特殊教育及復康服務
Special Education and Rehabilitation Service
香港紅十字會醫院學校

Hong Kong Red Cross Hospital Schools

香港紅十字會醫院學校附設於全港18家公立醫院，本學年為60周年校慶。一直以來，醫院學校本著人道精神，竭力踐行「保護生命、關懷傷困、維護尊嚴」的使命，為患病住院的中小學生提供合適和優質的教育。

The Hong Kong Red Cross (HKRC) Hospital Schools were established in 18 public hospitals in Hong Kong. The year marked the 60th anniversary of the service. Upholding the principle of humanity, our schools aim to provide appropriate and quality primary and secondary education to hospitalized students. We strive to fulfil the mission of “Protect human life, Care for the health of the vulnerable, and Respect human dignity”.

「全校參與照顧學習差異」支援計劃

- 本校關顧學生的學習差異，本學年參加了教育局的「全校參與照顧學習差異」支援計劃。教育局派員參與本校各科組會議、觀課和主持校內講座，並協助本校總結過去的成功經驗和確立課程發展藍圖，推動本校成為專業學習社群。

Whole School Approach in Catering for Learner Diversity Project

- Our schools are committed to meeting the diverse learning needs of students. During the year, we participated in the Whole School Approach in Catering for Learner Diversity Project of the Education Bureau (EDB), under which various measures were taken to help us transform into a professional learning community. Representatives of the EDB took part in our course and programme discussions, observed lessons and conducted talks on related subjects. They also helped sum up past experience and map out curriculum development blueprint.

多元學習　開拓視野

- 學生獲香港賽馬會贊助觀賞Cavalia大型馬術匯演，眼界大開。
- 家庭學生在2015年年初參加「登原收成節」戶外學習活動，體驗採收蔬菜的工作。
- 學生獲香港消防處邀請，參觀尖沙嘴消防局，了解滅火救人的真實過程。

Diversified Learning to Widen Horizons

- Sponsored by the Hong Kong Jockey Club, our students went to watch a Cavalia performance in Hong Kong.
- In early 2015, home-bound students took part in the Long Valley Harvest Fest, an outdoor learning activity, to experience the joy of harvest.
- Students were invited by the Fire Services Department to visit Tsui Sha Tsui Fire Station. They had a chance to learn more about the rescue operations of firemen.

學生穿上消防員制服，一齊當消防員的滋味

The uniform makes students feel like they are real firemen
香港紅十字會甘迺迪中心
Hong Kong Red Cross John F. Kennedy Centre

The HKRC John F. Kennedy Centre (JFKC) always emphasizes on the importance of learning and teaching. During the school year, we explored ways to enhance teaching, while organized diversified activities for our students. We motivated them to make new endeavours and seek self breakthrough. Our students performed well and made outstanding achievements in academic studies, arts and sports.

Catering for Diversity through Learning and Teaching

- The JFKC developed a set of assessment tools for visually impaired students with mild vision, with the aim to strengthen learning and teaching. Through recording students’ learning needs and sharing the information with seven other special schools, we helped teaching staff make assessments on students and adjustments in teaching.
- We organized cross-boundary learning activities for students with different levels of learning to broaden their horizons.
- The Book Cafe and the Book Character Day were among the variety of events we organized to stimulate students’ interest in reading and help them unleash their creativity.

學教並重 照顧差異

- 為加強視障學童學習效果和提升教學效能，我校開發一套評估工具，記錄學生的學習進度，並與其他七所特殊學校分享資料，協助教師評估學生和調適教學內容。
- 為不同學習階段的學生舉辦多元學習活動，以擴闊他們的視野。
- 舉辦各種閱讀活動，如Book Cafe和Book Character Day，藉以提升學生的閱讀興趣，同時讓他們發揮創意。
Pursuit of Excellence and Perseverance

- Students Lam Ka-yan and Fung Kei-wa both received the 2014 Top Ten Hong Kong Island Outstanding Students Award.
- Students Lo Ka-hei, Yang Letian and Lee Ming-yung were presented the Outstanding Student Honour in the “Reach the TOP” Southern District Outstanding Students Award 2014.
- Student Fung Kei-wa received the Outstanding Disabled Students Award in the Shell/Island Jaycees Scholarship for the Disabled.

Overcoming Barriers and Unleashing Potential

- Student Chan Ka-wang came first in the boys’ category in the Hong Kong Indoor Rowing Championships & Charity Rowathon 2015. Another student, Yuen Wing-hang, finished second in the girls’ category.
- Our junior secondary students were given a merit award in the Physically Challenged – Choir – Age 19 or Under category in the 67th Hong Kong Schools Music Festival.
- Students won several awards in the Hong Kong Annual Wheelchair Fencing Championships for the Disabled for their outstanding performance.
- Our wheelchair dance team won the Highly Commended Award in the 51st Schools Dance Festival.

突破障礙  劃展潛能

- 陳嘉宏同學和袁詠桓同學在「香港室內賽艇錦標賽暨慈善長途接力賽2015」分別奪得男 子組冠軍和女子組亞軍。
- 本校初中學生在「第67屆香港學校音樂節」肢 體殘障合唱組中獲優良獎項。
- 多名學生在「香港殘疾人士周輪椅劍擊錦標賽」中表現出色，獲多項殊榮。
- 輪椅舞蹈組在「第51屆學校舞蹈節」中獲甲級獎。
香港紅十字會瑪嘉烈戴麟趾學校
Hong Kong Red Cross Margaret Trench School

香港紅十字會瑪嘉烈戴麟趾學校（瑪校）本學年繼續積極優化學校管理，推動學與教的發展，盡心培育學生建立自信。瑪校重視家校合作，學年內舉辦兩次家長會議，討論學校行政措施，加強家校溝通。

優化管理

- 瑪校持續改善學校管理，修訂行政指引和優化財務管理。
- 實行「教練計劃」，輔導和協助教職員確立個人工作目標、發展專長。

重視學與教

- 在五班普通課程班中推動電子學習，學生可使用電子學習平台或軟件學習和溫習，教師亦可利用平台整合教材和課業。
- 製作「嚴重學習困難學生教學策略」和「活動資料庫」，為教師提供參考資料，加強教學效能。
- 參加教育部「改善非華語學生的中文學與教」計劃，支援八位非華語學生學習語文，並製作學習教材，成效獲教育局嘉許。

In the school year, the HKRC Margaret Trench School (MTS) continued to optimize school management, drive development in learning and teaching, and motivate students to build self-confidence. As we always value parent-school cooperation, we organized two meetings with parents to discuss school administration measures during the school year, with a view to foster mutual communication.

Optimizing Management

- The MTS continued to optimize school management by revising administrative guidelines and enhancing financial management.
- We introduced the Staff Coaching Scheme for our teaching staff to help them establish work targets and develop their strengths.

Learning and Teaching

- The MTS introduced e-Learning to five classes adopting ordinary curriculum to benefit both students and teachers. The use of the electronic platform and computer software can help enrich the learning process and facilitate the preparation of teaching materials.
- We devised teaching kit for students with severe learning difficulties and set up an activity resource database to help teachers improve teaching efficacy.
- We participated in the EDB’s Enhanced Chinese Learning and Teaching for Non-Chinese Speaking Students scheme and supported eight non-Chinese speaking students to learn languages. We also produced the relevant learning materials and were commended by the EDB for our efforts.

學生非華語學生體驗華人茶文化
MTS' non-Chinese speaking students try "yum cha" and "dim sum"
Caring for Individual Development

- The MTS adopted a Tripartite Model of Support to plan individual development programmes for students.
- Six MTS students were the first batch of mentally and physically disabled students to brave the Silver Medal challenge in the Hong Kong Award for Young People. The challenge covered wilderness training, volunteer services, skill training and recreational activities, enabling participants to build self-confidence and foster a sense of civic responsibility.

MTS students overcome their disabilities and complete the Silver Medal training of the Hong Kong Award for Young People

Hong Kong Red Cross Princess Alexandra School

In addition to providing education, the HKRC Princess Alexandra School (PAS) cares about the post-school and vocational planning of our students. During the school year, we continued to drive development in learning and teaching, while help prospective school leavers to get prepared for the world of work. We expect our students to unleash their potential and contribute to the well-being of the community in future.

Tripartite Model of Support for Special Schools

- The PAS participated in the Tripartite Model of Support for Special Schools scheme jointly launched by the EDB and the Hong Kong Institute of Education to help improve teaching.
- We focused our research on classroom small group discussions and conducted pilot exercises in 52 students in which teachers provided guidance to students on the basic skills and proper attitude in group discussions. Positive results were achieved in these exercises.
盡展潛能 回饋社會

「共融青年計劃」 計劃由雅校與香港傷殘青年協會合辦，旨在協助即將離校的弱智班學生作好準備，建立自信，將來投身社會，幫助有需要人士。計劃的活動項目包括工作坊、訓練營和採訪等，參與學生表現投入。

「烘」出個未來 雅校獲伊利沙伯女皇基金撥款資助，在學校教授烘焙技術，並讓學生模擬社會運作方式，學習營運麵包西餅店，為將來融入社會作好準備。

Unleashing Potential and Contributing to Society

- **Disabled Youth Development Project** The project was rolled out by the PAS in collaboration with the Hong Kong Federation of Handicapped Youth to help students in our remedial classes to build self-confidence, prepare for the world of work and help others in need. Workshops, training camps and visits arranged under the project were well received by students.

- **“Let’s Bake the Future” Programme** The programme, launched by the PAS, was subsidized by the Queen Elizabeth Foundation. Students were taught baking techniques at school. They also learned work skills by running a bakery social enterprise in a simulation exercise.

香港紅十字會順利宿舍
Hong Kong Red Cross Shun Lee Hostel

香港紅十字會順利宿舍致力為中度弱智舍友提供優質的宿舍生活，並重視舍友的全面發展，為他們安排合適活動。隨著舍友高齡化，本年度宿舍舉辦相關的員工培訓活動，包括急救訓練和照顧長者講座等，確保舍友可獲適切服務。

The HKRC Shun Lee Hostel is committed to providing quality hostel service to hostel residents who have moderate mental handicaps. We care about the whole-person development of our hostel residents and organize activities to cater for their needs. As our hostel residents age, we will make sure we can provide them with the appropriate services. In this respect, we organized a number of staff training activities during the year, covering first-aid and caring for mentally handicapped elderly.
Educational and development training programmes were planned for hostel residents according to their needs and help them learn to be self-dependent.

We organized classes on ink painting, handicrafts, drum playing, dance and swimming to enrich residents’ lives.

Our hostel residents made several public dance and music performances, through which they learned to build self-confidence. The public could also get to know the talents of people with mental handicaps.

We arranged a four-day visit to Singapore and Malaysia for hostel residents to broaden their horizons. This was also an opportunity for the accompanying volunteers to exercise team spirit and leadership skills.

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人道精神推廣
Promotion of Humanity
Public Education on Humanity

We attach great importance to promoting humanitarian values. During the year, we organized various humanitarian education programmes for the public, in particular young people. The following are highlights of the programmes:

- We held the “Top Ten Humanity News Election”, the “Humanity Expo” and the “People in Disaster” day camp for participants to explore the concept of humanitarianism.
- In our first collaborative effort with public libraries, we organized the “Humanity in Children’s Eyes” activity, in which we conveyed humanitarian messages to children through story sharing in experiential activities and interactive theatres.
- We organized the first “Youth Humanitarian Moot” with the support of the ICRC and law students who have taken part in the Red Cross IHL Moot. Five teams formed by HKRC members and volunteers engaged themselves in debates on humanitarian issues in simulated court proceedings. The event was to enhance their understanding of IHL and humanitarian values.

In 2014, representatives of the HKRC attended trainings in exploring Humanitarian Law and IHL in Beijing, Japan and the Philippines in the months of May, September and October.

In addition, our Youth & Volunteer Department has set up a dissemination group to foster the humanitarian values of the Red Cross Movement among youth members and volunteers. Diversified activities were arranged by the team to strengthen people’s understanding of the Movement and humanitarian work during the year.
The Hong Kong Humanity Award, launched in 2007, is a joint effort of the Hong Kong Red Cross (HKRC) and Radio Television Hong Kong. The award pays tribute to those who have lived up to the spirit of humanity and put it into practice. We also hope the stories of the awardees will inspire others to join the humanitarian force. In the year, the Hong Kong Humanity Youth Power was introduced to recognize young people for their devotion and contribution to humanity, as well as to encourage the youth to live out and pass on the spirit of humanity.

Awardees of Hong Kong Humanity Award 2015

- **Dr Chan Ngai-yin** - conducting free large-scale cardiac and electrocardiogram screening to help people detect heart diseases early; offering treatment; collecting relevant data for analysis to help the medical sector understand more about heart diseases and improve treatment strategies.

- **Dr Chiu Hon-ching** - providing free dental treatment for grassroots people, the elderly and disabled people in Hong Kong, mainland China and Southeast Asia; organizing oral health talks for them; engaging dentists and people from different healthcare disciplines to provide free consultations.

- **Ms Lam Kam-ching** - offering care and support to inmates who have never been visited by friends or loved ones, especially those on long jail terms or life imprisonment; visiting them continually and encouraging them to face the future positively.

- **Ms Jenny Law Chun-heung** - offering hairdressing and beauty service for terminally-ill patients to help them maintain dignity at the end of life; organizing volunteers to provide hairdressing and beauty service for cancer and terminally-ill patients so that they can feel people’s care.

- **Dr Eric Leung Siu-fai** - providing free dental service for the homeless, tramps, low-income groups, rehabilitated drug addicts and residents of psychiatric rehabilitation hostels to help them regain dignity and lead a normal life.

- **Mrs Bessie S M Pang** - advocating and practising the belief that deaf is not dumb and early training for deaf people; setting up a speech and hearing centre for hearing-impaired children to learn verbal communication skills from young age and break communication barriers.
Awardee of Hong Kong Humanity Youth Power 2015

- **Mr Clovis Man Kwok-pan** - actively planning regular meetings and group activities for Systemic Lupus Erythematosus (SLE) patients and their families; and offering himself as their keen listener to bring them comfort, encouragement, care and support.

紅十字國際人道法模擬法庭比賽
*Red Cross International Humanitarian Law Moot*

- The competition, held in Hong Kong, is the largest inter-university event of its kind in the Asia Pacific Region. It was jointly organized by the HKRC and the International Committee of the Red Cross (ICRC), and co-organized by the faculties of law of the University of Hong Kong and the Chinese University of Hong Kong. The aim of the competition is to inspire students to care about humanitarian issues across the world and foster their understanding of International Humanitarian Law (IHL).

- The 13th Moot, held in March 2015, was participated by 24 teams of close to 100 law students from distinguished universities in the region.
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陳樂孝玲女士
Mrs Agnes Chan
陳啟明先生 (至2015年2月)
Mr K M Chan (up to February 2015)
郭梁藻華女士
Mrs Ingrid Kwok
黎錦宏先生
Mr K T Lai
凌憲珊女士
Ms Claudia Ling
冼杜淑嫦女士
Mrs Helena Sin
譚錦茂先生
Mr Edward K M Tam
黃兆光先生 (自2014年9月)
Mr Luke S K Wong (from September 2014)
秘書 Secretary
關曼怡女士
Ms Brenda M Y Kwan

List of Committees 77
五年發展計劃督導委員會
5-Year Strategic Plan Steering Committee

- 主席 Chairman
  羅榮生先生
  Mr Vincent W S Lo, BBS, JP

- 成員 Members
  陳啟明先生 (至2015年2月)
  Mr K M Chan (up to February 2015)
  陳冠華女士 (至2014年6月)
  Ms Iris Y P Chan (up to June 2014)
  郭烈生先生
  Mr L T Kwok, JP
  梁達昌先生 (由2014年6月)
  Mr Thomas T C Leung (from June 2014)
  林胡秀霞女士
  Mrs Patricia S H Ling, MH, JP
  蘇婉嫺女士
  Ms Bonnie Y H So
  譚錦茂先生
  Mr Edward K M Tam
  黃兆光先生
  Mr Luke S K Wong

- 秘書 Secretary
  黃宗榮先生
  Mr Nicol C W Wong

新總部重建計劃督導委員會
New Headquarters Redevelopment Project Steering Committee

- 主席 Chairman
  陳啟明先生 (至2015年2月)
  Mr K M Chan (up to February 2015)
  鄭秉基先生
  Mr Alan P K Chow
  馮沈乃琪女士
  Mrs Julia Fung
  簡美蓮博士
  Dr Hayley M L Kan
  李徐子淇女士
  Mrs Cathy Lee
  林胡秀霞女士
  Mrs Patricia S H Ling, MH, JP
  廖黃慧霞女士
  Mrs Rita Tong Liu, SBS
  巖羅玉明女士
  Mrs Ada Y M Ma
  蘇婉嫺女士 (由2015年2月)
  Ms Bonnie Y H So (from February 2015)
  唐郭慧女士
  Mrs Lisa Tang
  任銘光先生
  Mr Allen K K Yam
  楊余夏明女士
  Mrs Dominica Yang

- 秘書 Secretary
  王詩聰女士
  Ms Winnie S Wong

輸血服務中心管治委員會
Blood Transfusion Service Governing Committee

- 主席 Chairman
  蔡永忠先生
  Mr Philip W C Tsai, JP

- 副主席 Deputy Chairman
  何沛謙先生
  Mr Ambrose Ho, SBS, SC, JP

- 義務司庫 Hon Treasurer
  林慧明女士
  Ms Ada Lam

- 成員 Members
  陳啟明先生 (至2015年2月)
  Mr K M Chan (up to February 2015)
  何仲平醫生
  Dr C P Ho, MH, JP
  李志光醫生
  Dr C K Li, JP
  迪智傑醫生
  Dr C K Lin
  林胡秀霞女士
  Mrs Patricia S H Ling, MH, JP
  盧志遠醫生
  Dr Albert Lo
  石嘉麗女士
  Ms Clara Shek
  蘇婉嫺女士 (由2015年2月)
  Ms Bonnie Y H So (from February 2015)
  黃兆光先生
  Mr Luke S K Wong
  丘李 Saúde女士
  Mrs Irene Yau, ISO, JP

- 秘書 Secretary
  李慕嘉女士
  Ms Monica Lee

香港骨髓捐贈者資料庫管治小組
Governing Sub-Committee of the Hong Kong Bone Marrow Donor Registry

- 主席 Chairman
  蔡永忠先生
  Mr Philip W C Tsai, JP

- 義務司庫 Hon Treasurer
  林慧明女士
  Ms Ada Lam

- 成員 Members
  謝健禮醫生 (由2014年9月)
  Dr Chung Kin-lai
  (from September 2014)
  郭少康醫生
  Dr Janette S Y Kwok
  勵冠雄醫生 (至2014年8月)
  Dr K H Lee (up to August 2014)
本地緊急支援服務委員會
Local Emergency Service Sub-Committee

- 主席 Chairman
  吳常樂先生
  Mr John S L Ng

- 副主席 Vice Chairman
  胡潔瑩博士
  Dr Kitty K Y Wu, JP

- 成員 Members
  林超英先生
  Mr Lam Chi-yung, SBS
  梁若芹博士
  Dr Eugenie Y Leung
  梁達昌先生
  Mr Thomas T C Leung
  呂大樂教授
  Professor Lui Tai-lok
  倪德和博士
  Dr Patrick T W Lun
  楊健華女士
  Ms Yeung Kok-wah, MH

- 秘書 Secretary
  蔡鴻蒝女士 (至2014年11月)
  Ms Fifi N L Tsoi
  (up to November 2014)
  楊健華女士 (由2015年2月)
  Ms Eva Y W Yeung
  (from February 2015)

院友關係服務委員會
Patient Concern Service Sub-Committee

- 主席 Chairman
  梁世昌先生
  Mr Charles S C Leung

- 副主席 Vice Chairman
  杜劉慕霞女士
  Mrs Julie Drew

- 成員 Members
  陳家強先生
  Mr Chan Ka-keung
  陳淑霞女士
  Ms Jennifer S H Chan
  周明德醫生
  Dr Chau Ming-tak
  梁達昌先生
  Mr Thomas T C Leung

社區關係服務管理委員會
Community Care Service Management Committee

- 主席 Chairman
  陳錦英女士
  Ms Virginia C Y Chan, JP

- 成員 Members
  陳靜宜女士
  Ms Susan C Y Chan
  徐鏡文女士
  Ms Elsie M H Chien
  梁達昌先生
  Mr Thomas T C Leung
  李美聲女士
  Ms Selma Y L Li
  梁錦華醫生
  Dr Liu Kin-wah
  劉少儀醫生
  Dr Liu Shao-haei
  麥澤全先生
  Mr Eddie C C Lo
  麥澤全先生 (至2014年12月)
  Mr Stephen C W Ma
  (up to December 2014)
  吳少芙女士 (由2015年3月)
  Ms Ng Siu-ying (from March 2015)
  蔡文元先生
  Mr Tsoi Man-yuen

- 秘書 Secretary
  謝婉貞女士 (至2014年6月)
  Ms Amy Y C Tam (up to June 2014)
  謝婉貞女士 (由2014年7月)
  Ms Zoe Y Chan (from July 2014)

- 秘書 Secretary
  李志光醫生
  Dr C K Li, JP
  梁憲孫教授
  Professor Raymond Liang, SBS, JP
  鰲智偉醫生
  Dr C K Lin
  劉少儀醫生
  Dr Liu Shao-haei
  蘇婉貞女士
  Ms Bonnie Y H So
  黃傑輝醫生
  Dr K F Wong
  丘李勝恩女士
  Mrs Irene Yau, ISO, JP

- 秘書 Secretary
  李卓廣醫生
  Dr C K Lee
梁耀國先生
Mr Leung Yiu-kwok
黃陳希琳女士
Mrs Anna Wong
黃劉婉嫦女士
Mrs Holly Wong

秘書 Secretary
黃翠玲女士
Ms Savoy L L Wong

醫療服務管理委員會
Health & Care Service Management Committee

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歐耀佳醫生 (至2014年11月)
Dr Au Yiu-kai
(upto November 2014)
馬澤華先生 (由2015年1月)
Mr Stephen C W Ma
(from January 2015)

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馬澤華先生 (至2014年12月)
Mr Stephen C W Ma
(upto December 2014)

成員 Members
陳燕萍女士 (至2014年6月)
Ms Iris Y P Chan (upto June 2014)
鍾健禮醫生
Dr Chung Kin-lai
洪勵正醫生 (由2015年1月)
Dr Kevin K C Hung
(from January 2015)
林建群醫生 (至2014年12月)
Dr Lam Kin-kwan
(upto December 2014)
梁耀華先生
Mr Leung Yiu-wah
盧婉芳女士 (由2014年9月)
Ms Grace Y F Lo
(from September 2014)
石錦全醫生
Dr Shek Kam-chuen
蕭喜中醫生 (由2015年1月)
Dr Axel Y C Siu
(from January 2015)
蘇婉傑女士
Ms Bonnie Y H So
王富權先生
Mr Wong Fu-kuen
姚鎮江先生
Mr Jackson T K Yiu

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(from February 2015)

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歐耀佳醫生 (由2014年6月至11月)
Dr Au Yiu-kai
(from June to November 2014)
陳燕萍女士 (至2014年6月)
Ms Iris Y P Chan (upto June 2014)
詹俊榮女士 (由2014年7月)
Ms Chim Chun-king
(from July 2014)
梁浩然醫生 (由2014年7月)
Dr Leung Ho-yin (from July 2014)
盧婉芳女士 (由2014年9月)
Ms Grace Y F Lo
(from September 2014)
盧偉明先生 (至2015年1月)
Mr Raymond W M Lo
(upto January 2015)
吳少英女士 (由2014年6月)
Ms Ng Siu-ying (from June 2014)
蘇婉傑女士
Ms Bonnie Y H So

秘書 Secretary
馮志恒女士 (至2014年8月)
Ms Cheryl C H Fung
(up to August 2014)
劉惠傑先生 (由2014年8月)
Mr Eric W K Lau (from August 2014)

國際及災災服務管理委員會
International & Relief Service Management Committee

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Mr Lo Wing-sun

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曾婉菱女士
Ms Wendy W M Tsang

義務司庫 Hon Treasurer
林長盛先生
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顧問 Advisor
胡郭秀萍女士
Mrs Ivy Wu, JP
緊急應變組諮詢委員會
Emergency Response Unit Advisory Committee

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Dr Wong Tai-wai

成員 Members
歐耀佳醫生 (至2014年11月)
Dr Au Yiu-kai
(up to November 2014)
葉衛忠醫生
Dr Ip Wei-chung
劉楚銓醫生
Dr Lau Chor-chiu, GMSM, MH
黃少懷醫生
Dr Liu Shao-haei
吳常樂先生
Mr John S L Ng
蘇婉麗女士
Ms Bonnie Y H So
姚妙芬女士
Ms Esther F Yiu

秘書 Secretary
勞則育先生 (至2014年12月)
Mr Winson W Y Lo
(up to December 2014)
潘曉怡女士 (由2015年1月)
Ms Karen H Y Poon
(from January 2015)

特殊教育及復康服務管治委員會
Special Education & Rehabilitation Service Governing Committee

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任錦光先生
Mr Allen K Y Lam

副主席 Vice Chairman
鄭成業先生
Mr Cheng Sing-yip, BH

義務司庫 Hon Treasurers
張順興先生
Mr Ricky S H Chang
領催安先生 (至2014年8月)
Mr Dennis C O Chung
(up to August 2014)
甘志成先生
Mr Roger C S Kam
黃偉康先生 (至2014年8月)
Mr Eddie W H Wong
(up to August 2014)

中國服務委員會
China Service Committee

主席 Chairman
曾昭雯女士
Ms Wendy W M Tsang

副主席 Vice Chairman
林麗英先生
Mr Lam Chi-yung, SBS

顧問 Advisors
李著得（由2014年8月）
Professor Li Tsang W P Cecilia
(from August 2014)
黃文生教授 (由2014年8月)
Professor Wong Man-sang
(from August 2014)

成員 Members
蔡炎銘先生
Mr Alex S M Choi
朱明先生
Mr Chu Ming
劉冰女士
Ms Betty P Lau
呂大樂教授
Professor Lui Tai-lok
吳常樂先生
Mr John S L Ng
蘇婉麗女士
Ms Bonnie Y H So
黃大偉醫生
Dr Wong Tai-wai

秘書 Secretary
楊綾華女士 (至2015年2月)
Ms Eva Y W Yeung
(up to February 2015)

國際服務委員會
International Service Committee

主席 Chairman
方敏生女士
Ms Christine M S Fang, BBS, JP

副主席 Vice Chairman
曾昭雯女士
Ms Wendy W M Tsang

成員 Members
劉冰女士
Ms Betty P Lau
劉玉燕女士
(by 2014年4月至2015年2月)
Ms Jane Y Y Lau
(from April 2014 to February 2015)
羅樂新先生
Mr Lo Wing-sun

樸蓮德女士
Ms Nanette McClintock, MH
蘇婉麗女士
Ms Bonnie Y H So
唐少芬醫生
Dr Joyce S F Tang
黃大偉醫生
Dr Wong Tai-wai
● 成員 Members
陳貞明先生（至2015年2月）
Mr K M Chan (up to February 2015)
鄭成業先生
Mr Cheng Sing-yip, BH
張永明博士
Dr Francis W M Cheung, MH
張榮玉珍女士
Mrs Jane Y J Cheung
趙惠明先生
Mr Chiu Wai-ming, BH
鄭秉基先生
Mr Alan P K Chow
劉聲明先生
Mr Lau Sit-ming
梁烈安先生（至2015年2月）
Mr Leung Lit-on (up to February 2015)
梁樹基先生
Mr Leung Shu-ki
廖詠慧蓮女士
Mrs Rita Tong Liu, SBS
雷素心醫生（至2014年8月）
Dr Susan S S Louie, JP
(upto August 2014)
呂耀文先生
Mr Grandy C M Lui
鄭耀添文女士
Mrs Bessie S M Pang
彭志達先生
Mr Dennis C T Pang
施陳佩霞女士
Mrs Cecilia P H Shih
冼雅珏女士
Ms Francesca N K Sin
譚麗珍女士
Ms Candy L C Tam, MH
譚錦茂先生（由2015年2月）
Mr Edward K M Tam
(From February 2015)
譚君校先生（由2014年7月）
Mr Peter K C Tam (from July 2014)
廖冠良先生
Mr Allan K L Tong
曾昭武先生
Mr Samuel C M Tsang
衛沛華先生（由2014年7月）
Mr Alex P W Wai (from July 2014)
胡寶玲女士（由2014年7月）
Ms Wu Po-ling (from July 2014)

● 秘書 Secretary
尹慧玲女士
Ms Winnie W L Wan

香港紅十字會醫院學校法團校董會
The Incorporated Management Committee of Hong Kong Red Cross Hospital Schools

● 校監 Supervisor
鄭秉基先生
Mr Alan P K Chow

● 副校監 Deputy Supervisor
彭志達先生（由2014年8月）
Mr Dennis C T Pang
(from August 2014)

● 司庫 Treasurer
甘志成先生
Mr Roger C S Kam

● 成員 Members
何文亮先生
Mr Brian M L Ho
林寶瑩女士（由2014年12月）
Ms Lam Po-ying
(from December 2014)
莫愛玲女士（至2014年12月）
Ms Moi Oi-ling
(upto December 2014)
鄭耀添文女士
Mrs Bessie S M Pang
冼雅珏女士（至2014年8月）
Ms Francesca N K Sin
(upto August 2014)
尹慧玲女士
Ms Winnie W L Wan
龍婉玲女士（替代）（由2014年12月）
Ms Lung Yuen-ling (Alternate)
(from December 2014)
任錦光先生（替代）
Mr Allen K K Yam (Alternate)
姚炳輝先生（代替）（至2014年12月）
Mr Yiu Ping-wah (Alternate)
(upto December 2014)

● 秘書 Secretary
陳小玲女士
Ms Chan Siu-ling

香港紅十字會甘迺迪中心法團校董會
The Incorporated Management Committee of Hong Kong Red Cross John F. Kennedy Centre

● 校監 Supervisor
劉聲明先生（至2014年4月）
Mr Lau Sit-ming (up to April 2014)
鍾傳安先生
(from 2014年4月至2014年8月)
Mr Dennis C O Chung
(from April 2014 to August 2014)
呂耀文先生（由2014年8月）
Mr Grandy C M Lui
(from August 2014)

● 副校監 Deputy Supervisor
張榮玉珍女士（由2014年8月）
Mrs Jane Y J Cheung
(from August 2014)

● 司庫 Treasurer
鍾傳安先生（至2014年4月）
Mr Dennis C O Chung
(upto April 2014)
甘志成先生（由2014年4月）
Mr Roger C S Kam
(from April 2014)

● 成員 Members
張榮玉珍女士（至2014年7月）
Mrs Jane Y J Cheung
(upto July 2014)
羅錦華先生（至2015年1月）
Mr Lo Kam-wah
(upto January 2015)
雷素心醫生（至2014年8月）
Dr Susan S S Louie, JP
(upto August 2014)
呂寶卿女士（由2015年1月）
Ms Lui Po-na (from January 2015)
吳鎮國先生（由2015年1月）
Mr Ng Chun-kwok
(from January 2015)
彭志英女士（由2014年12月）
Ms Eleanor C Y Pang
(from December 2014)
岑淑雅女士（至2014年12月）
Ms Patty S N Sham
(from December 2014)
岑詩麗芬女士（至2014年4月）
Mrs Lily S F Shum
(from April 2014)
冼雅玲女士（由2014年8月）
Ms Francesca N K Sin
(from August 2014)
替職
Mr Samuel C M Tsang
尹慧玲女士
Ms Winnie W L Wan
林文結女士 (替代) (由2015年1月)
Ms Mable M K Lam (Alternate)
(from January 2015)
羅美娟女士 (替代) (至2015年1月)
Ms Law Me-shueung (Alternate)
(up to January 2015)
李靜雯女士 (替代) (由2015年1月)
Ms Lee Ching-man (Alternate)
(from January 2015)
李瑞儀女士 (替代) (至2014年12月)
Ms Vivian T Y Li (Alternate)
(up to December 2014)
任錦光先生 (替代)
Mr Allen K K Yam (Alternate)

秘密 Secretary
張志安先生
Mr Cheung Chi-on

香港紅十字會瑪嘉烈戴麟趾學校
法團校董會
The Incorporated Management Committee of Hong Kong Red Cross Margaret Trench School

校監 Supervisor
鄭成業先生
Mr Cheng Sing-yip, BH

副校監 Deputy Supervisor
譚麗貞女士 (由2015年1月)
Ms Candy L C Tam, MH
(from January 2015)

司庫 Treasurer
張錦興先生
Mr Ricky S H Chang

成員 Members
梁美芬女士 (至2015年1月)
Ms Mak Lai-fun
(up to January 2015)
彭敏儀女士
Ms Annie M Y Pang
譚超雄先生
Mr Tam Chiu-hung
譚麗貞女士 (至2014年12月)
Ms Candy L C Tam, MH
(up to December 2014)
譚貫輝先生 (由2014年8月)
Mr Peter K C Tam
(from August 2014)
衛沛華先生 (由2014年8月)
Mr Alex P W Wai
(from August 2014)
尹慧玲女士
Ms Winnie W L Wan
黃國浩先生 (至2015年1月)
Mr Wong Kwok-kin
(up to January 2015)
何美寶女士 (替代) (至2015年1月)
Ms Mabel Ho (Alternate)
(up to January 2015)
譚麗貞女士 (替代) (由2015年1月)
Ms Mandy W W Tam (Alternate)
(from January 2015)
曾思維先生 (替代) (由2015年1月)
Mr Claudius S W Tsang (Alternate)
(from January 2015)
任錦光先生 (替代)
Mr Allen K K Yam (Alternate)

秘书 Secretary
李灼康先生
Mr Lee Cheuk-hong

香港紅十字會雅麗珊郡主學校
法團校董會
The Incorporated Management Committee of Hong Kong Red Cross Princess Alexandra School

校監 Supervisor
施陳佩霞女士
Mrs Cecilia P H Shih

副校監 Deputy Supervisor
胡寶玲女士 (由2015年1月)
Ms Wu Po-ling
(from January 2015)

司庫 Treasurer
黃偉康先生 (至2014年8月)
Mr Eddie W H Wong
(up to August 2014)
張錦興先生 (由2014年8月)
Mr Ricky S H Chang
(from August 2014)

成員 Members
陳婉華女士 (由2014年12月)
Ms Chan Yuen-wah
(from December 2014)
趙安泰女士 (至2014年12月)
Ms Angel O K Chiu
(up to December 2014)
何沛凡先生
Mr Tommy P F Ho
林家華先生 (至2014年11月)
Mr Lam Ka-wah
(up to November 2014)
梁樹基先生
Mr Leung Shu-ki
彭志達先生 (至2014年8月)
Mr Dennis C T Pang
(up to August 2014)
譚仲豪先生
Mr Peter C H Tam
唐冠良先生
Mr Allan K L Tong
尹慧玲女士
Ms Winnie W L Wan
何苗女士 (替代) (由2014年12月)
Ms He Mia (Alternate)
(from December 2014)
何光輝先生 (替代) (由2014年11月)
Mr Leo K L Ho (Alternate)
(from November 2014)
林麗華女士 (替代) (至2014年12月)
Ms Elaina L W Lam (Alternate)
(up to December 2014)
任錦光先生 (替代)
Mr Allen K K Yam (Alternate)

秘书 Secretary
胡小玲女士
Ms Wu Siu-ling

青年及義工事務管理委員會
Youth & Volunteer Management Committee

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黃兆光先生 (至2014年9月)
Mr Luke S K Wong
(up to September 2014)
袁漢榮先生 (由2014年9月)
Mr Jimmy H W Yuen, PMSM
(from September 2014)
副主席 Vice Chairman
袁漢榮先生 (至2014年9月)
Mr Jimmy H W Yuen, PMSM
(upto September 2014)
李天雄先生 (由2014年11月)
Mr Dominic T H Li
(from November 2014)

義務司庫 Hon Treasurer
林美詩女士
Ms Dora M Y Lam

成員 Members
鄭成美先生
Mr Cheng Sing-yip, BH
林天祐先生
Mr Lam Tin-yau
梁德曦先生 (由2014年11月)
Mr Winsor C H Leung
(from November 2014)
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(upto November 2014)
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Ms Bonnie Y H So (from February 2015)

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Ms Denise W F Wong (up to January 2015)

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Ms Bonnie Y H So (from February 2015)  
謝萬里醫生 (由2015年1月)  
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Ms Bonnie Y H So, Secretary General

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Ms Grace Y F Lo, Deputy Secretary General (Services)

譚錦茂先生 副秘書長（行政管理）
Mr Edward K M Tam, Deputy Secretary General (Management)

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Ms Brenda M Y Kwan, Head of Corporate Services

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Finance Department

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Mr Nicol C W Wong, Head of Finance and Quality Management

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Mr Carter T. Ng, Head of Corporate Communications

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Information Technology Office

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輸血服務中心
Blood Transfusion Service

總部 Headquarters
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李卓衡醫生 行政及醫務總監
Dr C K Lee, Chief Executive & Medical Director

血液收集及招募部
Blood Collection & Donor Recruitment Department

香港骨髄捐贈者資料庫
Hong Kong Bone Marrow Donor Registry

梁雅詩醫生 副顧問醫生
Dr Jennifer Leung, Associate Consultant

化驗部
Laboratory Department

周樂明醫生 血液化驗
Catherine Chow Cord Blood Bank

蔡偉超醫生 副顧問醫生
Dr W C Tsoi, Associate Consultant

行政部 Administration Department

李慕嘉女士 行政事務總經理
Ms Monica Lee, General Manager (Administrative Services)

質量管理部 Quality Department

王潔微女士 質量管理部經理
Ms Angela K C Wong, Quality Manager

捐血站 Blood Donor Centres

總部捐血站 Headquarters Donor Centre
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15 King's Park Rise, Kowloon
電話 Tel.：2710 1202
銅鑼灣捐血站  Causeway Bay Donor Centre
香港銅鑼灣羅素街2至4號2000年廣場14樓
14/F, Plaza 2000, 2-4 Russell Street, Causeway Bay, Hong Kong
電話 Tel: 2834 2084

中區捐血站  Central District Donor Centre
香港中環德輔道中40至42號通明大廈1樓
1/F, Tung Ming Building, 40-42 Des Voeux Road Central, Central, Hong Kong
電話 Tel: 2526 1420

觀塘捐血站  Kwan Tong Donor Centre
九龍觀塘觀塘道418號創紀之城5期 (apm) 23樓2301及2316室
Room 2301 & 2316, 23/F, Millennium City 5 (apm), 418 Kwun Tong Road, Kwan Tong, Kowloon
電話 Tel: 3148 1375

旺角捐血站  Mongkok Donor Centre
九龍旺角西洋菜南街2號A銀城廣場11樓
11/F, Ginza Plaza, 2A Sai Yeung Choi Street South, Mongkok, Kowloon
電話 Tel: 2770 5930

西九龍捐血站  West Kowloon Donor Centre
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6/F, 19 Hoik Ting Road, West Kowloon

* 預計2016年首季投入服務
Expected to service in 1st quarter 2016

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荃灣捐血站  Tsuen Wan Donor Centre
新界荃灣大河道8號
8 Tai Ho Road, Tsuen Wan, New Territories
電話 Tel: 2414 2378

元朗捐血站  Yuen Long Donor Centre
新界元朗青山公路元朗段115-127號開心廣場7樓704-705室
Unit 704-705, 7/F, Yuen Long Landmark, 115-127 Yuen Long Castle Peak Road, Yuen Long, New Territories
電話 Tel: 2478 6000

流動捐血隊及流動捐血車
Mobile Blood Collection Teams & Mobile Blood Collection Vehicle
電話 Tel: 2710 1285

社區關懷服務部
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梁達昌先生 社區關懷服務部主管
Mr Thomas T C Leung, Head of Community Care Service

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本地震災及備災服務
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心理支援服務
Psychological Support Service
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Patient Concern Service
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Health & Care Service Department

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- 訓練中心 Training Centres
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- 沙田訓練中心 Shatin Training Centre
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- 大窩口訓練中心 Tai Wo Hau Training Centre
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國際及監督服務部
International & Relief Service Department

- 国際及監督服務部
  International & Relief Service Department
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Mr Percy K C Chan, Chief Staff Officer

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大嶼山石壁東灣
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傳真 Fax : 3103 4001
電郵 E-mail：camp@redcross.org.hk
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黃皓先生
Mr Lo Wing-sun
曾顯愛女士
Ms Wendy Tsang Wan-man

熱心服務榮譽獎章/獎狀
Badge of Honour for Devoted Service

張振宇先生
Mr Cheung Chun-yu
朱雪醫生
Dr Chu Wan
高志輝先生
Mr Ko Chi-fai
李瑞山醫生
Dr Lee Shui-shan
黃海鷹先生
Mr Mak Hoi-fung
黃瑞鴻先生
Mr Wong Shui-hung

嘉許狀
Certificate of Commendation

陳振業先生
Mr Chan Chun-yip
陳景柏先生
Mr Chan King-pak
張祥寶女士
Ms Cheung Lee-mei
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Ms Catkin Cheung Wai-ching
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朱飛怡女士
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勞詩亮先生
Mr Lo Chi-fu
伍成偉先生
Mr Ng Kwok-wai
吳石光先生
Mr Ng Shek-kong
伍達榮先生
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吳健華女士
Mrs Bessie S M Pang
潘詠詩女士
Ms Poon Wing-sze
鄭文儀女士
Ms Siu Man-yeo
蘇佳儀女士
Ms So Shin-ho
曾文聰先生
Mr Tsang Chi-chung
謝嘉誼女士
Ms Carol Tse Kar-yeo

黃啟聲先生
Mr Wong Kai-sing
東亞銀行有限公司
The Bank of East Asia, Limited
滙豐銀行慈善基金
The Hongkong Bank Foundation

志願服務獎章/獎狀
Voluntary Service Medal

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周若楠女士
Ms Catherine Chow Pik-to
周尚明先生
Mr Chow Sheung-ming
楊美琪女士
Ms Lai Mei-ki
林德康先生
Mr Lam Tak-hong
羅培文女士
Ms Lo Pui-tak
伍嘉穎女士
Ms Ng Kay-yu
伍達榮先生
Mr Ng Tat-wing
蕭景生先生
Mr Siu King-sang
宋曉怡女士
Ms Sung Hiu-yi
黃嘉豪先生
Mr Wong Ka-ho
王耀平先生
Mr Wong Yiu-ping
余惠良先生
Mr Yu Wai-leung

1st Clasp
陳淑儀女士
Ms Chan Shuk-woon
陳玉蓮女士
Ms Chan Yuk-lin
王振南先生
Mr Wong Chun-nam
王淑賢女士
Ms Wong Shuk-yin

第二枚勳章 2nd Clasp
張韻麗女士
Ms Cheung Wun-uen 郭錦仁先生
Mr Kwok Fu-yen 羅詠燕女士
Ms Law Wing-yin 梁志泉先生
Mr Leung Chi-chuen 馬志豪先生
Mr Ma Chi-ho 莫君華先生
Mr Mok Kwan-wah 潘德麟醫生
Dr Poon Tak-lun, JP

第三枚勳章 3rd Clasp
黃錦行女士
Ms Wong Kam-kiong

五十年服務獎
Members’ 50 Years Service Badge
施劍洋先生
Mr Sy Chiu-yang

四十五年服務獎
Members’ 45 Years Service Badge
梁榮傑先生
Mr Leung Wing-yiu

四十周年服務獎
Members’ 40 Years Service Badge
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Mr Leung Chi-chuen 譚錦茂先生
Mr Tam Kam-mau 袁漢榮先生
Mr Jimmy Yuen Hon-wing, PMSM

三十五年服務獎
Members’ 35 Years Service Badge
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Members’ 30 Years Service Badge
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Ms Ivy Chan Da Rosa 陳麗銘女士
Mrs Janet Chan Lo Kam-fong 張永賢女士
Ms Cheung Wing-yin 朱麗嫦女士
Ms Chu Lai-ngor 方敏生女士
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Mr Kan Ka-lun 黎家森先生
Mr Lai Kau-kan 黎永源先生
Mr Lai Wing-yuen 林家輝先生
Mr Lam Ka-wong 林惠敏女士
Ms Lam Wai-man 麥世強先生
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| Ms Leung Ching-man | Ms Leung Ching-man | Ms Wong Kam-man |
| 李秀英女士 | 李秀英女士 | 黃潔玲女士 |
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| Mr Man Wai-kit | Mr Man Wai-kit | Mr Yuen Wai-keung |

| 十五年服務奬 |
| Members’ 15 Years Service Badge |

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| 陳民聰先生 | 陳民聰先生 | 陳民聰先生 |
| Mr Chan Chun-shun | Mr Chan Chun-shun | Mr Chan Chun-shun |
| 陳彩鳳女士 | 陳彩鳳女士 | 陳彩鳳女士 |
| Ms Chan Cho-yin | Ms Chan Cho-yin | Ms Chan Cho-yin |
| 伍美兒女士 | 伍美兒女士 | 伍美兒女士 |
| Ms Ng Mei-yee | Ms Ng Mei-yee | Ms Ng Mei-yee |
| 伍載蓮女士 | 伍載蓮女士 | 伍載蓮女士 |
| Ms Ng Oi-lin | Ms Ng Oi-lin | Ms Ng Oi-lin |</p>
<table>
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<td>郭帼瑜女士</td>
<td>Ms Cheng Lai-sheung</td>
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<td>袁竟志先生</td>
<td>Mr Yuen King-chi</td>
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</tbody>
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Acknowledgement

The Hong Kong Red Cross is grateful to the following organizations and donors for their generous funding and donations in the year 2014/15 for supporting our humanitarian work in and out of Hong Kong.

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  - The Community Chest of Hong Kong
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Mr Chau Kin Choy
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American Express International, Inc.
Mr Cheng Wing On Michael
INDEPENDENT AUDITOR'S REPORT
TO THE COUNCIL OF HONG KONG RED CROSS

We have audited the financial statements of Hong Kong Red Cross set out on pages 3 to 44, which comprise the balance sheet as at 31st March 2015, the statement of comprehensive income, statement of changes in own funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Responsibility of the Council for the financial statements

The Council of Hong Kong Red Cross is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards of Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
INDEPENDENT AUDITOR’S REPORT
TO THE COUNCIL OF HONG KONG RED CROSS (CONTINUED)

Opinion
In our opinion, the financial statements give a true and fair view of the state of affairs of Hong Kong Red Cross as at 31st March 2015, and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 23rd July 2015
HONG KONG RED CROSS  
(All amounts in Hong Kong dollars unless otherwise stated)

BALANCE SHEET

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</thead>
<tbody>
<tr>
<td></td>
<td>ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-current assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Property, plant and equipment</td>
<td>4</td>
<td>1,204,041</td>
<td>-</td>
<td>4,315,360</td>
<td>5,519,401</td>
</tr>
<tr>
<td></td>
<td>Available-for-sale financial assets</td>
<td>5</td>
<td>586,438</td>
<td>-</td>
<td>26,693,424</td>
<td>27,279,862</td>
</tr>
<tr>
<td></td>
<td>Accounts and other receivables, non-current</td>
<td>8</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,770,499</td>
<td>-</td>
<td>30,408,784</td>
<td>32,179,283</td>
</tr>
<tr>
<td></td>
<td>Current assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Financial assets at fair value through profit or loss</td>
<td>7</td>
<td>-</td>
<td>1,759,739</td>
<td>90,436,326</td>
<td>92,196,065</td>
</tr>
<tr>
<td></td>
<td>Accounts and other receivables, current</td>
<td>8</td>
<td>3,564,656</td>
<td>-</td>
<td>50,766,561</td>
<td>54,331,217</td>
</tr>
<tr>
<td></td>
<td>Short-term bank deposits with original maturity over three months</td>
<td>9</td>
<td>-</td>
<td>15,824,830</td>
<td>66,591,391</td>
<td>82,416,221</td>
</tr>
<tr>
<td></td>
<td>Cash and cash equivalents</td>
<td>9</td>
<td>46,025,757</td>
<td>537,349,634</td>
<td>282,965,218</td>
<td>866,340,609</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>49,590,413</td>
<td>589,875,934</td>
<td>389,226,374</td>
<td>1,028,692,721</td>
</tr>
<tr>
<td></td>
<td>Current liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other payables and accruals</td>
<td>10</td>
<td>7,191,947</td>
<td>181,437,762</td>
<td>312,293,956</td>
<td>12,941,431</td>
</tr>
<tr>
<td></td>
<td>Deferred income</td>
<td>11</td>
<td>26,821,459</td>
<td>3,362,771</td>
<td>30,184,230</td>
<td>337,759,550</td>
</tr>
<tr>
<td></td>
<td>Current accounts within organisation</td>
<td></td>
<td>34,013,376</td>
<td>185,489,275</td>
<td>158,013,925</td>
<td>377,516,576</td>
</tr>
<tr>
<td></td>
<td>Net current assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>15,577,037</td>
<td>404,386,659</td>
<td>231,212,449</td>
<td>651,176,145</td>
</tr>
<tr>
<td></td>
<td>Total assets less current liabilities</td>
<td></td>
<td>17,347,536</td>
<td>404,386,659</td>
<td>251,621,233</td>
<td>683,355,428</td>
</tr>
</tbody>
</table>
HONG KONG RED CROSS  
(All amounts in Hong Kong dollars unless otherwise stated)

BALANCE SHEET (CONTINUED)

<table>
<thead>
<tr>
<th>Note</th>
<th>General services</th>
<th>Relief programmes</th>
<th>Designated programmes</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>17,175,911</td>
<td>-</td>
<td>-</td>
<td>17,175,911</td>
<td>14,057,902</td>
</tr>
<tr>
<td>13</td>
<td>-</td>
<td>224,106,912</td>
<td>224,106,912</td>
<td>207,711,776</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>171,625</td>
<td>-</td>
<td>7,085,575</td>
<td>10,557,631</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Own funds</td>
<td>17,347,536</td>
<td>-</td>
<td>248,368,398</td>
<td>232,337,309</td>
<td></td>
</tr>
<tr>
<td>Trust funds</td>
<td>15</td>
<td>12,339,838</td>
<td>12,339,838</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds</td>
<td>17,347,536</td>
<td>-</td>
<td>260,708,236</td>
<td>244,677,147</td>
<td></td>
</tr>
</tbody>
</table>

LIABILITIES

Non-current liabilities

Deferred income | 11 | - | 404,386,659 | 18,260,533 | 422,647,192 | 577,070,930 |

Total funds and liabilities | 17,347,536 | 404,386,659 | 261,621,233 | 683,355,428 | 821,748,077 |

The notes on pages 8 to 44 are an integral part of these financial statements.

The financial statements on pages 3 to 44 were approved by the Council on 23rd July 2015 and were signed on its behalf.

Chairman  
Honorary Treasurer
HONG KONG RED CROSS  
(All amounts in Hong Kong dollars unless otherwise stated)

**STATEMENT OF COMPREHENSIVE INCOME**

<table>
<thead>
<tr>
<th>Note</th>
<th>General services</th>
<th>Relief programmes</th>
<th>Designated programmes</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>25,974,862</td>
<td></td>
<td></td>
<td>25,974,862</td>
<td>17,320,917</td>
</tr>
<tr>
<td>17</td>
<td>90,432,868</td>
<td>123,371,384</td>
<td>8,188,351</td>
<td>221,921,603</td>
<td>210,059,210</td>
</tr>
<tr>
<td>18</td>
<td>687,220</td>
<td>13,048,837</td>
<td>4,933,555</td>
<td>18,649,612</td>
<td>21,167,945</td>
</tr>
<tr>
<td>19</td>
<td>16,744,872</td>
<td></td>
<td>2,984,719</td>
<td>19,729,591</td>
<td>22,445,480</td>
</tr>
<tr>
<td></td>
<td>133,839,822</td>
<td>136,320,221</td>
<td>15,786,635</td>
<td>255,946,678</td>
<td>270,653,552</td>
</tr>
</tbody>
</table>

**Expenditure**

<table>
<thead>
<tr>
<th>Description</th>
<th>Year ended 31st March 2015</th>
<th>Year ended 31st March 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee benefit expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Wages, salaries and allowances</td>
<td>69,414,944</td>
<td>89,388,931</td>
</tr>
<tr>
<td>- Increase/(decrease) in provision for unused annual leave</td>
<td>14,158,423</td>
<td>9,282,148</td>
</tr>
<tr>
<td>- Pension contributions</td>
<td>431,211</td>
<td>521,193</td>
</tr>
<tr>
<td>Depreciation</td>
<td>587,451</td>
<td>2,454,480</td>
</tr>
<tr>
<td>Gain on disposal of property, plant and equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating lease rentals - office premises</td>
<td>7,645,410</td>
<td>7,736,660</td>
</tr>
<tr>
<td>Auditor's remuneration</td>
<td>135,910</td>
<td>254,000</td>
</tr>
<tr>
<td>Net exchange gains/(losses)</td>
<td>45,954</td>
<td>(1,015,912)</td>
</tr>
<tr>
<td>Programme, administration and others</td>
<td>158,060,452</td>
<td>155,531,905</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus/(deficit) for the year</td>
<td>103,684,659</td>
<td>259,682,667</td>
</tr>
</tbody>
</table>

**Other comprehensive income**

<table>
<thead>
<tr>
<th>Items that may be reclassified to profit or loss</th>
<th>Year ended 31st March 2015</th>
<th>Year ended 31st March 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fair value losses on available-for-sale financial assets</td>
<td>(101,230)</td>
<td>(1,190,241)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>30,053,933</td>
<td>10,080,344</td>
</tr>
</tbody>
</table>

The notes on pages 8 to 44 are an integral part of these financial statements.
HONG KONG RED CROSS  
(All amounts in Hong Kong dollars unless otherwise stated)  

**STATEMENT OF CHANGES IN OWN FUNDS**

<table>
<thead>
<tr>
<th>Note</th>
<th>Year ended 31st March</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015</td>
</tr>
<tr>
<td><strong>Total own funds at beginning of the year</strong></td>
<td>232,337,399</td>
</tr>
<tr>
<td><strong>Comprehensive income</strong></td>
<td></td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>12</td>
</tr>
<tr>
<td><strong>Other comprehensive income</strong></td>
<td></td>
</tr>
<tr>
<td>Fair value losses on available-for-sale financial assets</td>
<td>14</td>
</tr>
<tr>
<td><strong>Total comprehensive income</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16,394,493</td>
</tr>
<tr>
<td><strong>Transfer to deferred income</strong></td>
<td>13</td>
</tr>
<tr>
<td><strong>Transfer (to)/from amounts due to Government departments</strong></td>
<td>12</td>
</tr>
<tr>
<td><strong>Total own funds at end of the year</strong></td>
<td>248,368,398</td>
</tr>
</tbody>
</table>

The notes on pages 8 to 44 are an integral part of these financial statements.
HONG KONG RED CROSS  
(All amounts in Hong Kong dollars unless otherwise stated)  

STATEMENT OF CASH FLOWS

<table>
<thead>
<tr>
<th>Note</th>
<th>Year ended 31st March</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cash flows from operating activities</strong></td>
<td></td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>20(a)</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities</strong></td>
<td></td>
</tr>
<tr>
<td>Purchases of property, plant and equipment</td>
<td>-</td>
</tr>
<tr>
<td>Proceeds from disposal of property, plant and equipment</td>
<td>20(b)</td>
</tr>
<tr>
<td>Purchases of available-for-sale financial assets</td>
<td>-</td>
</tr>
<tr>
<td>Purchases of financial assets at fair value through profit or loss</td>
<td>-</td>
</tr>
<tr>
<td>Proceeds from disposal of financial assets at fair value through profit or loss</td>
<td>-</td>
</tr>
<tr>
<td>(Increase)/decrease in short-term bank deposits with original maturity over three months</td>
<td>(5,568,514)</td>
</tr>
<tr>
<td>Interest income</td>
<td>15,814,137</td>
</tr>
<tr>
<td>Dividend income</td>
<td>17,438,167</td>
</tr>
<tr>
<td>Net cash generated from investing activities</td>
<td>1,030,760</td>
</tr>
<tr>
<td><strong>Net decrease in cash and cash equivalents</strong></td>
<td>(191,525,161)</td>
</tr>
<tr>
<td>Cash and cash equivalents at beginning of the year</td>
<td>1,087,865,770</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at end of the year</strong></td>
<td>9</td>
</tr>
</tbody>
</table>

The notes on pages 8 to 44 are an integral part of these financial statements.
HONG KONG RED CROSS  
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

1   General Information

Hong Kong Red Cross (the "Organisation") is a charitable organisation in Hong Kong and is engaged in advocating the spirit of humanity and providing impartial aid to the sick, the suffering and the vulnerable, without regard to their race, belief or affiliation.

The address of its head office is 33 Harcourt Road, Wanchai, Hong Kong.

These financial statements are presented in Hong Kong dollars unless otherwise stated and have been approved for issue by the Council on 23rd July 2015.

2   Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1   Basis of preparation

The financial statements of the Organisation have been prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets and financial assets at fair value through profit or loss, which are carried at fair value, and in accordance with Hong Kong Financial Reporting Standards ("HKFRS").

The preparation of financial statements in conformity with HKFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results. However, in the opinion of the Council, there are no estimates or assumptions used in these financial statements that will have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(a)   Standards, amendments and interpretations to existing standards that are effective in 2014 and are relevant to the Organisation's operation

The following standards have been adopted by the Organisation for the first time for the financial year beginning on 1st April 2014:

Amendment to Hong Kong Accounting Standard ("HKAS") 32, "Financial instruments: Presentation" on offsetting financial assets and financial liabilities. This amendment clarifies that the right of set-off must not be contingent on a future event. It must also be legally enforceable for all counterparties in the normal course of business, as well as in the event of default, insolvency or bankruptcy. The amendment also considers settlement mechanisms. This amendment did not have a significant effect on the financial statements.

Amendment to HKAS 36, "Impairment of assets", on the recoverable amount disclosures for non-financial assets. This amendment removes certain disclosures of the recoverable amount of cash generating units which had been included in HKAS 36 by the issue of HKFRS 13. This amendment did not have a significant effect on the financial statements.
NOTES TO THE FINANCIAL STATEMENTS

2.1 Basis of preparation (Continued)

(a) Standards, amendments and interpretations to existing standards that are not yet effective and have not been early adopted by the Organisation.

Certain new standards, amendments and interpretations to existing standards (collectively, the "Amendments") have been published that are mandatory for the Organisation’s accounting periods beginning on or after 1st April 2015. The following Amendments are relevant and applicable to the Organisation. However, they have not been early adopted in these financial statements:

- HKFRS 9 Financial Instruments
- HKFRS 15 Reverse from Contracts with Customers
- Amendments to HKAS 1 and HKAS 38
- Amendment to HKAS 1
- Annual Improvements project
- Annual improvements 2010 – 2012 cycle
- Annual Improvements project
- Annual improvements 2011 – 2013 cycle
- Annual Improvements project
- Annual improvements 2012 – 2014 cycle

Note:

(1) Effective for financial periods beginning on or after 1st January 2018
(2) Effective for financial periods beginning on or after 1st January 2017
(3) Effective for financial periods beginning on or after 1st January 2016
(4) Effective for financial periods beginning on or after 1st January 2015

The Organisation has commenced, but not yet completed, an assessment of the impact of the applicable amendments on its results of operations and financial position. The Council is of the view that the impact on the financial statements would not be significant other than certain additional disclosures.

2.2 Foreign currency translation

(a) Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organisation operates ("the functional currency"). The financial statements are presented in Hong Kong dollars, which is the Organisation’s functional and presentation currency.

(b) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive income.

Changes in the fair value of monetary securities denominated in foreign currency classified as available for sale are analysed between translation differences resulting from changes in the amortised cost of the security and other changes in the carrying amount of the security. Translation differences related to changes in amortised cost are recognised in surplus or deficit, and other changes in carrying amount are recognised in other comprehensive income.

Translation differences on non-monetary financial assets and liabilities such as equity held at fair value through profit or loss are recognised in the statement of comprehensive income as part of the fair value gain or loss. Translation differences on non-monetary financial assets, such as equity and debt securities classified as available for sale, are included in other comprehensive income.

2.3 Property, plant and equipment

Property, plant and equipment are stated at historical cost less depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Construction in progress is stated at cost less accumulated impairment losses. Cost comprises direct and indirect costs of on-going projects on buildings (including leasehold improvement). No depreciation is provided for construction in progress until the relevant buildings (including leasehold improvement) are available for use.

Subsequent costs are included in the asset’s carrying amount or recognised as separate assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Organisation and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation on property, plant and equipment is calculated using the straight-line method to allocate their costs to their residual values over their estimated useful lives, as follows:

- Buildings (including leasehold improvements)
- Furniture, fixtures and equipment
- Motor vehicles

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life (years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings</td>
<td>3 - 5 years</td>
</tr>
<tr>
<td>Furniture, fixtures, &amp; eqpt</td>
<td>3 - 5 years</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td>5 years</td>
</tr>
</tbody>
</table>
HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

2 Summary of significant accounting policies (Continued)

2.3 Property, plant and equipment (Continued)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (note 2.4).

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of comprehensive income.

2.4 Impairment of non-financial assets

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

2.5 Financial assets

2.5.1 Classification

The Organisation classifies its financial assets in the following categories: at fair value through profit or loss, loans and receivables and available-for-sale. The classification depends on the purpose for which the financial assets were acquired.

Management determines the classification of its financial assets at initial recognition.

(a) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Incentives are also categorised as held for trading unless they are denominated as bonds. Assets in this category are classified as current assets if expected to be settled within 12 months; otherwise, they are classified as non-current.

(b) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for the amounts that are settled or expected to be settled within 12 months after the balance sheet date. These are classified as non-current assets. Loans and receivables are classified as "accounts and other receivables", "short-term bank deposits with original maturity over three months" and "cash and cash equivalents" in the balance sheet.

(c) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless the investment matures or management intends to dispose of it within 12 months of the end of the reporting period.

HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

2 Summary of significant accounting policies (Continued)

2.5 Financial assets (Continued)

2.5.2 Recognition and measurement

Regular purchases and sales of financial assets are recognised on trade-date - the date on which the Organisation commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred or the Organisation has transferred substantially all risks and rewards of ownership. Available-for-sale financial assets and financial assets at fair value through profit or loss are subsequently carried at fair value. Loans and receivables are subsequently carried at amortised cost using the effective interest method.

Gains or losses arising from changes in the fair value of financial assets at fair value through profit or loss are presented in the statement of comprehensive income within investment and interest income in the period in which they arise. Dividends income from financial assets at fair value through profit or loss is recognised in the statement of comprehensive income as part of investment and interest income when the Organisation's right to receive payment is established.

Changes in the fair value of monetary and non-monetary securities classified as available-for-sale are recognised in other comprehensive income. When securities classified as available-for-sale are sold or impaired, the unrealised fair value adjustments recognised in own funds are included in the statement of comprehensive income.

Interest on available-for-sale securities calculated using the effective interest method is recognised in the statement of comprehensive income as part of investment and interest income. Dividends on available-for-sale equity instruments are recognised in the statement of comprehensive income as part of investment and interest income when the Organisation's right to receive payments is established.

2.6 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Organisation or the counterparty.

2.7 Impairment of financial assets

(a) Assets carried at amortised cost

The Organisation assesses at the end of each reporting period whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset ("loss event") and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.
NOTES TO THE FINANCIAL STATEMENTS

2 Summary of significant accounting policies (Continued)

9.7 Impairment of financial assets (Continued)

(a) Assets carried at amortised cost (Continued)

Evidence of impairment may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization, and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

The amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in the statement of comprehensive income.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the reversal of the previously recognised impairment loss is recognised in the statement of comprehensive income.

(b) Assets classified as available for sale

The Organisation assesses at the end of each reporting period whether there is objective evidence that a financial asset or a group of financial assets is impaired.

For debt securities, if any such evidence exists the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment losses on that financial asset previously recognised in profit or loss – is reversed from equity and recognised in profit or loss. If, in a subsequent period, the fair value of a debt instrument classified as available for sale increases and the increase can be objectively related to an event occurring after the impairment loss was recognised in profit or loss, the impairment loss is reversed through the statement of comprehensive income.

For equity investments, a significant or prolonged decline in the fair value of the security below its cost is also evidence that the assets are impaired. If any such evidence exists the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment losses on that financial asset previously recognised in profit or loss – is removed from equity and recognised in profit or loss. Impairment losses recognised in the statement of comprehensive income on equity instruments are not reversed through the statement of comprehensive income.

2.8 Accounts and other receivables

Accounts and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

If collection of accounts and other receivables is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks, short-term highly liquid investments with original maturities of three months or less.
2.15 Employee benefits

(a) Employee leave entitlements

Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date.

Employee entitlements to sick leave and maternity leave are not recognized until the time of leave.

(b) Pension obligations

The Organization operates a defined contribution retirement scheme under the Occupational Retirement Schemes Ordinance ("ORSO scheme") and a mandatory provident fund scheme ("MPF scheme") in Hong Kong, the assets of which are held in separate trustee-administered funds. The schemes are funded by payments from employees and by the Organization. The Organization's contributions to the ORSO scheme and the MPF scheme are based on a fixed percentage of the employee's basic salary and relevant income respectively.

The Organization has no further payment obligations once the contributions have been paid. The contributions are recognized as employee benefit expense when they are due. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in future payments is available.

2.16 Provisions

Provisions are recognized when the Organization has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are not recognized for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

2.17 Operating leases (as a lessee)

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are expensed in the statement of comprehensive income on a straight-line basis over the period of the lease.
HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

3 Financial and capital risk management (Continued)

3.1 Financial risk factors (Continued)

(ii) Price risk (Continued)

<table>
<thead>
<tr>
<th></th>
<th>Impact on surpluses</th>
<th>Impact on own funds in HK$'000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2013</td>
<td>2014</td>
</tr>
<tr>
<td>Debt securities</td>
<td>-65.9</td>
<td>78</td>
</tr>
<tr>
<td>Equity securities</td>
<td>-120.2</td>
<td>1,409</td>
</tr>
</tbody>
</table>

Surplus for the year would increase/decrease as a result of fair value gains/losses on debt and equity securities classified as financial assets at fair value through profit or loss. Own funds would increase/decrease as a result of fair value gains/losses on debts and equity securities classified as available-for-sale financial assets.

(iii) Cash flow and fair value interest rate risk

Apart from the bank balances which carry interest at market rates, the organisation has no other significant interest-bearing assets and liabilities.

At 31st March 2014, if interest rates on bank deposits had been 50 basis points (2014: 50 basis points) higher/lower with all other variables held constant, surplus for the year would have been HK$44.7 million (2014: HK$45.5 million) higher/lower as a result of higher/lower aggregated interest income on Hong Kong dollar-denominated, United States dollar-denominated and Eurodenominated floating-rate bank balances.

(b) Credit risk

Credit risk is managed on an ongoing basis. Credit risk arises mainly from cash at banks, short-term bank deposits and accounts and other receivables.

The organisation's bank balances are deposited in internationally reputable banks. As such, no significant credit risk is anticipated. The Council also considers the credit risk on accounts and other receivables as low and no impairment provision is required. Although the cash at banks and short-term bank deposits are spread over a small number of banks, the organisation has policies in place for the control and monitoring of the relevant concentration of credit risk.

The organisation’s main source of income is subscriptions from the Government of Hong Kong Special Administrative Region and donations from the general public and other charitable organisations. It has no other significant financial assets which lead to any credit risk to the organisation. Accordingly, the Council is of the opinion that the relevant credit risk of the organisation is low without any significant concentration.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

3 Financial and capital risk management (Continued)

3.1 Financial risk factors (Continued)

(c) Liquidity risk

Prudent liquidity risk management includes maintaining sufficient cash and bank balances so as to enable the organisation to meet its liabilities as and when they fall due and to continue operating for the foreseeable future. The Council is of the opinion that the organisation does not have any significant liquidity risk.

The table below analyses the organisation’s financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity. The amounts disclosed in the table are the contractual undiscounted cash flows.

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than one year</td>
<td>66,059,460</td>
<td>83,284,178</td>
</tr>
<tr>
<td>Other payables and accruals (note 10)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3.2 Capital risk management

The organisation's objectives when managing capital are to safeguard the organisation's ability to continue as a going concern in order to carry out its principal activities, i.e., to provide humanitarian aid to the sick, the suffering and the vulnerable. The organisation’s overall strategy remains unchanged from previous year.

The capital structure of the organisation consists of general fund, designated funds and other reserves. In order to maintain or adjust the capital structure, the organisation may appeal for subscriptions from the Government of the Hong Kong Special Administrative Region and donations from the general public and other charitable organisations.

3.3 Fair value estimation

The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (Level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (Level 3).

All of the organisation’s assets that are measured at fair value are classified as level 1 at 31st March 2015 and 2014.

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Available-for-sale financial assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Equity securities</td>
<td>4,000,027</td>
<td>4,374,420</td>
</tr>
<tr>
<td>- Debt securities</td>
<td>1,029,845</td>
<td>1,029,845</td>
</tr>
<tr>
<td>Financial assets at fair value through profit or loss</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Trading securities</td>
<td>-</td>
<td>30,944,942</td>
</tr>
<tr>
<td>Total assets</td>
<td>26,059,882</td>
<td>29,097,244</td>
</tr>
</tbody>
</table>
HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

3.3 Fair value estimation (Continued)

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm’s length basis. The quoted market prices used for financial assets held by the Organisation is the current bid price. These instruments are included in level 1. Instruments included in level 1 comprise primarily listed/quoted equity and debt securities classified as available for sale or trading securities.

4 Property, plant and equipment

<table>
<thead>
<tr>
<th>As at 1st April 2014</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings (including leasehold improvements)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>4,072,989</td>
<td>5,018,929</td>
<td>9,091,918</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(223,270)</td>
<td>(1,299,210)</td>
<td>(1,522,481)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>3,849,719</td>
<td>3,719,719</td>
<td>7,569,438</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>10,996</td>
<td>206,800</td>
<td>217,796</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(10,996)</td>
<td>(206,800)</td>
<td>(217,796)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Furniture, fixtures and equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>2,776,703</td>
<td>7,002,979</td>
<td>9,779,682</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(1,905,815)</td>
<td>(4,138,385)</td>
<td>(6,044,200)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>870,888</td>
<td>2,864,594</td>
<td>3,735,482</td>
</tr>
<tr>
<td>Total</td>
<td>3,831,000</td>
<td>3,715,715</td>
<td>7,546,715</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(2,247,841)</td>
<td>(9,145,008)</td>
<td>(11,392,847)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>1,583,159</td>
<td>2,570,707</td>
<td>4,153,866</td>
</tr>
</tbody>
</table>

Year ended 31st March 2014

<table>
<thead>
<tr>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings (including leasehold improvements)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening net book amount</td>
<td>79,282</td>
<td>1,617,908</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>2,490,495</td>
</tr>
<tr>
<td>- Cost</td>
<td>-</td>
<td>(17,990)</td>
</tr>
<tr>
<td>- Depreciation</td>
<td>(17,990)</td>
<td>(1,607,764)</td>
</tr>
<tr>
<td>Closing net book amount</td>
<td>52,772</td>
<td>3,080,011</td>
</tr>
<tr>
<td>Construction in progress</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening net book amount</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>60,584,664</td>
</tr>
<tr>
<td>- Grants and donations received (note)</td>
<td>-</td>
<td>(60,584,664)</td>
</tr>
<tr>
<td>Closing net book amount</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening net book amount</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>3,253,349</td>
</tr>
<tr>
<td>- Grants and donations received</td>
<td>-</td>
<td>(3,253,349)</td>
</tr>
<tr>
<td>Closing net book amount</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>Furniture, fixtures and equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening net book amount</td>
<td>813,092</td>
<td>2,905,412</td>
</tr>
<tr>
<td>Additions</td>
<td>3,842,931</td>
<td>543,349</td>
</tr>
<tr>
<td>- Grants and donations received</td>
<td>-</td>
<td>(195,744)</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Cost</td>
<td>(21,660)</td>
<td>(21,660)</td>
</tr>
<tr>
<td>- Accumulated depreciation</td>
<td>(21,660)</td>
<td>(1,269,830)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>(427,643)</td>
<td>(1,269,830)</td>
</tr>
<tr>
<td>Closing net book amount</td>
<td>781,448</td>
<td>2,641,187</td>
</tr>
</tbody>
</table>
### Property, plant and equipment (Continued)

<table>
<thead>
<tr>
<th></th>
<th>Year ended 31st March 2011</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening net book amount</td>
<td></td>
<td>883,436</td>
<td>4,580,720</td>
<td>5,464,176</td>
</tr>
<tr>
<td><strong>Additions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Cost</td>
<td></td>
<td>364,201</td>
<td>68,071,737</td>
<td>68,435,938</td>
</tr>
<tr>
<td>- Grants and donations received (note 11)</td>
<td></td>
<td>(16,833,887)</td>
<td>(16,833,887)</td>
<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Cost</td>
<td></td>
<td>21,566</td>
<td>-</td>
<td>21,566</td>
</tr>
<tr>
<td>- Accumulated depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td>(444,633)</td>
<td>(6,297,092)</td>
<td>(6,741,725)</td>
</tr>
<tr>
<td><strong>Closing net book amount</strong></td>
<td></td>
<td>5,121,918</td>
<td>5,564,220</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Buildings (including leasehold improvements)</th>
<th>Year ended 31st March 2011</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td>403,662</td>
<td>8,407,094</td>
<td>8,810,756</td>
</tr>
<tr>
<td><strong>Accumulated depreciation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net book amount</strong></td>
<td></td>
<td>52,779</td>
<td>3,580,911</td>
<td>3,633,690</td>
</tr>
</tbody>
</table>

| Motor vehicles                             |                             |                  |                       |           |
| **Cost**                                    |                             | 10,965            | 206,800               | 217,765   |
| **Accumulated depreciation**               |                             |                  |                       |           |
| **Net book amount**                         |                             | 2                | -                     | 2         |

| Furniture, fixtures and equipment          |                             |                  |                       |           |
| **Cost**                                   |                             | 3,089,244        | 7,949,002             | 11,038,246|
| **Accumulated depreciation**              |                             |                  |                       |           |
| **Net book amount**                        |                             | 780,245          | 2,041,487             | 2,821,732 |

| **Total**                                  |                             |                  |                       |           |
| **Cost**                                   |                             | 3,503,818        | 18,061,706            | 20,565,524|
| **Accumulated depreciation**              |                             | (2,305,936)      | (11,402,505)          | (13,708,441)|
| **Net book amount**                        |                             | 823,022          | 4,619,201             | 5,442,223 |

### Notes to the Financial Statements

#### Buildings (including leasehold improvements)

<table>
<thead>
<tr>
<th><strong>Additions</strong></th>
<th></th>
<th>Year ended 31st March 2011</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td>52,779</td>
<td>5,080,014</td>
<td>5,132,793</td>
<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td>(25,630)</td>
<td>(1,298,932)</td>
<td>(1,324,562)</td>
<td></td>
</tr>
<tr>
<td><strong>Closing net book amount</strong></td>
<td></td>
<td>67,342</td>
<td>3,294,739</td>
<td>3,362,081</td>
<td></td>
</tr>
</tbody>
</table>

#### Construction in progress

<table>
<thead>
<tr>
<th><strong>Additions</strong></th>
<th></th>
<th>Year ended 31st March 2011</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td>149,715,779</td>
<td>149,715,779</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Closing net book amount</strong></td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

#### Motor vehicles

<table>
<thead>
<tr>
<th><strong>Additions</strong></th>
<th></th>
<th>Year ended 31st March 2011</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td>2</td>
<td>-</td>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>

#### Furniture, fixtures and equipment

<table>
<thead>
<tr>
<th><strong>Additions</strong></th>
<th></th>
<th>Year ended 31st March 2011</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td>780,245</td>
<td>2,041,487</td>
<td>2,821,732</td>
<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td>(358,429)</td>
<td>(1,243,588)</td>
<td>(1,601,017)</td>
<td></td>
</tr>
<tr>
<td><strong>Closing net book amount</strong></td>
<td></td>
<td>1,130,697</td>
<td>1,745,511</td>
<td>2,876,208</td>
<td></td>
</tr>
</tbody>
</table>

#### Total

<table>
<thead>
<tr>
<th><strong>Additions</strong></th>
<th></th>
<th>Year ended 31st March 2011</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost</strong></td>
<td></td>
<td>833,022</td>
<td>5,121,918</td>
<td>5,954,940</td>
<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td></td>
<td>(958,770)</td>
<td>122,816,699</td>
<td>122,915,469</td>
<td></td>
</tr>
<tr>
<td><strong>Closing net book amount</strong></td>
<td></td>
<td>1,288,841</td>
<td>4,352,530</td>
<td>5,641,371</td>
<td></td>
</tr>
</tbody>
</table>
HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

4 Property, plant and equipment (Continued)

<table>
<thead>
<tr>
<th></th>
<th>As at 31st March 2015</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General services</td>
<td>Designated programmes</td>
</tr>
<tr>
<td>Buildings (including household improvements)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>443,812</td>
<td>9,897,714</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(396,900)</td>
<td>(5,296,693)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>46,912</td>
<td>4,601,021</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>10,992</td>
<td>208,600</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(10,992)</td>
<td>(208,600)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Furniture, fixtures and equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>4,097,518</td>
<td>8,146,894</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(3,879,827)</td>
<td>(7,628,288)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>217,691</td>
<td>518,606</td>
</tr>
<tr>
<td>Total</td>
<td>4,464,308</td>
<td>18,944,438</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(3,258,267)</td>
<td>(15,826,078)</td>
</tr>
<tr>
<td>Net book amount</td>
<td>1,206,041</td>
<td>3,118,360</td>
</tr>
</tbody>
</table>

Note:
Construction project for Redevelopment of Hong Kong Red Cross Headquarters:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction in progress</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At beginning of the year</td>
<td>68,418,359</td>
<td>80,883,805</td>
</tr>
<tr>
<td>Additions during the year</td>
<td>149,785,798</td>
<td>60,314,649</td>
</tr>
<tr>
<td>At end of the year</td>
<td>218,194,137</td>
<td>88,438,359</td>
</tr>
<tr>
<td>Grants and donations received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At beginning of the year</td>
<td>(68,418,359)</td>
<td>(80,883,805)</td>
</tr>
<tr>
<td>Transfer from deferred income</td>
<td>(146,715,718)</td>
<td>(60,000,000)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>(216,133,077)</td>
<td>(88,438,359)</td>
</tr>
<tr>
<td>Net book value</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

5 Available-for-sale financial assets

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>20,739,992</td>
<td>20,669,257</td>
</tr>
<tr>
<td>Additions</td>
<td>201,246</td>
<td>219,106</td>
</tr>
<tr>
<td>Fair value losses transferred to:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other reserves (note 16)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- General services</td>
<td>(161,219)</td>
<td>(28,953)</td>
</tr>
<tr>
<td>- Designated programmes</td>
<td>(3,010,823)</td>
<td>(1,301,381)</td>
</tr>
<tr>
<td>(1,482,045)</td>
<td>(1,600,241)</td>
<td></td>
</tr>
<tr>
<td>At end of the year</td>
<td>26,659,882</td>
<td>21,739,992</td>
</tr>
</tbody>
</table>

There were no impairment provisions on available-for-sale financial assets for both financial years ended 31st March 2015 and 2014.

Available-for-sale financial assets include the following:
- Equity securities - Hong Kong
  24,662,928
- Equity securities - Overseas
  479,185
- Debt securities - Overseas
  1,576,845
  3,158,572

Available-for-sale financial assets are denominated in the following currencies:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong dollars</td>
<td>24,662,928</td>
<td>21,739,992</td>
</tr>
<tr>
<td>United States dollars</td>
<td>3,010,823</td>
<td>1,301,381</td>
</tr>
<tr>
<td></td>
<td>26,659,882</td>
<td>21,739,992</td>
</tr>
</tbody>
</table>

The maximum exposure to credit risk at the balance sheet date is the fair value of the debt securities classified as available-for-sale financial assets.
NOTES TO THE FINANCIAL STATEMENTS

6 Financial instruments by category

<table>
<thead>
<tr>
<th>Category</th>
<th>Assets at fair value through profit or loss</th>
<th>Assets held for sale</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans and receivables</td>
<td>20,685,682</td>
<td>20,685,682</td>
<td>20,685,682</td>
</tr>
<tr>
<td>Financial assets at fair value through profit or loss (note 7)</td>
<td>20,685,682</td>
<td>-</td>
<td>20,685,682</td>
</tr>
<tr>
<td>Accounts and other receivables (note 8)</td>
<td>-</td>
<td>20,685,682</td>
<td>20,685,682</td>
</tr>
<tr>
<td>Short-term bank deposits with original maturity over three months (note 9)</td>
<td>66,591,391</td>
<td>-</td>
<td>66,591,391</td>
</tr>
<tr>
<td>Cash and cash equivalents (note 9)</td>
<td>866,340,609</td>
<td>866,340,609</td>
<td>866,340,609</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,036,643,966</td>
<td>20,685,682</td>
<td>1,057,329,648</td>
</tr>
</tbody>
</table>

At 31st March 2014

<table>
<thead>
<tr>
<th>Category</th>
<th>Assets at fair value through profit or loss</th>
<th>Assets held for sale</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial assets at fair value through profit or loss (note 7)</td>
<td>10,064,424</td>
<td>-</td>
<td>10,064,424</td>
</tr>
<tr>
<td>Accounts and other receivables (note 8)</td>
<td>55,939,777</td>
<td>-</td>
<td>55,939,777</td>
</tr>
<tr>
<td>Short-term bank deposits with original maturity over three months (note 9)</td>
<td>47,320,835</td>
<td>-</td>
<td>47,320,835</td>
</tr>
<tr>
<td>Cash and cash equivalents (note 9)</td>
<td>1,052,814,779</td>
<td>-</td>
<td>1,052,814,779</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,134,851,182</td>
<td>20,064,282</td>
<td>1,154,915,464</td>
</tr>
</tbody>
</table>

Liabilities as per balance sheet - other financial liabilities at amortized cost

<table>
<thead>
<tr>
<th>Category</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts and other payables (note 10)</td>
<td>60,624,458</td>
<td>8,314,778</td>
</tr>
</tbody>
</table>

7 Financial assets at fair value through profit or loss

<table>
<thead>
<tr>
<th>Category</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fair value losses transferred to trust funds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Additions</td>
<td>9,689,544</td>
<td>2,028,805</td>
</tr>
<tr>
<td>Disposals</td>
<td>(16,012,760)</td>
<td>(2,252,021)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Financial assets at fair value through profit or loss are denominated in United States dollars.

8 Accounts and other receivables

<table>
<thead>
<tr>
<th>Category</th>
<th>General services</th>
<th>Relief programmes</th>
<th>Designated programmes</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts receivable</td>
<td>1,025,469</td>
<td>1,025,469</td>
<td>986,680,620</td>
<td>997,706,109</td>
<td></td>
</tr>
<tr>
<td>Rental and utility deposits</td>
<td>1,298,439</td>
<td>1,298,439</td>
<td>64,194,290</td>
<td>65,492,730</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>2,323,901</td>
<td>2,323,901</td>
<td>1,050,874,910</td>
<td>1,062,198,839</td>
<td></td>
</tr>
<tr>
<td>Financial assets</td>
<td>1,052,473</td>
<td>1,052,473</td>
<td>93,358,314</td>
<td>94,410,787</td>
<td></td>
</tr>
<tr>
<td>Prepayments</td>
<td>592,459</td>
<td>592,459</td>
<td>68,612,245</td>
<td>69,204,700</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1,644,932</td>
<td>1,644,932</td>
<td>151,970,559</td>
<td>153,615,487</td>
<td></td>
</tr>
<tr>
<td>Less: Non-current rental deposits</td>
<td>3,524,666</td>
<td>3,524,666</td>
<td>52,366,195</td>
<td>55,890,861</td>
<td></td>
</tr>
<tr>
<td>Current portion</td>
<td>3,949,316</td>
<td>3,949,316</td>
<td>93,630,364</td>
<td>97,579,679</td>
<td></td>
</tr>
</tbody>
</table>

The carrying values of accounts and other receivables approximate their fair values as at 31st March 2015 and 2014 and are denominated in the following currencies:

<table>
<thead>
<tr>
<th>Category</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong dollars</td>
<td>94,586,311</td>
<td>25,987,907</td>
</tr>
<tr>
<td>United States dollars</td>
<td>80,743</td>
<td>114,443</td>
</tr>
<tr>
<td>Remittable</td>
<td>1,180,649</td>
<td>1,270,014</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>96,760,702</td>
<td>28,478,460</td>
</tr>
</tbody>
</table>
HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

8 Accounts and other receivables (Continued)

The accounts and other receivables do not contain impaired assets.

The maximum exposure to credit risk at the balance sheet date is the carrying value of each class of receivable mentioned above. The accounts and other receivables are neither past due nor impaired. The Organisation does not hold any collateral as security.

9 Short-term bank deposits with original maturity over three months and cash and cash equivalents

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at banks and in hand</td>
<td>66,794,043</td>
<td>97,176,655</td>
</tr>
<tr>
<td>Short-term bank deposits with original maturity less than three months</td>
<td>765,365,996</td>
<td>900,689,115</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>866,359,039</td>
<td>1,097,865,770</td>
</tr>
<tr>
<td>Short-term bank deposits with original maturity over three months</td>
<td>66,991,491</td>
<td>41,753,535</td>
</tr>
<tr>
<td>Maximum exposure to credit risk</td>
<td>932,412,499</td>
<td>1,090,048,305</td>
</tr>
</tbody>
</table>

The effective interest rate on short-term bank deposits is 1.75% (2014: 1.71%); these deposits have an average maturity of 88 days (2014: 90 days).

Cash and cash equivalents are denominated in the following currencies:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong dollars</td>
<td>495,415,805</td>
<td>549,557,190</td>
</tr>
<tr>
<td>United States dollars</td>
<td>19,082,646</td>
<td>9,872,298</td>
</tr>
<tr>
<td>Remittals</td>
<td>463,443,346</td>
<td>589,207,302</td>
</tr>
<tr>
<td>Other currencies</td>
<td>7,925</td>
<td>7,925</td>
</tr>
<tr>
<td></td>
<td>932,032,806</td>
<td>1,099,840,105</td>
</tr>
</tbody>
</table>

HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

10 Other payables and accruals

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Relief programmes</th>
<th>Designated</th>
<th>Total</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other payables and accruals</td>
<td>65,090,212</td>
<td>13,574,637</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts due to Government departments</td>
<td>64,046,448</td>
<td>65,444,468</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial liabilities</td>
<td>5,183,792</td>
<td>8,579,069</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provisions for posed annuities</td>
<td>1,482,907</td>
<td>5,236,772</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts received in advance</td>
<td>10,964,035</td>
<td>6,453,043</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>86,531,147</td>
<td>68,354,284</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The carrying values of accounts and other payables approximate their fair values as at 31 March 2015 and 2014 and are denominated in the following currencies:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong dollars</td>
<td>65,090,212</td>
<td>13,574,637</td>
</tr>
<tr>
<td>Remittals</td>
<td>206,418</td>
<td>206,418</td>
</tr>
<tr>
<td></td>
<td>65,296,630</td>
<td>13,781,055</td>
</tr>
</tbody>
</table>
11 Deferred income

### 2015

<table>
<thead>
<tr>
<th>Description</th>
<th>At beginning of the year</th>
<th>Receipt/Transfer for the year</th>
<th>Transfer to property, plant and equipment (note 4)</th>
<th>Credited to the statement of comprehensive income</th>
<th>At end of the year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Efficiency programmes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>China Relief Fund</td>
<td>621,458,547</td>
<td>23,177,726</td>
<td>-</td>
<td>(169,271,798)</td>
<td>546,078,575</td>
</tr>
<tr>
<td>Local Relief Fund</td>
<td>21,123,913</td>
<td>4,064,688</td>
<td>-</td>
<td>(162,185)</td>
<td>5,162,988</td>
</tr>
<tr>
<td>Overseas Relief Fund</td>
<td>2,519,891</td>
<td>849,692</td>
<td>-</td>
<td>(48,727,903)</td>
<td>3,094,129</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>645,102,352</td>
<td>28,232,006</td>
<td>-</td>
<td>(169,443,391)</td>
<td>554,939,482</td>
</tr>
<tr>
<td><strong>Designated programmes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building Improvement Fund</td>
<td>392,208</td>
<td>4,907</td>
<td>-</td>
<td></td>
<td>402,115</td>
</tr>
<tr>
<td>Lutheran Fund - Redevelopment of Hong Kong Red Cross Headquarters (note 5)</td>
<td>2,744,525</td>
<td>36,549,594</td>
<td>(36,549,594)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>The Hong Kong Auxiliary Club Christian Trust - Redevelopment of Hong Kong Red Cross Headquarters (note 6)</td>
<td>35,977,904</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>HKCRC - Headquarters Redevelopment Fund</td>
<td>1,001,915,715</td>
<td>16,060,937</td>
<td>(16,060,937)</td>
<td>(1,720,818)</td>
<td>1,221,864,899</td>
</tr>
<tr>
<td>Hospital Endowment Fund</td>
<td>20,894,625</td>
<td>237,963</td>
<td>-</td>
<td>-</td>
<td>20,891,662</td>
</tr>
<tr>
<td>Jessie Woo Hung Yut Vic Endowment Fund (note 12)</td>
<td>1,381,174</td>
<td>149,073</td>
<td>-</td>
<td>(238,573)</td>
<td>1,301,674</td>
</tr>
<tr>
<td>Johns K Kau成立 Yuk Yuen Library Foundation Fund (note 12)</td>
<td>32,105</td>
<td>976</td>
<td>-</td>
<td>-</td>
<td>32,106</td>
</tr>
<tr>
<td>Koel Fok Loy - Legacy Fund</td>
<td>286,709</td>
<td>9,814</td>
<td>-</td>
<td>-</td>
<td>296,523</td>
</tr>
<tr>
<td>Lady Black Endowment Fund (note 1)</td>
<td>28,020</td>
<td>2,477</td>
<td>-</td>
<td>-</td>
<td>29,497</td>
</tr>
<tr>
<td>Lady Telford Endowment Fund (note 1)</td>
<td>10,375,435</td>
<td>199,519</td>
<td>-</td>
<td>(183,484)</td>
<td>9,991,862</td>
</tr>
<tr>
<td>PHSF - APA Medical Library Foundation Fund (note 12)</td>
<td>3,400</td>
<td>973</td>
<td>-</td>
<td>-</td>
<td>3,497</td>
</tr>
<tr>
<td>Sponsorship Fund</td>
<td>149,173</td>
<td>1,529</td>
<td>-</td>
<td>-</td>
<td>149,702</td>
</tr>
<tr>
<td>The Hong Kong Auxiliary Club Christian Trust</td>
<td>9,499</td>
<td>507</td>
<td>-</td>
<td>-</td>
<td>9,906</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,220,092</td>
<td>199,073</td>
<td>-</td>
<td>(183,484)</td>
<td>4,135,681</td>
</tr>
</tbody>
</table>

**Total:** 645,102,352

### 2016

<table>
<thead>
<tr>
<th>Description</th>
<th>At beginning of the year</th>
<th>Receipt/Transfer for the year</th>
<th>Transfer to property, plant and equipment (note 4)</th>
<th>Credited to the statement of comprehensive income</th>
<th>At end of the year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Efficiency programmes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>China Relief Fund</td>
<td>621,458,547</td>
<td>23,177,726</td>
<td>-</td>
<td>(169,271,798)</td>
<td>546,078,575</td>
</tr>
<tr>
<td>Local Relief Fund</td>
<td>21,123,913</td>
<td>4,064,688</td>
<td>-</td>
<td>(162,185)</td>
<td>5,162,988</td>
</tr>
<tr>
<td>Overseas Relief Fund</td>
<td>2,519,891</td>
<td>849,692</td>
<td>-</td>
<td>(48,727,903)</td>
<td>3,094,129</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>645,102,352</td>
<td>28,232,006</td>
<td>-</td>
<td>(169,443,391)</td>
<td>554,939,482</td>
</tr>
<tr>
<td><strong>Designated programmes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building Improvement Fund</td>
<td>392,208</td>
<td>4,907</td>
<td>-</td>
<td></td>
<td>402,115</td>
</tr>
<tr>
<td>Lutheran Fund - Redevelopment of Hong Kong Red Cross Headquarters (note 5)</td>
<td>2,744,525</td>
<td>36,549,594</td>
<td>(36,549,594)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>The Hong Kong Auxiliary Club Christian Trust - Redevelopment of Hong Kong Red Cross Headquarters (note 6)</td>
<td>35,977,904</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>HKCRC - Headquarters Redevelopment Fund</td>
<td>1,001,915,715</td>
<td>16,060,937</td>
<td>(16,060,937)</td>
<td>(1,720,818)</td>
<td>1,221,864,899</td>
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<tr>
<td>Hospital Endowment Fund</td>
<td>20,894,625</td>
<td>237,963</td>
<td>-</td>
<td>-</td>
<td>20,891,662</td>
</tr>
<tr>
<td>Jessie Woo Hung Yut Vic Endowment Fund (note 12)</td>
<td>1,381,174</td>
<td>149,073</td>
<td>-</td>
<td>(238,573)</td>
<td>1,301,674</td>
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<tr>
<td>Johns K Kau成立 Yuk Yuen Library Foundation Fund (note 12)</td>
<td>32,105</td>
<td>976</td>
<td>-</td>
<td>-</td>
<td>32,106</td>
</tr>
<tr>
<td>Koel Fok Loy - Legacy Fund</td>
<td>286,709</td>
<td>9,814</td>
<td>-</td>
<td>-</td>
<td>296,523</td>
</tr>
<tr>
<td>Lady Black Endowment Fund (note 1)</td>
<td>28,020</td>
<td>2,477</td>
<td>-</td>
<td>-</td>
<td>29,497</td>
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<tr>
<td>Lady Telford Endowment Fund (note 1)</td>
<td>10,375,435</td>
<td>199,519</td>
<td>-</td>
<td>(183,484)</td>
<td>9,991,862</td>
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<tr>
<td>PHSF - APA Medical Library Foundation Fund (note 12)</td>
<td>3,400</td>
<td>973</td>
<td>-</td>
<td>-</td>
<td>3,497</td>
</tr>
<tr>
<td>Sponsorship Fund</td>
<td>149,173</td>
<td>1,529</td>
<td>-</td>
<td>-</td>
<td>149,702</td>
</tr>
<tr>
<td>The Hong Kong Auxiliary Club Christian Trust</td>
<td>9,499</td>
<td>507</td>
<td>-</td>
<td>-</td>
<td>9,906</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,220,092</td>
<td>199,073</td>
<td>-</td>
<td>(183,484)</td>
<td>4,135,681</td>
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**Total:** 645,102,352
NOTES TO THE FINANCIAL STATEMENTS

11 Deferred income (Continued)

<table>
<thead>
<tr>
<th>Fund</th>
<th>At beginning of the year</th>
<th>Receipts/ transfers for the year</th>
<th>Transfer to property, plant and equipment (note 4)</th>
<th>Credit to statement of comprehensive income</th>
<th>At end of the year</th>
</tr>
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<tbody>
<tr>
<td>Relief programmes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>China Relief Fund</td>
<td>662,829,693</td>
<td>35,196,577</td>
<td>- (64,476,003)</td>
<td>-</td>
<td>650,646,262</td>
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<tr>
<td>Local Relief Fund</td>
<td>4,177,528</td>
<td>105,284</td>
<td>- (80,046)</td>
<td>-</td>
<td>4,202,762</td>
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<tr>
<td>Overseas Relief Fund</td>
<td>59,642,814</td>
<td>33,979,966</td>
<td>- (26,866,433)</td>
<td>-</td>
<td>85,946,347</td>
</tr>
<tr>
<td>Total</td>
<td>726,649,035</td>
<td>66,493,511</td>
<td>- (97,349,442)</td>
<td>-</td>
<td>772,753,102</td>
</tr>
</tbody>
</table>

| Designated programmes      |                          |                                  |                                              |                                           |                   |
| Banking Improvement Fund   | 356,473                  | 1,449                            | -                                            | -                                         | 357,922           |
| Leonteq Fund - Revitalization of Hong Kong Red Cross Headquarters (note 4) | - | 12,304,701 (13,539,163) | - (1,234,462)                               | -                                         | -                 |
| The Hong Kong Jockey Club Charitable Trust - Revitalization of Hong Kong Red Cross Headquarters (note 4) | - | 12,304,701 (13,539,163) | - (1,234,462)                               | -                                         | -                 |
| HRCC - Headquarters Redevelopment Fund | 102,885,139 | 40,157,874 | (5,407,019) | (5,125,017) | 112,957,104 |
| Ngai Chi Pew Endowment Fund | 2,500,047                | 9,871                            | -                                            | -                                         | 2,509,918         |
| John H. Kennedy Centre Endowment Fund (note 15) | 85,320 | 320 | - (1,443) | - | 83,877 |
| Kwan Yiu Lee Legacy Fund   | 275,970                  | 668                              | -                                            | -                                         | 276,638           |
| Lady Black Endowment Fund (note 2) | 81,088 | 972 | - (18,116) | - | 80,074 |
| Lady Thorne Endowment Fund (note 15) | 3,077,971 | 945,291 | - (391,277) | - | 3,478,023 |
| PIES - AWA Toy Library Foundation Fund (note 15) | 1,308 | 184 | - (34,512) | - | 3,506 |
| Sponsorship Fund           | 147,989                  | 504                              | -                                            | -                                         | 148,493           |
| Total                      | 1,033,070                | 3,219                            | -                                            | -                                         | 1,036,289         |

HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

11 Deferred income (Continued)

<table>
<thead>
<tr>
<th>Fund</th>
<th>At beginning of the year</th>
<th>Receipts/ transfers for the year</th>
<th>Transfer to property, plant and equipment (note 4)</th>
<th>Credit to the statement of comprehensive income</th>
<th>At end of the year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designated programmes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Hong Kong Jockey Club Charitable Trust</td>
<td>8,320</td>
<td>16,890</td>
<td>- (6,346)</td>
<td>-</td>
<td>8,895</td>
</tr>
<tr>
<td>Leonteq Fund - Replacement of Pre-Farm IV invoiced Commercial Vehicles (note 4)</td>
<td>-</td>
<td>5,293,249</td>
<td>(5,293,249)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Leonteq Fund - Renovation Works for Shum Lee Hotel (note 4)</td>
<td>-</td>
<td>30,000</td>
<td>(30,000)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Social Welfare Development Fund for Phase I (note 4)</td>
<td>30,625</td>
<td>-</td>
<td>(25,625)</td>
<td>-</td>
<td>30,625</td>
</tr>
<tr>
<td>Social Welfare Development Fund for Phase II (note 4)</td>
<td>-</td>
<td>8,217</td>
<td>(8,217)</td>
<td>-</td>
<td>8,217</td>
</tr>
<tr>
<td>House Affairs Recess Assistance Scheme to needy Student Members for 2013-14 (note 1)</td>
<td>-</td>
<td>422,933</td>
<td>-</td>
<td>(422,933)</td>
<td>-</td>
</tr>
<tr>
<td>House Affairs Recess Assistance Scheme to needy Student Members for 2014-15 (note 1)</td>
<td>42,801</td>
<td>-</td>
<td>-</td>
<td>(28,975)</td>
<td>(28,975)</td>
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<tr>
<td>House Affairs Recess Assistance Scheme to needy Student Members for 2015-16 (note 1)</td>
<td>425,005</td>
<td>-</td>
<td>-</td>
<td>(248,005)</td>
<td>(248,005)</td>
</tr>
<tr>
<td>House Affairs Recess Assistance Scheme to needy Student Members for 2016-17 (note 1)</td>
<td>1,158,256</td>
<td>245,778</td>
<td>-</td>
<td>(1,044,256)</td>
<td>(1,044,256)</td>
</tr>
<tr>
<td>House Affairs Recess Assistance Scheme to needy Student Members for 2017-18 (note 1)</td>
<td>-</td>
<td>307,739</td>
<td>-</td>
<td>(307,739)</td>
<td>(307,739)</td>
</tr>
<tr>
<td>HKCSS Community Partnership Program for Shareholders’ Direct Elderly Service Project (note 4)</td>
<td>-</td>
<td>809,924</td>
<td>-</td>
<td>(809,924)</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>14,676,477</td>
<td>3,868,203</td>
<td>(169,774)</td>
<td>(2,429,710)</td>
<td>15,078,020</td>
</tr>
<tr>
<td>Total</td>
<td>172,887,027</td>
<td>76,885,535</td>
<td>(56,234,287)</td>
<td>(7,456,970)</td>
<td>231,462,583</td>
</tr>
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</table>
NOTES TO THE FINANCIAL STATEMENTS

11 Deferred Income (Continued)

(a) Analysis of total deferred income:

<table>
<thead>
<tr>
<th>Programme</th>
<th>2013</th>
<th>2014</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relief</td>
<td>Designated programmes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-current</td>
<td>494,586,630</td>
<td>18,126,323</td>
<td>476,460,307</td>
<td>577,079,030</td>
</tr>
<tr>
<td>Current</td>
<td>18,412,794</td>
<td>431,596,594</td>
<td>349,999,589</td>
<td>337,789,025</td>
</tr>
<tr>
<td>Total</td>
<td>512,999,424</td>
<td>449,723,117</td>
<td>766,723,526</td>
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</table>

(b) Receipts for the year for relief programmes

<table>
<thead>
<tr>
<th>Programme</th>
<th>2013</th>
<th>2014</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relief</td>
<td>Relief</td>
<td>Relief</td>
<td>Relief</td>
<td>Relief</td>
</tr>
<tr>
<td>Donations</td>
<td>11,616,397</td>
<td>248,449</td>
<td>3,278,045</td>
<td>19,774,387</td>
</tr>
<tr>
<td>Interest received</td>
<td>15,000,000</td>
<td>8,499</td>
<td>92,000</td>
<td>15,000,000</td>
</tr>
<tr>
<td>Less: Operating costs</td>
<td>24,131,035</td>
<td>844,581</td>
<td>6,507,166</td>
<td>24,965,621</td>
</tr>
<tr>
<td>(1,841,808)</td>
<td>(2,281,384)</td>
<td>(1,841,808)</td>
<td>(2,281,384)</td>
<td></td>
</tr>
</tbody>
</table>

(c) Lotteries Fund - Redevelopment of Hong Kong Red Cross Headquarters

<table>
<thead>
<tr>
<th>Year</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lotteries Fund receivable</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Amount spent</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(d) The Hongkong Jockey Club Charities Trust - Redevelopment of Hong Kong Red Cross Headquarters

<table>
<thead>
<tr>
<th>Year</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Trust Donations received</td>
<td>35,107,060</td>
<td>2,789,007</td>
</tr>
<tr>
<td>Trust Donations receivable</td>
<td>35,107,060</td>
<td>2,789,007</td>
</tr>
<tr>
<td>Amount spent</td>
<td>(35,107,060)</td>
<td>(2,789,007)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

11 Deferred Income (Continued)

Note:

(e) Lotteries Fund - Replacement of Pre-Bum IV Diesel Commercial Vehicles

<table>
<thead>
<tr>
<th>Year</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lotteries Fund received</td>
<td>-</td>
<td>2,253,240</td>
</tr>
<tr>
<td>Amount spent</td>
<td>-</td>
<td>(2,253,240)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(f) Lotteries Fund - Renovation Works for Shek Lee Hostel

<table>
<thead>
<tr>
<th>Year</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lotteries Fund receivable</td>
<td>-</td>
<td>30,000</td>
</tr>
<tr>
<td>Amount spent</td>
<td>-</td>
<td>(30,000)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(g) Lotteries Fund Block Grant - Furniture and Equipment Replenishment and Minor Works

<table>
<thead>
<tr>
<th>Year</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Block Grant received</td>
<td>80,000</td>
<td>-</td>
</tr>
<tr>
<td>Amount received</td>
<td>34</td>
<td>-</td>
</tr>
<tr>
<td>At end of the year</td>
<td>80,334</td>
<td>-</td>
</tr>
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</table>

(h) Social Welfare Development Fund for Phase 1

<table>
<thead>
<tr>
<th>Year</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>31,035</td>
</tr>
<tr>
<td>Amount claimed</td>
<td>-</td>
<td>(31,035)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
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</table>

(i) Social Welfare Development Fund for Phase 2

<table>
<thead>
<tr>
<th>Year</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>34,001</td>
<td>-</td>
</tr>
<tr>
<td>Social Welfare Development Fund received and receivable</td>
<td>429,884</td>
<td>83,186</td>
</tr>
<tr>
<td>Amount received</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Amount spent</td>
<td>656,000</td>
<td>(51,186)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>305,884</td>
<td>35,001</td>
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</table>
### Notes to the Financial Statements

#### 11 Deferred income (Continued)

Note:

**11.1** Home Affairs Bureau Assistance Scheme to Needy Student Members for 2013-14

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>184,208</td>
<td>-</td>
</tr>
<tr>
<td>Home Affairs Bureau Assistance Scheme Fund received</td>
<td>-</td>
<td>622,853</td>
</tr>
<tr>
<td>Amount spent</td>
<td>(158,027)</td>
<td>(420,625)</td>
</tr>
<tr>
<td>Amount transferred</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>184,208</td>
</tr>
</tbody>
</table>

**11.2** Home Affairs Bureau Assistance Scheme to Needy Student Members for 2014-15

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Home Affairs Bureau Assistance Scheme Fund received</td>
<td>739,000</td>
<td>-</td>
</tr>
<tr>
<td>Amount spent</td>
<td>(495,156)</td>
<td>-</td>
</tr>
<tr>
<td>At end of the year</td>
<td>243,744</td>
<td>-</td>
</tr>
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</table>

**11.3** Home Affairs Bureau Thematic Funding for 2010-11

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>40,424</td>
</tr>
<tr>
<td>Amount refunded</td>
<td>-</td>
<td>(39,298)</td>
</tr>
<tr>
<td>Amount transferred</td>
<td>-</td>
<td>(1,126)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
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**11.4** Home Affairs Bureau Thematic Funding for 2011-12

<table>
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<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>245,693</td>
</tr>
<tr>
<td>Amount spent</td>
<td>-</td>
<td>(245,693)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
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**11.5** Home Affairs Bureau Thematic Funding for 2012-13

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>1,288,428</td>
</tr>
<tr>
<td>Other income received</td>
<td>-</td>
<td>285,758</td>
</tr>
<tr>
<td>Amount spent</td>
<td>-</td>
<td>(750,953)</td>
</tr>
<tr>
<td>Amount refunded to Home Affairs Bureau Thematic Funding</td>
<td>-</td>
<td>(472,901)</td>
</tr>
<tr>
<td>Amount transferred</td>
<td>-</td>
<td>(472,901)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**11.6** Home Affairs Bureau Thematic Funding for 2013-14

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Home Affairs Bureau Thematic Funding received and receivable</td>
<td>-</td>
<td>189,708</td>
</tr>
<tr>
<td>Other income received</td>
<td>-</td>
<td>12,812</td>
</tr>
<tr>
<td>Amount spent</td>
<td>-</td>
<td>(204,154)</td>
</tr>
<tr>
<td>Amount transferred</td>
<td>-</td>
<td>(3,816)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**11.7** Home Affairs Bureau Thematic Funding for 2014-15

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Home Affairs Bureau Thematic Funding received</td>
<td>496,747</td>
<td>-</td>
</tr>
<tr>
<td>Other income received</td>
<td>242,981</td>
<td>-</td>
</tr>
<tr>
<td>Amount spent</td>
<td>(714,156)</td>
<td>-</td>
</tr>
<tr>
<td>Amount refundable</td>
<td>(20,853)</td>
<td>-</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
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**11.8** HSBC Community Partnership Programme for Shamshuipo District Elderly Service Project

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>At beginning of the year</td>
<td>-</td>
<td>160,584</td>
</tr>
<tr>
<td>Amount spent</td>
<td>-</td>
<td>(99,910)</td>
</tr>
<tr>
<td>Amount refunded</td>
<td>-</td>
<td>(61,973)</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
### General fund

<table>
<thead>
<tr>
<th>Note</th>
<th>Start assets fund</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>13,995,499</td>
<td></td>
<td>13,995,499</td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>11,370,513</td>
<td>11,370,513</td>
<td></td>
</tr>
<tr>
<td>Transfer to designated funds</td>
<td>(11,370,513)</td>
<td>(11,370,513)</td>
<td></td>
</tr>
<tr>
<td>Transfer from amounts due to Government departments</td>
<td>3,612</td>
<td>3,612</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>62,299</td>
<td>62,299</td>
</tr>
<tr>
<td>At 31st March 2014 and 31st April 2015</td>
<td>14,037,708</td>
<td>14,037,708</td>
<td></td>
</tr>
<tr>
<td>Surplus for the year</td>
<td>16,757,149</td>
<td>16,757,149</td>
<td></td>
</tr>
<tr>
<td>Transfer to designated funds</td>
<td>(16,757,149)</td>
<td>(16,757,149)</td>
<td></td>
</tr>
<tr>
<td>Transfer from amounts due to Government departments</td>
<td>(33,154)</td>
<td>(33,154)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>3,118,009</td>
<td>3,118,009</td>
</tr>
<tr>
<td>At 31st March 2015</td>
<td>17,175,007</td>
<td>17,175,007</td>
<td></td>
</tr>
</tbody>
</table>

### Designated funds

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>At beginning of the year</th>
<th>Transfer from/to income</th>
<th>Transfer to deferred income</th>
<th>At end of the year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Contingency Fund</td>
<td>79,935,499</td>
<td></td>
<td>11,444,448</td>
<td>91,380,947</td>
</tr>
<tr>
<td>China Partnership Fund</td>
<td>5,104,133</td>
<td>2,012,000</td>
<td></td>
<td>7,116,133</td>
</tr>
<tr>
<td>Disaster Relief and Operating</td>
<td>1,999,092</td>
<td></td>
<td></td>
<td>1,999,092</td>
</tr>
<tr>
<td>Fund</td>
<td>17,590,074</td>
<td></td>
<td></td>
<td>17,590,074</td>
</tr>
<tr>
<td>Golden Heart Association</td>
<td>2,700,000</td>
<td></td>
<td></td>
<td>2,700,000</td>
</tr>
<tr>
<td>Limited Fund</td>
<td>1,300,000</td>
<td></td>
<td></td>
<td>1,300,000</td>
</tr>
<tr>
<td>H.T.G. Ma and Friends Fund</td>
<td>1,500,000</td>
<td></td>
<td></td>
<td>1,500,000</td>
</tr>
<tr>
<td>Headquarters Education Fund</td>
<td>1,000,000</td>
<td></td>
<td></td>
<td>1,000,000</td>
</tr>
<tr>
<td>Health and Care Service</td>
<td>1,000,000</td>
<td></td>
<td></td>
<td>1,000,000</td>
</tr>
<tr>
<td>Development Fund</td>
<td>2,000,000</td>
<td></td>
<td></td>
<td>2,000,000</td>
</tr>
<tr>
<td>Social Enterprise Development Fund</td>
<td>2,000,000</td>
<td></td>
<td></td>
<td>2,000,000</td>
</tr>
<tr>
<td>John S Kennedy Centre</td>
<td>90,000</td>
<td></td>
<td></td>
<td>90,000</td>
</tr>
<tr>
<td>Loan Fund for Other Grant</td>
<td>100,000</td>
<td></td>
<td></td>
<td>100,000</td>
</tr>
<tr>
<td>Margaret Young School Special Fund</td>
<td>10,000</td>
<td></td>
<td></td>
<td>10,000</td>
</tr>
<tr>
<td>Public Education Fund</td>
<td>300,000</td>
<td></td>
<td></td>
<td>300,000</td>
</tr>
<tr>
<td>Service Development Fund</td>
<td>5,000,000</td>
<td></td>
<td></td>
<td>5,000,000</td>
</tr>
<tr>
<td>Service Projects Fund</td>
<td>6,000,000</td>
<td></td>
<td></td>
<td>6,000,000</td>
</tr>
<tr>
<td>Shoh Centre Building Improvement Fund</td>
<td>100,000</td>
<td></td>
<td></td>
<td>100,000</td>
</tr>
<tr>
<td>Special Project and Hospitality Fund</td>
<td>21,000</td>
<td></td>
<td></td>
<td>21,000</td>
</tr>
<tr>
<td>Staff Medical Benefits Scheme Fund</td>
<td>15,000</td>
<td></td>
<td></td>
<td>15,000</td>
</tr>
<tr>
<td>Staff Welfare and Development Fund</td>
<td>100,000</td>
<td></td>
<td></td>
<td>100,000</td>
</tr>
<tr>
<td>The Hong Kong Jockey Club</td>
<td>1,000,000</td>
<td></td>
<td></td>
<td>1,000,000</td>
</tr>
<tr>
<td>Charities Trust</td>
<td>10,000</td>
<td></td>
<td></td>
<td>10,000</td>
</tr>
<tr>
<td>Volunteers Development Fund</td>
<td>10,000</td>
<td></td>
<td></td>
<td>10,000</td>
</tr>
<tr>
<td>Youth and Welfare Development Fund</td>
<td>10,000</td>
<td></td>
<td></td>
<td>10,000</td>
</tr>
<tr>
<td>Total</td>
<td>207,717,776</td>
<td></td>
<td>(223,238)</td>
<td>234,990,544</td>
</tr>
</tbody>
</table>
### HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

#### 13 Designated funds (Continued)

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Notes</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Movement of the Assistance Scheme for Needy Student Members</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At beginning of the year</td>
<td></td>
<td>312,574</td>
</tr>
<tr>
<td>Amount refunded</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At end of the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>(b) Movement of the Lotteries Fund Block Grant - Furniture and Equipment Replenishment and Minor Works</td>
<td>2005</td>
<td>2014</td>
</tr>
<tr>
<td>At beginning of the year</td>
<td>209,791</td>
<td></td>
</tr>
<tr>
<td>Block Grant received during the year</td>
<td>-</td>
<td>145,714</td>
</tr>
<tr>
<td>Interest income received</td>
<td>-</td>
<td>17</td>
</tr>
<tr>
<td>Amount spent</td>
<td>(11,660)</td>
<td>-</td>
</tr>
<tr>
<td>At end of the year</td>
<td>201,181</td>
<td>212,791</td>
</tr>
</tbody>
</table>

#### 14 Other reserves

<table>
<thead>
<tr>
<th>Note</th>
<th>General services</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revaluation reserve for available-for-sale financial assets</td>
<td>39,073</td>
<td>11,438,519</td>
<td>11,527,737</td>
</tr>
<tr>
<td>At 1st April 2013</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fair value losses on available-for-sale financial assets</td>
<td>5</td>
<td>(1,191,363)</td>
<td>(1,191,372)</td>
</tr>
<tr>
<td>At 31st March and 31st April 2014</td>
<td>272,815</td>
<td>10,246,776</td>
<td>10,519,591</td>
</tr>
<tr>
<td>Fair value losses on available-for-sale financial assets</td>
<td>5</td>
<td>(3,482,056)</td>
<td>(3,482,056)</td>
</tr>
<tr>
<td>At 31st March 2015</td>
<td>171,865</td>
<td>6,915,950</td>
<td>7,087,815</td>
</tr>
</tbody>
</table>
NOTES TO THE FINANCIAL STATEMENTS

15 Trust funds

<table>
<thead>
<tr>
<th>Fund/Endowment</th>
<th>At beginning</th>
<th>Transfer to deferred income</th>
<th>At end</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>of the year</td>
<td>(note 11)</td>
<td>of the year</td>
</tr>
<tr>
<td>Jessie Ho Pang Yuet Yan Endowment Fund</td>
<td>11,500,000</td>
<td>(141,203)</td>
<td>11,058,838</td>
</tr>
<tr>
<td>John F Kennedy Centre Toy Library Foundation Fund</td>
<td>70,000</td>
<td>876</td>
<td>70,876</td>
</tr>
<tr>
<td>Lady Black Endowment Fund</td>
<td>219,838</td>
<td>2,527</td>
<td>219,838</td>
</tr>
<tr>
<td>Lady Trench Endowment Fund</td>
<td>500,000</td>
<td>218,205</td>
<td>718,205</td>
</tr>
<tr>
<td>PARC - AWA Toy Library Foundation Fund</td>
<td>50,000</td>
<td>(500)</td>
<td>50,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>12,339,838</strong></td>
<td><strong>(261,694)</strong></td>
<td><strong>12,339,838</strong></td>
</tr>
</tbody>
</table>

The trust funds represent the capital accounts as explained in note 2.14 and are either saved in the banks (included in cash and cash equivalents) and/or used for investments (included in available-for-sale financial assets and financial assets at fair value through profit or loss).

16 Government subventions

<table>
<thead>
<tr>
<th>Department</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Affairs Bureau</td>
<td>15,720,000</td>
<td>8,100,000</td>
</tr>
<tr>
<td>Social Welfare Department</td>
<td>5,473,079</td>
<td>4,606,647</td>
</tr>
<tr>
<td>Department of Health</td>
<td>1,176,000</td>
<td>1,099,000</td>
</tr>
<tr>
<td>Leisure and Cultural Services Department</td>
<td>765,276</td>
<td>666,544</td>
</tr>
<tr>
<td>Hospital Authority</td>
<td>2,960,000</td>
<td>2,960,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>25,974,862</strong></td>
<td><strong>17,320,917</strong></td>
</tr>
</tbody>
</table>

17 Donations

<table>
<thead>
<tr>
<th></th>
<th>General services</th>
<th>Relief programmes</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the year ended 31st March 2015</td>
<td>80,114,458</td>
<td>-</td>
<td>-</td>
<td>80,114,458</td>
</tr>
<tr>
<td>General</td>
<td>80,114,458</td>
<td>-</td>
<td>-</td>
<td>80,114,458</td>
</tr>
<tr>
<td>The Community Chest</td>
<td>8,311,000</td>
<td>-</td>
<td>-</td>
<td>8,311,000</td>
</tr>
<tr>
<td>The Hong Kong Jockey Club</td>
<td>1,986,800</td>
<td>-</td>
<td>15,114</td>
<td>2,001,914</td>
</tr>
<tr>
<td>Others</td>
<td>-</td>
<td>253,277,584</td>
<td>-</td>
<td>253,537,584</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>90,412,848</strong></td>
<td><strong>253,277,584</strong></td>
<td><strong>15,114</strong></td>
<td><strong>258,605,547</strong></td>
</tr>
</tbody>
</table>

| For the year ended 31st March 2014 | 74,093,222 | - | - | 74,093,222 |
| General | 74,093,222 | - | - | 74,093,222 |
| The Community Chest | 8,065,300 | - | - | 8,065,300 |
| The Hong Kong Jockey Club | 1,839,600 | - | 2,700 | 1,842,300 |
| Others | - | 121,960,260 | - | 121,960,260 |
| **Total** | **83,992,322** | **121,960,260** | **4,182,698** | **210,135,280** |

18 Investment and interest income

<table>
<thead>
<tr>
<th></th>
<th>General services</th>
<th>Relief programmes</th>
<th>Designated programmes</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>655,200</td>
<td>(5,948,837)</td>
<td>3,731,949</td>
<td>17,428,977</td>
</tr>
<tr>
<td>Dividend income</td>
<td>21,856</td>
<td>-</td>
<td>1,281,254</td>
<td>1,503,110</td>
</tr>
<tr>
<td>Net realised and unrealised losses on financial assets at fair value through profit or loss</td>
<td>-</td>
<td>(18,629)</td>
<td>(18,629)</td>
<td>(29,257)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>677,056</strong></td>
<td><strong>(6,063,086)</strong></td>
<td><strong>2,013,198</strong></td>
<td><strong>2,624,969</strong></td>
</tr>
</tbody>
</table>

19 Taxation

No provision has been made for Hong Kong Profits Tax as the Organisation is exempted under Section 88 of Hong Kong Inland Revenue Ordinance.
HONG KONG RED CROSS
(All amounts in Hong Kong dollars unless otherwise stated)

NOTES TO THE FINANCIAL STATEMENTS

20 Notes to the statement of cash flows

(a) Net cash used in operating activities

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus for the year</td>
<td>96,875,549</td>
<td>11,270,585</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Depreciation (note 4)</td>
<td>3,070,031</td>
<td>2,742,337</td>
</tr>
<tr>
<td>(see note (3) below)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Gains on disposal of property, plant and equipment</td>
<td>-</td>
<td>(3,000)</td>
</tr>
<tr>
<td>- Interest income (note 18)</td>
<td>(17,438,167)</td>
<td>(20,090,585)</td>
</tr>
<tr>
<td>- Dividend income (note 18)</td>
<td>(1,330,104)</td>
<td>(1,251,821)</td>
</tr>
<tr>
<td>- Net realised and unrealised losses on financial assets at fair value through profit or loss (note 18)</td>
<td>(18,769)</td>
<td>(250,416)</td>
</tr>
<tr>
<td>- Transfer to deferred income</td>
<td>(323,320)</td>
<td>(85,000,000)</td>
</tr>
<tr>
<td>- Transfer (b)(i) from amounts due to Government departments</td>
<td>(57,154)</td>
<td>3,812</td>
</tr>
<tr>
<td>Changes in working capital:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Accounts and other receivables</td>
<td>(68,880,292)</td>
<td>(68,610,540)</td>
</tr>
<tr>
<td>- Other payables and accruals</td>
<td>52,981,189</td>
<td>(79,370,652)</td>
</tr>
<tr>
<td>- Deferred income</td>
<td>(179,890,312)</td>
<td>(44,160,857)</td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>(192,555,521)</td>
<td>(139,574,379)</td>
</tr>
</tbody>
</table>

(b) In the statement of cash flows, proceeds from disposal of property, plant and equipment comprise:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net book amount of property, plant and equipment</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gains on disposal of property, plant and equipment</td>
<td>-</td>
<td>3,000</td>
</tr>
<tr>
<td>Proceeds from disposal of property, plant and equipment</td>
<td>-</td>
<td>3,000</td>
</tr>
</tbody>
</table>

(c) Major non-cash transactions

During the year, the Organisation received scrip dividends amounting to HK$249,049 (2014: HK$290,935) from its investment in equity securities.

21 Commitments

(a) Operating lease commitments

At 31st March, the Organisation had future aggregate minimum lease payments under non-cancellable operating leases in respect of office premises as follows:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>No later than one year</td>
<td>4,790,406</td>
<td>4,068,811</td>
</tr>
<tr>
<td>Later than one year and no later than five years</td>
<td>-</td>
<td>1,991,565</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4,790,406</td>
<td>6,060,376</td>
</tr>
</tbody>
</table>
香港紅十字會
HONG KONG RED CROSS
中國紅十字會分支 Branch of the Red Cross Society of China

香港西九龍海庭道19號香港紅十字會總部
Hong Kong Red Cross Headquarters, 19 Hoi Ting Road, West Kowloon, Hong Kong

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網址 Website: http://www.redcross.org.hk

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