

香港明愛
Caritas - Hong Kong

於 2024 年 3 月 31 日的綜合財務狀況表
Consolidated Statement of Financial Position as at 31st March 2024

	31.03.2024 HK\$	31.03.2023 HK\$
非流動資產 NON-CURRENT ASSETS		
物業及設施 Property, Plant and Equipment	586,862,084	1,246,977,324
非流動金融資產 Non-current Investments	5,022,448	5,038,230
應收貸款 Loan Receivable	48,000,000	45,000,000
已抵押定期存款 Pledged Fixed Deposits	335,195,055	335,247,534
	975,079,587	1,632,263,088
流動資產 CURRENT ASSETS		
存貨 Inventories	791,963	688,563
應收款項、按金及預付款項 Accounts Receivable, Deposits and Prepayments	184,253,969	169,329,733
公平值變化計入損益的金融資產 Financial Assets at Fair Value through Profit or Loss	496,095,378	464,907,346
到期日超過三個月的定期存款 Fixed Deposits with Maturities over Three Months	827,279,306	1,040,328,279
現金及等同現金 Cash and Cash Equivalents	905,032,802	992,287,468
	2,413,453,418	2,667,541,389
減：流動負債 Less : CURRENT LIABILITIES		
應付款項及應計項目 Accounts Payable and Accruals	448,814,247	66,932,124
預收之學費及其他收費 Tuition and Other Fees Received in Advance	30,086,182	122,190,732
僱員福利撥備 Provision for Staff Benefits	72,300,419	91,696,685
遞延收入 Deferred Income	215,157,994	285,804,734
有抵押貸款（一年內應償還） Secured Loans – Portion Repayable within One Year	39,400,000	0
	805,758,842	566,624,275
流動資產淨值 NET CURRENT ASSETS	1,607,694,576	2,100,917,114
總資產減流動負債 TOTAL ASSETS LESS CURRENT LIABILITIES	2,582,774,163	3,733,180,202
非流動負債 NON-CURRENT LIABILITIES		
遞延收入 Deferred Income	(336,591,673)	(1,218,715,285)
有抵押貸款（一年後應償還） Secured Loans – Portion Repayable after One Year	(255,200,000)	(294,600,000)
	(591,791,673)	(1,513,315,285)
資產淨值 NET ASSETS	1,990,982,490	2,219,864,917
代表：Represented by:		
社會工作服務儲備基金 SWS RESERVE FUNDS	註一 Note 1 763,121,364	701,299,929
指定及發展基金及儲備 DESIGNATED & DEVELOPMENT FUNDS AND RESERVES	註二 Note 2 1,227,861,126	1,518,564,988
	1,990,982,490	2,219,864,917

註一：查閱社會福利署整筆撥款服務周年核數財務報告（只有英文版本）：
請登入 <http://sws.caritas.org.hk>

Note 1 : To read the audited Annual Financial Report of the Lump Sum Grant Service Funded by the Social Welfare Department, please visit <http://sws.caritas.org.hk>

註二：特定用途的儲備基金

Note 2 : Reserves pertain to designated funds earmarked for specific purposes

核數師報告書 (摘要): AUDITOR'S REPORT (Extract):

我們已完成審核香港明愛（貴機構）及其附屬公司（總稱貴集團）的綜合財務報表，此財務報表包括於2024年3月31日的綜合財務狀況表，截至該日止年度的綜合盈餘或虧損及其他全面收入表，綜合基金變動表，綜合現金流量表，以及綜合財務報表附註，包括主要會計政策概要。

我們認為，上述的綜合財務報表已根據香港會計師公會頒布的香港財務報告準則真實而中肯地反映貴集團於2024年3月31日的綜合財務狀況及貴集團截至該日止全年的綜合財務表現及綜合現金流量。

我們是按照香港會計師公會頒布之香港核數準則進行審核工作。

We have audited the consolidated financial statements of Caritas – Hong Kong ("the Organization") and its subsidiaries (together "the Group"), which comprise the consolidated statement of financial position as at 31st March 2024, and the consolidated statement of surplus or deficit and other comprehensive income, consolidated statement of changes in funds and consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31st March 2024 and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants.

李福樹會計師事務所
執業會計師

F. S. Li & Co.

Certified Public Accountants

管理局於2024年10月18日批准及授權發布

18th October 2024

Approved and authorized for issue by the Board of Management