

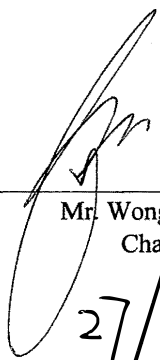
Disclaimer

This Annual Financial Report (“AFR”) does not constitute The Chinese Evangelical Zion Church Limited’s statutory annual financial statements. This 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 the 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.

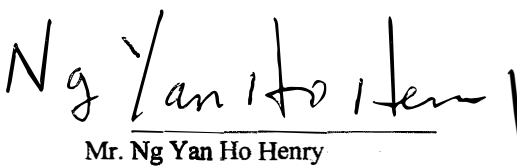
CHINESE EVANGELICAL ZION CHURCH LIMITED
ANNUAL FINANCIAL REPORT
1 APRIL 2024 TO 31 MARCH 2025

	<u>Notes</u>	<u>2024-25</u> <u>HKS</u>	<u>2023-24</u> <u>HKS</u>	<u>Remarks</u>
A. INCOME				
1. Lump Sum Grant				
a. Lump Sum Grant (excluding Provident Fund)	1b	12,165,219.00	9,424,297.00	
b. Provident Fund	1c	892,585.00	712,473.00	
2. Fee Income	2	-	-	
3. Central Items	3	7,436,335.00	5,187,339.00	
4. Rent and Rates	4	670,026.00	605,048.00	
5. Other Income	5	4,067,964.31	3,668,700.67	
6. Interest Received		397,518.70	181,920.96	
TOTAL INCOME		<u>25,629,648.01</u>	<u>19,779,778.63</u>	
B. EXPENDITURE				
1. Personal Emoluments				
a. Salaries		12,004,629.94	10,399,646.66	
b. Provident Fund	1c	836,018.83	709,249.90	
c. Allowances		-	-	
Sub-total	6	<u>12,840,648.77</u>	<u>11,108,896.56</u>	
2. Other Charges	7	3,144,450.89	2,532,057.05	
3. Central Items	3	1,911,469.47	2,780,300.92	
4. Rent and Rates	4	665,845.75	663,272.00	
TOTAL EXPENDITURE		<u>18,562,414.88</u>	<u>17,084,526.53</u>	
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>7,067,233.13</u>	<u>2,695,252.10</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 Manual.



 Mr. Wong Chun Wai
 Chairman
 Date: 27/10/2025



 Mr. Ng Yan Ho Henry
 Chief Executive
 Date: 27/10/2025

CHINESE EVANGELICAL ZION CHURCH LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant

a. Basic 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 Lump Sum Grant (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>6.8% Posts</u>	<u>2024-25</u>	<u>2023-24</u>
	<u>HK\$</u>	<u>HK\$</u>	<u>Total</u>	<u>Total</u>
Subvention Received	167,861.00	724,724.00	892,585.00	712,473.00
Provident fund contribution paid during the year	177,930.54	658,088.29	836,018.83	709,249.90
Surplus/(deficit) for the Year	(10,069.54)	66,635.71	56,566.17	3,223.10
Add: Surplus b/f	57,409.00	743,296.81	800,705.81	344,603.72
Add: Additional subvention received for previous year	-	-	-	18,974.00
Refund from Government	-	23,874.00	23,874.00	-
Refund of forfeiture of PF contribution	-	21,135.38	21,135.38	-
Adjustment per SWD letter SWD SF/SI/4-65/27(116) III dated 24 January 2024 - 1(iv)	-	-	-	433,904.99
Less: Refund to Government	(71,350.00)	-	(71,350.00)	-
Surplus/(deficit) c/f	(24,010.54)	854,941.90	830,931.36	800,705.81

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:

	<u>2024-25</u>	<u>2023-24</u>
	<u>HK\$</u>	<u>HK\$</u>
a. Income		
After School Care Programme-Fee Waiving Subsidy Scheme	384,552.00	314,204.00
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy (before 1 September 2024)	191,870.00	3,604,385.00
NSCCP – Subsidy for Incentive payment (before 1 September 2024)	-	975,000.00
NSCCP – Subsidy for Fee Waiving (after 1 September 2024)	2,657,953.00	-
NSCCP – Subsidy for Incentive payment (after 1 September 2024)	4,164,160.00	-
NSCCP – Subsidy for Training allowance (after 1 September 2024)	37,800.00	-
After School Care Programme for Pre-Primary Children	-	-
[ASCP(PC)]Contract Subsidy	-	-
ASCP(PC) Fee subsidy	-	234,000.00
ASCP(PC) Rent and Rates	-	59,750.00
	<u>7,436,335.00</u>	<u>5,187,339.00</u>
b. Expenditure		
After School Care Programme-Fee Waiving Subsidy Scheme	337,464.00	260,010.00
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy (before 1 September 2024)	965,419.17	2,348,417.92
NSCCP – Subsidy for Incentive payment (before 1 September 2024)	299,478.00	129,951.50
NSCCP – Subsidy for Fee Reduction/Waiving (before 1 September 2024)	18,967.00	35,941.50
NSCCP – Subsidy for Fee Waiving (after 1 September 2024)	67,917.30	-
NSCCP – Subsidy for Incentive payment (after 1 September 2024)	160,894.00	-
NSCCP – Subsidy for Training allowance (after 1 September 2024)	30,360.00	-
After School Care Programme for Pre-Primary Children	-	-
[ASCP(PC)]Contract Subsidy	-	-
ASCP(PC) Fee subsidy	30,970.00	5,980.00
	<u>1,911,469.47</u>	<u>2,780,300.92</u>

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.

CHINESE EVANGELICAL ZION CHURCH LIMITED

NOTES ON THE ANNUAL FINANCIAL REPORT

5. Other income

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services/ FSA-related activities as reflected in the AFR.

The breakdown on Other Income is as follows:

	<u>2024-25</u>	<u>2023-24</u>
	<u>HK\$</u>	<u>HK\$</u>
<u>Other Income</u>		
(a) Programme income	3,980,979.79	3,282,613.10
(b) Production income	-	-
(c) Other Funds or Donations for Designated Purposes	-	-
(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	337,464.00	260,010.00
(e) Reimbursement of Maternity Leave Pay from Labour Department	-	-
(f) Miscellaneous income (e.g. general donations, photocopying charges, etc.)	86,984.52	386,087.57
Sub - Total	<u>4,405,428.31</u>	<u>3,928,710.67</u>
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(337,464.00)	(260,010.00)
Total	<u><u>4,067,964.31</u></u>	<u><u>3,668,700.67</u></u>

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:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No. of Posts</u>	<u>HK\$</u>
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.	1	1,364,134.14
HK\$1,400,001 - HK\$1,500,000 p.a.		
>HK\$1,500,000 p.a.		

7. Other Charges

The breakdown on Other Charges is as follows:

	<u>2024-25</u>	<u>2023-24</u>
	<u>HK\$</u>	<u>HK\$</u>
(a) Utilities	129,426.32	141,512.99
(b) Food (including food for service users)	-	-
(c) Administrative Expenses	249,305.64	238,998.47
(d) Stores and Equipment	65,490.67	73,397.26
(e) Minor Repair and Maintenance	419,555.66	216,768.65
(f) Special Allowances	-	-
(g) Programme Expenses	2,312,018.80	1,952,273.09
(h) Transportation and Travelling	3,341.00	5,869.20
(i) Insurance	250,825.80	98,822.52
(j) Miscellaneous	51,951.00	64,424.87
Sub - Total	<u>3,481,914.89</u>	<u>2,792,067.05</u>
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income	(337,464.00)	(260,010.00)
Total:	<u><u>3,144,450.89</u></u>	<u><u>2,532,057.05</u></u>

CHINESE EVANGELICAL ZION CHURCH LIMITED
NOTES ON THE ANNUAL FINANCIAL REPORT

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Other Funds or Donations for Designated Purposes	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central Items (CI)	Total
Income							
Lump Sum Grant	13,057,804.00	-					13,057,804.00
Fee Income	-	-					-
Other Income	4,405,428.31	-	-	(337,464.00)			4,067,964.31
Interest Received (Note (1))	397,518.70	-					397,518.70
Rent and Rates	-	-			670,026.00		670,026.00
Central Items	-	-				7,436,335.00	7,436,335.00
Total Income (a)	17,860,751.01	-	-	(337,464.00)	670,026.00	7,436,335.00	25,629,648.01
Expenditure							
Personal Emoluments	12,840,648.77	-					12,840,648.77
Other Charges	3,481,914.89	-	-	(337,464.00)			3,144,450.89
Rent and Rates	-	-			665,845.75		665,845.75
Central Items	-	-				1,911,469.47	1,911,469.47
Total Expenditure (b)	16,322,563.66	-	-	(337,464.00)	665,845.75	1,911,469.47	18,562,414.88
Surplus/(Deficit) for the Year (a)-(b)	1,538,187.35	-		-	4,180.25	5,524,865.53	7,067,233.13
Less: (Surplus)/Deficit of Provident Fund	(56,566.17)						(56,566.17)
	1,481,621.18	-	-	-	4,180.25	5,524,865.53	7,010,666.96
Surplus b/f (Note (2))	3,133,761.73	4,264,647.32	-	-	(58,222.35)	5,371,021.96	12,711,208.66
Add: Refund from Government	-	-	-	-	65,980.00	-	65,980.00
Less: Refund to Government	-	-	-	-	(7,756.00)	-	(7,756.00)
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 c/f (Note (4))	4,615,382.91	4,264,647.32	-	-	4,181.90	10,895,887.49	19,780,099.62

Notes:

- (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) 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.
- (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 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.
- (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

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

Review Report for the Reporting Year of 2024-25

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 2025.]

Name of NGO (code) : **Chinese Evangelical Zion Church Limited (116)**

Please tick as appropriate (may tick both)

- ☒ We have a staff member serving his/her second or further contract in 2024-25 for which **Part (A)** is completed.
- ☒ We have a staff member serving his/her first contract in 2024-25 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)	General Secretary of SSD	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention \$ 1,364,137

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

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

(i) Salary (Note 8) \$ 1,186,206

(ii) Provident fund \$ 177,931

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0

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

(e) Comparable rank in civil service as assessed by SWD (Note 11) Between Social Work Officer and Assistant Social Work Officer

(2) Staff of Second Tier (Note 3)

(a) Number of post (Note 4) 6

(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)	Assistant General Secretary of SSD	12
(ii)	Senior Service Coordinator	12
(iii)	Accounting Officer	12
(iv)	Service Coordinator	5
(v)	Service Coordinator	7
(vi)	Service Coordinator	12

Total number of month(s): 60

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention \$ 3,302,388

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

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

(i) Salary (Note 8) \$ 3,108,032

(ii) Provident fund \$ 194,356

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0

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

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

(3) Staff of Third Tier (Note 3)

(a) Number of post (Note 4)

20

(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)	Primary School Social Worker	11
(iii)	Primary School Social Worker	5
(iv)	Service Coordinator	7
(v)	Service Coordinator	7
(vi)	Social Worker	5
(vii)	Social Worker	12
(viii)	Social Worker	12
(ix)	Social Worker	12
(x)	Social Worker	12
(xi)	Social Worker	12
(xii)	Social Worker	1
(xiii)	Social Worker	5
(xiv)	Social Worker	5
(xv)	Social Worker	5
(xvi)	Social Worker	9
(xvii)	Social Worker	6
(xviii)	Social Worker	6
(xix)	Social Worker	5
(xx)	Social Worker	4

Total number of month(s): 153

Add Post title and Month(s)

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

\$ 5,577,069

 $[3(c) = 3(d)(i) + (ii) + (iii) + (iv)]$

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

(i) Salary (Note 8)	\$ 5,248,417
(ii) Provident fund	\$ 328,652
(iii) Cash allowance (Note 9) (please specify if any:)	\$ 0
(iv) Non-cash based benefits (Note 10) (please specify if any:)	\$ 0
(e) Comparable rank in civil service as assessed by 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 2024-25.

(1) Staff of First Tier (Note 3)

(a) Number of post (Note 4)

(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

$[I(c) = I(d)(i) + (ii) + (iii) + (iv)]$

(d) Breakdown of (1)(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 SWD (Note 11)

(2) Staff of Second 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)	Service Coordinator	7

Total number of month(s): 7

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention \$ 260,529

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

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

(i) Salary (Note 8) \$ 248,123

(ii) Provident fund \$ 12,406

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0

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

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

(3) Staff of Third Tier (Note 3)

(a) Number of post (Note 4) 6

(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)	Service Coordinator	7
(ii)	Social Worker	9
(iii)	Social Worker	6
(iv)	Social Worker	6
(v)	Social Worker	5
(vi)	Social Worker	4

Total number of month(s): 37

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention \$ 1,124,677

[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

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

(i) Salary (Note 8) \$ 1,065,503

(ii) Provident fund \$ 59,174

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0

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

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

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

	<u>2023-24</u> (the year before)	<u>2024-25</u> (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)]	\$ 9,763,379	\$11,628,800

(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).