

財務報告

Financial Report



范陳會計師行有限公司
Fan, Chan & Co. Limited

INDEPENDENT AUDITOR'S REPORT
TO THE MANAGEMENT COMMITTEE OF H.K.S.K.H. LADY MACLEHOSE CENTRE
香港聖公會麥理浩夫人中心

Opinion

We have audited the financial statements of H.K.S.K.H. Lady MacLehose Centre ("the Centre") set out on pages 4 to 53, which comprise the statement of financial position as at 31 March 2025, and the statement of comprehensive income, statement of cash flows and statement of changes in reserve for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Centre as at 31 March 2025, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard ("HKFRS") for Private Entities Accounting Standard issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the "Lump Sum Grant Manual" and other instructions issued by the Director of Social Welfare from time to time.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Centre in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management Committee for the Financial Statements

The Management Committee is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities Accounting Standard issued by the HKICPA, "Lump Sum Grant Manual" and other instructions issued by the Director of Social Welfare from time to time, and for such internal control as the Management Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management Committee is responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intends to liquidate the Centre or to cease operations, or have no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you as a body and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management Committee.
- Conclude on the appropriateness of the Management Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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(continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number P03702

Hong Kong, 26 September 2025

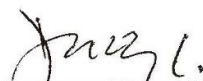
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H. K. S. K. H. LADY MACLEHOSE CENTRE
香港聖公會麥理浩夫人中心

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Note	2025 HK\$	2024 HK\$
Non-current assets			
Property, plant and equipment	4	3,204,383.21	2,350,325.93
Other financial assets	5	10,113,460.00	7,820,731.00
		<u>13,317,843.21</u>	<u>10,171,056.93</u>
Current assets			
Utility and other deposits	6	4,138,735.60	3,930,842.80
Accounts receivable and prepayments	7	47,338,953.30	40,184,554.39
Cash and cash equivalents	8	103,480,204.54	124,373,439.30
		<u>154,957,893.44</u>	<u>168,488,836.49</u>
Current liabilities			
Grant, fees and donations received in advance		26,246,996.37	32,132,445.06
Accounts payable and accrued expenses		15,594,574.86	18,099,239.96
Rent and rates subvention surplus account refundable to Social Welfare Department		154.80	156.80
Social Welfare Subvention surplus account	9	120,556.29	146,716.29
Subsidy Scheme surplus account	10	1,361,182.69	1,279,139.58
Receipt in advance from EDB for District Based After-School Learn and Support Programmes		-	703,429.65
Defined benefit plan obligations	11	1,167,102.48	1,370,507.36
		<u>44,490,567.49</u>	<u>53,731,634.70</u>
Net current assets		<u>110,467,325.95</u>	<u>114,757,201.79</u>
Net assets		<u>123,785,169.16</u>	<u>124,928,258.72</u>
Representing			
Accumulated general fund	12	12,366,530.50	13,593,239.28
Reserve fund	13	37,050,416.31	41,710,752.79
Other funds - project fund	14	1,899,704.72	2,081,559.21
Other funds - non-subsented services	15	56,025,683.79	53,128,154.14
Other funds - special fund	16	12,022,527.72	9,711,347.19
Aided day nursery operating surplus account	17	71,473.84	71,473.84
Aided day creche operating surplus account	18	4,348,832.28	4,609,394.62
Social welfare development fund (Phase 3)	19	-	22,337.65
		<u>123,785,169.16</u>	<u>124,928,258.72</u>

The financial statements were approved and authorised for issue by the Board of Directors of the Hong Kong Sheng Kung Hui Welfare Council Limited on 26 September 2025 and are signed on its behalf by:



Lukwok Tung, Donald
Chairman of the
Management Committee



Fung Chan Yuk King, Linda
Honorary Treasurer of the
Management Committee

全面收入表（截至31-3-2025）

Statement of Comprehensive Income for the Year ended 31st March, 2025

收入 Revenue	港幣 HK\$
社會福利署資助 Subvention from Social Welfare Department	141,256,407
僱員再培訓局 Employee Retraining Board	18,695,695
醫院管理局 Hospital Authority	8,294,000
香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust	29,473,095
香港匯豐基金 The Hong Kong Bank Foundation	490,000
基金資助項目 Funding Projects	34,053,797
服務及活動收費 Service Fee and Programme Fee Revenue	49,036,380
其他 Others	16,387,771



總數 Total

297,687,145

支出（以服務分類） Expenditure (by Service Type)	港幣 HK\$
幼兒服務 Child Care Services	14,332,776
就業發展服務 Career Development Services	31,578,758
青少年及綜合服務 Youth and Integrated Services	93,036,660
長者服務 Elderly Services	119,555,996
醫療及健康支援服務 Medical and Health Support Services	19,456,837
中央行政 Central Administration	20,455,907



總數 Total

298,416,934

虧損 Deficit

– 港幣HK\$ 729,789

轉調至整筆撥款及公積金儲備

– 港幣HK\$ 4,398,093

Transfer to Lump Sum Grant and Provident Fund Reserve Accounts

