

財務及收入支出狀況表

Financial Position and Income & Expenditure Report

The figures and financial information relating to the year ended 31 March 2023 included in the Annual Report 2022–2023 are not the statutory annual financial statements of The Family Planning Association of Hong Kong (the “Association”) for that year. Further information relating to those statutory financial statements required to be disclosed in accordance with section 436 of the Hong Kong Companies Ordinance (Cap. 622) (the “Companies Ordinance”) is as follows:

The Association will deliver the financial statements for the year ended 31 March 2023 to the Registrar of Companies in due course as required by section 662(3) of, and Part 3 of Schedule 6 to, the Companies Ordinance.

The Association's auditor has reported on those financial statements. The auditor's report was 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.

此年報有關香港家庭計劃指導會（「家計會」）之財務數據及資料並不是家計會於該年度之法定年度財務報表。根據香港《公司條例》（第622章）（「《公司條例》」）第436條有關該等法定財務報表須予披露之進一步資料如下：

按照香港《公司條例》第622(3)條及附表6第3部之規定，本會將於適當時間遞交截至2023年3月31日止年度之財務報表。

家計會核數師已就該年度之財務報表發出核數師報告。該核數師報告並無保留意見，且並無提述核數師在不作出保留意見之情況下強調須予注意之任何事宜，亦無載有根據《公司條例》第406(2)條、第407(2)或(3)條所指之聲明。

STATEMENT OF FINANCIAL POSITION

財務狀況表

AS AT 31 MARCH 2023

二零二三年三月三十一日

	HK\$ (港元)
NON-CURRENT ASSETS	
Property, plant and equipment	15,518,155
Financial assets at fair value through other comprehensive income ("FVOCI")	2,520,028
Financial assets at amortised cost	1,601,256
Total non-current assets	19,639,439
CURRENT ASSETS	
Inventories of contraceptives and medication	3,885,814
Accounts and other receivables	1,719,812
Rental and utility deposits	1,014,540
Payment in advance	382,856
Cash at banks	
Fixed deposits	34,900,335
Savings accounts	2,746,542
Current accounts	1,049,892
Cash on hand	106,564
Total current assets	45,806,355
CURRENT LIABILITIES	
Creditors and accrued charges	15,995,327
Receipts in advance	138,955
Contract liabilities	808,440
Lease liabilities	3,005,353
Provision and accrual for employee benefits	2,438,000
Total current liabilities	22,386,075
NET CURRENT ASSETS	23,420,280
TOTAL ASSETS LESS CURRENT LIABILITIES	43,059,719
NON-CURRENT LIABILITIES	
Lease liabilities	1,504,392
NET ASSETS	41,555,327
非流動資產	
物業、機器及設備	15,518,155
透過其他綜合損益 按公允價值衡量之金融資產	2,520,028
按攤銷後成本衡量之金融資產	1,601,256
非流動資產總和	19,639,439
流動資產	
避孕及醫療藥物存貨	3,885,814
應收及其他應收賬款	1,719,812
租金及水電按金	1,014,540
預付賬款	382,856
銀行結餘	
定期存款	34,900,335
儲蓄戶口	2,746,542
支票戶口	1,049,892
現金結餘	106,564
流動資產總和	45,806,355
流動負債	
應付賬項及應計費用	15,995,327
預收賬項	138,955
合約負債	808,440
租賃負債	3,005,353
僱員福利準備	2,438,000
流動負債總和	22,386,075
流動資產淨值	23,420,280
總資產減流動負債	43,059,719
非流動負債	
租賃負債	1,504,392
淨資產	41,555,327

STATEMENT OF FINANCIAL POSITION 財務狀況表

AS AT 31 MARCH 2023

二零二三年三月三十一日

FUNDS

General fund
Contingency fund
Property, plant and equipment fund
Inventory fund
Staff training fund
Staff welfare fund
Renovation of the Association's premises fund
Women's clubs development fund
Youth volunteer service fund
The Mrs. Laura Jee Li Innovation Fund

TOTAL FUNDS

儲備金

經常儲備金
備用儲備金
物業、機器及設備儲備金
存貨儲備金
職員培訓儲備金
職員福利儲備金
會所維修儲備金
婦女會發展儲備金
青年義工服務基金
李福和夫人創新基金

儲備金總和

HK\$ (港元)

(753,885)
5,781,375
15,518,155
4,833
8,232,411
2,368,263
5,731,249
2,591,657
107,861
1,973,408
41,555,327

STATEMENT OF INCOME AND EXPENSES IN GENERAL FUND

經常儲備金 — 收支賬項

FOR THE YEAR ENDED 31 MARCH 2023

截至二零二三年三月三十一日止之年度

		HK\$ (港元)	HK\$ (港元)
INCOME	收入		
Grant income	資助收入		
The Government of The HKSAR	香港特別行政區政府	59,199,650	
- Department of Health	- 衛生署		
The Community Chest of Hong Kong	香港公益金	585,300	
The Hong Kong Jockey Club Charities Trust	香港賽馬會慈善信託基金	2,136,342	
Release of inventory fund	存貨儲備金轉撥	439	
Others	其他	985,800	62,907,531
Other income	其他收入		
Comprehensive clinical services	節育指導服務	26,553,996	
in family planning and fertility regulation			
Subfertility service	生育指導	2,807,951	
Resource development and publications	資源銷售	289,391	
Operation services	手術服務	1,361,432	
Training programmes	培訓計劃	850,809	
Legal and safe abortion	合法和安全終止懷孕	14,489,544	
Women's clubs	婦女會	96,175	
Youth health care service	青少年保健服務	13,511,778	
Pre-marital check-up /	婚前檢查及懷孕前檢查	8,803,772	
Pre-pregnancy check-up			
Women's health service	婦女健康服務	12,606,281	
Men's health service	男性健康服務	2,537,500	
Bank interest income	銀行利息	179,082	
Membership subscription	會員年費	1,420	
Release of property, plant and	物業、機器及設備儲備金轉撥	2,421,060	
equipment fund			
Sundry income	雜項收入	169,041	86,679,232
			149,586,763

STATEMENT OF INCOME AND EXPENSES IN GENERAL FUND

經常儲備金 — 收支賬項

FOR THE YEAR ENDED 31 MARCH 2023

截至二零二三年三月三十一日止之年度

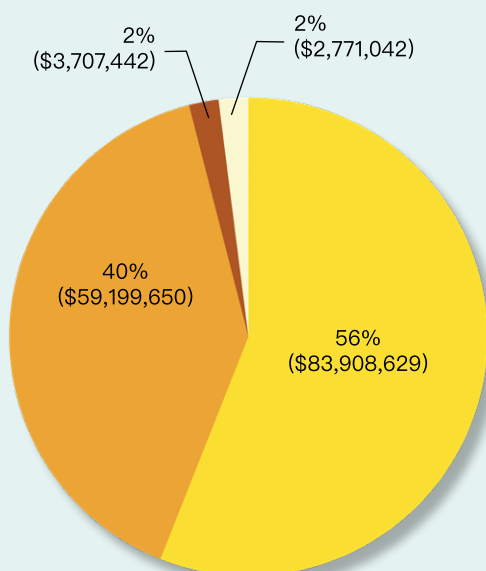
		HK\$ (港元)	HK\$ (港元)
EXPENDITURE	支出		
Less: Staff costs	減：職員成本		100,266,240
Less: Other administrative and operating expenses	減：其他行政及營運支出		
Advertising and media	廣告及傳媒	530,587	
Auditor's remuneration	核數師酬金	151,500	
Cleaning and laundry	清潔及洗濯	2,541,758	
Communications	通訊	501,645	
Depreciation	折舊	6,705,511	
Furniture and instruments (under HK\$7,800)	傢俬及儀器 (價值少於 7,800 港元)	674,994	
Hire of services and professional fees	化驗所 / 專業費用	15,226,816	
Insurance	保險	501,399	
Publications	刊物	13,081	
Medical supplies and medications	醫療用品及藥物	18,919,014	
Occupancy	地租、租金、差餉及水電費	5,289,892	
Other supplies and audio visual consumables	一般用品及視聽消耗品	398,904	
Printing and stationery	印刷及文具	597,586	
Repairs and maintenance	維修及保養	2,507,458	
Sundry expenses	雜項開支	581,266	
Lease interest	租約利息	306,293	
Transport and travelling	交通及運輸	331,098	55,778,802
			156,045,042
DEFICIT FOR THE YEAR BEFORE PROVISION FOR EMPLOYEE BENEFITS	僱員福利撥回前收支虧損		(6,458,279)
Write-back of provision for employee benefits	僱員福利撥回淨額		355,000
DEFICIT FOR THE YEAR AFTER PROVISION FOR EMPLOYEE BENEFITS	僱員福利撥備後收支虧損		(6,103,279)
Surplus on subvented activities return to Government	退回政府資助盈餘		(1,162,530)
Net outgoing resources before transfers between funds	儲備金內部轉撥前收支虧損		(7,265,809)
Fund balance as at 1 April	於四月一日之儲備金結餘		6,510,534
Transfers between funds	儲備金內部轉撥		1,390
Fund balance as at 31 March	於三月三十一日之儲備金結餘		(753,885)

Chart on Income & Expenditure 2022-2023

2022-2023 收支圖表

Recurrent Income (HK\$)

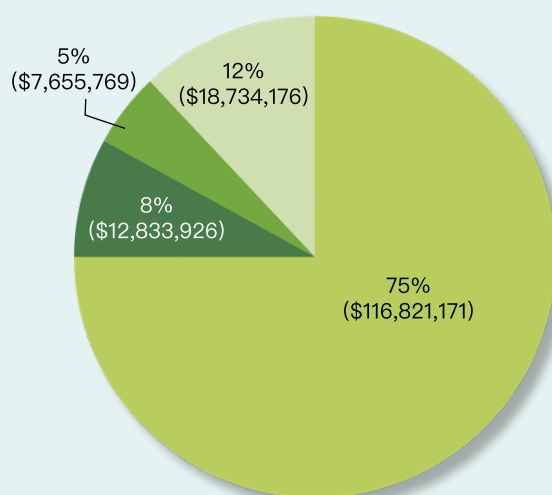
總收入（港元）



		HK\$ (港元)
Services Income	56%	83,908,629
服務收入		
Government Subvention	40%	
政府資助		
Department of Health		59,199,650
衛生署		
Charitable Donation	2%	
慈善捐款		
The Hong Kong Jockey Club		2,136,342
Charities Trust		
香港賽馬會慈善信託基金		
The Community Chest of Hong Kong		585,300
香港公益金		
Others		985,800
其他		
Other Income	2%	2,771,042
其他收入		
2022-2023 Recurrent Income		149,586,763
二零二二至二零二三年度總收入		

Recurrent Expenditure (HK\$)

總開支（港元）



Health Services	75%	116,821,171
醫療服務		
Project Promotion & Fieldwork	8%	12,833,926
項目宣傳及推進工作		
Training & Resource Development	5%	7,655,769
訓練課程及資源發展		
Administration, Support & Research	12%	18,734,176
行政、會所維修、後勤支援及研究		
2022-2023 Recurrent Expenditure		156,045,042
二零二二至二零二三年度總開支		