

TUNG SIN TAN HOME FOR THE AGED
(AFFILIATED WITH TUNG SIN TAN)

ANNUAL FINANCIAL REPORT

For the year ended 31 March 2025

楊少銓會計師事務所
ALBERT S. C. YOUNG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

**Independent Auditor's Assurance Report to the Management Board of
Tung Sin Tan Home for the Aged ("the Home")**

We have audited the financial statements of the Home 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 unqualified auditor's report thereon dated 31 October 2025.

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") for the Home for the year ended 31 March 2025.

Responsibilities of the Management Board

In relation to this report, the management board are responsible for ensuring the AFR of the Home 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 Manual and other instructions issued by the SWD, and the use of the funds from the LSG by the Home 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 requirement 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 behaviour.

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 (Reviewed), 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.

楊少銓會計師事務所 香港執業會計師

ALBERT S. C. YOUNG & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

89-93 Bonham Strand, 2nd Floor, Office C, Man Lok Building, Hong Kong.

**Independent Auditor's Assurance Report to the Management Board of
Tung Sin Tan Home for the Aged ("the Home")**

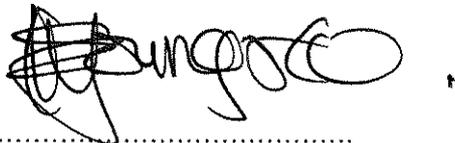
In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Home 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 Home 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 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 Home 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 Home 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.



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Albert S. C. Young & Company
Certified Public Accountants.
Young Siu Chuen, Albert
Practising Certificate number P00992
Hong Kong, 31 October 2025

ANNUAL FINANCIAL REPORT

NGO : TUNG SIN TAN HOME FOR THE AGED

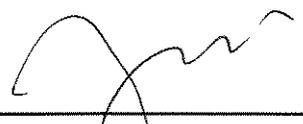
1 APRIL 2024 TO 31 MARCH 2025

	Notes	Total 2024-25 \$	Total 2023-24 \$	Remarks
A. INCOME				
1. Lump Sum Grant				
a. Lump Sum Grant (excluding Provident Fund)	1b	11,715,019	10,211,706	
b. Provident Fund	1c	864,388	791,297	
2. Fee Income	2	1,212,419	1,211,421	
3. Central Items	3	-	1,752,353	
4. Rent and Rates	4	77,265	77,265	
5. Other Income	5	89,074	25,915	
6. Interest Received		8,648	14,327	
TOTAL INCOME		13,966,813	14,084,284	
B. EXPENDITURE				
1. Personal Emoluments				
a. Salaries		8,712,214	7,666,879	
b. Provident Fund	1c	590,220	555,289	
c. Allowances		-	-	
Sub-total	6	9,302,434	8,222,168	
2. Other Charges	7	4,219,510	3,749,150	
3. Central Items	3	4,219	995,764	
4. Rent and Rates	4	93,997	85,161	
TOTAL EXPENDITURE		13,620,160	13,052,243	
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	346,653	1,032,041	

The Annual Financial Report from pages 3 to 10 has been prepared in accordance with the requirement as set out in the Lump Sum Grant Manual.

Chairman: 

 Ha Tak Kin
 Date: 31 October 2025

Superintendent: 

 Shek King Fun
 Date: 31 October 2025

NOTE ON THE ANNUAL FINANCIAL REPORT

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 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>Other Posts</u> \$	<u>Total</u> \$
Subvention Received	167,337	697,051	864,388
Provident Fund Contribution Paid during the year	(155,341)	(434,879)	(590,220)
Surplus/(Deficit) for the Year	11,996	262,172	274,168
Add: Surplus/(Deficit) b/f Additional subvention received for previous year(s)	(13,375)	2,842,909	2,829,534
Less: Refund to Government	5,757	5,347	11,104
Surplus/(Deficit) c/f	-	-	-
	<u>4,378</u>	<u>3,110,428</u>	<u>3,114,806</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.
- 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 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2024-25	2023-24
	\$	\$
a. Income		
Dementia Supplement for Residential Elderly Services	-	1,518,353
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy	-	234,000
ASCP(PC) Rent and Rates	-	-
	<u>-</u>	<u>1,752,353</u>
b. Expenditure		
Dementia Supplement for Residential Elderly Services	-	991,264
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy	4,219	4,500
ASCP(PC) Rent and Rates	-	-
Total	<u>4,219</u>	<u>995,764</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.

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:

	2024-25	2023-24
	\$	\$
Other Income		
(a) Programme income	77,331	25,915
(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 / Enhanced ASCP / ASCP(PC) - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income*	4,219	4,500
(e) Reimbursement of Maternity Leave Pay from Labour Department	-	-
(f) Miscellaneous income (e.g. general donations, photocopying charges, etc.)	11,743	-
Sub-Total	<u>93,293</u>	<u>30,415</u>

	2024-25	2023-24
	\$	\$
Other Income (continued)		
Sub-Total	93,293	30,415
Less: Utilised allocation under CI - ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	(4,219)	(4,500)
Total	89,074	25,915

*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 \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG

	<u>No. of Posts</u>	<u>\$</u>
HK\$700,001- HK\$800,000 p.a.	None	-
HK\$800,001- HK\$900,000 p.a.	1	820,718
HK\$900,001- HK\$1,000,000 p.a.	None	-
HK\$1,000,001- HK\$1,100,000 p.a.	None	-
HK\$1,100,001- HK\$1,200,000 p.a.	None	-
>HK\$1,200,000 p.a.	None	-

7. Other Charges

The breakdown on Other Charges is as follows:

	2024-25	2023-24
	\$	\$
Other Charges		
(a) Utilities	537,444	536,252
(b) Food (including food for service users)	906,025	968,863
(c) Administrative Expenses	64,674	38,663
(d) Stores and Equipment	99,994	98,719
(e) Minor Repair and Maintenance	293,963	184,263
(f) Special Allowances	-	-
(g) Programme Expenses	390	3,269
(h) Transportation and Travelling	4,891	7,112
(i) Insurance	216,317	176,140
(j) Miscellaneous	77,648	58,873
(k) Staff Training and Development	4,000	4,000
(l) Professional service fees	2,018,383	1,677,496
Sub-Total	4,223,729	3,753,650
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	(4,219)	(4,500)
Total	4,219,510	3,749,150

*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)	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	12,579,407	-	-	-	-	-	12,579,407
Fee Income	1,212,419	-	-	-	-	-	1,212,419
Other Income	93,293	-	-	(4,219)	-	-	89,074
Interest Received (Note (1))	8,648	-	-	-	-	-	8,648
Rent and Rates	-	-	-	-	77,265	-	77,265
Central Items	-	-	-	-	-	-	-
Total Income (a)	13,893,767	-	-	(4,219)	77,265	-	13,966,813
Expenditure							
Personal Emoluments	9,302,434	-	-	-	-	-	9,302,434
Other Charges	4,223,729	-	-	(4,219)	-	-	4,219,510
Rent and Rates	-	-	-	-	93,997	-	93,997
Central Items	-	-	-	-	-	4,219	4,219
Total Expenditure (b)	13,526,163	-	-	(4,219)	93,997	4,219	13,620,160
Surplus/(Deficit) for the Year (a) - (b)	367,604	-	-	-	(16,732)	(4,219)	346,653
Less: Surplus/(Deficit) of Provident Fund	274,168	-	-	-	-	-	274,168
Surplus/(Deficit) for the Year (excl. PF)	93,436	-	-	-	(16,732)	(4,219)	72,485
Surplus/(Deficit) b/f (Note (2))	2,083,264	181,786	-	-	(7,896)	797,236	3,054,390
	2,176,700	181,786	-	-	(24,628)	793,017	3,126,875
Add: Refund from Government	-	-	-	-	14,323	-	14,323
Less: Refund to Government	-	-	-	-	(5,345)	(527,089)	(532,434)
Transfer from LSG Reserve to cover the salary adjustment Infirmiry Care Supplement (Note (3))	-	-	-	-	-	-	-
Transfer from Other Funds / (to) LSG Reserve^	-	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	2,176,700	181,786	-	-	(15,650)	265,928	2,608,764

¹ Ref.: 4-35-40-35-15-765-P1(SAS742) dated 29.11.2024

Notes:

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

* For those programmes which are regarded as FSA services / FSA-related activities only

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

(1) Interest received on LSG (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 LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and 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 Infirmiry Care Supplement, if any, as per Schedule of 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 (K)) 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 fo 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 27% fo 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 as 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) on SWD/S/109/10 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.

**Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2024 to 31 March 2025**

Name of Agency : **Tung Sin Tan Home For The Aged (742)**

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (a)-(a1)-(a2) (Note 3)	Deficit (Note 3) (b)=(a1)-(a2)	Deficit for the Year to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus/ (Deficit) b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 8) (g)	Surplus c/f (Note 6) (b)=(e)-(g)-(f)-(d)-(f)-(g)
5312 - Tung Sin Tan Home For The Aged	Dementia Supplement for Residential Elderly Services	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	527,089	527,089	-	-
5342 - Tung Sin Tan Home For The Aged	After School Care Programme	-	-	-	-	-	-	-	-	40,647	-	-	40,647
A142 - Tung Sin Tan Home For The Aged	After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy ASCP(PC) Fee Subsidy ASCP(PC) Rent and Rates	-	-	4,219	-	(4,219)	-	-	-	229,500	-	-	225,281
TOTAL		-	-	4,219	-	(4,219)	-	-	-	797,236	527,089	-	265,928

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

Notes :

- 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.
- 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).
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below if any.
- This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in the relevant letter issued by SWD.
 - Infirmary Care Supplement for the Aged Blind Persons
 - Infirmary Care Supplement for Subvented/Subsidised Elderly Services
 For items other than those listed above, please insert "N/A".
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- 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.
- 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 1 April 2024 to 31 March 2025

Name Agency : Tung Tin Tan Home For The Aged (742)

Unit Code and Name	Subvented Element	Subvention Released (Note1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
5327 - Tung Sin Tan Home For The Aged	Rent (Note 3)	30,600	\$ 27,720	\$ 2,880	\$ -
	Rates	46,665	45,200	1,465	-
AF42 - Tung Sin Tan Home For The Aged	Rent (Note 3)	-	12,577	-	12,577
	Rates	-	8,500	-	8,500
Total		77,265	93,997	4,345	21,077
Grand Total		77,265	93,997	4,345	21,077

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 years(s) (i.e. back payments) should not be included.
2. Surplus/(Deficit) for each element represents the difference between subventions released and actual expenditure.
3. Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

Schedule for Investment
Analysis of Investment as at 31 March 2025

Agency : Tung Sin Tan Home for the Aged

	2025 HK\$	2024 HK\$
Lump Sum Grant (LSG) Reserve as at 31 March	<u>2,358,486</u>	<u>2,265,050</u>

Represented by:

Investments

a. HKD Bank Account Balances	2,358,486	2,265,050
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	<u>2,358,486</u>	<u>2,265,050</u>

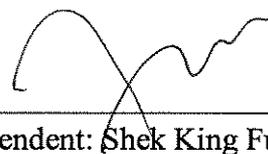
Note: The investments should be reported at historical cost

Confirmed by:-



Chairman: Ha Tak Kin

DATE: 31 October 2025



Superintendent: Shek King Fun

DATE: 31 October 2025

Schedule for the Utilisation of Reserve in Holding Account for 2024-25
and the Plan of Utilisation of HA Account Reserve for 2024-25

Name of Agency : Tung Sin Tan Home For The Aged (742)

(A) Utilisation of Holding Account (HA) Reserve (2024-25)

	\$
(1) Balance as at 31 March 2024 brought forward	181,786
(2) Actual Expenditure	
(i) Meeting contractual commitments towards Snapshot Staff	-
(ii) Enhancing human resources management (獎勵金)	-
(iii) Others	-
Total	-
(3) Balance as at 31 March 2025 carried forward	181,786
(4) No. of Snapshot Staff (as at 1 September 2024)	2

(B) Plan of Utilisation of HA Reserve (2025-26) [not applicable to NGOs without Snapshot Staff since 1 September 2021]

	\$
(1) Balance as at 31 March 2025 brought forward	181,786
(2) Estimated Expenditure	
(i) Meeting contractual commitments towards Snapshot Staff	8,439
(ii) Enhancing human resources arrangements (獎勵金)	-
(iii) Others	-
Total	8,439
(3) Estimated transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	173,347
(4) Estimated balance as at 31 March 2026 carried forward	-
(5) Estimated no. of Snapshot Staff (by 1 September 2025)	1