

REGENERATION SOCIETY LIMITED
再生會有限公司

2021

COUNCIL'S REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2021
二零二一年度至三月三十一日之委員報告及財務報表



W. H. WONG & CO. (CPA)

黃永漢會計師事務所



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REGENERATION SOCIETY LIMITED
REPORT OF THE DIRECTORS

再生會有限公司
董事局報告書

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

董事局謹此提交截至二零二一年三月三十一日止年度之周年報告及經審核之財務報表。

PRINCIPAL PLACE OF BUSINESS

主要業務地址

The Regeneration Society Limited is a company incorporated and domiciled in Hong Kong and has its registered office and principal place of activity at Units 8-11, G/F, Yat Tung House, Tung Lung Road, Tung Tau Estate, Kowloon.

「再生會有限公司」是成立及設於香港的公司，其註冊及主要業務地址為九龍東頭村東隆道逸東樓地下 8-11 號。

BUSINESS REVIEW

業務審視

The Company is exempted from preparing a business review because it falls within the reporting exemption of Section 388(3) of the Companies Ordinance (Cap. 622).

根據香港《公司條例》第 622 章 388(3) 條，本公司於本財政年度符合「在提交報告方面獲豁免」的條件。因此，本公司獲豁免遵循擬備業務審視。

PRINCIPAL ACTIVITIES

主要業務

The principal activities of the Society are to provide social services, rehabilitation programs, health promotion programs, personal guidance as well as healing and health information to cancer and/or chronic patients.

本會之主要業務為提供社會服務、復康活動、促進健康活動、個人輔導及治病保健資訊予癌症及/或長期病患者。

FINANCIAL STATEMENTS

財務報表

The income statement of the Society for the year ended 31st March, 2021 and the Society's financial position at that date are set out in the financial statements on pages 9 to 16.

本會截至二零二一年三月三十一日止年度之收益表及於結算日之財務狀況詳載於財務報表第九至十六頁。

DIRECTORS

董事

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

本年度截至本報告日之董事為：-

Dr. Chou Wing Fu, Clarence

周榮富博士

REGENERATION SOCIETY LIMITED
REPORT OF THE DIRECTORS (CONT'D)

再生會有限公司
董事局報告書 (續)

DIRECTORS (CONT'D)

Ms. Hung Wing Chee
Ms. Cheung Man San, Alice
Mr. Ting Heung Kwan
Mr. Tang Chit Ping, Jake
Dr. Chiu Tsz Hin (Appointed on 14th May,
2021)

In accordance with the Society's Articles of Association, the directors shall retire by rotation, and being eligible, offer themselves for re-election.

DIRECTORS' INTERESTS IN CONTRACTS

No contracts of significance to which the Society was a party and in which a director had a material interest subsisted at the end of the year or at any time during the year.

ARRANGEMENT TO ACQUIRE SHARES OR DEBENTURES

At no time during the year was the Society a party to any arrangements to enable the directors of the Society to acquire benefits by means of the acquisition of shares in or debentures of the Society or any other body corporate.

董事(續)

洪詠慈女士
張文舜女士
丁向群先生
鄧哲平先生
趙祉軒醫生(於二零二一年五月十四日委任)

根據本會之公司章程，全體董事告退，惟彼等符合資格，願意膺選連任。

董事之合約權益

於結算日或截至該日止年度內任何時間，本會並無就其業務與本會任何董事擁有重大利益之重要合約。

董事購買股份或債券之安排

本年度任何時間內，本會並無參與任何安排，使本會之董事藉購買本會或其他法人團體之股份或債券而獲利。

REGENERATION SOCIETY LIMITED
REPORT OF THE DIRECTORS (CONT'D)

再生會有限公司
董事局報告書 (續)

AUDITORS

核數師

The Society's Auditor, W. H. Wong and Company, Certified Public Accountants, now retire and, being eligible, offer themselves for re-appointment.

本會之核數師「黃永漢會計師事務所」告退，惟彼等符合資格，願意接受重新委任。

By Order of the Board
承董事局命



Chairman

主席

Hong Kong, 8th December, 2021.

香港，二零二一年十二月八日

INDEPENDENT AUDITOR'S REPORT
TO REGENERATION SOCIETY LIMITED

獨立核數師報告書
致再生會有限公司

(Incorporated in Hong Kong, limited by guarantee and not having a share capital)

(於香港成立及不設股本之有限擔保機構)

OPINION

意見

We have audited the financial statements of Regeneration Society Limited ("the Society") set out on pages 9 to 16, which comprise the statement of financial position as at 31st March, 2021, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

本核數師(以下簡稱「我們」)已審核列載於第九至十六頁「再生會有限公司」(「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以及財務報表附註，包括主要會計政策概要。

In our opinion, the financial statements of the Society 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.

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。

BASIS FOR OPINION

意見的基礎

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to PN 900 (Revised) Audit of Financial Statements Prepared in Accordance with the SME-FRS 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 Society 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.

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》編製的財務報表」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供基礎。

INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO REGENERATION SOCIETY LIMITED

獨立核數師報告書 (續)
致再生會有限公司

(Incorporated in Hong Kong, limited by guarantee and not having a share capital)

(於香港成立及不設股本之有限擔保機構)

OTHER INFORMATION

其他信息

The directors are responsible for the other information. The other information comprises all the information included in the annual report, other than 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.

董事需對其他信息負責。其他信息包括刊載於年報內的全部信息，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資訊，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，我們沒有任何報告。

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

董事及治理層就財務報表須承擔的責任

The directors are responsible for the preparation of the financial statements that give a true and fair view 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.

董事須負責根據「香港會計師公會」頒布的香港《中小企財務報告準則》及香港《公司條例》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

In preparing the financial statements, the directors are responsible for assessing the Society'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 Society or to cease operations, or have no realistic alternative but to do so.

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。

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

管理層須負責監控貴會的財務報告過程。

INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO REGENERATION SOCIETY LIMITED

獨立核數師報告書 (續)
致再生會有限公司

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AUDITOR'S RESPONSIBILITY

核數師就審計財務報表承擔的責任

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 HKSA 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.

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師報告。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總匯起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

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：

1. 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.

1. 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。

INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO REGENERATION SOCIETY LIMITED

獨立核數師報告書 (續)
致再生會有限公司

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AUDITOR'S RESPONSIBILITY (CONT'D)

核數師就審計財務報表承擔的責任(續)

2. 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 Society's internal control.
2. 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。
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
3. 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。
4. 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 Society'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 Society to cease to continue as a going concern.
4. 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報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴會不能持續經營。
5. 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.
5. 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO REGENERATION SOCIETY LIMITED

獨立核數師報告書 (續)
致再生會有限公司

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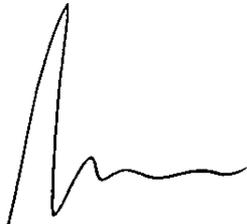
(於香港成立及不設股本之有限擔保機構)

AUDITOR'S RESPONSIBILITY (CONT'D)

核數師就審計財務報表承擔的責任(續)

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.

除其他事項外，我們與管理層溝通了計劃
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。



W. H. Wong and Company
Certified Public Accountants
黃永漢會計師事務所
執業會計師

Rm. 6, 16/F., Enterprise Square 3,
39 Wang Chiu Road,
Kowloon Bay, Hong Kong

香港九龍灣宏照道三十九號，
企業廣場三期十六字樓六室

Hong Kong, 10th December, 2021.
香港，二零二一年十二月十日

REGENERATION SOCIETY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH, 2021
 (Expressed in Hong Kong dollars)

再生會有限公司
財務狀況表
於二零二一年三月三十一日結算
 (以港幣計算)

	Notes 附註	<u>2021</u>	<u>2020</u>
<u>ASSETS AND LIABILITIES</u> :- <u>資產及負債</u> :-			
<u>CURRENT ASSETS</u> <u>流動資產</u>			
Deposit and prepayment 按金及預付款項		\$ 6,750	\$ 38,390
Cash at banks 銀行結存	7	2,960,131	1,559,306
		-----	-----
		\$ 2,966,881	\$ 1,597,696
 <u>LESS: CURRENT LIABILITY</u> 減： <u>流動負債</u>			
Receipt in advance 預收款		-	138,116
 <u>NET CURRENT ASSETS</u> <u>流動資產淨值</u>		-----	-----
		\$ 2,966,881	\$ 1,459,580
		=====	=====
 <u>CAPITAL AND RESERVES</u> :- <u>股本及儲備</u> :-			
General fund 普通基金		\$ 2,966,881	\$ 1,459,580
		=====	=====



 Chairman
 主席



 Treasurer
 司庫

The notes on pages 12 to 16 form part of these financial statements.
 財務報表附註載於第十二至十六頁。

REGENERATION SOCIETY LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2021
(Expressed in Hong Kong dollars)

再生會有限公司
收益表
截至二零二一年三月三十一日止年度
(以港幣計算)

		<u>2021</u>	<u>2020</u>
INCOME	收入		
Community Chest Fund	公益金	\$ 956,520	\$ 1,053,800
Donation	捐獻	200,069	283,609
Donation - Flag Selling	賣旗籌款收入	358,265	391,139
Renovation fund received	維修收入	2,448,150	2,700,500
Membership subscription	會費	430	2,600
Activities income	活動收入	10,475	45,400
Activities income	活動收入		
from Social Welfare Department	-社會福利署	2,310	30,580
Subsidy from Social Welfare Department	社會福利署資助	224,500	271,000
Subsidy from Hong Kong Racehorse Owners Association Charitable Foundation	香港馬主協會慈善基金有限公司	120,000	-
Subsidy from Hong Kong Jockey Club Charities Trust	香港賽馬會慈善信託基金	810,000	-
Drugs Safety Scheme	藥物安全計劃	1,000,000	-
Other income	其他收入	159,087	4,248
		-----	-----
		\$ 6,289,806	\$ 4,782,876
		-----	-----
LESS : EXPENDITURE	減 : 支出		
Accounting fee	會計費	23,400	33,600
Flag day expenditure	賣旗籌款支出	8,440	28,981
Computer expenses	電腦費用	-	6,387
Electricity and water	水電費	8,813	12,608
Insurance	保險費	6,191	6,394
Privileged purchasing service	優惠訂購服務	16,539	4,071
Programs and seminars	活動及課程	28,841	1,142,551
Printing and stationery	印刷及文具	5,044	18,902
Provident fund contribution	公積金供款	48,925	24,941
Rent and rates	租金及差餉	140,500	251,215
Repairs and maintenance	維修及保養	165,618	2,500
Salaries and allowances	薪金及津貼	126,116	463,654
Staff allowance and welfare	員工津貼及福利	1,135	737
Telecommunication	通訊費用	26,464	12,760
Travelling	交通費	4,554	7,088
Advertising fee	廣告費	10,261	12,335
Postage and stamps	郵費	1,902	546
Bank charges	銀行費用	3,540	3,740
Renovation fee	裝修費用	2,700,500	2,700,500
Legal and professional fee	法律及專業費	3,500	6,605
Sundry expenses	雜項支出	8,737	7,838

REGENERATION SOCIETY LIMITED
INCOME STATEMENT (CONT'D)
FOR THE YEAR ENDED 31ST MARCH, 2021
(Expressed in Hong Kong dollars)

再生會有限公司
收益表 (續)
截至二零二一年三月三十一日止年度
(以港幣計算)

		<u>2021</u>	<u>2020</u>
LESS : EXPENDITURE (CONT'D)	減 : 支出 (續)		
Expenses supported by the Community			
Chest Fund: -	公益金支出 :-		
Programs and seminars	活動及課程	74,915	48,752
Salaries and allowances	薪金及津貼	498,900	566,172
Bank charges	銀行費用	240	362
Expenses supported by the	社會福利署資助		
Social Welfare Department: -	計劃支出 :-		
Programs and seminars	活動及課程	135,800	79,647
Salaries and allowances	薪金及津貼	149,167	115,666
Bank charges	銀行費用	240	1,515
Expenses supported by the Hong			
Kong Racehorse Owners			
Association Charitable Foundation	香港馬主協會慈善		
-	基金有限公司:-		
Programs and seminars	活動及課程	9,859	-
Expenses supported by the Hong			
Kong Jockey Club Charities	香港賽馬會慈善信		
Trust: -	託基金 :-		
Programs and seminars	活動及課程	303,842	-
Salaries and allowances	薪金及津貼	264,417	-
Drugs Safety Scheme: -	藥物安全計劃 :-		
Programs and seminars	活動及課程	6,105	-
		-----	-----
TOTAL EXPENDITURE	總支出	\$ 4,782,505	\$ 5,560,067
		-----	-----
SURPLUS/(DEFICIT) FOR THE YEAR	本年度盈餘/(虧損)	\$ 1,507,301	\$ (777,191)
SURPLUS BROUGHT FORWARD	年初結存	1,459,580	2,236,771
		-----	-----
SURPLUS CARRIED FORWARD	年末結存	\$ 2,966,881	\$ 1,459,580
		=====	=====

There were no changes in equity other than the surplus for the year stated above.
本年度上述淨盈餘以外並無其他權益變動。

The notes on pages 12 to 16 form part of these financial statements.
財務報表附註載於第十二至十六頁。

REGENERATION SOCIETY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2021
 (Expressed in Hong Kong dollars)

再生會有限公司
財務報表附註
截至二零二一年三月三十一日止年度
 (以港幣計算)

1. GENERAL

The Society is incorporated in Hong Kong, limited by guarantee and not having a share capital. The Society provides social services, rehabilitation programs, health promotion programs, personal guidance as well as healing and health information to cancer and/or chronic patients.

2. PRINCIPAL ACCOUNTING POLICIES

(a) BASIS OF PREPARATION

The Society qualifies for the reporting exemption as small guarantee companies 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.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern.

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

1. 概要

本會根據香港《公司條例》成立，是一不設股本之有限擔保機構。本會之主要業務為提供社會服務、復康活動、促進健康活動、個人輔導及治病保健資訊予癌症及長期病患者。

2. 主要會計政策

(a) 編製基準

本財務報表是符合香港《公司條例》(第 622 章)第 359(1)(a) 條作為小型擔保公司申報豁免，因此有權根據「香港會計師公會」頒布的香港《中小企財務報告準則》編製及呈列其財務報表。

本財務報表根據《中小企財務報告準則》及權責發生制編製的，並且基於公司能持續經營。

本財務報表是根據歷史成本基礎製定。

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2. PRINCIPAL ACCOUNTING POLICIES
 (CONT'D)

(b) INCOME AND EXPENDITURE

All income and expenses are accounted for on accrual basis.

(c) RETIREMENT BENEFIT COST

The Society participates in defined contribution plans and pays contributions to publicly or privately administered pension plans on a mandatory, contractual or voluntary basis. The Society has no further payment obligations once the contributions have been paid. The contributions payable to the Society's defined contribution plans are charged to the income statement as incurred.

(d) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses (if any). Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial year in which they are incurred.

2. 主要會計政策 (續)

(b) 收支入賬

所有收支均以權責入賬。

(c) 退休福利成本

本會參與界定供款退休金計劃並按強制、合約或自願方式支付供款予公眾或私人管理退休金計劃。於支付供款後，本會再無進一步付款責任。本會供款置於收益表內。

(d) 物業、廠房及設備

物業、廠房及設備是按歷史成本減累積折舊和累積減值虧損(如有)列賬。

歷史成本包括收購項目直接引致之開支。僅在與該項目相關之未來經濟效益有可能歸於本公司及能可靠地計算出項目成本之情況下，其後成本會包括於資產賬面值或確認為另立之資產(倘適用)。所有其他維修及保養於其產生之財務年內計入收益表。

REGENERATION SOCIETY LIMITED
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2. PRINCIPAL ACCOUNTING POLICIES
 (CONT' D)

2. 主要會計政策 (續)

(d) PROPERTY, PLANT AND EQUIPMENT
 (CONT' D)

(d) 物業、廠房及設備 (續)

Depreciation is calculated to write off the cost of fixed assets over their anticipated useful lives using the straight line method at the rate of 25% per annum.

固定資產以每年 25%折舊率按固定資產之預算可用期以直線法攤銷其成本。

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each end date of the reporting period.

於每個結算日，資產之剩餘價值及可使用年限已審閱，並已於適當情況下作調整。

3. EQUITY MANAGEMENT

3. 權益管理

For the purpose of equity management disclosure, the Board regards the capital fund as equities of the organization.

為作權益管理披露，董事局將資本基金當作機構的權益部分處理。

4. TAXATION

4. 稅務

The Society is exempted from Hong Kong profits tax under the provision of Section 88 of the Inland Revenue Ordinance.

本會根據香港《稅務條例》第 88 節豁免繳交香港利得稅。

REGENERATION SOCIETY LIMITED
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5. RETIREMENT BENEFITS PLAN

The Society participates in a Mandatory Provident Fund Scheme (the MPF Scheme) established under the Mandatory Provident Fund Ordinance in December 2000. The assets of the scheme are held separately from those of the Society, in funds under the control of trustees.

The MPF Scheme is funded by monthly contributions from both the Society and employees according to a percentage of the employee's basic salary (Society : 5% ; employees : 5%).

The total cost charged to the income and expenditure account of \$48,925 (2020 : \$24,941) represents contributions payable to this scheme by the Society in respect of the current accounting year.

6. OPERATING LEASE COMMITMENTS

At the end date of the reporting period, the Society had future minimum lease rentals payables under non-cancellable operating lease with its landlord falling due as follows :-

Within one year	一年內
In the second to fifth years, inclusive	第二至五年內

5. 退休福利計劃

本會已參與於二零零零年十二月《強制性公積金條例》成立之「強制性公積金計劃」。計劃裡之資產均由受託人監管。

「強制性公積金計劃」每月均由本會和僱員依僱員基本薪金作出如下百分比供款(本會：5%；僱員：5%)。

本年度本會支出供款總額為\$48,925 (2020 : \$24,941)。

6. 營業租約承擔

於結算日，本會根據下列年期之不可撤銷營業租約應付之未來最低租賃租金總額為 :-

	<u>2021</u>		<u>2020</u>
Within one year	\$ 99,120	\$	99,120
In the second to fifth years, inclusive	-		198,240
	\$ 99,120	\$	297,360
	\$ 99,120	\$	297,360

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7. CASH AND CASH EQUIVALENTS

7. 現金及現金等值

		<u>2021</u>	<u>2020</u>
Current account	來往戶口	\$ 2,959,886	\$ 1,558,821
Saving account	儲蓄戶口	245	485
		-----	-----
		\$ 2,960,131	\$ 1,559,306
		=====	=====

8. FLAG DAY

The Flag Day surplus fund \$365,813 raised on 31st March, 2021 will be used for activities as follows:-

8. 賣旗籌款

於二零二一年三月三十一日之賣旗籌款淨收益\$349,825，將撥作下列用途:-

		Amount	Percentage
		<u>金額</u>	<u>百分比</u>
Operating expenses	經常費開支	\$ 111,944	32%
Program worker's salaries	活動幹事薪金	87,456	25%
Program assistant's salaries	活動助理薪金	76,962	22%
Program expenses	中心活動開支	73,463	21%
		-----	-----
		\$ 349,825	100%
		=====	=====

9. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the directors of the Society on 8th December, 2021.

9. 財務報表的批准

董事於二零二一年十二月八日批准本財務報表。