn - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses												
nnnn - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost												
nnnn - xxxxxxxxxxxxxx	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services												
nnnn - xxxxxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly												
nnnn - xxxxxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Schemes for Residential Care Homes for the Persons with Disabilities												
TOTAL		281,664.00	0.00	178,978.40	0.00	102,685.60	0.00	0.00	0.00	88,642.88	0.00	0.00	191,328.48

.../cont'd

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

Name of NGO : The Society For Community Organization Limited

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.

Notes :

- 1(a) The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- 1(b) This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- 2(a) Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- 2(b) This amount represents the additional four weeks' MLP(i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
- 3 Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- 4 Deficit i.e. 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 payroll 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.

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

Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED

Unit code and name	Subvented Element	Subvention Released (Note 1) HK\$	Actual Expenditure HK\$	Surplus (Note 2) HK\$	Deficit (Note 2) HK\$
Unit 5779	Private Rental (Note 3)	426,600	347,950	78,650	0
Care and Support Networking Team	Rates	0	0	0	0
	Total	426,600	347,950	78,650	0

Notes:

1. The figures are to be extracted from the payroll 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 subvention 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 PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

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

Name of NGO (code) : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED (637)

	2026		2025
	HK\$		HK\$
Total Reserves as at 31 March			
i. Lump Sum Grant	465,070.46		793,383.11
ii. Provident Fund	0.00		0.00
iii. Holding Account	0.00		0.00
	<u>0.00</u>		<u>0.00</u>
	<u>465,070.46</u>	(AA)	<u>793,383.11</u>
			(BB)

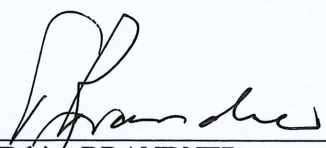
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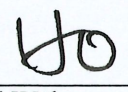
Bank Deposits and Schedule for Investment

a. HKD Bank Account Balances	465,070.46		793,383.11
b. HKD 24-hour Call Deposits	0.00		0.00
c. HKD Fixed Deposits	0.00		0.00
d. HKD Certificate of Deposits	0.00		0.00
e. HKD Bonds [see Statement 3 (Page 2) for breakdown]	0.00		0.00
	<u>0.00</u>		<u>0.00</u>
	<u>465,070.46</u>	(AA)	<u>793,383.11</u>
			(BB)

Note : The investments should be reported at historical cost.

Confirmed by : -

 ✓ Tobias
Tobias BRANDNER
Chairman

 ✓ Ho
Ho Hei Wah
NGO Head /
Head of Social Welfare Services

Date : 26 OCT 2026

Date : 26 OCT 2026

Schedule for Investment
Detailed Analysis of Bonds/Notes as at 31st March 2026

Name of NGO (code) : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED (637)

Investment in HK\$ Bonds/Notes

	Issuer	Nominal Amount	Cost of Acquisition HK\$ (Note)	Maturity Date	Coupon % p.a.	Effective Yield % p.a.	Credit Rating	Custodian Bank
1.		- 0 -	- 0 -					
2.		- 0 -	- 0 -					
3.		- 0 -	- 0 -					
	Total	- 0 -	- 0 - (CC)					

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

Disclosure in NGO's Audited Financial Statements

Use of the Social Welfare Development Fund (SWDF) Phase 1 funded by Lotteries Fund
for the Financial Year 2025-26Name of NGO and Code: The Society For Community Organization Limited (637)Amount of SWDF approved for the year: \$0

Particulars		HK\$	HK\$
I.	Balance of SWDF brought forward (a):		0
II	Allocation from SWDF during the year (b):		0
III.	Interest received during the year (c):		0
IV.	Expenditure under SWDF during the year:		
	1. Expenditure for projects under scope A	0	
	2. Expenditure for projects under scope B	0	
	3. Expenditure for projects under scope C	0	
	Total expenditure during the year (d):		0
V.	Contribution from NGO to cover the deficit (e) :		0
VI.	Surplus recovery by SWD (f) :		0
VII.	Balance carried forward to the next financial year (g): (g) = (a) + (b) + (c) - (d) + (e) - (f)		0

We confirm that the above expenditure under SWDF has been incurred in accordance with the provisions and conditions stipulated in SWD's letter dated 14th January 2010 including the SWDF Guidance Notes for Application.

Signature	:	<u>Ho</u>	<u>Tobias</u>
Name in Block Letter	:	<u>Ho Hei Wah</u>	<u>Tobias BRANDNER</u>
Title	:	<u>NGO Head</u>	<u>Board Chairperson</u>
Date	:	<u>26 OCT 2026</u>	<u>26 OCT 2026</u>

Notes:

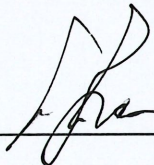
1. The Board Chairman and NGO Head should both sign on this page. If additional sheets are required, the NGO Head should initial at the bottom of each page.
2. This Form should be submitted to SWD's Finance Branch (8/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong) and copied to Subventions Section (38/F., 248 Queen's Road East, Wanchai, Hong Kong).

Disclosure in NGO's Audited Financial Statements

Use of the Social Welfare Development Fund (SWDF) Phase 2 funded by Lotteries Fund
for the Financial Year 2025-26Name of NGO and Code: The Society For Community Organization Limited (637)Amount of SWDF approved for the year: \$0

Particulars		HK\$	HK\$
I.	Balance of SWDF brought forward (a):		0
II	Allocation from SWDF during the year (b):		0
III.	Interest received during the year (c):		0
IV.	Expenditure under SWDF during the year:		
	1. Expenditure for projects under scope A	0	
	2. Expenditure for projects under scope B	0	
	3. Expenditure for projects under scope C	0	
	Administrative support	0	
	Total expenditure during the year (d):		0
	Contribution from NGO to cover the deficit (e) :		0
V.	Balance carried forward to the next financial year (f): (f) = (a) + (b) + (c) - (d) + (e)		0

We confirm that the above expenditure under SWDF has been incurred in accordance with the provisions and conditions stipulated in SWD's letter dated 25 January 2013 including the SWDF Guidance Notes for Application.

Signature :    Tobias

Name in Block Letter : Ho Hei Wah Tobias BRANDNER

Title : NGO Head Board Chairperson

Date : 26 OCT 2026 26 OCT 2026

Notes:

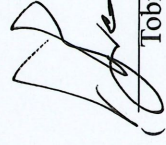
1. The Board Chairman and NGO Head should both sign on this page. If additional sheets are required, the NGO Head should initial at the bottom of each page.
2. This Form should be submitted to SWD's Finance Branch (8/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong) and copied to Subventions Section (38/F., 248 Queen's Road East, Wanchai, Hong Kong).

Name of NGO : The Society For Community Organization LimitedDetails of the Use of Block Grant on Furniture and Equipment (F&E) Replenishment,
Minor Works and IT Systems

Item No.	Name of the SWD-subvented Unit (Note 1)	Service Nature (e.g. Sheltered Workshop)	(a) Expenditure in 2025-26					(b) Outstanding Commitments as at 31 st March 2026 - Contracted for but not Provided under the Expenditure Column			
			F&E (\$)	Minor Works (\$)	Vehicle Overhauling (With Registration No.) (\$)	IT systems (\$)	Total Expenditure (\$)	F&E (\$)	Minor Works (\$)	Vehicle Overhauling (\$)	IT systems (\$)
(1)	Care and Support Networking Team	Camera Laptops Air Purifier Portable Audio System Speaker stands with isolation spikes Laptops	735.00 14,550.00 1,937.00 6,990.00 550.00 13,200.00	- - - - - -	- - - - - -	- - - - - -	735.00 14,550.00 1,937.00 6,990.00 550.00 13,200.00	- - - - - -	- - - - - -	- - - - - -	- - - - - -
Total (Note 4) :			37,962.00	-	-	-	37,962.00	-	-	-	-

In pursuance of paragraph 4.4.6(b) of the Lotteries Fund (LF) Manual, we forward herewith the schedule showing the Use of Block Grant on the respective eligible categories of items. We also confirm that expenditure from the Block Grant has been incurred in accordance with the provisions of the LF Manual.

()
Ho Hei Wah
Head of NGO

()
Tobias BRANDNER
Chairman of NGO

26 OCT 2026

Date

- Note :
1. Each premises-tied SWD-subvented unit should not appear more than once in the schedule.
 2. For the ceilings on each furniture and equipment item, each minor works project, the cost of annual vehicle overhauling (including the related repairs arising from the overhauling) and IT systems, NGOs should refer to the relevant paragraphs of the LF Manual prevailed at the time of the purchase, commencement of works and date of overhauling respectively.
 3. **The Head of NGO should initial at the left bottom of each and every page except for the final page which should be signed by both the Head of NGO and the Chairman of the Board of NGO.**
 4. The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.6(a) of the LF Manual.

Statement 7

**Schedule for the Utilisation of Reserve in Holding Account (HA) for 2025-26
and the Plan of Utilisation of HA Reserve for 2026-27**

Name of NGO and Code : The Society For Community Organization Limited (637)

Please submit this schedule together with the Annual Financial Report to the Finance Branch of Social Welfare Department on or before 31 October 2026.

(A) Utilisation of HA Reserve (2025-26)

		\$
(1)	Balance as at 31 March 2025 brought forward	(a) 0
(2)	Actual Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) 0
	(ii) Enhancing human resources management (please specify:)	(c) 0
	(iii) Others [<i>applicable to NGOs without Snapshot Staff</i>] (please specify:)	(d) 0
	Total = (b) + (c) + (d)	(e) 0
(3)	Transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f) 0
(4)	Balance as at 31 March 2026 carried forward [i.e. = (a) – (e) – (f)]	(g) 0
(5)	No. of Snapshot Staff (as at 1 September 2025)	0

(B) Plan of Utilisation of HA Reserve (2026-27)

		\$
(1)	Balance as at 31 March 2026 brought forward [i.e. (g) of Part (A)]	(a) 0
(2)	Estimated Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) 0
	(ii) Enhancing human resources management (please specify:)	(c) 0
	(iii) Others [<i>applicable to NGOs without Snapshot Staff</i>] (please specify:)	(d) 0
	Total = (b) + (c) + (d)	(e) 0
(3)	Estimated transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f) 0
(4)	Estimated balance as at 31 March 2027 carried forward [i.e. (a) – (e) – (f)]	(g) 0
(5)	Estimated no. of Snapshot Staff (by 1 September 2026)	0