

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH

報告書
REPORTS

及
AND

財務報表
FINANCIAL STATEMENTS

截至二零二零年十二月三十一日止年度
FOR THE YEAR ENDED DECEMBER 31, 2020

黎劍民、陸永熙會計師事務所有限公司
香港執業會計師
LOUIS LAI & LUK CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS



基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH

目錄
CONTENTS

	頁 PAGES
堂議會報告書 REPORT OF THE CHURCH COUNCIL	1 - 4
獨立核數師報告書 INDEPENDENT AUDITOR'S REPORT	5 - 10
全面收益表 STATEMENT OF COMPREHENSIVE INCOME	11
財務狀況表 STATEMENT OF FINANCIAL POSITION	12
基金變動表 STATEMENT OF CHANGES IN FUNDS	13
現金流量表 STATEMENT OF CASH FLOWS	14
財務報表附註 NOTES TO THE FINANCIAL STATEMENTS	15 - 27

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
堂議會報告書
REPORT OF THE CHURCH COUNCIL

堂議會謹此提呈截至二零二零年十二月三十一日止年度之堂議會報告書及經審核之財務報表。

The church council presents their annual report and the audited financial statements for the year ended December 31, 2020.

主要事工

PRINCIPAL MINISTRIES

本教會之主要事工為透過福音教育及社會服務傳揚福音。

The ministries of the Church principally consist of the propagation of the Gospel of Christ through evangelistic education and social services.

財務報表

FINANCIAL STATEMENTS

本教會截至二零二零年十二月三十一日止年度之收入及支出及本教會於該日之財務狀況載於第十一至第十二頁的財務報表。

The financial performance of the Church for the year ended December 31, 2020 and the financial position of the Church as at that date are set out in the financial statements on pages 11 to 12.

基金

FUNDS

教會及其他基金於本年度內之變動列於財務報表第十三頁。

Movements in church fund and other funds during the year are set out on page 13 of the financial statements.

教會物業、會堂及設備

PROPERTY, PLANT AND EQUIPMENT

教會物業、會堂及設備於本年度內之變動列於財務報表附註(九)。

Movements in property, plant and equipment during the year are set out in Note (9) to the financial statements.

對外奉獻

DONATIONS

於本年度，本教會之對外奉獻為港幣九十八萬六千三百六十七元（二零一九年：港幣一百一十一萬五千八百零六元）。

During the year, the Church made contributions of HK\$986,367 (2019: HK\$1,115,806) to other Christian Ministries.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
堂議會報告書(續)
REPORT OF THE CHURCH COUNCIL (CONT'D)

執事

COUNCIL MEMBERS

本財政年度內及截至本報告日期止之在任執事如下：

The council members of the Church during the year and up to the date of this report were as follows:

陳俊芳	
Chan Chun Fong	
陳淑儀	
Chen Shu Yi	
鄭惠霞	
Cheng Wai Ha	
周偉強	
Chow Wai Keung	
許志豪	
Hui Chi Ho	
許玉蓮	
Hui Yuk Lin Sandy	
梁錦輝	
Leung Kam Fai	
李慧婷	
Li Wai Ting	
吳潤康	
Ng Yun Hong	
魏名威	
Ngai Ming Wai	
戴慈鳴	
Tai Chi Ming	
黃大業	
Wong Tai Yip	
胡詠嫻	
Wu Wing Han	
楊慧文	
Yeung Wai Man	
林達文	(於二零二一年一月一日委任)
Lam Tat Man	(Appointed on January 1, 2021)
丘寶怡	(於二零二零年十月七日辭任)
Chiu Po Yee	(Resigned on October 7, 2020)

所有被任命之執事的任期皆於二零一九年七月一日生效，並於二零二二年六月三十日屆滿。
All the incumbent council members, of whom their offices became effective on July 1, 2019, are to continue office until June 30, 2022.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
堂議會報告書(續)
REPORT OF THE CHURCH COUNCIL (CONT'D)

在交易、安排或合約中具相當分量的利害關係

MATERIAL INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS

於本年度末或本年度內任何時間，並無存續由本教會訂立就本教會業務而言屬重大的任何交易、安排或合約，且執事或執事的關連實體直接或間接於其中擁有重大權益。

No transactions, arrangements or contracts of significance to which the Church was a party, and in which a council member of the Church or an entity connected with a council member is or was materially interested, whether directly or indirectly, subsisted during or at the end of the financial year.

管理合約

MANAGEMENT CONTRACTS

於本年度內概無訂立或存在任何有關本教會全部業務或任何重大部分業務之管理及行政之合約。

No contracts concerning the management and administration of the whole or any substantial part of the business of the Church were entered into or existed during the year.

獲准許的彌償條文

PERMITTED INDEMNITY PROVISION

有關惠及本教會執事的獲准的彌償條文在截至二零二零年十二月三十一日止年度內及截至本報告日內一直生效。

A permitted indemnity provision for the benefit of the council members of the Church was in force during the year ended December 31, 2020 and up to the date of this report.

業務審視

BUSINESS REVIEW

根據香港《公司條例》(第622章)第359條，本教會於本財政年度在提交報告方面獲得豁免。因此，本教會根據香港《公司條例》第388(3)條豁免於擬備業務審視。

No business review is presented as the Church has been able to claim an exemption under section 388(3) of the Hong Kong Companies Ordinance (Cap. 622) since it falls under the "reporting exemption" in accordance with section 359, as at the reporting date.

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ABUNDANT LIFE CHRISTIAN CHURCH
堂議會報告書(續)
REPORT OF THE CHURCH COUNCIL (CONT'D)

核數師
AUDITORS

本教會之核數師，黎劍民、陸永熙會計師事務所有限公司任滿告退，惟願意重新被委任。
The Church's auditors, Messrs. Louis Lai & Luk CPA Limited, retire and, being eligible, offer themselves for re-appointment.

承堂議會命
On behalf of the Church Council



魏名威
Ngai Ming Wai
主席
Chairman

香港，二零二一年三月三十日
Hong Kong, March 30, 2021.

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師

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獨立核數師報告書
致基督教豐盛生命堂全體會友
(在香港註冊成立之無股本的擔保有限公司)
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ABUNDANT LIFE CHRISTIAN CHURCH
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意見

Opinion

本核數師(以下簡稱「我們」)已審計列載於第十一頁至第二十七頁基督教豐盛生命堂(以下簡稱「貴教會」)的財務報表,此財務報表包括於二零二零年十二月三十一日的財務狀況表與截至該日止年度的全面收益表、基金變動表、現金流量表,以及財務報表附註,包括主要會計政策概要。

We have audited the financial statements of Abundant Life Christian Church ("the Church") set out on pages 11 to 27, which comprise the statement of financial position as at December 31, 2020, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

我們認為,該等財務報表已根據香港會計師公會頒布的《私營企業香港財務報告準則》真實而中肯地反映了貴教會於二零二零年十二月三十一日的財務狀況及截至該日止年度的財務表現及現金流量,並已遵照香港《公司條例》妥為擬備。

In our opinion, the financial statements give a true and fair view of the financial position of the Church as at December 31, 2020, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

意見的基礎

Basis for Opinion

我們已根據香港會計師公會頒布的《香港審計準則》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」),我們獨立於貴教會,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。

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") 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 Church 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.

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INDEPENDENT AUDITOR'S REPORT (CONT'D)
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財務報表及其核數師報告以外的信息

Information Other than the Financial Statements and Auditor's Report Thereon

堂議會成員需對其他信息負責。其他信息包括刊載於堂議會報告書內的信息，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，我們沒有任何報告。

The council members are responsible for the other information. The other information comprises the information included in the council members' report 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.

執事就財務報表須承擔的責任

Responsibilities of Council Members for the Financial Statements

執事須負責根據香港會計師公會頒布的《私營企業香港財務報告準則》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。

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

獨立核數師報告書(續)
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執事就財務報表須承擔的責任 (續)

Responsibilities of Council Members for the Financial Statements (Cont'd)

在擬備財務報表時，執事負責評估貴教會持續營運的能力，並在適用情況下披露與持續營運有關的事項，以及使用持續營運為會計基礎，除非執事有意將貴教會清盤或停止營運，或別無其他實際的替代方案。

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

核數師就審計財務報表承擔的責任

Auditor's Responsibilities for the Audit of the 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，並出示具有包括我們意見的核數師報告。我們按照香港《公司條例》(第622章)第405條的規定，僅向全體會友報告。除此之外，我們的報告不可用作其他用途。我們概不就本報告之內容，對任何其他人士負責或承擔法律責任。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滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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 (Cap.622) and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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INDEPENDENT AUDITOR'S REPORT (CONT'D)
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核數師就審計財務報表承擔的責任 (續)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

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：

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

- 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。

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.

- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴教會內部控制的有效性發表意見。

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 Church's internal control.

- 評價執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。

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.

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核數師就審計財務報表承擔的責任 (續)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- 對執事採用持續營運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，從而可能導致對貴教會的持續營運能力產生重大疑慮。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教會不能持續營運。

Conclude on the appropriateness of the council 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 Church'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 Church to cease to continue as a going concern.

- 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。

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.

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ABUNDANT LIFE CHRISTIAN CHURCH
(incorporated in Hong Kong and limited by guarantee)

核數師就審計財務報表承擔的責任 (續)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

除其他事項外，我們與執事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。

We communicate with council 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.

黎劍民、陸永熙會計師事務所有限公司

香港執業會計師

Louis Lai & Luk CPA Limited

Certified Public Accountants

陸永熙

Luk Wing Hay

執業證書號碼 P01623

Practising Certificate Number P01623

香港，二零二一年三月三十日

Hong Kong, March 30, 2021.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
全面收益表
STATEMENT OF COMPREHENSIVE INCOME
截至二零二零年十二月三十一日止年度
FOR THE YEAR ENDED DECEMBER 31, 2020

		<u>NOTES</u>	<u>2020</u>	<u>2019</u>
			港幣 HK\$	港幣 HK\$
獻金收入	SUBSCRIPTIONS INCOME	(3)	13,957,200	11,699,819
其它收入	OTHER INCOME	(4)	<u>1,447,264</u>	<u>904,279</u>
總收入	TOTAL INCOME		15,404,464	12,604,098
減： 支出	LESS: EXPENDITURE			
行政費用	Administrative expenses	(5)	9,118,862	9,864,104
牧養及事工支出	Pastoral and ministries expenditure	(6)	1,764,425	2,571,611
折舊及攤銷	Depreciation and amortisation	(9)	<u>1,586,771</u>	<u>1,717,145</u>
總支出	TOTAL EXPENDITURE		12,470,058	14,152,860
本年度盈餘/(不敷)	SURPLUS/(DEFICIT) FOR THE YEAR		2,934,406	(1,548,762)
其他全面收入	OTHER COMPREHENSIVE INCOME		-	-
本年度全面收入/ (不敷)總額	TOTAL COMPREHENSIVE INCOME /(EXPENDITURE) FOR THE YEAR		<u>2,934,406</u>	<u>(1,548,762)</u>

第十五頁至第二十七頁財務報表附註乃此等賬目之一部份。

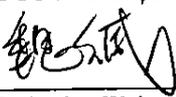
THE NOTES ON PAGES 15 TO 27 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
 財務狀況表
STATEMENT OF FINANCIAL POSITION
 於二零二零年十二月三十一日
AS AT DECEMBER 31, 2020

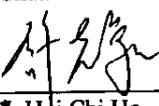
	<u>NOTES</u>	<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
非流動資產	Non-Current Assets		
教會物業、會堂及設備	Property, plant and equipment (9)	20,761,206	22,255,158
流動資產	Current Assets		
已付按金	Deposits paid	173,502	173,502
預繳及暫付款項	Prepayments and temporary payments (10)	55,532	132,171
其他應收款項	Other receivable	-	3,814
現金及現金等價物	Cash and cash equivalents (11)	7,757,802	3,094,864
		<u>7,986,836</u>	<u>3,404,351</u>
流動負債	Current Liabilities		
其他應付款項	Other payables (12)	708,003	581,577
暫收款項	Temporary receipts (13)	90,419	62,718
		<u>798,422</u>	<u>644,295</u>
流動資產淨額	Net Current Assets	<u>7,188,414</u>	<u>2,760,056</u>
資產淨值	NET ASSETS	<u>27,949,620</u>	<u>25,015,214</u>
基金	FUNDS		
教會基金	Church fund	22,817,198	21,302,514
其他基金	Other funds (14)	5,132,422	3,712,700
		<u>27,949,620</u>	<u>25,015,214</u>

經由堂議會於二零二一年三月三十日批准及由下列執事代表堂議會簽署：

APPROVED BY THE CHURCH COUNCIL ON MARCH 30, 2021 AND SIGNED ON BEHALF OF THE CHURCH COUNCIL BY:


 魏名威 Ngai Ming Wai
 主席 Chairman


 黃大業 Wong Tai Yip
 副主席 Vice Chairman


 許志豪 Hui Chi Ho
 財政 Treasurer

第十五頁至第二十七頁財務報表附註乃此等賬目之一部份。
 THE NOTES ON PAGES 15 TO 27 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
基金變動表

STATEMENT OF CHANGES IN FUNDS
截至二零二零年十二月三十一日止年度
FOR THE YEAR ENDED DECEMBER 31, 2020

	教會基金 Church Fund	堂址發展基金 Estate Development Fund	慈善基金 Charity Fund	堂宇維修基金 Estate Maintenance Fund	神學教育基金 Theological Education Fund	宣教基金 Missionary Fund	總額 Total
	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於二零一九年一月一日	22,868,252	1,025,244	1,489,513	1,612,536	(113,572)	(317,997)	26,563,976
本年度全面虧損總額	(1,548,762)	-	-	-	-	-	(1,548,762)
轉往其他基金	(1,648,171)	41,300	79,280	39,100	435,517	1,052,974	-
- 獻金收入	16,380	-	(16,380)	-	-	-	-
- 慈善支出	86,900	-	-	(86,900)	-	-	-
- 堂宇維修支出	473,062	-	-	-	(473,062)	-	-
- 神學教育支出	1,054,853	-	-	-	-	(1,054,853)	-
- 宣教支出	(16,976)	41,300	62,900	(47,800)	(37,545)	(1,879)	-
於二零一九年十二月三十一日	21,302,514	1,066,544	1,552,413	1,564,736	(151,117)	(319,876)	25,015,214
本年度全面收入總額	2,934,406	-	-	-	-	-	2,934,406
轉往其他基金	(2,840,306)	27,350	118,570	73,600	1,056,103	1,564,683	-
- 獻金收入	56,000	-	(56,000)	-	-	-	-
- 慈善支出	67,392	-	-	(67,392)	-	-	-
- 堂宇維修支出	382,825	-	-	-	(382,825)	-	-
- 神學教育支出	914,367	-	-	-	-	(914,367)	-
- 宣教支出	(1,419,722)	27,350	62,570	6,208	673,278	650,316	-
於二零二零年十二月三十一日	22,817,198	1,093,894	1,614,983	1,570,944	522,161	330,440	27,949,620

第十五頁至二十七頁財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 15 TO 27 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
現金流量表
STATEMENT OF CASH FLOWS
截至二零二零年十二月三十一日止年度
FOR THE YEAR ENDED DECEMBER 31, 2020

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
營運活動之現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	2,934,406	(1,548,762)
調整:	Adjustments for:		
折舊	Depreciation	1,586,771	1,717,145
利息收入	Interest income	(47)	(2,952)
會堂及設備撇銷	Plant and equipment written off	43,049	-
		<hr/>	<hr/>
於營運資金轉變前之盈餘	Operating surplus before working capital changes	4,564,179	165,431
已付按金增加	Increase in deposits paid	-	(99)
預繳及暫付款項減少/(增加)	Decrease/(Increase) in prepayments and temporary payments	76,639	(25,369)
其他應收款項減少/(增加)	Decrease/(Increase) in other receivable	3,814	(3,478)
其他應付款項增加/(減少)	Increase/(Decrease) in other payables	126,426	(77,534)
暫收款項增加	Increase in temporary receipts	27,701	2,035
		<hr/>	<hr/>
營運活動所得的現金淨額	Net cash generated from operating activities	4,798,759	60,986
		<hr/>	<hr/>
投資活動之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
收取利息	Interest received	47	2,952
購買教會物業、會堂及設備	Payment to acquire property, plant and equipment	(135,868)	(375,927)
		<hr/>	<hr/>
投資活動消耗的現金淨額	Net cash used in investing activities	(135,821)	(372,975)
		<hr/>	<hr/>
融資活動之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES	-	-
		<hr/>	<hr/>
現金及現金等淨值之增加/(減少)淨額	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	4,662,938	(311,989)
本年度年初之現金及現金等價物	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	3,094,864	3,406,853
本年度年結之現金及現金等價物	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	7,757,802	3,094,864
		<hr/> <hr/>	<hr/> <hr/>

第十五頁至第二十七頁財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 15 TO 27 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

1. 法律地位

LEGAL STATUS

基督教豐盛生命堂(以下簡稱「本教會」)是按照香港《公司條例》成立之無股本的擔保有限公司。本教會之主要事工為透過福音教育及社會服務傳揚福音。註冊辦公與聚會地址為九龍紅磡新柳街5號地下。

Abundant Life Christian Church (“the Church”) was incorporated under the Hong Kong Companies Ordinance with liability limited by guarantee. The ministries of the Church principally consist of the propagation of the Gospel of Christ through evangelistic education and social services. The address of registered office and principal place of ministry of the Church is G/F., 5 San Lau Street, Hunghom, Kowloon, Hong Kong.

2. 主要會計政策

PRINCIPAL ACCOUNTING POLICIES

a. 編制基礎

Basis of Preparation

本財務報表乃按照香港會計師公會頒布的《私營企業香港財務報告準則》(包括香港會計準則及註釋)、香港公認之會計原則及香港《公司條例》編制。

These financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standard for Private Entities (“HKFRS for Private Entities”) issued by the Hong Kong Institute of Certified Public Accountants, accounting principles generally accepted in Hong Kong and the Hong Kong Companies Ordinance.

本財務報表遵守《私營企業香港財務報告準則》所有適用的章節，並以應計準則及持續營運基準編制。

The financial statements comply with the HKFRS for Private Entities and have been prepared under the accrued basis of accounting and on the basis that the Church is a going concern.

本財務報表按歷史成本法編制及以港幣(「港幣」)呈列，即本教會之功能貨幣及呈報貨幣。

The financial statements have been prepared under the historical cost convention and are presented in Hong Kong Dollars (“HK\$”) which is also the Church’s functional and presentation currency.

編制遵照《私營企業香港財務報告準則》之財務報表需要運用某種決定性會計估計。而管理層亦須在實際應用教會之會計政策時作出其判斷。有關部份並沒有涉及深層判斷或高度複雜性，或當假設及估計對財務報表有重大影響。

The preparation of financial statements in conformity with HKFRS for Private Entities requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Church’s accounting policies. There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

b. 教會物業、會堂及設備

Property, Plant and Equipment

教會物業、會堂及設備乃按成本價扣除累積折舊列賬。

Property, plant and equipment are stated at cost less accumulated depreciation.

除了租賃土地及樓宇以外，折舊以餘額遞減法為基準，按估計可用年期替每項資產撇銷成本。按此目的採用之主要年折舊率如下：

Depreciation for assets other than leasehold land and building is provided to write off their cost on the reducing balance method over the period of their estimated useful lives on the following basis:

樓宇改善工程	
Decoration and Improvements	15%
傢俱及裝置	
Furniture and fixtures	15%
文儀及機械設備	
Office equipment	15%
音響器材	
Musical instrument	15%

以租約持有的土地及樓宇乃按直線法按下列年率分期撇銷。

Leasehold land and buildings are amortised by the straight line method at the following rate per annum:

以租約持有的土地	尚餘租期
Leasehold land	over the unexpired term of the lease
樓宇	
Building	2.5%

當資產已變賣或廢置，任何因此產生之收益或虧損(即賬面值與出售有關資產之差額)乃計入全面收益表。

When assets are sold or otherwise disposed of, their cost and accumulated depreciation are written off from the financial statements and any resulting gain or loss is included in the statement of comprehensive income.

資產之殘值及可用年期乃於各報告期末作出評估及在適當時調整。

The asset's residual value and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

c. 資產之減值虧損

Impairment of Assets

於報告期末，固定資產須作評估，以確定資產有否減值或須否撥回往年的減值撥備。若賬面金額超出可收回金額，其帳面金額需減少至可收回金額，同時相應之減值虧損須確認在全面收益表內。可收回金額的估計若有變更，已撥備的減值虧損可以撥回，但撥回金額不得多於往年已撥備的金額。

An assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the statement of comprehensive income. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

d. 現金及銀行存款

Cash and Cash Equivalents

現金及銀行存款包括本教會持有的現金及三個月內期限短之銀行存款。

Cash and bank balances comprise cash held by the Church and short-term bank deposits with an original maturity of three months or less.

e. 確認收入

Revenue Recognition

收入乃本教會預計可獲得經濟利益及在收入能可靠地計算時才確認入賬，基礎如下：

Revenue is recognised when it is probable that the economic benefits will flow to the Church and when the revenue can be measured reliably, on the following bases as follows:

- 獻金收入乃在收到捐款人的奉獻時入賬。
Subscriptions income is recognised when the subscriptions are received from the donors.
- 銀行存款之利息收入乃根據未到期之本金以適用利率按時間分配方式於期末入賬。
Interest income from bank deposits is accrued on a time proportion basis on the principal outstanding and at the applicable rate.
- 把教會之禮堂或房間短暫租予公眾人士使用的租堂收入乃於收到時入賬。
Rental income from temporarily allowing the general public to use the halls or rooms of the Church is recognised on a receipt basis.
- 家寧服務收入乃於已提供服務時入賬。
Family links service income are recognised when the relevant services are provided.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

f. 退休福利計劃

Retirement Benefits Schemes

本教會主要為所有合資格同工設立定額供款退休計劃。該等計劃之資產與本教會之資產分開持有，由獨立受託人控制。

The Church principally operates defined contribution retirement schemes for all qualifying staff. The assets of the schemes are held separately from those of the Church in funds under the control of independent trustees.

退休計劃成本指本教會應按計劃規則指定之比率應付之基金供款。倘教會於可全數取得供款前退出該等計劃，則沒收供款可用作扣減本教會應付之供款。

The retirement scheme cost represents contributions payable to the funds by the Church at rates specified in the rules of the schemes. Where there are staff who leave the schemes prior to vesting fully in the contributions, the contributions payable by the Church are reduced by the amount of forfeited contributions.

本教會參與根據職業退休計劃條例註冊之界定供款計劃（「ORSO」計劃）及於二零零零年十二月根據強制性公積金計劃條例設立之強制性公積金計劃（「強積金」計劃）。該等計劃之資產於受獨立受託人控制之基金持有，與本教會之資產分開。

The Church participates in both a defined contribution scheme which is registered under the Occupational Retirement Schemes Ordinance (the “ORSO” Scheme) and a Mandatory Provident Fund Scheme (the “MPF” Scheme) established under the Mandatory Provident Fund Schemes Ordinance in December 2000. The assets of the schemes are held separately from those of the Church, in funds under the control of independent trustees.

ORSO計劃以同工及本教會作出之每月供款提供資金，供款比率為同工底薪之5%。

The ORSO Scheme is funded by monthly contributions from both staff and the Church at a rate of 5% of the staff's basic salary.

至於強積金計劃之成員，本教會向強積金計劃作出按相關薪資成本5%計算之供款，並沒有上限（由二零一四年六月開始法例要求最多供款由為1,250增加至1,500港元），而同工亦可選擇作出自願性供款。

For members of the MPF Scheme, the Church contributes 5% of relevant staff costs to the MPF Scheme and is subject to no limit of contribution (Since June 1, 2014 the Ordinance requires maximum monthly contribution amount increased from HK\$1,250 to HK\$1,500) to an individual, while staff could choose making voluntary contribution.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

g. 僱員福利

Employee Benefits

薪金、有薪假期、津貼及非現金性福利之成本，均在本教會有關僱員提供服務之年度內以應計基準支銷。僱員福利被列為員工成本並計算於全面收益表內。

Employee benefits are all forms of considerations, including wages, salaries, paid leaves, allowances and contribution to retirement benefit scheme payable by the Church in exchange for services rendered by its employees and council members. The employee benefits are classified as staff costs and charged to the statement of comprehensive income.

有關僱員可享有的年終假期、病假和產假權益直至放假時確認，因執事考慮到此權益不會在可見的將來衍生重大的負債。

Employee entitlements to annual leave, sick leave and maternity leave are not recognised until the time of leave as the council members consider that no material liability would arise as a result of the such entitlements in the near future.

h. 營業租約

Operating Leases

凡資產所有權之大部份風險和回報仍歸於出租人之租約均視作為營業租約入賬。該等營業租約之租金乃按租約期限以直線法計算於全面收益表內。

Leases where substantially all the risks and rewards of ownership of assets remain with the lessor are accounted for as operating leases. Rentals payable under operating lease are charged to the statement of comprehensive income on a straight line basis over the term of the relevant lease.

i. 關連方

Related Parties

在下列情況下，一方將被視為本教會有關，倘：

A related party is a person or entity that is related to the Church:

(A) 該方為該名人士家族的人士或直系親屬，而該名人士

A person or a close member of that person's family is related to the Church if that person

(i) 控制或共同控制本教會；

has control or joint control over the Church;

(ii) 對本教會施加重大影響；或

has significant influence over the Church; or

(iii) 為本教會的主要管理層成員；

is a member of the key management personnel of the Church;

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)
PRINCIPAL ACCOUNTING POLICIES (CONT'D)

i. 關連方(續)
Related Parties (Cont'd)

(B) 倘符合下列任何條件，該方即屬與本教會有關連實體：
An entity is related to the Church if any of the following conditions applies:

- (i) 該實體與本教會屬同一組織之成員公司；
The entity and the Church are members of the same organization;
- (ii) 一間實體為另一實體的聯營公司或合營企業；
One entity is an associate or joint venture of the other entity;
- (iii) 該實體及本教會均為同一第三方的合營企業；
Both entities are joint ventures of the same third party;
- (iv) 一間實體為第三方實體的合營企業，而另一實體為該第三方實體的聯營公司；
One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) 該實體為離職後福利計劃，該計劃的受益人為本教會或與本組織有關的實體的僱員；
The entity is a post-employment benefit plan for the benefit of employees of either the Church or an entity related to the Church;
- (vi) 該實體為由(A)項所述人士控制或共同控制；及
The entity is controlled or jointly controlled by a person identified in (A); and
- (vii) 於(A)(i)項所述人士對該實體有重大影響或屬該實體主要管理層成員。
A person identified in (A)(i) has significant influence over the entity or is a member of the key management personnel of the entity.
- (viii) 該實體，或該實體所屬集團之任何成員，向本教會或本教會之母實體提供主要管理人員服務。
The entity, or any member of a group of which it is a part, provide key management personnel services to the Church or to the Church's parent.

個人的直系親屬成員指可影響，或受該個人影響，他們與該實體的家庭成員，並包括：
Close members of the family of a person are those family members who may be expected to influence, or to be influenced by, that person in their dealings with the entity and include:

- (i) 該人的子女，配偶或家庭伴侶；
that person's children and spouse or domestic partner;
- (ii) 該人的配偶或家庭伴侶的子女；及
children of that person's spouse or domestic partner; and
- (iii) 該人或該人的配偶或家庭伴侶的家屬。
dependants of that person or that person's spouse or domestic partner.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
 財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

3. <u>獻金收入</u>	<u>SUBSCRIPTIONS INCOME</u>	<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
月份獻金	Monthly subscription	3,095,409	2,981,516
感恩獻金	Thanksgiving subscription	7,962,034	6,890,336
慈惠獻金	Charity subscription	118,570	79,280
宣教獻金	Missionary subscription	1,564,683	1,052,974
神學教育獻金	Theological education subscription	1,056,103	435,517
堂址發展獻金	Estate development subscription	27,350	41,300
堂宇維修獻金	Estate maintenance subscription	73,600	39,100
特別獻金	Special subscription	<u>59,451</u>	<u>179,796</u>
		<u>13,957,200</u>	<u>11,699,819</u>
		=====	=====
4. <u>其它收入</u>	<u>OTHER INCOME</u>	<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
銀行利息收入	Bank interest income	47	2,952
租堂收入	Rental income	10,150	17,500
家寧服務收入	Family links service income	341,329	883,417
津貼收入	Subsidy income	1,095,738	-
雜項收入	Sundry income	<u>-</u>	<u>410</u>
		<u>1,447,264</u>	<u>904,279</u>
		=====	=====

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

5. 行政費用	<u>ADMINISTRATIVE EXPENSES</u>	<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
核數師酬金	Auditors' remuneration	16,800	16,800
銀行費用	Bank charges	2,950	2,745
大廈管理費	Building management fee	133,536	131,771
清潔費	Cleaning expenses	378,789	410,519
電腦文儀費	Computer expenses	27,901	35,611
強積金供款	Contribution to MPF	324,193	342,461
職業退休基金供款	Contribution to ORSO	14,864	16,084
水電費	Electricity and water	140,749	266,597
培訓進修津貼	In-service training allowance	1,700	14,219
保險	Insurance	148,213	154,932
網絡費用	Internet service	79,315	110,496
雜項費用	Miscellaneous	63,615	86,627
服務酬金	Service remuneration	96,000	153,000
會堂及設備撇銷	Plant and equipment written off	43,049	-
郵費	Postage and stamps	3,428	4,254
文具及印刷	Printing and stationery	54,268	65,774
租金及差餉	Rent and rates	481,900	501,920
保養及維修	Repairs and maintenance	318,086	297,613
同工薪津	Salaries to preachers and staff	6,781,146	7,245,079
電話及傳真費	Telephone and fax	7,321	4,417
交通費用	Traveling expenses and allowance	1,039	3,185
		<u>9,118,862</u>	<u>9,864,104</u>

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
 財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

6. <u>牧養及事工支出</u>	<u>PASTORAL AND MINISTRIES EXPENDITURE</u>	<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
牧區	Pastoral zone	28,582	72,482
教育組	Education team	500	9,394
音樂組	Music team	18,572	33,057
家庭組	Family team	-	29,780
佈道組	Evangelistic team	-	10,123
差傳組	Missionary team	-	23,047
社會服務組	Social service team	180,232	577,674
牧關組	Pastoral care team	-	7,849
社關組	Social concern team	-	5,659
對外奉獻	Contribution to other evangelistic organisations		
- 本港	- local	72,000	84,000
- 海外	- overseas	914,367	1,031,806
慈善支出	Charity expenses	56,000	16,380
神學教育支出	Theological education expenses	382,825	473,062
聯會會費	Union membership fee	88,963	104,353
特別活動	Special events	22,384	92,945
		<u>1,764,425</u>	<u>2,571,611</u>

7. 執事酬金
COUNCIL MEMBERS' REMUNERATION

本年度內並無向執事支付或應付任何袍金或其他酬金（二零一九年：無）。
 No fees or other emoluments were paid or payable to the council members during the year (2019: Nil).

8. 稅項
TAXATION

根據香港稅務條例第八十八條之規定，本教會可豁免香港利得稅稅項。
 The Church is exempted from Hong Kong Profits Tax under Section 88 of the Inland Revenue Ordinance.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

9. 教會物業、會堂及設備
PROPERTY, PLANT AND EQUIPMENT

	租賃土地	樓宇	樓宇 改善工程	傢具 及裝置	文儀及 機械設備	音響器材	總額
	<u>Land</u>	<u>Buildings</u>	<u>Decoration and improvements</u>	<u>Furniture and fixtures</u>	<u>Office equipment</u>	<u>Musical instrument</u>	<u>Total</u>
成本 <u>Cost</u>	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於二零二零年一月一日 At 1/1/2020	16,018,296	16,919,204	26,607,601	182,951	511,495	567,500	60,807,047
添置 Additions	-	-	-	-	118,508	17,360	135,868
撇銷 Written-off	-	-	-	(21,840)	(130,644)	(16,694)	(169,178)
於二零二零年十二月三十一日 At 31/12/2020	16,018,296	16,919,204	26,607,601	161,111	499,359	568,166	60,773,737
<u>累積折舊</u> <u>Accumulated Depreciation</u>							
於二零二零年一月一日 At 1/1/2020	7,039,399	9,127,910	21,736,587	86,846	253,693	307,454	38,551,889
本年度折舊 Charge for the year	327,123	422,980	730,652	13,553	51,454	41,009	1,586,771
撇銷 Written-off	-	-	-	(16,087)	(97,359)	(12,683)	(126,129)
於二零二零年十二月三十一日 At 31/12/2020	7,366,522	9,550,890	22,467,239	84,312	207,788	335,780	40,012,531
<u>賬面淨值</u> <u>Net Carrying Amount</u>							
於二零二零年十二月三十一日 At 31/12/2020	8,651,774	7,368,314	4,140,362	76,799	291,571	232,386	20,761,206
於二零一九年十二月三十一日 At 31/12/2019	8,978,897	7,791,294	4,871,014	96,105	257,802	260,046	22,255,158

本教會之土地及樓宇均位於香港，並按中期租約持有。
The leasehold land and buildings are situated in Hong Kong and held under medium-term leases.

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

10.	<u>預繳及暫付款項</u>	<u>PREPAYMENTS AND TEMPORARY PAYMENTS</u>		
			<u>2020</u>	<u>2019</u>
			港幣	港幣
			HK\$	HK\$
	預繳款項	Prepayments	46,827	113,204
	暫付款項	Temporary payments	<u>8,705</u>	<u>18,967</u>
			55,532	132,171
			=====	=====
11.	<u>現金及現金等價物</u>	<u>CASH AND CASH EQUIVALENTS</u>		
			<u>2020</u>	<u>2019</u>
			港幣	港幣
			HK\$	HK\$
	往來戶口	Current accounts	603,907	536,973
	儲蓄戶口	Savings accounts	7,126,960	2,552,568
	現金	Cash in hand	<u>26,935</u>	<u>5,323</u>
			7,757,802	3,094,864
			=====	=====
12.	<u>其他應付款項</u>	<u>OTHER PAYABLES</u>		
			<u>2020</u>	<u>2019</u>
			港幣	港幣
			HK\$	HK\$
	預收款項	Receipt in advance	10,280	77,825
	應付費用	Accruals	16,800	311,826
	未詳獻金	Unspecified donations	<u>680,923</u>	<u>191,926</u>
			708,003	581,577
			=====	=====

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

13. 暫收款項

TEMPORARY RECEIPTS

	<u>2020</u>	<u>2019</u>
	港幣 HK\$	港幣 HK\$
基督教節慶活動(註a) Christian festival and celebration activities (note a)	46,224	47,199
政府資助活動 Government-subsidised activities	44,195	12,819
聚餐活動 Dinner event	-	2,700
	90,419	62,718
	90,419	62,718

(a) 基督教節慶活動是由基督教豐盛生命堂及紅磡土瓜灣區其他基督教會聯合舉辦的活動，有關活動的收支由基督教豐盛生命堂暫代處理。

Christian festival and celebration is the activities held by Abundant Life Christian Church and other Christian churches in Hunghom and Tokwawan area, Abundant Life Christian Church is temporarily responsible for handling income and expenses arising from the activities.

14. 其他基金

OTHER FUNDS

	<u>2020</u>	<u>2019</u>
	港幣 HK\$	港幣 HK\$
堂址發展基金 Estate development fund	1,093,894	1,066,544
慈惠基金 Charity fund	1,614,983	1,552,413
堂宇維修基金 Estate maintenance fund	1,570,944	1,564,736
神學教育基金 Theological education fund	522,161	(151,117)
宣教基金 Missionary fund	330,440	(319,876)
	5,132,422	3,712,700
	5,132,422	3,712,700

基督教豐盛生命堂
ABUNDANT LIFE CHRISTIAN CHURCH
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

15. 營業租約承擔

OPERATING LEASE COMMITMENT

於報告期末，本教會須支付之不可註銷營運租約之承擔如下：

At the end of reporting period, the Church had outstanding commitments under its non-cancellable operating lease, which fall due as follows:

	<u>2020</u>	<u>2019</u>
	港幣 HK\$	港幣 HK\$
一年內 Within one year	105,300	421,200
於二年至五年內 In second to fifth year	<u>-</u>	<u>105,300</u>
	<u>105,300</u>	<u>526,500</u>

16. 財務報表通過

APPROVAL OF FINANCIAL STATEMENTS

財務報表已於二零二一年三月三十日由堂議會通過。

These financial statements were approved and authorised for issue by the Church Council on March 30, 2021.