

# 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 2024 年 3 月 31 日止的財政年度，預計總收入為 70 億 300 萬元（在未計及政府防疫抗疫基金資助 2,700 萬元前，去年度為 68 億 8,900 萬元），上升百分之一點七，此乃由於政府資助有所增加、本院服務在年內有所擴展及疫情緩和活動復常所致。
- 捐款收入預計為 4 億 3,880 萬元（去年度為 4 億 2,800 萬元）。另有物業和股票的捐贈，市值為 6,400 萬元（去年度為 2 億 6,900 萬元）。本院感謝善長及公眾持續支持。
- 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 9,100 萬元（去年度為 5 億 4,900 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相關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 2024 is estimated at \$7,003 million (last year: \$6,889 million before the Government's Anti-epidemic Fund subsidy of \$27 million), an increase of 1.7% as a result of increments in government subvention, expansion in our services, and normalisation of activities resulting from ease of the pandemic.
- The donation income is estimated at \$438.8 million (last year: \$428 million). In addition, donation-in-kind of properties and equities is \$64 million in market value (last year: \$269 million). The Group is grateful for the continued support from donors and the general public.
- Leveraging its own resources and the public donations, TWGHs allocated a sum of \$591 million (last year: \$549 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 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 and related administrative costs 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 2024 年 3 月 31 日止的 2023/2024 財政年度，東華三院總收入（包括經常性收入、善款收入及物業和股票捐贈）預計為 70 億 300 萬元（去年度為 68 億 8,900 萬元）。而其總支出預計為 66 億 9,900 萬元（去年度為 64 億 1,800 萬元），淨營運盈餘為 3 億 400 萬元（計及政府防疫抗疫基金資助的 2,700 萬元，去年度為 4 億 9,800 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 2022/2023 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 年之金額如下：

## Review of Financial Results

The total revenue (comprising recurrent income, donation income and donation-in-kind of properties and equities) of TWGHs for the 2023/2024 financial year ending 31 March 2024 is projected to be \$7,003 million (last year: \$6,889 million). The total expenditure is projected to be \$6,699 million (last year: \$6,418 million), resulting in a net operating surplus of \$304 million (last year: \$498 million after accounting for the Government's Anti-epidemic Fund subsidy of \$27 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 continues to be in good shape to support its committed projects and on-going developments.

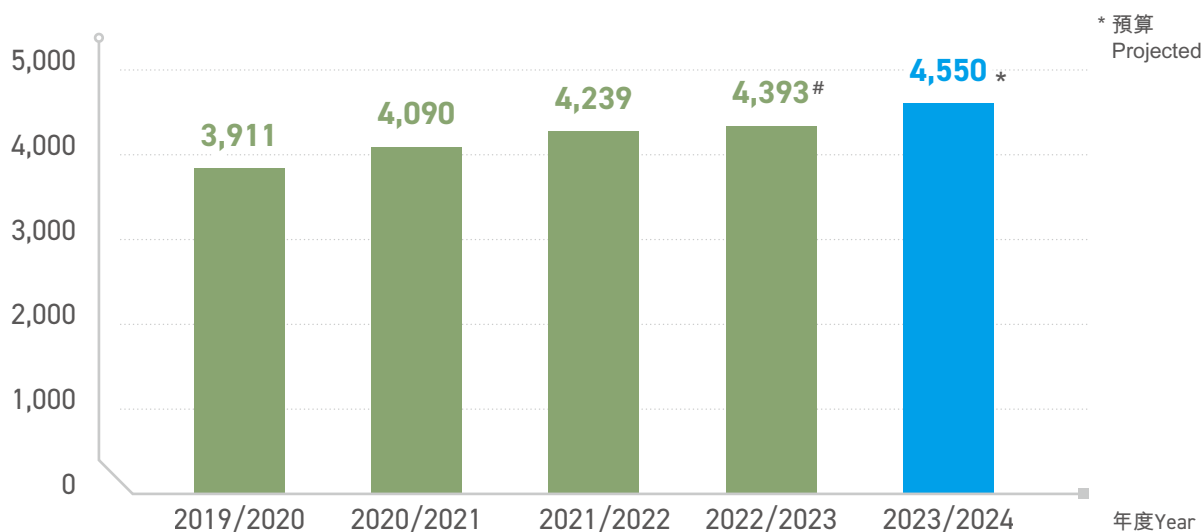
Ernst & Young audited the consolidated financial statements of TWGHs for 2022/2023 and opined that the consolidated financial statements gave a true and fair view of the financial position and performance of the Group in accordance with the Hong Kong Financial Reporting Standards.

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

百萬元 \$ Million



<sup>#</sup> 不包括 2,700 萬元的政府防疫抗疫基金資助金額  
Excluding an amount of \$27 million subsidy under the Government's 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。2023/2024 年度董事局全年籌得的善款預計為 4 億 3,880 萬元（去年度為 4 億 2,800 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 9,100 萬元（去年度為 5 億 4,900 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。

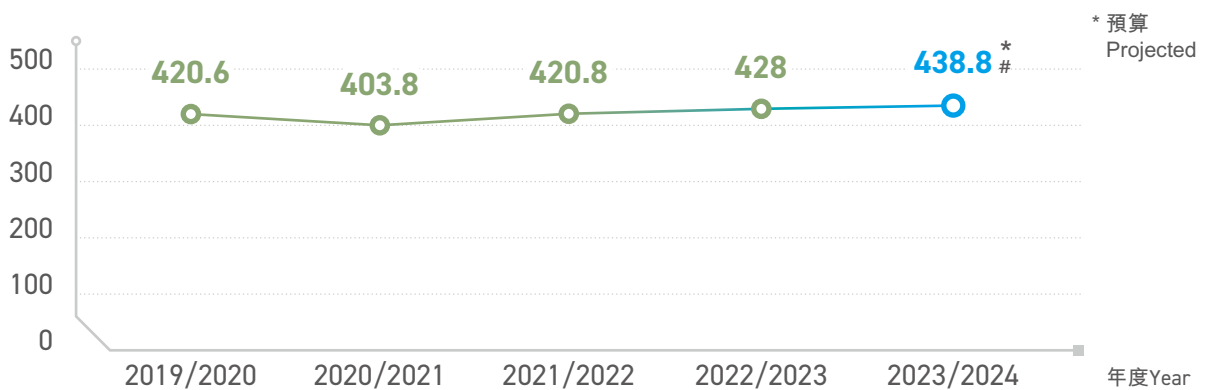
## Utilisation of Donation Income

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 2023/2024 Board of Directors is projected to be \$438.8 million (last year: \$428 million). Together with funding from the Group's internal resources, such as operating income and interest/investment income, funds totalling approximately \$591 million (last year: \$549 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

百萬元 \$ Million

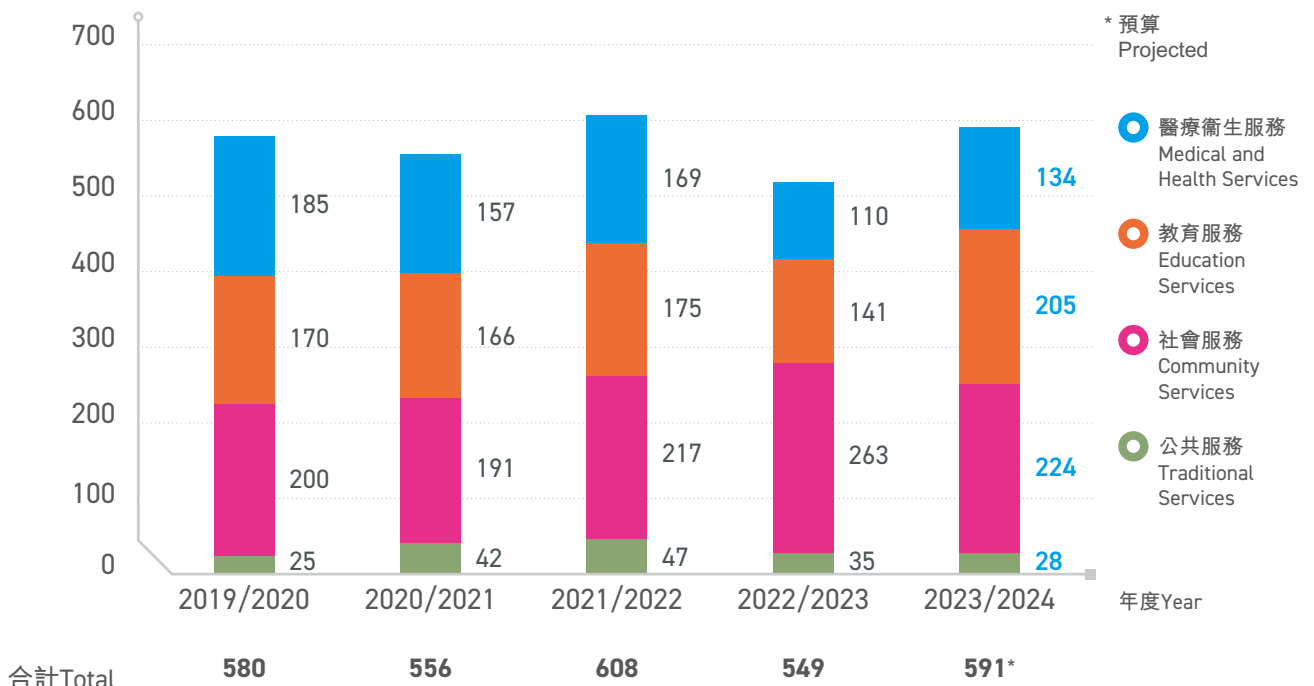


# 於2023/2024年度，預算善款收入只包括4億3,880萬元現金捐贈。另有物業和股票捐贈，市值6,400萬元。  
In 2023/2024, projected donation income includes only cash donation of \$438.8 million. In addition, donation-in-kind of properties and equities is \$64 million in market value.

### 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

百萬元 \$ Million



## 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
免費醫療服務	Free Medical Services	50.7
為東華三院 5 所醫院添置醫療儀器	Purchase of Medical Equipment for 5 TWGHs Hospitals	28.3
治療及藥物資助計劃	Treatment and Drug Subsidy Programmes	14.3
東華三院樂儀癌病治療資助基金	TWGHs MK Cancer Treatment Subsidy Fund	5.6

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
東華三院黎鄧潤球幼稚園重置計劃	Reprovisioning of TWGHs Lai Tang Yuen Kaw Kindergarten	21.8
重置 3 所學校	Reprovisioning of 3 Schools	20.0
開辦兩所新特殊學校	Establishment of 2 New Special Schools	20.0
東華三院呂潤財紀念中學改善工程	Improvement Works of TWGHs Lui Yun Choy Memorial College	8.0
為 15 所東華三院小學提供額外 的外籍英語教師語文優化計劃	Additional NET Language Enhancement for 15 TWGHs Primary Schools	7.2
課外活動撥款	Appropriation for Extra-curricular Activities	7.1
東華三院郭一葦中學改善工程	Improvement Works of TWGHs Kwok Yat Wai College	7.0
東華三院學生大使教育考察團	TWGHs Students Ambassadors Education Tours	4.7
為東華三院李潤田紀念中學添置家具及設備	Purchase of Furniture and Equipment for TWGHs Lee Ching Dea Memorial College	4.2
東華三院李潤田紀念中學改善工程	Improvement Works of TWGHs Lee Ching Dea Memorial College	3.4
東華三院李嘉誠中學改善工程	Improvement Works of TWGHs Li Ka Shing College	3.0
為注意力不足學生而設的介入計劃	Intervention Programme for Students with Attention Deficit	2.8
東華三院邱子田紀念中學改善工程	Improvement Works of TWGHs Yau Tze Tin Memorial College	2.6
為幼稚園學生提供職業治療和語言治療服務	Provision of Occupational Therapy and Speech Therapy Services to Kindergarten Students	2.5
「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
促進推廣東華三院屬校學生的情緒健康	Enhancing Mental Health of TWGHs Students	2.1

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
開辦東華三院東蒲	Establishment of TWGHs TungPo	80.0
賽馬會逆境同行食物援助計劃 — 「E - 家食」 網上選購食物服務	Jockey Club Food Assistance Programme - "Electronic Food Bank"	18.1
東華三院小欖峻庭開辦費	Establishment Cost of TWGHs Siu Lam OLIVE-Courtyard	8.7
設立照顧者支援專線	Setting up of Designated Hotline for Carer Support	6.9
發展家長學院	Development of the Parents Academy	4.0
綜合社區復康中心試驗計劃	Trial Run on Integrated Community Rehabilitation Centre Model	4.0
設立到校學前康復服務	Setting up of On-site Pre-school Rehabilitation Services	4.0
「預設照顧計劃及居處離世」社區教育計劃	"Advance Care Planning and Dying-in-Place" Community Education Project	3.4
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	3.3
東華三院東蒲服務計劃	Service Projects for TWGHs TungPo	3.1
設立東華三院福全生活館	Setting up of TWGHs Fortune Library	3.0
擴展電腦化中央藥物管理系統	Expansion of Computerised Central Drug Management System	2.8
成立「歇一歇」家屬資源中心	Setting Up of "Take a break" Resources Centre for Carer with Persons in Mental Recovery	2.4
開辦專為英語兒童而設的特殊幼兒中心 (額外撥款)	Establishment of Special Child Care Centre for English-speaking Children (Additional Fund)	2.2
靈活新常态	Agility in New Normal	2.0
為東華三院社會企業更換家具及設備	Replacement of Furniture and Equipment for TWGHs Social Enterprises	1.8

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
設立東華三院殯儀基金	Setting-up of TWGHs Funeral Fund	11.0
東華三院殯儀館改善工程	Improvement Works of TWGHs Funeral Parlours	10.1



## 截至 2024 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 2024 (Projected)

	2023/2024 以百萬元計 in \$ Million 預計 Projected	2022/2023 以百萬元計 in \$ Million 實際 Actual
善款收入 DONATION INCOME	439	428
物業和股票捐贈 DONATION-IN-KIND OF PROPERTIES AND EQUITIES	64	269
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	366	355
教育服務 Education Services	2,311	2,305
社會服務 Community Services	2,850	2,636
公共服務 Traditional Services	293	298
過渡性房屋及環保服務 Transitional Housing and Green Services	14	1
租金收入 RENTAL INCOME	505	483
利息及投資收入 INTEREST AND INVESTMENT INCOME	161	114
<b>總收入 TOTAL REVENUE</b>	<b>7,003</b>	<b>6,889</b>
<b>減：支出 LESS: EXPENDITURE</b>		
醫療衛生服務 Medical and Health Services	(370)	(348)
教育服務 Education Services	(2,316)	(2,307)
社會服務 Community Services	(2,855)	(2,688)
公共服務 Traditional Services	(197)	(208)
過渡性房屋及環保服務 Transitional Housing and Green Services	(11)	(1)
歷史文化保育服務 Preservation of Cultural Heritage Services	(11)	(10)
物業管理 Property Management	(107)	(104)
行政及支援 (附註一) Administration and Supporting Functions (Note 1)	(273)	(256)
非行政支出 (附註二) Non-administration Expenses (Note 2)	(37)	(29)
經常性支出 RECURRENT EXPENDITURE	(6,177)	(5,951)
減：服務發展項目淨支出及折舊 LESS: NET SERVICE DEVELOPMENT PROJECT EXPENSES AND DEPRECIATION	(522)	(467)
<b>總支出 TOTAL EXPENDITURE</b>	<b>(6,699)</b>	<b>(6,418)</b>
未計算特殊項目前營運盈餘 OPERATING SURPLUS BEFORE EXCEPTIONAL ITEM	304	471
特殊項目 (政府防疫抗疫基金資助) EXCEPTIONAL ITEM (GOVERNMENT'S ANTI-EPIDEMIC FUND SUBSIDY)	-	27
<b>年度淨營運盈餘 NET OPERATING SURPLUS FOR THE YEAR</b>	<b>304</b>	<b>498</b>

#### 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。
- 2023/2024 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 2023/2024 年度，該 5 間醫院之總經常性支出預計為 56 億 6,100 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。2023/2024 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 4,200 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.
- 2023/2024 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 \$5,661 million for 2023/2024.
- 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 \$42 million for 2023/2024.



## 2024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 2024 (Unaudited)

	2024年1月31日 31 January 2024 以百萬元計 in \$ Million	2023年3月31日 31 March 2023 以百萬元計 in \$ Million
<b>非流動資產 NON-CURRENT ASSETS</b>		
物業、機器、設備及發展中項目 Property, Plant, Equipment and Work in Progress	2,803	2,279
投資物業(附註一) Investment Properties (Note 1)	21,635	21,571
以公允價值計量之股票投資 Equity Investments at Fair Value	998	997
<b>總非流動資產 TOTAL NON-CURRENT ASSETS</b>	<b>25,436</b>	<b>24,847</b>
<b>流動資產 CURRENT ASSETS</b>		
存貨 Inventories	4	9
應收賬項 Accounts Receivable	58	96
雜項按金及預付賬項 Sundry Deposits and Prepayments	25	33
現金及銀行存款(附註二) Cash and Bank Balances (Note 2)	3,447	3,536
<b>總流動資產 TOTAL CURRENT ASSETS</b>	<b>3,534</b>	<b>3,674</b>
<b>流動負債 CURRENT LIABILITIES</b>		
應付賬款 Accounts Payable	215	362
預收賬款 Receipt in Advance	130	121
應計費用、合約及租賃負債 Provisions, Contracts and Lease Liabilities	38	57
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	43	15
遞延政府資助 Deferred Government Subvention	475	441
<b>總流動負債 TOTAL CURRENT LIABILITIES</b>	<b>916</b>	<b>1,011</b>
<b>流動資產淨值 NET CURRENT ASSETS</b>	<b>2,618</b>	<b>2,663</b>
<b>總資產減流動負債 TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>28,054</b>	<b>27,510</b>
<b>非流動負債 NON-CURRENT LIABILITIES</b>		
政府專上教育貸款 Loan from the Government for Post-secondary Education	31	46
應計費用及租賃負債 Provisions and Lease Liabilities	24	25
遞延政府津貼及善款 Deferred Government Subsidies and Donation	1,177	1,144
<b>總非流動負債 TOTAL NON-CURRENT LIABILITIES</b>	<b>1,232</b>	<b>1,215</b>
<b>資產淨值 NET ASSETS</b>	<b>26,822</b>	<b>26,295</b>
<b>儲備及基金(附註三) RESERVE AND FUNDS (Note 3)</b>	<b>26,822</b>	<b>26,295</b>

#### 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13億9,000萬元。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2023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1億8,700萬元。預計於2023/2024財政年度結束後，公積金儲備將累積至2億200萬元。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，東華三院將於2024/2025財政年度將有關的僱主供款比率進一步上調。

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 \$1,390 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 \$187 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 2023. It is projected that the Reserve will be \$202 million at the end of the 2023/2024 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 will further be enhanced in the 2024/2025 financial year.

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

