

FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION
STATEMENT OF INCOME AND ACCUMULATED FUND
FOR THE YEAR ENDED 31 MARCH 2024

(Expressed in Hong Kong dollars)

	Note	2024 HKD	2023 HKD
Income	3	553,540	116,782
Expenditure	4	<u>(425,150)</u>	<u>(122,260)</u>
Surplus/(deficit) for the year		128,390	(5,478)
Accumulated fund brought forward		<u>459,987</u>	<u>465,466</u>
Accumulated fund carried forward		<u><u>588,377</u></u>	<u><u>459,987</u></u>

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION

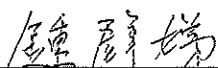
STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

(Expressed in Hong Kong dollars)

	2024 HKD	2023 HKD
Current assets		
Cash at bank	598,377	465,987
Current liabilities		
Other payable and accrual	<u>(10,000)</u>	<u>(6,000)</u>
NET ASSETS	<u>588,377</u>	<u>459,987</u>
Accumulated fund		
As at the beginning of the year	459,987	465,466
Surplus/(deficit) for the year	<u>128,390</u>	<u>(5,479)</u>
ACCUMULATED FUNDS	<u>588,377</u>	<u>459,987</u>

Approved by the Executive Committee on 30 June 2024



鍾群娣女士 (主席)



林志友先生 (財政)

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2024

(Expressed in Hong Kong dollars)

	2024 HKD	2023 HKD
Operating activities		
Surplus/(deficit) for the year	128,390	(5,479)
Adjustment for:-		
Bank interest income	<u>(5,523)</u>	<u>(2,875)</u>
Operating result before changes in working capital	122,867	(8,354)
Decrease in other payable and accrual	<u>4,000</u>	<u>3,000</u>
Net cash generated from/(used for) operating activities	<u>126,867</u>	<u>(5,354)</u>
Investing activities		
Bank interest income	<u>5,523</u>	<u>2,875</u>
Net cash generated from investing activities	<u>5,523</u>	<u>2,875</u>
Net changes in cash and cash equivalents	132,390	(2,479)
Cash and cash equivalents as at beginning of the year	<u>465,987</u>	<u>468,466</u>
Cash and cash equivalents as at end of the year	<u>598,377</u>	<u>465,987</u>

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FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2025

(Expressed in Hong Kong dollars)

	2025 HKD	2024 HKD
Operating activities		
Surplus for the year	15,962	128,390
Adjustment for:-		
Bank interest income	<u>(10,273)</u>	<u>(5,523)</u>
Operating result before changes in working capital	5,689	122,867
Changes in other payable and accrual	<u>(6,200)</u>	<u>4,000</u>
Net cash used for operating activities	<u>(511)</u>	<u>126,867</u>
Investing activities		
Bank interest income	<u>10,273</u>	<u>5,523</u>
Net cash generated from investing activities	<u>10,273</u>	<u>5,523</u>
Net changes in cash and cash equivalents	9,762	132,390
Cash and cash equivalents as at beginning of the year	<u>598,377</u>	<u>465,987</u>
Cash and cash equivalents as at end of the year	<u>608,139</u>	<u>598,377</u>

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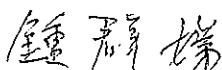
STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

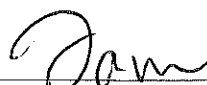
(Expressed in Hong Kong dollars)

	2025 HKD	2024 HKD
Current assets		
Cash at bank	608,139	598,377
Current liabilities		
Other payable and accrual	<u>(3,800)</u>	<u>(10,000)</u>
NET ASSETS	<u>604,339</u>	<u>588,377</u>
Accumulated fund		
As at the beginning of the year	588,377	459,987
Surplus for the year	<u>15,962</u>	<u>128,390</u>
ACCUMULATED FUNDS	<u>604,339</u>	<u>588,377</u>

Approved by the Executive Committee on 15 July 2026



鍾群娣女士 (主席)



林志友先生 (財政)

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FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION

STATEMENT OF INCOME AND ACCUMULATED FUND

FOR THE YEAR ENDED 31 MARCH 2025

(Expressed in Hong Kong dollars)

	Note	2025 HKD	2024 HKD
Income	3	471,306	553,540
Expenditure	4	<u>(455,344)</u>	<u>(425,150)</u>
Surplus for the year		15,962	128,390
Accumulated fund brought forward		<u>588,377</u>	<u>459,987</u>
Accumulated fund carried forward		<u><u>604,339</u></u>	<u><u>588,377</u></u>

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FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION

STATEMENT OF INCOME AND ACCUMULATED FUND

FOR THE YEAR ENDED 31 MARCH 2026

(Expressed in Hong Kong dollars)

	Note	2026 HKD	2025 HKD
Income	3	495,811	471,306
Expenditure	4	<u>(400,333)</u>	<u>(455,344)</u>
Surplus for the year		95,478	15,962
Accumulated fund brought forward		<u>604,339</u>	<u>588,377</u>
Accumulated fund carried forward		<u><u>699,817</u></u>	<u><u>604,339</u></u>

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FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION

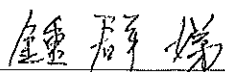
STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

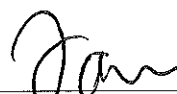
(Expressed in Hong Kong dollars)

	2026 HKD	2025 HKD
Current assets		
Cash at bank	707,417	608,139
Current liabilities		
Other payable and accrual	<u>(7,600)</u>	<u>(3,800)</u>
NET ASSETS	<u>699,817</u>	<u>604,339</u>
Accumulated fund		
As at the beginning of the year	604,339	588,377
Surplus for the year	<u>95,478</u>	<u>15,962</u>
ACCUMULATED FUNDS	<u>699,817</u>	<u>604,339</u>

Approved by the Executive Committee on 15 July 2026



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FRIENDS OF CARING HEARTS CHINA EDUCATION (CHARITY) FOUNDATION

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2026

(Expressed in Hong Kong dollars)

	2026 HKD	2025 HKD
Operating activities		
Surplus for the year	95,478	15,962
Adjustment for:-		
Bank interest income	<u>(3,882)</u>	<u>(10,273)</u>
Operating result before changes in working capital	91,596	5,689
Changes in other payable and accrual	<u>3,800</u>	<u>(6,200)</u>
Net cash generated from/(used for) operating activities	<u>95,396</u>	<u>(511)</u>
Investing activities		
Bank interest income	<u>3,882</u>	<u>10,273</u>
Net cash generated from investing activities	<u>3,882</u>	<u>10,273</u>
Net changes in cash and cash equivalents	99,278	9,762
Cash and cash equivalents as at beginning of the year	<u>608,139</u>	<u>598,377</u>
Cash and cash equivalents as at end of the year	<u>707,417</u>	<u>608,139</u>

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