



中國香港殘疾人奧委會  
CHINA HONG KONG  
PARALYMPIC COMMITTEE



周年報告 ANNUAL REPORT  
**2024-2025**



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## PRESIDENT'S MESSAGE

### 會長獻辭

The Year 2024/25 has been a victorious year for the China Hong Kong Paralympic Committee. We had the honour of leading the Hong Kong, China delegation to the 2024 Paris Paralympic Games, where our elite athletes did Hong Kong proud by coming home with 3 Gold, 4 Silver and 1 Bronze.

For this pride and glory, we must thank our member sports associations, namely the Sports Association for the Physically Disabled of Hong Kong, China, the Hong Kong, China Sports Association for Persons with Intellectual Disability and the Equestrian Federation of Hong Kong, China. All three had invested much time and efforts to train and prepare their athletes for Paris. Likewise, our appreciation goes to all the coaches, medical support personnel, helpers and volunteers, whose efforts ought not be overlooked.

It is especially gratifying to see the territory-wide recognition for the remarkable achievements attained by our athletes. The opportunity of watching the competitions live on television left the public in awe as they shared the exciting moments in Paris. To be very honest, it wasn't until then that most people came to realize and appreciate what disabled sports is all about.

Due recognition accorded to our athletes followed, with donors and sponsors coming forward to shower them with generous gifts, in cash and in kind. I have no doubt that such incentives will further spur our athletes on as they continue on their Paralympic journey.

Looking ahead, we will be co-hosting with Guangdong and Macau the 12th National Games for Persons with Disabilities and the 9th National Special Olympic Games in December 2025. We look forward to seeing the winning moments of our athletes on home ground!

**Jenny Fung, SBS BBS JP**

President

2024/25年度對中國香港殘疾人奧委會而言是豐碩成果之年。我們榮幸率領中國香港代表團出征巴黎2024殘疾人奧運會，精英運動員以三金四銀一銅的優異成績凱旋而歸，讓全港市民為之驕傲。

這份榮耀需歸功於我們的體育總會會員—中國香港傷殘人士體育協會、中國香港智障人士體育協會，以及中國香港馬術總會。三大總會皆傾注大量時間與心血，全力培訓運動員備戰巴黎賽事。同時，我們亦衷心感謝所有教練、醫療團隊、輔助人員及義工，他們的付出同樣不可或缺。

最令人鼓舞的是，運動員們的卓越成就獲得全港市民的廣泛認可。透過電視直播見證賽事精彩瞬間，讓公眾得以即時感受巴黎現場的激動時刻，並對殘疾運動有了更深的體會與理解。誠然，直到此刻，大多數人才真正領悟殘疾運動的深刻意義。

殘奧會後隨之而來的是各界對運動員的肯定和嘉許；捐助者與贊助商紛紛慷慨支持，以現金和禮品形式予以嘉許。我深信這些鼓勵終將化作動力，推動我們的運動員在殘奧征程上再創輝煌。

展望未來，我們將於2025年12月與廣東、澳門共同主辦全國第十二屆殘疾人運動會暨第九屆特殊奧林匹克運動會，期待在香港主場見證我們的運動員再次創造輝煌時刻！

會長

**馮馬潔嫻, SBS BBS JP**

## HONORARY SECRETARY BRIEF 義務秘書序言



The Paris 2024 Paralympic Games, was successfully held in September 2024, marked a full return to normalcy for major international sporting events since the Tokyo 2020 Games held during the pandemic. It was a privilege to witness Team Hong Kong, China, demonstrating exceptional athleticism and determination on the global stage.

Athletes devote years of rigorous training and outstanding performances in competitions to earn their ticket to the highest stage in Para sports – the Paris 2024 Paralympic Games. This year, 23 athletes represented Hong Kong, China, competing in 8 sports along with support staff. Among them, 2 athletes made their sixth Paralympic appearance, while 5 debuted on this world stage.

The Paralympic Games truly demonstrated the unifying power of sport. Throughout the Games, many citizens cheered for Team Hong Kong at live broadcast sites or from home, while countless messages of support poured in online. In Paris, Hongkongers proudly waved our regional flag and cheered loudly for our athletes. Sponsors also offered incentives to reward athletes and the delegation both before and after the Games, while the government not only purchased television broadcasting rights for public viewing but also hosted high-profile flag presentation and welcome ceremonies. None of this happened by chance—it was the result of the united and persistent efforts of our athletes, support teams, sports associations, and the steadily increasing government funding.

As governments worldwide increase support for Para sports, it is challenging for Hong Kong's elite athletes to achieve results amid fierce competition, and the development of Para sports continues to encounter significant hurdles. Looking ahead, we hope Para sports will thrive beyond major multi-sport events, supported by greater societal awareness and truly barrier-free environments. Such progress will allow athletes to concentrate fully on their performance and bring honour to Hong Kong. Building an inclusive world enriched by the splendour in Para sports is the long-term vision of the Paralympic Committee.

**Keith Lui**  
Honorary Secretary

巴黎2024殘奧會於2024年9月成功舉辦，標誌著自東京2020殘奧會以來，國際大型體育賽事已全面回歸常態。我們榮幸地見證了中國香港代表隊在此次盛會中，於世界矚目的舞台上全力以赴，展現了卓越的競技水平和昂揚的精神風貌。

運動員需要經歷長年訓練和比賽，爭取優異成績，才有機會手握入場券，出席殘疾運動界別的最高舞台，巴黎2024殘奧會。是次中國香港共有23位運動員代表，連同支援及工作人員，出戰8個運動項目。當中包括2位運動員曾6度代表香港出戰，亦有5位為首次亮相殘奧會舞台。

透過是次殘奧會，我們充分感受到運動能凝聚人心。在殘奧會舉行期間，不少市民在提供直播的地點或居家為港隊運動員打氣；網民打氣的留言不絕；在巴黎比賽現場亦不時有香港人親臨現場揮舞區旗，為運動員吶喊；贊助商在賽前賽後亦為運動員及代表團提供獎勵，以實際行動支持香港運動員；政府不單購入電視轉播權讓市民可同步欣賞比賽，賽前授旗及返港歡迎儀式更獲行政長官以高規格接待。以上一切事情的發生都不是偶然，而是運動員、支援團隊、及體育總會上下一心，長期付出努力，及政府資助逐步提升的結果。

隨著世界各國政府對殘疾運動的支援提升，本港殘疾精英運動員要在競爭愈發激烈的項目中取得成績並非易事，殘疾運動發展仍然面臨嚴峻挑戰。展望未來，我們期待殘疾運動的發展不會只在大型綜合運動會期間才變得蓬勃，而是社會整體對殘疾人士的認識會增加，造就真正無障礙環境，讓運動員能專心致志，為港增光。促進傷健共融，綻放體壇異彩，正是香港殘奧會的長期願景。

義務秘書  
呂家祈

# EXECUTIVE DIRECTOR'S REPORT

## 行政總監報告



The year 2024-2025 marks the third year since the Committee became independent from the Hong Kong Paralympic Committee & Sports Association for the Physically Disabled. With the support of member organisations, government departments, the community, and the dedication of a proactive and adaptable Secretariat team, our work is gradually bearing fruit. While the much-anticipated Paris 2024 Paralympic Games have highlighted the achievements of our Para athletes, their success is underpinned by the continuous dedication and daily nurturing that sustain their journey.

One of the Committee's goals is to raise public awareness of Para sports and the needs of Para athletes, thereby promoting the development of Para sports. In addition to the flagship annual Para sports experience carnival "Hong Kong Paralympic Day," we also organised the "Inclusive Para Sports Day" for students from special school, delivered I'mPOSSIBLE workshops and educational kits to promote Paralympic Movement in schools, offered basic coaching courses for those interested in Para sports, and conducted outreach programme for emerging Para sports. This year, the Committee also hosted the first Para sports classification conference, attracting 700 participants from 17 countries and regions.

Furthermore, the government-supported pilot programme on career and education for Para athletes is now underway. We hope it can help athletes in planning their post-retirement careers, personal lives and further studies. This programme provides support and security for active athletes, allowing them to concentrate on training, with the long-term goal of encouraging more people with disabilities to pursue full-time athletic careers. The Committee will review current work based on the needs of Para athletes and the wider community, striving to continuously improve services and efficiency.

**Elaine Wu**  
Executive Director

2024-2025年是本會從「香港殘疾人奧委會暨傷殘人士體育協會」分拆成立的第三個年度。在各會員機構、政府部門及社會人士的支持，以及一群勇於承擔及善於應變的秘書處團隊努力下，本會的工作漸見成果。萬眾矚目的巴黎2024殘疾人奧運會固然令社會人士聚焦殘疾運動員的努力，但在殘疾運動員的成功背後，更多的工作仍需要深耕細作及日常灌溉。

本會成立的其中一個目的，是令社會大眾更了解殘疾運動及殘疾運動員的需要，從而促進殘疾運動發展。除了每年一度，全港最大型的殘疾運動試玩嘉年華「香港殘奧日」外、我們也為特殊學校學生舉行「傷健合Big運動日」、為學校推廣殘奧運精神的I'mPOSSIBLE講座及教材套製作、更為有意投身及認識殘疾運動的社會人士舉辦基礎教練課程、及推廣新興殘疾運動的外展計劃。今年本會亦舉辦首屆殘疾運動的級別鑑定研討會，吸引700位來自17個國家及地區的人士參加。

另外，由政府支援的殘疾運動員就業及教育先導計劃活動亦陸續開展，我們期待能為殘疾運動員未來退役後開展第二事業、規劃退役後的生活以至進修上作更好安排。此先導計劃令現役運動員獲得保障後能專注訓練，長遠而言則可吸引更多殘疾人士投身全職運動員行業。本會會因應殘疾運動員及社會各界的需要檢視現有工作，繼續改善及提升服務及效率。

行政總監  
胡小玲



## 2024-2025 HIGHLIGHTS 2024-2025 概覽

# 2024-2025 HIGHLIGHTS

## 2024-2025 概覽



May 5月

Inclusive Para Sports Day  
傷健合Big運動日  
Foundation Para Coaching Course  
基礎殘疾運動教練課程



August 8月

Paris 2024 Paralympic Games  
巴黎2024殘疾人奧運會



October 10月

Outreach Programme  
外展殘疾運動體驗計劃



## 2024-2025 HIGHLIGHTS

### 2024-2025 概覽



December 12月

World Abilitiesport Youth Games 2024  
世界展能青年運動會 2024  
Hong Kong Paralympic Day 2024  
香港殘奧日 2024

I'mPOSSIBLE Paralympic Movement Education Programme  
「I'mPOSSIBLE沒有不可能」殘奧運動教育計劃

Para Athletes Career and Education Programme  
殘疾運動員就業及教育計劃

(2024年4月-2025年3月)

2025



March 3月

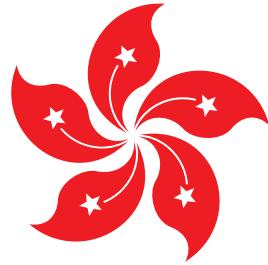
1st Classification Conference  
第一屆級別鑑定研討會



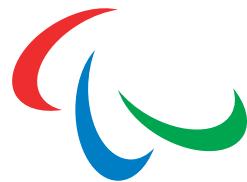


# CORPORATE PROFILE

## 機構背景



中國香港殘疾人奧委會  
CHINA HONG KONG  
PARALYMPIC COMMITTEE



**VISION AND MISSION**  
願景及使命

*BUILD AN INCLUSIVE WORLD  
WITH SPLENDOUR IN PARA SPORTS*

促進傷健共融 繽放體壇異彩

# HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS 名譽董事、董事局、小組委員會及顧問團

## Honorary Officers 名譽董事

<b>Honorary President</b> 名譽會長	Dr. York Chow Yat Ngok, GBS SBS MBE 周一嶽醫生, GBS, SBS, MBE	
<b>Honorary Vice President</b> 名譽副會長	Mr. Michael Lee Tze Hau, JP	利子厚先生, JP
<b>Honorary Legal Advisor</b> 名譽法律顧問	Mr. Lester Garson Huang, SBS JP	黃嘉純律師, SBS JP

## Board of Directors 董事局 2023-2026

<b>President</b> 會長	Mrs. Jenny Fung Ma Kit Han, SBS BBS JP 馮馬潔嫻女士, SBS BBS JP	
<b>Vice President</b> 副會長	Dr. John Leung Lai Yin	梁禮賢醫生
	Dr. Jim Luk Tze Chung	陸子聰博士
<b>Honorary Secretary</b> 義務秘書	Mr. Keith Lui Kar Kei	呂家祈先生
<b>Honorary Treasurer</b> 義務司庫	Mr. Henry Lam Sai Ying	林世英先生
<b>Sports Association for the Physically Disabled of Hong Kong, China (HKSAAPD) Representative</b> 中國香港傷殘人士體育協會代表	Mr. Anson Lai Yee Chuen	賴以尊先生
	Mr. Ho Wayman	何蔚文先生
<b>Hong Kong, China Sports Association for Persons with Intellectual Disability (HKSAAPID) Representative</b> 中國香港智障人士體育協會代表	Ms. Ip Hay Wood	葉希活女士
<b>Member At Large</b> 一般董事	Mr. Benny Cheung Wai Leung, BBS	張偉良先生, BBS
	Ms. Genevieve Pong Chung Yi	龐寵貽女士
	Ms. Esther Ma	馬天惠女士

## Secretariat 畘書處

<b>Executive Director</b> 行政總監	Ms. Elaine Wu Siu Ling	胡小玲女士
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## HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS 名譽董事、董事局、小組委員會及顧問團



Back row from left Mr. Ho Wayman, Ms. Esther Ma, Ms. Genevieve Pong Chung Yi, Ms Elaine Wu, Ms. Ip Hay Wood, Mr. Anson Lai Yee Chuen

Front row from left Mr. Keith Lui Kar Kei, Dr. Jim Luk Tze Chung, Mr. Henry Lam Sai Ying, Mrs. Jenny Fung Ma Kit Han, SBS BBS JP, Dr. John Leung Lai Yin, Mr. Benny Cheung Wai Leung, BBS

後排左起 何蔚文先生, 馬天惠女士, 龐寵貽女士, 胡小玲女士, 葉希活女士, 賴以尊先生

前排左起 呂家祈先生, 陸子聰博士, 林世英先生, 馮馬潔嫻女士 SBS BBS JP, 梁禮賢醫生, 張偉良先生 BBS

## **HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS** 名譽董事、董事局、小組委員會及顧問團

### **Sub Committee** 小組委員會

#### **Athlete Selection Committee** 運動員遴選委員會

<b>Chairman</b> 主席	Ms. Vivien Lau Chiang Chu, SBS BBS JP 劉掌珠女士, SBS BBS JP	
<b>Member</b> 委員	Dr. David Mong Tak Yeung	蒙德揚博士
	Mr. Tony Yue Kwok Leung, BBS MH JP	余國樑先生, BBS MH JP
	Mr. Wong Po Kee, MH	黃寶基先生, MH
	Mr. Kwan Kee	關祺先生
	Mr. Lau Kar Wah	劉嘉華先生
<b>HKSAPID Representative</b> 中國香港智障人士體育協會代表	Dr. Jim Luk Tze Chung	陸子聰博士
<b>HKSAPD representative</b> 中國香港傷殘人士體育協會代表	Dr. John Leung Lai Yin	梁禮賢醫生

#### **Athlete Selection Appeal Committee** 運動員遴選上訴委員會

<b>Chairman</b> 主席	Dr. James Joseph Lam, BBS JP	林國基醫生, BBS JP
<b>Member</b> 委員	(To be appointed by Chairman when appeal happen)	(於上訴前由主席召集)
	(To be appointed by Chairman when appeal happen)	(於上訴前由主席召集)

## HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS

### 名譽董事、董事局、小組委員會及顧問團

<b>Para Athletes Career and Education Programme (PACEP) Committee</b> 殘疾運動員就業及教育計劃委員會		
<b>Chairman</b> 主席	Dr. James Joseph Lam, BBS JP	林國基醫生, BBS JP
<b>Vice Chairman</b> 副主席	Dr. Jim Luk Tze Chung	陸子聰博士
<b>Honorary Treasurer</b> 義務司庫	Mr. Henry Lam Sai Ying	林世英先生
<b>Ex-officio Member (CSTB)</b> 當然委員 (文體旅局)	Ms. Candy Nip Kai Yan	聶繼恩女士
<b>Member</b> 委員	Dr. David Mong Tak Yeung	蒙德揚博士
	Mr. Philip Tsai Wing Chung, BBS JP	蔡永忠先生, BBS JP
	Mr. Iu King Fung	姚勁楓先生
	Mr. Keith Lui Kar Kei (Since Aug 2024)	呂家祈先生 (由2024年8月開始)
<b>Representative of</b> <b>Para Athlete</b> 殘疾運動員代表	Mr. Lee Kwok Yin	李國賢先生
	Ms. Ng Chung Hung	吳俊虹女士
<b>Ex-officio Member (HKPC)</b> 當然委員 (香港殘奧會)	Ms. Elaine Wu Siu Ling	胡小玲女士

<b>Para Athletes and Friends (PAAF) Committee</b> 殘奧會友委員會		
<b>Chairman</b> 主席	Mr. Benny Cheung Wai Leung, BBS	張偉良先生, BBS
<b>Honorary Treasurer</b> 義務司庫	Mr. Henry Lam Sai Ying	林世英先生
<b>Athlete Member</b> 運動員委員	Mr. Ko Chi Kin	高誌樞先生
	Mr. Alvin Chow Wing Hong	周永康先生
	Ms. Alison Yu Chui Yee, BBS MH	余翠怡女士, BBS MH
	Mr. Daniel Chan Ho Yuen, MH	陳浩源先生, MH
	Ms. Ho Yuen Kei	何宛淇女士
	Ms. Wong Ka Man	黃家汶女士
<b>Member at Large</b> 委員	Dr. Man Chung Wai Man	鍾惠文博士
<b>Co-opt member</b> 增補委員	Ms. Esther Ma	馬天惠女士
<b>Ex-Officio member (HKPC)</b> 當然委員 (香港殘奧會)	Ms. Elaine Wu Siu Ling	胡小玲女士

## **HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS** 名譽董事、董事局、小組委員會及顧問團

### **Hong Kong Paralympic Day Organizing Committee 2024** 香港殘奧日2024籌備委員會

<b>Honorary Board</b> 榮譽顧問	Mr. Benny Cheung Wai Leung, BBS	張偉良先生, BBS
<b>Chairman</b> 主席	Mr. Keith Lui Kar Kei	呂家祈先生
<b>Vice Chairman</b> 副主席	Dr. Malina Ngai Man Ling, JP	倪文玲博士, JP
	Mrs. Laura Ling Lau Yuet Fun, BBS MH	凌劉月芬女士, BBS MH
<b>Honorary Secretary</b> 義務秘書	Ms. Esther Ma	馬天惠女士
<b>Member</b> 委員	Mr. Anson Lai Yee Chuen	賴以尊先生
	Mr. Jason Mak Tszi Shun	麥梓淳先生
<b>Ex-officio Member (HKPC)</b> 當然委員 (香港殘奧會)	Ms. Elaine Wu Siu Ling	胡小玲女士

### **Audit Committee** 審計小組委員會

<b>Chairman</b> 主席	Mr. Henry Lam Sai Ying	林世英先生
<b>Member</b> 委員	Ms. Karen Cheung Sai Ching (Independent)	張賽貞女士 (獨立人士)
	Mr. Robert Lui Chi Wang (Independent)	呂志宏先生 (獨立人士)
	Ms. Rosanne Cheung Yan Ting (Independent)	張欣婷女士 (獨立人士)
<b>Ex-officio Member (HKPC)</b> 當然委員 (香港殘奧會)	Ms. Elaine Wu Siu Ling	胡小玲女士

## HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS

### 名譽董事、董事局、小組委員會及顧問團

#### Consultants 顧問團

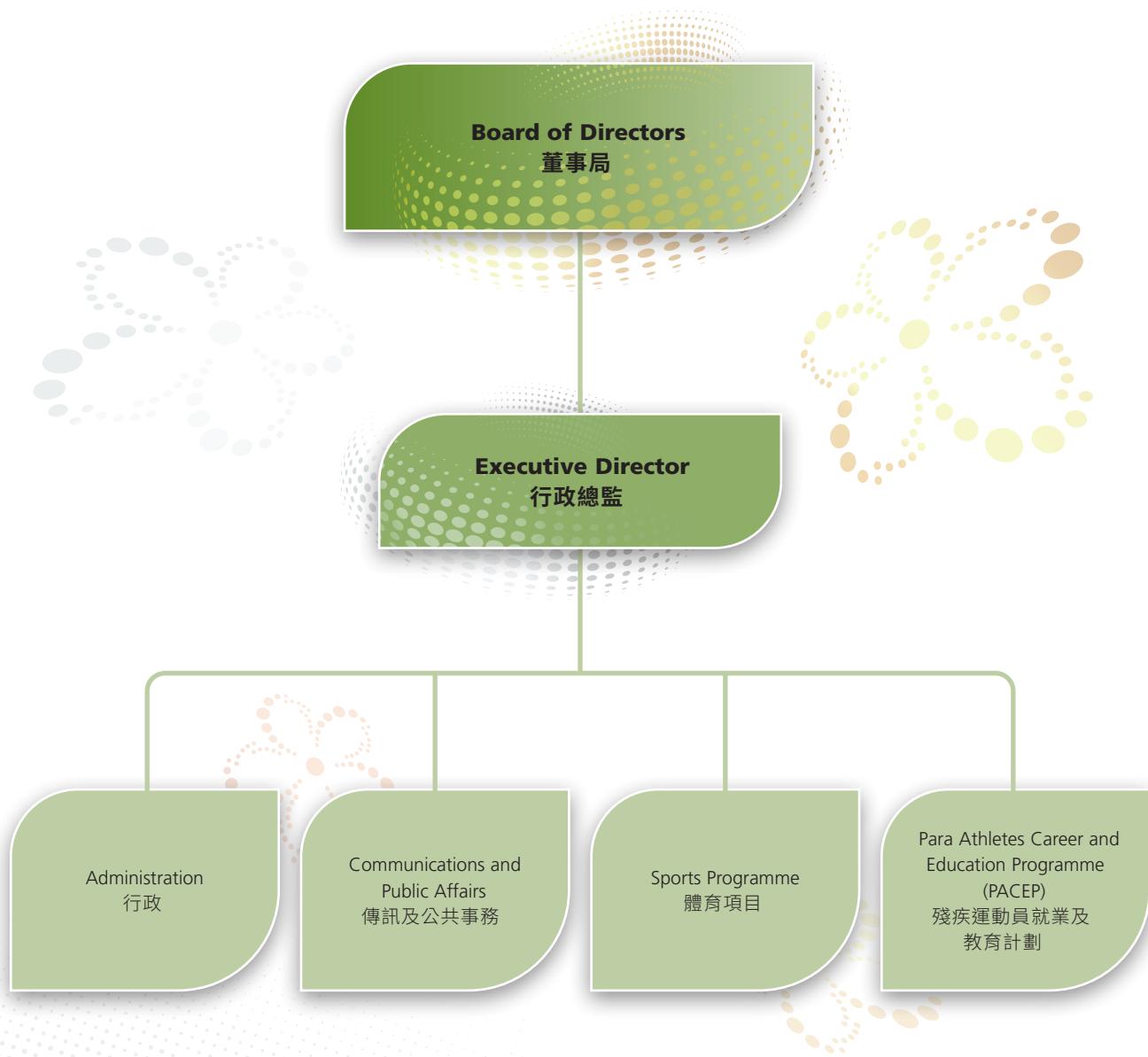
<b>Classification Consultants</b> 級別鑑定顧問		
<b>Chief Classification Consultant</b> 首席級別鑑定顧問	Dr. Chung Wai Man, Man	鍾惠文博士
<b>Classification Consultants</b> 級別鑑定顧問	Dr. Chan Wing Nga, Chad	陳穎雅博士
	Dr. Wong Yu Lok, Arnold	黃宇樂博士
	Dr. Kwok Man Leung, Kelvin	郭文亮博士
	Dr. Mok Wai Kuen, Nicola	莫慧娟博士
	Mr. Wong Wai Keung, Alex	黃偉強先生

# ORGANIZATIONAL STRUCTURE

## 組織架構

### CHINA HONG KONG PARALYMPIC COMMITTEE SECRETARIAT ORGANIZATIONAL CHART

#### 中國香港殘疾人奧委會秘書處組織架構圖



# MEMBERSHIP LIST

## 會員名單

LIST OF MEMBERSHIP AS AT 31 MARCH 2025		截至2025年3月31日會員名單
Ordinary Member		正式屬會會員
1.	Triathlon Association of Hong Kong China Limited	中國香港三項鐵人總會有限公司
2.	Hong Kong, China Rowing Association	中國香港賽艇協會
3.	Hong Kong, China Tennis Association Limited	中國香港網球總會有限公司
4.	Hong Kong, China Sports Association for Persons with Intellectual Disability	中國香港智障人士體育協會
5.	Sports Association for the Physically Disabled of Hong Kong, China	中國香港傷殘人士體育協會
6.	The Equestrian Federation of Hong Kong, China	中國香港馬術總會
7.	Hong Kong, China Tenpin Bowling Congress Limited	中國香港保齡球總會有限公司
Associate Member		準會員
1.	The Karatedo Federation of Hong Kong, China Limited	中國香港空手道總會有限公司
2.	China Hong Kong Para Dance Sport Association Limited	中國香港輪椅體育舞蹈運動協會有限公司
3.	Hong Kong China Swimming Association	中國香港游泳總會
4.	Curling Sports Federation of Hong Kong China Limited	中國香港冰壺體育總會有限公司
5.	Hong Kong Federation of Handicapped Youth	香港傷殘青年協會
6.	The Cycling Association of Hong Kong, China Limited	中國香港單車總會有限公司
7.	The Judo Association of Hong Kong, China	中國香港柔道總會
8.	China Hong Kong PHAB Martial Art Association	中國香港輪椅武術總會
9.	Hong Kong Phab Snooker Association	香港傷健桌球協會
10.	Volleyball Association of Hong Kong, China Limited	中國香港排球總會有限公司
11.	Sailability Hong Kong Limited	Sailability Hong Kong Limited
12.	Hong Kong Blind Sports Federation	香港盲人體育總會
13.	Hong Kong Rehabilitation Power	香港復康力量
14.	Hong Kong Sports Wheelchairs Running Club Limited	香港運動輪椅長跑會有限公司



## CORPORATE INVOLVEMENT 機構事務

# CORPORATE INVOLVEMENT

## 機構事務

### Organizational Objectives of the China Hong Kong Paralympic Committee

中國香港殘疾人奧委會工作目標

1. Perform functions of National Paralympic Committee 執行地區奧委會職能
2. Multisport Games and competitions Coordination 統籌出戰大型運動會及海外比賽
3. Promotion of Paralympic Movement 推廣殘奧運精神
4. Professional Knowledge of Para Sports 推廣殘疾運動專業知識
5. Programme for Serving and Retired Athletes 支援退役殘疾運動員
6. Relationship with Local Sports Organisations/National Sports Associations (NSAs) 與本地體育機構及體育總會良好合作

#### 1. Perform functions of National Paralympic Committee 執行地區奧委會職能

To communicate with Culture, Sports and Tourism Bureau, Leisure and Cultural Services Department and Hong Kong Sports Institute

與文化體育及旅遊局、康樂及文化事務署、香港體育學院定期交流

Coordinate funding applications from Para Dance Sports athletes and Para Snooker athletes for Hong Kong Paralympian Fund at Hong Kong Government

支援輪椅舞蹈及殘疾桌球運動員申請政府展能精英運動員基金

Coordinate funding applications for Para Dance Sports and Para Snooker athletes for Hong Kong Sports Institute Sports Aid Grant for Athletes with Disabilities

統籌殘疾運動員資助事項－支援輪椅舞蹈及殘疾桌球運動員運動員申請香港體育學院－殘疾人體育訓練資助

To stay Connected with International Paralympic Committee, Asian Paralympic Committee and other international and Mainland China's sports associations

與國際殘奧會、亞洲殘奧會、國際及內地體育組織保持聯繫

Attending the Academic Seminar on Blind Sports at Zhongshan Ophthalmic Center, Sun Yat-sen University of Guangzhou – June 2024, Guangzhou, China

出席廣州中山大學眼科中心盲人體育-學術論文研討會 - 2024年6月，中國廣州

Attending the International Paralympic Committee Annual Classification Meeting – October 2024, Bonn, Germany

出席國際殘疾人奧委會週年級別鑑定會議 – 2024年10月，德國波恩

Attending International Paralympic Committee Governing Board Member Meeting – March 2024 (Online Attendance)

出席國際殘疾人奧委會理事會會員會議 – 2024年3月，網上出席

## CORPORATE INVOLVEMENT 機構事務

### 2. Multisport Games and competitions Coordination 統籌出戰大型運動會及海外比賽

Paris 2024 Paralympic Games – September 2024, Paris

The Hong Kong Delegation sent 69 members, including 23 athletes competing across 8 sports. Their lineup included boccia, archery, athletics, badminton, swimming, table tennis, equestrian and wheelchair fencing, in which the delegation secured a total of 8 medals – comprising 3 gold, 4 silver and 1 bronze.

巴黎2024殘疾人奧運會－2024年9月，巴黎

香港代表團派出69人，包括23名運動員，參予8項賽事，包括硬地滾球、射箭、田徑、羽毛球、游泳、乒乓球、馬術及輪椅劍擊，並於各項賽事中取得3金、4銀、1銅合共8面獎牌。

Paris 2024 Paralympic Games 巴黎2024殘疾人奧運會

**Medal Table 奬牌表**

<b>Sports 運動項目</b>	<b>No. of Medals 奬牌數目</b>			
	<b>Gold 金</b>	<b>Silver 銀</b>	<b>Bronze 銅</b>	<b>Total 總數</b>
1. Archery 射箭	0	0	0	0
2. Athletics 田徑	0	0	0	0
3. Badminton 羽毛球	0	1	0	1
4. Boccia 硬地滾球	3	2	0	5
5. Equestrian 馬術	0	0	0	0
6. Swimming 游泳	0	1	1	2
7. Table Tennis 乒乓球	0	0	0	0
8. Wheelchair Fencing 輪椅劍擊	0	0	0	0
<b>Total 總數</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>8</b>

Hong Kong China Medalist 中國香港獎牌得主

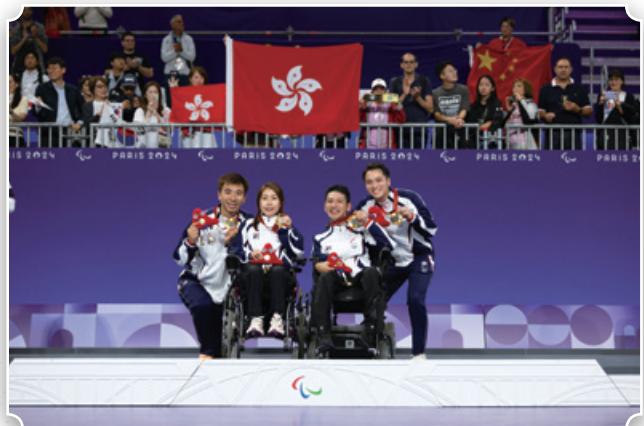
<b>Sports 運動項目</b>	<b>Athlete 運動員</b>	<b>比賽項目 Events</b>	<b>成績 Result</b>
<b>Badminton</b> 羽毛球	CHAN Ho Yuen 陳浩源	Men's Singles WH2 男子WH2級單打	Bronze 銀牌
<b>Boccia</b> 硬地滾球	LOUNG John 龍子健	Men's Individual – BC1 男子BC1級個人賽	Gold 金牌
	CHEUNG Yuen 張沅	Women's Individual – BC4 女子BC4級個人賽	Silver 銀牌
	HO Yuen Kei 何宛淇	Women's Individual – BC3 女子BC3級個人賽	Gold 金牌
	LEUNG Yuk Wing/CHEUNG Yuen 梁育榮／張沅	Mixed Pairs – BC4 混合BC4級雙人賽	Silver 銀牌
	HO Yuen Kei/TSE Tak Wah 何宛淇／謝德樺	Mixed Pairs – BC3 混合BC3級雙人賽	Gold 金牌

## CORPORATE INVOLVEMENT 機構事務

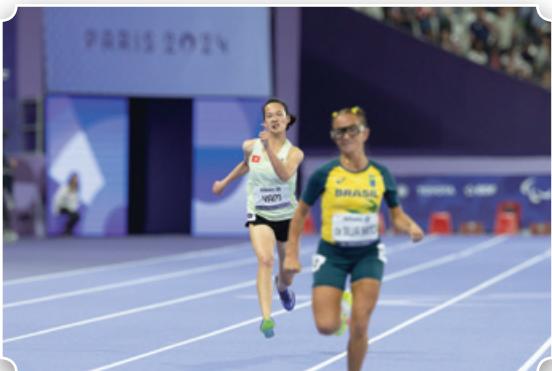
Sports 運動項目	Athlete 運動員	比賽項目 Events	成績 Result
Swimming 游泳	NG Cheuk yan 吳卓恩	Women's 100m Breaststroke – SB6 女子SB6級100米蛙泳	Bronze 銅牌
	CHAN Yui Lam 陳睿琳	Women's 100m Butterfly – SB14 女子S14級 100米蝶泳	Silver 銀牌



## CORPORATE INVOLVEMENT 機構事務



## CORPORATE INVOLVEMENT 機構事務



## CORPORATE INVOLVEMENT 機構事務

### 2. Multisport Games and competitions Coordination 統籌出戰大型運動會及海外比賽

Nakhon Ratchasima 2024 World Abilitysport Youth Games – December 2024, Nakhon Ratchasima, Thailand

The Hong Kong Delegation sent 12 members, including 6 athletes competing in table tennis, and secured a total of 5 medals – comprising 2 gold, 1 silver and 2 bronze.

泰國呵叻府2024世界展能青年運動會 – 2024年12月, 泰國呵叻府

香港代表團派出12人, 包括6名運動員參加乒乓球項目, 取得2金、1銀、2銅合共5面獎牌。

Nakhon Ratchasima 2024 World Abilitysport Youth Games  
泰國呵叻府2024世界展能青年運動會

**Medal Table 奬牌表**

**No. of Medals 奬牌數目**

<b>Sports 運動項目</b>	<b>Gold 金</b>	<b>Silver 銀</b>	<b>Bronze 銅</b>	<b>Total 總數</b>
1. Table Tennis 乒乓球	2	1	2	5

Hong Kong China Medalist 中國香港獎牌得主

<b>Sports 運動項目</b>	<b>Athlete 運動員</b>	<b>比賽項目 Events</b>	<b>成績 Result</b>
Table Tennis 乒乓球	CHENG Chung 鄭中	Men's Singles MS5 男子MS5級單打	Gold 金牌
	LAM Yan Yu 林恩羽	Women's Singles WS10 女子WS10級單打	Gold 金牌
	KWAN Chi Him 關智謙	Men's Singles MS7 男子MS7級單打	Silver 銀牌
	WONG Hon Lam 黃翰林	Men's Singles MS9 男子MS9級單打	Bronze 銅牌
	YUEN Wing Ki 袁泳琪	Women's Singles WS4-5 女子WS4-5級單打	Bronze 銅牌

## CORPORATE INVOLVEMENT 機構事務



## CORPORATE INVOLVEMENT 機構事務

### 3. Promotion of Paralympic Movement 推廣殘奧運精神

Hong Kong Paralympic Day 2024 - 8 December 2024

香港殘奧日 2024—2024年12月8日

Hong Kong Paralympic Day is the Biggest Annual Para sports experience day in Hong Kong, offering free public access aim to promote Para sports and foster inclusion between people with and without disabilities. The event provides a wide range of activities, including approximately 20 Para sports with live demonstrations and hands-on experiences such as bowling, sitting volleyball, rowing, wheelchair tennis, boccia, Para fencing, badminton, table tennis and wheelchair dance, enabling participants to personally experience the daily training and challenges that Para athletes face. In addition, the event features athlete sharing sessions where inspirational real-life stories are shared, and medals displays from past major multi-sport games, including gold medals from the Paris 2024 Paralympic Games, as well as a thematic exhibition reviewing the history of Para sports, enabling the public to gain a deeper understanding of the struggles of Para sports.

香港殘奧日為香港年度最大型之殘疾運動體驗日，活動免費開放予公眾參與，旨在推廣殘疾運動並促進傷健共融。活動內容豐富，包括約20種殘疾運動項目示範及試玩，如保齡球、坐式排球、划艇、輪椅網球、硬地滾球、殘疾劍擊、羽毛球、乒乓球及輪椅舞蹈等，讓參加者親身體驗殘疾運動員的日常訓練與挑戰。此外，大會亦安排運動員分享環節，透過其真實故事激勵大眾，並展出歷屆大型綜合運動會獎牌，包括巴黎2024殘奧會金牌，以及回顧殘疾運動發展歷史的專題展覽，讓公眾深入了解殘疾運動的奮鬥歷程。



## CORPORATE INVOLVEMENT 機構事務

Prior to the event, a T-shirt design competition was held, attracting over 400 submissions. Three top-scoring designs were selected for printing on commemorative T-shirts for the event. On the day of the event, over 100 outstanding works were exhibited, attracting more than 3,000 visitors, including government representatives such as Miss Rosanna Law, Secretary for Culture, Sports and Tourism Bureau, Legislative Council members, representatives from the sports community and other prominent figures, who gathered to witness this remarkable occasion.

The Hong Kong Paralympic Day has not only raised public awareness about Para sports, but also provided a platform to identify promising athletes. It also enabled the general public, people with disabilities and their families and friends to experience the spirit of inclusivity through the activities. The event successfully brought together community-wide support to promote the development of Para sports, demonstrating Hong Kong's values of diversity and inclusion.

活動前，大會舉辦T-shirt設計比賽，吸引逾400份作品投稿，最終選出評分最高的3組冠軍設計，將其印製成活動紀念T-shirt。活動當日更展出上百幅優秀作品。活動吸引逾3000人次參觀。包括政府代表如文化體育及旅遊局局長羅淑佩女士、立法會議員、體育界代表等社會賢達，共同見證這場盛事。

香港殘奧日不僅喚起社會大眾對殘疾運動的關注，更為發掘潛質運動員提供平台，同時讓大眾、殘疾人士及其親友透過體驗活動，感受共融精神；活動成功凝聚社會力量，推動殘疾運動發展，展現香港多元包容的價值觀。



## CORPORATE INVOLVEMENT 機構事務

### I'mPOSSIBLE Education Programme

During the period from 1 April 2024 to 31 March 2025, the "I'mPOSSIBLE" Education Programme successfully reached six schools, including Society of Boys' Centres Hui Chung Sing Memorial School, Hong Chi Winifred Mary Cheung Morninghope School, Rotary Club of HK Island West Hong Chi Morninghope School, SKH Tseung Kwan O Kei Tak Primary School, Shatin Public School and Hong Kong Red Cross Margaret Trench School. Through a variety of activities, the programme helped students gain an in-depth understanding of Para sports and Paralympic Games, and promoted the core values of inclusion between people with and without disabilities.

The event has two major themes: the "Sharing Sessions with Para Athletes" and the "Para Sports Experience Workshops". During the sharing sessions, Para athletes inspired students with their personal experiences by sharing how they overcame adversity with a positive attitude, demonstrating the perseverance and courage of the Paralympic spirit. The sharing sessions deeply moved the students, prompting them to reflect on their own approaches to facing challenges.

### 「I'mPOSSIBLE沒有不可能」殘奧運動教育計劃

由2024年4月1日至2025年3月31日期間，「I'mPOSSIBLE沒有不可能」殘奧運動教育計劃成功走訪六所學校，包括香港扶幼會許仲繩紀念學校、匡智張玉瓊晨輝學校、香港西區扶輪社匡智晨輝學校、聖公會將軍澳基德小學、沙田公立學校及香港紅十字會瑪嘉烈戴麟趾學校。計劃透過多元活動，讓學生深入認識殘疾運動與殘奧會，並推動傷健共融的核心價值。

活動分為兩大主題：「殘疾運動員分享會」及「殘疾運動體驗工作坊」。在分享會中，殘疾運動員以自身經歷鼓勵學生，講述如何以積極態度克服困境，展現殘奧運精神的堅毅與勇氣；分享會讓學生們深受感動，紛紛反思自身面對挑戰時的應對方式。



## CORPORATE INVOLVEMENT 機構事務

The Para Sports Experience Workshops provide students with hands-on experiences in Para sports, such as blind karate, allowing them to understand the challenges and joys faced by Para athletes. Through these interactive activities, students not only gained knowledge about Para sports, but also developed a deeper understanding of the importance of an inclusive society and learned to regard every individual with equality.

The programme has received widespread acclaim from both teachers and students, successfully sowing the seeds of inclusion between people with and without disabilities and deepening the understanding of the Paralympic spirit. In the future, we will continue to promote this educational initiative to help more students grasp the truth of "I'mPOSSIBLE".

殘疾運動體驗工作坊則讓學生親身嘗試殘疾運動如盲人空手道等，從中體會運動員的困難與樂趣。透過互動，學生不僅學習到殘疾運動的知識，更深刻理解共融社會的重要性，學會以平等眼光看待每個人。

計劃獲得師生一致好評，成功播下傷健共融的種子，並加深認識殘奧運動精神。未來，我們將繼續推廣此教育計劃，讓更多學生明白「I'mPOSSIBLE沒有不可能」的真諦。



## CORPORATE INVOLVEMENT 機構事務

### Inclusive Para Sports Day 2024: Welcoming the National Special Olympic Games

To promote the spirit of the Paralympic movement, the China Hong Kong Paralympic Committee and Hong Kong Noah's Ark continued to co-organize "Inclusive Para Sports Day", which enabled students from special schools and their parents to experience the joy of sports through athlete sharing sessions and interactive experiences. In the year of 2025, the 12th National Games for Persons with Disabilities & the 9th National Special Olympics Games (NSOG) will be hosted in December by the collaborative efforts of Guangdong, Hong Kong and Macao. To welcome this grand event, we hosted the "Inclusive Para Sports Day 2024: Welcoming the National Special Olympic Games" at Noah's Ark in Ma Wan on 22 May, attracting over 200 students, teachers and parents.

### 傷健合Big!運動日2024暨迎接殘特奧會

為推廣殘奧運動精神，中國香港殘疾人奧委會與香港挪亞方舟繼續合辦「傷健合Big!運動日」，透過運動員分享及互動體驗，讓特殊學校學生及家長感受運動樂趣。2025年適逢全國第十二屆殘疾人運動會暨第九屆特殊奧林匹克運動會（殘特奧會）於12月由粵港澳三地聯合主辦，為迎接這項盛事，我們於5月22日在馬灣挪亞方舟舉辦「傷健合Big!運動日2024暨迎接殘特奧會」，吸引逾200名師生及家長參與。



The event is honored by the presence of several distinguished guests, including Mrs. Jenny Fung Ma Kit Han, SBS JP, President of the Committee, Professor YUNG Shu Hang, Patrick, MH JP, member of the Preparatory Committee for the Hong Kong Delegation to the 15th National Games & National Special Olympic Games, Mr. LEE Luen Fai, BBS, JP, Director of Public Affairs of Sun Hung Kai Properties and para-athletes Chen Xi (陳曦) (fencing), Wong Kwan Hang (boccia) and LEUNG Chung Yan (table tennis).

活動邀請多位嘉賓出席，包括本會會長馮馬潔嫻女士SBS BBS JP、十五運會及殘特奧會香港代表團籌委會委員容樹恒教授MH JP、新鴻基地產公共事務總監李鑾輝先生BBS JP，以及殘疾運動員陳曦（劍擊）、黃君恒（硬地滾球）和梁仲仁（乒乓球）等。

## CORPORATE INVOLVEMENT 機構事務

The opening ceremony features a torch relay, symbolizing the enduring legacy of Paralympic values of courage, inspiration, equality and perseverance. The opening ceremony also provided a variety of disability sports experience activities, including fencing, table tennis, sitting volleyball, Pararowing, and VR boccia, enabling students from the Hong Kong Red Cross John F. Kennedy Centre, SAHK B M Kotewall Memorial School, Hong Chi Winifred Mary Cheung Morninghope School and Sha Tin Public School to explore their athletic potential, promote inclusive values and generate positive momentum for the upcoming National Special Olympic Games.

活動開幕式以火炬接力象徵殘奧價值觀——勇氣、啟發、平等與毅力的傳承；並設多項殘疾運動體驗，如劍擊、乒乓球、坐式排球、賽艇及VR硬地滾球，讓來自香港紅十字會甘迺廸中心、香港耀能協會羅怡基紀念學校、匡智張玉瓊晨輝學校、沙田公立學校的學生探索運動的潛能，宣揚共融理念，亦為迎接殘特奧會注入正能量。



## CORPORATE INVOLVEMENT 機構事務

### 4. Professional Knowledge of Para Sports 推廣殘疾運動專業知識

#### Foundation Para Coaching Course

The course aims to provide fundamental knowledge of Para sports for aspiring Para sports coaches, covering topics such as the history of Para sports, the role of coaches, level classification knowledge, communication skills and training planning for Para sports. Offered quarterly, the course drew participants from diverse backgrounds, including coaches, instructors, retired athletes, engineers and sports administrators. The course for the year received approximately 550 applications, with nearly 440 admissions, of which 331 candidates completed the course successfully.

First course – June 2024

Venue: Lecture Theatre, Hong Kong Sports Institute

Second course – October 2024

Third course – November 2024

Fourth course – February-March 2025

Venue: Jockey Club Ti-I College

#### 基礎殘疾教練培訓課程

課程旨在讓有志投身殘疾運動教練行業的人士認識殘疾運動活動的基本知識，涵蓋殘疾人運動歷史、教練角色、級別鑑定知識、殘疾運動溝通技巧及訓練規劃等。每年舉辦四次，吸引來自不同領域的參與者，包括教練、教師、退役運動員，工程師及體育行政人員等。本年度課程共收到約550份申請，錄取接近440名學員，最終有331名順利畢業。

第一期-2024年6月

地點：香港體育學院演講廳

第二期-2024年10月

第三期-2024年11月

第四期-2025年2-3月

地點：賽馬會體藝中學



## CORPORATE INVOLVEMENT 機構事務

### Outreach Programme

2024-2025 Outreach Programme (Bowling for Persons with Physical and Visual Impairments)

In collaboration with Hong Kong, China Tenpin Bowling Congress, the Committee will run a series of community bowling outreach programmes from October to November 2025. The initiative aims to promote inclusion through sport, giving students of all abilities the opportunity to experience both the enjoyment and potential of bowling.

Each session will run for two hours and feature five community activities, with 30 lanes set aside for student participation.

Coordinated by Hong Kong, China Tenpin Bowling Congress in partnership with two special schools, students from Ebenezer School & Home for the Visually Impaired and Hong Kong Red Cross John F. Kennedy Centre will take part in visually impaired and physically impaired bowling experiences, respectively. Members of the Hong Kong Bowling Team, along with its coaching staff, will provide on-site guidance.



### 殘疾運動外展推廣計劃

2024-2025 外展計劃 (肢體殘障及視障保齡球)

本會與中國香港保齡球總會於2025年10月至11月舉辦一系列社區保齡球外展計劃，目標是透過體育運動促進共融，讓不同能力的學生體驗保齡球的樂趣及潛力。

活動每節兩小時，共五場社區體驗活動，安排30條球道供學生參與。

由中國香港保齡球總會與兩間特殊學校合作協調。包括心光盲人院暨學校以及香港紅十字會甘迺迪中心的學生，分視障保齡球及肢體殘障保齡球體驗。中國香港保齡球代表隊成員及教練團隊到場指導。



## CORPORATE INVOLVEMENT 機構事務

### 1st Classification Conference

China Hong Kong Paralympic Committee - 1st Classification Conference was held on 22 March 2025 with the theme of "Classification in Para Sports – A New Era". Classification remains a critical issue in the development of para sports, significantly impacting fairness of competition for athletes with disabilities. The conference shared the latest developments in classification from the International Paralympic Committee while exploring future directions for classification in Hong Kong, China.

Over 700 participants attended in person and online from 17 countries and regions, including classification officers, coaches, athletes, physiotherapists, medical personnel, sports administrators, government officials, representatives from international disability sports organisations, international sports federations, and National Paralympic Committees from various regions.

### 第一屆級別鑑定研討會

中國香港殘疾人奧委會第一屆級別鑑定研討會於2025年3月22日舉行，研討會以「殘疾人運動級別鑑定 – 新紀元」為主題，級別鑑定為殘疾人運動發展的重要議題，對於殘疾人運動公平性有極大的影響。是次研討會分享了國際殘疾人奧委會級別鑑定最新發展，同時探討中國香港地區殘疾人運動級別鑑定之未來發展方向。

現場及線上出席參予者超過700人，來自17個國家及地區，當中包括級別鑑定人員、教練、運動員、物理治療師、醫療人員、體育行政人員、政府官員、國際殘疾體育組織代表、國際體育總會代表、不同地區殘疾人奧委會代表等。



## CORPORATE INVOLVEMENT 機構事務

### 5. Programme for Serving and Retired Athletes 支援退役殘疾運動員

#### Para Athletes Career and Education Programme 殘疾運動員就業及教育計劃 (PACEP)

Launched on 1 April 2023, the Para Athletes Career and Education Programme supports serving, retiring and retired Para athletes in three aspects including employment, education and life skills. It assists Para athletes in smooth transition into a new chapter after retirement, with a long-term goal of encouraging them to focus fully on their training and competitions without concerns about their future.

The following 10 workshops were conducted last year to encourage athletes to explore various professions and discover their interests:

1. Chill & Relax Festival: Outdoor Relaxation Class • Dowsing – June 2024	1. Chill 想放鬆祭：戶外放鬆班 • 磁叉 – 2024年6月
2. Zentangle Soul SPA Workshop – June 2024	2. 禪繞心靈SPA工作坊 – 2024年6月
3. Pinecone Christmas Tree Workshop – November 2024	3. 松果聖誕樹工作坊 – 2024年11月
4. Coffee Latte Art x Coffee Brewing Workshop – January 2025	4. 咖啡拉花 x 咖啡沖調工作坊 – 2025年1月
5. Hong Kong Sign Language Workshop – January 2025	5. 香港手語工作坊 – 2025年1月
6. Ceramics Wheel Throwing Trial Class – February 2025	6. 陶藝拉坯體驗工作坊 – 2025年2月
7. Hairdressing Experience Workshop – February 2025	7. 美髮剪髮體驗工作坊 – 2025年2月
8. - 10. Unlocking Your Potential: Clifton Strengths Self-Discovery and Growth – March 2025	8. - 10. 天賦要發掘 :Clifton Strengths 自我探索與成長 – 2025年3月

殘疾運動員就業及教育計劃於2023年4月1日推出，為現役、將退役或已退役殘疾運動員在就業、教育與生活技能三方面提供支援，協助運動員於運動生涯後順利轉型，長遠讓運動員無後顧之憂，全情投入運動訓練及賽事。

去年全年共舉辦10場工作坊，鼓勵運動員接觸不同專業、發掘興趣，包括：



## CORPORATE INVOLVEMENT 機構事務

Additionally, PACEP partnered with the Vocational Training Council's Skills Development Centre to offer a specialised dessert-making course in March 2025. Conducted over four sessions, totalling 16 training hours, the programme provided both technical skills in creating signature desserts and essential food safety knowledge. This training helped equip athletes to pursue careers in the relevant industry after retirement.

To broaden athletes' career horizons, PACEP participated in Disney "Side by Side" Journey 2025, encouraging those interested in theme park operations to apply for six-month internships. The initiative provided participants with valuable hands-on experience while preparing them for future career pathways.

PACEP launched its Facebook and Instagram pages in December 2024. Alongside sharing programme updates, these platforms showcase the diverse talents of disabled athletes to the wider community and promote the spirit of inclusion.

另外，PACEP亦與職業訓練局展亮技能發展中心合作，於2025年3月舉辦了4節訓練時數達16小時的特色甜點製作課程，教授特色甜點製作及基本煮食安全的知識與技巧，有助運動員於退役後於投身相關行業。

為鼓勵運動員作多方面嘗試，PACEP參與了香港迪士尼樂園「伴你同行計劃2025」，並推薦有興趣了解主題樂園運作的運動員應徵相關實習崗位，實習期為6個月，讓參加者汲取實際工作經驗、裝備自己。

PACEP於2024年12月開設了FB及IG專頁，發佈計劃動向之餘，向社會大眾展示殘疾運動員的多元才能，及推廣共融精神。



## CORPORATE INVOLVEMENT 機構事務

### 6. Relationship with Local Sports Organisations/National Sports Associations (NSAs) 與本地體育機構及體育總會良好合作

#### Regional Flag Tool Kit

In accordance with the "Guidelines on Handling the Playing of the National Anthem and Raising of the Regional Flag for Hong Kong Athletes and Teams Engaging in International Sports Events", the Committee provided 45 regional flag tool kits to various member organisations last year. Each regional flag tool kit contains two standard Hong Kong regional flags and a portable USB drive storing the correct national anthem, for sports association representatives to submit to organising bodies.

#### Working Conferences of Hong Kong, China Delegation

The Committee held joint working conferences with multiple sports associations to account for and follow up on preparations for the Paralympic Games – March, July and August 2024

Hong Kong, China Tenpin Bowling Congress hosted the IBF Para Bowling World Championships at Kai Tak, in which the Committee served as a collaborator – January 2025

#### 區旗包

根據《香港運動員及隊伍參與國際體育賽事期間處理播放國歌和升掛區旗的指引》。本會去年共向不同會員機構提供 45 個區旗包。每份區旗包均有2面合標準之香港區旗及載有正確國歌的流動儲存 USB 手指，以便體育總會代表交予主辦機構。

#### 中國香港代表團工作會議

本會與多個體育總會舉行聯合工作會議，交代及跟進殘疾人奧運會的各項準備工作 – 2024年3、7及8月

中國香港保齡球總會於啟德舉行IBF世界殘疾人保齡球錦標賽，本會為支持機構 – 2025年1月



## SPONSORSHIP & ACKNOWLEDGEMENT 贊助及鳴謝

## SPONSORSHIP & ACKNOWLEDGEMENT 贊助及鳴謝

### CORPORATE SPONSORS

企業贊助



## SPONSORSHIP & ACKNOWLEDGEMENT 贊助及鳴謝

### Special Acknowledgement

To below Organisations support towards Paris 2024 China Hong Kong Delegations

### \*特別鳴謝\*

以下機構支持中國香港巴黎2024殘疾人奧運會代表團

Name of Organization	機構名稱
Culture, Sports and Tourism Bureau	香港特別行政區政府 文化體育及旅遊局
Leisure and Cultural Services Department	香港特別行政區政府 康樂及文化事務署
Hong Kong Sports Institute	香港體育學院
The Equestrian Federation of Hong Kong, China	中國香港馬術總會
Hong Kong, China Sports Association for Persons with Intellectual Disability	中國香港智障人士體育協會
Sports Association for the Physically Disabled of Hong Kong, China	中國香港傷殘人士體育協會
The Kowloon Motor Bus Co. (1933) Ltd	九龍巴士 (一九三三) 有限公司
Industrial and Commercial Bank of China (Asia)	中國工商銀行 (亞洲)
CCC Kei Shun Special School	中華基督教會基順學校
Hong Kong Racehorse Owners Association	香港馬主協會
The Hari Hong Kong	香港夏利酒店
The Hong Kong Jockey Club	香港賽馬會
MTR Corporation Limited	香港鐵路有限公司
Ng Teng Fong Charitable Foundation	黃廷方慈善基金有限公司
Koo's Giving Charitable Foundation	顧積善堂慈善基金
Hush Home	Hush Home
Innotier	研路天科技有限公司

## SPONSORSHIP & ACKNOWLEDGEMENT 贊助及鳴謝

### OTHER COLLABORATORS 其他支持機構

Name of Organization	機構名稱
Bamboos Health Care	百本醫護
Bupa Hong Kong	保柏香港
Caritas Hong Kong	香港明愛
CCC Mongkok Church Kai Oi School	中華基督教會望覺堂啟愛學校
China Hong Kong Goalball Association	中國香港盲人門球總會
China Hong Kong Para Dance Sport Association	中國香港輪椅舞蹈運動協會
Choi Jun School	才俊學校
Curling Sports Federation of Hong Kong China	中國香港冰壺體育總會
FMS Plus	FMS Plus
Friends of Para Sports	殘運之友
Fung Kai Innovative School	鳳溪創新小學
Germagic Biochemical Technology	勘科生物科技
Holy Family Canossian School	嘉諾撒聖家學校
Hong Chi Morninghill School, Tsui Lam	匡智翠林晨崗學校
Hong Kong Blind Sports Federation	香港盲人體育總會
Hong Kong Blind Union	香港失明人協進會
Hong Kong Elite Athletes Association	香港精英運動員協會
Hong Kong Federation of Handicapped Youth	香港傷殘青年協會
Hong Kong Fire Services Department Ambulance Officers Association	香港消防處救護主任協會
Hong Kong Fire Services Department Volunteer Team	香港消防處義工隊
Hong Kong Fire Services Officers Association	香港消防主任協會
Hong Kong Network for the Promotion of Inclusive Society	香港傷健共融網絡
Hong Kong PHAB Association	香港傷健協會
Hong Kong Playground Association	香港遊樂場協會

## SPONSORSHIP & ACKNOWLEDGEMENT 贊助及鳴謝

Name of Organization	機構名稱
Hong Kong Red Cross	香港紅十字會
Hong Kong Red Cross John F. Kennedy Centre	香港紅十字會甘迺迪中心
Hong Kong Red Cross Margaret Trench School	香港紅十字會瑪嘉烈戴麟趾學校
Hong Kong Red Cross Princess Alexandra School	香港紅十字會雅麗珊郡主學校
Hong Kong, China Rowing Association	中國香港賽艇協會
Hong Kong, China Sports Association of the Deaf	中國香港聾人體育總會
Hong Kong, China Tennis Association	中國香港網球總會
Hong Kong, China Tenpin Bowling Congress	中國香港保齡球總會
Hung Fook Tong Group	鴻福堂集團
InspiringHK Sports Foundation	凝動香港體育基金
Kai Tak Sports Park	啟德體育園
Kee Wah Bakery	奇華餅家
Kwoon Chung Bus	冠忠巴士集團
Mary Rose School	天保民學校
Narrative Drawing Intervention International Society	敘事繪畫治療國際學會
Nissin Foods	日清食品
Noah's Ark Hong Kong	香港挪亞方舟
P.L.K. Chong Kee Ting Primary School	保良局莊啟程小學
Pak Fah Yeow International	白花油國際
Po Leung Kuk	保良局
POAD Media	POAD Media
Psycho-Art Therapy Association	心靈藝術治療學會
Pui Kiu College	培僑書院
Radio Television Hong Kong	香港電台
Rainbow Foundation	Rainbow Foundation
Riding for the Disabled Association	香港傷健策騎協會

## SPONSORSHIP & ACKNOWLEDGEMENT 贊助及鳴謝

Name of Organization	機構名稱
SAHK	香港耀能協會
SAHK B M Kotewall Memorial School	香港耀能協會羅怡基紀念學校
SAHK Ko Fook Iu Memorial School	香港耀能協會高福耀紀念學校
Sailability Hong Kong	Sailability Hong Kong
Sam Shui Natives Association Lau Pun Cheung School	三水同鄉會劉本章學校
Shine Skills Centre	展亮技能發展中心
SKH Good Shepherd Primary School	聖公會牧愛小學
Sports Federation and Olympic Committee of Hong Kong, China	中國香港體育協會暨奧林匹克委員會
The Hong Kong Council of Social Service	香港社會服務聯會
The Hong Kong Joint Council for People with Disabilities	香港復康聯會
The Hong Kong Society for Rehabilitation	香港復康會
The Hong Kong Special Education School Heads Association	香港特殊教育學校校長聯會
The Hong Kong Special Schools Council	香港特殊學校議會
The Karatedo Federation of Hong Kong, China	中國香港空手道總會
The Schools Sports Federation of Hong Kong, China	中國香港學界體育聯會
Tung Wah Group of Hospitals	東華三院
Volleyball Association of Hong Kong, China	中國香港排球總會
Watsons Water	屈臣氏蒸餾水

**REPORTS AND FINANCIAL STATEMENTS (ENGLISH VERSION ONLY)**  
**財務報告 (只提供英文版本)**

REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
(ENGLISH VERSION ONLY))

財務報告  
截至2025年3月31日止年度  
(只提供英文版本)

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
**(“The Committee”)**  
**中國香港殘疾人奧委會有限公司**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
("The Committee") 中國香港殘疾人奧委會有限公司  
**REPORT OF THE BOARD MEMBERS**

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The members of the board submit herewith their annual report together with the audited financial statements for the year ended 31 March 2025.

**Principal Place of Activity**

China Hong Kong Paralympic Committee Limited ("The Committee") (Formerly known as Hong Kong Paralympic Committee Limited) is a national sports association incorporated and domiciled in Hong Kong and has its registered office and principal place of activity addresses situate at Unit 1518-1520, Level 15, Tower 1, Grand Central Plaza, Shatin, New Territories, Hong Kong.

**Status and Principal Activity of the Committee**

The 2017 Chief Executive Policy Address mentioned that the Government of Hong Kong Special Administrative Region would help to set up an independent body to coordinate the development of Para sports movement in Hong Kong. Culture, Sports and Tourism Bureau (Formerly known as Home Affairs Bureau) opined that Hong Kong Paralympic Committee & Sports Association for the Physically Disabled would be segregated into two separate organisations with distinct roles and responsibilities. These two separate organisations were named the Committee and the Sports Association for the Physically Disabled of Hong Kong, China ("HKSAPD").

As a result, the Committee was incorporated under the Hong Kong Companies Ordinance on 8 December 2021, which is a national sports association limited by guarantee and is principally engaged to support the pursuit of sports by people with physical, visual and intellectual impairment in Hong Kong, encouraging motivating and facilitating their participation in sporting activities and events and assisting in the provision of training, facilities and equipment for this purpose.

**Business Review**

The Committee falls within reporting exemption for the financial year. Accordingly, the Committee is exempted from preparing a business review.

**Permitted Indemnity Provision**

At no time during the year and up to the date of this report, there was or is any permitted indemnity provision being in force for the benefit of any board members of the Committee (whether made by the Committee or otherwise) or of its associated company (made by the Committee).

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
("The Committee") 中國香港殘疾人奧委會有限公司  
**REPORT OF THE BOARD MEMBERS (CONT'D)**

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**Financial Performance**

The surplus of the Committee for the year ended 31 March 2025 and the financial position of the Committee as at that date are set out in the financial statements on pages 7 and 8.

**Honorary President and Vice-President**

The president and vice-president during the year and up to date of this report are:

Dr York Chow Yat Ngok, GBS SBS MBE (Honorary President)  
Mr Michael Lee Tze Hau JP (Honorary Vice-President)

**Honorary Legal Advisor**

The legal advisor during the year and up to date of this report is:

Mr Lester Garson Huang SBS JP (Honorary Legal Advisor)

**Board Members**

The board members during the year and up to date of this report are:

President  
Mrs Fung Ma Kit Han, Jenny, SBS BBS JP

Vice-President  
Dr Jim Luk Tze Chung  
Dr John Leung Lai Yin

Honorary Treasurer  
Mr Lam Sai Ying, Henry

Honorary Secretary  
Mr Keith Lui Kar Kei

HKSAPD Representative  
Mr Ho Wayman  
Mr Lai Yee Chuen

Hong Kong Sports Association for Persons with Intellectual Disability ("HKSAPID") Representative  
Ms Ip Hay Wood

Members at Large  
Mr Benny Cheung Wai Leung, BBS  
Ms Pong Chung Yi Genevieve  
Ms Esther Ma (Appointed on 18 December 2024)

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
("The Committee") 中國香港殘疾人奧委會有限公司  
**REPORT OF THE BOARD MEMBERS (CONT'D)**

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**Board Members (cont'd)**

In accordance with article 39(3) of the Committee's articles of association, the term of office of the President, the Vice President and the Board Members at Large shall be 4 years and shall retire and, be eligible, offer themselves for re-election provided that they have attended at least two-thirds of the board meetings held during their term of office.

In accordance with article 39(4) to (7) of the Committee's articles of association, the term of office of the Honorary Treasurer, the Honorary Secretary, the HKSAPD Representatives and the HKSAPID Representative shall be 4 years.

In accordance with article 39(8) of the Committee's articles of association, the President, the Vice Presidents and the Board Members at Large shall not serve more than 2 consecutive terms, given that within these 2 consecutive terms, he or she remains in the same position.

At no time during the year was the Committee a party to any arrangement to enable the board members of the Committee to acquire benefits by means of the acquisition of shares in or debentures of anybody corporate.

No contract of significance to which the Committee was a party, and in which a board member of the Committee had a material interests, subsisted at the end of the year or at any time during the year.

**Auditors**

The auditors, Messrs. W. H. Tse & Company, Chartered Accountants, Certified Public Accountants (Practising), retire and, being eligible, offer themselves for re-appointment.

On Behalf of the Board

---

Mrs Fung Ma Kit Han, Jenny  
President

Hong Kong, 28 October 2025

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF THE  
CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED  
("The Committee") 中國香港殘疾人奧委會有限公司  
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

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*Opinion*

We have audited the financial statements of China Hong Kong Paralympic Committee Limited 中國香港殘疾人奧委會有限公司 ("The Committee") set out on pages 7 to 35, which comprise the statement of financial position as at 31 March 2025, and the statement of comprehensive income, statement of changes in fund and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Committee as at 31 March 2025, and of its financial performance and its cash flows for the year then ended in accordance with HKFRS Accounting Standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") 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 ("HKSA's") 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 the Committee 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 board members are responsible for the other information. The other information comprises the information included in the report of the board set out on pages 1 to 3, 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.

**INDEPENDENT AUDITOR'S REPORT (CONT'D)**  
**TO THE MEMBERS OF THE**  
**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
**(“The Committee” 中國香港殘疾人奧委會有限公司**  
**(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

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*Responsibilities of board members for the financial statements*

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

In preparing the financial statements, the board members are responsible for assessing the Committee'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 board members either intend to liquidate the Committee or to cease operations, or have no realistic alternative but to do so.

*Auditor's responsibilities for the audit of the financial statements*

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion 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. 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs 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 HKSAs, we exercise professional judgement 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.

**INDEPENDENT AUDITOR'S REPORT (CONT'D)**  
**TO THE MEMBERS OF THE**  
**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
**(“The Committee” 中國香港殘疾人奧委會有限公司**  
**(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

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*Auditor's responsibilities for the audit of the financial statements (cont'd)*

- 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 the Committee's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board members.
- Conclude on the appropriateness of the board 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 the Committee'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 the Committee 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 board 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 Tse Wai Hing (practising certificate number: P01898).

*W. H. Tse & Company  
Chartered Accountants  
Certified Public Accountants (Practising)*

Hong Kong, 28 October 2025

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
 (“The Committee”) 中國香港殘疾人奧委會有限公司  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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	<u>Notes</u>	<u>2025</u> HK\$	<u>(Restated)</u> <u>2024</u> HK\$
<b>Income</b>			
Subvention from Culture, Sports and Tourism Bureau		14,144,000	13,600,000
Donation and Sponsorship	3	1,577,705	332,925
Membership Fees		2,000	2,300
Interest Income		14,848	7,333
Administrative fee recharge to Para Athletes and Friends Limited		107,000	-
		<u>15,845,553</u>	<u>13,942,558</u>
<b>Expenditure</b>			
Expenditure of Programmes and Activities	4	4,748,012	4,118,668
Personnel and Other Expenses	5	<u>9,312,397</u>	<u>8,513,900</u>
		<u>(14,060,409)</u>	<u>(12,632,568)</u>
<b>Surplus and Total Comprehensive Income for the Year</b>			
		<u>1,785,144</u>	<u>1,309,990</u>

The notes on pages 12 to 35 form part of these financial statements.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
 (“The Committee”) 中國香港殘疾人奧委會有限公司  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

<u>Notes</u>	2025		(Restated) 2024	
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
<b>ASSETS AND LIABILITIES</b>				
<b>Non-Current Assets</b>				
Right-of-use Assets	8	1,713,832		1,172,759
<b>Current Assets</b>				
Accounts Receivables	9(a)	4,354,155		3,267,556
Deposits and Payments in Advance	9(b)	802,857		181,797
Cash and Cash Equivalents	10	<u>9,126,312</u>		<u>2,201,224</u>
		<u>14,283,324</u>		<u>5,650,577</u>
<b>Current Liabilities</b>				
Accounts and Other Payables	11	4,766,576		2,473,954
Receipts in Advance	12	2,014,967		384,823
Lease Liabilities	13	<u>1,022,856</u>		<u>969,639</u>
		<u>(7,804,399)</u>		<u>(3,828,416)</u>
<b>Net Current Assets</b>		<u>6,478,925</u>		<u>1,822,161</u>
<b>Total Assets Less Current Liabilities</b>		8,192,757		2,994,920
<b>Non-Current Liabilities</b>				
Lease Liabilities	13	<u>(710,667)</u>		<u>(297,974)</u>
<b>Net Assets</b>		<u>7,482,090</u>		<u>2,696,946</u>
<b>FUND</b>				
General Fund		4,482,090		2,696,946
Capital Reserve	14	<u>3,000,000</u>		<u>-</u>
<b>Total Fund and Reserve</b>		<u>7,482,090</u>		<u>2,696,946</u>

Approved and authorised for issue by the Board on 28 October 2025

Mrs Fung Ma Kit Han, Jenny  
 President

Mr Lam Sai Ying, Henry  
 Honorary Treasurer

The notes on pages 12 to 35 form part of these financial statements.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
 (“The Committee”) 中國香港殘疾人奧委會有限公司  
**STATEMENT OF CHANGES IN FUND**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	General Fund HK\$	(Note 14) Capital Reserve HK\$	General Fund HK\$
<b>Balance at 1 April 2023 as Previously Reported</b>	1,514,093	-	1,514,093
<b>Effect of Adoption of HKFRS 16 (Note 2)</b>	(127,137)	-	(127,137)
<b>Balance at 1 April 2023 as Restated</b>	1,386,956	-	1,386,956
<b>Changes in Total Fund and Reserve for the Year:</b>			
Surplus and Total Comprehensive Income for the Year	1,309,990	-	1,309,990
<b>Balance at 31 March 2024 and at 1 April 2024</b>	2,696,946	-	2,696,946
<b>Contribution from HKSAPD</b>	-	3,000,000	3,000,000
<b>Changes in Total Fund and Reserve for the Year:</b>			
Surplus and Total Comprehensive Income for the Year	1,785,144	-	1,785,144
<b>Balance at 31 March 2025</b>	4,482,090	3,000,000	7,482,090

The notes on pages 12 to 35 form part of these financial statements.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
 (“The Committee”) 中國香港殘疾人奧委會有限公司  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	<u>Note</u>	<u>2025</u> HK\$	(Restated) <u>2024</u> HK\$
<b>Operating Activities</b>			
Surplus for the Year		1,785,144	1,309,990
Adjustments for:			
Depreciation		963,167	844,759
Interest Income		(14,848)	(7,333)
Lease Interest Expenses		43,926	65,354
<b>Operating Surplus before Changes in Working Capital</b>		2,777,389	2,212,770
(Increase) in Accounts Receivables		(1,086,599)	(2,942,011)
(Increase) in Deposits and Payments in Advance		(621,060)	(164,515)
Increase in Accounts and Other Payables		2,292,622	2,229,738
Increase in Receipts in Advance		1,630,144	328,544
<b>Net Cash from Operating Activities</b>		4,992,496	1,664,526
<b>Investing Activities</b>			
Interest Received		14,848	7,333
<b>Net Cash from Investing Activities</b>		14,848	7,333
<b>Financing Activities</b>			
Contribution Received in Capital Reserve		3,000,000	-
Capital Element of Lease Rental Paid		(1,038,330)	(877,042)
Interest Element of Lease Rental Paid		(43,926)	(65,354)
<b>Net Cash from/(Used In) Financing Activities</b>		1,917,744	(942,396)
<b>Net Increase in Cash and Cash Equivalents</b>		6,925,088	729,463
<b>Cash and Cash Equivalents at Beginning of the Year</b>		2,201,224	1,471,761
<b>Cash and Cash Equivalents at End of the Year</b>	10	9,126,312	2,201,224

The notes on pages 12 to 35 form part of these financial statements.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
 (“The Committee”) 中國香港殘疾人奧委會有限公司  
**STATEMENT OF CASH FLOWS (CONT’D)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Reconciliation of Liabilities Arising from Financing Activities**

The table below details changes in the Committee’s liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities.

	<u>Lease</u> <u>Liabilities</u> <u>HK\$</u>
At 31 March 2024 of previous year	-
Impact on HKFRS 16 (Note 2)	1,267,613
At 1 April 2024	<u>1,267,613</u>
Change from financing cash flows:	
Capital element of lease rentals paid	(1,038,330)
Interest element of lease rentals paid	<u>(43,926)</u>
	<u>(1,082,256)</u>
Other changes:	
Inception of new lease entered during the year	1,504,240
Interest expenses	<u>43,926</u>
Total other changes	<u>1,548,166</u>
At 31 March 2025	<u>1,733,523</u>

Total cash outflow for lease for the year is HK\$1,082,256

The notes on pages 12 to 35 form part of these financial statements.

# CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED

(“The Committee”) 中國香港殘疾人奧委會有限公司

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1. Material Accounting Policies

#### a) Statement of Compliance

These financial statements have been prepared in accordance with all applicable HKFRS Accounting Standards, which collective term includes all applicable individual Hong Kong Financial Reporting Standards (“HKFRSs”), Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance. A summary of the material accounting policies adopted by the Committee is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting year of the Committee. The adoption of these new and revised HKFRSs has no material impact on the Committee’s results of operations and financial position.

The Committee has not applied any new standard or interpretation that is not yet effective for the current accounting period (see note 20).

#### b) Basis of Preparation of the Financial Statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRS Accounting Standards requires management to make judgements, 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 experiences and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgement 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 year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years.

These financial statements incorporate the financial position and financial performance of the Committee and a programme (not a separate legal entity) namely Para Athletes Career and Education Programme (“PACEP”) launched in 2024 to show a better financial picture of the Committee as a whole.

#### c) Credit Losses and Impairment of Assets

##### i) Credit losses on accounts receivables

The Committee recognises a loss allowance for expected credit losses (“ECLs”) on the following items:

- financial assets measured at amortised cost (including cash and cash equivalents and accounts receivables);

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
("The Committee") 中國香港殘疾人奧委會有限公司  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Material Accounting Policies (cont'd)**

**c) Credit Losses and Impairment of Assets (cont'd)**

**i) Credit losses on accounts receivables (cont'd)**

Financial assets measured at fair value, including equity securities measured at fair value through profit or loss and equity securities designated at fair value through statement of other comprehensive income (non-recycling), are not subject to the ECL assessment.

**Measurement of ECLs**

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured at the present value of all expected cash shortfalls (i.e. the difference between the cash flows due to the Committee in accordance with the contract and the cash flows that the Committee expects to receive).

The expected cash shortfalls are discounted using the following discount rates where the effect of discounting is material:

- fixed-rate financial assets and accounts receivables: effective interest rate determined at initial recognition or an approximation thereof; and
- variable-rate financial assets: current effective interest rate.

The maximum year considered when estimating ECLs is the maximum contractual year over which the Committee is exposed to credit risk.

In measuring ECLs, the Committee takes into account reasonable and supportable information that is available without undue cost or effort. This includes information about past events, current conditions and forecasts of future economic conditions.

ECLs are measured on either of the following bases:

- 12-month ECLs: these are losses that are expected to result from possible default events within the 12 months after the reporting date; and
- lifetime ECLs: these are losses that are expected to result from all possible default events over the expected lives of the items to which the ECL model applies.

Loss allowances for accounts receivables are always measured at an amount equal to lifetime ECLs. ECLs on these financial assets are estimated using a provision matrix based on the Committee's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

For all other financial instruments (including loan commitments issued), the Committee recognises a loss allowance equal to 12-month ECLs unless there has been a significant increase in credit risk of the financial instrument since initial recognition, in which case the loss allowance is measured at an amount equal to lifetime ECLs.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Material Accounting Policies (cont'd)**

**c) Credit Losses and Impairment of Assets (cont'd)**

**i) Credit losses on accounts receivables (cont'd)**

Significant increases in credit risk

In assessing whether the credit risk of a financial instrument (including a loan commitment) has increased significantly since initial recognition, the Committee compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this reassessment, the Committee considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Committee in full, without recourse by the Committee to actions such as realising security (if any is held); or (ii) the financial asset is 90 days past due. The Committee considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly since initial recognition:

- failure to make payments of principal or interest on their contractually due dates;
- an actual or expected significant deterioration in a financial instrument's external or internal credit rating (if available);
- an actual or expected significant deterioration in the operating results of the debtor; and
- existing or forecast changes in the technological, market, economic or legal environment that have a significant adverse effect on the debtor's ability to meet its obligation to the Committee.

In assessing whether there has been a significant increase in credit risk since initial recognition of a loan commitment, the Committee considers changes in the risk of default occurring on the loan to which the loan commitment relates.

Depending on the nature of the financial instruments, the assessment of a significant increase in credit risk is performed on either an individual basis or a collective basis. When the assessment is performed on a collective basis, the financial instruments are grouped based on shared credit risk characteristics, such as past due status and credit risk ratings.

ECLs are remeasured at each reporting date to reflect changes in the financial instrument's credit risk since initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in the statement of comprehensive income. The Committee recognises an impairment gain or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account, except for investments in debt securities that are measured at FVOCI (recycling), for which the loss allowance is recognised in other comprehensive income and accumulated in the fair value reserve (recycling).

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**

(“The Committee”) 中國香港殘疾人奧委會有限公司

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Material Accounting Policies (cont’d)**

**c) Credit Losses and Impairment of Assets (cont’d)**

**i) Credit losses on accounts receivables (cont’d)**

Basis of calculation of interest income

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit-impaired, in which case interest income is calculated based on the amortised cost (i.e. the gross carrying amount less loss allowance) of the financial asset.

At each reporting date, the Committee assesses whether a financial asset is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable events:

- significant financial difficulties of the debtor;
- a breach of contract, such as a default or past due event;
- it becoming probable that the borrower will enter into bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; or
- the disappearance of an active market for a security because of financial difficulties of the issuer.

Write-off policy

The gross carrying amount of a financial asset, lease receivable or contract asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Committee determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in the statement of comprehensive income in the year in which the recovery occurs.

**ii) Impairment of other assets**

Internal and external sources of information are reviewed at the end of each reporting year to identify indications that property, plant and equipment may be impaired or, an impairment loss previously recognised no longer exists or may have decreased. If any such indication exists, the asset’s recoverable amount is estimated.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
("The Committee") 中國香港殘疾人奧委會有限公司  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Material Accounting Policies (cont'd)**

**c) Credit Losses and Impairment of Assets (cont'd)**

**ii) Impairment of other assets (cont'd)**

- Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present values using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

- Recognition of impairment losses

An impairment loss is recognised in the statement of comprehensive income if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of the other assets in the unit (or group of units) on a pro-rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

- Reversals of impairment losses

In respect of assets other than goodwill, an impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. An impairment loss in respect of goodwill is not reversed.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the statement of comprehensive income in the year in which the reversals are recognised.

**d) Accounts Receivables**

Accounts receivables are initially recognised at fair value and thereafter stated at amortised cost less allowance for impairment of doubtful debts, except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for credit losses.

**e) Accounts and Other Payables**

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

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
("The Committee") 中國香港殘疾人奧委會有限公司  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Material Accounting Policies (cont'd)**

**f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

**g) Recognition and Derecognition of Financial Instruments**

Financial assets and financial liabilities are recognised in the statement of financial position when the Committee becomes a party to the contractual provisions of the instruments.

**h) Employee Benefits**

- i) Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.
- ii) Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are recognised as an expense in the statement of comprehensive income as incurred.

**i) Provisions and Contingent Liabilities**

Provisions are recognised for other liabilities of uncertain timing or amount when the Committee 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.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**

(“The Committee”) 中國香港殘疾人奧委會有限公司

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Material Accounting Policies (cont'd)**

**j) Revenue Recognition**

Revenue is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Committee and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in the statement of comprehensive income as follows:

- i) Donation and sponsorship income are recognised at a point in time on completion of services or when the amount is received and which no performance obligation is related to the donation received.
- ii) Government grants are recognised in the statement of financial position initially when there is reasonable assurance that they will be received and that the Committee will comply with the conditions attaching to them. Grants that compensate the Committee for expenses incurred are recognised as revenue in the statement of comprehensive income on a systematic basis in the same years in which the expenses are incurred.
- iii) Membership fee income is recognised when no significant uncertainty as to its collectability exists.
- iv) Interest income is recognised as it accrues using the effective interest method.

**k) Translation of Foreign Currencies**

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies and non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated at the foreign exchange rates ruling at the reporting date. Exchange gains and losses are recognised in the statement of comprehensive income.

**l) Leased Assets**

At inception of a contract, the Committee assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

i) As a lessee

a) Policy applicable from 1 April 2024

Where the contract contains lease component(s) and non-lease component(s), the Committee has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
("The Committee") 中國香港殘疾人奧委會有限公司  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Material Accounting Policies (cont'd)**

**1) Leased Assets (cont'd)**

i) As a lessee

a) Policy applicable from 1 April 2024 (cont'd)

At the lease commencement date, the Committee recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets which, for the Committee are primarily laptops and office furniture. When the Committee enters into a lease in respect of a low-value asset, the Committee decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to profit or loss in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses, except for the following types of right-of-use asset:

- right-of-use assets that meet the definition of investment property are carried at fair value;
- right-of-use assets related to leasehold land and buildings where the Committee is the registered owner of the leasehold interest are carried at fair value; and
- right-of-use assets related to interests in leasehold land where the interest in the land is held as inventory are carried at the lower of cost and net realisable value.

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Committee's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Committee will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**1. Material Accounting Policies (cont'd)**

**1) Leased Assets (cont'd)**

**i) As a lessee**

**a) Policy applicable from 1 April 2024 (cont'd)**

The Committee presents the above assets that do not meet the definition of investment property in 'right-of-use assets' and presents lease liabilities separately in the statement of financial position.

**b) Policy applicable prior to 1 April 2024**

In the comparative period, as a lessee the Committee classified leases as finance leases if the leases transferred substantially all the risks and rewards of ownership to the Committee. Leases which did not transfer substantially all the risks and rewards of ownership to the Committee were classified as operating leases, with the following exceptions:

- property held under operating leases that would otherwise meet the definition of an investment property was classified as investment property on a property-by-property basis and, if classified as investment property, was accounted for as if held under a finance lease; and
- land held for own use under an operating lease, the fair value of which could not be measured separately from the fair value of a building situated thereon at the inception of the lease, was accounted for as being held under a finance lease, unless the building was also clearly held under an operating lease. For these purposes, the inception of the lease was the time that the lease was first entered into by the Committee, or taken over from the previous lessee.

Where the Committee acquired the use of assets under finance leases, the amounts representing the fair value of the leased asset, or, if lower, the present value of the minimum lease payments, of such assets were recognised as property, plant and equipment and the corresponding liabilities, net of finance charges, were recorded as obligations under finance leases. Depreciation was provided at rates which wrote off the cost or valuation of the assets over the term of the relevant lease or, where it was likely the Committee would obtain ownership of the asset, the life of the asset. Impairment losses were accounted for in accordance with the accounting policy as set out in note 1(c)(ii). Finance charges implicit in the lease payments were charged to profit or loss over the period of the leases so as to produce an approximately constant periodic rate of charge on the remaining balance of the obligations for each accounting period. Contingent rentals were charged to profit or loss in the accounting period in which they were incurred.

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**1. Material Accounting Policies (cont'd)**

**1) Leased Assets (cont'd)**

- i) As a lessee
- b) Policy applicable prior to 1 April 2024 (cont'd)

Where the Committee had the use of assets held under operating leases, payments made under the leases were charged to profit or loss in equal instalments over the accounting periods covered by the lease term, except where an alternative basis was more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received were recognised in profit or loss as an integral part of the aggregate net lease payments made. Contingent rentals were charged to profit or loss in the accounting period in which they were incurred.

ii) As a lessor

When the Committee acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to the ownership of an underlying assets to the lessee. If this is not the case, the lease is classified as an operating lease.

**2. Changes in Accounting Policies**

The Committee has initially applied HKFRS 16 as from 1 April 2023. The Committee has elected to use the modified retrospective approach and has therefore recognised the cumulative effect of initial application as an adjustment to the opening balance of equity at 1 April 2024.

Further details of the nature and effect of the changes to previous accounting policies and the transition options applied are set out below:

a) New definition of a lease

The change in the definition of a lease mainly relates to the concept of control. HKFRS 16 defines a lease on the basis of whether a customer controls the use of an identified asset for a period of time, which may be determined by a defined amount of use. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

The Committee applies the new definition of a lease in HKFRS 16 only to contracts that were entered into or changed on or after 1 April 2023. For contracts entered into before 1 April 2023, the Committee has used the transitional practical expedient to grandfather the previous assessment of which existing arrangements are or contain leases. Accordingly, contracts that were previously assessed as leases under HKAS 17 continue to be accounted for as leases under HKFRS 16 and contracts previously assessed as non-lease service arrangements continue to be accounted for as executory contracts.

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**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2025****2. Changes in Accounting Policies (cont’d)****b) Lessee accounting and transitional impact**

HKFRS 16 eliminates the requirement for a lessee to classify leases as either operating leases or finance leases, as was previously required by HKAS 17. Instead, the Committee is required to capitalise all leases when it is the lessee, including leases previously classified as operating leases under HKAS 17, other than those short-term leases and leases of low-value assets which are exempt. As far as the Committee is concerned, these newly capitalised leases are primarily in relation to property, plant and equipment. The accounting policy of the Committee on it lease is in accordance with note 1(l).

At the date of transition to HKFRS 16 (i.e. 1 April 2023), the Committee determined the length of the remaining lease terms and measured the lease liabilities for the leases previously classified as operating leases at the present value of the remaining lease payments, discounted using the relevant incremental borrowing rates at 1 April 2023. The incremental borrowing rates used for determination of the present value of the remaining lease payment was 5%.

To ease the transition to HKFRS 16, the Committee applied the following recognition exemption and practical expedients at the date of initial application of HKFRS 16:

- i) the Committee elected not to apply the requirements of HKFRS 16 in respect of the recognition of lease liabilities and right-of-use assets to leases for which the remaining lease term ends within 12 months from the date of initial application of HKFRS 16, i.e. where the lease term ends on or before 31 March 2025;
- ii) when measuring the lease liabilities at the date of initial application of HKFRS 16, the Committee applied a single discount rate to a portfolio of leases with reasonably similar characteristics (such as leases with a similar remaining lease term for a similar class of underlying asset in a similar economic environment); and
- iii) when measuring the right-of-use assets at the date of initial application of HKFRS 16, the Committee relied on the previous assessment for onerous contract provisions as at 31 March 2024 as an alternative to performing an impairment review.

The following table reconciles the operating lease commitments as disclosed in note 18 as at 31 March 2024 to the opening balance for lease liabilities recognised as at 1 April 2024:

	<u>1/4/2024</u> <u>HK\$</u>
Operating lease commitments at 31/3/2024	1,318,408
<u>Less:</u> total future interest expense	(50,795)
Present value of remaining lease payments, discounted using the incremental borrowing rate	<u>1,267,613</u>

The right-of-use assets in relation to leases previously classified as operating leases have been recognised at an amount equal to the amount recognised for the remaining lease liabilities, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the statement of financial position at 31 March 2024.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2025****2. Changes in Accounting Policies (cont'd)****b) Lessee accounting and transitional impact**

The following table summarises the impacts of the adoption of HKFRS 16 on the Committee's statement of financial position:

	<u>Carrying amount at 31/3/2024</u> <u>HK\$</u>	<u>Capitalisation of operating lease contracts</u> <u>HK\$</u>	<u>Carrying amount at 1/4/2024</u> <u>HK\$</u>
Line items in the statement of financial position impacted by the adoption of HKFRS 16:			
Right-of-use Assets	-	1,172,759	1,172,759
<b>Non-Current Assets</b>	<b>-</b>	<b>1,172,759</b>	<b>1,172,759</b>
<b>Total Assets</b>	<b>5,650,577</b>	<b>1,172,759</b>	<b>6,823,336</b>
Lease Liabilities (Current)	-	969,639	969,639
<b>Current Liabilities</b>	<b>2,858,777</b>	<b>969,639</b>	<b>3,828,416</b>
Lease Liabilities (Non-Current)	-	297,974	297,974
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>297,974</b>	<b>297,974</b>
<b>Total Liabilities</b>	<b>2,858,777</b>	<b>1,267,613</b>	<b>4,126,390</b>
<b>Net Assets and General Fund</b>	<b>2,791,800</b>	<b>(94,854)</b>	<b>2,696,946</b>

**c) Impact on the financial results and cash flows of the Committee**

After the initial recognition of right-of-use assets and lease liabilities as at 1 April 2023, the Committee as a lessee is required to recognise interest expense accrued on the outstanding balance of the lease liability, and the depreciation of the right-of-use asset, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. This results in a positive impact on the reported profit from operations in the Committee's statement of comprehensive income, as compared to the results if HKAS 17 had been applied during the year.

In the statement of cash flows, the Committee as a lessee is required to split rentals paid under capitalised leases into their capital element and interest element. These elements are classified as financing cash outflows, similar to how leases previously classified as finance leases under HKAS 17 were treated, rather than as operating cash outflows, as was the case for operating leases under HKAS 17. Although total cash flows are unaffected, the adoption of HKFRS 16 therefore results in a significant change in presentation of cash flows within the statement of cash flows.

At the reporting date, the Committee has not entered into any contract of operating lease, accordingly, there is no significant impact of adoption of HKFRS 16 on the financial statements of the Committee.

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**3. Donation and Sponsorship**

	<u>2025</u> HK\$	<u>2024</u> HK\$
Ng Teng Fong Charitable Foundation	1,018,531	-
Paris 2024 - Transportation Grant	367,194	-
CITI partnership sponsorship 2024	155,980	156,250
Kai Tak Sports Park Limited	-	150,000
Others	36,000	26,675
	<u>1,577,705</u>	<u>332,925</u>

**4. Expenditure of Programmes and Activities**

	<u>2025</u> HK\$	<u>2024</u> HK\$
<b>Committee</b>		
Official Meetings / Sessions	474	4,997
Outreach Programme	60,585	123,287
Promotion of Paralympic Movement to Stakeholders	396,822	448,248
Publicity Campaigns of Paralympic Movement to Public	321,445	499,898
Major Local Events	1,470,658	1,089,999
Paralympic Movement Promotion in Social Media	126,755	156,348
Visit / Meeting with Local National Sports Associations	8,775	33
Participation of Overseas and Local Conference / Meetings / Trainings / Workshop	121,364	273,234
Para Sports Coaching Courses	112,954	116,128
Coaching Course Curriculum Development with Tertiary Education Institution	-	120,000
	<u>2,619,832</u>	<u>2,832,172</u>
<b>Para Athletes Career and Education Programme (“PACEP”)</b>		
Career (General)	49,400	27,150
Career (Retired Para Athletes Transformation Programme)	1,752,177	943,008
Education (General)	1,450	-
Life Skills Training (General)	74,305	53,324
Non-Regular Projects	876	155,964
Promotion	249,972	107,050
	<u>2,128,180</u>	<u>1,286,496</u>
<b>Total</b>	<u>4,748,012</u>	<u>4,118,668</u>

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**5. Personnel and Other Expenses**

	<u>Committee</u> <u>HK\$</u>	<u>2025</u> <u>PACEP</u> <u>HK\$</u>	<u>Total</u> <u>HK\$</u>
Auditor’s Remuneration	11,000	11,000	22,000
Depreciation	794,434	168,733	963,167
Employee Benefit Expenses			
- Salaries and Allowance	5,948,703	1,116,688	7,065,391
- Contribution to Mandatory Provident Fund	169,509	36,000	205,509
Insurance	88,183	-	88,183
IT Support	215,351	22,900	238,251
Lease Interest Expenses	25,027	18,899	43,926
Office Expenses	415,979	1,733	417,712
Office Rent and Related Expenses	219,956	48,302	268,258
	<u>7,888,142</u>	<u>1,424,255</u>	<u>9,312,397</u>

	<u>Committee</u> <u>HK\$</u>	<u>(Restated)</u> <u>2024</u> <u>PACEP</u> <u>HK\$</u>	<u>Total</u> <u>HK\$</u>
Auditor’s Remuneration	10,000	10,000	20,000
Depreciation	788,514	56,245	844,759
Employee Benefit Expenses			
- Salaries and Allowance	5,051,513	985,399	6,036,912
- Contribution to Mandatory Provident Fund	164,657	34,655	199,312
Insurance	94,257	-	94,257
IT Support	186,794	-	186,794
Lease Interest Expenses	59,379	5,975	65,354
Office Expenses	395,154	1,934	397,088
Office Rent and Related Expenses	219,529	16,079	235,608
One-off Decoration	-	203,715	203,715
Other Expenses	<u>230,101</u>	<u>-</u>	<u>230,101</u>
	<u>7,199,898</u>	<u>1,314,002</u>	<u>8,513,900</u>

**6. Taxation**

No provision for taxation is required in these financial statements as the Committee has obtained the tax exemption status on 11 June 2024 therefore it is exempted from taxation pursuant to Section 88 of the Hong Kong Inland Revenue Ordinance during the year.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. Board Members' Emoluments**

Board members' emoluments disclosed pursuant to Section 383 of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follows:

	<u>2025</u> <u>HK\$</u>	<u>2024</u> <u>HK\$</u>
Board Members' Fees	-	-
Salaries, Allowances and Benefits in Kind	-	-
Discretionary Bonuses	-	-
Retirement Scheme Contributions	-	-
	<hr/>	<hr/>

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**

(“The Committee”) 中國香港殘疾人奧委會有限公司

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**8. Right-of-use Assets**

As at the reporting date, right-of-use assets included the following amounts:

	<u>Committee</u> <u>HK\$</u>	<u>PACEP</u> <u>HK\$</u>	<u>Property Leased for Own Use</u> <u>HK\$</u>
<b>Cost</b>			
At 1/4/2024	2,365,541	506,200	2,871,741
Additions during the year	1,504,240	-	1,504,240
Disposal during the year	(2,365,541)	-	(2,365,541)
At 31/3/2025	<u>1,504,240</u>	<u>506,200</u>	<u>2,010,440</u>
<b>Accumulated Depreciation and Impairment Losses</b>			
As at 1/4/2024	1,642,737	56,245	1,698,982
Charge for the year	794,434	168,733	963,167
Written back on disposal	(2,365,541)	-	(2,365,541)
As at 31/3/2025	<u>(71,630)</u>	<u>(224,978)</u>	<u>(296,608)</u>
<b>Net Book Value</b>			
As at 31/3/2025	<u>1,432,610</u>	<u>281,222</u>	<u>1,713,832</u>
<b>Cost</b>			
At 1/4/2023	2,365,541	-	2,365,541
Additions during the year	-	506,200	506,200
As at 31/3/2024	<u>2,365,541</u>	<u>506,200</u>	<u>2,871,741</u>
<b>Accumulated Depreciation and Impairment Losses</b>			
As at 1/4/2023	854,223	-	854,223
Charge for the year	788,514	56,245	844,759
As at 31/3/2024	<u>(1,642,737)</u>	<u>(56,245)</u>	<u>(1,698,982)</u>
<b>Net Book Value</b>			
As at 31/3/2024	<u>722,804</u>	<u>449,955</u>	<u>1,172,759</u>

The analysis of expense items in relation to leases recognised in the statement of comprehensive income are as follows:

	<u>Notes</u>	<u>2025</u> <u>HK\$</u>	<u>2024</u> <u>HK\$</u>
Depreciation charge of right-of-use assets:			
Properties leased for own use		<u>963,167</u>	<u>844,759</u>
Interest on lease liabilities	5	<u>43,926</u>	<u>65,354</u>

The total cash outflow for leases in 2025 was HK\$1,082,256 (2024: HK\$942,396).

The Committee has obtained the right to use property as its operating office through tenancy agreements. The leases typically run for an initial period of 3 years.

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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**9. a) Accounts Receivables**

All the accounts receivables are expected to be recovered or recognised as an expense within one year.

At 31 March 2025, none of the Committee’s accounts receivables were individually or collectively determined to be impaired. The Committee does not hold any collateral over these balances.

**b) Deposits and Payments in Advance**

	<u>2025</u>		
	<u>Committee</u>	<u>PACEP</u>	<u>Total</u>
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
Payment in Advance	643,127	-	643,127
Deposits	56,761	-	56,761
Cash Advance	102,969	-	102,969
	<hr/>	<hr/>	<hr/>
	802,857	-	802,857
	<hr/>	<hr/>	<hr/>

	<u>2024</u>		
	<u>Committee</u>	<u>PACEP</u>	<u>Total</u>
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
Payment in Advance	11,867	10,200	22,067
Deposits	56,761	-	56,761
Cash Advance	102,969	-	102,969
	<hr/>	<hr/>	<hr/>
	171,597	10,200	181,797
	<hr/>	<hr/>	<hr/>

**10. Cash and Cash Equivalents**

	<u>2025</u>		
	<u>Committee</u>	<u>PACEP</u>	<u>Total</u>
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
Cash at Bank and in Hand	8,696,203	430,109	9,126,312
	<hr/>	<hr/>	<hr/>
Cash and Cash Equivalents as shown in the Statement of Financial Position and Cash Flows	8,696,203	430,109	9,126,312
	<hr/>	<hr/>	<hr/>

	<u>2024</u>		
	<u>Committee</u>	<u>PACEP</u>	<u>Total</u>
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
Cash at Bank and in Hand	778,857	1,422,367	2,201,224
	<hr/>	<hr/>	<hr/>
Cash and Cash Equivalents as shown in the Statement of Financial Position and Cash Flows	778,857	1,422,367	2,201,224
	<hr/>	<hr/>	<hr/>

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**11. Accounts and Other Payables**

All the accounts and other payables are expected to be settled within one year.

**12. Receipts in Advance**

	<u>2025</u> <u>HK\$</u>	<u>2024</u> <u>HK\$</u>
Grant from NPC	41,559	-
Finance Support Grant	120,180	-
Bupa International Limited - Sponsorship	400,000	-
Germagic Biochemical Technology (HK) Limited - Sponsorship	100,000	-
Kai Tak Sports Park - Sponsorship	150,000	-
Industrial and Commercial Bank of China Limited - Sponsorship	900,000	-
Donation for 2025/26 12th National Games & 9th National Special Olympic Games	300,000	-
World Abilities Games 2024 Prepayment from HKSAPID	-	300,000
IBSA Tenpin Bowling Asian	3,228	3,228
Grant from International Paralympic Committee	-	81,595
	<u>2,014,967</u>	<u>384,823</u>

**13. Lease Liabilities**

The following table shows the remaining contractual maturities of the Committee’s lease liabilities at the end of the current and previous reporting periods and at the date of transition to HKFRS 16:

	<u>2025</u>		<u>2024</u>
	Present value of the minimum lease payments <u>HK\$</u>	Total minimum lease payments <u>HK\$</u>	Present value of the minimum lease payments <u>HK\$</u>
Within 1 year	1,022,856	1,082,256	969,639
After 1 year but within 2 years	<u>710,667</u>	<u>721,504</u>	<u>297,974</u>
	<u>1,733,523</u>	<u>1,803,760</u>	<u>1,267,613</u>
<u>Less:</u> total future interest expenses	<u>(70,237)</u>		<u>(50,795)</u>
Present value of lease liabilities	<u>1,733,523</u>		<u>1,267,613</u>

# CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED

(“The Committee”) 中國香港殘疾人奧委會有限公司

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 14. Capital Reserve

Capital reserve for financing the Committee’s capital expenditure and other activities specifically approved by the board.

### 15. Capital Management

The objectives of the Committee’s capital management are to safeguard its ability to continue as a going concern for its development and promotion of paralympic sports objectives. The Committee manages its cumulated funds available and makes adjustments to these funds in light of changes in economic conditions and business strategies. To manage the funds, the Committee may adjust the use of its reserve or raise fund and repay debts.

### 16. Financial Risk Management and Fair Values of Financial Instruments

Exposure to financial risks arises in the normal course of the Committee’s activities. These risks and the financial risk management policies and practices used by the Committee to manage these risks are described below.

#### a) *Credit risk*

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Committee. The Committee’s credit risk is primarily attributable to cash and cash equivalents and accounts receivables. Management has a credit policy in place and the exposures to these credit risks are monitored on an ongoing basis.

The Committee’s bank deposits and cash and cash equivalents are placed with major financial institutions. The credit risk on such liquid funds is limited because the counterparties are authorised financial institutions regulated under Hong Kong Banking Ordinance.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position after deducting any impairment allowance. The Committee does not provide any guarantees which would expose the Committee to credit risk.

#### b) *Liquidity risk*

Liquidity risk is the risk that the Committee will not be able to meet its financial obligations as they fall due. The Committee’s policy is to regularly monitor its current and expected liability requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

The earliest settlement dates of the Committee’s financial liabilities at the reporting date are all within one year or on demand and the contractual amounts of the financial liabilities are all equal to their carrying amounts.

#### c) *Interest Rate Risk*

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Committee has no significant interest-bearing assets, as such its income and operating cash flows are substantially independent of changes in market interest rates.

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(“The Committee”) 中國香港殘疾人奧委會有限公司

**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2025****16. Financial Risk Management and Fair Values of Financial Instruments (cont’d)****c) Interest Rate Risk (cont’d)**

The board members are of the opinion that the Committee’s sensitivity to the change in interest rate is low.

**d) Currency risk**

Currency risk refers to the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Apart from certain deposits with banks and cash equivalents which are mainly denominated in EUR, GBP and USD, the Committee has no significant exposure to foreign currency risk as the Committee’s transactions are mainly denominated in Hong Kong Dollars. As the Hong Kong Dollars is pegged to the USD, the Committee considers the risk of movements in exchange rates between the Hong Kong Dollars and the USD to be insignificant. The Committee ensures that the exposure for other currencies is kept at an acceptable level.

**i) Exposure to currency risk**

The following table details the Committee’s exposure at the reporting date to currency risk arising from recognised assets denominated in a currency other than the Committee’s functional currency of Hong Kong Dollars. For presentation purposes, the amounts of the exposure are expressed in Hong Kong Dollars.

	2025		
	USD	EUR	GBP
Cash and Cash equivalents	286,126	339,700	95,861
Net exposure to currency risk	286,126	339,700	95,861
	2024		
	USD	EUR	GBP
Cash and Cash equivalents	96,871	104,707	-
Net exposure to currency risk	96,871	104,707	-

**ii) Sensitivity analysis**

The following table indicates the instantaneous change on the Committee’s surplus and general fund that would arise if foreign exchange rates to which the Committee has significant exposure at the reporting date had changed at that date, assuming all other risk variables remained constant. In this respect, it is assumed that the pegged rate between the HK\$ and the USD would be materially unaffected by any changes in movement in value of the USD against other currencies.

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**16. Financial Risk Management and Fair Values of Financial Instruments (cont'd)**

d) ***Currency risk (cont'd)***

		<u>2025</u>		<u>2024</u>	
	Increase/ (Decrease) in foreign exchange rates	Effect on surplus and general fund		Increase/ (Decrease) in foreign exchange rates	Effect on surplus and general fund
EUR	5%	16,985		5%	5,235
	(5%)	(16,985)		(5%)	(5,235)
GBP	5%	4,793		5%	N/A
	(5%)	(4,793)		(5%)	N/A

The sensitivity analysis assumes that the change in foreign exchange rates had been applied to re-measure those financial instruments which expose the Committee to foreign currency risk at the reporting date.

e) ***Fair values of financial instruments***

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2025 and 2024 due to the short-term maturities of these assets and liabilities.

**17. Limitation of Liability**

Under the provisions of the Committee’s articles of association, every member of the Committee shall, in the event of winding up, be responsible for the debts and liabilities of the Committee to the extent of HK\$100 per member.

**18. Lease Commitment**

At 31 March 2024, the Committee had minimum lease commitments under an operating lease in respect of its rented premises which falls due as follows:-

	Property Leased for <u>Own Use</u> HK\$
Within one year	1,007,608
Within two to five years, inclusive	<u>310,800</u>
	<u>1,318,408</u>

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**19. Financial Statements – Committee (Exclusion of PACEP)**

**Statement of Financial Position**

	2025		(Restated) 2024
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
<b>ASSETS AND LIABILITIES</b>			
<b>Non-Current Assets</b>			
Right-of-use Assets		1,432,610	722,804
<b>Current Assets</b>			
Accounts Receivables	3,694,414		3,981,341
Deposits and Payments in Advance	802,857		171,597
Cash and Cash Equivalents	<u>8,696,203</u>		<u>778,857</u>
	<u>13,193,474</u>		<u>4,931,795</u>
<b>Current Liabilities</b>			
Accounts and Other Payables	4,164,563		2,132,449
Receipts in Advance	2,014,967		384,823
Lease Liabilities	<u>846,966</u>		<u>802,058</u>
	<u>(7,026,496)</u>		<u>(3,319,330)</u>
<b>Net Current Assets</b>		<u>6,166,978</u>	<u>1,612,465</u>
<b>Total Assets Less Current Liabilities</b>		7,599,588	2,335,269
<b>Non-Current Liabilities</b>			
Lease Liabilities		<u>(588,583)</u>	-
<b>Net Assets</b>		<u>7,011,005</u>	<u>2,335,269</u>
<b>FUND</b>			
General Fund		4,011,005	2,335,269
Capital Reserve		<u>3,000,000</u>	-
<b>Total Fund and Reserve</b>		<u>7,011,005</u>	<u>2,335,269</u>

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED  
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 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2025

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19. Financial Statements – Committee (Exclusion of PACEP) (Cont’d)

**Statement of Comprehensive Income**

			(Restated)
	<u>2025</u>	<u>2024</u>	
	<u>HK\$</u>	<u>HK\$</u>	
<b>Income</b>			
Subvention from Culture, Sports and Tourism Bureau	10,464,000	10,600,000	
Donation and Sponsorship	1,557,705	332,925	
Membership Fees	2,000	2,300	
Administration Fee Recovered from PACEP	42,000	42,000	
Interest Income	11,005	3,158	
Administrative fee recharge to Para Athletes and Friends Limited	107,000	-	
	<u>12,183,710</u>	<u>10,980,383</u>	
<b>Expenditure</b>			
Expenditure of Programmes and Activities	2,619,832	2,832,172	
Personnel and Other Expenses	7,888,142	7,199,898	
	<u>(10,507,974)</u>	<u>(10,032,070)</u>	
<b>Surplus and Total Comprehensive Income for the Year</b>	<b><u>1,675,736</u></b>	<b><u>948,313</u></b>	

**Statement of Changes in Fund**

	General Fund	Capital Reserve	Total
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
<b>Balance at 1 April 2023 as Previously Reported</b>	1,514,093	-	1,514,093
<b>Effect of Adoption of HKFRS 16</b>	<u>(127,137)</u>	<u>-</u>	<u>(127,137)</u>
<b>Balance at 1 April 2023 as Restated</b>	1,386,956	-	1,386,956
<b>Changes in Total Fund and Reserve for the Year:</b>			
Surplus and Total Comprehensive Income for the Year	<u>948,313</u>	<u>-</u>	<u>948,313</u>
<b>Balance at 31 March 2024 and at 1 April 2024</b>	2,335,269	-	2,335,269
<b>Contribution from HKSAPD</b>	-	3,000,000	3,000,000
<b>Changes in Total Fund and Reserve for the Year:</b>			
Surplus and Total Comprehensive Income for the Year	<u>1,675,736</u>	<u>-</u>	<u>1,675,736</u>
<b>Balance at 31 March 2025</b>	<u>4,011,005</u>	<u>3,000,000</u>	<u>7,011,005</u>

**CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**  
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**20. Possible Impact of Amendments, New Standards and Interpretations Issued but Not Yet Effective for the Year Ended 31 March 2025**

Up to the date of issue of these financial statements, the HKICPA has issued a number of new or amended standards, which are not yet effective for the year ended 31 March 2025 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the Committee.

	<u>Effective for accounting periods beginning on or after</u>
Amendments to HKAS 21, <i>The effects of changes in foreign exchange rates – Lack of exchangeability</i>	1 January 2025
Amendments to HKFRS 9, <i>Financial instruments</i> and HKFRS 7, <i>Financial instruments: disclosures – Amendments to the classification and measurement of financial instruments</i>	1 January 2026
Annual improvements to HKFRS Accounting Standards – Volume 11	1 January 2026
HKFRS 18, <i>Presentation and disclosure in financial statements</i>	1 January 2027
HKFRS 19, <i>Subsidiaries without public accountability: disclosures</i>	1 January 2027

The Committee is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

**21. Comparative Figures**

As a result of the adoption of HKFRS 16, certain comparative figures have been adjusted to conform to current year's presentation and to provide comparative amounts in represent of items disclosed for the first time in 2024. Further details of the changes in accounting policies are disclosed in note 2.



中國香港殘疾人奧委會  
CHINA HONG KONG  
PARALYMPIC COMMITTEE



## 周年報告 2024-2025 Annual Report

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