



慈善機構註冊號碼：91/12101

香港樂心會年報

(2021年5月1日至2022年4月30日)

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## 香港樂心會 2021-2022 年報

### 機構背景

香港樂心會（簡稱 L3C），成立於 2007 年，由 MPL 培訓中心 Alexandria Fu 傅家星老師及 進階課程畢業生 Raymond Liu 廖忠偉先生 共同創立，內閣委員及義工團隊則由 MPL 培訓中心的畢業生自發所組成。各人來自不同的行業，透過運用在課程中學習到的熱情、付出、承擔等正能量，去幫助有需要的人士，從而貢獻及感染社會。

2012 年，香港樂心會正式成為香港慈善信託團體 (註冊號碼: 91/12101)。

2018 年 8 月 18 日，樂心會長者服務中心遷移至深水埗欽州街 15 號地下。

### 宗旨及目標

香港樂心會堅持「以生命影響生命」，實踐樂心樂力樂耆終的理念，致力讓長者能留在熟悉的住所居住，有活力積極的參與社區活動、更可以安心善終。

### 活動摘要

香港樂心會於 2021 年 5 月 1 日至 2022 年 4 月 30 日期間，以下為各活動摘要。

## 耆樂同行：

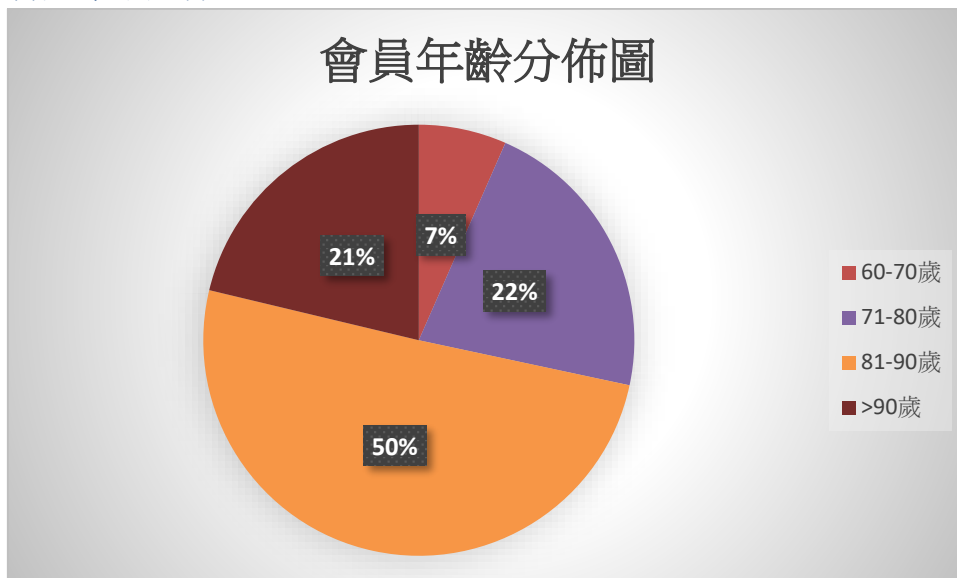
人口老化問題嚴峻的深水埗區，同時有著長者貧窮問題，尤其當中有不少隱蔽長者、獨居長者及雙老家庭隱藏其中，他們不懂利用現有的社會資源尋求協助，情況令人關注。

而現時安老政策集中在院舍照顧及社區照顧兩大範疇，但政府資助/津貼院舍照顧長期宿位不足，以致私營院舍相繼出現。由於署方沒有充足監管，令到私院服務參差，常出現院舍虐老情況，導致 97%長者都不願意入住安老院社，「居家安老」正是他們的願望。

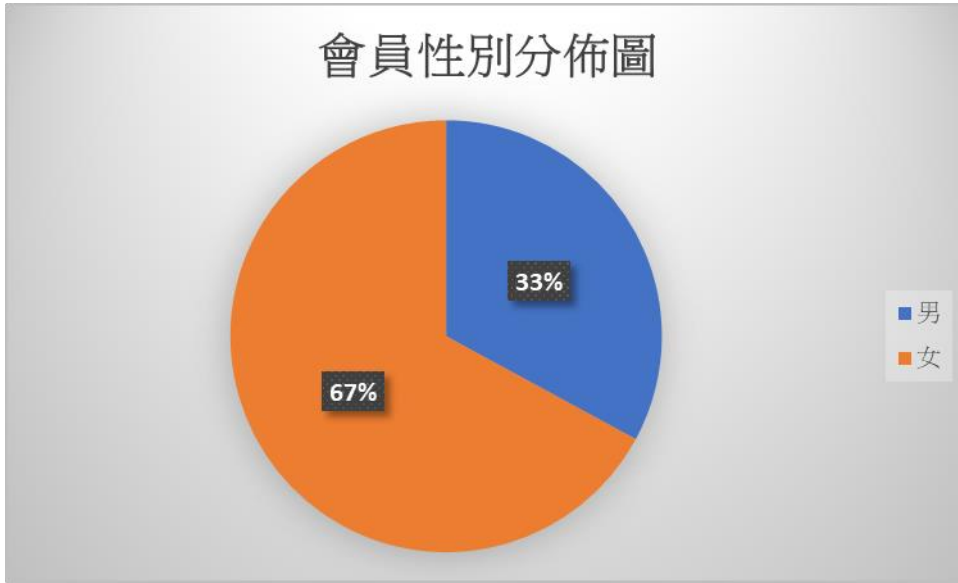
有見及此，本會於 2017 年在深水埗推行「耆樂同行」計劃。「耆樂同行」將於區內提供一站式免費服務給經濟有困難的獨居長者和雙老家庭，集合社會不同的資源，讓他們可以在自己熟識的社區內頤養天年，並且活得豐盛及有尊嚴。

「耆樂同行」服務已覆蓋深水埗富昌邨、榮昌邨和麗閣邨。截至 2022 年 4 月底，本項目的長者會員人數高達 395 人，7 成長者年齡 81 歲以上，服務人次過千，詳見以下統計資料。

## 會員年齡分佈：



會員性別分佈：



服務總覽：



## 生活照顧服務：

	服務人次
派飯	12430
陪診	81
其他保姆服務	68
剪髮	166
剪甲	63

「惠樂行膳」計劃，惠家慈善基金連續第4年資助派飯保姆全年薪金，讓長者星期一至五定時在家享用惜食堂提供的營養飯餐。同時，派飯保姆都是邨內居住的婦女，婦女積極參與社區，與長者建立緊密關係，互助互惠，加強社區資本，更可共建居家安老的友善社區。



多次於派飯期間，發現體弱長者跌倒在家中，保姆立即報警求助，救出長者。



北河同行連續第四年逢星期六晚派飯給樂心會的長者。

## 生活照顧服務：

Beijing Hair Culture (Hair & Nail's) 持續四年定期每兩個月到中心為長者剪髮。



惜剪「香港美甲義工服務協會」持續三年定期每兩個月到中心為長者剪甲。



保母陪診服務

改善家居服務：

	服務人次
家居清潔	147
家居維修	14

由 2021 年 8 月開始，泓福慈善基金每月贊助 20 戶長者的保姆清潔費。



保姆在長者家清潔廚房



義工為長者更換抽氣扇

## 醫療服務：

	服務人次
中醫義診	1238
驗眼服務	43
認知障礙刺激小組	113
長者健康街站	1509
長者腕骨骨折預防計劃	349

第五年與榕光社合作中醫義診，每星期兩天早上提供免費診症，贈醫施藥。



睛彩慈善基金每年到中心為長者提供白內障檢查，為有需要的長者發轉介信，更為有緊急需要的長者安排到私家醫生作白內障手術，快速得到治療，減省在公立醫院輪候時間，費用全免。



## 認知障礙服務

根據香港認知障礙症學會的資料，香港 85 歲以上的長者，每 3 人就有 1 人患上有認知障礙症。本會和認知障礙症協會合作，為本會有需要的長者提供評估及為確診長者提供定期認知障礙症刺激小組活動，可使患者改善智力、社交能力、日常功能等，從而可以留在社區生活，居家安老。



## 長者健康街站

逢星期一在南昌薈商場空地，為長者提供免費量血壓和體重。



## 長者腕骨骨折預防計劃

現時香港平均每五名 65 歲或以上的長者中就有一名曾在一年內跌倒。而本會之獨居長者平均年齡大多在 80 歲以上，因骨質疏鬆問題而跌倒風險就更大，及早預防變得非常重要。

有見及此，樂心會參加「香港中文大學賽馬會骨質疏鬆預防及治療中心所主辦之長者腕骨骨折預防計劃」，由專業醫護人員為長者們進行三小時不同的測試及檢查跌倒風險評級，而當中約有 30 名患有較嚴重骨質疏鬆等問題的長者，繼而參予一項為期 12 堂之防跌運動班。長者每星期到中心，由物理治療師指導下學習一系列之運動，例如熱身運動，平衡訓練，肌力訓練及步行訓練到最後緩和運動等等。長者們學習到防跌運動技巧外，更希望他們能養成一種習慣，每日進行防跌運動，以達改善及培養健康骨骼，預防跌傷風險。



## 創建社交活動：

	義工人數	服務人次
太極健走	2	98
中心社交活動	5	47
上門家訪	178	1613
節日聚餐	29	197
外出活動	41	40

ChiRunning 合辦的太極健走，在小白教練帶領下，一班長者們都很積極參與，希望透過學習正確姿勢能在日常運用，能改善肌肉，筋肉絡和心肺功能重建。達致減緩衰老，及恢復健康效果。



因防疫關係，中心和外出活動大大減少，長者很珍惜每次見面機會。



## 第五波疫情下的樂心會

第五波新冠疫情來得既急且猛，公立醫院淪陷的慘況，醫療服務嚴重不足，社會資訊混亂，長者無助的哭訴。

當中本會有 60 多位長者確診，他們都極度徬徨無助，我們立刻聯絡合作多時的中醫師，請他幫忙為確診的老友記視診，中心職員再配中藥沖劑送到長者家中，好讓他們能及時控制病情，不用徬徨或需前往急症室求診，可以安穩地在家中隔離至痊癒。

不少長者都是長期病患者，例如患有高血壓、糖尿病、冠心病等，這些病症都必須以藥物控制，若自行減藥或不服藥的後果可大可小。而長者害怕到醫院，中心保姆協助到醫院取藥。

同時，政府收緊防疫措施，「疫苗通行證」於 22 年 2 月實施，連去商場，超市，街市都必須接種最少一劑新冠疫苗，除非有豁免紙。市民都不容易應對，何況獨居長者。本會職員透過電話了解他們接種疫苗狀況，建立所有會員的疫苗紀錄，提醒他們到期打針和安排他們到私家診所接種疫苗。而在這艱難時刻，一方有難，八方支援，本會得到各界有愛的舉動，盡顯香港人互助的精神，在此樂心會代一班無助的老友記感謝大家，讓他們感受到時常有人記掛著關愛著他們。



美孚診所梁展鵬醫生及團隊為樂心會的老友記服務，前後有 40 多位未接種疫苗的長者注射疫苗。

香港非專利巴士聯會，迅速安排車輛，免費分批接送長者到診所。



在疫情仍嚴峻下，一班有愛義工們利用復活節假期為多位獨居長者進行家居霧化消毒清潔服務，為求令長者們在未能多外出情況下也能舒適及安心留在家中。

感謝不同團體和機構捐贈物資外，更組織義工隊送暖到長者家。



Outsystems Singapore PTE. LTD 義工團



泓福慈善基金義工團



樂心會義工團



法鼓山義工團

## 長者義工配對計劃

計劃目的是為義工與欠缺親屬探訪的獨居長者做配對，成功配對的義工會定期以電話問候或上門探訪長者，提供持續性的關懷，令義工及長者互相了解、建立信任。目前已經超過 10 位義工和長者已配對超過 3 年，互相建立了深厚感情，如同親人般的關係。



## 籌款活動

### Wine and Dine with Musician

ChiLiving® Asia 於 12 月 9 日舉辦了 “Wine and Dine with Musician” - 5 道菜 Fine Dining + wine matching，再由香港音樂界宗師級人馬 Victor Tam 及 Phoebus Chan 為每道酒菜配上音樂，三位大師級演奏家和賓客們一起進餐並即席演奏，為每一位來賓帶來前所未有的體驗，所有收益扣除餐飲成本後全數撥捐香港樂心會「耆樂同行」計劃作慈善用途，一共籌得善款\$28,872。



### 樂心之友冬至籌款活動 2021

一年一度樂心之友冬至籌款活動於 2021 年 12 月 18 日順利舉行。感謝各位善長及義工們多年來對樂心會的全力支持，尤其在這全球疫情持續下，仍獲得各方友好善長們共襄善舉，是次冬至籌募活動共籌得善款\$668,094。



### 義賣 XO 醬蝦子麵

適逢疫症蔓延之時，劉森記麵家有感於香港樂心會的「耆樂同行」計劃有助延伸一份愛與關懷給一群獨居長者，抱著助人為樂的精神，特意捐贈 1000 盒蝦子麵禮盒給香港樂心會作義賣。是此活動籌得善款\$150857



## 獲獎：

香港樂心會榮獲本年度 #JCI 飛越品牌非牟利機構大獎



獨居的麥伯伯 88 歲，文質彬彬，性格內斂，與社區關係疏離。經本會同工無間斷的關懷了解後，彼此建立信任，慢慢願意參與中心活動。早前在家跌倒後身體每況愈下，需要本會送飯和陪診等服務，及後更確診患上認知障礙症。伯伯獨自生活的風險很高，經過不斷的溝通，伯伯接納住院舍的方案，在入院舍前，伯伯特意找人製作錦旗，感激同工一直的照顧。



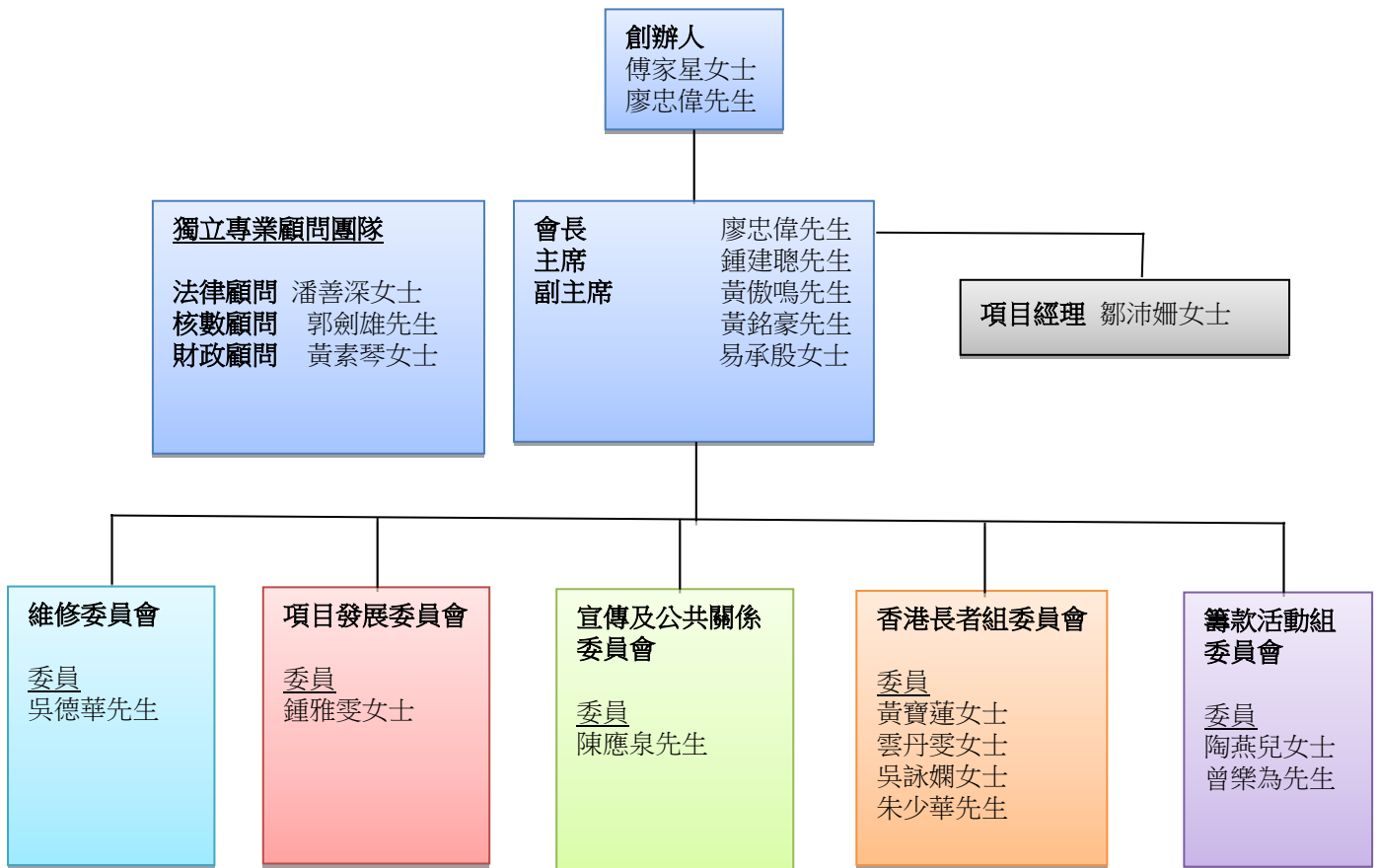
## 財務

有關 L3C 在 2021 年 5 月 1 日至 2022 年 4 月 30 日期間財務及核數資料，請參考此年報之附件三。

## 附件

- (一) 第八屆香港樂心會架構圖
- (二) 2021-2023 香港樂心會委員會名單及簡單個人背景資料
- (三) 2021-2023 香港樂心會審計報告

附件一： 2021-2023 香港樂心會架構圖



## 附件二：2021-2023 香港樂心會委員會名單

職位	執行委員會成員名稱	Committee Name
創辦人	傅家星女士	MS FU GA SING ALEXANDRIA
創辦人	廖忠偉先生	MR LIU CHUNG WAI
主席	鍾建聰先生	MR CHUNG KIN CHUNG
副主席	黃傲鳴先生	MR WONG NGO MING
副主席	黃銘豪先生	MR WONG HO MING
副主席	易承殷女士	MS YICK SHING YAN
籌款活動組委員	陶燕兒女士 曾樂為先生	MS TO YIN YEE MR TSANG LOK WAI
宣傳及公共關係委員	陳應泉先生	MR CHAN YING CHUEN
項目發展委員	鍾雅雯女士	MS CHUNG NGA MAN
長者組委員	黃寶蓮女士	MS WONG PO LIN
	吳詠嫻女士	MS NG WING HAN JOEY
	雲丹雯女士	MS WAN TAN MAN
	朱少華先生	MR CHU SIU WAH
維修組委員	吳德華先生	MR NG TAK WAH
財政顧問	黃素琴女士	MS WONG SO KAM
法律顧問	潘善深女士	MS POON SIN SUM
核數顧問	郭劍雄先生	MR KWOK KIM HUNG EDDIE

附件三： 香港樂心會核數報告 2021-2022

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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KKH & Company  
Certified Public Accountants (Practising)  
凱豐會計師

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

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**LIFE COMMITMENT CHARITY CLUB LIMITED**  
香港樂心會有限公司  
**INDEPENDENT AUDITORS' REPORT**

To the members of LIFE COMMITMENT CHARITY CLUB LIMITED 香港樂心會有限公司  
(Incorporated in Hong Kong with limited liability)

**Opinion**

We have audited the financial statements of LIFE COMMITMENT CHARITY CLUB LIMITED ("the Company") set out on pages 6 to 12, which comprise the statement of financial position as at 30 April 2022, and the income statement 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 Company 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company 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 obtained at the date of this auditors' report is information included in the directors' report set out on pages 1 to 2, but does not include the financial statements and our auditors' 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 on the other information obtained prior to the date of this auditors' report, 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.



**KKH & Company**  
Certified Public Accountants (Practising)  
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**LIFE COMMITMENT CHARITY CLUB LIMITED**  
香港樂心會有限公司  
**INDEPENDENT AUDITORS' REPORT (Continued)**

To the members of LIFE COMMITMENT CHARITY CLUB LIMITED 香港樂心會有限公司  
(Incorporated in Hong Kong with limited liability)

**Responsibilities of directors 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 Company'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 Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

**Auditors' responsibilities for the audit of the financial statements**

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.



**KKH & Company**  
Certified Public Accountants (Practising)  
凱豐會計師行

**Eddie K.H. Kwok**  
MPAcc, MCG, FCMA (Practising)  
HKACG (CS, CGP) ACG (CS, CGP)  
**郭劍雄**  
香港執業資深會計師

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**LIFE COMMITMENT CHARITY CLUB LIMITED**  
香港樂心會有限公司  
**INDEPENDENT AUDITORS' REPORT (Continued)**

To the members of LIFE COMMITMENT CHARITY CLUB LIMITED 香港樂心會有限公司  
(Incorporated in Hong Kong with limited liability)

**Auditors' responsibilities for the audit of the financial statements (Continued)**

- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with the directors 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.



KKH & Company  
Certified Public Accountants (Practising)  
Hong Kong, - 4 APR 2023

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

	Note	2022 HK\$	2021 HK\$
<b>Revenue</b>	3	<u>1,455,971</u>	<u>1,832,635</u>
<b>Other income</b>	3	<u>3,326</u>	<u>138,153</u>
<b>Expenditures</b>			
Bank charge		2,398	1,890
Building management fee		4,800	4,800
Cleaning expenses		537	822
Computer expenses		14,377	-
Depreciation		43,828	43,828
Exchange losses, net		2,071	-
Insurance		13,000	12,620
Messing		2,958	1,859
MPF		42,606	29,537
Printing expenses		5,696	4,755
Program and fundraising expenses		181,210	159,012
Postage		152	-
Promotion expenses		30,290	11,960
Rate		11,444	9,900
Rental expenses		290,000	266,800
Salaries		819,885	672,900
Stamp duty		-	699
Stationery		3,459	3,550
Sundry expenses		5,973	4,476
Telephone		5,619	4,412
Transportation		2,899	1,703
Utility expenses		12,837	4,553
		<u>1,496,039</u>	<u>1,240,076</u>
<b>(Deficit) / Surplus before tax</b>	4	<u>(36,742)</u>	<u>730,712</u>
Income tax expense	5	<u>-</u>	<u>-</u>
<b>(Deficit) / Surplus for the year</b>		<u>(36,742)</u>	<u>730,712</u>

The accompanying Accounting policies and Explanatory Notes form an integral part of, should be read in conjunction with, these financial statements.

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2022**

	Note	2022 HK\$	2021 HK\$
<b>Non-current asset</b>			
Property, plant and equipment	7	<u>14,181</u>	<u>58,009</u>
<b>Current assets</b>			
Deposits paid and other receivables		103,675	99,070
Bank balances		<u>2,486,991</u>	<u>2,430,440</u>
		<u>2,590,666</u>	<u>2,529,510</u>
<b>Less: Current liabilities</b>			
Other payables		<u>56,800</u>	<u>2,730</u>
<b>Net current assets</b>		<u>2,533,866</u>	<u>2,526,780</u>
<b>Net assets</b>		<u>2,548,047</u>	<u>2,584,789</u>
<b>Fund</b>			
Retained surplus	9	<u>2,548,047</u>	<u>2,584,789</u>

Approved on behalf of the Board by

  
 \_\_\_\_\_  
 Liu Chung Wai  
 Director

  
 \_\_\_\_\_  
 Chung Kin Chung  
 Director

The accompanying Accounting policies and Explanatory Notes form an integral part of, should be read in conjunction with, these financial statements.

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**1. Reporting entity**

LIFE COMMITMENT CHARITY CLUB LIMITED ("the Company") is a company incorporated in Hong Kong and limited by guarantee. The Company's registered office is located at Ground floor, No. 15, Yen Chow Street, Sham Shui Po, Kowloon, Hong Kong. The principal activities of the Company are charity development activities.

**2. Basis of preparation and accounting policies**

The Company qualifies for the reporting exemption as a small guarantee company under sections 359(1)(a) and 363 of the Hong Kong Companies Ordinance and is therefore entitled to prepare and present its annual 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 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. Revenue**

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

- (i) Donation income is recognised when the donations are received or receivable; and
- (ii) Interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest applicable.

**b. Government grants**

Government grants are recognised as income over periods necessary to match them with the related costs they are intended to compensate, on a systematic basis when there is reasonable assurance that the Company will comply with the conditions attaching to them and the grants will be received. A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company, with no future related costs, is recognised as income of the period in which it becomes receivable. Government grants related to assets are presented in the statement of financial position by setting up the grants as a deferred income.

**c. Foreign exchange**

The reporting currency of the Company is Hong Kong Dollars, which is the currency of the primary economic environment in which the Company operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the end of the reporting period. Gains and losses on foreign exchange are recognised in the income statement.

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**2. Basis of preparation and accounting policies (Continued)**

d. Taxation

The Company being a charitable institution or trust of a public character is exempt from tax under Section 88 of the Inland Revenue Ordinance with effect from 20 August 2012.

e. Property, plant and equipment

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

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Leasehold improvement	25%
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f. Impairment of assets

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 a recoverable amount and an impairment loss is recognised in the income statement. 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 depreciation), had no impairment losses been recognised for the asset in prior years.

g. 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 the income statement.

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**2. Basis of preparation and accounting policies (Continued)**

h. Related parties

- (a) A person or a close member of that person's family is related to the Company if that person:
- (i) has control or joint control of the Company;
  - (ii) has significant influence over the Company; or
  - (iii) is a member of the key management personnel of the Company or of a parent of the Company.
- (b) An entity is related to the Company if any of the following conditions applies:
- (i) The entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - (iii) Both entities are joint ventures of the same third party.
  - (iv) One entity is a joint venture of a third entity, and the other entity is an associate of the third entity.
  - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Company or an entity related to the Company.
  - (vi) The entity is controlled or jointly controlled by a person identified in (a).
  - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity)

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

**3. Revenue and other income**

An analysis of the Company's revenue and other income is as follows:

	2022 HK\$	2021 HK\$
Revenue		
- Donation income	1,455,971	1,832,635
Other income		
- Bank interest income	326	342
- Exchange gains, net	-	11,411
- Subsidy under the Anti-epidemic Fund	-	123,000
- Sundry income	3,000	3,400
	<u>3,326</u>	<u>138,153</u>
	<u>1,459,297</u>	<u>1,970,788</u>

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**4. (Deficit) / Surplus before tax**

This is arrived at after charging:

	2022 HK\$	2021 HK\$
Depreciation	43,828	43,828
Exchange losses, net	2,071	-
Operating lease rental	290,000	266,800
Staff costs	<u>862,491</u>	<u>702,437</u>

**5. Income tax expense**

No provision for Hong Kong Profits Tax has been made in the financial statements as the Company is an approved charitable institution and is exempted from taxation under section 88 of the Hong Kong Inland Revenue Ordinance.

**6. Directors' remuneration**

The directors do not receive any fees or emoluments in respect of their services to the Company during the year (2021: Nil).

**7. Property, plant and equipment**

	Leasehold improvement HK\$
Cost:	
At 1/5/2021 and 30/4/2022	<u>175,310</u>
Accumulated depreciation and impairment losses:	
At 1/5/2021	117,301
Depreciation for the year	<u>43,828</u>
At 30/4/2022	<u>161,129</u>
Net carrying amount:	
At 30/4/2022	<u>14,181</u>
At 30/4/2021	<u>58,009</u>

**8. Members' liability**

The Company is not authorised to issue share capital and is limited by guarantee. Under the provision of the Company's memorandum and articles of association, every member shall, in the event of the Company being wound up, contribute such amount as may be required to meet the liabilities of the Company but not exceeding HK\$10 per member.

**LIFE COMMITMENT CHARITY CLUB LIMITED**  
**香港樂心會有限公司**  
**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**9. Changes in fund**

	HK\$
Balance as at 1/5/2020	1,854,077
Surplus for the year	<u>730,712</u>
Balance as at 30/4/2022 and 1/5/2021	2,584,789
Deficit for the year	<u>(36,742)</u>
Balance as at 30/4/2022	<u>2,548,04</u>

**10. Other related party transactions**

The Company did not have any significant related party transactions and significant balances with related parties other than those disclosed elsewhere in the financial statements.

**11. Commitment under operating lease**

The Company had the following total future minimum lease payments payable under non-cancellable operating lease:

	2022 HK\$	2021 HK\$
Not later than one year	49,300	290,000
Later than one year	<u>-</u>	<u>49,300</u>
	<u>49,300</u>	<u>339,300</u>

**12. Approval of financial statements**

The financial statements were authorised for issue by the Board of Directors on - 4 APR 2023 .