

HONG KONG REHABILITATION POWER
香港復康力量

REPORTS
AND FINANCIAL STATEMENTS
報告及財務報表

FOR THE YEAR ENDED 31 MARCH 2025
截至二零二五年三月三十一日止年度

 **INNO CPA LIMITED**
Certified Public Accountants

HONG KONG REHABILITATION POWER
香港復康力量
REPORTS AND FINANCIAL STATEMENTS
報告及財務報表
FOR THE YEAR ENDED 31 MARCH 2025
截至二零二五年三月三十一日止年度

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HONG KONG REHABILITATION POWER
香港復康力量
REPORT OF THE COUNCIL MEMBERS
董事會報告

The Council members have pleasure in submitting herewith their annual report together with the audited financial statements for the year ended 31 March 2025.

董事會欣然將本會截至二零二五年三月三十一日止之年度報告及已審計之財務報表呈覽。

PRINCIPAL ACTIVITIES

The principal activities of the Association are the followings: To promote and encourage disabled and able bodied persons to join together for educational, vocational training and community service training activities, arts (including but not limited to music, visual arts and Chinese opera), recreational, and sports activities to improve mutual co-operation and understanding for the benefit of the disabled people in particular and to encourage the disabled person to integrate into the community of Hong Kong and Mainland China.

主要業務

本會主要業務為促進和鼓勵殘疾人士和健全人士一起參與教育、職業培訓、社區服務培訓、藝術(包括但不限於音樂、視覺藝術及中國戲曲)、康樂及體育等活動,從而增進相互間的合作及了解,使殘疾人士得以受惠,並鼓勵殘疾人士融入香港和中國大陸的社會。

RESULTS

The results of the Association for the year ended 31 March 2025 and the state of its affairs at that date are set out in the financial statements on pages 9 to 51.

業績

本會截至二零二五年三月三十一日之業績及財務狀況列載於第九頁至五十一頁之財務報表內。

FUNDS AND RESERVES

Details of movements in the funds and reserves of the Association during the year are set out in statement of changes in funds on page 13.

基金及撥備

本會於本年度的基金及撥備變動刊載於第13頁之基金變動表。

BUSINESS REVIEW

No business review is prepared as the Association falls within the reporting exemption in the financial year.

業務回顧

由於本會於本財政年度在提交報告方面符合豁免的條件,故此不用編製業務回顧。

HONG KONG REHABILITATION POWER
香港復康力量
REPORT OF THE COUNCIL MEMBERS (CONTINUED)
董事會報告(續)

COUNCIL MEMBERS

董事

The Council members of the Association during the financial year and up to the date of this report are :-

本年度及截至本報告簽署日止，本會之董事會成員如下：-

Yip Cham Kai
Leung Mei Yee, Gloria
Lam Tung Ki
Ng Ho Man, Patrick
Hui Wai Yee, Wendy
Ting Heung Kwan
Chau Kin Ming Ming
Chan Ho Yuen
Ip Kwai Wing
Liao Pui Yee Bonnie
Lo Chun Yin
Ng Keung
Tso Kin Wah
WU Chun Pong
Wong Chun Yim (Appointed on 17 December 2024)

葉湛溪
梁美儀
林東驥
伍浩汶
許慧儀
丁向群
仇健明
陳浩源
葉桂榮
廖珮而
盧俊賢
伍強
曹建華
胡振邦
王鎮炎（於二零二四年十二月十七日委任）

In accordance with articles 40 to 42 of the Association's Articles of Association, one-third of the Council members shall retire every subsequent year and those who are to retire shall be those who have been the longest in office since their last election. All retiring members shall be eligible for re-election.

董事會須根據本會的組織章程細則第四十至四十二節，每年任職年資最長之三份一董事會成員退任。惟合符資格之已退任董事可膺選連任。

COUNCIL MEMBERS' INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS

董事於重大交易、安排或合約之權益

No transactions, arrangements or contract of significance to which the Association was a party and in which a Council member of the Association had a material interest, whether directly or indirectly, subsisted at the end of the financial year or at any time during the financial year.

本會並無於財政年度內或年結時簽訂任何與本會業務有關而董事會成員直接或間接擁有重大權益之重大交易、安排或合約。

HONG KONG REHABILITATION POWER
香港復康力量
REPORT OF THE COUNCIL MEMBERS (CONTINUED)
董事會報告(續)

INDEMNITY OF COUNCIL MEMBERS

No permitted indemnity provision (as defined in the Hong Kong Companies Ordinance) for the benefit of the Council members of the Association is currently in force and was in force throughout the year ended 31 March 2025.

董事的彌償

本會沒有在截至二零二五年三月三十一日止年度生效及一直有效之董事利益的獲准許彌償條文（按香港公司條例所解釋）。

MANAGEMENT CONTRACTS

No management contract concerning the management and administration of the whole or any substantial part of the business of the Association was entered into or existed during the financial year.

管理合約

本財政年度內，概無就本會整體或任何重大業務部分的管理及行政工作訂立或存有任何合約。

AUDITORS

Messrs. INNO CPA Limited, Certified Public Accountants retire and, being eligible, offer themselves for re-appointment.

核數師

瑞卓會計師事務所有限公司將退任並符合資格獲重新委任。

A resolution for the re-appointment of Messrs. INNO CPA Limited, Certified Public Accountants as auditor of the Association is to be proposed at the forthcoming Annual General Meeting.

於即將召開的股東周年大會上，將提呈關於重新委任瑞卓會計師事務所有限公司為本會核數師的議案。

By order of the Council 承董事會命



YIP CHAM KAI 葉湛溪
CHAIRMAN 主席

Date 日期：二零二五年九月十日

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告

TO THE MEMBERS OF HONG KONG REHABILITATION POWER

致香港復康力量會員

(Incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

(於香港註冊成立之無股本的擔保有限公司)

Opinion

We have audited the financial statements of Hong Kong Rehabilitation Power ("the Association") set out on pages 9 to 51, which comprise the statement of financial position as at 31 March 2025, and the income and expenditure account, statement of changes in funds and reserves and the statement of cash flows 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 Association 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 ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance ("HKCO").

Basics of opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") 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 Association 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.

意見

我們已審計列載於第九至五十一頁香港復康力量（「貴會」）的財務報表，此財務報表包括於二零二五年三月三十一日的財務狀況表與截至該日止年度的收入及支出賬、基金及儲備變動表及現金流量表，以及包括主要會計政策概要的財務報表附註。

我們認為，該等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會於二零二五年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量，並已遵照香港《公司條例》妥為擬備。

意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」一節中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》（「守則」），我們獨立於貴會，並已遵循守則履行其他道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

獨立核數師報告 (續)

TO THE MEMBERS OF HONG KONG REHABILITATION POWER

致香港復康力量會員

(Incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

(於香港註冊成立之無股本的擔保有限公司)

Other information

The Council members are responsible for the financial and non-financial information included in the report of Council members ("other information") which accompanies the financial statements.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Council members and those charged with governance for the financial statements

The Council members of the Association are also responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA, and for such internal control as the Council members determine 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 Council members are responsible for assessing the Association'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 Council members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

其他信息

董事需對已包括在財務報表內董事會報告中所包含的所有財務及非財務資料(「其他訊息」)負責。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對其他信息發表任何形式的審計結論。

就我們對財務報表的審計而言，我們的責任是閱讀其他信息，從而考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大不符，或似乎存在重大錯誤陳述。基於我們已執行的工作，倘我們認為該其他信息存在重大錯誤陳述，則我們需要報告該事實。我們就此並無須報告事項。

董事及管治層就財務報表須承擔的責任

貴會董事亦須負責根據香港會計師公會頒布的《香港財務報告準則》編製真實而中肯的財務報表，並對其認為為使財務報表的編製不存在由於欺詐或錯誤而導致重大錯報所需的內部控制負責。

在編製財務報表時，董事負責評估貴會持續經營的能力，並在適用的情況下披露與持續經營有關的事項以及使用持續經營為會計基礎，除非董事有意將貴會清盤或停止經營，或別無其他實際的替代方案。

管治層須負責監督貴會的財務報告過程。

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

獨立核數師報告 (續)

TO THE MEMBERS OF HONG KONG REHABILITATION POWER

致香港復康力量會員

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Auditor's responsibility 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, in accordance with section 405 of the HKCO, 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.

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致重大錯報取得合理保證，並出具包括我們意見的核數師報告。

按照《公司條例》第405條的規定，我們僅向全體會員(作為一個整體)報告，除此之外別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計在某一重大錯報存在時總能發現。錯報可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯報可被視為重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持專業懷疑態度。我們亦：-

- 識別及評估由於欺詐或錯誤而導致財務報表存在重大錯報的風險、設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯報的風險高於未能發現因錯誤而導致的重大錯報的風險。

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

獨立核數師報告 (續)

TO THE MEMBERS OF HONG KONG REHABILITATION POWER

致香港復康力量會員

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Auditor's responsibility for the audit of the financial statements (continued)

核數師就審計財務報表承擔的責任(續)

- 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council members.
- Conclude on the appropriateness of the Council members' 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 Association'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 Association 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.
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴會內部控制的有效性發表意見。
- 評價董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴會不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

獨立核數師報告 (續)

TO THE MEMBERS OF HONG KONG REHABILITATION POWER

致香港復康力量會員

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Auditor's responsibility for the audit of the financial statements (continued)

核數師就審計財務報表承擔的責任(續)

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.

除其他事項外，我們與管治層溝通了計劃的審計範圍、時間安排及重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。



INNO CPA LIMITED

Certified Public Accountants

瑞卓會計師事務所有限公司

Chan Cheuk Wai Jack 陳卓威

Practising Certificate No. 執業證書號碼：P06240

Hong Kong 香港

Date 日期：二零二五年九月十日

HONG KONG REHABILITATION POWER
香港復康力量
INCOME AND EXPENDITURE ACCOUNT
收入及支出賬
FOR THE YEAR ENDED 31 MARCH 2025
截至二零二五年三月三十一日止年度
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

		NOTE 附註	2025	2024
OTHER INCOME	其他收入			
Grants	補助收入	5	8,041,225	7,418,868
Donation income	捐款收入		515,374	442,587
Income for fund raising activities:-	公開籌款活動收入:-			
- Charity Concert	- 慈善音樂會	19	712,942	269,115
- Flag Day	- 賣旗日	20	445,740	620,156
Programme income	活動收入		200,105	319,686
Other income	其他收入		104,170	176,192
TOTAL INCOME	總收入		10,019,556	9,246,604
GENERAL AND ADMINISTRATIVE EXPENSES	一般行政費用			
Staff costs	員工成本		(6,355,386)	(6,512,052)
Rent, rates and management fee	租金、差餉及管理費		(88,486)	(86,192)
Programme expenses	活動支出		(1,630,040)	(1,547,448)
Depreciation	折舊	7	(172,645)	(128,968)
Expenditure for fund raising activities:-	公開籌款活動支出:-			
- Charity Concert	- 慈善音樂會	19	(87,232)	(20,677)
- Flag Day	- 賣旗日	20	(44,570)	(47,897)
OTHER OPERATING EXPENSES	其他經營支出		(1,040,393)	(1,023,084)
TOTAL EXPENDITURE	總支出	6	(9,418,752)	(9,366,318)
SURPLUS / (DEFICIT) FOR THE YEAR	本年度盈餘 / (虧損)		600,804	(119,714)

The notes on pages 14 to 51 form part of these financial statements.

第十四至五十一頁之附註為本財務報表之組成部分。

HONG KONG REHABILITATION POWER
香港復康力量
STATEMENT OF FINANCIAL POSITION
財務狀況表
AS AT 31 MARCH 2025
於二零二五年三月三十一日
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

		NOTE 附註	2025	2024
NON-CURRENT ASSETS	非流動資產			
Property, plant and equipment	物業、機器及設備	7	10,017	123,004
CURRENT ASSETS	流動資產			
Accounts and other receivables	應收帳款及其他應收款項	8	1,095,227	735,114
Banks and cash balances	銀行及現金結餘	9(a)	2,706,826	2,118,942
			3,802,053	2,854,056
LESS: CURRENT LIABILITIES	減:流動負債			
Social Welfare Development Fund Refundable	應退回予社會福利發展基金		--	(11,759)
Accounts and other payables	應付款項	10	(1,368,147)	(1,043,460)
Provision for annual leave and overtime	年假及加班撥備		(374,966)	(350,212)
Lease liabilities	租賃負債	11	--	(121,166)
Receipt in advance from a Council Member	董事預繳款項	4(c)	(150,000)	--
			(1,893,113)	(1,526,597)
NET CURRENT ASSETS	流動資產淨值		1,908,940	1,327,459
NET ASSETS	淨資產		1,918,957	1,450,463

Approved and authorized for issue by the Board of Council Members on 10 September 2025.

董事會於二零二五年九月十日核准及授權發佈。

YIP Cham Kai 葉湛溪
CHAIRMAN 主席

NG Ho Man, Patrick 伍浩汶
HONORARY TREASURER 義務司庫

The notes on pages 14 to 51 form part of these financial statements.

第十四至五十一頁之附註為本財務報表之組成部分。

HONG KONG REHABILITATION POWER
香港復康力量
STATEMENT OF FINANCIAL POSITION (CONTINUED)
財務狀況表 (續)
AS AT 31 MARCH 2025
於二零二五年三月三十一日
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

		NOTE 附註	2025	2024
Financed by	資金來源			
Lump Sum Grant ("LSG") from Social Welfare Department ("SWD")	社會福利署整筆撥款	12	1,428,334	1,173,217
Arts Development Fund for Persons with Disabilities from SWD	社會福利署殘疾 人士藝術發展基金	15	(223,220)	(230,062)
SWD Dedicated Fund	社會福利署專項基金	16	15,350	--
Designated Funds	指定用途基金	18	644,420	291,405
			1,864,884	1,234,560
General Fund	一般基金		9,412	171,542
Subscribers' and Members' Fund	創辦人及成員基金	17	44,661	44,361
			54,073	215,903
			1,918,957	1,450,463

Approved and authorized for issue by the Board of Council Members on 10 September 2025. 董事會於二零二五年九月十日核准及授權發佈。


YIP Cham Kai 葉湛溪
CHAIRMAN 主席


NG Ho Man, Patrick 伍浩汶
HONORARY TREASURER 義務司庫

The notes on pages 14 to 51 form part of these financial statements.

第十四至五十一頁之附註為本財務報表之組成部分。

HONG KONG REHABILITATION POWER
香港復康力量
STATEMENT OF CHANGES IN FUNDS AND RESERVES
基金及儲備變動表
FOR THE YEAR ENDED 31 MARCH 2025
截至二零二五年三月三十一日止年度
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

	Lump Sum Grant ("LSG") from Social Welfare Department ("SWD") (Note 12)	Arts Development Fund for Persons with Disabilities from SWD (Note 15) 社會福利署 殘疾人士藝術 發展基金 (附註 15)	Dedicated Fund from SWD (Note 16) 社會福利署 專項基金 (附註 16)	Social Welfare Development Fund funded by Lotteries Fund (Note 13) 由獎券基金撥款 設立的社會 福利發展基金 (附註 13)	Designated Funds (Note 18) 指定用途基金 (附註 18)	General Fund 一般基金	Subscribers' and Members' Fund (Note 17) 創辦人及 成員基金 (附註 17)	Total Funds 總基金
於二零二三年四月一日								
Balance at 31 March 2023 and 1 April 2023	1,366,223	(149,503)	--	11,670	114,932	327,700	44,361	1,715,383
基金結餘減少								
Increase/(Decrease) of the fund balance	--	--	--	--	176,473	(124,219)	--	52,254
退回社會福利署有關 2022-23 年度耀東單位的差餉								
Refund to SWD related to rates of 2022-23 for Yiu Tung unit	(4,040)	--	--	--	--	--	--	(4,040)
從公積金儲備金中扣除的一次性自願性公積金供款								
One Off Voluntary Provident Fund Contribution deducted from Provident Fund Reserve	(181,661)	--	--	--	--	--	--	(181,661)
應退回社會福利署未使用的第三階段社會福利發展基金轉入負債								
Unspent balance of SWDF Phase III refundable to SWD transferred to the liabilities	--	--	--	(11,759)	--	--	--	(11,759)
本年度盈餘/(虧損)								
Surplus / (Deficit) for the year	(7,305)	(80,559)	--	89	--	(31,939)	--	(119,714)
於二零二四年三月三十一日及二零二四年四月一日								
Balance at 31 March 2024 and 1 April 2024	1,173,217	(230,062)	--	--	291,405	171,542	44,361	1,450,463
基金結餘減少								
Increase/(Decrease) of the fund balance	--	--	--	--	365,780	(500,000)	300	(133,920)
社會福利署退回有關 2023-24 年度耀東單位的差餉								
Refund from SWD related to rates of 2023-24 for Yiu Tung unit	1,610	--	--	--	--	--	--	1,610
由本會承擔社會福利署殘疾人士藝術發展基金第四輪第一層項目的虧損								
Contribution from Association to cover the deficit of SWD Arts Fund Round 4 Tier 1 project	--	12,765	--	--	(12,765)	--	--	--
從整筆撥款儲備金中扣除的固定資產支出								
Capital Expenditure deducted from Lump Sum Grant Reserve	(18,280)	--	--	--	--	18,280	--	--
本年度盈餘/(虧損)								
Surplus / (Deficit) for the year	271,787	(5,923)	15,350	--	--	319,590	--	600,804
於二零二五年三月三十一日								
Balance at 31 March 2025	1,428,334	(223,220)	15,350	--	644,420	9,412	44,661	1,918,957

The notes on pages 14 to 51 form part of these financial statements. 第十四至五十一頁之附註為本財務報表之組成部分。

HONG KONG REHABILITATION POWER
香港復康力量
STATEMENT OF CASH FLOWS
現金流量表
FOR THE YEAR ENDED 31 MARCH 2025
截至二零二五年三月三十一日止年度
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

		NOTE 附註	2025	2024
OPERATING ACTIVITIES	經營活動			
NET CASH GENERATED FROM OPERATIONS	源自經營活動之現金淨額	9(b)	594,355	109,821
INVESTING ACTIVITIES	投資活動			
Interest received	利息收入		15,736	17,943
Members admission fee received	會員入會費收入		300	--
Purchase of property, plant and equipment	購入固定資產		(59,658)	(14,080)
NET CASH (USED IN) GENERATED FROM / INVESTING ACITIVITIES	(用於)/源自投資活動之現金淨額		(43,622)	3,863
FINANCING ACTIVITIES	融資活動			
Increase in receipt in advance from a Council member	董事預繳款項增加	9(c)	150,000	--
Refund to SWD related to rates of 2022-23 for Yiu Tung unit	退回社會福利署有關 2022-23 年度耀東單位的差餉	9(c)	--	(4,040)
Refund from SWD related to rates of 2023-24 for Yiu Tung unit	社會福利署退回有關 2023-24 年度耀東單位的差餉	9(c)	1,610	--
One Off Voluntary Provident Fund Contribution deducted from Provident Fund Reserve	從公積金儲備金中扣除的一次性自願性公積金供款	9(c)	--	(181,661)
Contribution from Association to cover the deficit of SWD Arts Fund Round 4 Tier 1 project	由本會承擔社會福利署殘疾人士藝術發展基金第四輪第一層項目的虧損	9(c)	12,765	--
Capital element of lease rentals paid	已付租賃租金的資本部分	9(c)	(121,166)	(115,396)
Interest element of lease rentals paid	已付租賃租金的利息部分	9(c)	(6,058)	(11,828)
NET CASH USED IN FINANCING ACITIVITIES	用於融資活動之現金淨額		37,151	(312,925)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及等同現金項目增加/(減少)淨額		587,884	(199,241)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及等同現金項目		2,118,942	2,318,183
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年末之現金及等同現金項目	9(a)	2,706,826	2,118,942

The notes on pages 14 to 51 form part of these financial statements.

第十四至五十一頁之附註為本財務報表之組成部分。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS
財務報表附註
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

1. GENERAL INFORMATION

Hong Kong Rehabilitation Power ("the Association") was incorporated in Hong Kong on 20 April 1995 as a company limited by guarantee and not having a share capital. The address of its registered office is Unit 102, 1/F., The Waterfront, 1 Austin Road West, Tsim Sha Tsui, Kowloon, Hong Kong.

The principal activities of the Association are promoting and encouraging disabled and able bodied persons to join together for recreational, education, vocational training and community service training activities to improve mutual co-operation and understanding for the benefit of the disabled people in particular and to encourage the disabled person to integrate into the community of Hong Kong and Mainland China.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the requirements of the Hong Kong Companies Ordinance.

A summary of the significant accounting policies adopted by the Association is set out below :-

(b) Basis of preparation

The financial statements have been prepared under the historical cost convention, except those items explained in the following notes.

1. 基本資料

香港復康力量("本會")為一所於一九九五年四月二十日在香港註冊之無股本擔保有限公司。其註冊地址是香港九龍尖沙咀柯士甸道西一號漾日居一樓二零二室。

本會主要業務為促進和鼓勵殘疾人士和健全人士一起參與康體、教育、職業培訓和社區服務培訓等活動，從而增進相互間的合作和理解，特別是為了殘疾人士的福利，並鼓勵殘疾人士融入香港和中國大陸的社會。

2. 主要會計政策

(a) 合規聲明

本財務報表是按照所有香港會計師公會頒佈之適用之香港財務報告準則(下稱「香港財務報告準則」)及《公司條例》之規定而編製。

本會採納的主要會計政策概括如下:-

(b) 財務報表編製基準

除下列附註所述之項目外，本財務報表是根據歷史成本慣例編製。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) **2. 主要會計政策(續)**

(c) Changes in accounting policies

The HKICPA has issued a new HKFRS and a number of amendments to HKFRSs that are first effective for the current accounting period of the Association.

- Amendments to HKAS 1 (Revised) Presentation of Financial Statements: Classification of Liabilities as Current or Non-current (the 2020 amendments)
- Amendments to HKAS 1 (Revised) Presentation of Financial Statements: Non-current Liabilities with Covenants (the 2022 amendments)
- Amendments to HKFRS 16 - Lease Liability in a Sale and Leaseback (amendments)
- Hong Kong Interpretation 5 (2020) Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause
- Amendments to HKAS 7 and HKFRS 7 - Supplier Finance Arrangements (amendments)

(d) Critical accounting estimates and judgments

In the application of the Association's accounting policies, which are described below, the Council members of the Association are required to make judgments, estimates and assumptions about the reported amounts of assets, liabilities, income and expenses that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(c) 會計政策變動

香港會計師公會已頒布一項新的香港財務報告準則若干香港財務報告準則的修訂，並於本會的本會計年度首次生效。

- 《香港會計準則》第1號之修訂 - 將負債分類為流動或非流動（2020年之修訂）
- 《香港會計準則》第1號之修訂涉及契諾的非流動負債（2022年之修訂）
- 《香港財務報告準則》第16號之修訂 - 售後租回交易的租賃負債
- 《香港詮釋第5號》（2020）財務報表的呈列 - 借款人對包含可隨時要求償還條款的定期貸款的分類
- 《香港會計準則》第7號及《香港財務報告準則》第7號(修訂本) - 供應商融資安排

(d) 關鍵性會計估計與判斷

應用以下所述本會的會計政策時，本會董事須對無法透過其他來源確定的資產、負債、收入及支出列報金額作出判斷、估計及假設。該等估計及相關假設基於過往經驗及其他被視為相關的因素而作出。實際結果可能有別於該等估計。

本會持續審閱該等估計及相關假設。倘對會計估計的修訂僅影響進行修訂的期間，則於該期間確認有關修訂，倘修訂影響目前及未來期間，則會於進行修訂及未來期間確認有關修訂。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

2. SIGNIFICANT ACCOUNTING POLICIES 2. 主要會計政策(續)
(CONTINUED)

(d) Critical accounting estimates and judgments (continued)

The following are the critical judgments that the Council members have made in the process of applying the Association's accounting policies and that have the most significant effect on the amounts recognized in the financial statements :-

Going concern basis

Various measures to reduce costs and to improve income, which may include the restructuring and streamlining of the Association's operations, are being implemented. On this basis, the Council members consider that the use of going concern basis is appropriate in the preparation of the financial statements.

(e) Property, plant and equipment

Property, plant and equipment are stated at cost less aggregate depreciation and any impairment losses (see note 2(l)).

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognized in the income and expenditure account on the date of retirement or disposal.

Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives at the following rates per annum:-

Right-of-use assets	Over the unexpired terms of leases
Other property, plant and equipment	100% (Assets funded by Funds) / 25% (Other assets)

(d) 關鍵性會計估計與判斷 (續)

以下是董事在應用本會會計政策過程中對財務報表確認的金額有重大影響而作出的重大判斷：-

持續營運基礎

本會目前正在採取各種降低成本和增加收入的措施，包括重組和精簡本會的運作。在此基礎上，董事認為以持續營運為基礎編製財務報表恰當。

(e) 物業、機器及設備

物業、機器及設備按原值扣減累計折舊及減值損失(附註 2(l))列賬。

報廢或出售物業、機器及設備所產生的收益或虧損以出售所得淨額與該項目的賬面金額之間的差額釐定，並於報廢或出售當日在收入及支出賬內確認。

物業、機器及設備之折舊是按下列預計可用年限，在扣除估計剩餘值後，以直線法攤銷其成本計算。每年折舊率為如下：-

使用權資產	租賃期限內攤銷
其他物業、機器及設備	100% (受基金資助之資產) / 25% (其他資產)

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) **2. 主要會計政策(續)**

(f) Lease assets

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified on or after the date of initial application, the Association assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception or modification date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

As a lessee

The Association applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Association recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Short-term leases and leases of low-value assets

The Association applies the short-term lease recognition exemption to leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option. It also applies the recognition exemption for lease of low-value assets. Lease payments on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis or another systematic basis over the lease term.

(g) Accounts receivable

Accounts receivable is recognized when the Association has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

Receivables are stated at amortized cost using the effective interest method less allowance for credit losses (see note 2(k)).

(f) 租賃資產

倘合約為換取代價而給予在一段時間內控制已識別資產之使用權，則該合約為或包含租賃。

就於首次應用日期或之後訂立或修改之合約而言，本集團根據香港財務報告準則第16號之定義於開始或修改日期(如適用)評估該合約是否為或包含一項租賃。除非合約之條款及條件其後出現變動，否則有關合約不予重新評估。

作為承租人

本會對所有租賃採用單一確認和計量方法，但短期租賃和低價值資產租賃除外。本會確認租賃負債以支付租賃款以及代表相關資產使用權的使用權資產。

短期租賃及低價值資產租賃

本會將短期租賃確認豁免應用於租賃期為自開始日期起12個月或以下並且不包括購買選擇權之租賃。其亦應用確認豁免於低價值資產租賃。短期租賃及低價值資產租賃之租賃付款在租賃期內按直線法或其他系統性基準確認為支出。

(g) 應收款項

應收款項於本會獲得無條件收取代價的權利時確認。倘該代價僅須經過時間過去才能收取，則獲得代價的權利視為無條件。

應收款項按攤銷成本採用實際利率法減信貸虧損撥備呈列(見附註2(k))。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) **2. 主要會計政策(續)**

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition. Bank overdrafts that are repayable on demand and form an integral part of the Association's cash management are also included as a component of cash and cash equivalents for the purpose of the statement of cash flows. Cash and cash equivalents are assessed for expected credit losses in accordance with the policy set out in note 2(k).

(i) Accounts payable

Accounts payable are initially recognized at fair value and thereafter stated at amortized cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(j) Provisions and contingent liabilities

Provisions are recognized for liabilities of uncertain timing or amount when the Association has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

(h) 現金及等同現金項目

現金及等同現金項目包括銀行存款及現金、存放於銀行和其他財務機構的活期存款，以及短期和流動性極高的投資項目。這些項目可以容易地換算為已知的現金數額，所須承受的價值變動風險甚小，並在購入後三個月內到期。就編製現金流量表而言，現金及等同現金項目也包括須於接獲通知時償還，並構成本會現金管理一部分的銀行透支。現金及等同現金項目按附註 2(k)所示評估預計信貸虧損。

(i) 應付款項

應付款項初始以公允價值入賬，其後按攤銷成本入賬，若折價影響並不重大則以成本值入賬。

(j) 撥備及或有負債

倘本會因過去事項須承擔法律或推定責任，而履行該責任很可能須付出經濟效益及能夠作出可靠估計時，為未確定時間或金額的其他負債計提撥備。倘貨幣時間值重大，則按履行責任預計所需開支的現值計提撥備。

當須付出經濟效益的可能性不大，或其金額未能可靠估計時，便會將該責任披露為或有負債，惟經濟效益流出的可能性極低者除外。倘可能責任僅視乎一項或多項未來事項是否發生才能確定是否存在，亦會披露為或有負債，惟經濟效益流出的可能性極低者除外。

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2. SIGNIFICANT ACCOUNTING POLICIES 2. 主要會計政策(續)
(CONTINUED)

(k) Impairment of financial assets

The loss allowance is measured at an amount equal to lifetime expected credit losses (ECLs), which are those losses that are expected to occur over the expected life of the financial assets measured at amortized amount (including cash and cash equivalents and trade and other receivables). The loss allowance is estimated using a provision matrix based on the Association's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

ECLs are remeasured at each reporting date with any changes recognized as an impairment gain or loss in profit or loss. The Association recognizes an impairment gain or loss with a corresponding adjustment to the carrying amount of financial assets through a loss allowance account.

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Association determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

Subsequent recoveries of an asset that was previously written off are recognized as a reversal of impairment in profit or loss in the period in which the recovery occurs.

(l) Impairment of other assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that property, plant and equipment may be impaired or an impairment loss previously recognized no longer exists or may have decreased.

If any such indication exists, the asset's recoverable amount is estimated.

(n) 財務資產的減值

損失準備以整個存續期內預期信用損失計量，即在金融資產的預期存續期內按攤餘金額（包括現金及等同現金項目以及應收賬及其他應收款）預計發生的損失。損失準備金是以本會經驗按逾期天數與違約損失率進行估算，該估算按債務人特有的因素進行調整，並於報告日期對當前和預計的總體經濟狀況進行了評估。

預期信用損失於每個報告日期重新計量，其變動於損益確認為減值損益。本會通過損失準備金賬目確認減值損益並相應調整金融資產的賬面價值。

通常情況是當本會確定債務人未能產生足夠現金流量以償還被註銷款項的資產或收入來源時，在預期不能實現收回金融資產的情況下，金融資產的賬面總值便予以註銷（部分或全部）。

若先前註銷的資產其後收回，便會於收回期間在損益內確認為減值撥回。

(k) 其他資產減值

本會在每個報告期末審閱內部和外來的信息，以確定物業、機器及設備有否出現減值跡象，或是以往確認的減值損失不再存在或可能已經減少。

如果出現任何這類跡象，則該資產的可收回數額會予以估計。

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) **2. 主要會計政策(續)**

(l) Impairment of other assets (continued)

(i) Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

(ii) Recognition of impairment losses

An impairment loss is recognized in the income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognized in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable), or value in use (if determinable).

(iii) Reversals of impairment losses

If there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized, the carrying amount of the asset shall be increased to its recoverable amount and the impairment loss previously recognized shall be reversed immediately in the income and expenditure account. When doing so, the increased carrying amount shall not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years.

(k) 其他資產減值(續)

(i) 計算可收回數額

資產的可收回數額以其公允價值減去處置成本後所得數額和其使用價值兩者中的較高者為準。在評估使用價值時，會使用除稅前折現率將估計未來現金流量折現至現值，該折現率應是反映市場當時所評估的貨幣時間價值和該資產的獨有風險。如果資產所產生的現金流入基本上不獨立於其他資產所產生的現金流入，則以能獨立產生現金流入的最小資產類別（即現金產生單元）來釐定可收回數額。

(ii) 確認減值損失

如果資產或所屬現金產生單元的賬面值高於其可收回數額時，便會在收入及支出賬中確認減值損失。就現金產生單元確認的減值損失會按比例減少該單元（或該組單元）內資產的賬面值；但資產的賬面值不得減少至低於其個別公允價值減去處置成本後所得數額（如能計量）或其使用價值（如能釐定）。

(iii) 減值損失轉回

如果用作釐定資產可收回數額的估計數額於最後確認減值損失後出現變化，資產賬面值將會增加至其可收回數額，及往年度已確認的減值損失會立即回撥收入及支出賬。當這樣做時，增加的賬面值將不得超過假設在往年度沒有確認減值損失而應已釐定的資產（或現金產生單元）賬面值。

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2. SIGNIFICANT ACCOUNTING POLICIES **2. 主要會計政策(續)**
(CONTINUED)

(m) Revenue and other income

- (1) Government grant is recognized as income over the periods necessary to match it with the related costs which it is intended to cover, on a systematic and rational basis. The subvention and the related costs are separately disclosed in the financial statements.
- (2) Grants, subsidies or donations from government or third parties which are earmarked for specific purposes, are initially recognized as designated funds and then they are recognized in income and expenditure account over the period necessary to match with the related costs which they are intended to compensate. Grants or donations relating to purchase of property, plant and equipment are set off against the acquisition cost of the assets.
- (3) Donations income without specific purposes are recognized when cash is received.
- (4) Subscription fees are recognized as income when no significant uncertainty as to its collectability exists.
- (5) Revenue from rendering of service is recognized in accordance with the stage of completion which is determined by reference to the work done at the end of reporting date.
- (6) Interest income is recognized as it accrues using the effective interest method.
- (7) Other income is recognized on an accrual basis.
- (8) Deposit received recognized as income if the payee does not claim the deposit or the Association cannot reach the payee after seven years from the year of receipt of the deposit.

(l) 收入及其他收益

- (1) 政府津助之確認是在有系統及理性之基礎上將期間之收入配對其相關之成本。該津助及相關成本已分別列示於財務報表內。
- (2) 凡政府或第三者之補助金、津貼或捐款有指明用於特定用途，最初確認為指定用途基金，其後於每期間按其相關之成本確認收入於收入及支出賬。而用以補助購買物業、機器及設備之補助金則扣減其購置成本。
- (3) 沒有指明特定用途的捐款收入是於收到捐款時確認。
- (4) 當收取年費不存在明顯的不確定性時均確認收入。
- (5) 提供服務的收入是在報告日期參照認可的完工階段確認收入。
- (6) 利息收入是按實際利率法確認。
- (7) 其他收入以應計制確認。
- (8) 若收款人放棄索取保證金，或當收到保證金之年起七年後，機構無法聯繫到收款人，保證金確認為收入。

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2. SIGNIFICANT ACCOUNTING POLICIES 2. 主要會計政策(續)
(CONTINUED)

(n) Designated funds

Designated funds are funds specified by the donors and/or set aside by the Association for designated purposes. The income and expenditure relating to these funds are dealt with in the income and expenditure account. Any surplus or deficit would be transferred to the respective designated funds.

(o) Employee benefits

(1) Salaries, paid annual leave and the cost to the Association of non-monetary benefits are accrued in the year in which the associated services are rendered by employees of the Association. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present value.

(2) Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are recognized as an expense in the income and expenditure account as incurred, except to the extent that they are included in the cost of intangible assets and inventories not yet recognized as an expense.

(3) The Association is obliged to make payment on other long term employee benefits and lump sum long service amounts on cessation of employment in certain circumstances to certain employees who have completed at least five years of service with the Association under the Hong Kong Employment Ordinance. The amount payable is dependent on the employees' final salary and years of service, and is reduced by entitlements accrued under the Association's contributions made under the Hong Kong Mandatory Provident Fund Schemes Ordinance.

(m) 指定用途基金

指定用途基金是指捐贈者有指定用途及/或本會有規定用作特定用途之基金。有關這些基金之收入及支出已於收入及支出賬處理。其盈餘或虧損會轉撥至相關之指定用途基金。

(n) 僱員福利

(1) 薪金、有薪年假及各項非金錢性質福利在本會僱員提供相關服務的年度內累計。如延遲付款或結算會構成重大的影響，則上述數額須按現值列賬。

(2) 除包括在無形資產及存貨成本內而用於生產無形資產及未確認為費用的存貨的強制性公積金供款外，強制性公積金供款按香港《強制性公積金計劃條例》的規定並於產生時列入收入及支出賬。

(3) 本會需按香港《僱傭條例》規定倘若在某些既定的情況下中止某些僱員合約，而該僱員根據連續性合約受僱不少於五年，本會須支付該僱員長期服務金。長期服務金的應付金額是依據僱員最後的工資，按其可完全追溯的服務年資計算並於強制性公積金計劃中由僱員持有之僱主供款權益中扣除。

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2. SIGNIFICANT ACCOUNTING POLICIES 2. 主要會計政策(續)
(CONTINUED)

(o) Employee benefits (continued)

(3) The Association does not set aside any assets to fund any remaining obligation. The obligation is calculated using the projected unit credit method, discounted to its present value. The discount rate used is the yield at the end of the reporting period on high quality corporate/government bonds that have maturity dates approximating the terms of the Association's obligations.

(4) Termination benefits are recognized when, and only when, the Association demonstrably commits itself to terminate employment or to provide benefits as a result of voluntary redundancy by having a detailed formal plan which is without realistic possibility of withdrawal.

(p) Translation of foreign currencies

The financial statements are presented in Hong Kong dollars, which is the Association's functional currency.

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transactions dates. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the end of the reporting period. Exchange gains and losses are recognized in the income and expenditure account.

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates. Non-monetary assets and liabilities denominated in foreign currencies stated at fair value are translated using the foreign exchange rates ruling at the dates the fair value was measured.

(n) 僱員福利 (續)

(3) 本會沒有為以上多出之負債提供任何資產備用。該負債是採用「預計單位基本法」折讓計算其現值。折讓率是指優質的企業/政府債券於報告期末的收益率，而這些債券的到期日接近本會的負債條件。

(4) 當本會決定解僱員工或當有不可撤回之詳細裁員計劃而引致的自願離職時，才會確認離職福利。

(o) 外幣換算

本財務報表以港幣呈報。港幣乃本會的功能貨幣。

年內的外幣交易按交易日的外幣匯率換算。以外幣為單位的貨幣資產與負債則按報告期末的外幣匯率換算。滙兌盈虧在收入及支出賬中確認。

以外幣歷史成本計量的非貨幣資產與負債是按交易日的外幣匯率換算。以外幣為單位並以公允價值列賬的非貨幣資產與負債按計量公允價值當日的外幣匯率換算。

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2. SIGNIFICANT ACCOUNTING POLICIES 2. 主要會計政策(續)
(CONTINUED)

(q) Related parties

A related party is a person or entity that is related to the entity that is preparing its financial statements.

(1) A person, or a close member of that person's family, is related to the Association if that person :-

- (i) has control or joint control of the Association;
- (ii) has significant influence over the Association; or
- (iii) is a member of the key management personnel of the Association.

(2) An entity is related to the Association if any of the following conditions applies :-

- (i) the entity is a post-employment benefit plan for the benefit of employees of either the Association or an entity related to the Association.
- (ii) the entity is controlled or jointly controlled by a person identified in (1).
- (iii) a person identified in (1)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (iv) the entity, or any member of the Association of which it is a part, provides key management personnel services to the Association.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

(p) 關聯方

關聯方是編製財務報表之實體相關的個人或實體。

(1) 如屬下列人士，即該人士或該人士之近親家庭成員為本會的關聯方：-

- (i) 控制或共同控制本會；
- (ii) 對本會有重大影響力；或
- (iii) 為本會之主要管理層人員之成員。

(2) 如符合下列任何條件，則該實體為本會之關聯方：-

- (i) 該實體為本會或作為本會關連人士之任何實體之僱員福利而設立的離職後福利計劃。
- (ii) 該實體受到上述(1)項內中所認定人士控制或共同控制。
- (iii) 上述(1)(i)項內所認定人士對該實體有重大影響力，或為該實體之主要管理層人員之成員。
- (iv) 該實體或任何本會會員亦為該實體之一部分，向本會提供主要管理人員服務。

一名人士之近親家庭成員是指與有關實體交易並可能影響該人士或受該人士影響之家庭成員。

3. TAXATION

No provision for Hong Kong Profits Tax has been made in the financial statements as the Association has obtained exemption status under section 88 of the Inland Revenue Ordinance for taxation purposes.

3. 稅項

本會乃根據《稅務條例》第八十八條獲得豁免繳稅的慈善機構，故無須作出香港利得稅稅項準備。

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4. DISCLOSURE OF COUNCIL MEMBERS' EMOLUMENTS, KEY MANAGEMENT PERSONNEL COMPENSATION AND RELATED PARTY TRANSACTIONS

(a) Council members' emoluments disclosed pursuant to section 383(1) of the HKCO and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follows: -

		2025	2024
Fees	袍金	--	--
Other emoluments	其他酬金	--	--
		--	--

There is no key management personnel compensation paid by the Association during the year (2024: Nil).

4. 董事酬金、主要行政人員酬金及關連人士交易之披露

(a) 根據公司條例第 383(1)條及公司(披露董事利益資料)規例第二部披露的董事酬金如下:-

年度內本會沒有支付主要行政人員酬金(2024: 無)。

(b) In addition to (a) and the related party information disclosed elsewhere in the financial statements, the Association have the following related party transactions during the year:-

		2025	2024
<u>Transaction nature and relationship</u>	<u>交易性質及關係</u>		
Receipt in advance from a Council member	董事預繳款項	150,000	--

Outstanding balances of the related party transactions are shown in the statement of financial position.

以上關聯方交易的未結餘額列示於財務狀況表。

(c) The amounts due to Council members are unsecured, interest free and repayable on demand.

(c) 董事貸款沒有抵押品、免利息及於有通知時要即時償還。

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5. GRANTS

補助收入

		2025	2024
<u>Social Welfare Department</u>	<u>社會福利署</u>		
- Lump Sum Grant (Note 12)	- 整筆撥款 (附註12)	5,889,228	5,746,102
- Arts Development Fund for Persons with Disabilities (Note 15)	- 殘疾人士藝術發展基金 (附註15)	1,098,888	977,926
- Dedicated Fund (Note 16)	- 專項基金(附註16)	38,850	--
<u>Lotteries Fund</u>	<u>獎券基金</u>		
- Furniture and Equipment Replenishment and Minor Works Block Grant (Note 14)	- 傢俬設備補給及小項工程整筆撥款(附註14)	87,000	84,000
<u>Employment Retraining Board</u>	<u>僱員再培訓局</u>	662,317	290,714
<u>The Community Chest</u>	<u>香港公益金</u>		
- Vocational Training Programme	- 職業培訓計劃	248,436	282,606
<u>Home Affairs Department</u>	<u>民政事務總署</u>		
- Woman Empowerment Fund	- 婦女自強基金	(2,220)	37,520
- Dart Tournament for the promotion of Inclusive Society in Yau Tsim Mong 2024	- 油尖旺共融飛鏢邀請賽2024	18,726	--
		8,041,225	7,418,868

6. TOTAL EXPENDITURE

總支出

		2025	2024
GENERAL AND ADMINISTRATIVE EXPENSES :	一般行政費用:-		
Salaries, mandatory provident fund and other staff benefit	薪金、強制性公積金及其他員工福利	6,355,386	6,512,052
Rent, rates and management fee	租金、差餉及管理費	88,486	86,192
Utilities	公用費用	76,009	82,214
Programme expenses	活動費用	362,056	492,706
Musical programme expenses	音樂活動費用	1,399,786	1,118,614
Depreciation	折舊		
- owned assets	- 自有資產	57,158	13,480
- right-of-use assets	- 使用權資產	115,487	115,488
Other expenses	其他費用	335,812	444,099
Repairs and maintenance	維修及保養	307,084	191,707
Trainee allowances	實習學員津貼	53,550	33,720
Telephone and other communication	電話及其他通訊費用	41,775	43,004
Deposit written off	訂金撇賬	3,000	--
Minor equipment	小型儀器	8,400	21,924
Bank charges	銀行服務費	4,921	7,592
Auditor's remuneration	審計費	57,000	60,800
Travelling and transportation	交通及運輸費	12,929	1,743
Interest on lease liabilities	租賃負債的利息支出	6,058	11,828
Consultancy fee	顧問費用	133,855	129,155
		9,418,752	9,366,318

HONG KONG REHABILITATION POWER

香港復康力量

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

財務報表附註(續)

(EXPRESSED IN HONG KONG DOLLARS)

(以港幣列示)

7. PROPERTY, PLANT AND EQUIPMENT

物業、機器及設備

Cost:-	Computer equipment 電腦設備	Leasehold improvements 裝修	Office equipment 辦公室設備	Furniture and fixtures 傢俬及裝備	Wheelchairs 輪椅	Right-of-use assets 使用權資產	Total 總計
At 31 March 2023	394,439	163,631	506,702	672,078	550,264	346,463	2,633,577
Additions	--	5,000	9,080	--	--	--	14,080
Written off	--	--	(15,188)	--	--	--	(15,188)
Cost:-							
於二零二三年三月三十一日	394,439	163,631	506,702	672,078	550,264	346,463	2,633,577
於二零二四年三月三十一日	394,439	168,631	500,594	672,078	550,264	346,463	2,632,469
於二零二四年四月一日	11,148	16,200	12,780	19,530	--	--	59,658
Additions	(8,667)	--	--	--	--	--	(8,667)
Written off							
於二零二五年三月三十一日	396,920	184,831	513,374	691,608	550,264	346,463	2,683,460
At 31 March 2025							
Accumulated depreciation:-							
At 1 April 2023	389,989	163,631	504,235	672,078	550,264	115,488	2,395,685
Charge for the year	2,225	1,250	10,005	--	--	115,488	128,968
Written off	--	--	(15,188)	--	--	--	(15,188)
於二零二四年三月三十一日	392,214	164,881	499,052	672,078	550,264	230,976	2,509,465
於二零二四年四月一日	13,373	10,550	13,705	19,530	--	115,487	172,645
年度折舊	(8,667)	--	--	--	--	--	(8,667)
於二零二五年三月三十一日	396,920	175,431	512,757	691,608	550,264	346,463	2,673,443
At 31 March 2025							
Net book value:-							
At 31 March 2025	--	9,400	617	--	--	--	10,017
於二零二五年三月三十一日							
At 31 March 2024	2,225	3,750	1,542	--	--	115,487	123,004
於二零二四年三月三十一日							

HONG KONG REHABILITATION POWER
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

7. PROPERTY, PLANT AND EQUIPMENT **7. 物業、機器及設備(續)**
(CONTINUED)

Right-of-use assets

使用權資產

The analysis of the net book value of right-of-use assets by class of underlying asset is as follows :-

按資產類別劃分的使用權資產的賬面淨值分析如下：-

		2025	2024
Other properties leased for own use, carried at depreciated cost	其他租賃自用的房產以折舊成本入帳	115,487	115,488

The Association has obtained the right to use the properties as its office premise through tenancy agreements.

本會已通過租賃協議獲得物業作為辦公室使用權利。

The analysis of expense items in relation to leases recognized in profit or loss is as follows :-

損益中與租賃相關的支出項目的分析如下：

		2025	2024
Depreciation charge of right-of-use assets	使用權資產的折舊費用	115,487	115,488
Interest on lease liabilities	租賃負債的利息支出	6,058	11,828

Details of total cash outflow for leases and the maturity analysis of lease liabilities are set out in notes 9(d) and 11 respectively.

租賃現金流出總額的詳情及租賃負債的期限分析分別載於附註9(d)及附註11。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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8. ACCOUNTS AND OTHER RECEIVABLES

應收帳款及其他應收款項

		2025	2024
Accounts receivables	應收帳款	3,600	--
Other receivables	其他應收款項	806,041	411,088
		809,641	411,088
Deposit	按金	260,300	263,300
Prepayment	預付款項	25,286	60,726
		1,095,227	735,114

Aging analysis

As at 31 March 2025, the aging analysis of accounts receivables, based on the invoice date and net of loss allowance, is as follows :-

賬齡分析

於二零二五年三月三十一日，以發票日期為基礎的應收賬款的賬齡分析扣除損失準備金如下：-

		2025	2024
Current	當前	769,401	408,088
1-6 months	1-6個月	22,320	3,000
Over 6 months	多於6個月	17,920	--
		809,641	411,088

The Association measures loss allowances for accounts and other receivables at an amount equal to lifetime expected credit loss. The Council members expected the residue balance would be recover within a short time. Therefore, no expected credit loss is required to provide.

本會以全期預期信用損失的金額計量應收賬款的損失準備金。董事預期餘下應收款項將在短期內收回。因此沒有預期信用損失。

HONG KONG REHABILITATION POWER
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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9. CASH AND CASH EQUIVALENTS AND OTHER CASH FLOW INFORMATION
現金及等同現金項目及其他現金流量資料

- (a) Cash and cash equivalents comprise:
 現金及等同現金項目包括:-

		2025	2024
Cash at banks	銀行結存	2,694,289	2,104,406
Cash in hand	現金	12,537	14,536
Banks and cash balances	銀行及現金結餘	2,706,826	2,118,942
Cash and cash equivalents	現金及等同現金項目	2,706,826	2,118,942

- (b) Reconciliation of net surplus for the year to cash generated from operations:
 年度淨盈餘與源自經營活動之現金的對賬:-

		2025	2024
Net surplus / (deficit) for the year	年度淨盈餘/(虧損)	600,804	(119,714)
<u>Adjustments for:-</u>	<u>調整:-</u>		
Depreciation	折舊	172,645	128,968
Interest income	利息收入	(15,736)	(17,943)
Increase/(Decrease) in provision for annual leave and overtime	年假及加班撥備增加/(減少)	24,754	(34,483)
Property, plant and equipment written off	物業、機器及設備註銷	-	-
Deposits written off	訂金撇賬	3,000	-
Interest on lease liabilities	租賃負債的利息支出	6,058	11,828
(Decrease)/Increase in Designated Funds	指定用途基金(減少)/增加	(146,985)	52,254
<u>Changes in working capital:-</u>	<u>營運資金變動:-</u>		
Decrease in prepayments and deposits	預付款項及按金減少	35,440	14,653
Increase in accounts and other receivables	應收款項增加	(398,553)	(10,476)
Decrease in Lotteries Fund for Social Welfare Development Fund Refundable	應退回獎券基金資助予社會福利發展基金減少	(11,759)	-
Increase/(Decrease) in accounts and other payable	應付款項增加/(減少)	135,866	(8)
(Decrease)/Increase in accruals	應付費用(減少)/增加	(34,844)	109,643
Increase/(Decrease) in receipts in advance	預收款項增加/(減少)	223,665	(24,901)
CASH GENERATED FROM OPERATIONS	源自經營活動之現金	594,355	109,821

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
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(以港幣列示)

9. CASH AND CASH EQUIVALENTS AND OTHER CASH FLOW INFORMATION (CONTINUED)
現金及等同現金項目及其他現金流量資料(續)

(c) Reconciliation of liabilities arising from financing activities

The table below details changes in the Association's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified as cash flows in the Association's statement of cash flows from financing activities.

(c) 融資活動產生的負債之對賬

下表詳述本會來自融資活動的負債變動，包括現金及非現金變動。融資活動產生的或未來的現金流量負債將在本會現金流量表中分類為融資活動產生的現金流。

	At 1 April 2024	於二零二四年四月一日	Receipt in Advance from a council member 董事預繳款項	Fund balance with Social Welfare Department 社會福利署結餘	Lease liabilities 租賃負債	Total 總計
Changes from financing cash flows:-						
Increase in receipt in advance from a Council member			150,000	-	-	150,000
Refund from SWD related to rates of 2023-24 for Yiu Tung unit			-	1,610	-	1,610
Capital Expenditure deducted from Lump Sum Grant Reserve			-	(18,280)	-	(18,280)
Social Welfare Development Dedicated Fund			-	15,350	-	15,350
Contribution from Association to cover the deficit of SWD Arts Fund Round 4 Tier 1 project			-	12,765	-	12,765
Capital element of lease rentals paid			-	-	(121,166)	(121,166)
Interest element of lease rentals paid			-	-	(6,058)	(6,058)
	150,000	954,600				1,098,542
Other non-cash changes:-						
Interest expenses on lease liabilities	-	-	-	-	6,058	6,058
Transferred to General fund (net amount)	-	265,864	-	265,864	-	265,864
	150,000	1,220,464				1,370,464
At 31 March 2025						

於二零二五年三月三十一日

At 31 March 2025

HONG KONG REHABILITATION POWER

香港復康力量

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

財務報表附註(續)

(EXPRESSED IN HONG KONG DOLLARS)

(以港幣列示)

9. CASH AND CASH EQUIVALENTS AND OTHER CASH FLOW INFORMATION (CONTINUED)

現金及等同現金項目及其他現金流量資料(續)

(c) Reconciliation of liabilities arising from financing activities

The table below details changes in the Association's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified as cash flows in the Association's statement of cash flows from financing activities.

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下表詳述本會來自融資活動的負債變動，包括現金及非現金變動。融資活動產生的或未來的現金流量負債將在本會現金流量表中分類為融資活動產生的現金流。

	Receipt in Advance from a council member 董事預繳款項	Fund balance with Social Welfare Department 社會福利署結餘	Lease liabilities 租賃負債	Total 總計
At 1 April 2023	-	1,228,390	236,562	1,464,952
Changes from financing cash flows:-				
Refund to SWD related to rates of 2022-23 for Yiu Tung unit	-	(4,040)	-	(4,040)
One Off Voluntary Provident Fund Contribution deducted from Provident Fund Reserve	-	(181,661)	-	(181,661)
Social Welfare Development Fund refundable	-	(11,759)	-	(11,759)
Capital element of lease rentals paid	-	-	(115,396)	(115,396)
Interest element of lease rentals paid	-	-	(11,828)	(11,828)
Other non-cash changes:-				
Interest expenses on lease liabilities	-	-	11,828	11,828
Transferred to General fund (net amount)	-	(87,775)	-	(87,775)
At 31 March 2024	-	943,155	121,166	1,064,321

於二零二三年四月一日

融資現金流量之變動:-

退回社會福利署有關 2022-23 年度耀東單位的差餉

從公積金儲備金中扣除的一次性自願性公積金供款

應退回予社會福利發展基金

已付租賃租金的資本部份

已付租賃租金的利息部份

其他非現金變動:-

租賃負債之利息支出

轉賬至一般基金(淨額)

於二零二四年三月三十一日

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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(以港幣列示)

9. CASH AND CASH EQUIVALENTS AND OTHER CASH FLOW INFORMATION (CONTINUED)
現金及等同現金項目及其他現金流量資料(續)

(d) Total cash outflow for leases

(d) 租賃現金流出總額

Amounts included in the statement of cash flows
for leases comprise the following :-

現金流量表中有關租賃包括以下金額 :-

		2025	2024
Within operating cash flows	於經營現金流量內	--	--
Within financing cash flows	於融資現金流量內	127,224	127,224
		<u>127,224</u>	<u>127,224</u>

These amounts relate to the following :-

這些金額與以下有關 :-

		2025	2024
Lease rental paid	已付租賃租金	127,224	127,224

10. ACCOUNTS AND OTHER PAYABLES
應付款項

		2025	2024
Accounts and other payables	應付款項	136,416	550
Accrued expenses	應付費用	298,519	333,363
Receipts in advance	預收款項	232,864	9,199
Waiver fee payable in respect of operating a supermarket in the University of Hong Kong (Note)	就使用香港大學場地經營 超級市場之應付豁免限制 費用(附註)	700,348	700,348
		<u>1,368,147</u>	<u>1,043,460</u>

Note :

A waiver fee of HK\$700,348 for the use of a leased premise leased from the University of Hong Kong ("HKU") for the operation of a supermarket during the period from 27 September 2013 to 31 March 2017 was charged by HKU. The Association has reservation on the arrangement made by HKU relating to the imposition of the above waiver fee and the amount involved. The case is still unsettled.

附註：

香港大學向本會收取於二零一三年九月二十七日至二零一七年三月三十一日向香港大學租賃用作營運超級市場的豁免限制費用合共700,348 港元。本會對香港大學徵收豁免限制費用的安排及金額有保留，事件尚未解決。

HONG KONG REHABILITATION POWER

香港復康力量

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

財務報表附註(續)

(EXPRESSED IN HONG KONG DOLLARS)

(以港幣列示)

11. LEASE LIABILITIES

租賃負債

The table below shows the remaining contractual maturities of the Association's lease liabilities at the end of the current and previous reporting periods and at the date of transition to HKFRS 16 :-

下表顯示了本會在當前和以前報告期末以及由過渡至 HKFRS 16 之日至租賃合約到期日的剩餘租賃債務：-

		31 March 2025 二零二五年三月三十一日		31 March 2024 二零二四年三月三十一日	
		Present value of the minimum lease payments 最低租賃 付款額的現值	minimum lease payments 最低租賃 付款總額	Present value of the minimum lease payments 最低租賃 付款額的現值	Total minimum lease payments 最低租賃 付款總額
<u>Current portions:-</u>	<u>流動部分:-</u>				
Within 1 year	1年內	-	-	121,166	121,166
<u>Non-current portion:-</u>	<u>非流動部分:-</u>				
After 1 year but within 2 years	1至2年內	-	-	-	-
After 2 years but within 5 years	2至5年內	-	-	-	-
		-	-	-	-
		-	-	121,166	121,166
Less: Total future interest expenses	減: 將來利息費用總額	-	-	-	-
Present value of lease liabilities	租賃負債現值	-	-	121,166	121,166

HONG KONG REHABILITATION POWER

香港復康力量

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

財務報表附註

(EXPRESSED IN HONG KONG DOLLARS)

(以港幣列示)

12. SOCIAL WELFARE DEPARTMENT LUMP SUM GRANT

社會福利署整筆撥款

Year 2024-25	2024-25 年度	LSG 整筆撥款	Provident Fund 公積金	Central Item 中央項目	Rent and rates 租金及差餉	Total 總計
Income	收入					
Government grants received (Note 5)	補助收入(附註 5)	5,552,531	266,395	--	70,302	5,889,228
Interest income	利息收入	11,063	--	--	--	11,063
Less: Expenditure	減：支出	5,563,594	266,395	--	70,302	5,900,291
		(5,348,637)	(207,455)	--	(72,412)	(5,628,504)
Surplus/(deficit) for the year	本年度盈餘/(虧損)	214,957	58,940	--	(2,110)	271,787
Refund from SWD related to 2023-24 rates for Yiu Tung unit	社會福利署退還有關耀東單位的差餉	--	--	--	1,610	1,610
Capital Expenditure deducted from Lump Sum Grant Reserve	從整筆撥款儲備中扣除資本支出	(18,280)	--	--	--	(18,280)
Balance as at 1 April 2024 brought forward	承二零二四年四月一日結餘	776,603	303,724	94,500	(1,610)	1,173,217
Balance as at 31 March 2025 carried forward	二零二五年三月三十一日結餘轉下	973,280	362,664	94,500	(2,110)	1,428,334

HONG KONG REHABILITATION POWER

香港復康力量

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

財務報表附註(續)

(EXPRESSED IN HONG KONG DOLLARS)

(以港幣列示)

12. SOCIAL WELFARE DEPARTMENT LUMP SUM GRANT (CONTINUED)

社會福利署整筆撥款(續)

2023-24 年度

Income

Government grants received (Note 5)

Interest income

收入

補助収入(附註5)

利息收入

Less: Expenditure

減:支出

Surplus/(deficit) for the year

本年度盈餘/(虧損)

Refund to SWD related to 2022-23 rates

退回社會福利署有關 2022-23 年度

for Yiu Tung unit

耀東單位的差餉

One Off Voluntary Provident Fund Contribution

從公積金儲備金中扣除的

deducted from Provident Fund Reserve

一、次性自願性公積金供款

Balance as at 1 April 2023 brought forward

承二零二三年四月一日結餘

Balance as at 31 March 2024 carried forward

二零二四年三月三十一日結餘轉下

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12. SOCIAL WELFARE DEPARTMENT LUMP SUM GRANT (CONTINUED)
社會福利署整筆撥款(續)

Lump Sum Grant

Treatments for cumulative surpluses of Lump Sum Grant ("LSG") and other grants from Social Welfare Department ("SWD"), details of which are included in the LSG Manual issued by the SWD, are as follows :-

The level of cumulative LSG reserve (including interest but excluding provident fund reserve) at the end of financial reporting period is capped at 25% of the Association's relevant LSG operating expenditure (excluding provident fund expenditure) for the year. Any surplus above this cap, which will be clawed back and should be refunded to the Government upon request, is included in current liabilities.

Surpluses or deficits of other grants from SWD, which are subject to claw back or reimbursement are shown as current liabilities and current assets respectively, or, otherwise, shown as Funds and Reserves in the statement of financial position.

As required by SWD, unspent LSG and provident fund reserves, and other surplus subject to claw back, are kept in separate bank accounts and can be used at the discretion of the Association on activities and services in accordance with the Funding and Services Agreement between SWD and the Association.

整筆撥款

社會福利署(「社署」)整筆撥款及其他津助之累積盈餘之處理(詳情載於社署的整筆撥款手冊)如下:

於財務結算日之累積整筆撥款儲備之水平(包括利息但不包括公積金儲備)以本會於年內運用整筆撥款營運之活動開支(扣除公積金支出)的25%為上限,任何金額高於此上限需退還給政府,並記入流動負債內。

社署其他津助之累積盈餘或虧損,若須退還予社署或由社署退款給本會,此盈餘或虧損分別列作流動負債或流動資產,否則於財務狀況表內列作基金及儲備。

根據社署要求,未動用之整筆撥款餘額及公積金儲備,及其它盈餘(如需退回社會福利署),必須存放於獨立銀行戶口內,惟本會仍可自行動用此儲備金,並用於本會與社署簽訂之津助及服務協議之相關服務及活動。

13. SOCIAL WELFARE DEVELOPMENT FUND FUNDED BY LOTTERIES FUND
由獎券基金撥款設立的社會福利發展基金

Social Welfare Development Fund ("SWDF") is funded by Lotteries Fund and divided into three 3-years phases in the period from 2010-11 to 2019-20. It supports training and professional development, capacity enhancement initiatives, and service delivery enhancement studies of the Association. Any unspent balance at the end of each phase is subject to claw back.

社會福利發展基金是由獎券基金撥款,由2010-11年度至2019-20年度間分為三個階段,每三年為一階段。此基金以支援本會之培訓及專業發展計劃、提升能力措施,以及改善服務的研究。於每階段未動用之餘額均受退還機制規範。

**Social Welfare
Development Fund**
社會福利發展基金
Phase III
第三階段

Year 2024-25

Balance as at 1 April 2024
and 31 March 2025

2024-25年度

二零二四年四月一日及
二零二五年三月三十一日結餘

--

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

13. SOCIAL WELFARE DEVELOPMENT FUND FUNDED BY LOTTERIES FUND (CONTINUED)
由獎券基金撥款設立的社會福利發展基金(續)

		Social Welfare Development Fund 社會福利發展基金 Phase III 第三階段
<u>Year 2023-24</u>	<u>2023-24 年度</u>	
Balance as at 1 April 2023 brought forward	承二零二三年四月一日結餘	11,670
Add: Interest received	加: 利息收入	89
Unspent balance of SWDF Phase III refundable to SWD transferred to the liabilities	應退回社會福利署未使用的第三階段 社會福利發展基金轉入負債	(11,759)
Balance as at 31 March 2024 carried forward 二零二四年三月三十一日結餘轉下		--

**14. FURNITURE AND EQUIPMENT REPLENISHMENT AND MINOR WORKS BLOCK GRANT RESERVE
(UNDER LOTTERIES FUND)**
傢俬設備補給及小項工程整筆撥款基金(獎券基金)

This fund can be used for minor works and replenishment of furniture and equipment of existing premises providing SWD subvented services. 此儲備金可用於社會福利署所資助服務之現有地點作為小項工程及傢俬設備補給。

		2025	2024
Balance brought forward	承前結餘	--	--
Add: Block Grant received during the year (Note 5)	加: 補助收入(附註 5)	87,000	84,000
Interest received	利息收入	46	170
		87,046	84,170
Less: Expenditure during the year	減: 本年度支出		
- Minor works	- 小型工程	(4,000)	--
- Furniture and equipment	- 傢俱及用具	(83,084)	(84,215)
Deficit	虧損	(38)	(45)
Add: Contribution from Association to cover the deficit	加: 本會承擔的虧損	38	45
Balance carried forward	結餘轉下	--	--

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

15. ARTS DEVELOPMENT FUND FOR PERSONS WITH DISABILITIES
殘疾人士藝術發展基金

The Arts Development Fund for Persons with Disabilities ("Arts Fund") administered by the Secretariat to the Arts Fund by SWD, and vetted by a management committee has been set up to subsidize eligible organizations for organizing various time-limited arts programs or activities for persons with disabilities.

由社會福利署藝術基金秘書處管理，並由管理委員會審核的殘疾人士藝術發展基金（「藝術基金」）的成立是為了資助符合條件的機構舉辦各種限時的藝術活動予殘疾人士。

<u>First Batch</u>	<u>第一批</u>		
<u>Tier 2</u>	<u>第二層</u>		
Developing Chinese Style Wheelchair Dance	發展中國輪椅舞	2025	2024
Balance brought forward	承上結餘	(136,498)	(149,503)
Allocation during the year (Note 5)*	本年度撥款(附註 5)*	--	133,680
Final allocation receivable (Note 5)*	應收撥款(附註 5)*	157,751	--
Interest received	利息收入	--	335
		21,253	(15,488)
Expenditure during the year :	本年度支出 :-		
- Salaries	- 薪金	(980)	(6,965)
- Tutor fee	- 導師費	(15,783)	(95,900)
- Auditor's remuneration	- 核數費用	(2,000)	(2,000)
- Other expenses	- 其他費用	(2,490)	(16,145)
		(21,253)	(121,010)
Balance carried forward	結餘轉下	--	(136,498)
# Remarks:	#備註:		
Approved amount	獲批款項	802,088	802,088
Accumulative expenditure	累計支出	(799,754)	(778,501)
Accumulative interest income	累計利息收入	337	337
Unused balance	未動用的餘額	2,671	23,924
As at 31 March 2025	截至 2025 年 3 月 31 日		
Accumulative allocation received	累計已收撥款	641,666	641,666
Final allocation receivable	應收撥款	157,751	--
Total for allocation received and receivable	已收及應收撥款總額	799,417	641,666

First Batch Tier 2 Project Developing Chinese Style Wheelchair Dance was completed on 31 May 2024.
 第一批第二層發展中國輪椅舞項目已於 2024 年 5 月 31 日完成。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

15. ARTS DEVELOPMENT FUND FOR PERSONS WITH DISABILITIES (CONTINUED)
殘疾人士藝術發展基金(續)

<u>Fourth Batch</u>	<u>第四批</u>		
<u>Tier 1</u>	<u>第一層</u>		
Promoting Chinese Music/Chinese Opera to Persons with Disabilities	推廣中樂/粵曲予殘疾人士	2025	2024
Balance brought forward	承上結餘	(175,148)	--
Allocation during the year (Note 5)*	本年度撥款(附註 5)*	400,000	350,000
Interest received	利息收入	268	452
		225,120	350,452
Expenditure during the year :	本年度支出 :-		
- Salaries	- 薪金	(23,240)	(48,720)
- Tutor fee	- 導師費	(157,550)	(371,950)
- Auditor's remuneration	- 核數費用	(2,500)	(2,500)
- Other expenses	- 其他費用	(54,595)	(102,430)
		(237,885)	(525,600)
Add: Contribution from Association to cover the deficit	加: 本會承擔的虧損	(12,765)	--
		12,765	--
Balance carried forward	結餘轉下	--	(175,148)
# Remarks:	#備註:		
Approved amount	獲批款項	750,000	750,000
Accumulative expenditure	累計支出	(763,485)	(525,600)
Accumulative interest income	累計利息收入	720	452
Contribution from Association to cover the deficit	本會承擔的虧損	12,765	--
Unused balance	未動用的餘額	--	224,852
Up to 31 March 2025	截至 2025 年 3 月 31 日		
Accumulative allocation received	累計已收撥款	475,000	225,000
Final allocation receivable	應收撥款	275,000	125,000
Total for allocation received and receivable	已收及應收撥款總額	750,000	350,000

Fourth Batch Tier 1 Project Promoting Chinese Music/Cantonese Opera to Persons with Disabilities was completed on 31 December 2024.
 第四批第一層推廣中樂/粵曲予殘疾人士項目已於 2024 年 12 月 31 日完成。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

15. ARTS DEVELOPMENT FUND FOR PERSONS WITH DISABILITIES (CONTINUED)
殘疾人士藝術發展基金(續)

<u>Fourth Batch</u>	<u>第四批</u>		
<u>Tier 2</u>	<u>第二層</u>		
	傷健同心樂韻情	2025	2024
Balance brought forward	承上結餘	81,584	--
Allocation during the year (Note 5)*	本年度撥款(附註 5)*	322,335	494,246
Interest received	利息收入	488	1,144
		404,407	495,390
Expenditure during the year :	本年度支出 :-		
- Salaries	- 薪金	(36,310)	(25,935)
- Tutor fee	- 導師費	(229,625)	(243,925)
- Auditor's remuneration	- 核數費用	(2,500)	(2,500)
- Other expenses	- 其他費用	(147,874)	(141,446)
		(416,309)	(413,806)
Balance carried forward	結餘轉下	(11,902)	81,584
# Remarks:	#備註:		
Approved amount	獲批款項	1,289,334	1,289,334
Accumulative expenditure	累計支出	(830,115)	(413,806)
Accumulative interest income	累計利息收入	1,632	1,144
Unused balance	未動用的餘額	460,851	876,672
As at 31 March 2025	截至 2025 年 3 月 31 日		
Accumulative allocation received	累計已收撥款	709,136	386,801
Allocation receivable	應收撥款	107,445	107,445
Total for allocation received and receivable	已收及應收撥款總額	816,581	494,246

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
財務報表附註(續)
(EXPRESSED IN HONG KONG DOLLARS)
(以港幣列示)

15. ARTS DEVELOPMENT FUND FOR PERSONS WITH DISABILITIES (CONTINUED)
殘疾人士藝術發展基金(續)

<u>Fifth Batch</u>	<u>第五批</u>		
<u>Tier 1</u>	<u>第一層</u>		
	<u>傷健同樂繼續玩音樂</u>	2025	2024
Balance brought forward	承上結餘	--	--
Allocation during the year (Note 5)*	本年度撥款(附註 5)*	218,802	--
Interest received	利息收入	502	--
		219,304	--
Expenditure during the year :	本年度支出 :-		
- Salaries	- 薪金	(44,545)	--
- Tutor fee	- 導師費	(292,450)	--
- Audit fee	- 核數費用	--	--
- Other expenses	- 其他費用	(93,627)	--
		(430,622)	--
Balance carried forward	結餘轉下	(211,318)	--
# Remarks:	#備註:		
Approved amount	獲批款項	729,340	--
Accumulative expenditure	累計支出	(430,622)	--
Accumulative interest income	累計利息收入	502	--
Unused balance	未動用的餘額	299,220	--
Up to 31 March 2025	截至 2025 年 3 月 31 日		
Allocation received	已收撥款	218,802	--
*Allocation during the year (Note 5)	本年度撥款 (附註 5)	2025	2024
<u>Art Fund (English name)</u>	<u>藝術基金 (中文名稱)</u>		
Developing Chinese Style Wheelchair Dance	發展中國輪椅舞	157,751	133,680
Promoting Chinese Music/Chinese Opera to Persons with Disabilities	推廣中樂/粵曲予殘疾人士	400,000	350,000
N/A	傷健同心樂韻情	322,335	494,246
N/A	傷健同樂繼續玩音樂	218,802	--
		1,098,888	977,926

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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(以港幣列示)

16. DEDICATED FUND
社會福利署專項基金

The Chief Executive announced in his Policy Address in October 2023 that the Government would set up a dedicated fund of \$500 million to help non-governmental organisations operating subvented welfare services (NGOs) meet their development needs for staff training and system enhancement, particularly in enhancing professional knowledge of their staff and strengthening awareness of inter-disciplinary collaboration, as well as encouraging and promoting the application of information technology (IT), etc. This measure is also one of the recommendations put forward in the Review Report on Enhancement of Lump Sum Grant Subvention System. The SWD has set up the Dedicated Fund in the second quarter of 2024 for a period of five years.

行政長官在 2023 年 10 月發表的《施政報告》中宣布，為協助營辦津助福利服務的非政府機構（機構）應付發展需要，政府會設立港幣 5 億元專項基金，用於員工培訓及系統提升，尤其着重提高員工的專業知識、加強跨專業協作，以及鼓勵和推動資訊科技應用等。有關措施亦是「優化整筆撥款津助制度檢討報告」的其中一項建議。社署於 2024 年第二季推出專項基金，為期五年。

		2025	2024
Allocation during the year (Note 5)	本年度撥款(附註 5)	38,850	—
Less: Expenditure during the year	減：本年度支出：		
Administration Support	行政支援	(500)	
Staff Training Costs	員工培訓	(23,000)	--
		(23,500)	—
Balance carried forward	結餘轉下	15,350	--

17. SUBSCRIBERS' AND MEMBERS' FUND
創辦人及成員基金

This Fund balance represents the cumulative admission fees received from the subscribers and members of the Association.

此基金的結餘代表從香港復康力量的創辦人及成員累積收取的入會費。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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18. DESIGNATED FUNDS
指定用途基金

Name and nature of funds

其基金名稱及性質

Training Allowance to the disabled funded by Mr. Eric Yip
 Donation is used to subsidize disabled to attend courses and trainings.

葉志釗先生資助殘疾人士培訓津貼
 善款用於資助殘疾人士進修及培訓。

Staff benefits
 The donation is used for the welfare of staff.

員工福利
 善款用於本會的職員福利費用。

Sign language group
 The donation is used to subsidize members of Sign Language Group to attend performances, social gatherings and activities.

手語歌組
 善款用於資助手語歌組參加表演及聯誼活動。

Curing team
 The donation and annual fee income are used to subsidize members of Curing Team to purchase curing equipment, to pay venue rental for practicing, and to attend training courses.

地壺球隊
 善款及隊員年費收入用於地壺球隊購買地壺球器材、支付練習租場費及參加訓練課程。

Darts team
 The money is used to subsidize members of Darts Team to purchase darts, attend darts competitions and activities, and to pay volunteer coaching allowance.

飛鏢隊
 款項用於飛鏢隊隊員購買飛鏢、支付參加比賽及活動的費用、及支付義務教練津貼。

Table tennis team
 The subsidy and annual fee income are used to pay coach fee, venue rental and to purchase uniform.

乒乓球隊
 資助及隊員年費收入用於支付教練費用、場租及購買制服。

Line dance team
 The donation is used to pay venue rental and to subsidize the team attend competitions and activities.

排排舞隊
 善款用於支付場租、支付參加比賽及活動的費用。

Music and Arts Academy
(formerly known as Chinese Music Development Fund)
 The Academy aims to support the development of the Chinese Orchestra, Cantonese Opera Group, Choir, Wheelchair Dance and western musical instruments training, and for organizing music classes/ activities. The musical programmes / activities are open to both disabled and abled members. The main objective is to promote Chinese/Western music among the disabled, encourage them to participate in musical activities, so as to enhance their physical and mental health through music. Income include donation and sundry income

音樂藝術學苑
(以前稱為中樂發展基金)
 學苑旨在支持發展本會中樂團、粵曲組、合唱團、輪椅舞和西方樂器訓練，及舉辦音樂課程及活動。舉辦的音樂節目/活動都以傷健共融為宗旨，歡迎傷健會員參加。學苑成立的目的是為提高殘疾會員對中西樂的認識，鼓勵他們參與音樂活動，希望透過這些活動提升他們的身心健康。收入包括善款及雜費收入。

HONG KONG REHABILITATION POWER
香港復康力量
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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18. DESIGNATED FUNDS (CONTINUED)
指定用途基金(續)

Year 2024-25
2024-25 年度

Name of funds	基金	Balance as at 31 March 2024	Money received during the year	Amount credited to the income and expenditure Accounts	Contribution to Arts Fund Project R4-T1 to cover the deficit	Balance as at 31 March 2025
		於二零二四年 四月一日	年度內收到 的款項	轉入收入及 支出賬金額	本會承擔殘疾人士 發展基金 R4-T1 項目的虧損	於二零二五年 三月三十一日
Allowance to the disabled funded by Mr. Eric Yip	葉志釗先生資助 殘疾人士培訓津貼	644	-	(644)	-	-
Staff benefits	員工福利	6,302	-	(1,817)	-	4,485
Sign language group	手語歌組	13,559	-	-	-	13,559
Curing team	地壺球隊	35,867	500	(3,168)	-	33,199
Darts team	飛鏢隊	7,049	1,350	(3,257)	-	5,142
Table tennis team	乒乓球隊	1,339	95,254	(52,458)	-	44,135
Line dance team	排舞隊	7,277	-	(1,802)	-	5,475
Music and Arts Academy	音樂藝術學苑	219,368	683,344	(351,522)	(12,765)	538,425
		291,405	780,448	(414,668)	(12,765)	644,420

HONG KONG REHABILITATION POWER

香港復康力量

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

財務報表附註(續)

(EXPRESSED IN HONG KONG DOLLARS)

(以港幣列示)

18. DESIGNATED FUNDS (CONTINUED) 指定用途基金(續)

Year 2023-24

2023-24 年度

Name of funds	基金	Balance as at 1 April 2023 於二零二三年 四月一日	Money received during the year 年度內收到 的款項	Amount credited to the income and expenditure Accounts 轉入收入及 支出賬金額	Balance as at 31 March 2024 於二零二四年 三月三十一日
Allowance to the disabled funded by Mr. Eric Yip	葉志釗先生資助 殘疾人士培訓津貼	5,164	—	(4,520)	644
Staff benefits	員工福利	—	17,900	(11,598)	6,302
Sign language group	手語歌組	13,359	800	(600)	13,559
Curing team	地壺球隊	39,155	360	(3,648)	35,867
Darts team	飛鏢隊	12,598	900	(6,449)	7,049
Table tennis team	乒乓球隊	7,170	45,814	(51,645)	1,339
Line dance team	排排舞隊	9,392	—	(2,115)	7,277
Chinese Music Development Fund	中樂發展基金	28,094	325,031	(133,757)	219,368
		114,932	390,805	(214,332)	291,405

19. MOVEMENT OF CHARITY CONCERT FUND RAISED 慈善音樂會籌款基金之變動

		2025 14 May 2024 and 30 March 2025	2024 27 June 2023
Charity Concert held on	慈善音樂會舉行日期		
Balance brought forward	承上結餘	—	—
Charity Concert fund raising event income	慈善音樂會籌款活動收入	712,942	269,115
Expenditure for Charity Concert	慈善音樂會籌款活動費用	(87,232)	(20,677)
Designated for and utilized during the year:-	當年度已分配及動用:-		
- Hong Kong Rehabilitation Power's operation	- 香港復康力量經費	(125,710)	(124,219)
- Development of the Chinese Orchestra, Choir, and Chinese Opera, and promoting Chinese music to the disabled	- 發展中樂團、合唱團和粵曲組， 及推廣中樂予殘疾人士	(440,000)	(124,219)
- Table Tennis Team's operation	- 乒乓球隊經費	(60,000)	—
Balance carried forward	結餘轉下	—	—

The income and expenditure derived from the Charity Concert fund raising event are already incorporated in the general fund.

慈善音樂會籌款活動的收支已計入一般基金。

Remark :-

備註:-

There is no Public Subscription Permit Number of Charity Concert as no fund raising event was held in public area in 2024-25 and 2023-24.

由於 2024-25 年度及 2023-24 年度慈善音樂會並沒有在公眾地方舉行公開籌款活動，因此沒有公開籌款許可證編號。

HONG KONG REHABILITATION POWER**香港復康力量****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****財務報表附註(續)****(EXPRESSED IN HONG KONG DOLLARS)****(以港幣列示)****20. NET PROCEEDS FROM FLAG DAY FUND RAISING ACTIVITIES****賣旗日籌款活動淨收益**

During the year ended 31 March 2025, Hong Kong Rehabilitation Power held Flag Day fund raising activities in public places of Kowloon region on 21 August 2024.

於二零二五年三月三十一日年度，香港復康力量於二零二四年八月二十一日舉行九龍區賣旗日公開籌款活動。

Public Subscription Permit No.	公開籌款證編號	FD/035/2024	FD/064/2023
Flag Day fund raising event held on	公開賣旗籌款活動舉行日期	21 August 2024	26 August 2023
Balance at the beginning of year:	承上結餘	--	--
Income	收入		
Street donation	街頭賣旗收入	144,725	248,491
Other forms of appeal	其他與賣旗日有關的捐獻	301,015	371,665
Expenditure	支出		
Auditor's remuneration	審計費用	(3,800)	(3,800)
Electronic payment charges	電子收款手續費	(686)	(401)
Flag Bag Easy service fee	袋理易服務費	(2,800)	(2,800)
Flag Bag expenses	旗袋費用	--	(1,150)
Insurance	保險費用	(1,001)	--
Promotion event expenses	推廣活動費用	(7,554)	(10,681)
Promotion expenses	宣傳費用	(5,693)	(2,020)
Printing and stationery	印刷及文具	(11,446)	(2,982)
Sundry expenses	雜費	(5,547)	(1,638)
Travel and transportation	交通及運輸	(6,043)	(22,425)
Net surplus	淨收入	401,170	572,259
<u>The usages of net proceeds collected are as follow:</u>			
Designated for and Utilized during the year:	當年度已分配及動用	100%	100%
- Designated for operation and development	- 分配於會務運作及發展	(401,170)	(572,259)
Balance at end of the year:	結餘轉下	--	--

The income and expenditure derived from the Flag Day fund raising event are already incorporated in the general fund.

公開賣旗籌款活動的收支已計入一般基金。

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(以港幣列示)

21. CAPITAL MANAGEMENT

Capital comprises funds and reserves stated on the statement of financial position. The Association's objective when managing funds is to safeguard its ability to continue as a going concern, so that it can continue to provide funding for operation.

The Association manages capital by regularly monitoring its current and expected liquidity requirements.

The Association is a company limited by guarantee and does not have a share capital. The liability of the members is limited and every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up to the extent of not exceeding \$10. The Association's operation is mainly sourced from the subventions, income from fundraising activities and donation income.

The Association is not subject to either internally or externally imposed capital requirements.

21. 資本管理

本會的資本包括在財務狀況表上之基金和儲備。本會管理基金的目標是為保障本會持續經營能力，以致可繼續為本會提供資金運作。

本會通過定期監察其目前的和預期的流動資金需求來對資本管理。

本會為無股本由會員擔保之有限公司。每位會員對本會的資產承擔責任以港幣十元為上限。補助金、籌款活動及捐款所產生之收入為本會的主要營運收入來源。

本會不受內部或外部強加的資本要求。

22. FINANCIAL INSTRUMENTS - FINANCIAL RISK MANAGEMENT AND FAIR VALUE MEASUREMENT

The Association's exposure to credit, liquidity, interest rate and equity price risks and the financial risk management policies and practices used by the Association to manage these risks are described below.

(a) Credit risk

The Association is exposed to credit risk on financial assets, mainly attributable to the bank deposits it maintains with various financial institutions. To limit its exposure to credit risk, the Association places deposits only with financial institutions with acceptable credit ratings.

22. 金融工具 - 財務風險管理及公允價值的計量

本會於日常業務過程中產生信貸、流動資金、利率及證券價格風險。下文說明本會面臨信貸、流動資金、利率及貨幣風險的狀況及本會管理該等風險所採用的金融風險管理政策及慣例。

(a) 信貸風險

本會之財務資產信貸風險主要來自其銀行存款。本會的銀行存款只存放於有可接受的信貸等級的財務機構以減低信貸風險。

HONG KONG REHABILITATION POWER

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

財務報表附註(續)

(EXPRESSED IN HONG KONG DOLLARS)

(以港幣列示)

22. FINANCIAL INSTRUMENTS – FINANCIAL RISK MANAGEMENT AND FAIR VALUE MEASUREMENT (CONTINUED)

22. 金融工具 – 財務風險管理及公允價值的計量(續)

(b) Liquidity risk

(b) 流動資金風險

The Association's policy is to regularly monitor its liquidity requirements and its compliance with lending covenants, to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer terms.

本會的政策是定期監控其流動資金需求及其對貸款契約的遵守情況，以確保其擁有足夠的現金儲備以面對短期和長期的流動資金需求。

The following table show the remaining contractual maturities at the end of the reporting period of the Association's financial liabilities, which are based on contractual undiscounted cash flows (including interest payment computed using contractual interest rates or, if floating, based on rates current at the end of the reporting period) and the earliest date the Association can be required to pay.

下表顯示了本會金融負債於報告期末的剩餘合約到期日，這些合約到期日是以合約的未折現現金流量（包括使用合約利率計算的利息支出，若是浮動利率，則根據報告期末的當前利率計算）及本會可能需要付款的最早日期。

	2025				2024			
	Contractual undiscounted outflow				Contractual undiscounted outflow			
	合同未折現流出				合同未折現流出			
	Within 1 year or on demand 一年內或即時	Over 1 year 一年以上	Total 總額	Carrying amount at 31/3/2025 於二零二五年 三月三十一日 的賬面值	Within 1 year or on demand 一年內或即時	Over 1 year 一年以上	Total 總額	Carrying amount at 31/3/2024 於二零二四年 三月三十一日 的賬面值
Social Welfare Development Fund refundable Accounts and other payables	--	--	--	--	11,759	--	11,759	11,759
Provision for annual leave and overtime	1,368,147	--	1,368,147	1,368,147	1,043,460	--	1,043,460	1,043,460
Lease liabilities (Note 11)	374,966	--	374,966	374,966	350,212	--	350,212	350,212
	--	--	--	--	121,166	--	121,166	121,166
	1,743,113	--	1,743,113	1,743,113	1,526,597	--	1,526,597	1,526,597

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**22. FINANCIAL INSTRUMENTS – FINANCIAL RISK
MANAGEMENT AND FAIR VALUE MEASUREMENT
(CONTINUED)**

(c) Market risk

(1) Interest rate risk

As the Association has no significant interest-bearing assets/liabilities, the Association's financial performance and operating cash flows are substantially independent of changes in market interest rates.

(2) Equity price risk

As at 31 March 2025, the Association had not held the listed equity securities. Thus, the equity price risk of the Association as at 31 March 2025 was low. (2024: low).

**22. 金融工具 – 財務風險管理及公允價值的計量
(續)**

(c) 市場風險

(1) 利率風險

由於本會並無重大附息資產/負債，故其財務表現及經營現金流大致上不會受市場利率變動所影響。

(2) 價格風險

於二零二五年三月三十一日，本會沒有持有股本證券。因此，截至2025年3月31日，本會的價格風險較低。(2024: 低)。

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23. HONG KONG FINANCIAL REPORTING STANDARDS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2025

HKFRSs that have been issued but not yet effective for the year include the following HKFRSs (collectively, the "Changes") which may be relevant to the Association's operations and financial statements :-

	Effective for accounting periods beginning on or after
Amendments to HKAS 21 - Lack of Exchangeability (amendments)	1 January 2025
Amendments to HKFRS 9 and HKFRS 7 - Classification and Measurement of Financial Instruments (amendments)	1 January 2026
Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10, and HKAS 7 - Annual Improvements to HKFRS Accounting Standards - Volume 11	1 January 2026
Amendment to HKFRS 18 - Presentation and Disclosure in Financial Statements	1 January 2027
Amendment to HK Int 5 - Hong Kong Interpretation 5 Presentation of Financial Statements - Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause (amendments)	1 January 2027
Amendments to HKFRS 10 and HKAS 28 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Date to be determined

The Council members anticipate that the impact of the applicable Changes will have no material impact on the financial performance and position of the Association.

23. 已頒佈尚未於二零二五年三月三十一日止年度生效的香港財務報告準則

下列已頒佈但尚未生效的香港財務報告準則(統稱為「變更」)包括以下適用於本會的營運及財務報表之香港財務報告準則 :-

	以後開始的年度期間起生效
《香港會計準則》第21號(修訂本) - 缺乏可兌換性	二零二五年一月一日
《香港財務報告準則》第9號及第7號之修訂 - 金融工具的分類與計量之修訂	二零二六年一月一日
《香港財務報告準則》第1號、第7號、第9號、第10號及《香港會計準則》第7號之修訂 - 《香港財務報告準則會計準則》的年度改進 - 第11冊	二零二六年一月一日
《香港財務報告準則》第18號 - 財務報表之呈列及披露	於二零二七年一月一日
《香港詮釋》第5號之修訂 - 財務報表的呈列 - 借款人對包含可隨時要求償還條款的定期貸款的分類(修訂)	於二零二七年一月一日
香港財務報告準則第10號及香港會計準則第28號之修訂 - 投資者與其聯營公司或合營企業之間資產出售或投入注資	於將釐定之日期

本會董事預期適用「變更」的影響對本會財務表現及財務狀況並無重大影響。