

**EVANGELICAL LUTHERAN CHURCH
SOCIAL SERVICE – HONG KONG**

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025


W. H. WONG & CO. (CPA)
黃永漢會計師事務所

INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE BOARD OF COUNCILLORS OF
THE EVANGELICAL LUTHERAN CHURCH OF HONGKONG
基督教香港信義會
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
IN RESPECT OF THE AUDIT OF THE ANNUAL FINANCIAL REPORT OF
EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE – HONG KONG

We have audited the financial statements of the **Evangelical Lutheran Church Social Service – Hong Kong** ("ELCSS-HK") for the year ended 31 March 2025 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated 27 October 2025.

Pursuant to the Lump Sum Grant ("LSG") Subvention 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 ELCSS-HK for the year ended 31 March 2025.

Responsibilities of Councillors

In relation to this report, the Councillors are responsible for ensuring the AFR of ELCSS-HK for the year ended 31 March 2025 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Subvention Manual and other instructions issued by the SWD; and the use of the funds from the LSG by ELCSS-HK has complied with the purposes as specified in the LSG Subvention 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.

Our 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.

(to be continued, P.T.O.)

INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE BOARD OF COUNCILLORS OF
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(CONTINUED)

Auditor's Responsibility

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

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

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

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Subvention 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 Subvention 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 ELCSS-HK 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 ELCSS-HK for the year ended 31 March 2025 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Subvention 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 ELCSS-HK has not complied, in all material respects, with the purposes as specified in the LSG Subvention Manual and other instructions issued by the SWD.

(to be continued, P.T.O.)

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IN RESPECT OF THE AUDIT OF THE ANNUAL FINANCIAL REPORT OF

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE – HONG KONG

(CONTINUED)

Intended Users and Purpose

This report is intended solely for submission by ELCSS-HK 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.



W. H. Wong and Company
Certified Public Accountants
WONG Wing Hon
Practising Certificate Number : P01038

Room 6, 16/F., Enterprise Square 3,
39 Wang Chiu Road,
Kowloon Bay, Hong Kong

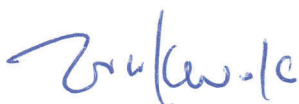
Hong Kong, 27 October 2025

ANNUAL FINANCIAL REPORT

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE - HONG KONG(1 April 2024 to 31 March 2025)

	<u>Notes</u>	<u>2024-25</u> \$	<u>2023-24</u> \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	410,272,767.00	385,162,685.00
b. Provident Fund	1c	29,358,081.00	27,975,689.00
2. Fee Income	2	11,704,432.87	11,018,675.60
3. Central Items	3	11,684,030.00	31,860,212.00
4. Rent and Rates	4	9,695,471.00	9,641,369.00
5. Other Income	5	37,366,693.36	45,810,757.45
6. Interest Received		4,623,355.22	5,349,621.69
TOTAL INCOME		<u>514,704,830.45</u>	<u>516,819,009.74</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		389,768,638.70	356,489,891.28
b. Provident Fund	1c	29,249,374.76	26,374,690.00
c. Allowances		249,989.68	187,772.69
Sub-total	6	<u>419,268,003.14</u>	<u>383,052,353.97</u>
2. Other Charges	7	77,681,861.12	77,387,424.86
3. Central Items	3	16,064,925.20	24,002,318.26
4. Rent and Rates	4	<u>12,295,214.07</u>	<u>11,844,694.00</u>
TOTAL EXPENDITURE		<u>525,310,003.53</u>	<u>496,286,791.09</u>
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	<u>(10,605,173.08)</u>	<u>20,532,218.65</u>

The Annual Financial Report from pages 4 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Subvention Manual.



KWOK Kang Ming
Chairman
Evangelical Lutheran Church Social Service -
Hong Kong

Date: 27 October 2025



WONG Chi Kit
Chief Executive
Evangelical Lutheran Church Social Service -
Hong Kong

Date: 27 October 2025

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE - HONG KONG
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025
 (Expressed in Hong Kong dollars)

1. Lump Sum Grant (LSG)

- a. Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all services defined in Funding and Service Agreement (FSA) (including support services to FSA services) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System and also FSA services/ FSA-related activities funded by Other Funds or Donations for Designated Purposes. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals **have not been included** in the AFR.
- b. Lump Sum Grant (excluding Provident Fund)** This represents LSG (excluding Provident Fund) received for the year.
- c. Provident Fund** This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. Other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items and Other Funds or Donations for Designated Purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under **Note 3 and 8**. Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	5,427,280.00	23,930,801.00	29,358,081.00
Provident Fund Contribution			
Paid during the Year	<u>(4,785,267.61)</u>	<u>(24,464,107.15)</u>	<u>(29,249,374.76)</u>
Surplus / (Deficit) for the Year	642,012.39	(533,306.15)	108,706.24
<u>Add</u> : Surplus b/f	1,196,785.31	23,749,657.20	24,946,442.51
<u>Add</u> : Transfer of welfare services from Lutheran Philip House Limited	-	2,486,418.18	2,486,418.18
<u>Add</u> : Additional subvention received for previous year(s)	-	232,325.00	232,325.00
<u>Less</u> : Refund to Government	<u>(858,740.00)</u>	<u>-</u>	<u>(858,740.00)</u>
Surplus c/f	<u>980,057.70</u>	<u>25,935,094.23</u>	<u>26,915,151.93</u>

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

These are subvented service activities which are not included in LSG and are subject to their own procedure as set out in other SWD's paper 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:

	<u>2024-25</u>	<u>2023-24</u>
	\$	\$
a. Income		
Dementia Supplement for Residential Elderly Services	-	890,069.00
Infirmary Care Supplement for Residential Elderly Services	2,780,491.00	2,414,750.00
After School Care Programme - Fee Waiving Subsidy Scheme	871,128.00	747,288.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	1,970,000.00	4,210,000.00
Navigation Scheme for Young Persons in Care Services (Unit 1957)		
- Operating Expenses	732,000.00	1,424,000.00
- Training Cost	893,200.00	8,655,600.00
- Incentive Allowance	630,000.00	834,000.00
MOSTE - Annual Rent and Rates	-	1,821,372.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	213,612.00	100,382.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	27,801.00	8,536.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- (SWT-103) -Allocation (1st year)	-	2,725,138.00
-Allocation (2nd year)	2,138,158.00	4,154,894.00
- (SWT-203#) -Allocation (1st year)	-	1,362,570.00
-Allocation (2nd year)	1,216,078.00	2,363,096.00
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	25,000.00	15,000.00
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	-	46,902.00
Transition Subsidy for School Leaver (CITSL)	100,000.00	-
Subsidy Scheme for Extended Hours Service Users	18,351.00	18,404.00
Time-defined Subsidy Scheme for Occasional Child Care Service	68,211.00	68,211.00
Total	11,684,030.00	31,860,212.00

	<u>2024-25</u>	<u>2023-24</u>
b. <u>Expenditure</u>	\$	\$
Dementia Supplement for Residential Elderly Services	-	915,065.75
Infirmary Care Supplement for Residential Elderly Services	2,782,309.14	2,421,214.10
After School Care Programme - Fee Waiving Subsidy Scheme	833,850.00	772,968.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	2,530,000.00	1,680,000.00
Navigation Scheme for Young Persons in Care Services (Unit 1957)		
- Operating Expenses	1,137,350.06	1,046,223.79
- Training Cost	4,826,877.10	6,104,080.00
- Incentive Allowance	432,000.00	744,000.00
MOSTE - Annual Rent and Rates	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - other charges	23,544.04	7,793.33
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- (SWT-103) -Allocation (1st year)	-	2,823,885.34
-Allocation (2nd year)	2,057,192.37	4,116,923.04
- (SWT-203#) -Allocation (1st year)	-	1,215,264.75
-Allocation (2nd year)	1,321,848.04	2,151,829.16
Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	4,050.00	2,431.00
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities	49,070.35	-
Transition Subsidy for School Leaver (CITSL)	66,074.90	-
Subsidy Scheme for Extended Hours Service Users	759.20	640.00
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
Total	16,064,925.20	24,002,318.26

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE - HONG KONG
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(Expressed in Hong Kong dollars)

4. **Rent and Rates** This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditures on rent and rates in respect of premises not recognised by SWD have not been included in AFR.
5. **Other Income** This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services/FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2024-25</u>	<u>2023-24</u>
	\$	\$
Other Income		
(a) Programme income	13,451,489.64	13,299,029.23
(b) Production income	-	-
(c) Other Funds or Donations for Designated Purposes	16,299,047.30	29,402,878.52
(d) Utilised allocation under Central Items (CI): After School Care Programme (ASCP)/Enhanced ASCP / ASCP(PC) - Fee Waiving Subsidy Scheme (FWSS)* which forms as part of Other Income	833,850.00	774,120.00
(e) Reimbursement of Maternity Leave Pay from Labour Department	246,561.13	202,703.92
(f) Miscellaneous income (e.g. general donations,	7,369,595.29	2,906,145.78
Sub-Total	<u>38,200,543.36</u>	<u>46,584,877.45</u>
<u>Less:</u> Utilised allocation under CI: ASCP/Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	<u>(833,850.00)</u>	<u>(774,120.00)</u>
Total	<u><u>37,366,693.36</u></u>	<u><u>45,810,757.45</u></u>

* 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\$1,000,001 - HK\$1,100,000 p.a.	15	15,766,174.09
HK\$1,100,001 - HK\$1,200,000 p.a.	15	17,020,592.20
HK\$1,200,001 - HK\$1,300,000 p.a.	4	5,015,750.01
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.	2	3,228,783.99

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7. Other Charges

The breakdown on Other Charges is as follows:

	<u>2024-25</u>	<u>2023-24</u>
	\$	\$
Other Charges		
(a) Utilities	4,354,320.42	4,668,103.25
(b) Food (including food for service users)	5,788,398.73	5,588,256.31
(c) Administrative Expenses	2,635,448.62	3,085,459.27
(d) Stores and Equipment	7,245,912.01	8,072,614.01
(e) Minor Repair and Maintenance	1,776,808.58	1,765,054.42
(f) Special Allowances	5,105.00	6,445.00
(g) Programme Expenses	22,800,434.26	22,926,111.42
(h) Transportation and Travelling	2,388,753.42	2,287,225.76
(i) Insurance	2,953,005.76	2,957,229.96
(j) Miscellaneous		
-Cost of Sales	10,782.12	15,647.39
-Hire of Services	785,795.00	1,190,848.00
-Hire of Medical Service	9,727,681.96	7,850,685.78
-Information Technology Expenses	8,645,289.41	10,012,778.21
-Others	9,397,975.83	7,735,086.08
Sub-Total	<u>78,515,711.12</u>	<u>78,161,544.86</u>
<u>Less:</u> Utilised allocation under CI-ASCP		
/ Enhanced ASCP / ASCP(PC)-FWSS*		
which forms as part of Other Income	<u>(833,850.00)</u>	<u>(774,120.00)</u>
Total	<u><u>77,681,861.12</u></u>	<u><u>77,387,424.86</u></u>

* For those programmes which are regarded as FSA services only

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE - HONG KONG
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(Expressed in Hong Kong dollars)

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

	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	439,630,848.00	-	-	-	-	-	439,630,848.00
Fee Income	11,704,432.87	-	-	-	-	-	11,704,432.87
Other Income	21,901,496.06	-	16,299,047.30	(833,850.00)	-	-	37,366,693.36
Interest Received (Note (1))	4,623,355.22	-	-	-	-	-	4,623,355.22
Rent and Rates	-	-	-	-	9,695,471.00	-	9,695,471.00
Central Items	-	-	-	-	-	11,684,030.00	11,684,030.00
Total Income (a)	477,860,132.15	-	16,299,047.30	(833,850.00)	9,695,471.00	11,684,030.00	514,704,830.45
Expenditure							
Personal Emoluments	404,535,984.56	-	14,732,018.58	-	-	-	419,268,003.14
Other Charges	65,931,446.54	-	12,584,264.58	(833,850.00)	-	-	77,681,861.12
Rent and Rates	-	-	-	-	12,295,214.07	-	12,295,214.07
Central Items	-	-	-	-	-	16,064,925.20	16,064,925.20
Total Expenditure (b)	470,467,431.10	-	27,316,283.16	(833,850.00)	12,295,214.07	16,064,925.20	525,310,003.53
Surplus/(Deficit) for the Year (a) - (b)	7,392,701.05	-	(11,017,235.86)	-	(2,599,743.07)	(4,380,895.20)	(10,605,173.08)
Less : Surplus/(Deficit) of Provident Fund	108,706.24	-	-	-	-	-	108,706.24
Surplus/(Deficit) for the Year (excl. PF)	7,283,994.81	-	(11,017,235.86)	-	(2,599,743.07)	(4,380,895.20)	(10,713,879.32)
Surplus/(Deficit) b/f (Note (2))	83,764,110.25	53,186,902.78	(84,294.96)	-	(2,414,426.36)	17,371,433.45	151,823,725.16
	91,048,105.06	53,186,902.78	(11,101,530.82)	-	(5,014,169.43)	12,990,538.25	141,109,845.84
Add: Refund from Government	-	-	-	-	2,329,659.74	-	2,329,659.74
Less: Refund to Government	-	-	-	-	(109,274.00)	(519,888.90)	(629,162.90)
Transfer from LSG Reserve to cover the salary adjustment for Infirmary Care Supplement (Note (3))	(1,818.14)	-	-	-	-	1,818.14	-
Transfer from Other Funds / (to) LSG Reserve^	(94,062.81)	-	94,062.81	-	-	-	-
Transfer of welfare services from Lutheran Philip House Limited (Note (6))	4,479,071.68	-	-	-	-	124,298.00	4,603,369.68
Being Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities deficit borne by Agency (AI64)	-	-	-	-	-	2,168.35	2,168.35
Being Time-defined Service Contract of Social Work Service for Pre-primary Institutions deficit borne by Agency: - 1st year project (SWT-103)	-	-	-	-	-	367,181.01	367,181.01
Surplus/(Deficit) c/f (Note (4))	95,431,295.79	53,186,902.78	(11,007,468.01)	-	(2,793,783.69)	12,966,114.85	147,783,061.72

Notes :

Including an amount \$833,850 being the utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC)-FWSS*

* For those programmes which are regarded as FSA services only

^ Balance generated from those completed FSA services/ FSA-related activities which are funded by Other Funds or Donations for Designated Purposes.

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 (Expressed in Hong Kong dollars)

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

Note :

- (1) Interest received on LSG (including HA) and Provident Fund reserves, Rent and Rates, Central Items are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year.

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

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

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

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

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

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

- (5) As a facilitating measure for the implementation of the Productivity Enhancement Programme, the claw-back arrangement of LSG cumulative reserve amount exceeding 25% of the NGO's operating expenditure would be suspended from 2023-24 (for NGOs with 2024-25 provisional subvention allocation of \$50M or more) / 2024-25 (for NGOs with 2024-25 provisional subvention allocation of less than \$50M) until 2028-29 as stipulated in SWD's letter under reference (1) / (2) / (3) / (4) in SWD 0075-0010-0060-0080-0040 of 3 March 2025.
- (6) On 1 July 2022, The Evangelical Lutheran Church of Hongkong ("ELCHK") entered into an agreement with Lutheran Philip House Limited ("LPHL"), pursuant to which, LPHL was merged with ELCHK by transferring its welfare services including the 4 Child Care Centres and social services to ELCHK. Upon approvals by Education Bureau and SWD, Evangelical Lutheran Church Social Service - Hong Kong was authorised to manage and operate LPHL's welfare services and to receive the related subvention and subsidy allocations for operating these welfare services with effect from 1 November 2024. LSG Reserve of HK\$4,479,071.68 and LSG Provident Fund Reserve of HK\$2,486,418.18 and the same amounts of assets in respect of social services were transferred from LPHL to ELCSS-HK as at 1 November 2024.