

財務概要
**FINANCIAL
HIGHLIGHTS**

財務概要 Financial Highlights

收入

於 2013/2014 年度之總收入為港幣三億一千九百二十萬元。與上年度比較，增加了港幣八百零三萬元或百份之二點五八（2012/2013 年度總收入為港幣三億一千一百二十萬元，增加了港幣二千零五十萬元或百份之七）。本年度收入增加之主要來源是政府額外資助，以及香港賽馬會慈善信託基金之資助。

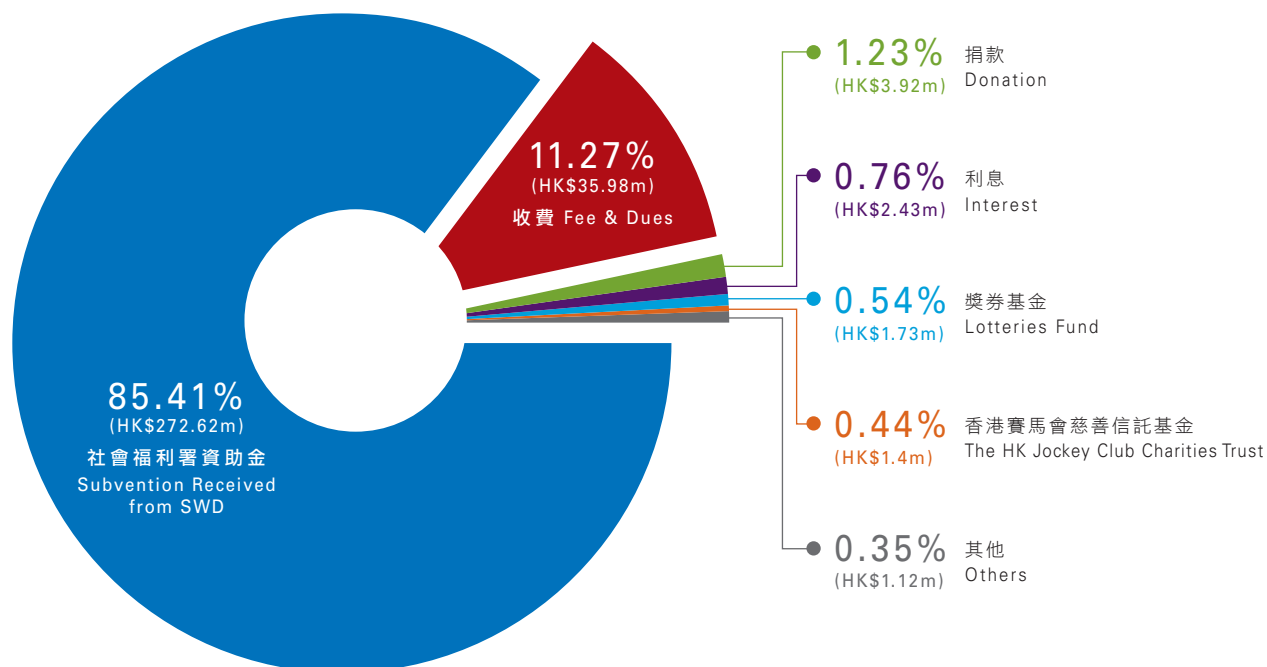
本年度總收入之增長較上年度為低，是由於自資服務項目活動收入之減少，以及本年度沒有舉辦賣旗日。

Income

The Society's total income in 2013/2014 increased by HK\$8.03 million (2.58%) to HK\$319.2 million as compared with the previous year (HK\$20.5 million or 7% to HK\$311.2 million). This year's increase was mainly attributable to additional subvention from the Government and donations from The Hong Kong Jockey Club Charities Trust.

The lower increase this year as compared with that of last year was due to the decrease in programme income of self-financed services coupled with no flag-day income in 2013/2014.

總收入：港幣三億一千九百二十萬元 Total Income : HK\$319.2 million (按收入來源 By Source of Fund)



備註：此財務概要只包括扶康會之財務表現及狀況。

NOTE: The financial highlights are based on the financial performance and positions of Fu Hong Society only.

支出

2013/2014 年度之總支出為港幣三億一千八百九十萬元。與上年度比較，增加了港幣一千一百八十四萬元或百份之三點八六（2012/2013 年度總支出為港幣三億零七百一十萬元，增加了港幣二千一百一十萬元或百份之七點四）。本年度支出增加主要是由於薪酬、租金及差餉、保險、物料價格及其他營運開支增加。

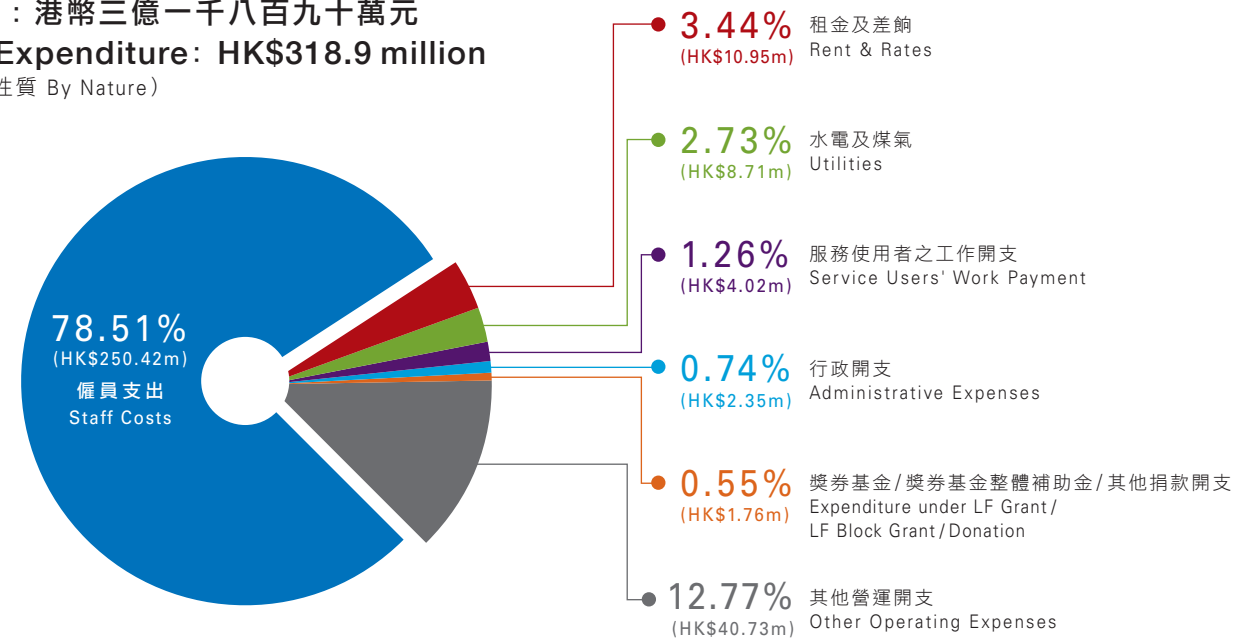
本年度總支出之增長較上年度為低，主要是由於符合政府較低薪酬增長的安排，以及自資服務項目活動開支之減少。

Expenditure

The Society's total expenditure in 2013/2014 increased by HK\$11.84 million (3.86%) to HK\$318.9 million as compared with the previous year (HK\$21.1 million or 7.4% to HK\$307.1 million). This year's increase was a result of higher staff costs, rent and rates, insurance and utilities, as well as other operating expenses.

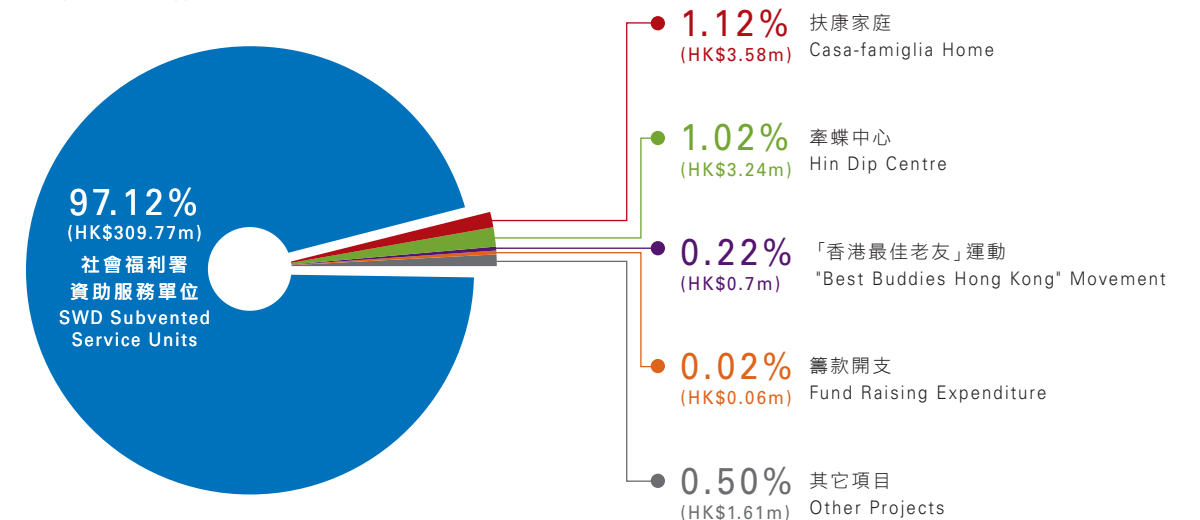
The lower increase this year as compared with that of last year was mainly due to lower salary increases in line with the Government's arrangements and lower programme expenses of self-financed services.

總支出：港幣三億一千八百九十萬元 Total Expenditure: HK\$318.9 million (按支出性質 By Nature)



各類型服務項目之支出分佈 Distribution of Total Expenditure by Different Service Types

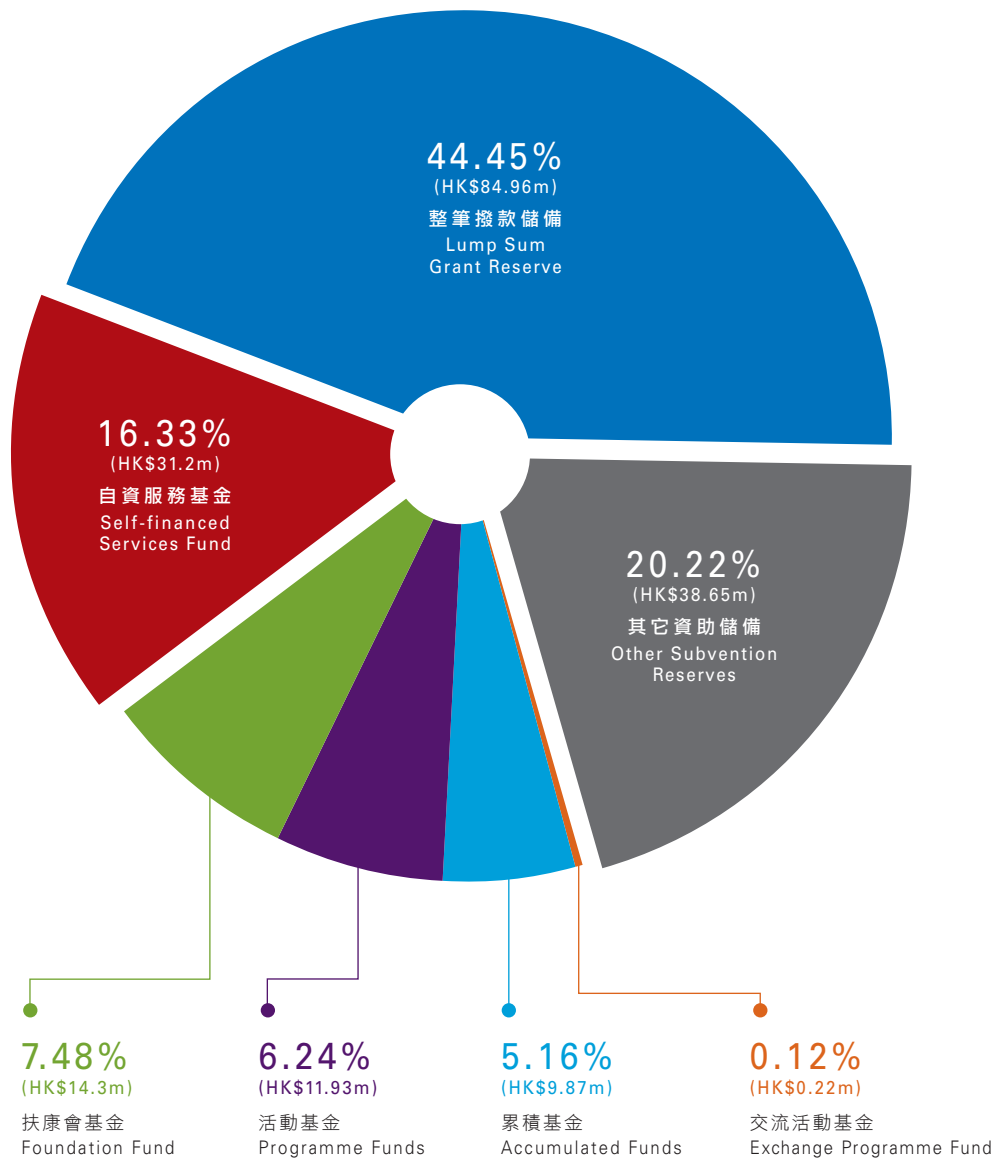
總支出：港幣三億一千八百九十萬元
Total Expenditure: HK\$318.9 million
(按服務類型 By Service Type)



財務表現及持有基金

由於實行預算控制措施，本年度的總盈餘為港幣二十四萬元（2012/2013年度總盈餘為港幣四佰零六萬元），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，達至港幣一億九千一百一十萬元。其分析如下：

總基金：港幣一億九千一百一十萬元
Total Funds: HK\$191.1 million
(按基金類型 By Source of Fund)



Financial Performance and Funds Held

As a result of budgetary control measures, there was a total surplus of HK\$0.24 million for the year 2013/2014 (2012/2013: HK\$4.06 million), which had been transferred to various funds held by the Society. Accordingly, the total funds in hand on 31 March 2014 increased by the same amount to HK\$191.1 million as analysed below:

全面收益表 Statement of Comprehensive Income

截至2014年3月31日止之年度 For the Year Ended 31 March 2014

收入 Income

	2014 HK\$ 港幣	2013 HK\$ 港幣
政府資助服務項目 Subvented Services Activities	309,629,483	297,129,247
自資服務項目 Self-financed Services Activities	9,577,153	14,048,374
	319,206,636	311,177,621

支出 Expenditure

政府資助服務項目 Subvented Services Activities	(309,770,469)	(296,924,464)
自資服務項目 Self-financed Services Activities	(9,192,167)	(10,196,066)
	(318,962,636)	(307,120,530)

本年度盈餘 Surplus for the Year	244,000	4,057,091
其他全面(支出)/收入 Other Comprehensive (Expenditure) / Income	(85,387)	90,826
本年度全面收益總額 Total Comprehensive Income for the Year	158,613	4,147,917

備註：核數報告已於2014年9月4日獲董事局批核。如欲查看本年度之核數報告及呈交社署之周年財務報告之詳細資料，請聯絡本會總辦事處。

NOTE: The audited accounts were approved by the Council of the Society on 4 September 2014. The full set of this year's audited accounts and the annual financial report for SWD will be made available at the Society's Head Office upon request.

財務狀況表 Statement of Financial Position

至 2014 年 3 月 31 日 As at 31 March 2014

	2014 HK\$ 港幣	2013 HK\$ 港幣
非流動資產 Non-Current Assets		
物業、機器及設備 Property, plant and equipment	645,533	709,604
持至到期之投資 Held-to-maturity investment	-	2,484,589
可售賣之投資 Available-for-sale investment	-	2,491,987
	645,533	5,686,180
流動資產 Current Assets		
存貨 Inventories	25,860	-
按金及預付帳款 Deposits and prepayments	1,435,346	1,426,057
應收帳款 Accounts and other receivable	6,537,254	3,835,724
銀行存款及現金 Cash and bank balances	203,803,953	201,675,162
	211,802,413	206,936,943
流動負債 Current Liabilities		
應付帳款 Accounts and other payable	(9,106,855)	(10,076,121)
預收帳款 Receipts in advance	(3,337,448)	(3,017,879)
社會福利發展基金 Social Welfare Development Fund	(74)	-
未提取年假撥備 Provision for unutilised paid annual leave	(3,500,000)	(3,451,309)
傢俬與用具添置及小型工程資助 F&E Replenishment and Minor Works Block Grant	(2,821,061)	(2,445,453)
	(18,765,438)	(18,990,762)
流動資產淨值 Net Current Assets	193,036,975	187,946,181
總資產減流動負債 Total Assets Less Current Liabilities	193,682,508	193,632,361
非流動負債 Non-Current Liability		
長期服務金撥備 Provision for Long Service Payments	(2,540,000)	(2,648,466)
總資產淨值 Total Net Assets	191,142,508	190,983,895
累積基金 Accumulated Funds		
活動基金 Programme Funds	11,929,547	12,328,802
扶康會基金 Foundation Fund	14,300,998	13,541,925
自資服務基金 Self-financed Services Fund	31,201,777	31,322,660
交流活動基金 Exchange Programme Fund	221,338	221,338
整筆撥款儲備 Lump Sum Grant Reserve	84,965,853	88,955,367
其它資助儲備 Other Subvention Reserves	38,654,810	35,249,343
總資金 Total Funds Employed	191,142,508	190,983,895

現金流量表 Statement of Cash Flows

截至 2014 年 3 月 31 日止之年度 For the Year Ended 31 March 2014

	2014 HK\$ 港幣	2013 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	244,000	4,057,091
調整 Adjustments for:		
折舊 Depreciation	357,071	507,218
出售可售賣之投資收益 Gain on disposal of available-for-sale investment	(114,277)	-
出售持至到期之投資損失 Loss on disposal of held-to-maturity investment	158,959	-
利息收入 Interest income	(2,429,794)	(3,086,577)
未提取年假撥備之增加 Increase in provision for unutilised paid annual leave	48,691	452,969
長期服務金撥備之減少 Decrease in provision for long service payments	(108,466)	(801,511)
	(1,843,816)	1,129,190
存貨之增加 Increase in inventories	(25,860)	-
按金及預付帳款之(增加)/減少 (Increase)/Decrease in deposits and prepayments	(9,289)	26,761
應收帳款之增加 Increase in accounts and other receivable	(1,745,026)	(679,827)
應付帳款之(減少)/增加 (Decrease)/Increase in accounts and other payable	(969,266)	1,734,339
預收帳款之增加/(減少) Increase/(Decrease) in receipts in advance	319,569	(273,464)
社會福利發展基金之增加/(減少) Increase/(Decrease) in Social Welfare Development Fund	74	(394,716)
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	375,608	148,185
營業活動之現金流(出)/入淨額 Net cash (used in)/generated from operating activities	(3,898,006)	1,690,468
投資活動產生之現金 Cash Flows from Investing Activities		
出售可售賣之投資收入 Proceeds from disposal of available-for-sale investment	2,520,877	-
出售持至到期之投資收入 Proceeds from disposal of held-to-maturity investment	2,325,630	-
定期存款之減少 Decrease in fixed deposits	47,485,571	7,902,094
購入物業、機器及設備 Purchase of property, plant and equipment	(11,177,484)	(5,613,774)
已收取利息 Interest income received	3,149,172	2,492,688
投資活動之現金流入淨額 Net cash generated from investing activities	44,303,766	4,781,008
資助來源 Cash Flows from Financing Activities		
賺置物業、機器及設備資助之收入 Grant received for acquisition of property, plant equipment	9,208,602	5,186,485
資助來源之現金流入淨額 Net cash generated from financing activities	9,208,602	5,186,485
現金及現金等價物之增加淨額 Net increase in cash and cash equivalents	49,614,362	11,657,961
年初之現金及現金等價物 Cash and cash equivalents at beginning of year	33,113,513	21,455,552
年末之現金及現金等價物 Cash and cash equivalents at end of year	82,727,875	33,113,513

收支表 Income & Expenditure Summary

截至2014年3月31日止之年度 For the Year Ended 31 March 2014

	2014 HK\$ 港幣	2013 HK\$ 港幣
收入 Income		
社會福利署資助金 Subvention received from Social Welfare Department	272,616,283	259,951,014
收費 Fee received	28,924,414	29,802,604
利息收入 Interest income	2,429,794	3,086,577
服務使用者之工作收入 Service users' work incomes	4,628,401	4,139,426
捐款收入 Donation received	2,853,152	4,297,550
獎券基金撥款 Lotteries Fund Grant	15,955	260,199
獎券基金整體補助金 Lotteries Fund Block Grant	1,716,594	2,123,901
香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust	1,399,319	1,030,600
關愛基金 Community Care Fund	91,739	45,000
未提取長期服務金撥備之減少 Decrease in provision for long service payments	108,466	801,511
其他 Others	4,422,519	5,639,239
	319,206,636	311,177,621
支出 Expenditure		
僱員支出 Staff costs:		
- 薪金 Salaries	228,708,873	218,389,919
- 公積金 Provident fund	21,626,885	19,974,667
- 長期服務金 Long service payments	33,682	-
- 未提取年假撥備 Provision for unutilised paid annual leave	48,691	452,969
行政開支 Administrative expenses	2,252,243	1,955,536
核數費 Audit fee	103,200	87,700
保險 Insurance	2,393,683	2,046,746
管理服務費 Management service charges	2,146,231	2,053,256
服務使用者之工作開支 Service users' work payment	4,022,370	3,584,972
租金及差餉 Rent & rates	10,957,343	10,316,683
水電及煤氣 Utilities	8,711,808	8,290,770
折舊 Depreciation	357,071	507,218
外幣存款兌換差額 Exchange difference on foreign currency deposit	10,448	-
其他營運開支 Other operating expenses	35,828,739	36,954,461
獎券基金開支 Lotteries Fund expenses	15,955	260,199
獎券基金整體補助金開支 Lotteries Fund Block Grant expenses	1,716,594	2,123,901
其他捐款開支 Other expenditure under donation	28,820	121,533
	318,962,636	307,120,530
本年度盈餘 Surplus for the Year	244,000	4,057,091