

財務



回顧

FINANCIAL

REVIEW

財務重點

- 東華三院的收入主要來自政府資助、捐款及營運收入，以支持各項醫療衛生、教育、社會及公共服務方面的運作及持續發展。
- 截至2022年3月31日止的財政年度，預計總收入為62億1,700萬元(去年度為60億8,800萬元，未計及政府防疫抗疫基金資助1億900萬元)，上升百分之二點一，此乃由於政府資助有所增加、本院服務在年內有所擴展及2019冠狀病毒病疫情在首三季得以緩和所致。
- 捐款收入預計為4億2,080萬元(去年度為4億380萬元)，感謝善長及公眾繼續支持。
- 東華三院運用其院本資源及大眾的捐款，於年內共撥款5億8,400萬元(去年度為5億5,600萬元)，支援各醫療衛生(包括醫院)、教育、社會及公共服務之發展計劃。
- 東華三院致力調控行政及支援費用的支出。本院的行政及支援費用是用以監督及支援東華三院所有受資助及非資助的服務，佔本院總支出約百分之四，全數由東華三院的營運收入支付，並不涉及使用任何捐款。
- 所有籌募活動開支及行政費用均由東華三院董事局/冠名贊助人全數支付。本院從不在公眾善款中扣除活動開支及行政費用，大眾捐款均悉數撥用於本院的服務，惠澤社群。

Financial Highlights

- Government subventions, donations and operating income are the major sources of income of TWGHs to support its medical and health, education, community and traditional services, as well as the further development of the Group.
- The total revenue for the year ending 31 March 2022 is estimated at \$6,217 million (last year: \$6,088 million before the Government's Anti-epidemic Fund subsidy of \$109 million), an increase of 2.1% as a result of increments in government subvention, expansion in our services and the ease of the COVID-19 pandemic in the first 3 quarters of the year.
- The donation income is estimated at \$420.8 million (last year: \$403.8 million), thanks to the continued support from donors and the general public.
- Leveraging its own resources and the public donations, TWGHs allocated a sum of \$584 million (last year: \$556 million) for service development projects in respect of medical and health (including hospitals), education, community and traditional services during the year.
- TWGHs is committed to the proper control of the expenditure for administration and supporting functions. The expense for TWGHs' administration and supporting functions, representing approximately 4% of the Group's total expenditure, goes towards supervising and supporting both the Group's subvented and non-subvented services. It is fully funded by the Group's operating income, without using any donations.
- All expenditures for fund-raising events are fully financed by TWGHs Board of Directors/Title Sponsors. No event and administrative costs will be deducted from public donations, which will be as usual wholly allocated to the Group's services for the benefit of the community.

財務業績回顧

截至2022年3月31日止的2021/2022財政年度，東華三院總收入(包括經常性收入及善款收入)預計為62億1,700萬元(去年度為60億8,800萬元)。而其總支出預計為60億2,900萬元(去年度為58億9,100萬元)，淨營運盈餘為1億8,800萬元(去年度為1億9,700萬元，未計及政府防疫抗疫基金資助1億900萬元)。

淨營運盈餘屬於受資助服務的部分會撥歸專用儲備賬戶。其餘部分則會撥歸指定用途儲備，以履行本院已承諾的服務計劃及未來的發展。

東華三院一向貫徹審慎的理財原則。東華三院的流動資金及財務狀況持續表現良好，能支持本院所承諾的各項計劃及持續發展。

安永會計師事務所已完成審核東華三院2020/2021年度綜合財務報表，確認該等財務報表已按香港財務報告準則規定，真實而公平地反映東華三院的財務狀況及表現。

東華三院將繼續致力調控行政及支援費用的支出，並確保符合服務擴展的需要。

政府對經常性營運的資助為東華三院主要的收入來源，過去5年的金額如下：

Review of Financial Results

The total revenue (comprising recurrent income and donation income) of TWGHs for the 2021/2022 financial year ending 31 March 2022 is projected to be \$6,217 million (last year: \$6,088 million). The total expenditure is projected to be \$6,029 million (last year: \$5,891 million), resulting in a net operating surplus of \$188 million (last year: \$197 million before accounting for the Government's Anti-epidemic Fund subsidy of \$109 million).

Part of the net operating surplus belongs to subvented services and is required to be transferred to restricted reserves. The remaining portion will be transferred to designated reserves for supporting service projects and future development committed by TWGHs.

TWGHs is committed to the principle of financial prudence. The liquidity and financial position of the Group continue to be in good shape to support its committed projects and on-going developments.

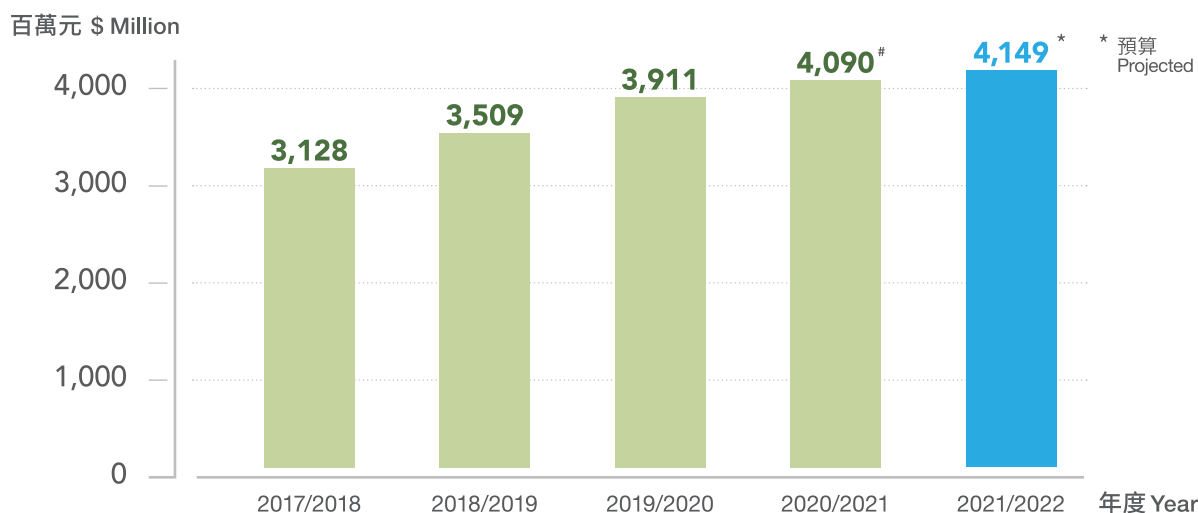
Ernst & Young audited the consolidated financial statements of TWGHs for 2020/2021 and opined that the consolidated financial statements gave a true and fair view of the financial position and performance of the Group in accordance with the Hong Kong Financial Reporting Standards.

TWGHs will continue its efforts to ensure that expenditure for administration and supporting functions is properly controlled and in line with service expansion needs.

Government subvention for recurrent operations is the major source of income of TWGHs and the amounts in the past 5 years are as below:

政府對經常性營運的資助

Government Subvention for Recurrent Operations



[#] 不包括1億900萬元的防疫抗疫基金資助金額
Excluding an amount of \$109 million subsidy under the Anti-epidemic Fund Subsidy

善款的運用

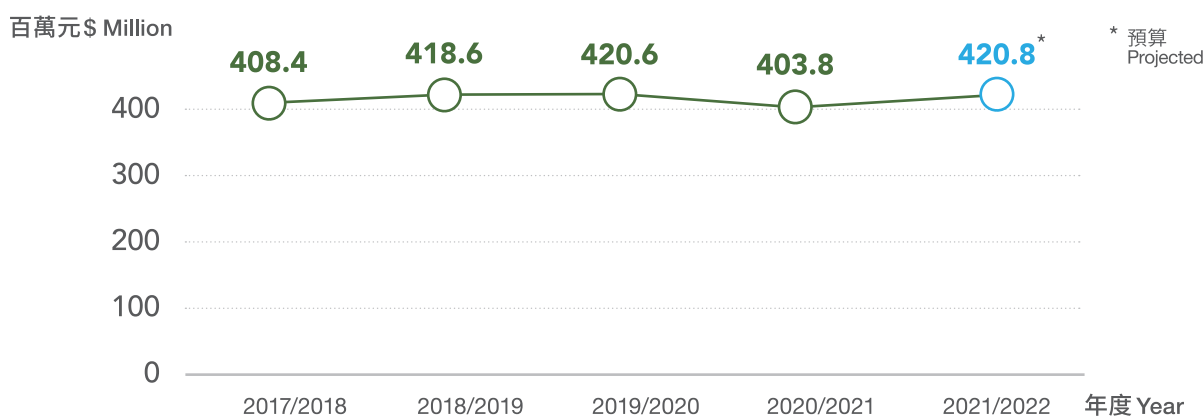
東華三院一如以往，將大眾的善款全數用於各項服務上。2021/2022年度董事局全年籌得的善款預計為4億2,080萬元(去年度為4億380萬元)，連同東華三院的院本資源，如營運收入及利息/投資收入，已一併分配給醫療衛生(包括醫院)、教育、社會及公共服務，總數共約5億8,400萬元(去年度為5億5,600萬元)。有關支出會按支出性質、進度及時間表記錄於相關年度之收支表及資產負債表內。

Utilisation of Donation Income

TWGHs has maintained its committed practice of applying the full amount of public donations to its service projects. The total amount of donations raised by the 2021/2022 Board of Directors is projected to be \$420.8 million (last year: \$403.8 million). Together with funding from the Group's internal resources, such as operating income and interest/investment income, funds totalling approximately \$584 million (last year: \$556 million) have been allocated to support medical and health (including hospitals), education, community and traditional services. Related payments were recorded in the income statement and statement of financial position for the year concerned according to the nature of the expenditure, progress and timing.

善款收入

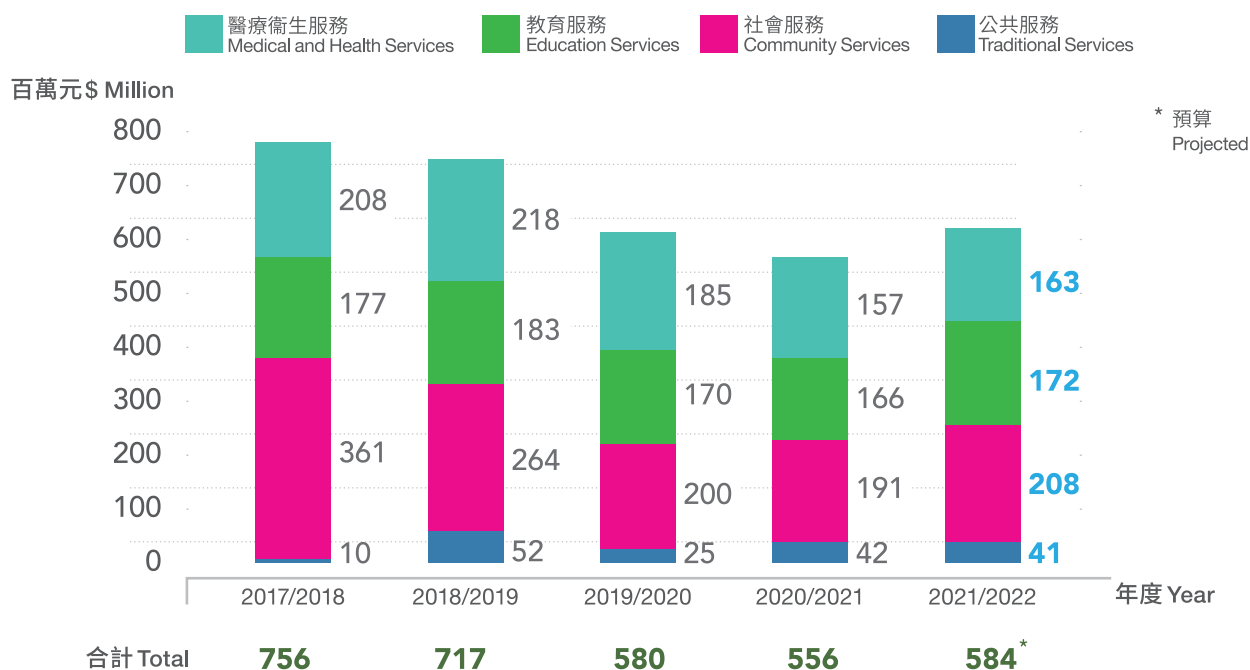
Donation Income



籌募善款包括物業及股票捐贈。
Donation income included donation-in-kind of properties and equities.

善款及院本資源在各主要服務發展項目的分配

Allocation of Donation Income and Internal Resources to Major Service Development Projects



主要服務發展計劃 Major Service Development Projects

主要醫療衛生服務計劃	Major Medical and Health Services Projects	項目撥款以百萬元計 Project Funding in \$ Million
東華醫院中醫藥中心擴展及翻新工程	Expansion and Refurbishment Works of Chinese Medicine Centres at Tung Wah Hospital	54.3
免費醫療服務	Free Medical Services	52.3
為東華三院屬下5間醫院添置醫療儀器	Purchase of Medical Equipment for TWGHs' 5 Hospitals	29.3
東華三院樂儀癌病治療資助基金	TWGHs MK Cancer Treatment Subsidy Fund	9.2
腎病人助醫計劃	Renal Patient Assistance Fund	6.0
為東華三院血液透析中心添置醫療儀器	Purchase of Medical Equipment for TWGHs Haemodialysis Centre	3.1
癌症病人援助基金	Cancer Patient Assistance Fund	2.4
為東華三院綜合診斷及醫療中心添置醫療儀器	Purchase of Medical Equipment for TWGHs Integrated Diagnostic and Medical Centre	1.7
主要教育服務計劃	Major Education Services Projects	項目撥款以百萬元計 Project Funding in \$ Million
開辦一所新的幼稚園	Establishment of a New Kindergarten	23.3
開辦兩所新特殊學校	Establishment of 2 New Special Schools	20.0
學校設施及發展基金	School Facility and Development fund	10.0
東華三院郭一葦中學改善工程	Improvement Works of TWGHs Kwok Yat Wai College	7.6
課外活動撥款	Appropriation for Extra-curricular Activities	6.6
東華三院張明添中學改善工程	Improvement Works of TWGHs Chang Ming Thien College	5.7
於東華三院屬下中、小學發展科學、科技、工程、數學及資訊科技教育	Development of STEM and IT Education at TWGHs Secondary and Primary Schools	4.5
東華三院學生精英足球培訓計劃	Elite Soccer Training Scheme for TWGHs Students	3.5
東華三院學生藝術及音樂教育	TWGHs Students' Arts and Music Education	2.7
網上學習學生支援計劃	Student Support Scheme for On-line Learning	2.4
為就讀於普通中、小學有自閉症的學生提供有系統的小組訓練及人際網絡支援服務	Provision of Structured Small Group Training and Transactional Support Services for Students with Autism Spectrum Disorders in Ordinary Primary and Secondary Schools	2.3
「My Way」中學生生涯發展教育計劃	"My Way" Life Planning Education Project for Secondary School Students	2.2
為東華三院甲寅年總理中學添置家具及設備	Purchase of Furniture and Equipment for TWGHs Kap Yan Directors' College	2.1
東華三院蔡榮星小學額外撥款	Additional Funding for TWGHs Tsoi Wing Sing Primary School	2.1
東華三院呂潤財紀念中學改善工程	Improvement Works of TWGHs Lui Yun Choy Memorial College	2.0
主要社會服務計劃	Major Community Services Projects	項目撥款以百萬元計 Project Funding in \$ Million
開辦青少年全人成長中心	Establishment of Holistic Centre for Youth Development	60.0
小環綜合康復服務中心開辦服務單位裝修工程及家具和設備費	Fitting-out Works, and Furniture and Equipment for the Establishment of Service Units at Siu Lam Integrated Rehabilitation Services Complex	11.2
賽馬會逆境同行食物援助計劃	Jockey Club Food Assistance Programme	11.0
賽馬會院舍防疫設施資助計劃	Jockey Club Facilities Enhancement Scheme for Pandemic Preparedness at Residential Care Homes	10.9
為癌症病人提供「安辭在家」寧養照顧服務	"Farewell Home Care" - End-of-Life Home Care Service for Cancer Patients	8.0
東華三院「家·長·愛」學院營運費	Recurrent Subsidy for TWGHs Parent Academy	3.7
覆診易長者接送計劃	Easy Ride Transportation Service Project	3.7
賽馬會耆青智藝樂無窮	Jockey Club Intergenerational Art Programme for Dementia	3.5
東華三院心瑜軒營運費	Recurrent Subsidy for TWGHs Integrated Centre on Addiction Prevention and Treatment	3.4
東華三院賽馬會愛溢滿屋計劃	TWGHs Jockey Club Building LOVE Project	3.2
生死教育	Life and Death Education	3.1
中學生理財教育及生涯規劃計劃	Financial Education and Life Planning Programme for Secondary School Students	2.8
同行練身術計劃	Together, We Dare to Transform Project	2.7
賽馬會「家長樂輕鬆」計劃	Jockey Club "Parent at EASE" Project	2.3
主要公共服務計劃	Major Traditional Services Projects	項目撥款以百萬元計 Project Funding in \$ Million
東華三院萬國殯儀館冷氣系統及環保燒衣爐改善工程	Improvement Works of Air Conditioning System and Environmentally Friendly Paper Artifacts Furnace for TWGHs International Funeral Parlour	18.9
東華三院萬國殯儀館改善工程	Improvement Works of TWGHs International Funeral Parlour	8.0
慈雲山觀音佛堂改善工程	Improvement Works of Kwun Yum Temple, Tsz Wan Shan	6.2
設立東華三院殯儀基金	Setting-up of TWGHs Funeral Fund	4.4

截至2022年3月31日止年度綜合經常性營運收支表(預計)

Consolidated Income Statement for Recurrent Operations for the Year Ending 31 March 2022 (Projected)

	2021/2022 以百萬元計 in \$ Million 預計 Projected	2020/2021 以百萬元計 in \$ Million 實際 Actual
善款收入 DONATION INCOME	421	404
服務收入及政府資助 SERVICE FEE INCOME AND GOVERNMENT SUBVENTION		
醫療衛生服務 Medical and Health Services	320	256
教育服務 Education Services	2,086	2,067
社會服務 Community Services	2,546	2,494
公共服務 Traditional Services	255	248
租金收入 RENTAL INCOME	487	500
利息及投資收入 INTEREST AND INVESTMENT INCOME	102	119
總收入 TOTAL REVENUE	6,217	6,088
減：支出 LESS: EXPENDITURE		
醫療衛生服務 Medical and Health Services	(326)	(302)
教育服務 Education Services	(2,087)	(2,066)
社會服務 Community Services	(2,560)	(2,511)
歷史文化保育服務 Preservation of Cultural Heritage Services	(10)	(9)
公共服務 Traditional Services	(187)	(186)
物業管理 Property Management	(92)	(90)
行政及支援(附註一) Administration and Supporting Functions (Note 1)	(242)	(229)
非行政支出(附註二) Non-administration Expenses (Note 2)	(25)	(24)
經常性支出 RECURRENT EXPENDITURE	(5,529)	(5,417)
減：服務發展項目淨支出及折舊 LESS: NET SERVICE DEVELOPMENT PROJECT EXPENSES AND DEPRECIATION	(500)	(474)
總支出 TOTAL EXPENDITURE	(6,029)	(5,891)
未計算特殊項目前營運盈餘 OPERATING SURPLUS BEFORE EXCEPTIONAL ITEM	188	197
特殊項目(政府防疫抗疫基金資助) EXCEPTIONAL ITEM (GOVERNMENT'S ANTI-EPIDEMIC FUND SUBSIDY)	-	109
年度淨營運盈餘 NET OPERATING SURPLUS FOR THE YEAR	188	306

附註:

- 此行政及支援支出用以監督及支援東華三院所有受資助及非受資助服務，以總額計佔本院總支出約百分之四，全數由東華三院的營運收入支付，並不涉及使用任何捐款。
- 2021/2022年度非行政支出為籌募開支。所有籌募開支皆由東華三院董事局及冠名贊助人支付，本院不會從活動籌得的公眾善款中扣除活動及行政費用，以確保公眾善款全數撥用於本院的服務。
- 在1991年12月1日，東華三院將屬下5間醫院移交醫院管理局管理，自此該5間醫院的經營業績不再報列在上述的收支表內。在2021/2022年度，該5間醫院之總經常性支出預計為50億5,900萬元。
- 東華三院文武廟及某些華人廟宇委員會轄下廟宇是分別根據《文武廟條例》及《華人廟宇委員會協議書》委託東華三院管理，因此，其經營業績並不報列在上述的收支表內。2021/2022年度東華三院文武廟及華人廟宇委員會轄下廟宇之營運盈餘預計為4,380萬元。

Notes:

- The expense for administration and supporting functions is incurred for supervising and supporting both the subvented and non-subvented services of TWGHS, which is about 4% of the Group's total expenditure on a gross basis. It is fully funded by operating income of the Group, without using any donations.
- 2021/2022 Non-administration Expenses were fund-raising expenses which were sponsored by TWGHS Board of Directors and Title Sponsors and no event and administrative costs will be deducted from donations of the general public to ensure all public donations go fully to our services.
- The governance and management of TWGHS' 5 hospitals were transferred to the Hospital Authority on 1 December 1991. The results of the operations of the hospitals were thus not included in the above income statement. The total recurrent expenditure for the 5 hospitals was projected to be \$5,059 million for 2021/2022.
- TWGHS Man Mo Temple and certain temples of the Chinese Temples Committee are entrusted to TWGHS for management under the *Man Mo Temple Ordinance* and the *Agreement with the Chinese Temples Committee* respectively. The temple operation results were not included in the above income statement. The operating surplus for the temples was projected to be \$43.8 million for 2021/2022.

2022年1月31日綜合資產負債表(未經審計)

Consolidated Statement of Financial Position as at 31 January 2022 (Unaudited)

	2022年1月31日 31 January 2022 以百萬元計 in \$ Million	2021年3月31日 31 March 2021 以百萬元計 in \$ Million
非流動資產 NON-CURRENT ASSETS		
物業、機器、設備及發展中項目 Property, Plant, Equipment and Work in Progress	2,465	1,833
投資物業(附註一) Investment Properties (Note 1)	22,355	22,244
以公允值計量之股票投資 Equity Investments at Fair Value	948	936
總非流動資產 TOTAL NON-CURRENT ASSETS	25,768	25,013
流動資產 CURRENT ASSETS		
存貨 Inventories	3	8
應收賬項 Accounts Receivable	40	60
雜項按金及預付賬項 Sundry Deposits and Prepayments	32	29
現金及銀行存款(附註二) Cash and Bank Balances (Note 2)	3,837	3,850
總流動資產 TOTAL CURRENT ASSETS	3,912	3,947
流動負債 CURRENT LIABILITIES		
應付賬款 Accounts Payable	129	258
預收賬款 Receipt in Advance	107	116
應計費用、合約及租賃負債 Provisions, Contracts and Lease Liabilities	59	58
政府專上教育貸款 Loan from the Government for Post-secondary Education	15	15
廟宇來往賬 Current Account for Temples	48	16
遞延政府資助 Deferred Government Subvention	432	445
總流動負債 TOTAL CURRENT LIABILITIES	790	908
流動資產淨值 NET CURRENT ASSETS	3,122	3,039
總資產減流動負債 TOTAL ASSETS LESS CURRENT LIABILITIES	28,890	28,052
非流動負債 NON-CURRENT LIABILITIES		
政府專上教育貸款 Loan from the Government for Post-secondary Education	62	77
應計費用及租賃負債 Provisions and Lease Liabilities	29	33
遞延政府津貼及善款 Deferred Government Subsidies and Donation	1,181	1,180
總非流動負債 TOTAL NON-CURRENT LIABILITIES	1,272	1,290
資產淨值 NET ASSETS	27,618	26,762
儲備及基金(附註三) RESERVE AND FUNDS (Note 3)	27,618	26,762

附註:

- 投資物業根據香港財務報告準則以公允值入賬，並由合資格測量師於每個財政年度末作重估。投資物業之租金收入用於支持東華三院主要服務營運及未來發展。
- 現金及銀行存款包含屬於資助服務及資助學校之現金約13億2,000萬元。現金總計用來應付政府資助之指定服務及項目，以及東華三院內部流動資金及已承諾服務發展的資金要求。
- 至2021年3月31日，儲備及基金內包括社會福利署整筆撥款資助服務單位的非定影員工的公積金儲備，共1億6,000萬元。預計於2021/2022財政年度結束後，公積金儲備將累積至1億7,100萬元。公積金儲備按指定之用途，用於非定影員工的公積金供款，為更善用有關儲備，東華三院於2016/2017財政年度將有關的僱主供款比率上調。

最新的東華三院社會服務周年財務報告 - 整筆撥款，請經以下超連結瀏覽：
<http://www.tungwahcsd.org/tc/about-us/annual-financial-report>

Notes:

- Investment properties were stated at fair market value with revaluation performed by qualified surveyor at each financial year end date in accordance with the Hong Kong Financial Reporting Standards. The rental income earned from the investment properties is used to support the operations of major services and further development of TWGHs.
- Cash and Bank Balances included cash of approximately \$1,320 million attributable to subvented services and aided schools. The overall balance is used to meet requirements of government subventions for designated services and projects as well as internal reserve of TWGHs for working capital and committed service development.
- Included in the Reserve and Funds was a balance of \$160 million in the Provident Fund Reserve (Reserve) for non-snapshot staff of the Social Welfare Department's Lump Sum Grant subvented service units as at 31 March 2021. It is projected that the Reserve will be \$171 million at the end of the 2021/2022 financial year. The Reserve is to be used for provident fund contributions for non-snapshot staff members. To better utilise the Reserve, the employer's provident fund contribution rates were enhanced in the 2016/2017 financial year.

For the latest Annual Financial Report of Social Welfare Services (Lump Sum Grant) of Tung Wah Group of Hospitals, please visit the link below:
<http://www.tungwahcsd.org/en/about-us/annual-financial-report>