

# Financial Review

## 財務摘要

### Statement of Income and Expenditure for the Year Ended 31 March 2017

收支表 截至二零一七年三月三十一日止之年度

| Income 收入   | 2016 - 2017<br>HK\$ | 2015 - 2016<br>HK\$ |
|---|---------------------|---------------------|
| Government 政府   | 680,308,522         | 558,482,547         |
| The Community Chest Hong Kong 香港公益金                   | 2,163,300           | 2,310,220           |
| The Hong Kong Jockey Club Charities Trust 香港賽馬會慈善信託基金 | 4,775,117           | 4,243,435           |
| Fund raising from Flag Day 賣旗籌款                       | 0                   | 1,372,200           |
| Dues and Fees and Programme Income 活動收入               | 3,344,890           | 3,465,367           |
| Others 其他   | 4,976,066           | 9,379,134           |
| <b>Total Income 總收入</b>                               | <b>695,567,895</b>  | <b>579,252,903</b>  |

| Operating Expenditure 支出  | 2016 - 2017<br>HK\$ | 2015 - 2016<br>HK\$ |
|---|---------------------|---------------------|
| Central Administration 中央行政   | 5,837,793           | 5,560,650           |
| Services for Families 家庭服務  | 30,854,571          | 28,794,366          |
| Services for Children & Youths 兒童及青少年服務                             | 62,998,766          | 59,788,536          |
| Services for Migrants 移居人士服務  | 564,290,875         | 456,005,412         |
| Services for the Elderly 長者服務                                       | 5,028,811           | 5,355,446           |
| Services in Mainland China 內地服務                                     | 6,048,813           | 8,306,142           |
| Family Systems Theory Training & Counselling Services 家庭系統理論培訓與輔導服務 | 760,259             | 794,579             |
| Other services 其他服務   | 2,469,474           | 2,360,349           |
| <b>Total Expenditure 總支出</b>  | <b>678,289,362</b>  | <b>566,965,480</b>  |

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Surplus / (Deficit) for the year 本年度盈餘 / (虧損)</b> | <b>17,278,533</b> | <b>12,287,423</b> |
|--|-------------------|-------------------|

**Statement of Financial Position at 31 March 2017**  
**二零一七年三月三十一日 財務狀況表**

|  | 2016 - 2017<br>HK\$ | 2015 - 2016<br>HK\$ |
|--|---------------------|---------------------|
| <b>Non-current assets 非流動資產</b>  |                     |                     |
| Property, plant and equipment 物業、廠房及設備                                     | 3,600,099           | 9,130,753           |
| <b>Current assets 流動資產</b>   |                     |                     |
| Deposits and other receivables 按金及其他應收款                                    | 28,352,832          | 25,771,942          |
| Pledged deposit 已質押的銀行存款   | 6,921,657           | 6,463,228           |
| Cash and cash equivalents 現金及現金等價物   | 245,437,311         | 73,821,414          |
|  | <b>280,711,800</b>  | <b>106,056,584</b>  |
| <b>Current liabilities 流動負債</b>  |                     |                     |
| Deferred income 遞延收益   | 233,026,544         | 77,940,008          |
| Other payables 其他應付款   | 677,172             | 653,523             |
| Social welfare subvention surpluses refundable 須退還之政府津貼盈餘                  | 4,674,960           | 5,708,004           |
|  | <b>238,378,676</b>  | <b>84,301,535</b>   |
| <b>Net current assets 淨流動資產</b>  | <b>42,333,124</b>   | <b>21,755,049</b>   |
| <b>NET ASSETS 淨資產</b>  | <b>45,933,223</b>   | <b>30,885,802</b>   |
| <b>Representing 由以下代表</b>  |                     |                     |
| Accumulated Fund 累積儲備  | 21,252,533          | 9,479,925           |
| Lump Sum Grant ("LSG") Reserve 整筆撥款儲備                                      | 10,405,948          | 10,921,658          |
| Provident Fund Reserve for Snapshot Staff (Existing Staff) 定影員工公積金儲備       | 499,152             | 574,889             |
| Provident Fund Reserve for Non-Snapshot Staff (6.8% Post Staff) 非定影員工公積金儲備 | 1,730,420           | 2,199,589           |
| Other funds 其他   | 12,045,170          | 7,709,741           |
|  | <b>45,933,223</b>   | <b>30,885,802</b>   |

## Notes 備註

### General

The financial information relating to the years ended 31 March 2017 and 2016 included in the annual report of annual results does not constitute the Agency's statutory annual financial statements for those years but is derived from those financial statements. Further information relating to these statutory financial statements required to be disclosed in accordance with section 436 of the Companies Ordinance is as follows: i) the Agency has delivered the financial statements for the year ended 31 March 2016 to the Registrar of Companies as required by section 662(3) of, and Part 3 of Schedule 6 to, the Companies Ordinance and will deliver the financial statements for the year ended 31 March 2017 in due course; and ii) the Agency's auditor has reported on the financial statements of the Agency for both years. The auditor's reports were unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its reports; and did not contain a statement under sections 406(2), 407(2) or (3) of the Companies Ordinance.

### “Surplus/(Deficit) for the Year” of the Statement of Income and Expenditure

Surplus for the year resulted from the balances of various project accounts for the year ended 31 March 2017 and 2016 that was respectively carried forward to the following year for service provision.

### “Lump Sum Grant (LSG) Reserve” of the Statement of Financial Position

The LSG Reserve is the accumulation of unspent LSG from recurrent subventions under the LSG Subvention System of the Social Welfare Department (SWD). The Reserve is designated to be used only on Funding and Service Agreements activities and the related support services under the LSG Subvention System. SWD approved the Agency to pledge a sum of LSG Reserve of HK\$4,150,000 as a deposit with a bank in respect of guarantees provided by the bank to the Hong Kong Government to facilitate a service arrangement with SWD on the understanding that this sum did not exceed 50% of the LSG Reserve.

### “Provident Fund (PF) Reserve for Snapshot Staff” of the Statement of Financial Position

The PF Reserve for Snapshot Staff is the accumulation of unspent PF provision for Snapshot Staff under the LSG Subvention System of the SWD. The Reserve will be clawed back by SWD on demand.

### “Provident Fund (PF) Reserve for Non-Snapshot Staff” of the Statement of Financial Position

The PF Reserve for Non-Snapshot Staff is the accumulation of unspent PF provision for Non-Snapshot Staff under the LSG Subvention System of the SWD. The Reserve is designated to be used only on meeting PF commitments for Non-Snapshot Staff. In February 2017, the Advisory Committee approved the allocation of HK\$1,000,000 from the “PF Reserve for Non-Snapshot Staff” as one-off employer's PF contribution to Non-Snapshot Staff who are under the Mandatory Provident Fund Scheme on the following bases: i) years of employment with the Agency, and ii) salary point scale of the relevant Non-Snapshot Staff as at March 2017. Review on the situation of the PF Reserve for Non-Snapshot Staff will be conducted to see if any enhancement of the employer's PF contribution could be made in the next financial year.

### 一般

年刊中載有有關截至2017年及2016年3月31日止兩個財政年度之財務資料。雖不構成本機構於該財政年度之法定年度財務報表，惟此財務資料均源自該財務報表。香港《公司條例》（第622章）第436條要求披露的與這些法定財務報表有關的更多信息如下： i) 按照香港《公司條例》第662(3)條及附表6第3部的要求，本機構已向公司註冊處處長遞交截至2016年3月31日止年度之財務報表，及將於適當時間遞交截至2017年3月31日止年度之財務報表。ii) 本機構之核數師已就該兩個年度之財務報表發出核數師報告。該等核數師報告並無保留意見；其中不包含核數師在不出具保留意見的情況下以強調的方式提請使用者注意的任何事項；亦不包含根據香港《公司條例》第406(2)條及第407(2)或(3)條作出的聲明。

### 收支表之「本年度盈餘 / (虧損)」

本年度盈餘是由不同服務計劃截至2017年及2016年3月31日的賬目結餘所得，此盈餘會分別作下年度服務經費之用。

### 財務狀況表之「整筆撥款儲備」

「整筆撥款儲備」是由社會福利署（社署）整筆撥款津貼制度撥款中未動用款額累積而成。儲備可用以支付社署整筆撥款津貼制度下《津貼及服務協議》所訂服務或有關活動的營運開支。在存款額佔不超過「整筆撥款儲備」一半的前提下，社署批准機構將「整筆撥款儲備」中的港幣4,150,000元存放於單一銀行，以便該銀行就機構與社署間的服務協議向香港政府發出銀行擔保書。

### 財務狀況表之「定影員工公積金儲備」

「定影員工公積金儲備」是由社署整筆撥款津貼制度下為定影員工公積金撥款中未動用款額累積而成。儲備款額在社署要求下會被取回。

### 財務狀況表之「非定影員工公積金儲備」

「非定影員工公積金儲備」是由社署整筆撥款津貼制度下為非定影員工公積金撥款中未動用款額累積而成。儲備可用以支付非定影員工日後的公積金供款。機構顧問委員會於2017年2月通過將「非定影員工之公積金儲備」中之港幣1,000,000元，向受社署整筆撥款資助之非定影員工（強積金計劃）發放一次過的額外強積金僱主供款。供款的比例以相關同工在機構服務之年資和在2017年3月份之基本薪金計算。機構會檢討「非定影員工公積金儲備」的情況，以決定下一個財政年度可否增加強積金僱主供款。