

財務概要

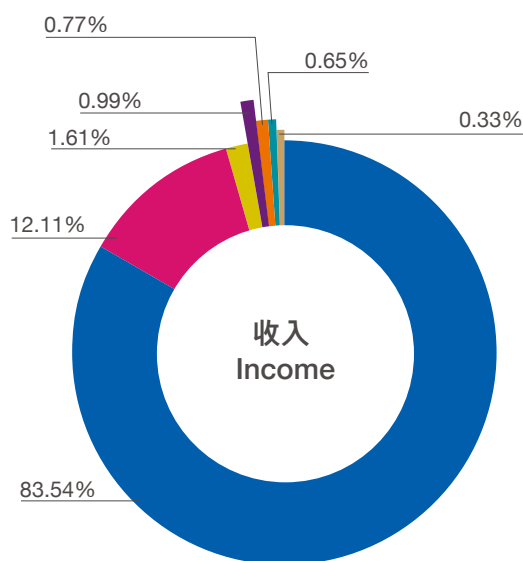
Financial Highlights

收入

於2012/2013年度之總收入為港幣三億一千一百二十萬元。與上年度比較，增加了港幣二千零五十萬元或百份之七（2011/2012年度總收入為港幣二億九千零七十萬元，增加了港幣一千萬元或百份之三點六）。本年度收入增加之主要來源是政府額外資助，牽蝶中心課程收入和賣旗日捐款。

Income

The total income increased by HK\$20.5 million or 7% to HK\$311.2 million in 2012/2013 as compared with the previous year 2011/2012 (HK\$10 million or 3.6% to HK\$290.7 million). The increase was mainly attributable to additional subvention from the Government, programme fees received by Hin Dip Centre and collections from the Flag Day.



總收入：港幣三億一千一百二十萬元

Total Income: HK\$311.2 million

(按收入來源 *by source of fund*)

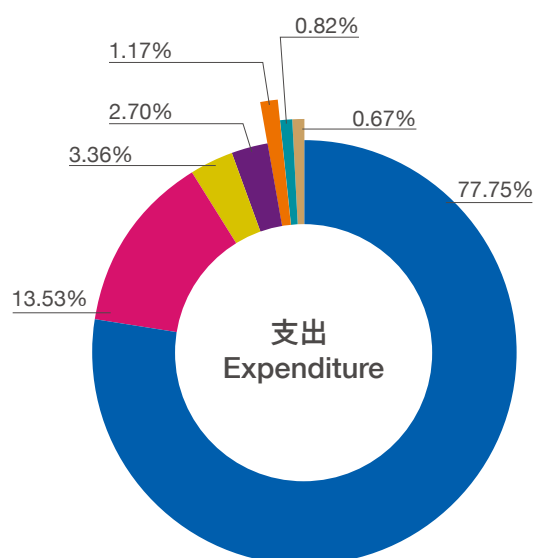
- 社會福利署資助金
Subvention received from SWD
- 收費 Fee & Dues
- 捐款 Donation
- 利息 Interest
- 獎券基金 Lotteries Fund
- 其他 Others
- 香港賽馬會慈善信託基金
The HK Jockey Club Charities Trust

支出

2012/2013年度之總支出為港幣三億零七百一十萬元。與上年度比較，增加了港幣二千一百一十萬元或百份之七點四（2011/2012年度總支出為港幣二億八千六百萬元，增加了港幣一千七百三十萬元或百份之六點四）。本年度支出增加主要是由於薪酬及其他營運開支增加。

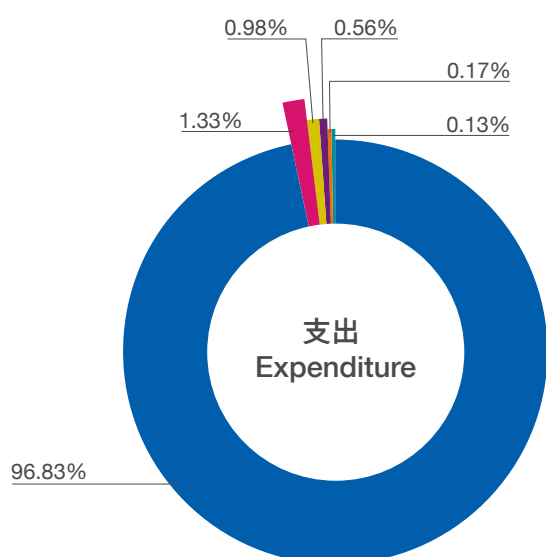
Expenditure

The total expenditure increased by HK\$21.1 million or 7.4% to HK\$307.1 million in 2012/2013 as compared with that of 2011/2012 (HK\$17.3 million or 6.4% to HK\$286 million). The increase was mainly due to increase in salary, programme expenditure and other operating expenses.



總支出：港幣三億零七百一十萬元
Total Expenditure: HK\$307.1 million
(按支出性質 by nature)

- 僱員支出 Staff costs
- 其他營運開支 Other operating expenses
- 租金及差餉 Rent & rates
- 水電及煤氣 Utilities
- 服務使用者之工作開支 Service users' work payment
- 獎券基金/獎券基金整體補助金/其他捐款開支 Expenditure under LF Grant/LF Block Grant/donation
- 行政開支 Administrative expenses



總支出：港幣三億零七百一十萬元
Total Expenditure: HK\$307.1 million
(按服務類型 by service type)

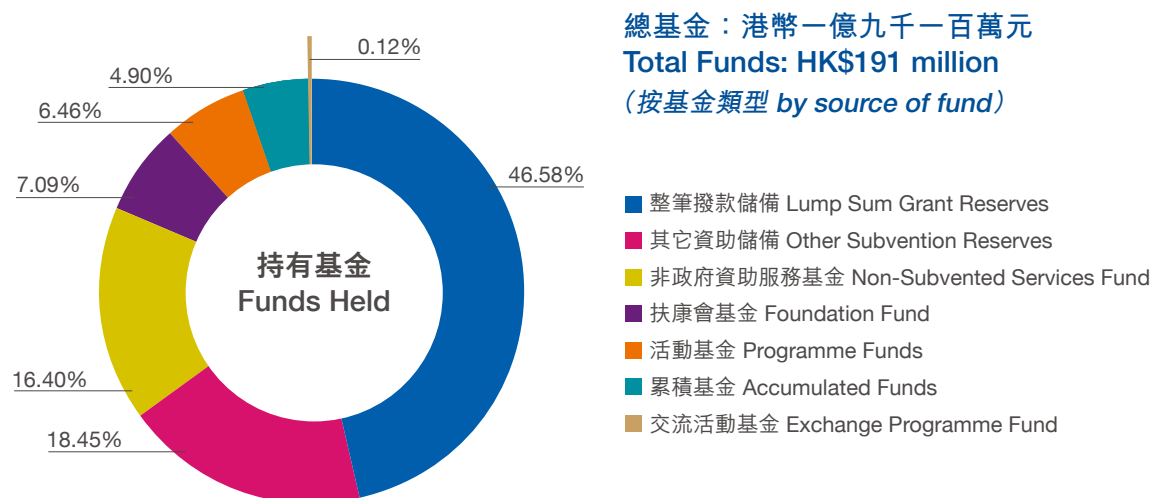
- 社會福利署資助服務單位 SWD Subvented Service Units
- 牽蝶中心 Hin Dip Centre
- 扶康家庭 Casa-famiglia Home
- 其它項目 Other Projects
- 籌款開支 Fund Raising Expenditure
- 「香港最佳老友」運動 Best Buddies Hong Kong Movement

財務表現及持有基金

由於實行高效率 and 有效的預算控制措施，本年度的總盈餘為港幣四佰零六萬元（2011/2012 年度總盈餘為港幣四佰七十二萬元），全數已撥歸本會有關基金。所以在年結時，本會總基金亦增長了同一數目，達至港幣一億九千一百萬元。其分析如下：

Financial Performance and Funds Held

As a result of efficient and effective budgetary control measures, there was a total surplus of HK\$4.06 million for the year 2012/2013 (2011/2012: HK\$4.72 million), which were transferred to various funds held by the Society. Accordingly, the total funds in hand on 31 March 2013 increased by the same amount to HK\$191 million as analysed below.



全面收益表 STATEMENT OF COMPREHENSIVE INCOME

截至二零一三年三月三十一日止之年度 FOR THE YEAR ENDED 31st MARCH, 2013

	2013 HK\$ 港幣	2012 HK\$ 港幣
收入 INCOME		
政府資助服務項目 Subvented Services Activities	297,129,247	282,336,653
非政府資助服務項目 Non-Subvented Services Activities	14,048,374	8,382,743
	311,177,621	290,719,396
支出 EXPENDITURE		
政府資助服務項目 Subvented Services Activities	(296,924,464)	(276,835,836)
非政府資助服務項目 Non-Subvented Services Activities	(10,196,066)	(9,162,838)
	(307,120,530)	(285,998,674)
本年度盈餘 SURPLUS FOR THE YEAR	4,057,091	4,720,722
其他全面收入/(支出) OTHER COMPREHENSIVE INCOME/(EXPENDITURE)	90,826	(5,439)
本年度全面收益總額 TOTAL COMPREHENSIVE INCOME FOR THE YEAR	4,147,917	4,715,283
轉撥予 TRANSFERRED TO		
累積基金 ACCUMULATED FUNDS	1,806,172	(1,716,727)
活動基金 PROGRAMME FUNDS	(185,425)	(620,991)
扶康會基金 FOUNDATION FUND	562,592	1,177,050
非政府資助服務基金 NON-SUBVENTED SERVICES FUND	1,494,440	(5,439)
整筆撥款儲備 LUMP SUM GRANT RESERVES	(3,363,924)	1,133,875
其它資助儲備 OTHER SUBVENTION RESERVES	3,834,062	4,747,515
	4,147,917	4,715,283

備註：核數報告已於二零一三年九月五日獲董事局批核。如欲查看詳細本年度之核數報告及呈交社署之周年財務報告詳情，請聯絡本會總辦事處。

Note: The audited accounts were approved by the Council of the Society on 5 September, 2013. The full set of this year's audited accounts and the annual financial report for SWD will be available at the Society's Head Office upon request.

財務狀況表 STATEMENT OF FINANCIAL POSITION

至二零一三年三月三十一日 AS AT 31st MARCH, 2013

	2013 HK\$ 港幣	2012 HK\$ 港幣
非流動資產 NON-CURRENT ASSETS		
物業、機器及設備 Property, plant and equipment	709,604	247,814
持至到期之投資 Held-to-maturity investment	2,484,589	2,484,589
可售賣之投資 Available-for-sale investment	2,491,987	2,401,161
	5,686,180	5,133,564
流動資產 CURRENT ASSETS		
按金及預付帳款 Deposits and prepayments	1,426,057	1,452,818
應收帳款 Accounts and other receivables	3,835,724	3,103,727
銀行存款及現金 Cash and bank balances	201,675,162	197,919,295
	206,936,943	202,475,840
流動負債 CURRENT LIABILITIES		
應付帳款 Accounts and other payables	(10,076,121)	(8,341,782)
預收帳款 Receipts in advance	(3,017,879)	(3,291,343)
社會福利發展基金 Social Welfare Development Fund	-	(394,716)
未提取年假撥備 Provision for unutilized paid leave	(3,451,309)	(2,998,340)
傢俬與用具添置及小型工程資助 F&E Replenishment and Minor Works Block Grant	(2,445,453)	(2,297,268)
	(18,990,762)	(17,323,449)
流動資產淨值 NET CURRENT ASSETS	187,946,181	185,152,391
總資產減流動負債 TOTAL ASSETS LESS CURRENT LIABILITIES	193,632,361	190,285,955
非流動負債 NON-CURRENT LIABILITY		
長期服務金撥備 Provision For Long Service Payments	(2,648,466)	(3,449,977)
總資產淨值 TOTAL NET ASSETS	190,983,895	186,835,978
累積基金 ACCUMULATED FUNDS	9,364,460	7,558,288
活動基金 PROGRAMME FUNDS	12,328,802	12,514,227
扶康會基金 FOUNDATION FUND	13,541,925	12,979,333
非政府資助服務基金 NON-SUBVENTED SERVICES FUND	31,322,660	29,828,220
交流活動基金 EXCHANGE PROGRAMME FUND	221,338	221,338
整筆撥款儲備 LUMP SUM GRANT RESERVES	88,955,367	92,319,291
其它資助儲備 OTHER SUBVENTION RESERVES	35,249,343	31,415,281
總資金 TOTAL FUNDS EMPLOYED	190,983,895	186,835,978

現金流量表 STATEMENT OF CASH FLOWS

截至二零一三年三月三十一日止之年度 FOR THE YEAR ENDED 31st MARCH, 2013

	2013 HK\$ 港幣	2012 HK\$ 港幣
營業活動產生之現金 CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘 Surplus for the year	4,057,091	4,720,722
調整 Adjustments for:		
折舊 Depreciation	507,218	930,627
已收取利息 Interest income received	(3,086,577)	(2,666,153)
未提取年假撥備之增加 Increase in provision for unutilized annual leave	452,969	206,750
長期服務金撥備之(減少)/增加 (Decrease)/Increase in provision for long service payments	(801,511)	2,068,205
外幣存款兌換收益 Exchange gain on foreign currency deposits	(406,774)	(845,525)
	722,416	4,414,626
按金及預付帳款之減少 Decrease in deposits and prepayments	26,761	116,402
應收帳款之(增加)/減少 (Increase)/Decrease in accounts and other receivables	(679,827)	613,900
應付帳款之增加 Increase in accounts and other payables	1,734,339	2,229,355
預收帳款之(減少)/增加 (Decrease)/Increase in receipts in advance	(273,464)	608,978
社會福利發展基金之(減少)/增加 (Decrease)/Increase in Social Welfare Development Fund	(394,716)	239,345
傢俬與用具添置及小型工程資助之增加 Increase in F&E Replenishment and Minor Works Block Grant	148,185	697,799
營業活動之現金流入淨額 Net cash generated from operating activities	1,283,694	8,920,405
投資活動產生之現金 CASH FLOWS FROM INVESTING ACTIVITIES		
購入可售賣之投資 Purchase of Available-for-sale investment	-	(2,406,600)
長期定期存款之減少/(增加) Decrease/(Increase) in long term fixed deposits	7,902,094	(12,541,632)
購入物業、機器及設備 Purchase of Property, plant and equipment	(5,613,774)	(4,643,562)
已收取利息 Interest income received	2,492,688	2,332,916
外幣存款兌換收益 Exchange gain on foreign currency deposits	406,774	845,525
投資活動之現金流入/(流出)淨額 Net cash generated from/(used in) investing activities	5,187,782	(16,413,353)
資助來源 CASH FLOWS FROM FINANCING ACTIVITIES		
購置物業、機器及設備資助之收入 Grant received for acquisition of property, plant equipment	5,186,485	5,352,285
資助來源之現金流入淨額 Net cash generated from financing activities	5,186,485	5,352,285
現金及現金等價物之增加/(減少)淨額 NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	11,657,961	(2,140,663)
年初之現金及現金等價物 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	21,455,552	23,596,215
年末之現金及現金等價物 CASH AND CASH EQUIVALENTS AT END OF YEAR	33,113,513	21,455,552

收支表 INCOME & EXPENDITURE SUMMARY

截至二零一三年三月三十一日止之年度 FOR THE YEAR ENDED 31st MARCH, 2013

	2013 HK\$ 港幣	2012 HK\$ 港幣
收入 INCOME		
社會福利署資助金 Subvention received from Social Welfare Department	259,951,014	246,082,940
收費 Fee received	29,802,604	28,811,109
利息收入 Interest income	3,086,577	2,666,153
服務使用者之工作收入 Service users' work incomes	4,139,426	4,315,269
捐款收入 Donation received	4,297,550	2,769,652
獎券基金撥款 Lotteries Fund Grant	260,199	442,132
獎券基金整體補助金 Lotteries Fund Block Grant	2,123,901	706,460
伊利沙伯女皇弱智人士基金 Queen Elizabeth Foundation for the Mentally Handicapped	-	24,194
香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust	1,030,600	860,000
關愛基金 Community Care Fund	45,000	-
未提取長期服務金撥備之減少 Decrease in provision for long service payments	801,511	-
其他 Others	5,639,239	4,041,487
	311,177,621	290,719,396
支出 EXPENDITURE		
僱員支出 Staff costs:		
– 薪金 Salaries	218,389,919	202,478,513
– 公積金 Provident fund	19,974,667	17,984,813
– 未提取年假及長期服務金撥備 Provision for unutilised leave pay & long service payments	452,969	2,274,955
行政開支 Administrative expenses	1,955,536	1,808,793
核數費 Audit fee	87,700	86,500
保險 Insurance	2,046,746	1,741,539
管理服務費 Management service charges	2,053,256	1,961,292
服務使用者之工作開支 Service users' work payment	3,584,972	3,999,695
租金及差餉 Rent & rates	10,316,683	10,130,357
水電及煤氣 Utilities	8,290,770	7,773,389
折舊 Depreciation	507,218	930,627
其他營運開支 Other operating expenses	36,954,461	33,504,182
獎券基金開支 Lotteries Fund expenses	260,199	442,132
獎券基金整體補助金開支 Lotteries Fund Block Grant expenses	2,123,901	706,460
其他捐款開支 Other expenditure under donation	121,533	175,427
	307,120,530	285,998,674
本年度盈餘 SURPLUS FOR THE YEAR	4,057,091	4,720,722