

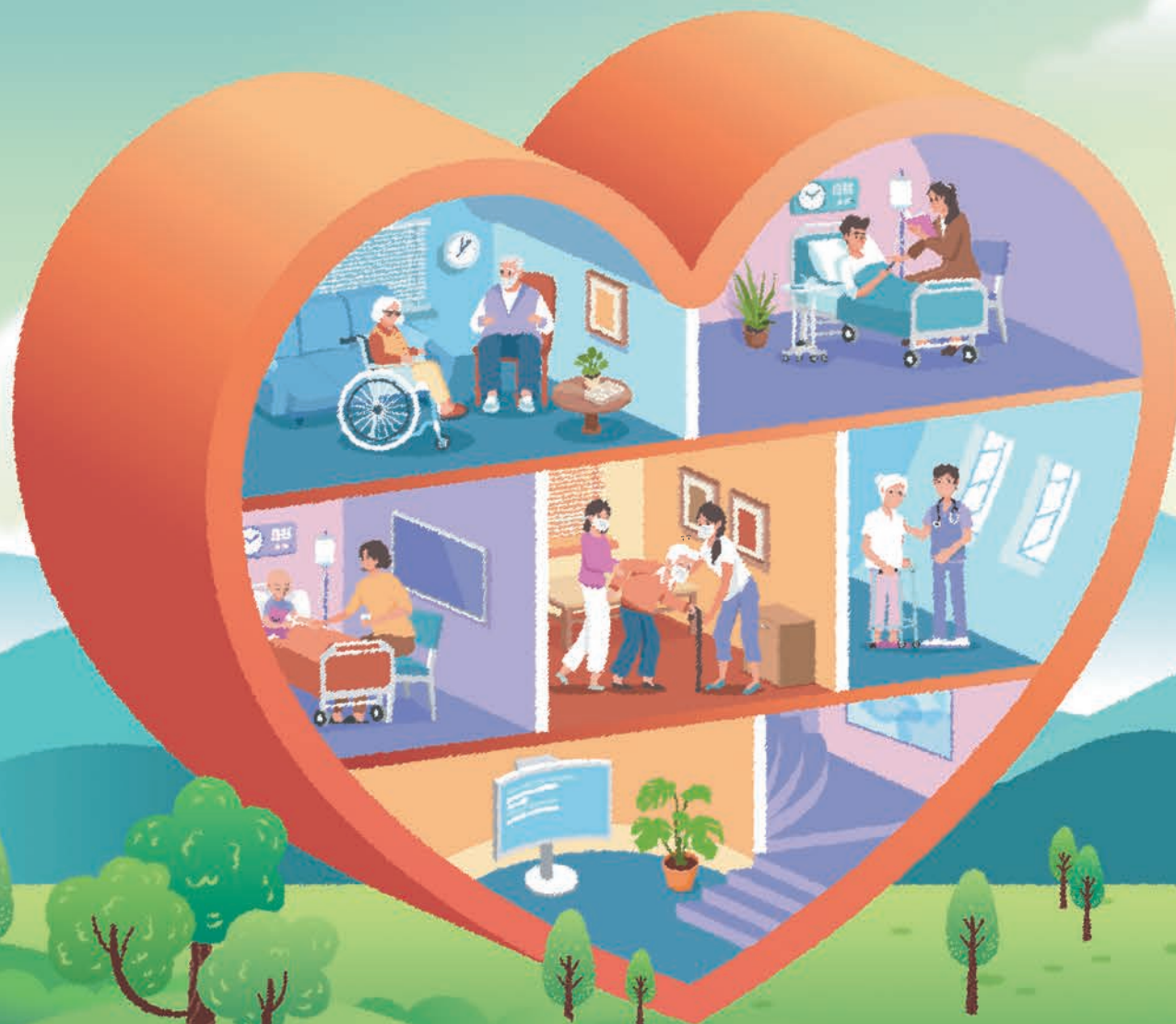
2024/25
年報 ANNUAL REPORT



善寧會

Society for the Promotion of Hospice Care

關愛同行晚晴路
Embracing **Love** Until
The Last Second



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宗旨 Our Mission

善寧會以「天為生命定壽元•人為生命賦意義」為宗旨，致力推廣寧養照顧，提供善別輔導服務，並透過不同的生死教育活動，倡議及教育公眾正面討論死亡，宣揚珍惜生命，活出積極人生的訊息。

提升公眾認知水平

- 加強公眾和專業人士對有關死亡、臨終和喪親議題的關注
- 在尊重和支持不同文化、宗教及家庭觀念的大前提下，提倡有關死亡和臨終問題的公開討論

回應社會需求

- 提供有關面對死亡及臨終照顧的資訊
- 為市民提供優質及全面的紓緩照顧服務
- 為病人、家屬及照顧者提供全面的善別輔導，幫助他們面對喪親的傷痛

提高醫護水平

- 持續舉辦有關臨終照顧的交流活動，提高醫護界對臨終照顧的了解及技巧
- 提供專業培訓和支援，促進醫療護理專業的發展
- 鼓勵及參與臨終照顧的研究工作

倡導完善的臨終照顧

- 與不同範疇的醫護人員合作，改善他們為臨終者及喪親者提供的照顧及支援
- 幫助臨終者及其家屬認識他們的權利，以選擇適合他們的臨終照顧方式
- 爭取更多認同，為所有人提供完善的臨終照顧及支援

SPHC believes that everyone has the right to live with dignity at every turn of life, even towards the end of it. We envision a world in which all people can pursue a quality hospice and palliative care and receive bereavement support that enable them to live a full and positive life when facing death, and die with dignity and peace.

Promoting Community Awareness

- Heighten community and professional awareness on issues related to death, dying and bereavement
- Facilitate open discussion on death and dying while respecting cultural, religious and family beliefs

Meeting Community Needs

- Deliver accessible information on facing death and end-of-life care options
- Provide quality and comprehensive palliative care to the community
- Offer comprehensive bereavement support to help patients, families and carers cope with loss and grief

Enhancing the Standard of Care

- Improve understanding of end-of-life care through ongoing discussion with health care providers
- Strengthen health care professional development through the provision of specialized training and support
- Promote and support end-of-life care research

Advocating for the Best Possible Care

- Collaborate with different service providers to enhance the care support of the dying and the bereaved
- Help terminal patients and their families understand that quality end-of-life care is their right
- Achieve greater recognition in end-of-life care and access to the best possible end-of-life care for all



我們的服務 Our Service

概覽 Overview



Established in
1986 年成立

本年度的總服務人次
Total service
attendances this year



12,738 次

服務單位 Service Units



我們共有
SPHC operates
2 個服務單位
service units



沙田
Shatin

賽馬會善寧之家
Jockey Club Home for Hospice



長沙灣
Cheung Sha Wan

譚雅士杜佩珍安家舍服務中心
Jessie and Thomas Tam Centre

* 統計數字：
2024年4月1日至
2025年3月31日
Period:
1 April 2024 –
31 March 2025

善款運用與行政支出 Administrative Expenditures



我們的「行政支出」全數由
「服務收入」支付，絕不使用
公眾善款。

Administrative expenditure is
covered by service income and
never by public donations.

善款運用： Use of Donations:

2024–2025
HK\$'000

善款收入
Donation Income

\$11,917

其他項目／基金撥款
Other Project/Foundation Grants

\$1,173

服務支出
Service Expenditure

\$32,793



服務收入與行政支出： Service Income and Administrative Expenses:

2024–2025
HK\$'000

服務收入
Service Income

\$18,710

行政支出
Administrative Expenditure

\$1,396

機構簡介

善寧會成立於1986年，至今已39年，是一所在香港註冊、自負盈虧的非牟利慈善機構，致力為晚期病人和家屬提供整全的寧養紓緩服務。善寧會在創會之初，由一群熱心的醫生、護士組成全港第一支「寧養家居護理服務」外展隊，無遠弗屆為晚期病人提供紓緩治療。經過不斷努力，加上善長的捐助和義工的支持，本會得以順利發展，並於2017年啟用「賽馬會善寧之家」，為晚期病人提供寧養住院服務。

About Us

Established in 1986, the Society for the Promotion of Hospice Care (SPHC) is a registered non-profit charitable organization in Hong Kong that does not receive government subvention. For 39 years, SPHC has been dedicated to providing comprehensive palliative and hospice care to terminal patients and their families. Founded by a group of inspired doctors and nurses, SPHC began its journey by forming Hong Kong's first outreach home care team. With the generous support of donors and volunteers, SPHC has undergone remarkable development over the years and in 2017, opened the Jockey Club Home for Hospice (JCHH) to provide in-patient palliative care services for the terminally ill.

1986



善寧會的前身
「善終服務會」成立
SPHC was established

1992



香港首家為晚期病人
提供專科寧養護理的院舍
「白普理寧養中心」開幕
Bradbury Hospice, the first
hospice for terminal patients
in Hong Kong, was opened

1995



「白普理寧養中心」
交醫院管理局管理
Management of Bradbury
Hospice was transferred to
Hospital Authority

1997



設立香港首間善別輔導中心
「譚雅士杜佩珍安家舍
服務中心」
Jessie and Thomas Tam
Centre, the first bereavement
service centre in Hong Kong,
was opened

2017



全港首間以「家庭為本」的
寧養中心「賽馬會善寧之家」
正式投入服務
Jockey Club Home for
Hospice, the first family-
oriented hospice in Hong
Kong, began operation

善寧會核心服務範圍 Core Services



住院服務
In-patient
Service



善別輔導
Bereavement
Service



家居照護
Home Care
Service



專業培訓及公眾教育
Professional Training
and Public Education



日間服務(門診及日間活動中心)
Day Service (Day Consultation
and Day Activity Centre)

服務統計 Service Figures



服務查詢數字
Service Enquiries
1,669



新個案
New Cases
313
病患
Diagnosis

晚期癌症 Advanced cancer	75%
退化性疾病 Degenerative illness	7%
衰老 Frailty	9%
末期器官衰竭 End stage organ failure	3%
其他 (Condition not fit for NC + Decline services)	6%



服務類別
Service Item



住院服務
In-patient Service

病人
Patients

239

家庭成員
Family members

351



住院原因
Reason for Admission

徵狀控制及臨終照顧
Symptom control & terminal care

100%



病人年齡組別
Patient Age Group

40-64 歲
40-64

21%

65 歲或以上
65 and over

79%



家居照護
Home Care Service

家居探訪
Home visits

2,091[△]

電話諮詢
Phone contacts

1,624[△]

視像應診
Telemedicine sessions

110[△]

在家離世個案
Home deaths

9



日間服務
Day Service

日間診所
Day consultations

49[△]

日間活動中心
Day activity centre

舉辦活動

93[△]

day activities

參與人次

1,392[△]

attendances



* 統計數字：2024年4月1日至2025年3月31日
Period: 1 April 2024 – 31 March 2025

△ 註：服務人次
Note: Number of service attendances



善別輔導 Bereavement Service

服務人次
Service attendances

2,678[△]

處理個案
Service users

449[△]

以下資料只包括「譚雅士杜佩珍安家舍服務中心」：
The following information only include Jessie & Thomas Tam Centre:



與病人關係 Relationship to the Deceased

父母 Parents	10%
配偶 Spouses	39%
子女 Children	39%
兄弟姐妹 Siblings	4%
其他 Others	8%



服務 使用者年齡 Service User Age Group

12歲或以下 12 and under	0.7%
13-18歲 13-18	0.3%
19-39歲 19-39	20%
40-64歲 40-64	56%
65歲或以上 65 and over	23%



專業培訓及公眾教育 Professional Training and Public Education

專業醫護培訓
Professional training

舉行次數
59[△]
sessions

參與人次
3,178[△]
attendances

公眾教育
Public education

舉行次數
34[△]
sessions

參與人次
620[△]
attendances



贊助人獻辭 Patron's Message



香港人口持續高齡化，社會對晚期照顧服務的需求日趨殷切。政府與業界緊密聯繫，積極完善寧養服務，更推動「預設醫療指示」和「居處離世」安排，強調適切的晚期關顧及以人為本的醫療理念，正是對善寧會服務的充分肯定和支持。

善寧會成立近四十年來，一直堅守使命，從「身、心、社、靈」全面照顧晚期病人，不僅提供專業住院及家居紓緩服務，也重視對照顧者的支援，倡導完滿的臨終照顧。善寧會亦精益求精，不時藉各類活動推廣生死教育及加強醫護人員的培訓。鑑於香港與內地往來日益頻繁，善寧會與時俱進，舉辦交流活動，加深兩地在寧養服務方面的經驗分享和合作，其誠可嘉。

感謝善寧會全體人員、義工及各界善長，各位的無私奉獻和慷慨支持，讓晚期病人及其家屬在艱難中得到溫暖與慰藉，貢獻殊深。我祝願善寧會繼往開來，與社會各界齊心攜手，進一步優化晚期照顧服務，讓「去者善終、留者善別」。



贊助人
李林麗輝

The demand for hospice and palliative care services in society is on the rise as Hong Kong's population continues to age. Besides working closely with the industry to proactively improve these services, the Government has advocated the initiatives of "advance medical directives" and "dying in place" to stress the need for appropriate terminal care and a person-centred approach in medical care, showing full recognition and clear support of the work of the Society for the Promotion of Hospice Care (SPHC).

For some 40 years since its establishment, the SPHC has remained steadfast in its mission to provide holistic care suited to the physical, psychological, social and spiritual needs of terminal patients. The SPHC specialises in in-patient and home-based palliative care while placing importance on dedicated support for carers, ensuring the best possible end-of-life care for all. To strive for excellence, the SPHC has always been keen to strengthen life and death education through activities and enhance the training of healthcare professionals. With increasing interaction between the Chinese Mainland and Hong Kong, the SPHC has kept pace with the times and organised exchange events to reinforce experience sharing on and co-operation in hospice care between the two places, a strong commitment to the community which merits commendation.

My gratitude to all the staff and volunteers of the SPHC, as well as donors from all walks of life. Your selfless efforts and generous contributions are invaluable, bringing warmth and solace to terminal patients and their families during challenging times. I hope that the SPHC, building on its remarkable achievement, will maintain its drive to further extend hospice and palliative care services in collaboration with all sectors of society in order that "those who died could rest in peace whilst those who stay could be at ease".

Patron
Mrs Janet Lee





主席的話 Chairman's Message

關鍵時刻：於挑戰中堅定前行，邁向四十周年



香港善寧會踏進服務香港四十周年的重要里程碑，我們懷著感恩與希望，繼續與各界攜手，為本港臨終關懷服務譜寫新篇章。然而，此里程碑正處於充滿挑戰的時期。持續的經濟不景氣令籌款極為艱難，亦減少了能負擔成本回收住院服務的客戶群，這直接威脅到我們核心服務的可持續性。

儘管面對這些財政壓力，社會對臨終關懷服務的需求卻持續上升。我們深切體會到社會對晚期病人提供尊嚴照顧的迫切需求。這日益增長的需求在加重我們資源負擔的同時，也更堅定了我們恪守使命與願景的決心。

在挑戰之中，亦有積極的發展。隨著社會對晚期病人自主權的關注日益增加，香港的政策法規持續完善。病人現在能有更多選擇去制定個人化的「預設醫療指示」和「晚期照顧計劃」，按照自己的意願規劃最後的人生旅程。推廣「居家安老」讓更多病人能在熟悉的環境，例如家中，安詳離世，在家人陪伴下獲得有尊嚴的照顧。

為了應對需求上升與資源緊絀的雙重現實，善寧會將透過公眾教育和專業發展計劃，配合政策目標。我們正籌備一系列社區講座及專業工作坊，協助晚期病人及其家屬規劃「居家臨終關懷」方案。同時，我們必須擴展「居家安老」服務、增聘醫護人員、購置症狀管理設備，並加強輔導服務。但單靠我們的力量並不足夠。



A Crucial Milestone: Strengthening Our Resolve in Challenging Times

Stepping into our 40th year of serving Hong Kong, the Society for the Promotion of Hospice Care (SPHC) continues to write a new chapter in the development of hospice care, fueled by grateful hopes and collaborative efforts. This milestone, however, comes at a time of significant challenge. The prolonged economic downturn has made fundraising extremely difficult and has reduced the pool of clients who can afford cost-recovery hospitalization, directly threatening the sustainability of our essential services.

Despite these financial headwinds, the local demand for compassionate hospice care has steadily increased. We have witnessed our society's profound need for dignified care for terminal patients. While this growing need intensifies the pressure on our resources, it also fuels our determination to adhere more firmly than ever to our mission and vision.

Amidst these challenges, there is positive momentum. Policies and regulations in Hong Kong continue to evolve as societal attention towards the autonomy of terminal patients increases. Patients now have more choices in individualizing their Advanced Care Plans and Advanced Medical Directives (AMD), mapping their final journey according to their will. The promotion of "dying in place" allows more individuals to pass away peacefully in familiar surroundings, such as their homes, surrounded by dignity and loved ones.

我們亟需您加大支持力度。捐款人、義工和合作夥伴的慷慨支持一直是我們的支柱。此刻，您的支持比以往任何時候都更為關鍵。無論是捐款、貢獻時間擔任義工，或是協助推廣我們的理念，您的每一分貢獻都將直接幫助我們繼續尊重病人的個人意願，讓所有家庭都能在溫暖與安心中走完最後的旅程。

我們對您過往的支持致以最誠摯的謝意，並懇切期待您的持續同行。讓我們一起攜手，守護晚期病人的權利與心願，堅守「為生命賦予意義」的願景，致力讓每一個生命都在愛與自主中落幕。

衷心感謝，

汪國成


香港善寧會主席
汪國成

To navigate this dual reality of rising demand and constrained resources, SPHC will align with policy goals through public education and professional development. We are planning a series of community lectures and professional workshops to assist families in mapping their “hospice at home” schemes. Concurrently, we must expand our “dying in place” service, hire additional staff, and enhance our counselling services. But we cannot do this alone.

We urgently need your strengthened support. The generosity of our donors, volunteers, and partners has always been our foundation. Today, your support is more critical than ever. Whether through a donation, volunteering your time, or helping us promote our cause, your contribution will directly ensure that we can continue to respect patients’ personal wills and help all families embark on their final journeys in warmth and ease.

We express our sincerest gratitude for your past support and earnestly look forward to your continued collaboration. Together, we can safeguard the rights and wishes of terminal patients and strive to ensure that every life ends in love and autonomy.

With profound thanks,



Thomas WONG
Chairman

The Society for the Promotion of Hospice Care



營運總監的話

Chief Operation Officer's Message



在晚期照顧服務發展的新階段，善寧會見證著本港寧養服務的重要變革。隨著「預設醫療指示」將於2026年正式生效，標誌著晚期病人自主權獲得更大保障。

過去一年，家居照護服務需求持續增長，我們的服務團隊堅守服務崗位，致力為居家晚期病人提供更完善的紓緩治療及情緒支援，讓患者在熟悉的環境中獲得專業照護。善別輔導服務方面，我們積極回應社區需求：「譚雅士杜佩珍安家舍服務中心」為喪親家庭提供善別輔導，協助無數家庭度過哀傷歷程。

我們由衷感謝香港交易所慈善夥伴計劃及香港公益金的資助，讓「基層善別輔導服務」計劃得以順利推行。各慈善基金及善長的慷慨捐助，使我們的「住院資助計劃」能夠幫助更多經濟困難的晚期病人獲得適切照顧。

隨著《維持生命治療的預作決定條例》獲得通過，標誌著晚期病人自主權獲得更大保障。在晚期照顧服務發展的新階段，善寧會繼續積極推動著本港寧養服務的重要變革。我們將重點配合「預設醫療指示」的實施，優化服務流程，提升醫護團隊在晚期照顧的專業能力。同時加強社區教育工作，透過舉辦公眾講座及工作坊，提升社會對晚期自主權的認識。我們也將拓展醫療機構合作網絡，共同完善本港寧養服務體系。

在此，我要特別向所有合作夥伴、贊助機構及義工團隊表達最誠摯的謝意。您的專業支持與無私付出，讓善寧會能夠持續為晚期病人提供優質服務。「山重水複疑無路，柳暗花明又一村」，我們深信在各界善長的支持下，必能讓晚期照顧服務持續進步發展。讓我們繼續以愛與專業，陪伴每個家庭走過生命最後的旅程，讓晚晴路上處處有溫暖。

黃嘉然

營運總監
黃嘉然



The Society for the Promotion of Hospice Care (SPHC) in Hong Kong is entering a new era in hospice services with the introduction of Advanced Medical Directives (AMD) in 2026, enhancing autonomy protection.

Over the past year, the demand for home care services has been steadily increasing. Our teams are dedicated to improving palliative care and emotional support for terminally ill patients at home, ensuring they receive professional care in familiar surroundings. The Jessie and Thomas Tam Centre (JTTC) has been a pillar in providing bereavement services to families, guiding numerous through the grieving process.

Our heartfelt thanks go to the HKEX Charity Partnership Programme and The Community Chest of Hong Kong for their support of the “Community Bereavement Care for the Underprivileged” project. Generous contributions from various charities and donors have enabled many financially disadvantaged terminal patients to access care through our “Subsidy Bed Scheme.”

With the passage of the “Decision on Pre-determination of Life-Sustaining Treatment Ordinance,” the autonomy of terminal patients has been further safeguarded. In this new phase of palliative care service development, SPHC continues to actively drive significant advancements in local end-of-life care. We will focus on supporting the implementation of “Advance Medical Directives”, optimizing service procedures, and enhancing the professional capabilities of our healthcare team in palliative care. Additionally, we will strengthen community education efforts by organizing public seminars and workshops to raise societal awareness of end-of-life autonomy. We also aim to expand our collaborative network with medical institutions to collectively improve Hong Kong’s hospice care system.

I extend sincere gratitude to all our partners and volunteers. Your professional support and selfless dedication have enabled SPHC to consistently deliver high-quality services to terminal patients. As the saying goes, dawn follows the darkest night. We firmly believe that donor support significantly advances terminal care services. Let’s continue to walk alongside families on their final journeys with love and professionalism.

Chief Operation Officer
Francis Wong





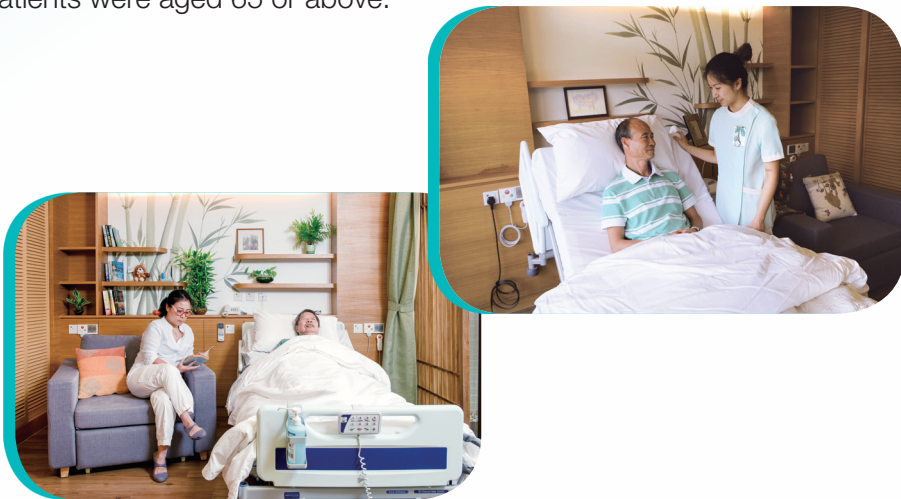
住院服務 In-patient Service

位於沙田亞公角山路的「賽馬會善寧之家」，是一座以家庭為核心的安寧療護中心，致力為晚期病患者及其家人提供全方位的安寧療護服務。中心設有30間設備完善的獨立套房，旨在為病患者提供寧靜舒適的環境，讓家人可以全天候陪伴照料病患。

我們的專業團隊由醫生、護士、醫療助理、社工、心理學家等組成，致力為病患者和家屬提供身心社靈全方位的照護，減輕病患的身體不適和疼痛，讓病患在家人的陪伴下，平和而且有尊嚴地完成人生最後一程。截至2024/25財政年度，我們為239名晚期病患提供住院服務，並支援351名家屬。入院病患中，79%為65歲或以上的長者。

Situated on A Kung Kok Shan Road, the Jockey Club Home for Hospice (JCHH) is a hospice facility that prioritizes a “family-centered” approach, aiming to deliver comprehensive palliative care services to individuals in the terminal stages of illness along with their families. The establishment features 30 fully furnished private rooms intended to provide a homely and tranquil environment where patients can receive round-the-clock care alongside their loved ones.

With a dedicated multidisciplinary team comprising doctors, nurses, personal care assistants, social workers, and psychologists, we offer compassionate care to terminal patients, enabling them to spend their final moments in the embrace of their families with dignity. During the 2024/25 period, JCHH provided in-patient services to 239 terminal patients and extended support to 351 family members. Notably, 79% of the admitted patients were aged 65 or above.



探訪病人安排 Visitation Arrangements

家人的陪伴和支持對於晚期病患至關重要，因此我們鼓勵家人留宿陪伴，同時歡迎孩童和寵物來探訪，讓病患在生命盡頭時不感孤單。我們的探病時間為每天早上七時至晚上十時。為了鼓勵家人陪伴照顧病患，自去年起我們實施新政策：只要家人或照顧者每日陪伴病患達八小時或以上，即可獲減免港幣四百元的每日住院費用。

The presence and support of family members are incredibly vital for terminal patients. Hence, we strongly encourage families to stay overnight and provide companionship. We also welcome visits from children and pets, ensuring that patients do not feel alone on their final journey. Visiting hours are from 7 a.m. to 10 p.m. daily. Starting last year, we have implemented a new policy to incentivize family members and caregivers to accompany patients. If a family member or caregiver spends eight hours or more with the patient each day, a daily hospital fee reduction of HK\$400 will be granted.

住院資助計劃 Subsidy Bed Scheme

我們致力確保低收入病患不因經濟壓力而無法獲得適當的安寧照護，所以設立了「住院資助計劃」，以協助有需要的基層晚期病患。臨床社工將為申請者進行經濟狀況評估，經審批符合資格者將獲大幅減免甚至免費入住「賽馬會善寧之家」。這個計劃的運作有賴於社會各界和善長的捐款支持。截至2024/25年度，我們已為124個家庭提供適切的住院服務。

The “subsidy bed scheme” was initiated by SPHC to guarantee that individuals with limited means can avail themselves of top-notch palliative care services. Eligibility is ascertained through a financial evaluation conducted by our social workers. Qualified individuals can access partially or fully subsidized in-patient care at JCHH.

Thanks to the generous backing of benefactors from diverse backgrounds, the “subsidy bed scheme” extended its benefits to 124 eligible families in the 2024/25 period.

月費計劃及日住全包

Residential Care Plan & Daily Inclusive Price Package

鑑於部分晚期病患需要持續接受專業醫療照顧，並支援照顧者的需求，我們自去年度起推出「月費計劃」，針對這類病患提供服務。同時，我們也推出「日住全包套餐收費」模式，讓病患及其家屬更容易預算紓緩治療的費用。「月費計劃」和「日住全包」的費用已包括病患的醫療和護理服務、藥物、住宿、三餐膳食以及每週兩次物理治療等項目。

Each terminally ill patient presents a unique set of health conditions and care requirements. Last year, we launched the “residential care plan” tailored for individuals necessitating ongoing, extended care alongside caregiver assistance. Additionally, we unveiled the “Daily Inclusive Price Package” to aid families in managing their care expenses effectively.

Both alternatives encompass essential services like medical and nursing care, medications, lodging, three daily meals, and two weekly physiotherapy sessions.



個案分享：相伴同行

Case Sharing: Walking Side by Side

「在這裡，我們終於可以好好陪伴他，而不是只能奔波於醫院之間。」陳太輕握著丈夫的手，這樣說道。

年僅三十多歲的陳先生是四口之家的經濟支柱，七年前確診腦癌，今年病情轉差需接受紓緩治療。在善寧會「住院資助計劃」支援下，他得以入住寧靜舒適的環境，減輕家庭的經濟負擔，也讓一家人獲得珍貴的相處時光。

陳太感激地表示：「這裡不像醫院般冰冷緊張，小朋友來探爸爸時也放鬆許多，甚至學會幫手洗面、餵藥，用行動表達關心。」儘管陳先生左半身活動不便，他仍堅持自己進食，偶爾以手機看影片緩解心情。

對這個家庭來說，最珍貴的不是藥物或儀器，而是能夠安心相伴的每一天。這份安寧，源自善長的慷慨支持，讓艱難時刻依然有溫暖與盼望同在。

“Here, we can finally be with him properly, instead of constantly rushing between hospitals,” said Mrs. Chan, gently holding her husband’s hand.

Mr. Chan, just in his thirties and the sole breadwinner of a family of four, was diagnosed with brain cancer seven years ago. Earlier this year, his condition worsened, requiring palliative care. With support from “subsidy bed scheme”, he was able to move into a tranquil and comfortable environment, easing the family’s financial burden and granting them precious time together.

Mrs. Chan expressed her gratitude: “It doesn’t feel as cold and tense as a hospital here. The children are much more relaxed when they visit their dad. They’ve even learned to help wash his face and give him medicine — showing their love through action.” Although Mr. Chan has limited mobility on his left side, he insists on eating independently and occasionally watches videos on his phone to lift his spirits.

For this family, what matters most is not medication or medical equipment — but the peace of mind that comes with each day spent together. This serenity is made possible through the generous support of compassionate donors, bringing warmth and hope during the most challenging of times.



家居照護

Home Care Service

我們的醫療團隊由醫生、護士、臨床社工和其他專業人員組成，致力於為在家接受安寧照護的晚期病患和其家屬提供適切的外展護理服務，包括症狀控制、護理、用藥指導、照護者支援和教育等。家居護士擔任病患的個案經理，制定個人化護理計劃，協助安排醫療服務和其他相關支援，滿足病患在身心社靈各方面的需求。

在2024/25年度，我們的「家居照護」服務共進行2,091次家訪、1,734次電話諮詢和視像應診。

Dedicated to assisting terminal patients and their families in the comfort of their homes, our team consisting of doctors, nurses, social workers, and healthcare professionals offers a variety of home care services. These services encompass symptom management, nursing care, medication guidance, as well as caregiver support and education. Home care nurses act as case managers, ensuring personalized care plans are tailored to each patient's needs and coordinating medical services accordingly.

During the 2024/25 period, the home care team conducted 2,091 home visits, engaged in 1,734 phone consultations, and telemedicine sessions.



個案分享：家的寧靜告別

Case Sharing: A Peaceful Farewell at Home

「年紀大了，真的不想再奔波。」金太太語氣溫和地回憶道。她的丈夫金先生多年來與癌症共存，晚期因無法進食飲水，需要更細緻的照顧。面對每日往返醫院的艱難，他們最終選擇申請「家居照顧服務」，讓金先生在最熟悉的家中度過最後時光。

金太太坦言，丈夫剛離世時，她一度感到十分無助，「有一個月完全無法入睡，那些記憶太深刻。」但在家人與護理團隊的陪伴下，她逐漸學會面對哀傷。護士定期家訪，幫助她度過最艱難的時期。

回顧這段歷程，金太太感激家居護理團隊給予的支援，讓丈夫能夠安詳而有尊嚴地離去。她逐步走出悲傷，迎接新生活。

“We were getting older; I truly didn't want to keep rushing back and forth,” Mrs. Kim recalled gently. Her husband, Mr. Kim, had lived with cancer for many years. In his final stages, he was unable to eat or drink and required more delicate care. Faced with the difficulty of travelling to the hospital every day, they eventually decided to apply for Home Care Services, allowing Mr. Kim to spend his final time in the place most familiar to him — at home.

Mrs. Kim admitted that after her husband's passing, she felt deeply helpless. “For a full month, I couldn't sleep at all — those memories were just too vivid.” But with the support of her family and the care team, she gradually learned to face her grief. Nurses visited her regularly at home, helping her through the most difficult period.

Looking back on this journey, Mrs. Kim is grateful for the support provided by the home care team, which allowed her husband to pass peacefully and with dignity. Little by little, she has moved through grief and is embracing life again.



日間服務 Day Service

為提供全面的安寧照護服務，我們強調對「身心社靈」的全人照顧。因此，在「賽馬會善寧之家」，我們設立了日間服務，包括「日間門診」和「日間活動中心」，以滿足晚期病患在各個方面的需求。

我們的醫生、護士和專業醫療人員擁有豐富經驗，為在家接受安寧照護的晚期病患提供門診服務，處理身體不適和各種症狀控制；同時，由臨床社工舉辦各種主題活動，以緩解病患和家屬的壓力和焦慮情緒。截至2024/25年度，我們的「日間服務」共有1,392受益人次。

As an integral component of our holistic palliative care approach, JCHH provides day services comprising day consultations and activities at the day center. Within these services, our proficient team of doctors, nurses, and healthcare experts delivers pain relief and symptom management through outpatient consultations. Concurrently, our dedicated social workers consistently arrange diverse therapeutic and stress-relieving programs for both our patients and their families.

During the 2024/25 period, our day service accommodated 1,392 service attendees.



日間活動中心 Day Activity Centre

我們的「日間活動中心」，每星期舉辦各類活動，如義工小丑表演、粵曲演唱、義工音樂會、緬懷活動等，不少病人和家屬對節目很感興趣。此外，「日間活動中心」亦會在節日期間舉行慶節活動，院長會到病房，探望病人和家屬，為他們送上祝福。

The day activity centre offers weekly programs ranging from volunteer-led clown performances and Cantonese opera to musical concerts and remembrance events. In addition, festive activities are organized for in-patients and their families during the holidays, often with personal visits by the Superintendent of JCHH.





善別輔導

Bereavement Service

至親離去，留下悲傷，久久未能釋懷。我們的臨床社工致力為住院的晚期病人及家屬、社區喪親者提供「善別輔導」，紓緩他們的哀傷情緒。感謝各界善長、慈善基金的捐助，「譚雅士杜佩珍安家舍服務中心」本年度繼續為社區喪親者，提供免費的善別輔導。

2024/25年度，「賽馬會善寧之家」及「譚雅士杜佩珍安家舍服務中心」合共提供2,678人次善別輔導。

The grief that follows the loss of a loved one can be difficult to overcome. Our social workers are committed to providing bereavement services to terminal patients, their family members and the broader community. Thanks to the generous support of donors and charitable foundations, the Jessie and Thomas Tam Centre (JTTC) has been able to maintain the provision of community bereavement services at no cost to the public.

In 2024/25, JCHH and JTTC provided a combined total of 2,678 bereavement counselling sessions.



個案分享：媽媽就在咫尺

Case Sharing: Mother is Just a Heartbeat Away

「爸爸病逝時，我還有媽媽相依為命；後來媽媽離世了，我最要好的朋友當時亦將移民，感覺整個世界再無倚靠。」蘇雋鈞在七年間先後經歷父母病逝，情緒跌至谷底，甚至想過安樂死。意識到問題的嚴重性，他求助善寧會，接受社工阮慧敏姑娘的善別輔導。

雋鈞前後接受了多次輔導。針對他長期抑壓而又無法梳理的情緒，阮姑娘建議他把與母親相處的回憶，例如兩個人第一次玩過山車、母親在他實習期間每天準備餐盒等，內化為情感上的連結，著眼於「珍惜」而不是「失去」。

除了導引式表達，阮姑娘又透過催眠治療，幫助雋鈞在感覺安全下，與母親建立情感連結。雋鈞描繪當時的情景：「我躺在遊戲室的軟墊上，望到窗外的雲，於是問阮姑娘：『媽媽是否在那處？』阮姑娘回答：『只要你感覺她在，到處也可是媽媽。』」

現已走出陰霾的雋鈞，聽著母親的語音訊息，一臉滿足的說：「只要我感覺到她，她就存在。」

“When my father passed away, I still had my mother to rely on. But after she left me too, and my closest friend was about to emigrate, it felt like my entire world had collapsed. I had no one to depend on,” recalled Axel. Within seven years, he lost both parents to illness, plunging him into deep despair and even leading him to consider euthanasia. Realizing the severity of his emotional state, he sought help from the SPHC and began receiving bereavement counseling from social worker Ms. Erica Yuen.

Axel underwent multiple counseling sessions. Addressing his long-suppressed and tangled emotions, Ms. Yuen encouraged him to reframe his memories with his mother—such as their first time riding a roller coaster together or the lunchboxes she prepared for him daily during his internship—as enduring emotional bonds. The focus shifted to “cherishing” rather than “losing.”

In addition to guided expression, Ms. Yuen used hypnotherapy to help Axel establish a sense of connection with his mother in a safe environment. Axel described the experience: “I was lying on a soft mat in the playroom, looking at the clouds outside the window. I asked Ms. Yuen, ‘Is my mother there?’ She replied, ‘As long as you feel she is with you, she can be anywhere.’”

Now having emerged from the shadows of grief, Axel listens to his mother’s voice messages with a contented smile and says, “As long as I can feel her, she exists.”



專業培訓及公眾教育 Professional Training and Public Education

致力提供紓緩治療的善寧會，除照護晚期病人和支援喪親家庭外，亦積極為醫護人員提供相關培訓，提升業界專業水平，並向大眾推廣臨終關懷和生死教育。同時，我們經常與其他非牟利組織、社區夥伴及醫護團體密切合作，定期舉行講座和論壇。

Our mission encompasses not only serving the terminally ill and the bereaved, but also raising the standard of care through professional training and public education. We frequently collaborate with other healthcare institutions and NGOs to bring informative seminars and forums to the wider community.



專業醫護培訓

Training for Healthcare Professionals

第20屆香港紓緩照顧研討會

The 20th Hong Kong Palliative Care Symposium

「第20屆香港紓緩照顧研討會」於2025年2月22日在香港青年協會大廈順利舉行。大會榮幸邀得醫務衛生局副秘書長李力綱先生太平紳士擔任主禮嘉賓，香港中文大學醫學院精神科學系林翠華教授、靈實醫院顧問醫生(內科)林偉民醫生、香港紓緩醫學學會主席何俊榮醫生擔任講者。

是次研討會主題為「Evolving Development in Palliative Care」(紓緩治療的發展與演變)，共吸引約200名業界人士參與，彼此就紓緩照顧的課題發表及分享其研究成果，促進香港紓緩治療的發展。

The “20th Hong Kong Palliative Care Symposium” was successfully held on 22 February 2025 at the Hong Kong Federation of Youth Groups Building. The event featured Mr. Lee Lik-kong, JP (Deputy Secretary for Health, Health Bureau) as the Guest of Honour, and Prof. Linda Lam (Department of Psychiatry, Faculty of Medicine, The Chinese University of Hong Kong), Dr. Lam Wai-man (Consultant in General Medicine, Haven of Hope Hospital), and Dr. Ho Chun-wing, Jerry (Chairperson of the Hong Kong Society of Palliative Medicine) as speakers.

Entitled “Evolving Development in Palliative Care”, the event was attended by around 200 healthcare professionals, many of whom shared their research publications on various palliative care topics.

業界專業培訓

Professional Training

為提升醫護組織、社福機構、政府部門等，對紓緩治療及善別輔導的專業認知，我們的醫護團隊致力向業界提供專業培訓、講解處理員工及服務使用者的哀傷情緒技巧等。2024/25年度，我們的醫護團隊共為業界提供59場培訓工作坊及講座，參與人次共3,178名。

To enhance the standard of palliative care and bereavement services in other healthcare institutions, social welfare organizations and government agencies, our experienced clinical team provided professional training on addressing grief among staff and service users. In 2024/25, we held a total of 59 training workshops and seminars for 3,178 participants.

公眾教育 Public Education

第24屆3G圓滿人生輔工課程 The 24th 3G Quality Retirees Course

為了讓退休人士認識如何活出精彩人生，我們今年繼續舉辦第24屆「3G圓滿人生輔工課程」，以「Look Good、Feel Good、Do Good」為理念，帶領大家一起活出健康老年！

課程設有9個單元、合共26小時，由資深傳媒工作者暨「3G圓滿人生輔工課程」創辦人、兼善寧會榮譽顧問及生死教育倡議者蕭孫郁標女士擔任主持，並由多位資深醫護及專業人士擔任導師。眾多學員指課程內容充實兼具趣味性，獲益良多。

課程於2024年4至5月舉辦，大會榮幸邀得「玫瑰堂關社組」為協辦機構、「香港社區健康學院」為支持機構。

The 24th “3G Quality Retirees Course” resumed this year to help retirees make the most of their golden years through the concept of “Look Good, Feel Good, Do Good”.

Returning as host was founder Mrs. Yvonne Siu Sun Yuk-bui, a media veteran and life-and-death advocate who also serves as an Honorary Advisor to SPHC. The course consisted of nine modules taught over 26 hours by an experienced team of experienced healthcare and other professionals.

The 24th “3G Quality Retirees Course” was held from April to May 2024, and was well received by participants. Special thanks to co-organizer, “Rosary Church Social Concern Group”, and supporting organization, “Hong Kong College of Community Health Practitioners”.



公眾教育推廣 Outreach Education Activities

加強大眾對紓緩治療及臨終照顧的認識，是我們服務的一部份。因此，我們的醫護團隊經常與非牟利組織和不同機構合作，舉辦多元化的相關教育活動。2024/25年度，我們共舉辦34場公眾講座及工作坊，參與人次共620名，善別輔導的講座及工作坊共有15場，支援喪親人士共265名。

Public education on palliative care and life-and-death topics continues to be a core part of our services. In 2024/25, we collaborated with other NGOs to deliver 34 seminars and workshops to 620 participants. An additional 15 educational activities were held for 265 bereaved service users.





推廣及籌募

Publicity and Fundraising

致力為晚期病人提供適切舒緩治療的善寧會，是一所自負盈虧的非牟利慈善機構，服務營運全賴社會各界的捐款及服務收入維持。

疫情後社會一切似是回復正常，但我們與許多慈善機構一樣，在營運服務方面仍面臨許多挑戰。為此，本年度我們繼續努力開拓不同平台，積極推廣服務和籌募善款，希望幫助更多晚期病人，以及讓更多人認識我們的服務。我們由衷感謝捐款支持我們的善長、機構及義工，你們的支持對我們十分重要。

As a non-profit charitable organization without government subvention, SPHC relies on public donations and service income to serve the terminally ill.

The pandemic may be over, but many operational challenges remain for SPHC and other charity organizations. In response, we have worked tirelessly to strengthen our fundraising and publicity efforts to ensure more terminal patients and their families can benefit from our services. Our heartfelt thanks to all the donors, organizations and volunteers for supporting us over the past year.

第7屆「樂齡電競及體驗日」

The 7th Senior E-sports and Experience Day

第7屆樂齡電競及體驗日於2024年8月18日在數碼港順利舉行，今年活動吸引逾200位長者參與，最年長者達96歲，依然精神奕奕，表示要「追上潮流」，勇於挑戰電競遊戲，令人敬佩。大會安排四部旅遊巴，分別從三個地區接載長者到場，義工團隊（約70人）在黃雨下仍堅持出勤，準備福袋及場地，展現無私奉獻精神。活動設有多項電競遊戲，場面熱鬧，長者們玩得不亦樂乎，笑容滿面。

我們衷心感謝主辦單位、各個贊助商的慷慨解囊和協力，為我們籌募善款港幣約十萬元，幫助更多基層晚期病人。

The 7th Senior E-Sports and Experience Day was successfully held at Cyberport on 18 August 2024. This year's event attracted over 200 elderly participants, with the oldest being a spirited 96-year-old woman who proudly declared her desire to "keep up with the times" and bravely took on the challenge of e-sports — truly inspiring! The organizing team arranged four coaches to transport participants from three different districts to the venue. Despite the Amber Rainstorm Warning, around 70 dedicated volunteers showed up early to prepare the venue and distribute gift bags, demonstrating remarkable commitment and selflessness. The event featured a variety of e-sports games, creating a lively atmosphere where every participant enjoyed themselves immensely, their faces beaming with joy. Our sincere thanks to the event sponsors and organizers for helping us raise about HK\$100,000 to help grassroots terminal patients.



第32屆登山善行 Hike for Hospice

承蒙社會各界、友好機構及善長的支持，第32屆「登山善行」，於2025年2月16日在港島大潭郊野公園順利舉行。是次活動聚集400多人參加，共籌得善款港幣約229萬元，幫助基層晚期病人及家屬，為他們提供適切的寧養紓緩及善別輔導服務。

我們衷心感謝社會各界、善長及友好機構的支持，令「登山善行」順利舉行！期望各位參加者日後繼續以不同方式支持善寧會，一起「關愛晚晴路」。

Thanks to the generous support of our donors, corporate sponsors and volunteers, the 32nd Hike for Hospice was successfully held on 16 February 2025 at Tai Tam Country Park, Hong Kong Island. The event attracted over 400 participants and raised about HK\$2.29 million for the provision of palliative care and bereavement counselling to the underprivileged. We are deeply grateful for the continued outpouring of support and look forward to seeing our Hike for Hospice family grow in the coming years.



第33屆燃亮生命火花聖誕音樂崇拜 The 33rd Light Up A Life Christmas Carol Concert

第33屆「燃亮生命火花」聖誕音樂會於2024年12月3日(星期二)在中環聖約翰座堂順利舉行，感謝逾650位善長共同度過這個溫馨而充滿節日氣氛的晚上！音樂會所籌得的善款將支持善寧會的「住院資助計劃」，為末期病者家屬提供全面的寧養和善別支援。

特別感謝港島中學管弦樂團及合唱團、香港威爾斯男聲歌詠團及 Elizabeth Stewart 為我們帶來美妙的詩歌。我們為掛滿心意卡的「生命樹」進行亮燈儀式，向故人傳達節日的思念，象徵生命的火花再度閃耀。

這棵「生命樹」隨後移至我們位於沙田的「賽馬會善寧之家」，繼續燃點希望與祝福。我們將收集到的心意卡掛置於「生命樹」上，讓每一份祝福得以延續。

活動籌得善款港幣約66.6萬元，全數幫助晚期病人和家屬，為他們提供適切的紓緩治療和善別輔導服務。

The 33rd “Light Up A Life” Christmas Carol Concert took place successfully on 3rd December 2024 at St. John’s Cathedral, Central. We would like to thank over 650 generous supporters for sharing this warm and festive evening with us! The funds raised from the Concert will support the JCHH’s Subsidy Bed Scheme, providing comprehensive palliative and bereavement services for terminally ill patients and their families.

We extend special thanks to the Island School Chamber Orchestra and Choir, Hong Kong Welsh Male Voice Choir, and Elizabeth Stewart for their wonderful performances. We conducted the tree lighting ceremony of the Christmas tree, adorned with heartfelt cards, symbolising the “Tree of Life”. This ceremony expresses our remembrance of loved ones and signifies the rekindling of life’s spark.

The “Tree of Life” has been relocated to our Jockey Club Home for Hospice in Shatin, where it will continue to spread hope and blessings. All the collected heartfelt cards were hang on the “Tree of Life”, ensuring that every blessing is extended. In the spirit of spreading love and care, the event successfully raised about HK\$666,000 to support the provision of palliative care and bereavement counselling for the underprivileged.

服務宣傳 Service Publicity

除了年度籌募活動外，我們亦積極與傳媒、企業及友好夥伴合作，宣傳晚期規劃、紓緩照護及推廣生死教育。

善寧會很榮幸得到社企「記得笑」的支持，於2025年3月在多個商場舉行義賣活動，售賣永樂粉麵廠的手工麵餅，同時介紹機構服務，收入在扣除成本後全數撥捐善寧會，幫助晚期病人家庭。

2024年底，善寧會首次委任三名「兒童大使」，在探訪活動中與病人聊天、互動表演，從小接觸生死教育、培養同理心，同時推廣長幼共融，獲得傳媒報道及公眾關注。

過去一年，衷心感激眾籌網站「香港01心意」繼續幫忙我們籌募善款，另要向以下採訪善寧會的媒體誠意致謝：「香港電台一鏗鏘集」、「星島頭條一親子王」、「香港經濟日報」、「香港文匯報」、「Now TV一杏林在線」、「YouTube Channel一吾醫人」、「YouTuber一大眼仔 Jeffrey」、「癌症資訊網」、「香港德國腸Facebook專頁」等，以及網上媒體轉載我們的消息。



In addition to our annual fundraising campaign, we actively collaborate with media organizations, corporations, and community partners to promote advance care planning, palliative care, and life-and-death education.

SPHC is honored to receive support from the social enterprise “Always Smile.” In March 2025, fundraising sales events will be held at different shopping malls, featuring handmade noodle packs from Wing Lok Noodle Factory. These events will also introduce our organization’s services. All net proceeds after costs will be donated to SPHC to support families of terminal patients.

At the end of 2024, SPHC appointed three “Children Ambassadors” for the first time. They participated in patient visits, engaging in conversations and interactive performances. This initiative aims to promote early exposure to life-and-death education, nurture empathy, and foster intergenerational harmony, receiving media coverage and positive public response.

Over the past year, we extend our heartfelt gratitude to the crowdfunding platform “HK01 Heart” for their continued support in raising donations. We would also like to sincerely thank the following media for covering our work: RTHK’s “Hong Kong Connection,” Sing Tao Headline’s “Parenting King,” Hong Kong Economic Times, Wen Wei Po, Now TV’s “Medicine Online,” YouTube Channel “MediTalk,” YouTuber “Big Eye Jeffrey,” cancerinformation.com.hk, and the “Fragrant Sausage” Facebook Page, along with online media that republished our news.





心繫善寧

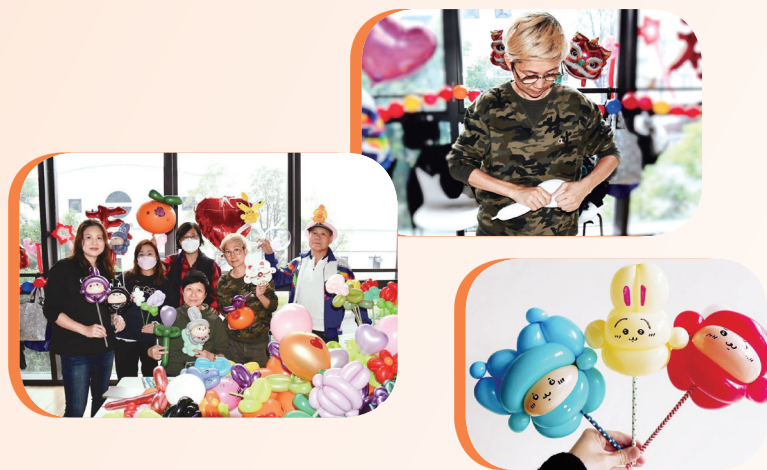
Voices for Jockey Club Home for Hospice

施與受角色轉變

Role Reversal Between the Giver and the Receiver

齊心就事成，人力從來都是重要的資源，對於沒受政府津助的慈善機構來說，熱心支持、無私付出的義工更加彌足珍貴。不少人認識善寧會都是從諮詢意見、尋求協助、使用服務等開始，因為認同我們的理念和服務，繼而由服務使用者變成義務工作者，其中扭氣球義工團「打氣同行」的核心成員阿菲和Carman就經歷了不同身份轉變：服務使用者親友、機構捐款善長，到參與推廣活動、節日到訪送暖的友好義工團，實踐傳承傳愛的美好祝願。

Where there is unity, there is accomplishment. Human resources have always been a vital asset, and for charitable organizations not subsidized by the government, dedicated and selfless volunteers are even more invaluable. Many people first come to know the SPHC through seeking advice, assistance, or utilizing services. As they resonate with our philosophy and the services provided, they transition from service users to volunteers. Among them, Fae and Carman, core members of the balloon-twisting volunteer team “cheers & companionship,” have experienced such role transformations: from being relatives of service users and donors to the organization, to becoming part of a friendly volunteer team that participates in promotional activities and festive visits to spread warmth — fulfilling the beautiful aspiration of passing on love and care.



個案分享：打氣同行

Case Sharing: Cheers & Companionship

輕盈的氣球，盛載著重甸甸的心意。「打氣同行」義工團隊於節日期間，將院舍大堂化身繽紛氣球樂園，義工們巧手扭出各式生動造型，從可愛動物到綻放花朵，吸引院友與家屬駐足欣賞，歡笑聲不絕於耳。

最令人動容的是，有家屬與義工惺惺相惜，一同動手扭出可愛小狗氣球，並主動贈予鄰病房友，將溫暖持續傳遞。義工們更推著滿載氣球花束的手推車，逐間病房送上祝福，為每個角落帶來節日歡樂。

「物輕情義重，這份心意比什麼都珍貴。」氣球雖輕，卻承載著最真摯的關懷，正是日間服務「以心傳心」的最佳印證。

During the holiday season, the “cheers & companionship” volunteer team transformed the hospice hall into a vibrant balloon wonderland. With skilled hands, the volunteers twisted balloons into vivid shapes — from adorable animals to blooming flowers — drawing residents and their families to stop and admire, filling the air with continuous laughter.

What was most touching was the mutual appreciation between families and volunteers. They worked together to create playful puppy balloons and proactively gifted them to residents in neighboring rooms, passing on warmth and joy. The volunteers also pushed carts laden with balloon bouquets, visiting each ward to deliver blessings and festive cheer to every corner.

“It’s the thought that counts — this gesture means more than anything.” Though lightweight, the balloons carried the most sincere care, embodying the heart of day service philosophy: a true **Heart-to-Heart Connection**.



執行委員會報告

Report of the Executive Committee

執委會委員同寅謹將本會截至二零二五年三月三十一日止年度執委會報告及經審核之財務報表呈覽。

業務審視 會務概況

善寧會(「本會」)是一個在香港註冊的非牟利機構，秉承「每個人在人生末段，皆有權利有尊嚴地走完人生的道路」的信念，致力為晚期病人及其家屬推廣涵蓋「身、心、社、靈」的優質寧養—紓緩照顧服務。

本會是根據《稅務條例》第88條獲豁免繳稅的公共性質的慈善機構。

主要工作 賽馬會善寧之家

本會「賽馬會善寧之家」於2016年投入服務，為晚期病人提供具質素的寧養紓緩照顧服務，並支援晚期病人的家屬。「賽馬會善寧之家」設有30間獨立套房，讓晚期病人在舒適和具私人空間的環境下，得到專業醫護團隊、註冊社工及義工的適切照顧。此外，「賽馬會善寧之家」還會為選擇在家安寧的晚期患者，提供優質的家居照護服務。

善別輔導

本會轄下的「譚雅士杜佩珍安家舍」是一所社區善別輔導中心，為失去至親的喪親人士提供相關輔導服務、專業諮詢、教育資訊及適切援助，而「賽馬會善寧之家」亦為病人及其家屬提供同樣服務。

推廣寧養

本會是香港推廣寧養紓緩照顧服務的先驅。近年，本會加強與不同非牟利組織、社區夥伴，以及醫護團體合作，交流紓緩治療的臨床技術，及探討科技應用如何提升服務效能。同時，本會定期舉行公開講座和論壇，喚醒社會大眾對臨終關懷照顧的關注，鼓勵他們及早計劃有關安排。

專業教育及培訓

本會是香港其中一個提供臨終關懷照顧培訓課程的機構，致力促進臨終關懷和紓緩照顧服務在港的發展，積極為醫護人員提供培訓，提升他們的專業水平。此外，本會還會舉辦哀傷支援教育工作坊，協助機構處理員工和服務使用者的哀傷情緒。

The members of executive committee submit their annual report and the audited financial statements for the year ended 31 March 2025.

Business Review Overview

The Society for the Promotion of Hospice Care ("SPHC") is a non-profit making organization registered in Hong Kong with a mission to promote the belief that everyone has the right to live with dignity at every stage of life, including the end. SPHC also advocates for the development of quality hospice and palliative care, which encompasses the physical, psychological, social and spiritual aspects of care to patients with life-limiting illness and their families.

SPHC is exempted from tax under section 88 of the Inland Revenue Ordinance.

Main Areas of Work Jockey Club Home for Hospice

The Jockey Club Home for Hospice ("JCHH") was established by SPHC in 2016 to provide quality palliative and hospice care for patients with life-limiting illness. JCHH is equipped with 30 private, self-contained ensuite rooms and supported by a team of clinical professionals, social workers and volunteers. Aside from in-patient care, JCHH also offers exceptional home care services for patients who prefer to receive quality care at home instead of hospitalization.

Bereavement Support

SPHC operates The Jessie and Thomas Tam Centre, a community bereavement support centre that provides professional counselling, education and resources to individuals facing the loss of a loved one. Bereavement support services are also available at JCHH.

Advocacy

SPHC is a pioneer in the promotion of palliative and hospice care in Hong Kong. In recent years, SPHC has increased collaboration efforts with NGOs, community partners, and other healthcare sectors to exchange clinical practices and explore technology applications for enhancing the delivery of palliative and hospice care services. Public talks and forums are organized regularly to raise community awareness on fundamental end-of-life issues and planning.

Professional Education and Training

SPHC is one of the leading organizations in providing end-of-life training programmes in Hong Kong. Ever committed in its mission to further the local development of palliative and hospice care, SPHC offers training to healthcare professionals to raise the level of care support for their respective patients. SPHC also provides educational workshops on bereavement support to help organizations address the needs of grieving staff and clients.

財務概況

財政表現撮要

- 2024–25財政年度本會總收入為港幣三千三百三十五萬元，較2023–24財政年度下跌百分之六點九七。
- 2024–25財政年度的總收入明細如下：
 1. 賽馬會善寧之家：服務收入為港幣一千八百七十一萬元、其他收入為港幣三十六萬元、指定捐款和籌款共港幣四百二十八萬元。
 2. 專業培訓及公眾教育：捐款收入為港幣四百六十九萬元和培訓課程的收入為港幣七十三萬元。
 3. 善別輔導：捐款和其他收費為港幣一百一十四萬元。
 4. 善寧會籌款活動：善款收入為港幣二百九十四萬元。
 5. 善寧會其他收入：港幣三十萬元。
- 為資助低收入人士，香港賽馬會慈善信託基金予本會之慈善捐款為港幣三萬四千一百五十二元，列帳為捐款收入。
- 2024–25財政年度本會總支出為港幣三千八百零一萬元，較2023–24財政年度下跌百分之六點四。
- 2024–25財政年度的總支出明細如下：
 1. 賽馬會善寧之家：港幣三千二百七十九萬元，佔總支出百分之八十六點二七。
 2. 專業培訓及公眾教育：港幣七萬六千元，佔總支出百分之零點二。
 3. 善別輔導：港幣一百四十萬元，佔總支出百分之三點六九。
 4. 籌募及宣傳：港幣二百三十四萬元，佔總支出百分之六點一七。
 5. 基本行政費用：港幣一百四十萬元，佔總支出百分之三點六七。

未來會務發展

經詳細考慮後，執行委員會決定根據社會福利署《安老院條例》(第459章)，為「賽馬會善寧之家」申領安老院牌照，而社會福利署正處理有關申請。這個發展路向，對本會現時及日後的服務範疇及質素不會有任何負面影響，反之有助提升營運成本效益。

本會一直扮演推動寧養紓緩服務的先驅角色。展望來年，本會將加強社區紓緩服務；與此同時我們會繼續積極與香港、亞太區及海外團體推動跨界別合作，從而提升香港的紓緩治療水平，並加強公眾對紓緩治療的認識。

潛在危機及不明朗因素

本會將持續進行籌款工作，以資助低收入病人使用服務，保持機構醫護服務質素，及維持機構營運。

Financial Performance

Key financial performance

- Total income in the year of 2024–25 for SPHC was amounted to HK\$33.35 million, which represents a decrease of 6.97% from the 2023–24 financial year.
- Total income for the year of 2024–25 is summarized below:
 1. Jockey Club Home for Hospice:
 - Service Income: HK\$18.71 million;
 - Other Income: HK\$0.36 million;
 - Donations and fundraising Income: HK\$4.28 million.
 2. Professional Training and Public Education:
 - Donation Income: HK\$4.69 million;
 - Training Income: HK\$0.73 million.
 3. Bereavement Care Service:
 - Donation & Service Income: HK\$1.14 million.
 4. Fundraising Activities: HK\$2.94 million;
 5. Other Income: HK\$0.30 million
- Donations from The Hong Kong Jockey Club Charities Trust were amounted to HK\$34,152 and have been recorded as donation income.
- Total expenditure for the year of 2024–25 was HK\$38.01 million, which represents a decrease of 6.40% from the 2023–24 financial year.
- Total expenditure for the year of 2024–25 is summarized below:
 1. Jockey Club Home for Hospice: HK\$32.79 million, which represents 86.27% of the total expenditure.
 2. Professional Training and Public Education: HK\$0.076 million; which represents 0.20% of the total expenditure.
 3. Bereavement Care Service: HK\$1.40 million, which represents 3.69% of the total expenditure.
 4. Fundraising and Publicity: HK\$2.34 million, which represents 6.17% of the total expenditure.
 5. General Administrative and Operational Expenses: HK\$1.40 million, which represents 3.67% of the total expenditure.

Future Development of SPHC's Business

After extensive deliberation, the Executive Committee agreed to register JCHH under the nursing home license (Cap. 459) issued by the Social Welfare Department. The license application was submitted and is in progress. If the application is successful, the transition would have no effect on SPHC's service scope and quality, and instead serve to improve the cost effectiveness of its operations.

SPHC aims to strengthen its status as one of the leading organizations for the promotion of hospice care. In the coming years, SPHC will enhance the provision of community palliative care services as well as collaboration with local, regional and overseas partners to continue the promotion of best care practice and public awareness on hospice care.

Principal Risk and Uncertainties

Ongoing fundraising efforts are needed to finance operations, support subsidies for underprivileged patients and maintain overall care excellence.

環保政策

本會鼓勵所有員工實踐「節約」、「重用」、「再造」的環保原則，當中包括：所有電腦預設雙面及黑白列印、減少使用紙張及彩色列印、鼓勵使用循環再造紙或FSC認證的環保紙；員工在辦公室／會議室等房間使用完畢後，須將照明及設備的電源關掉。此外，本會將可重複使用的文儀用品，集中放置在辦公室的便捷地方，方便員工使用，減少浪費。

節約用紙有助減少碳排放。本會由2019起，透過二維碼(QR code)對外發放電子年報，減少用紙。

主要業務

本會乃非牟利慈善團體，旨在香港提供及推廣寧養紓緩服務。

賬目

本會截至二零二五年三月三十一日止年度之業績刊載於本財務報表第29至第44頁。

執委會

本會本年度執委會委員名單刊載於第26頁。

按照本會組織章程細則第四十二條之規定，所有現任執委會委員自委任當日起均為三年任期。任期完結後將依章告退，惟可膺選連任。

本年度內任何時間或年結時，本會概無簽訂任何涉及本會之業務而本會之執委會成員直接或間接在其中擁有重大權益之重要合約。

本年度內任何時間，本會並無參與任何安排，使執委會委員在本會或其相聯法團之股份、相關股份或債權證中持有任何權益。

獲允許之賠償條款

在本年度至執委會之報告日，執委會已為了執行委員會之利益而現行獲允許的賠償條款。該賠償條款已詳列在執委會的組織章程。

管理合約

於本年度內，本會並無就整體業務或任何重大會務之管理及行政而訂立或存有任何合約。

核數師

本財務報表經本會核數師李湯陳會計師事務所審核，該核數師現任期屆滿告退，但願意應聘續任。

汪國成教授太平紳士

主席
代表執委會
香港，二零二五年十一月四日

Green Policy

SPHC encourages all staff to apply the principles of “reduce”, “reuse” and “recycle”. Double-sided and black-and-white printing are the default settings for all printers to save paper and minimize the use of colour toners. Recycled paper or FSC-certified paper is used for printing wherever feasible. Lights are turned off when one vacates the premises. Reusable office supplies are centrally located and made accessible to all staff.

Since 2019, SPHC has circulated the majority of its annual reports by QR code in an effort to conserve paper and reduce emissions.

Principal Activity

SPHC is a non-profit making organization primarily involved in the provision of palliative and hospice care as well as promotion of hospice care services in Hong Kong.

Accounts

The results of SPHC for the year ended 31 March 2025 are set out in the financial statements on pages 29 to 44.

Executive Committee

The persons whose names appear in the list on page 26 were executive committee members of SPHC during the year.

In accordance with Article 42 of SPHC's Articles of Association, all existing Executive Committee members shall hold office for three years from the date of their appointment. At the expiry of the term of office, they shall retire from office but, being eligible, offer themselves for re-election.

No contracts of significance, to which SPHC was a party and in which a member of Executive Committee had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

At no time during the year was SPHC a party of any arrangement to enable the Executive Committee members of SPHC to acquire benefits by means of the acquisition of shares in, or debentures of, SPHC or any other body corporate.

Permitted Indemnity Provisions

During the year and up to the date of this report, the company has in force permitted indemnity provisions for the benefit of the executive committee members. The permitted indemnity provisions are provided for in the SPHC's articles of association.

Management Contracts

No contracts concerning the management and administration of the whole or substantial part of the business of SPHC was entered into or existed during the year.

Auditors

The financial statements have been audited by Messrs. Li, Tang, Chen & Co., who retire but, being eligible, offer themselves for re-appointment.

On behalf of the Executive Committee
Professor Thomas Wong Kwok Shing
Chairman
Hong Kong, 4 November 2025



管治團隊 Board of Governors

執委會委員

主席

汪國成教授太平紳士

副主席

李文豪醫生

名譽司庫

鄭桂鴻先生

名譽秘書

熊子惠女士

委員

陳重義博士太平紳士

陳健生醫生

張益麟先生

周瑞明女士

鍾慧儀教授

(辭任於二零二五年七月二十七日)

許建名醫生

林顯裕先生

李岸誼女士

盧時楨醫生

吳永順先生太平紳士

孫耀燦先生

譚廣亨教授太平紳士

鄧仲儀博士

袁文俊博士太平紳士

韋立信先生

(辭任於二零二五年六月十五日)

黃耀明先生

王紹強先生MBE

Executive Committee Members

Chairman

Prof. Thomas Wong Kwok Shing, JP

Vice Chairman

Dr. Joseph Lee Man Ho

Honorary Treasurer

Mr. Dennis Cheng Kwai Hung

Honorary Secretary

Ms. Rebecca Hung Tzu Wei

Members

Dr. Hubert Chan Chung Yee, JP

Dr. Chan Kin Sang

Mr. Alan Cheung Yick Lun

Ms. Mable Chow Sui Ming

Prof. Joanne Chung Wai Yee

(Resigned on 27 July 2025)

Dr. Christopher Hui Kim Ming

Mr. Anderson Lam Hin Yue

Ms. Olive Yvonne Lee On Yee

Dr. Susanna Lo Sze Ching

Mr. Vincent Ng Wing Shun, JP

Mr. Peter Suen Yiu Chan

Prof. Paul Tam Kwong Hang, JP

Dr. Joey Tang Chung Yee

Dr. Royce Yuen Man Chun, JP

Mr. Andrew Gordon Williamson

(Resigned on 15 June 2025)

Mr. Francis Wong Iu Ming

Mr. Raymond Wong Siu Keung, MBE



獨立核數師報告 Independent Auditor's Report

致善寧會會員

(在香港註冊成立之擔保有限公司)

意見

我們已審計載於第29頁至第44頁的善寧會(「貴會」)的財務報表，此財務報表包括於二零二五年三月三十一日的財務狀況表與截至該日止年度的全面收益表、一般經費基金變動表及現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已按照香港會計師公會頒佈的《私營企業香港財務報告會計準則》真實而公平地反映了貴會於二零二五年三月三十一日之財務狀況及截至該日止年度的財務業績和現金流量，並已根據香港《公司條例》之披露規定妥為編製。

意見基準

我們根據香港會計師公會頒佈的《香港審計準則》進行審核。我們於該等準則項下之責任已在本報告「核數師就審核財務報表之責任」部分中作進一步闡述。我們根據香港會計師公會頒佈的《專業會計師道德守則》(「守則」)獨立於貴會，並已履行守則中的其他職業道德責任。我們認為，我們所獲得的審計憑證能足夠及適當地為我們的審計意見提供基礎。

其他信息

貴會執委會委員須對其他信息負責。其他信息包括刊載於執行委員會報告內的信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

執委會委員就財務報表須承擔的責任

貴會執委會委員須負責根據香港會計師公會頒佈的《私營企業香港財務報告會計準則》及香港《公司條例》的披露規定擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

TO THE MEMBERS OF THE SOCIETY FOR THE PROMOTION OF HOSPICE CARE

(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of The Society for the Promotion of Hospice Care ("SPHC") set out on pages 29 to 44, which comprise the statement of financial position as at 31 March 2025, and the statement of comprehensive income, statement of changes in general fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of SPHC as at 31 March 2025 and of its financial performance and its cash flows for the year then ended in accordance with the applicable HKFRS for Private Entities Accounting Standard issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") relevant to these financial statements and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of SPHC in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Executive Committee members are responsible for the other information. The other information comprises the information included in the Report of the Executive Committee, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Executive Committee Members for the Financial Statements

The Executive Committee members are responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRS for Private Entities Accounting Standard issued by the HKICPA and the Hong Kong Companies Ordinance and for such internal control as the Executive Committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

在擬備財務報表時，貴會執委會委員負責評估貴會持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非貴會執委會委員有意將貴會清盤或停止經營，或別無其他實際的替代方案。

核數師就審計財務報表承擔的責任

我們之目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們遵照香港《公司條例》第405條僅對整體執委會作出報告，除此以外，本報告並無其他用途。我們不會就核數師報告的內容對任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審核，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期其單獨或匯總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審核的過程中，我們運用專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審核程序以應對該等風險，以及獲取足夠和適當的審核憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審核相關的內部監控，以設計適當的審核程序，但目的並非對貴會內部監控的有效性發表意見。
- 評價執委會委員所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對執委會委員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴會不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映相關交易和事項。

除其他事項外，我們與執委會委員溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

出具本獨立核數師報告的審核項目合夥人為包偉樂（執業證書編號P06471）。

李湯陳會計師事務所
執業會計師
香港
銅鑼灣禮頓道七十七號
禮頓中心十七樓

In preparing the financial statements, the Executive Committee members are responsible for assessing SPHC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee members either intend to liquidate SPHC or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SPHC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee members.
- Conclude on the appropriateness of the Executive Committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on SPHC's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause SPHC to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the executive committee members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Pau Wai Sun (practising certificate number: P06471).

Li, Tang, Chen & Co.
Certified Public Accountants (Practising)
17/F Leighton Centre
77 Leighton Road
Causeway Bay
Hong Kong



財務狀況表於二零二五年三月三十一日

Statement of Financial Position as at 31 March 2025

		附註 Note	二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、機器及設備	Property, plant and equipment	3	19,390,753	20,184,598
按公平價值計入損益之金融資產	Financial assets at fair value through profit or loss	4	—	1,772,350
指定基金	Designated funds	8	403,456	—
			19,794,209	21,956,948
流動資產	CURRENT ASSETS			
存貨	Inventory		134,215	134,215
應收賬款、按金、預付款項及其他應收賬款	Accounts receivable, deposits, prepayments and other receivables	5	1,455,615	4,330,176
現金及銀行結餘	Cash and bank balances		4,194,654	7,209,048
			5,784,484	11,673,439
流動負債	CURRENT LIABILITIES			
其他應付賬款及應計費用	Other payables and accruals	6	384,404	3,329,617
遞延收入	Deferred income	7	2,751,917	3,078,536
			3,136,321	6,408,153
淨流動資產	NET CURRENT ASSETS		2,648,163	5,265,286
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		22,442,372	27,222,234
非流動負債	NON-CURRENT LIABILITY			
指定基金	Designated funds	8	—	119,978
資產淨值	NET ASSETS		22,442,372	27,102,256
由以下基金資助：	Financed by:			
一般經費基金	GENERAL FUND		22,442,372	27,102,256

刊載於第29頁至44頁的財務報表已於二零二五年十一月四日獲執委會批准及授權刊發。

The financial statements on pages 29 to 44 were approved and authorised for issue by the executive committee members on 4 November 2025.

汪國成教授
Professor Thomas Wong Kwok Shing
主席
Chairman

鄭桂鴻先生
Mr. Dennis Cheng Kwai Hung
名譽司庫
Honorary Treasurer



全面收益表截至二零二五年三月三十一日止年度

Statement of Comprehensive Income for the Year Ended 31 March 2025

		一般經費基金 General Fund								小計 Sub-total		指定基金 Designated Funds		總額 Total			
		教育發展項目 Education Programme Development Division		哀傷失缺與善別 Grief, Loss and Bereavement Care Division		籌募及宣傳 Fundraising and Publicity Division		行政及財務 General Administration Division		賽馬會善舉之家 Jockey Club Home for Hospice Division							
		二零二五	二零二四	二零二五	二零二四	二零二五	二零二四	二零二五	二零二四	二零二五	二零二四	二零二五	二零二四	二零二五	二零二四	二零二五	二零二四
		2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
		港元	港元	港元	港元	港元	港元	港元	港元	港元	港元	港元	港元	港元	港元	港元	港元
附註 Note		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
收益	INCOME																
籌募活動總收益	Gross income from fundraising events	9	—	—	—	—	—	2,940,005	5,347,523	—	—	546,321	524,151	3,486,326	5,871,674	—	—
香港賽馬會慈善信託基金捐款	Donation from the Hong Kong Jockey Club Charities Trust		—	—	—	—	—	—	—	—	—	34,152	5,526,532	34,152	5,526,532	—	—
一般捐款收入	General donations		4,690,859	19,133	352,052	2,970	—	3,336,946	—	—	—	3,737,159	3,993,472	8,430,988	7,701,603	—	—
利息收入	Interest income		—	—	702	1,356	—	—	71,996	287,260	—	48	—	72,746	288,616	—	—
教育及培訓課程總收益	Gross income from education and training courses		727,777	391,845	—	—	—	—	—	—	—	96,303	—	824,080	391,845	—	—
服務收入	Service income		—	—	—	—	—	—	—	—	—	18,710,458	13,909,816	18,710,458	13,909,816	—	—
其他收益	Other income	10	5,418,636	410,978	3,672	353,408	2,940,005	8,684,469	71,996	287,260	23,124,441	23,953,971	31,558,750	33,690,086	—	—	31,558,750
			—	—	—	—	—	—	296,518	495,255	358,127	546,297	654,645	1,041,552	—	—	654,645
基金償還自： 香港交易所慈善夥伴計劃 — 基層善別輔導服務	Fund reimbursed from: HKEX Charity Partnership Programme: Community Bereavement		5,418,636	410,978	3,672	353,408	2,940,005	8,684,469	368,514	782,515	23,482,568	24,500,268	32,213,395	34,731,638	—	—	32,213,395
			—	—	—	—	—	—	—	—	—	—	—	—	1,139,034	1,118,539	1,139,034
			5,418,636	410,978	3,672	353,408	2,940,005	8,684,469	368,514	782,515	23,482,568	24,500,268	32,213,395	34,731,638	1,139,034	1,118,539	33,352,429
			5,418,636	410,978	3,672	353,408	2,940,005	8,684,469	368,514	782,515	23,482,568	24,500,268	32,213,395	34,731,638	1,139,034	1,118,539	35,850,177
支出	EXPENDITURE																
核數師酬金	Auditors' remuneration		—	—	—	—	—	—	—	93,000	—	5,500	—	98,500	—	5,000	—
撥款	Allocations		—	—	—	—	—	—	—	64,000	—	—	—	64,000	—	—	—
員工開支	Staff costs		53,632	202,206	158,855	116,426	1,657,299	1,658,957	808,074	1,077,791	24,096,198	24,929,032	26,774,058	27,984,412	1,010,883	972,094	27,784,941
租金、差餉及物業管理費	Rent, rates and building management fees		—	—	—	—	—	—	—	—	483,000	525,999	483,000	525,999	139,892	138,892	622,892
折舊	Depreciation		—	—	12,986	8,264	—	—	—	1,514	934,647	1,079,018	947,633	1,088,796	—	—	947,633
設計及生產開支	Design and production		—	—	—	—	—	—	—	—	—	—	—	—	—	2,553	—
藥物費用	Drugs		—	—	—	—	—	—	—	—	157,337	228,565	157,337	228,565	—	—	157,337
膳食費用	Catering food cost		—	—	—	—	—	—	—	—	428,784	387,601	428,784	387,601	—	—	428,784
外判服務	Contract out service		—	150	—	—	14,000	51,000	269,742	341,500	2,953,049	3,179,274	3,236,791	3,571,924	—	—	3,236,791
消耗品	Consumables		—	—	219	1,009	6,040	—	—	—	99,678	60,305	105,937	61,314	—	—	105,937
推廣及活動策劃	Corporate promotion and event management		476	10,000	—	—	140,325	274,704	13,560	—	6,574	67,550	160,935	352,254	—	—	160,935
維護費用	Repair and maintenance		—	—	25,397	13,045	—	1,800	—	—	686,702	852,385	712,099	867,230	—	—	712,099
計劃及活動費用	Programme and activities expense		14,692	40,235	3,856	52,571	292,065	686,200	25,779	39,945	84,648	86,055	421,040	905,006	—	—	421,040
醫療物品設備	Medical supplies & equipment		—	—	—	—	—	—	950	—	306,097	272,573	307,047	272,573	—	—	307,047
公用開支	Utilities		—	—	32,649	32,702	100	98	—	—	1,415,494	1,478,821	1,448,243	1,511,621	—	—	1,448,243
其他行政及營運開支	Other administrative and operating expenses		7,563	9,995	17,686	29,114	235,559	204,339	277,533	148,907	1,140,293	1,177,222	1,678,634	1,569,577	—	—	1,678,634
			76,363	262,586	251,648	253,131	2,345,388	2,877,098	1,395,638	1,766,657	32,792,501	34,329,900	36,861,538	39,489,372	1,150,775	1,118,539	38,012,313
本年度(虧損)/盈餘及本年度全面(支出)/收入	(DEFICIT)/SURPLUS FOR THE YEAR AND TOTAL COMPREHENSIVE (EXPENSE)/INCOME FOR THE YEAR		5,342,273	148,392	(247,976)	100,277	594,617	5,807,371	(1,027,124)	(984,142)	(9,309,933)	(9,829,632)	(4,648,143)	(4,757,734)	(11,741)	—	(4,659,884)



一般經費基金變動表截至二零二五年三月三十一日止年度

Statement of Changes in General Fund for the Year Ended 31 March 2025

一般經費基金
General fund
港元
HK\$

於二零二三年四月一日之基金總額	Balance as at 1 April 2023	31,859,990
本年度及年內全面支出總額	Deficit and total comprehensive expense for the year	(4,757,734)
於二零二四年三月三十一日及二零二四年四月一日之基金總額	Balance as at 31 March 2024 and 1 April 2024	27,102,256
本年度及年內全面支出總額	Deficit and total comprehensive expense for the year	(4,659,884)
於二零二五年三月三十一日之基金總額	Balance as at 31 March 2025	22,442,372

現金流量表截至二零二五年三月三十一日止年度

Statement of Cash Flows for the Year Ended 31 March 2025

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
經營活動	OPERATING ACTIVITIES		
年內虧損	Deficit for the year	(4,659,884)	(4,757,734)
就下列項目作出調整：	Adjustments for:		
利息收入	Interest income	(72,746)	(288,616)
折舊	Depreciation	947,633	1,088,796
股息收入	Dividend income	(75,600)	(99,520)
按公平價值計入損益之金融資產的收益淨額	Fair value gain on financial assets at fair value through profit or loss	—	(151,150)
出售按公允價值計入損益之金融資產之收益	Gain on disposal on financial assets at fair value through profit or loss	(219,328)	—
營運資金變動	Operating loss before working capital changes	(4,079,925)	(4,208,224)
存貨之減少	Decrease in inventory	—	12,688
應收賬款、按金、預付款項及其他應收賬款之減少	Decrease in accounts receivable, deposits, prepayments and other receivables	2,874,561	2,919,900
其他應付賬款及應計費用之減少	Decrease in other payables and accruals	(2,945,213)	(1,772,225)
遞延收入之減少	Decrease in deferred income	(326,619)	(3,199,612)
指定基金之減少	Decrease in designated funds	(523,434)	(494,938)
經營活動所用之現金淨額	Net cash used in operating activities	(5,000,630)	(6,742,411)
投資活動	INVESTING ACTIVITIES		
已收取利息	Interest received	72,746	288,616
已收取股息	Dividend received	75,600	99,520
購入物業、機器及設備	Purchases of property, plant and equipment	(153,788)	(398,291)
出售按公允價值計入損益之金融資產所得款項	Proceeds of financial assets at fair value through profit or loss	1,991,678	—
投資活動產生／(所用)之現金淨額	Net cash generated from/(used in) investing activities	1,986,236	(10,155)
現金及現金等價物減少淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS	(3,014,394)	(6,752,566)
於年初之現金及現金等價物餘額	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	7,209,048	13,961,614
於年末之現金及現金等價物餘額	CASH AND CASH EQUIVALENTS AT END OF YEAR	4,194,654	7,209,048
現金及現金等價物分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
銀行定期存款	Time deposit with bank		
— 少於三個月到期	— Maturity less than 3 months	10,137	4,936,908
現金及銀行結餘	Cash and bank balances	4,184,517	2,272,140
		4,194,654	7,209,048



賬目附註

Notes to the Financial Statements

1. 一般資料

善寧會乃根據香港《公司條例》註冊成立之擔保形式有限公司。本會之註冊地址為香港新界沙田亞公角山路18號。於本會清盤時，會員須對本會資產作出注資，每名會員之注資款額以不超過10港元為限。於二零二五年三月三十一日，本會共有163名(2024：167名)會員。

本會從事在香港臨終護理服務之推廣及其相關事務。

本財務報表是以港元呈列，與本會之功能貨幣相同。

2. 主要會計政策概要

編製本財務報表所採用之主要會計政策載於下文。除另有說明外，此等政策在所呈報的所有年度內貫徹應用。

a) 編製基準：

此等財務報表乃遵照由香港會計師公會頒佈之私營企業香港財務報告會計準則(其亦包含香港會計準則及詮釋)，香港普遍採納之會計原則及香港公司條例之規定編製。此等財務報表乃按照歷史成本原則編製。

編製符合私營企業香港財務報告會計準則之財務報表需要管理層作出判斷、估計及假設，而該等判斷、估計及假設會影響政策之應用及所報告之資產、負債、收入及開支等數額。該等估計及有關假設乃根據過往經驗及管理層相信於當時情況下乃屬合理之各項其他因素為基準而作出，所得結果將構成管理層就目前未能從其他來源而得出之資產及負債之賬面價值時所作出判斷之根據。實際數字或會有別於估計數字。

本會不斷就所作估計及相關假設作出評估。會計估計之變動如僅影響本期，則有關會計估計變動將於本期確認。如該項會計估計變動影響及以後期間，則有關會計估計變動將於本期及以後期間確認。

1. General Information

The Society for the Promotion of Hospice Care ("SPHC") is incorporated under the Hong Kong Companies Ordinance and is limited by guarantee. The address of its registered office of SPHC is No. 18 A Kung Kok Shan Road, Shatin, New Territories, Hong Kong. Every member of SPHC undertakes to contribute to the assets of SPHC, in the event of its being wound up, such amount as may be required not exceeding HK\$10. At 31 March 2025, there were 163 (2024: 167) members.

The principal activity of SPHC is to promote hospice care services in Hong Kong.

The financial statements are presented in Hong Kong dollars, which was the functional currency of SPHC.

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.

a) Basis of preparation:

These financial statements have been prepared in accordance with HKFRS for Private Entities Accounting Standard (which also include Hong Kong Accounting Standards ("HKASs") and Interpretations), issued by the HKICPA, accounting principles generally accepted in Hong Kong and the requirement of Hong Kong Companies Ordinance. These financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with HKFRS for Private Entities Accounting Standard requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

b) 物業、機器及設備之折舊：

物業、機器及設備乃按成本減累計折舊及任何減值虧損後列賬。一項資產之成本包括其購買價格及將該項資產付運至工作地點及達至預定用途狀態而所佔之任何直接成本。物業、機器及設備開始營運後發生之支出，例如維修及維護支出，一般於發生當期之收入或支出中扣除。倘若能清楚顯示該項支出能增加使用物業、機器及設備所預期獲得之日後經濟利益，則該項支出撥充資本作為該項資產之額外成本。

物業、機器及設備之折舊按直線法計算，以於彼等之估計有用年限內分配扣除剩餘價值後之成本，彼等之年折舊率如下：

	其他	賽馬會善寧之家
賽馬會善寧之家	不適用	按少於五十年或未屆滿租約年期
醫療設備	不適用	每年12.5%
租賃土地	按未屆滿租約年期	不適用
樓宇	每年2%	不適用
傢具及固定裝置	每年33.33%	每年12.5%至20%
辦公室設備	每年33.33%	每年20%
電腦	每年50%	每年33.33%
租賃物業裝修	每年20%	每年20%
汽車	每年50%	每年12.5%

物業、機器及設備出售盈虧透過比較所得款與賬面值而釐定，列入收入或支出中。

資產的剩餘價值及可使用年期在每個結算日進行檢討，及在適當時調整。

c) 應收款項：

應收款初步按公平值確認，其後利用實際利息法按攤銷成本計量並扣除任何減值撥備。當所獲得之客觀憑證顯示本會將無法根據應收款之原先條款收回所有款項時，應收款乃予以減值撥備。撥備金額是資產賬面值與估計未來現金流量按實際利率貼現後的金額之差額。撥備金額於全面收益表中確認。

b) Property, plant and equipment and depreciation:

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses. The cost of an asset comprises its purchases price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to income or expenditure in the period in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of the property, plant and equipment, the expenditure is capitalised as an additional cost of that asset.

Depreciation on property, plant and equipment is calculated on the straight-line basis to write off their depreciable amounts over their estimated useful lives as follows:

	Others	Jockey Club Home for Hospice
Jockey Club Home for Hospice	N/A	The shorter of 50 years and the unexpired term of lease
Medical equipments	N/A	12.5% per annum
Leasehold land	Over the unexpired term of lease	N/A
Buildings	2% per annum	N/A
Furniture and fixtures	33.33% per annum	12.5%–20% per annum
Office equipment	33.33% per annum	20% per annum
Computers	50% per annum	33.33% per annum
Leasehold improvements	20% per annum	20% per annum
Motor vehicles	50% per annum	12.5% per annum

The gain or loss on disposal of a property, plant and equipment recognised in the statement of comprehensive income is the difference between the net sale proceeds and the carrying amount of the relevant asset.

The asset's residual value and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

c) Receivables:

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade and other receivables is established when there is objective evidence that SPHC will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provisions is recognised in the statement of comprehensive income.

d) 經營租賃：

與所有權有關之所有回報及風險仍由出租人保留之租賃被視為經營租賃。經營租賃之應付租金於有關租賃期間使用直線法計入全面收益表中。

e) 現金及現金等價物：

就現金流量表而言，現金和現金等值項目包括手頭現金及活期存款，以及可隨時轉換為已知數額現金、所承受價值變動風險不大及購入後一般在三個月內到期之短期高流動性投資，再減去須應要求償還並構成本會現金管理之組成部份之銀行透支。

f) 資產減值：

本會於每個結算日評估是否有金融資產發生減值之客觀證據存在、或是否有客觀證據導致以往年度已確認的資產減值已不存在或減少。如相關客觀證據存在，須評估相關資產的可收回金額。資產之可收回金額指其售價及使用價值之較大者。

如資產的賬面值大於其可收回金額，便須確認減值。減值於當期全面收益表中確認。

只有當資產可收回金額評估方式改變，引致之前年度確認之減值虧損需要撥回，但撥回減值虧損不得致使該項資產之賬面價值超過假設於過往年度並未確認減值虧損時該資產之賬面價值（已扣除折舊）。撥回減值虧損於當期全面收益表中確認。

g) 應付款項：

應付款項初步按公平值確認，其後按攤銷成本計量。如其貼現影響並不重大，則按成本列賬。

h) 指定基金：

指定基金是指那些本會不能隨意運用之基金或特定捐款，由捐款人指定用途。與指定基金相關的收入及支出均直接在指定基金之賬戶內處理。

d) Operating leases:

Leases where substantially all rewards and risks of ownership of assets, other than legal title, remain with the leasing Society are accounted for as operating leases. Rentals applicable to such operating leases are charged to the statement of comprehensive income on a straight-line basis over the lease term.

e) Cash and cash equivalents:

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and demand deposits, and short-term highly liquid investments which are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, and have a short maturity of generally within three months when acquired, less bank overdrafts which are repayable on demand and form an integral part of SPHC's cash management.

f) Impairment of assets:

An assessment is made at each reporting date of whether there is any indication of impairment of any asset, or whether there is any indication that an impairment loss previously recognised for an asset in prior years may no longer exist or may have decreased. If any such indication exists, the asset's recoverable amount is estimated. An asset's recoverable amount is calculated as the higher of the asset's value in use and its net selling price.

An impairment loss is recognised only if the carrying amount of an asset exceeds its recoverable amount. An impairment loss is charged to the statement of comprehensive income in the period in which it arises.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount of an asset, however not to an amount higher than the carrying amount that would have been determined (net of any depreciation), had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is credited to the statement of comprehensive income in the period in which it arises.

g) Payables:

Payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

h) Designated funds:

Designated funds represent funding or specific donations which cannot be used at the discretion of SPHC and are established from donations and contributions which are earmarked for specific purposes. Income or expenditure relating to these designated funds are dealt with in the respective fund accounts.

i) 已收自香港賽馬會慈善信託基金之捐款以興建「賽馬會善寧之家」：

已收之捐款將會扣除興建成本以計算資產剩餘價值。捐款於全面收益表以可折舊資產年期扣除折舊費用以確認。

j) 收益確認：

當本會完成履約義務，將已承諾的商品或服務傳遞給客戶，即確認收益。完成履約義務後，收益將會確認為履約義務的交易價格金額。收益按以下情況確認：

i) 籌募活動收益、捐款及其他收益

籌募活動收益在活動舉行後確認。

與物業、機器及設備有關的捐款列入流動負債中作為遞延收入，並按相關資產的預計使用年期以直線法於收入或支出中確認。

有特別指定用途的捐款最初確認為遞延收入，並按需配對擬補償之相關成本的期間內在收入或支出中記賬。

其他捐款及其他收益於確定有權收取有關款項時確認。

ii) 會費

會費按應計基準確認。

iii) 服務收入及教育、培訓課程收益

服務收入及教育、培訓課程收益於服務執行時確認。

iv) 利息收入

利息收入按實際利息法，按時間比例基準確認。

k) 退休福利計劃：

本會根據強制性公積金計劃條例（「強積金計劃」），為合資格僱員參加定額供款退休福利計劃。供款乃根據參與僱員按該計劃之規定的基本薪金之一定比例計算。該供款於支付時於收入或支出中扣除。該計劃之資產以獨立管理之資金形式與本會之資產分開持有。

i) Grant received from The Hong Kong Jockey Club Charities Trust for Construction of Jockey Club Home for Hospice:

The grant received for contribution of building will be deducted from the cost of construction in calculating the carrying amount of the asset. The other grant is recognised in the statement of comprehensive income over the life of a depreciable asset as a reduced depreciation expense.

j) Revenue recognition:

Revenue is recognised when SPHC satisfies a performance obligation by transferring promised goods or services to customer obtains control over the goods or services. When the performance obligation is satisfied, revenue is recognised at the amount of the transaction price that is allocated to that performance obligation. Further details of SPHC revenue recognition is as follows:

i) Income from fundraising events, donations and other income

Income from fundraising events is recognised when the events are held.

Donations relating to property, plant and equipment other than the Jockey Club Home for Hospice are included in non-current liabilities as deferred income and are recognised in the statement of comprehensive income on a straight-line basis over the expected lives of the related assets.

Donations, which are earmarked for specific purposes, are initially recognised as deferred income and are then recognised in the statement of comprehensive income over the period necessary to match with the related costs which they are intended to compensate.

Other donations and other income are recognised when the right to receive payment is established.

ii) Membership fees

Membership fees is recognised on an accrual basis.

iii) Service income and income from education and training courses

Service income and income from education and training courses are recognised at a point in time when the performance of the relevant services is completed.

iv) Interest income

Interest income is recognised as it accrues using the effective interest method.

k) Retirement benefit scheme:

SPHC joins a defined contribution scheme under the Mandatory Provident Fund Schemes Ordinance (The "MPF Scheme") for those employees of SPHC. SPHC's contribution to the MPF Scheme are made based on a percentage of the eligible employees' relevant income as defined in the Mandatory Provident Fund Scheme Ordinance. These contributions are charged to the statement of comprehensive income as incurred. The assets of the scheme are held separately from those of SPHC in independently administered funds.

l) 所得稅：

本會為屬公共性質的慈善機構及信托團體，獲稅務局根據香港《稅務條例》第88條豁免繳納稅項，無須為香港利得稅或遞延稅項作撥備。

m) 外幣轉換：

外幣交易使用交易當日之現行匯率轉換。於結算日以外幣呈列之貨幣資產及負債按年終匯率換算。所有匯兌差異於全面收益表中確認。

n) 關連人士：

a) 倘一名人士符合以下條件，則該名人士或其家族直系親屬乃與本會有關連：

- i) 控制或共同控制本會；
- ii) 對本會行使重大影響力；或
- iii) 為本會或其母公司主要管理層成員。

b) 倘一個實體符合以下之條件，則該實體與本會有關連：

- i) 該實體及本會乃同一集團之成員(母公司及子公司乃相互關連)。
- ii) 一個實體乃其它實體之聯營公司或合營企業(或為其它實體為成員之集團成員公司或合營企業)。
- iii) 兩個實體均為同一第三方的合營企業。
- iv) 一個實體為第三方實體之合營企業，而其它實體為第三方實體之聯營公司。
- v) 該實體乃本會或與本會有關連的實體為其僱員福利而設的離職後福利計劃。
- vi) 該實體乃受於(a)項界定人士控制或共同控制。
- vii) 該實體或其所屬團體的任何成員向本會或本會的母公司提供關鍵管理人員服務。
- viii) 於(a)(i)項界定人士對該實體行使重大影響力，或為該實體(或該實體之母公司)主要管理層成員。

某一人士的直系親屬指於其與實體進行交易時，預期可能影響該人士或受該人士影響的家庭成員。

l) Taxation:

No provision for Hong Kong profits tax or deferred tax has been made as SPHC has been exempted under section 88 of the Inland Revenue Ordinance from any tax by reason of being a charitable institution or trust of a public character.

m) Translation of foreign currencies:

Foreign currency transactions during the year are translated into Hong Kong dollars at the rates of exchange ruling at the translation dates. Monetary assets and liabilities expressed in foreign currencies at the end of the reporting period are translated into Hong Kong dollars at the rates of exchange ruling at the end of the reporting period. All of the exchange differences are dealt with in income or expenditure.

n) Related parties:

a) A person or a close member of that person's family is related to SPHC if that person:

- i) has control or joint control over SPHC;
- ii) has significant influence over SPHC; or
- iii) is a member of the key management personnel of SPHC or SPHC's parent.

b) An entity is related to SPHC if any of the following conditions applies:

- i) the entity and SPHC are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- iii) both entities are joint ventures of the same third entity.
- iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- v) the entity is a post-employment benefit plan for the benefit of employees of either SPHC or an entity related to SPHC.
- vi) the entity is controlled or jointly controlled by a person identified in (a).
- vii) the entity, or any member of a group of which it is a part, provides key management personnel services to SPHC or to the parent of SPHC.
- viii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

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

o) 撥備：

當本會因已發生的事件須承擔現有之法律性或推定性的責任，而解除責任時很有可能消耗資源，並在責任金額能夠可靠地作出估算的情況下，須確認撥備。如金錢的時間價值重大，則按預計履行責任支出的現值列示撥備。

p) 政府補助：

政府補助金在合理保證本會將遵守附加條件並收到補助金之前不會被確認。

政府補助在本會將補助旨在補償的相關成本確認為費用的期間內系統地計入損益。具體而言，以本會購買、建設或以其他方式取得非流動資產為主要條件的政府補助，在財務狀況表中確認為遞延收益，並在其使用相關資產的壽命內系統合理地轉入損益。

為補償已發生的費用或損失或為向本會提供即時財務支持而未來不會產生相關成本而應收的政府補助金，於應收期間計入損益。

以低於市場利率獲得的政府貸款的收益被視為政府補助，以收到的所得款項與基於現行市場利率的貸款公允價值之間的差額計量。

q) 投資

本會將其金融資產分類為：按公平估計入損益之金融資產及貸款及應收款項。分類視乎購入金融資產的目的而定。管理層於初步確認時釐定其金融資產的分類。

i) 按公平值計入損益之財務資產

按公平值計入損益之財務資產分為兩類，包括持作買賣財務資產及於初步確認時被指定按公平值計入損益之財務資產。

o) Provisions:

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

p) Government grants:

Government grants are not recognised until there is reasonable assurance that SPHC will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which SPHC recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that SPHC should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to SPHC with no future related costs are recognised in profit or loss in the period in which they become receivable.

The benefit of a government loan at a below-market rate of interest is treated as a government grant, measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates.

q) Investments:

SPHC classifies its financial assets into the following categories: financial assets at fair value through profit or loss and loans and receivables. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at the end of each reporting period.

i) *Financial assets at fair value through profit or loss*

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management.

倘屬下列情況，財務資產會分類為持作買賣：

- 收購該財務資產之目的主要為於不久將來出售；或
- 於初次確認時，該財務資產構成本公司一併管理的已識別財務工具組合一部份，並且具有最近實際短期獲利模式；或
- 該財務資產為未被指定的衍生工具及可有效作為對沖工具。

倘出現下列情況，持作買賣之財務資產以外之財務資產可於初步確認時指定按公平值計入損益：

- 有關指定撇除或大幅減低計量或確認可能出現不一致之情況；或
- 財務資產組成財務資產或財務負債之部分或兩者，並根據本公司文件既定風險管理或投資策略，按公平值基準管理及評估其表現，而分類資料則按該基準由內部提供；或
- 財務資產組成包括一種或以上嵌入式衍生工具之合約其中部分，允許整份合併合約（資產或負債）將指定按公平值計入損益。

ii) 貸款及應收款項

貸款及應收款項為並無於活躍市場掛牌而有固定或可釐定款額的非衍生金融資產。貸款及應收款項計入流動資產，惟到期日為綜合財務狀況日起計12個月以後者除外。此等貸款及應收款項分類為非流動資產。本會的貸款及應收款項計入作「現金及現金等值項目」、應收有關連公司款項及「應收貿易賬款及其他應收款項」。

定期購買及出售金融資產乃於交易日（即本會承諾購買或出售資產之日）確認。投資初步按公平值加未按公平值計入損益的所有金融資產之交易成本確認。按公平值計入損益的金融資產初步按公平值確認，而交易成本則於綜合全面收益表列作開支。倘自投資收取現金流量的權利已屆滿或已轉讓，而本會已轉讓所有權的絕大部分風險及回報，則會解除確認金融資產。按公平值計入損益的可供出售金融資產及金融資產其後會按公平值入賬。貸款及應收款項乃採用實際利率法按攤銷成本入賬。

按公平值計入損益之財務資產乃按公平值計量，而重估產生之收益或虧損在損益中確認。在損益中確認的損益淨值不包括就財務資產賺取之任何股息或利息，並計入「其他收益或虧損」項目內。

Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within twelve months of the end of the reporting period.

Financial assets designated as fair value through profit or loss at inception if the designation:

- eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring financial assets or financial liabilities or recognising the gains and losses on them on different bases; or
- applies to a group of financial assets, financial liabilities or both that is managed and its performance evaluated on a fair value basis, in accordance with a documented risks management or investment strategy, and where information about that group of financial instruments is provided internally on that basis to key management personnel; or
- relates to financial instruments containing one or more embedded derivatives that significantly modify the cash flows resulting from those financial instruments.

ii) 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 maturities greater than twelve months after the end of the reporting period. These are classified as non-current assets. Loans and receivables include accounts receivable, deposits and prepayments, loans to group companies, pledged time deposit and cash and cash equivalents.

Regular purchases and sales of investments are recognised on trade-date — the date on which the group 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 carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in profit or loss. Investments are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and SPHC has transferred substantially all risks and rewards of ownership. Loans and receivables are carried at amortised cost using the effective interest method.

Gains and losses arising, from changes in the fair value of the “financial assets at fair value through profit or loss” category including interest income, are presented in profit or loss within ‘other gains — net’, in the year in which they arise.

3. 物業、機器及設備

3. Property, Plant and Equipment

		賽馬會 善寧之家 Jockey Club Home for Hospice 港元 HK\$	醫療設備 Medical equipments 港元 HK\$	傢俬及 固定裝置 Furniture and fixtures 港元 HK\$	辦公室設備 Office equipment 港元 HK\$	電腦 Computers 港元 HK\$	租賃 物業裝置 Leasehold improvements 港元 HK\$	汽車 Motor vehicles 港元 HK\$	合計 Total 港元 HK\$
成本	Cost								
於二零二三年四月一日	At 31 March 2023	22,198,988	3,907,916	3,324,364	627,576	1,036,571	1,639,353	364,292	33,099,060
添置	Additions	—	333,145	—	65,146	—	—	—	398,291
於二零二四年三月三十一日及 二零二四年四月一日	At 31 March 2024 and 1 April 2024	22,198,988	4,241,061	3,324,364	692,722	1,036,571	1,639,353	364,292	33,497,351
添置	Additions	—	103,368	37,900	12,520	—	—	—	153,788
於二零二五年三月三十一日	At 31 March 2025	22,198,988	4,344,429	3,362,264	705,242	1,036,571	1,639,353	364,292	33,651,139
累計折舊	Accumulated depreciation								
於二零二三年四月一日	At 31 March 2023	2,911,342	2,710,622	3,295,338	550,849	1,013,998	1,639,353	102,455	12,223,957
年內折舊	Charge for the year	485,224	487,324	12,340	40,878	17,494	—	45,536	1,088,796
於二零二四年三月三十一日及 二零二四年四月一日	At 31 March 2024 and 1 April 2024	3,396,566	3,197,946	3,307,678	591,727	1,031,492	1,639,353	147,991	13,312,753
年內折舊	Charge for the year	485,224	352,151	13,376	46,268	5,079	—	45,535	947,633
於二零二五年三月三十一日	At 31 March 2025	3,881,790	3,550,097	3,321,054	637,995	1,036,571	1,639,353	193,526	14,260,386
賬面淨值	Net book value								
於二零二五年三月三十一日	At 31 March 2025	18,317,198	794,332	41,210	67,247	—	—	170,766	19,390,753
於二零二四年三月三十一日	At 31 March 2024	18,802,422	1,043,115	16,686	100,995	5,079	—	216,301	20,184,598

租賃土地及樓宇為長期租賃並位於香港。

The leasehold land and buildings are held on a long lease in Hong Kong.

「賽馬會善寧之家」為中期租賃並位於香港。

The Jockey Club Home for Hospice held in Hong Kong under medium term lease.

4. 按公平價值計入損益之金融資產

4. Financial Assets at Fair Value Through Profit or Loss

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
按公平價值計入損益之股票：	Listed equity investments, at fair value		
— 於香港上市的股票		—	1,772,350

上述股權投資分類為以公允價值計量且其變動計入損益的金融資產，因為善寧會並未選擇將公允價值損益計入其他綜合收益。

The fair values of quoted investments are based on current bid prices.

5. 應收賬款、按金、預付款項及其他應收賬款

5. Accounts Receivable, Deposits, Prepayments and Other Receivables

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
應收賬款	Accounts receivable	1,033,159	701,627
其他應收賬款	Other receivables	—	3,234,950
按金	Deposits	1,033,159	3,936,577
預付款項	Prepayments	124,155	124,155
		298,301	269,444
		1,455,615	4,330,176

其他應收賬款指香港賽馬會慈善信託基金為支持弱勢社群的寧養治療服務，在賽馬會善寧之家的建築補助金。

Other receivables represent the receivable of grant from The Hong Kong Jockey Club Charities Trust for supporting the palliative care service for the underprivileged and for the construction of building in the Jockey Club Home for Hospice.

6. 其他應付賬款及應計款項

6. Other Payables and Accruals

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
其他應付賬款及應計款項	Other payables and accruals	384,404	3,329,617

7. 遞延收入

7. Deferred Income

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
於四月一日	At 1 April	3,078,536	6,278,148
本年度增加	Additions for the year	3,879,141	3,461,383
減：於本年度確認收益	Less: Recognised as income for the year	(4,205,760)	(6,660,995)
於三月三十一日	At 31 March	2,751,917	3,078,536

8. 指定基金

8. Designated Funds

		香港交易所 慈善基金 Fund from HKEX Foundation (附註a) (Note a) 港元 HK\$	專業服務 協進支援計劃 PASS捐款 Fund from PASS (附註b) (Note b) 港元 HK\$	總額 Total 港元 HK\$
於二零二三年四月一日	At 1 April 2023	526,880	88,036	614,916
年內所收捐款	Donations received during the year	623,600	—	623,600
轉入全面收益表	Credited to profit or loss	(1,118,538)	—	(1,118,538)
於二零二四年三月三十一日	At 31 March 2024	31,942	88,036	119,978
年內所收捐款	Donations received during the year	615,600	—	615,600
轉入全面收益表	Credited to profit or loss	(1,139,034)	—	(1,139,034)
於二零二五年三月三十一日	At 31 March 2025	(491,492)	88,036	(403,456)

本會收到下列捐款作指定用途。其捐款屬可退還性質。指定用途捐款之收支只記錄於該捐款之賬項內而不記於全面收益表中。於二零二五年三月三十一日及二零二四年三月三十一日，指定基金之餘額已包含在本會之現金及銀行結餘內。

附註：

- a) 香港交易所基金的捐款指定用作建立「弱勢社群善別輔導服務」。
- b) 專業服務協進支援計劃(PASS)的捐款指定用作舉辦教育課程「粵港澳大灣區臨終照顧專業訓練計劃」。

SPHC receives donations for designated purposes. These donations are refundable. Income and expenses in respect of these funds are shown through the funds and through the statement of comprehensive income. The balance of the designated funds is included in cash and bank balances of SPHC as at 31 March 2025 and 31 March 2024.

Note:

- a) Fund from HKEX Foundation Limited (HKEX Foundation) is a donation received specifically for the expenditure incurred for the programme "Community Bereavement Care for the Underprivileged".
- b) Professional Services Advancement Support Scheme (PASS) is a donation received specifically for the expenditure incurred for the programme "Guangdong-Hong Kong-Macao Bay Area End-of-life Care Professional Training Programme".

9. 籌募活動總收益

9. Gross Income from Fundraising Events

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
登山善行	Hike for Hospice	2,296,386	3,933,008
燃亮生命火花聖誕音樂會	Light up a Life Concert	666,301	730,714
樂齡電競同樂日	E-Sport	100,892	110,285
賽馬會善寧之家籌款活動	Fundraising events for Jockey Club Home for Hospice	420,612	524,151
Good to Last慈善音樂會	Good to Last Charity Concert	—	554,300
其他活動	Other activities	2,135	19,216
		3,486,326	5,871,674

10. 其他收益

10. Other Income

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
股息收入	Dividend income	75,600	99,520
按公平價值計入損益之金融資產的收益淨額	Fair value gain on financial assets at fair value through profit or loss	—	151,150
出售按公允價值計入損益之金融資產之收益	Gain on disposal of financial assets at fair value through profit or loss	219,328	—
雜項收入	Sundry income	359,717	790,882
		654,645	1,041,552

11. 執委會委員之酬金

執委會委員亦被視為是本會之主要管理階層。執委會各成員於年內並無及不會就提供服務予本會收取任何費用或其他酬金(二零二四：無)。

12. 營運租賃承擔

於年結日，本會就租用物業訂立不可撤回營運租賃而須於以下列期間到期支付未來最少租約付款承擔如下：

11. Executive Committee Members' Remuneration

None of the executive committee members, who are also considered as key management of SPHC, received or will receive any fees or other emoluments in respect of their services to SPHC during the year (2024: Nil).

12. Operating Lease Commitments

At the end of the reporting period, SPHC had outstanding commitments for future minimum lease payments under non-cancellable operating leases in respect of rented premises which fall due as follows:

		二零二五 2025 港元 HK\$	二零二四 2024 港元 HK\$
一年內	Within one year	133,056	124,992
第二年至第五年	For 2 nd to 5 th years	266,112	—
		399,168	124,992



衷心感謝 Acknowledgement

因篇幅所限，我們未能盡錄每位捐款者及支持者的名字。衷心感謝各位善長在過去一年對善寧會的信任和支持。
(以英文字母順序排列)

捐款組織或機構

Donors (Associations or Organizations)

- A. R. Medicom (Asia) Ltd
麥迪康醫療用品有限公司
- AIA Company Limited
- 吳兆昌堂有限公司
Alfred & Anna Ng Co., Ltd
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