



APPENDIX

FINANCIAL REVIEW AND HIGHLIGHTS 財務摘要

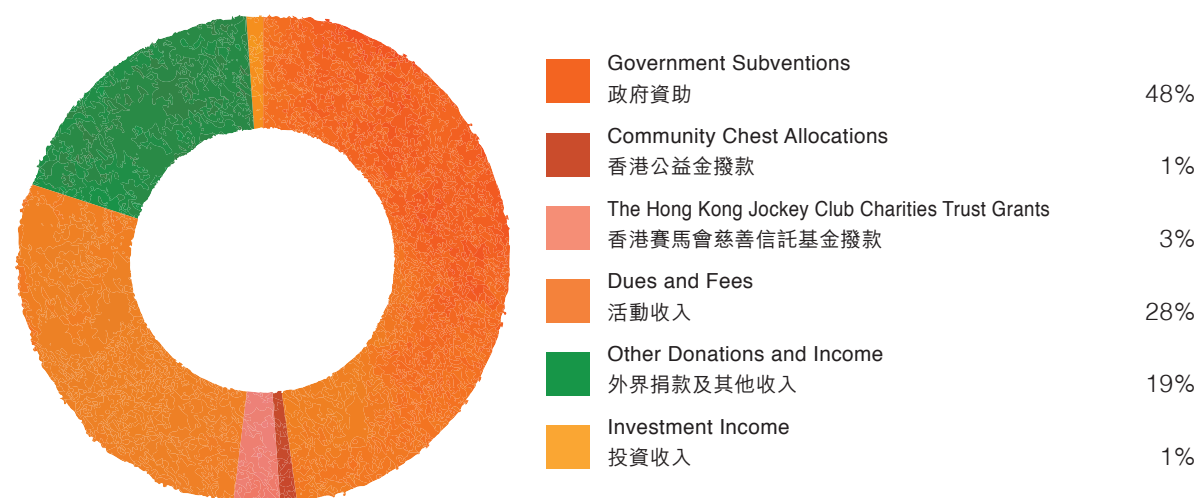
THE HONG KONG FEDERATION OF YOUTH GROUPS 香港青年協會

FINANCIAL HIGHLIGHTS

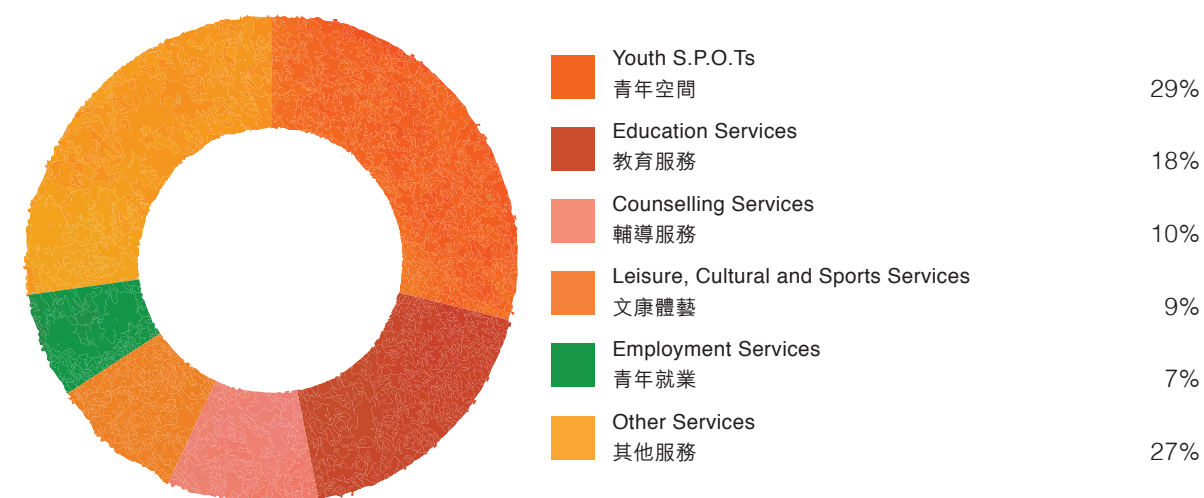
FOR THE YEAR ENDED 31 MARCH 2016 (CONSOLIDATED)

財務摘要 截至2016年3月31日年度 (綜合)

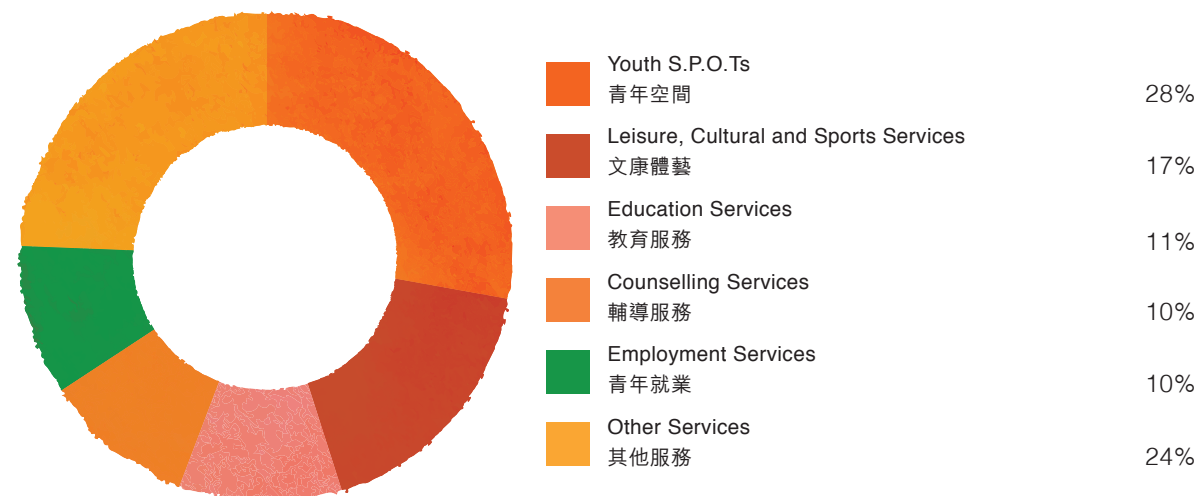
Analysis of Income
收入來源



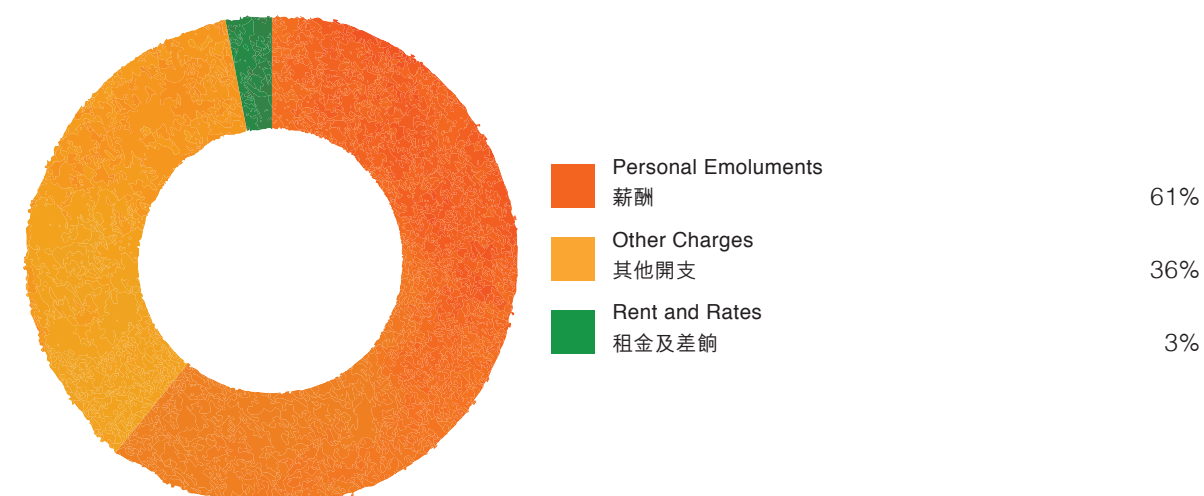
Operating Expenditure by Services
按服務所投放之開支



Income Generated by Service Units
按服務所得之收入



Operating Expenditure by Types
開支項目



THE HONG KONG FEDERATION OF YOUTH GROUPS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2016

香港青年協會全面收入表 截至2016年3月31日年度

	2016 HK\$	2015 HK\$
Income 收入		
Government subvention 政府資助	224,685,893	214,647,782
Community Chest allocations 香港公益金撥款	5,319,090	5,113,399
The Hong Kong Jockey Club Charities Trust grants 香港賽馬會慈善信託基金撥款	16,009,774	15,030,860
Lotteries Fund recurrent grants 獎券基金經常性撥款	331,346	1,936,531
Beat Drugs Fund recurrent grants allocation 禁毒基金經常性撥款	3,274,065	1,497,739
Quality Education Fund recurrent grants 優質教育基金經常性撥款	2,275,271	1,292,816
Dues and fees 活動收入	150,997,807	133,135,717
Other donations and income 外界捐款及其他收入	65,436,981	87,488,813
Interest income 利息收入	2,068,124	3,650,137
Dividend income from available-for-sale financial assets 可供出售金融資產之股息收入	1,588,252	1,213,052
Grants for capital expenditures 非經常性開支撥款	44,761,198	48,056,901
Net realised gains on disposal of available-for-sale financial assets 出售可供出售金融資產之淨收益	2,211,086	-
	518,958,887	513,063,747
Expenditure 支出		
Salaries and allowances 僱員薪酬及津貼	258,864,509	242,528,162
Retirement benefit costs 退休金供款	22,368,714	21,335,990
Rent 租金	15,667,791	14,493,965
Government rent 地租	686,749	671,982
Rates 差餉	2,891,835	2,617,957
Administrative expenses 行政支出	2,656,723	2,573,729
Utilities 公用事業支出	6,719,416	6,297,272
Stores and equipment 文儀及設備	8,415,255	7,477,499
Transport and travelling 運輸及交通	918,224	927,641
Staff amenities 職員福利	674,118	629,953
Audit fee 核數費用	593,950	556,700
Losses on disposal of property, plant and equipment 出售物業、機器及設備之虧損	214,353	271,741
Depreciation of property, plant and equipment 物業、機器及設備之折舊	52,060,958	56,165,174
Programme expenses 活動支出	122,524,911	129,655,732
Net exchange losses 匯兌淨虧損	1,626,067	312,661
Valuation loss on available-for-sale financial assets 可供出售金融資產之減值損失	369,822	-
Miscellaneous expenses 雜項支出	2,979,243	2,626,563
	500,232,638	489,142,721
Surplus before other comprehensive (loss)/income 其他全面(虧損)/收入前盈餘	18,726,249	23,921,026

Other comprehensive income 其他全面收入

Items that may be reclassified to statement of income or expenditure 其後可重新分類至收入及支出表的項目

	2016 HK\$	2015 HK\$
Net realised gains on disposal of available-for-sale financial assets 出售可供出售金融資產之淨收益	(2,002,844)	(649,620)
Fair value (losses)/gains on available-for-sale financial assets 可供出售金融資產之公允價值(虧損)/增益	(4,574,287)	1,119,088
Valuation loss on available-for-sale financial assets 可供出售金融資產之減值損失	1,904,613	-
Other comprehensive (loss)/income for the year 年度其他全面(虧損)/收入	(4,672,518)	469,468
Surplus after other comprehensive (loss)/income 其他全面(虧損)/收入後盈餘	14,053,731	24,390,494

STATEMENT ON NON-STATUTORY ACCOUNTS FOR THE HONG KONG FEDERATION OF YOUTH GROUPS FOR THE YEAR ENDED 31 MARCH 2016

The above figures relating to the year ended 31 March 2016 are extracted from the financial statements of The Hong Kong Federation of Youth Groups (the "Federation"), but they do not constitute the Federation's statutory annual financial statements for that year. The financial statements are prepared in English, the Chinese translation is based on the English version. Where any discrepancy arises between the two versions, the English version shall prevail. Further information relating to those statutory financial statements required to be disclosed in accordance with section 436 of the Companies Ordinance is as follows:

The Federation will deliver those financial statements to the Registrar of Companies in due course as required by section 662(3) of, and Part 3 of Schedule 6 to, the Companies Ordinance.

The Federation's auditor has reported on those financial statements. The auditor's report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its reports; and did not contain a statement under sections 406(2), 407(2) or (3) of the Companies Ordinance.

香港青年協會非法定帳目聲明
截至2016年3月31日年度

上述截至2016年3月31日年度的數字，雖然來源於香港青年協會相關年度的財務報表，但不構成香港青年協會就該年度的法定帳目。有關財務報表以英文編製，中文本乃根據英文本翻譯。如兩個版本有歧異，則以英文本為準。根據公司條例第436條要求披露的與這些法定帳目有關的更多信息如下：

香港青年協會將按照公司條例第662(3)條及附表6第3部的要求，按時向公司註冊處處長遞交有關帳目。

香港青年協會的核數師已就該帳目出具審計報告。該審計報告為無保留意見的審計報告；其中不包含審計師在不出具保留意見的情況下以強調的方式提請使用者注意的任何事項，亦不包含根據公司條例第406(2)，407(2)或(3)條作出的聲明。

**THE INCORPORATED MANAGEMENT COMMITTEE OF
HKFYG LEE SHAU KEE PRIMARY SCHOOL
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 AUGUST 2015**

**香港青年協會李兆基小學法團校董會
全面收入表 截至2015年8月31日年度**

	2015 HK\$	2014 HK\$
Income 收入		
Government grants 政府資助	30,123,482	25,342,127
Air-conditioning fee received 空調收入	179,400	156,300
Bank interest income 利息收入	179	205
Donations for Teaching and Learning Enhancement Scheme 教與學增進計劃捐款	500,000	500,000
Other donations 其他外界捐款	17,450	5,900
Income from sundry sales 銷售收入	178,240	134,551
Quality Education fund 優質教育基金	4,000	247,800
Jockey Club life-wide learning fund 香港賽馬會全方位學習基金	53,220	56,435
Programme income 活動收入	579,821	559,134
Grants for capital expenditures 非經常性開支撥款	523,057	523,057
Sundry income 其他收入	224,690	159,020
	32,383,539	27,684,529
Expenditure 支出	(32,261,422)	(26,926,289)
Total income less expenditure 年度盈餘	122,117	758,240
Other comprehensive income for the year 年度其他全面收入	-	-
Total comprehensive income for the year 年度總全面收入	122,117	758,240
Representing 相當於：		
Accumulated fund 累積基金	112,114	37,971
Government grants reserve 政府資助儲備	535,471	466,339
Teaching and Learning Enhancement Scheme 教與學增進計劃	(312,544)	53,895
Deferred capital reserve 非經常性遞延儲備	(212,924)	200,035
	122,117	758,240

**HKFYG LEE SHAU KEE COLLEGE LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 AUGUST 2015**

**香港青年協會李兆基書院有限公司
全面收入表 截至2015年8月31日年度**

	2015 HK\$	2014 HK\$
Income 收入		
Donations 外界捐款	277,846	635,135
Government subsidy 政府資助	39,450,181	34,230,600
Interest income 利息收入	7,902	5,405
School fees 學費	15,558,225	14,339,808
Sundry income 其他收入	618,061	605,473
Grants for capital expenditures 非經常性開支撥款	23,191	14,400
	55,935,406	49,830,821
Expenditure 支出	(50,630,946)	(44,704,240)
Total income less expenditure 年度盈餘	5,304,460	5,126,581
Other comprehensive loss 其他全面虧損		
<i>Items that may be reclassified to statement of income or expenditure 其後可重新分類至收入及支出表的項目</i>		
Capital expenditures financed by setup fund 由開辦經費資助的非經常性開支	-	(33,741)
Provision for fee remission 學費減免撥備	(604,183)	(206,754)
Total comprehensive income for the year 年度總全面收入	4,700,277	4,886,086
Representing 相當於：		
Accumulated fund 累積基金	5,406,859	4,982,593
Deferred capital reserve 非經常性遞延儲備	(102,399)	110,247
Fee remission reserve 學費減免儲備	(604,183)	(206,754)
	4,700,277	4,886,086