

中國香港圍棋協會有限公司
THE GO ASSOCIATION OF HONG KONG, CHINA LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS 收支表

FOR THE YEAR ENDED 31 DECEMBER 2025

		附註	2025 HK\$	2024 HK\$
Income 收入				
Members subscription income	會費	1	114,930	97,910
Sponsoring and donation income	捐款/贊助	2	42,020	20,270
Certificates income	棋力證書收入		27,472	35,250
Surplus on learning courses	教學班	3	313,112	272,582
Surplus on competitions	比賽收益	4	37,782	200,832
Surplus on promotion and special activities	推廣/特殊項目	5	45,437	(9,826)
Surplus on sales of go sets, books and drinks	棋具/書籍銷售	6	206	(1,155)
Government grant	政府補助	7	122,168	0
Sundry Income	其他收入	8	2,020	8,602
			<u>705,147</u>	<u>624,465</u>
Less: Expenses 支出				
Depreciation	折舊		218,851	218,851
Staff costs	員工薪金		392,913	490,819
Other administrative expenses	其他行政支出	9	124,025	179,379
			<u>735,789</u>	<u>889,049</u>
Deficit before tax 稅前虧損			<u>(30,642)</u>	<u>(264,584)</u>
Income tax expenses 稅項			0	0
Deficit for the year after tax 本年度稅後虧損			<u>(30,642)</u>	<u>(264,584)</u>
Accumulated surplus at start of year 年頭歷年盈餘			6,558,003	6,822,587
Accumulated surplus at end of year 年終歷年盈餘			<u><u>6,527,361</u></u>	<u><u>6,558,003</u></u>

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STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2025 資產負債表

ASSETS AND LIABILITIES 資產和負債	附註	2025 HK\$	2024 HK\$
Non-Current Assets 非流動資產			
Property, plant and equipment 固定資產	10	5,533,459	5,752,310
Current Assets 流動資產			
Utility deposits 按金		20,328	20,328
Cash at bank 銀行現金		1,366,334	1,845,125
		1,386,662	1,865,453
Less: Current Liabilities 流動負債			
Accrued expenses 應付費用		5,500	5,500
Advance competition fee 預收第21屆公開賽報名費		0	0
Advance subsidy receipts 預收亞運會資助	11	387,260	1,054,260
		392,760	1,059,760
Net Current Assets 流動資產淨值		993,902	805,693
Net Assets 資產淨值		6,527,361	6,558,003
EQUITY 會員權益			
Accumulated Surplus 歷年盈餘		6,527,361	6,558,003

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NOTES TO THE FINANCIAL STATEMENTS 附註

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Members subscription income 會費

	2025 HK\$	2024 HK\$
年費	73,500	55,400
月費	8,870	8,100
日費	32,560	34,410
永久會員	0	0
	<u>114,930</u>	<u>97,910</u>

2. Sponsoring and donation income 捐款/贊助

	2025 HK\$	2024 HK\$
戚堅霖先生 (名譽副會長)	2,000	6,000
其他	40,020	14,270
	<u>42,020</u>	<u>20,270</u>

3. Surplus on learning courses 教學班

2025	收入 HK\$	佔比 %	導師費 HK\$	收益 HK\$	毛利率
康文署	210,372	32%	(125,540)	84,832	
會內班	374,880	58%	(182,500)	192,380	
其他	64,100	10%	(28,200)	35,900	
	<u>649,352</u>		<u>(336,240)</u>	<u>313,112</u>	48%
2024	收入 HK\$	佔比	導師費 HK\$	收益 HK\$	毛利率
康文署	245,432	37%	(145,270)	100,162	
會內班	380,890	57%	(225,447)	155,443	
其他	41,600	6%	(24,623)	16,977	
	<u>667,922</u>		<u>(395,340)</u>	<u>272,582</u>	41%

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4. Surplus on competitions 比賽收益

	香港業餘 圍棋公開賽 HK\$	香港圍棋 大賽 HK\$	外地比賽 支出 HK\$	其他 HK\$	2025 Total HK\$	2024 Total HK\$
Competition income 比賽收入						
賽員報名費	114,750	196,032	0	34,600	345,382	452,642
場地贊助	0	0	0	0	0	0
	114,750	196,032	0	34,600	345,382	452,642
Competition expenses 比賽支出						
獎金、獎盃、獎牌	12,205	16,374	0	6,444	35,023	31,889
保險	1,201	2,002	3,141	4,004	10,348	5,048
裁判和工作人員支出	28,700	30,050	27,676	74,934	161,360	110,664
報名費退款	14,400	0	0	1,250	15,650	24,750
機票津貼	0	0	25,686	0	25,686	0
其他雜項	16,301	17,548	20,199	5,486	59,534	79,459
	72,808	65,974	76,701	92,118	307,600	251,810
Surplus 盈餘	<u>41,942</u>	<u>130,058</u>	<u>(76,701)</u>	<u>(57,518)</u>	<u>37,782</u>	<u>200,832</u>

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5. Surplus/(Deficit) on promotion and special activities 推廣/特殊項目收益

	2025 HK\$	2024 HK\$
康文署資助：		
2024-25 全港圍棋訓練計劃	0	22,865
本年度內支付導師費和其他直接支出	(40,859)	(33,153)
	(40,859)	(10,288)
春茗	0	712
青少年代表隊	99,250	0
其他	(12,954)	0
	<u>45,437</u>	<u>(9,576)</u>

6. Surplus/(Deficit) on sales of go sets, books and drinks 棋具、書籍、飲品銷售收益

	2025 HK\$	2024 HK\$
銷售收入	1,605	3,682
購入支出	(1,399)	(4,837)
	<u>206</u>	<u>(1,155)</u>

7. Government grants 政府補助

	2025 HK\$	2024 HK\$
退役運動員薪酬及強積金報銷津貼	122,168	0
	<u>122,168</u>	<u>0</u>

8. Sundry Income 其他收入

	2025 HK\$	2024 HK\$
比卡超充電服務	350	0
棋力評定	0	1,000
其他	1,670	7,601
	<u>2,020</u>	<u>8,601</u>

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9. Other administrative expenses 其他行政支出

		2025 HK\$	2024 HK\$
Accounting and secretarial fees	會計/秘書費	3,600	6,500
Annual membership fee	年度會員費	2,007	3,248
Audit fee	核數費	5,500	5,700
Bank charges	銀行費用	960	810
Building management fee	大廈管理費	47,124	53,872
Business registration fee	商業登記費	2,200	2,150
Cleaning expenses	清潔費用	471	3,540
Electricity and water	水電費	13,139	12,136
Entertainment	應酬費	0	2,145
Insurance	保險	7,060	5,984
Office consumables	棋鐘棋具等支出	5,000	19,053
Printing, stationery and postage	文具、印刷和郵費	6,217	21,394
Rates	差餉	22,540	23,180
Repairs and maintenance	維修	0	839
Sundry expenses	雜費	5,110	12,211
Telephone and internet expenses	電話/上網費	3,068	6,319
Travelling expenses	交通費	29	298
		<u>124,025</u>	<u>179,379</u>

10. Property, Plant and Equipment 固定資產

	會址物業 Leasehold land and building HK\$	裝修設備 Furniture and equipment HK\$	總數 Total HK\$
Cost 成本			
At 1 January 2025	7,926,300	134,600	8,060,900
Additions during year	0	0	0
At 31 December 2025	7,926,300	134,600	8,060,900
Aggregate depreciation and impairment 折舊			
At 1 January 2025	2,175,310	133,280	2,308,590
Charge for the year	217,531	1,320	218,851
At 31 December 2025	2,392,841	134,600	2,527,441
Carrying amount 淨值			
At 31 December 2025	<u>5,533,459</u>	<u>0</u>	<u>5,533,459</u>
At 31 December 2024	<u>5,750,990</u>	<u>1,320</u>	<u>5,752,310</u>

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11. Advance subsidy receipts 預收亞運會資助

	2025 HK\$	2024 HK\$
藝術及體育發展基金 (體育部分) Arts and Sports Development Fund (ASDF) for Preparation Fund for the 19th Asian Games		
第一期資助	667,000	667,000
第二期資助	444,000	444,000
支出：		
圍棋訓練套裝20套	(8,500)	(8,500)
亞運集訓教練費用	(43,110)	(43,110)
亞運集訓場地費用	(5,130)	(5,130)
	(56,740)	(56,740)
第一筆資助退款, refunded on 25 November 2025	(667,000)	0
	<u>387,260</u>	<u>1,054,260</u>