

**FINANCIAL STATEMENTS**

財務報表

**AND AUDITORS' REPORT**

及 審計報告

OF

THE ACCUMULATION OF MERITS ASSOCIATION LIMITED

品石福資會有限公司



FOR

THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

截至 2021 年 3 月 31 日年結

譚智聰會計師事務所

**C. C. TAM & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)  
HONG KONG



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THE ACCUMULATION OF MERITS ASSOCIATION LIMITED ("the Association")  
品石福資會有限公司 ("本會")

REPORT OF THE EXECUTIVE COMMITTEE  
MEMBERS

理事會報告書

The Executive Committee Members have pleasure in presenting their report together with the audited accounts for the year ended 31st March 2021.

理事會同寅謹欣然提呈由2020年4月1日至2021年3月31日年結已審核之財務報告。

PRINCIPAL ACTIVITIES

主要業務

The principal activities of the Association are promotion and religious worship on Buddhism and and charitable work.

本會之主要業務為提倡佛教及行善。

RESULTS AND APPROPRIATIONS

業績及利潤分配

The results of the Association the year ended 31st March 2021 and the state of the Association's affairs at that date are set out in the annexed financial statements.

本會截2021年3月31日止年結之業績，以及本會於該日之財政狀況列載於之財務報表內。

EXECUTIVE COMMITTEE MEMBERS

理事

The Executive Committee Members who held office during the year and up to the date of this report are:-

於本年內及截至本報告日期止本會之理事為 :-

Leung Cham Lau  
Wong Tak Ching

梁湛流  
王德貞

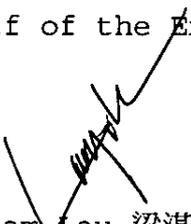
AUDITORS

The accounts have been audited by C.C. Tam & Company, Certified Public Accountants (Practising) who retire and, being eligible, offer themselves for re-appointment.

核數師

本會之財政報告已由譚智聰會計師事務所審核完竣。該核數師現依章告退，唯願意受聘續任。

On behalf of the Executive Committee 承理事會命



Leung Cham Lau 梁湛流  
Chairman 主席

Date: 21 DEC 2021

日期: 二〇二一年十二月廿壹日

# C.C. TAM & CO. Certified Public Accountants (Practising)

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INDEPENDENT AUDITOR'S REPORT 獨立核數師報告  
TO THE MEMBERS OF  
THE ACCUMULATION OF MERITS ASSOCIATION LIMITED  
("The Association")  
(Incorporated in Hong Kong with limited liability by guarantee  
and not having a share capital)  
致：品石福資會有限公司 (於香港成立的無股本責任有限公司)

## OPINION 意見

We have audited the financial statements of The Accumulation of Merits Association limited set out on pages 6 to 12, which comprise the statement of financial position as at 31<sup>st</sup> March 2021, the income statement and statement of cash flows 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6頁至第12頁品石福資會有限公司的財務報表，此財務報表包括於2021年3月31日的財務狀況表與截至該日止年度的收益表和現金流量表、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 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.

我們認為該會的財務報告，在各個主要方面，已依照香港會計師公會("HKICPA")頒布的中小型企業財務報告準則("SME-FRS")及按照香港公司條例適當地編制。

## BASIS OF OPINION 意見的基礎

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

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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.

我們已根據香港會計師公會頒布的《香港核數準則》及《中小型企業財務報告準則》進行審核。在這些準則下，我們的責任會在審核財務報表之核數師的責任中詳述。根據香港會計師公會之國際職業會計師道德守則（簡稱「守則」），我們獨立於貴會，並已遵循守則履行其他道德責任。我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

## RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE MEMBERS FOR THE FINANCIAL STATEMENTS 理事就財務報表須承擔的責任

The executive committee members 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.

貴會理事須負責根據香港會計師公會頒布的《中小型企業財務報告準則》及香港《公司條例》編製及列報該等財務報表，並負責理事認為編製財務報表所必需的有關內部監控，以確保有關財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

In preparing the financial statements, the executive committee members are responsible for assessing the Association's ability to continue as 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.

在編製綜合財務報表時，理事們須負責評估貴會持續經營的能力，並披露與持續經營有關的事項（如適用）。除非理事有意將貴會清盤，或停止營運，或除此之外並無其他實際可行的辦法，否則理事們須採用以持續經營為基礎的會計法。

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The executive committee members are responsible for overseeing the Association's financial reporting process.

理事們須負責監督貴會的財務報告流程。

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS 核數師就財務報表須承擔的責任

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 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.

我們的目標是合理確定整體而言此等財務報表是否不存在由於欺詐或錯誤而導致的重大錯誤陳述，並發出包含審核意見的核數師報告。合理確定屬高層次的核證，但不能擔保根據《香港核數準則》進行的審核工作總能發現所有存在的重大錯誤陳述。重大錯誤陳述可源於欺詐或錯誤，倘個別或整體在合理預期情況下可影響使用者根據財務報表作出的經濟決定時，被視為重大錯誤陳述。

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

我們根據《香港核數準則》進行審核的工作之一，是運用專業判斷，在整個審核過程中抱持職業懷疑態度。我們也：

- Identify and assess the risks of material misstatement of the consolidated 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.

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• 識別及評估綜合財務報表由於欺詐或錯誤而導致的重大錯報風險，因應這些風險設計及執行審核程序，獲得充足及適當的審核憑證為我們的意見提供基礎。由於欺詐涉及合謀串通、偽造、故意遺漏、誤導性陳述或凌駕內部控制，因此未能發現由此造成的重大錯報風險比未能發現由於錯誤而導致的重大錯報風險更高。

• 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.

• 了解與審核有關的內部控制，以設計恰當的審核程序，但並非旨在對貴會的內部控制的有效性發表意見。

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

• 評估所用會計政策是否恰當，以及董事所作出的會計估算和相關披露是否合理。

• 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 disclosure 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.

• 總結董事採用以持續經營為基礎的會計法是否恰當，並根據已獲取的審核憑證，總結是否有對貴會持續經營的能力構成重大疑問的事件或情況等重大不確定因素。倘若我們總結認為有重大不確定因素，我們需要在核數師報告中提請注意財務報表內的相關資料披露，或如果相關披露不足，則修訂我們的意見。我們的結論是基於截至核數師報告日期所獲得的審核憑證。然而，未來事件或情況可能導致貴會不再具有持續經營的能力。

**C.C. TAM & CO. Certified Public Accountants (Practising)**

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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.

我們就審核工作的計劃範圍和時間、在審核過程中的主要發現（包括內部控制的重大缺失）及其他事項與管治層進行溝通。



C.C. TAM & COMPANY 譚智聰會計師事務所  
Certified Public Accountants  
(Practising) 香港執業會計師  
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卡佛大廈11樓1104室。

Date 日期: 21 DEC 2021

二〇二一年十二月廿壹日

THE ACCUMULATION OF MERITS ASSOCIATION LIMITED

品石福資會有限公司

STATEMENT OF FINANCIAL POSITION 財務狀況表

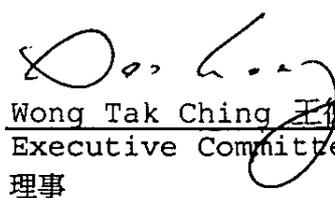
AS AT 31ST MARCH 2021

於2021年3月31日

		Note <u>附註</u>	2021 HK\$	2020 HK\$
NON-CURRENT ASSETS	非流動資產	5	-	4,694.00
CURRENT ASSETS	流動資產			
Cash at banks	銀行結存		500,034.21	138,229.18
Rental and Other Deposits	租約及其他按金		37,094.00	42,310.44
			-----	-----
			537,128.21	180,539.62
CURRENT LIABILITIES	流動負債			
Accounts payable	應付賬款		206,062.29	176,062.29
Temporary receipts	暫收款		285,899.20	-
Other Payables and Accruals	應付費用		16,000.00	8,000.00
			-----	-----
			507,961.49	184,062.29
NET CURRENT ASSETS/(LIABILITIES)	流動資產/(負債)淨值		-----	-----
			29,166.72	(3,522.67)
			-----	-----
			29,166.72	1,171.33
			=====	=====
Represented by:				
MEMBERS' FUND	會員基金	7	29,166.72	1,171.33
			=====	=====



Leung Cham Lau 梁湛流  
Executive Committee Member  
理事



Wong Tak Ching 王德貞  
Executive Committee Member  
理事

## THE ACCUMULATION OF MERITS ASSOCIATION LIMITED

品石福資會有限公司

INCOME STATEMENT 收益表

FOR THE YEAR ENDED 31ST MARCH 2021

由 2020年 4月1日至 2021年3月31日年結

		Note	2021	2020
		<u>附註</u>	HK\$	HK\$
REVENUE	收入			
Donations	捐款		309,859.00	1,473,255.00
OTHER INCOME	其他收益			
Bank Interest	銀行利息		0.52	35.83
Rent and rates subsidiary	差餉津貼		32,510.00	27,452.44
			-----	-----
			342,369.52	1,500,743.27
			-----	-----
EXPENDITURE	支出			
Audit fee	審計費		8,000.00	8,000.00
Advertising	廣告支出		21,568.00	-
Religious worship sponsorship	贊助法會		21,600.00	93,251.40
Food and drinks donations	飲、食品施贈		101,431.73	398,919.00
Buddhism literature donations	佛教閱物施贈		2,000.00	237,560.00
Depreciation	資產折舊		4,694.00	4,694.00
Bank charges	銀行手續費		1,070.40	930.00
Legal and professional fees	律師及專業費		26,000.00	24,000.00
Celebration activities for Buddhist birthday anniversary	慶祝香港佛誕假期成 立20周年慶典活動		-	802,958.50
Insurance	保險費		-	1,000.60
Messing & Activities expenses	交流活動費		47,750.00	-
Printing and stationery	文具印刷		468.00	-
Repairs and maintenance	維修支出		25,000.00	-
Rent and rates	租金差餉		36,000.00	62,359.00
Utilities expenses	水電費		18,792.00	-
Secretarial fee	秘書費		-	2,000.00
			-----	-----
			314,374.13	1,635,672.50
			-----	-----
SURPLUS/(DEFICIT) FOR THE YEAR	本年盈餘/(赤字)	7	27,995.39	(134,929.23)
			=====	=====

THE ACCUMULATION OF MERITS ASSOCIATION LIMITED  
 品石福資會有限公司  
 STATEMENT OF CASH FLOWS 現金流量表  
 FOR THE YEAR ENDED 31ST MARCH 2021  
 由 2020年 4月 1日至 2021年 3月 31日 年結

		2021 HK\$	2020 HK\$
NET CASH FLOWS FROM OPERATING ACTIVITIES	經營業務所得之淨現金流入 :-		
Surplus/(Deficit) for the year	盈餘/(虧損)	27,995	(134,929)
Depreciation	資產折舊	4,694	4,694
Interest	利息	-	(35)
Operating profit/(loss) before working capital changes	營運資金變動前 經營盈餘/(虧損)	<u>32,689</u>	<u>(130,270)</u>
Decrease/(Increase) in:-	減少/(增加):-		
Rental and Other Deposits	租約及其他按金	5,217	(5,217)
(Decrease)/Increase in:-	(減少)/增加:-		
Accounts payable	應付賬款	30,000	176,062
Other Payables and Accruals	應付費用	8,000	2,000
Temporary receipts	暫收款	285,899	(295,000)
Cash generated from operations	源自經營業務之現金	<u>361,805</u>	<u>(252,425)</u>
Tax paid	已付稅款	-	-
Net cash flows from operating activities	經營業務所得之淨現金流入	<u>361,805</u>	<u>(252,425)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務所得現金流		
Bank interest received	利息收入	-	35
Net cash flows from investing activities		<u>-</u>	<u>35</u>
CASH FLOWS FROM FINANCING ACTIVITIES	融資業務所得現金流	<u>-</u>	<u>-</u>
INCREASE IN CASH AND CASH EQUIVALENTS :-	現金及現金等值流入 :-	361,805	(252,390)
CASH AND CASH EQUIVALENTS :			
AT BEGINNING OF THE YEAR	年初現金及現金等值	138,229	390,619
AT END OF THE YEAR	年末現金及現金等值	<u>500,034</u>	<u>138,229</u>
Analysis of balances of cash and cash equivalents :-	現金及等同現金在 資產負債表之分析 :-		
Cash at banks	銀行結存	<u>500,034</u>	<u>138,229</u>

1. LEGAL STATUS

The Association is incorporated under the Companies Ordinance and is limited by guarantee and not having a share capital. Under the provisions of the Association's Memorandum of Association, every member shall, in the event of the Association being wound up, contribute to the assets of the Association to the extent of HK\$ 100. At 31st March 2021 the Association had 2 members.

2. PRINCIPAL ACTIVITIES AND REGISTERED OFFICE

The Association is a body corporate incorporated in Hong Kong under the Companies Ordinance, with the registered Room 6, 6/F., Hung Tai Industrial Building, 37-39 Hung To Road, Kwun Tong, Kowloon, Hong Kong. Its principal activities are promotion of religious worship on Buddhism and charitable work.

3. PRINCIPAL ACCOUNTING POLICIES

Basis of Preparation

The Association adopts and prepares its annual accounts made up to the date ending on 31st March 2021.

The Association qualifies for reorting exemption as small private company under 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 SME-FRS and have been prepared under accrual basis of accounting and on the basis that the association is a going concern.

1. 法定地位

本會乃按照公司條例正式註冊，其負債以擔保為限。根據本會會章規定，倘若本會結業，其會員所承擔的責任為每人港幣100元。截至2021年3月31日止，本會會員數目為2人。

2. 主要業務及註冊地址

本會是在香港根據香港法例（公司條例）註冊成立的法團，註冊辦事處地址為香港九官塘鴻圖道37-39號鴻泰工業大廈6樓6號室。本會之主要業務為提倡推廣佛教及行善。

3. 主要會計政策

編制基準

本會採納並編制截至2021年3月31日為年結的財務報表。

本會俱備資格符合歸為小型私人公司、小型擔保公司 第359(1)(a)，(公司條例) 第622章 條例規定。並已按照上述香港小型私人公司或小型擔保公司的會計準則及詮釋、香港公司條例的規則，編制財務報告。

本財務報告依照香港會計師公會頒令的中小型企業財務報告準則("SME-FRS")，並以「應計」概念及「持續經營」概念處理賬目。

The measurement base adopted is the historical cost convention.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements:

(a) Property and Equipment

Property and equipment are stated at cost less accumulated depreciation and impairment. Property and equipment are depreciated at rates sufficient to write off their depreciable amounts over their estimated useful life using the straight-line method.

The annual depreciation rates adopted are as follows:

Leasehold properties	2%
Other property and equipment	20%
Computer	33 1/3%

(b) Impairment of Assets

At each balance sheet date, both internal and external sources of information are considered to assess whether there is any indication that assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased. If such indication exists, the recoverable amount of the asset is estimated and where relevant, an impairment loss is recognised to reduce the asset to its recoverable amount. Such impairment losses are recognised in the income statement whenever the carrying amount of an asset exceeds its recoverable amount. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount and which results in an increase in asset value. Reversals of impairment losses are credited to the income statement in the year in which the reversals are recognised. A reversal of impairment losses is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years.

(b) Operating leases

Rental expenses are charged to the income statement on a straight-line basis over the term of the leases.

計算基準採用原成本法。

為適當詳述本財務報告書，以下列出與本公司相關的會計準則。

(a) 物業和設備

物業和設備成本減累積折舊及減值入賬。物業和設備以直線法計算定額折舊，按其估計可使用年期撇銷可折舊數額。

計算折舊所用年率如下：

租賃物業	2%
傢俬、製置及設備	20%
電腦設備	33 1/3%

(d) 減值

每年結算日審查內部和外部資料，以釐定是否出現資產減值的跡象，或以往確認的減值虧損是否不再存在或有所減少。如有此等跡象，則評估有關資產的可收回數額。資產的可收回數額指其公允值減出售成本與使用價值兩者之較高者。倘資產的賬面值超逾其可收回數額，則於收益賬確認減值虧損。倘釐定可收回數額的估計出現轉變而導致可收回數額上升，則撥回減值虧損，惟撥回後所得數額，不得超過假設過往年度並無確認減值虧損的情況下資產的賬面值。減值虧損撥回數額在確認撥回年度計入收入表。

(b) 營業租約

租金支出均按其租約年期，以直線法平均攤分並於收益表內入賬。

(c) Revenue Recognition

Membership fee is recognised in the financial year of receipt.

Interest income is recognised when it is received.

Donation is recognised when it is received.

(d) Trade and other receivables

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful, a provision is made and charged to income statement.

4. TAXATION

No provision for taxation is made as the Association is exempted from Hong Kong profits tax by virtue of Section 88 of the Inland Revenue Ordinance.

5. PROPERTY AND EQUIPMENT 物業及設備

	傢俬及辦公設備 Furniture & Equipment HK\$
Cost 原值	
At 1/4/2020 年初結餘	14,082.00
Additions 添置	-
Disposals 清除	-
	-----
At 31/3/2021年終結餘	14,082.00
	-----
Accumulated depreciation 累計折舊	
At 1/4/2020 年初結餘	9,388.00
Charge for the year 本年折舊	4,694.00
	-----
At 31/3/2021年終結餘	14,082.00
	-----
Net book value 淨值	
At 31/3/2021年終結餘	-
	=====
At 31/3/2020年初結餘	9,388.00
	=====

(c) 收入確定

會員費於收取的財務年度入賬。

利息收入在收到時確認。

捐款收入依據款項實收時確認。

(d) 應收賬款及其他應收款項

應收賬款及其他應收款項按可變現淨值入帳此項估計乃按其個別客戶狀況而作出若有不能收回賬款及款項則作出減值撥備並於損益帳內確認。

4. 稅項

根據《稅務條例》第88條，本法團可獲豁免繳付香港利得稅。

6. EXECUTIVE COMMITTEE MEMBERS' REMUNERATION

Emoluments  
Retirement benefits

酬金  
退休福利

6. 理事酬金

2021  
HK\$

2020  
HK\$

-	-
-	-
-----	-----
-	-
=====	=====

None of the executive committee members has received other benefits as stated in section 383(1)(c), (d), (e) and (f) of the Hong Kong Companies Ordinance during the year.

各公司理事沒有收取載於香港公司條例第 383(1)(c), (d), (e) 及 (f) 節中各項利益。

7. CHANGES IN MEMBERS' FUND 會員基金變動表

At 31 March 2020  
2020年3月31日結餘

Surplus/(Deficit) for the year  
本年盈餘/(赤字)

At 31 March 2021  
2021年3月31日結餘

Accumulated  
Surplus/(Deficit)  
累積盈餘/(赤字)  
HK\$

1,171.33

27,995.39

-----

29,166.72

=====

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Executive Committee on 21 DEC 2021.

8. 財務報表之批核

理事會於 二〇二一年 十二月 廿 壹日  
批核本財務報表