

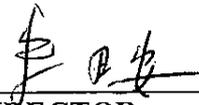
Company No. 665659

柴灣區街坊福利會有限公司
CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED
(無股本的擔保有限公司)
(LIMITED BY GUARANTEE)

董事會報告及財務報表
DIRECTORS' REPORT AND FINANCIAL STATEMENTS

截至二零二一年三月三十一日止
FOR THE YEAR ENDED 31ST MARCH, 2021

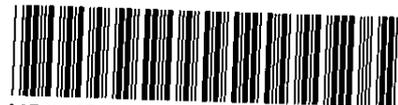
CERTIFIED TRUE COPY



DIRECTOR
CHU YAT ON

江子榮會計師行
JAMES T. W. KONG & CO.

Certified Accountants
Certified Public Accountants
Hong Kong



22702445123
AC
20/01/2022

0665659

CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

REPORT OF THE DIRECTORS

The directors have pleasure in submitting their annual report together with the audited financial statements of the Association for the year ended 31st March, 2021.

PRINCIPAL ACTIVITIES

The principal activities of the Association are to promote the welfare and good relationship of Kai-Fong.

RESULTS

The result of the Association for the year ended 31st March, 2021 and the state of affairs of the Association at that date are set out in the financial statement on page 7 to 11.

FIXED ASSETS

Details of the movement in fixed assets are set out in the notes to the financial statements.

DIRECTORS

The directors during the year and up to the date of this report were:

Chu Yat On		Lai Sio Lon	
Wan Wai Ki		Jaral Jintana	(Appointed on 26/11/2020)
Li Fei Piu	(Appointed on 26/11/2020)	Wong Fei Yan	(Appointed on 20/1/2021)
Wong Tat Lun	(Appointed on 26/11/2020)	Cheng Wah Yau	(Resigned on 26/11/2020)
Fung Kwok	(Resigned on 26/11/2020)	Li Kwan Shing	(Resigned on 26/11/2020)
Li Tze Hoi	(Resigned on 20/1/2021)	Man Lai Sze Alice	(Resigned on 26/11/2020)
Yeung Hon Sing	(Resigned on 26/11/2020)		

DIRECTORS' INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS

No transactions, arrangements or contracts of significance in relation to the Association's business to which the Association was a party and in which the directors had a material interest subsisted at the end of the year or at any time during the year.

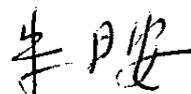
BUSINESS REVIEW

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

AUDITORS

The auditors, Messrs. James T. W. Kong & Co., Certified Public Accountants, retire but, being eligible, offer themselves for re-appointment.

On Behalf of the Board



Chu Yat On
Chairman

HONG KONG : 5 OCT 2021

柴灣區街坊福利會有限公司
(香港成立之無股本的擔保有限公司)

董事會報告

董事會謹呈截至二零二一年三月三十一日止之董事會報告及經審計賬目。

主要事務

本會主要業務乃促進街坊福利及良好關係。

業績

本會截至二零二一年三月三十一日止之業績及於該日之財務狀況載於第七至十一頁之財務報表。

固定資產

固定資產變動詳情載於財務報告附註。

董事

本年度內之執行董事如下：

朱日安	黃亞娟	(於二零二零年十一月二十六日委任)
黎少倫	李飛標	(於二零二零年十一月二十六日委任)
尹偉祺	黃飛恩	(於二零二一年一月二十日委任)
	黃達麟	(於二零二零年十一月二十六日委任)

鄭華祐(於二零二零年十一月二十六日辭任) 李子開(於二零二一年一月二十日辭任)
馮國(於二零二零年十一月二十六日辭任) 文麗詩(於二零二零年十一月二十六日辭任)
李昆成(於二零二零年十一月二十六日辭任) 楊漢成(於二零二零年十一月二十六日辭任)

董事於交易、安排或合約的權益

本年度年結日及本年度內任何時間，本會概無訂立任何重大交易、安排或合約，使董事擁有任何重大權益。

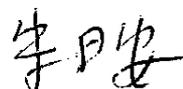
業務回顧

本會可獲提交報告方面的豁免，根據《中小企財務報告準則》編製財務報表，因此可豁免製備業務回顧。

核數師

江子榮會計師行已任滿告退，惟願接受續聘。

承 董 事 會 命



朱日安
主席

0104

香港： - 5 OCT 2021

Principal
KONG TZE WING, MH JP
FCPA (PRACTISING),
ACA, FCCA, CTA, FTIHK

江子榮會計師行
JAMES T. W. KONG & CO.
CERTIFIED PUBLIC ACCOUNTANTS
ROOM 1901, 19/F., C C WU BUILDING
302-308 HENNESSY ROAD
WANCHAI, HONG KONG

香港·灣仔
軒尼詩道三〇二至三〇八號
集成中心一九〇一室

TEL : (852) 2833 2022 ❖ FAX : (852) 2572 2980 ❖ E-mail : jtwkong@jtwkong.com.hk

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED**
(incorporated in Hong Kong and limited by guarantee)

OPINION

We have audited the financial statements of Chai Wan Area Kai-Fong Welfare Association Limited ("the Association") set out on pages 7 to 11, which comprise the statement of financial position as at 31st March, 2021, and the income statement and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") 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") and with reference to Practice Note 900 (Revised) *Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard* 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 Association 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 directors are responsible for the other information. The other information comprises all information included in the directors' report and financial statements, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**RESPONSIBILITIES OF DIRECTORS AND THOSE CHARGED WITH GOVERNANCE
FOR THE FINANCIAL STATEMENTS**

The directors are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors 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 directors are responsible for assessing the Association'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 directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Principal
KONG TZE WING, MH JP
FCPA (PRACTISING),
ACA, FCCA, CTA, FTIHK

江子榮會計師行
JAMES T. W. KONG & CO.
CERTIFIED PUBLIC ACCOUNTANTS
ROOM 1901, 19/F., C C WU BUILDING
302-308 HENNESSY ROAD
WANCHAI, HONG KONG

香港·灣仔
軒尼詩道三〇二至三〇八號
集成中心一九〇一室

TEL : (852) 2833 2022 ❖ FAX : (852) 2572 2980 ❖ E-mail : jtwkong@jtwkong.com.hk

INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF
CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED**
(incorporated in Hong Kong and limited by guarantee)

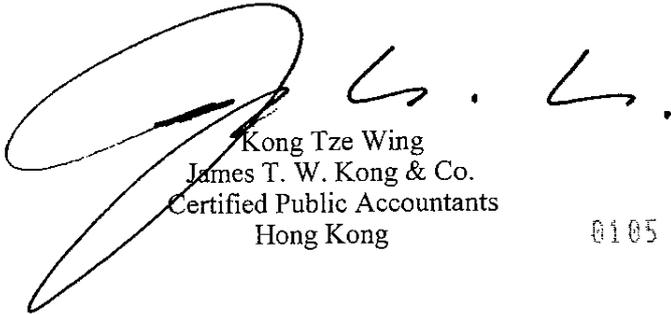
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.
- 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Association'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 Association to cease to continue as a going concern.

We communicate with those charged with governance 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.


Kong Tze Wing
James T. W. Kong & Co.
Certified Public Accountants
Hong Kong

HONG KONG : - 5 OCT 2021

0105

Principal
KONG TZE WING, MH JP
FCPA (PRACTISING),
ACA, FCCA, CTA, FTIHK

江子榮會計師行 JAMES T. W. KONG & CO.

CERTIFIED PUBLIC ACCOUNTANTS

ROOM 1901, 19/F., C C WU BUILDING

302-308 HENNESSY ROAD

WANCHAI, HONG KONG

TEL : (852) 2833 2022 ❖ FAX : (852) 2572 2980 ❖ E-mail : jtwkong@jtwkong.com.hk

香港·灣仔
軒尼詩道三〇二至三〇八號
集成中心一九〇一室

獨立核數師報告

致 柴灣區街坊福利會有限公司全體成員

(於香港註冊成立之擔保有限公司)

意見

我們已審計列載於第七至十一頁的柴灣區街坊福利會有限公司(“貴會”)的財務報表，此財務報表包括於二零二一年三月三十一日的財務狀況表與截至該日止年度的收益表及基金變動表，以及財務報告附註，包括主要會計政策概要。

我們認為，該等財務報表已在所有重大方面根據香港會計師公會頒布的香港《中小企財務報告準則》擬備，並已遵照香港《公司條例》妥為擬備。

意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》，並參考實務說明第900項(經修訂)「審計根據《中小企財務報告準則》編制的財務報表」進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於貴會，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提出基礎。

其他信息

董事需要對其他信息負責。其他信息包括董事會報告及財務報表內的信息，但不包括財務報表及我們的核數師報告。

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

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

董事及治理層就財務報表須承擔的責任

董事須負責根據香港會計師公會頒佈的《中小企財務報告準則》及香港《公司條例》擬備財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所必需的內部控制負責。

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

治理層須負責監督貴會的財務報告過程。

Principal
KONG TZE WING, MH JP
FCPA (PRACTISING),
ACA, FCCA, CTA, FTIHK

江子榮會計師行
JAMES T. W. KONG & CO.
CERTIFIED PUBLIC ACCOUNTANTS
ROOM 1901, 19/F., C C WU BUILDING
302-308 HENNESSY ROAD
WANCHAI, HONG KONG

香港·灣仔
軒尼詩道三〇二至三〇八號
集成中心一九〇一室

TEL : (852) 2833 2022 ❖ FAX : (852) 2572 2980 ❖ E-mail : jtwkong@jtwkong.com.hk

獨立核數師報告

致 柴灣區街坊福利會有限公司全體成員

(於香港註冊成立之擔保有限公司)

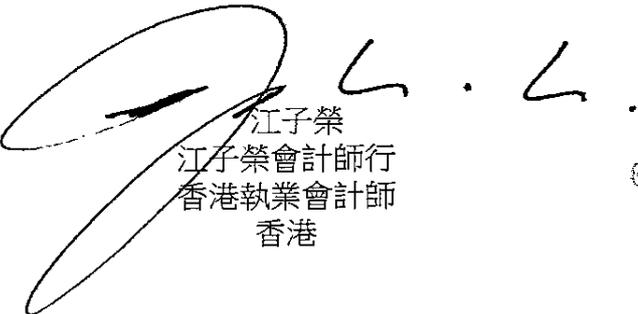
核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數報告。本報告按照香港《公司條例》第405條，僅向整體成員編製，並無其他用途。我們不會就本報告內容向任何其他人士負上或承擔任何責任。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴財務表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴會內部控制的有效性發表意見。
- 評價董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴會不能持續經營。

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


江子榮
江子榮會計師行
香港執業會計師
香港

0106

香港：- 5 OCT 2021

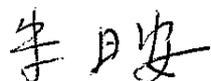
柴灣區街坊福利會有限公司
 CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED
 (香港成立之無股本的擔保有限公司)
 (INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

財務狀況表
 STATEMENT OF FINANCIAL POSITION

於二零二一年三月三十一日
AS AT 31ST MARCH, 2021

	附註 NOTE	2021	2020
ASSETS 資產			
NON-CURRENT ASSETS 非流動資產			
Furniture & Fixtures 傢俬設備	2(b) & 5	\$12,876.00	\$27,220
CURRENT ASSETS 流動資產			
Utility & Other Deposits 按金		64,150.00	64,150
Accounts Receivable 應收款		34,200.00	26,050
Prepayment 預付費用		1,835.17	1,863
Cash at Bank & in Hand 銀行存款及現金	6	286,208.81	238,876
		386,393.98	330,939
LESS: CURRENT LIABILITIES 減：流動負債			
Deposit Received 按金收入		110,300.00	116,300
Sundry Creditors 應付帳項		54,150.70	71,205
Receipt in Advance 預收款		-	2,900
		164,450.70	190,405
NET CURRENT ASSETS 淨流動資產		221,943.28	140,534
NET ASSETS 淨資產		\$234,819.28	\$167,754
REPRESENTED BY 來源：			
ACCUMULATED SURPLUS 累積盈餘		\$234,819.28	\$167,754

於 - 5 OCT 2021 經董事會批准
 Approved by the Board of Directors on



Chu Yat On 朱日安
 Director 董事



Jaral Jintana 黃亞娟
 Director 董事

本報表附註乃報表之一部份
 The annexed notes form an integral part of these financial statements

柴灣區街坊福利會有限公司
CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED
 (香港成立之無股本的擔保有限公司)
 (INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

收益表
INCOME STATEMENT

截至二零二一年三月三十一日止
FOR THE YEAR ENDED 31ST MARCH, 2021

	<u>2021</u>	<u>2020</u>
INCOME 收入		
Donations 捐贈及福利金	\$866,880.00	\$944,476
Activities Income 活動收入	68,102.00	181,550
Government Grants 保就業	81,600.00	-
	1,016,582.00	1,126,026
LESS: EXPENDITURE 減：支出		
Activities Expenses 活動費	-	118,398
Advertising Fee 廣告費	1,435.00	1,060
Accounting Fee 會計費	12,000.00	12,000
Audit Fee 核數費	6,000.00	6,000
Bank Charges 銀行費用	2,250.00	2,100
Computer Running Expenses 電腦費用	2,635.66	4,967
Depreciation 折舊	14,343.60	14,344
Electricity & Water 水電費	12,558.50	32,921
Entertainment 應酬費	800.00	1,500
Insurance 保險費	1,863.03	1,793
Mandatory Provident Fund 強積金供款	18,680.00	16,320
Postage 郵費	300.00	200
Printing & Stationery 印刷及文具費	5,928.00	6,862
Rent & Rates 租金及差餉	361,072.00	502,702
Repair & Maintenance 維修費	70,100.00	13,892
Salaries 薪金	403,982.00	348,000
Secretarial Fee 秘書費	4,200.00	1,205
Subscription Fee 會員費	1,465.00	1,465
Sundry Expenses 雜項支出	25,977.20	32,496
Telephone 電話費	3,927.00	4,284
	949,516.99	1,122,509
SURPLUS FOR THE YEAR 本年度盈餘	\$67,065.01	\$3,517

本報表附註乃報表之一部份

0107

The annexed notes form an integral part of these financial statements

柴灣區街坊福利會有限公司
CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED
(香港成立之無股本的擔保有限公司)
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

基金變動表
STATEMENT OF CHANGES IN FUND

截至二零二一年三月三十一日止
FOR THE YEAR ENDED 31ST MARCH, 2021

	Accumulated Surplus <u>累積盈餘</u>	Total <u>總額</u>
Balance at 1st April, 2020 於二零二零年四月一日	\$167,754.27	\$167,754.27
Surplus for the year 本年度盈餘	<u>67,065.01</u>	<u>67,065.01</u>
Balance at 31st March, 2021 於二零二一年三月三十一日	<u>\$234,819.28</u>	<u>\$234,819.28</u>

柴灣區街坊福利會有限公司
CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED
(香港成立之無股本的擔保有限公司)
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

財務報告附註
NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL 概略

The Association is incorporated under the Hong Kong Companies Ordinance and is limited by guarantee. Its registered office is located at 2/F., Administration Building, Yue Wan Estate, Chai Wan, Hong Kong. 本會依據香港公司條例註冊為一間有限公司。公司註冊地址位於香港柴灣漁灣邨屋邨辦事處2樓。

2. SIGNIFICANT ACCOUNTING POLICIES 重要會計政策

(a) Basis of Preparation 編製的基礎

The Association qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants. 本會根據香港公司條例〔第 622 章〕第 359 (1)(a) 條乃一間小型擔保公司，可獲提交報告方面的豁免，並因此可按照香港會計師公會頒佈的中小型企業財務報告準則編制財務報表。

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Association is a going concern. The measurement base adopted is the historical cost convention. 本財務報表乃根據香港會計師公會頒佈的中小型企業財務報告準則，會計權責發生制，及以福利會持續經營為基礎編制。計算基礎是採用歷史成本法。

(b) Furniture & Fixtures and Depreciation 傢俬設備及折舊

Furniture & Fixtures is stated at cost less depreciation. 傢俬設備以成本值減折舊列賬。

Depreciation is provided at the rate of 20% per annum based on a straight line method. 傢俬設備折舊率以直線法每年撇銷20%。

(c) Government Grants 政府補助

Government grants are recognised when there are reasonable assurance that grants will be received and all attaching conditions will be complied with. 當可合理肯定將獲取政府補助並符合所有附帶條件，則有關補助可確認入帳。

Government grants related to wage subsidies are recognised as income on a systematic basis in the same periods in which the expenses are incurred. 涉及工資補貼的政府補助，會有系統地在支出產生的同一會計年度列作收入。

柴灣區街坊福利會有限公司
CHAI WAN AREA KAI-FONG WELFARE ASSOCIATION LIMITED
 (香港成立之無股本的擔保有限公司)
 (INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

財務報告附註
NOTES TO THE FINANCIAL STATEMENTS

3. DIRECTORS' REMUNERATION 董事報酬

Directors' remuneration disclosed pursuant to Section 383(1) of the Hong Kong Companies Ordinance are as follows 根據香港公司條例第383(1)項董事報酬披露如下：

	<u>2021</u>	<u>2020</u>
Fees 董事袍金	\$-	\$-
Other Emoluments 其他報酬	\$-	\$-

4. TAXATION 稅項

The Association is a Kai-Fong Association in Chai Wan. It is exempted from taxation under Section 88 of the Inland Revenue Ordinance. 本會為柴灣區街坊福利會。根據稅務條例第88項豁免稅務責任。

5. FURNITURE & FIXTURES 傢俬設備

COST 成本值

Balance at 1/4/2020 & 31/3/2021 期初及期末結餘 \$811,637.20

PROVISION FOR DEPRECIATION 折舊

Balance at 1/4/2020 期初結餘 784,417.60

Charge for the year 本年度折舊 14,343.60

Balance at 31/3/2021 期末結餘 798,761.20

NET BOOK VALUE 賬面淨值

at 31/3/2021 二零二一年三月三十一日 \$12,876.00

at 31/3/2020 二零二零年三月三十一日 \$27,219.60

6. CASH AT BANK & IN HAND 銀行存款及現金

	<u>2021</u>	<u>2020</u>
Bank Balances 銀行存款結餘	\$283,432.38	\$236,827
Cash Balances 現金結餘	2,776.43	2,049
	<u>\$286,208.81</u>	<u>\$238,876</u>