

以行動活出生命

香港樂心會 
Life Commitment Charity Club

慈善機構註冊號碼：91/12101

香港樂心會年報

(2022年5月1日至2023年4月30日)

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香港樂心會 2022-2023 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。

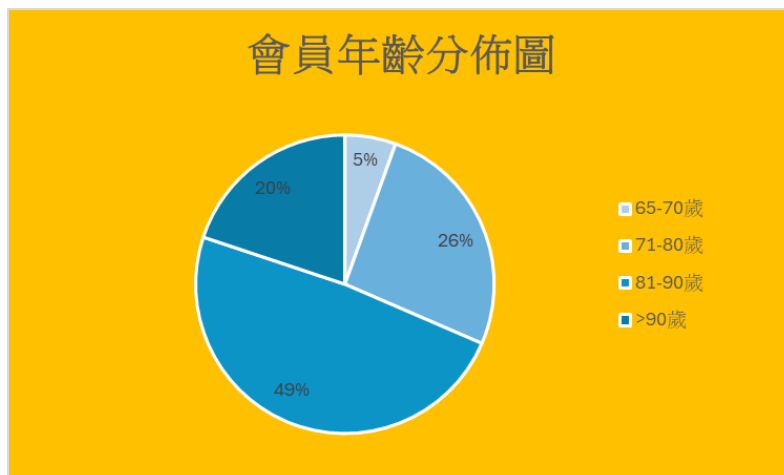
活動摘要

香港樂心會於 2020 年 5 月 1 日至 2021 年 4 月 30 日期間，以下為各活動摘要。

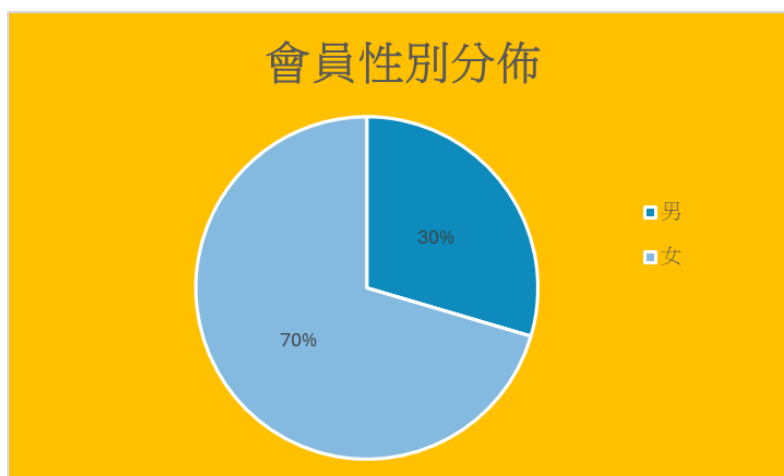
耆樂同行：

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 2023 年 4 月底，本項目的長者會員人數高達 362 人，平均長者年齡 83.9 歲，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	13440
陪診	133
其他保姆服務	79
剪髮	224
剪甲	106

「惠樂行膳」計劃，惠家慈善基金第 4 年資助派飯保姆全年薪金，令有需要的長者星期一至五都可以安在家中，收到熱騰騰的飯盒。

由 2022 年 6 月開始，本會與榕光社合辦，願望井慈善基金有限公司贊助的「善飯計劃」，為深水埗區長者每天派發愛心飯盒，為長者們在疫情下都能感受溫暖。



善飯計劃



Beijing Hair Culture 義工提供剪髮服務



惜剪義工為不便長者剪甲

改善家居服務：

	服務人次
家居清潔	240
家居維修	17
牆壁翻新	2

連續第二年，泓福慈善基金每月贊助 20 戶長者的保姆清潔費。

獨居蘇婆婆客廳及廚房天花板油漆嚴重剝落，天花屑時常會掉落，尤其影響煮食，時不時都會「加料」非常困擾。本會義工即為蘇婆婆全屋天花及牆粉飾一番，現在煥然一新，令蘇婆婆笑逐顏開。



廚房天花翻新前



廚房天花翻新前



電燈維修



定期家居清潔

醫療服務：

	服務人次
中醫義診	1314
認知刺激小組	31
健康講座	29
長者健康諮詢街站	2247

連續第六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。



中醫義診



認知刺激小組



長者健康諮詢街站

創建社交活動：

	義工人數	服務人次
健體運動	5	999
中心社交活動	20	457
上門家訪	292	1942
節日聚餐	42	172
外出活動*	122	466



太極健走

由 2022 年 11 月開始，香港樂心會逢星期三及星期六，分別舉辦《樂心智趣閣》，透過不同類型的活動，集合鬥智、鬥力、動態或靜態既遊戲，令一眾老友記從中增添歡樂外，活動亦鼓勵老友記踏出家門，透過參加活動與外界接觸，逐步擴展社交圈子。



樂心智趣閣 - 桌遊和書法班



樂心智能電話教授日

樂心會與「樂耕園」因應新冠疫情合辦了一個項目名為「正向抗疫全接觸」，內容分為4個不同單元之「趣味健「生」活動」。目的透過活動讓長者們可在稍緩和的疫情下能參予一些有趣味性又健康的活動。



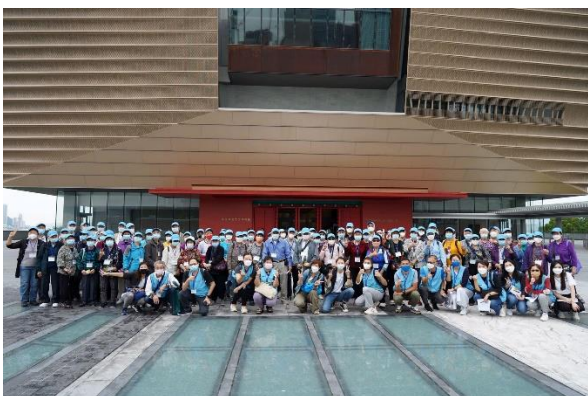
外出活動：



「尊尚慈善基金會」冠名贊助予過百位長者們，到尖沙咀 K11 Musea 商場之電影院內一同欣賞「一樣的天空」的電影。



法鼓山舉辦「此處心安是吾家」同樂日



樂心遊故宮



HAFFA 香港貨運物流業協會有限公司全費贊助午宴，在啟德郵輪宴會中心享用一頓豐盛美味午膳。



香港迪士尼樂園一天遊



惠家慈善基金贊助林村許願樹、沙田車公廟及雲泉仙館一天遊

探訪活動：



明歌知欽慈善基金派福袋活動



Real Asset Management Ltd 贊助及探訪



紫雲堂愛心贈送電器探訪長者活動



香港大學佛教研究中心校友會探訪

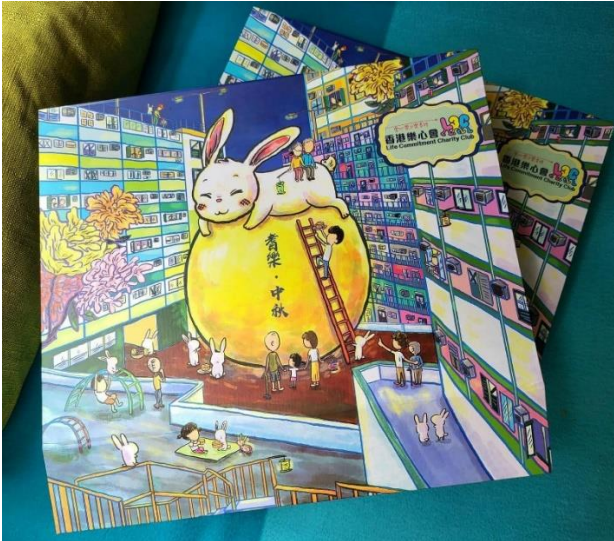


香港貨運物流業協會(HAFFA)

籌款活動

香港樂心會「耆樂愛心月餅義賣活動」2022

樂心會今年舉辦「耆樂愛心月餅義賣活動」，首度推出「樂心耆妙純素月餅」及「樂心耆趣雜錦月餅」禮盒，為「耆樂同行」計劃籌得\$222,481 經費。



樂心之友冬至籌款活動

因疫情關係，是次冬至午宴將以簡單溫馨的形式舉行，將不設舞台及表演節目，亦未能邀請嘉賓及善長出席，但我們依然保持初心，以純粹宴請一班公公婆婆吃一頓溫暖的冬至飯為本。

是次籌得\$399,305，支持「耆樂同行」項目



本年有幸參與渣打銀行慈善基金資助計劃，渣打銀行慈善基金支持，香港社會服務聯會(社聯)與機構合辦「支援失業婦女就業計劃」，為第五波疫情下的失業婦女提供為期兩個月的工作機會，並為弱勢社群購買防疫物資，包括快速測試套裝及熱餐或食物。



故事分享:

當日正在掛 8 號風球早上收到梁婆婆來電哭訴:「姑娘呀,我好驚呀!我床邊都浸滿水,衣服鞋物全部浮在水面,點算好呀?」原來她睡到半夜扎醒發現床邊地下全是水,水是由廁所馬桶流出到廳房中。今次引致漏咸水事件是因為廁所排水位全部都被她的雜物堵塞,即使咸水已由房署用抽水機抽走,但更嚴重的是梁婆婆是囤積戶,當東西在炎熱天氣下受咸水浸過後,所發出的臭味令人無法忍受,梁婆婆就此情況尋求本會協助。

收到她電話後,本會即時緊急召喚義工們在 8 號強風下趕到梁婆婆屋企,即時為她清理浸壞發臭的雜物,全部雜物竟然整整裝下 8 架小型垃圾車,更甚是在她廁所鐵滅一整個老鼠集團!場面相當驚嚇!

我們認識梁婆婆已有四年多,她是獨居,沒有兒女。一直以來,她家中擺放了大量衣服,放滿全屋每一寸地方,所以她在家中是寸步難移,甚至冷氣機壞掉,維修師傅都沒法入屋檢查及更換。由於這種居住環境很容易會釀成意外以致失救,所以過往我們都用盡不同方法向婆婆提出協助。

梁婆婆看著整潔的家居時,面上雖仍帶點不捨,但也露出難得笑容說:「現在才發現我的家是那麼舒適,現在終於可以走進寬敞的浴室沖個返個靚涼。」

一星期後,已協助梁婆婆安排更換冷氣機,以令她可以在三十多度高溫下睡個好覺。



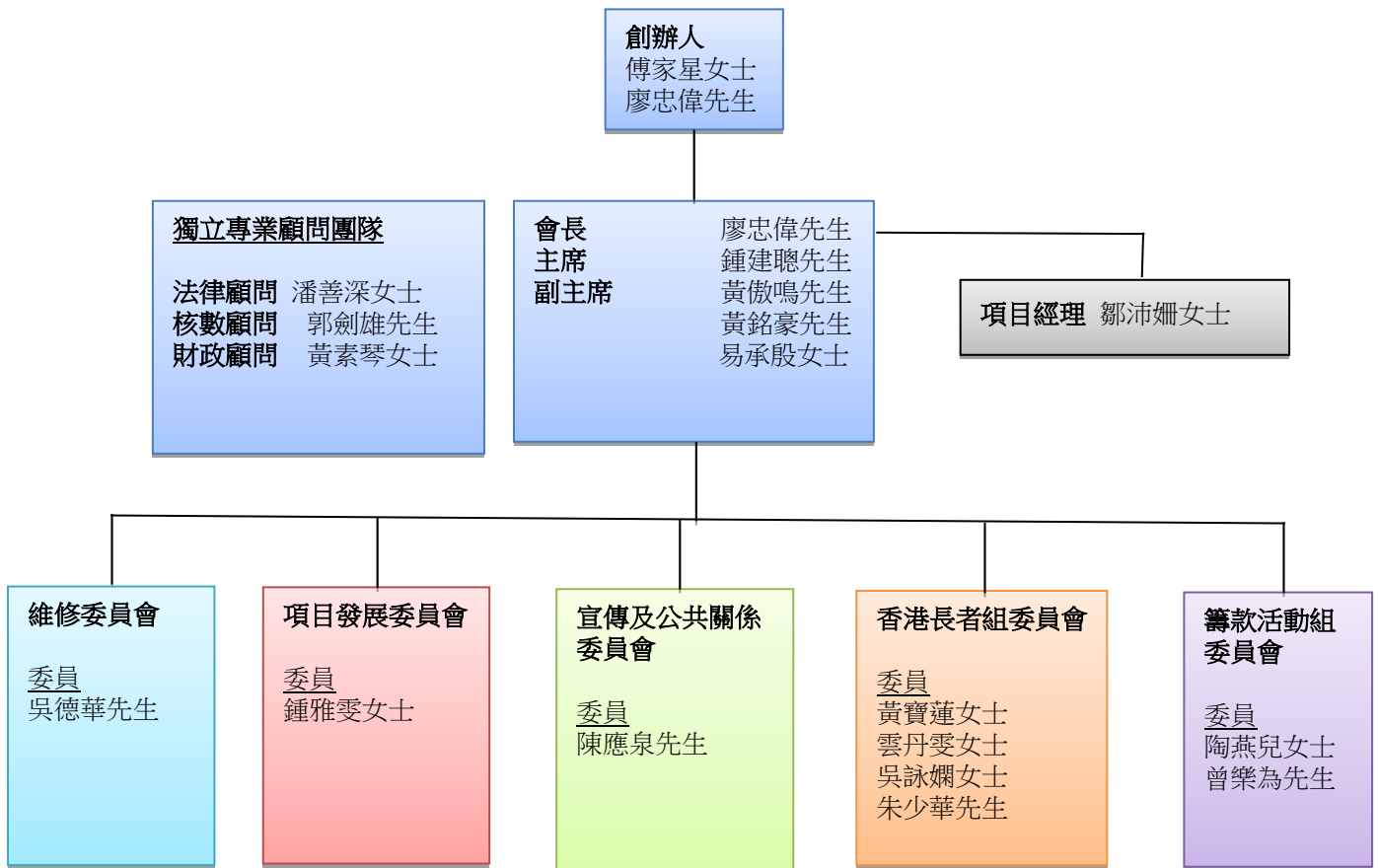
財務

有關 L3C 在 2022 年 5 月 1 日至 2023 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 2022-2023

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

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

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

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

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

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LIFE COMMITMENT CHARITY CLUB LIMITED
香港樂心會有限公司
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 APRIL 2023

The directors present their report and the annual financial statements of LIFE COMMITMENT CHARITY CLUB LIMITED (the "Company") for the financial year ended 30 April 2023.

Principal place of business

The Company is a company incorporated and domiciled in Hong Kong and has its registered office and principal place of business at Ground floor, No. 15, Yen Chow Street, Sham Shui Po, Kowloon, Hong Kong.

Principal activity

The Company is a charitable organisation limited by guarantee. The Company is engaged in charity development activities.

Financial statements

The deficit of the Company for the financial year ended 30 April 2023 and the state of the Company's affairs as at that date are set out in the financial statements on pages 6 to 12.

Directors

The names of persons who were the directors of the Company during the financial year and up to the date of this report are as follows:

Chung Kin Chung
Fu Ga Sing Alexandria
Liu Chung Wai

In accordance with article 12 of the Company's articles of association, all present directors shall retire from the Board every two years and being eligible, offer themselves re-election to continue in office for the following year.

Permitted indemnity provision

At no time during the financial year were there any permitted indemnity provisions in force for the benefit of one or more directors of the Company.

At the time of approval of this report, there are no permitted indemnity provisions in force for the benefit of one or more directors of the Company.

Management contract

No contract concerning the management and administration of the whole or any substantial part of the business of the Company was entered into or existed at any time during the financial year.

Business review

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

LIFE COMMITMENT CHARITY CLUB LIMITED
香港樂心會有限公司
DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 30 APRIL 2023

Equity-linked agreements

No equity-linked agreements were entered into by the Company during the financial year or subsisted at the end of the financial year.

Auditors

KKH & Company retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of KKH & Company as the Company's auditors is to be proposed at the forthcoming annual general meeting.

Approval of directors' report

This report was approved by the Board of Directors on - 4 MAR 2024 .

By order of the Board



Liu Chung Wai
Director
Hong Kong



Unit 1003, 10/F., Perfect Commercial Building
20 Austin Avenue, Tsimshatsui, Hong Kong
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LIFE COMMITMENT CHARITY CLUB LIMITED
香港樂心會有限公司
INDEPENDENT AUDITOR'S 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 2023, 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 Auditor's 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 auditor's report is information included in the directors' report set out on pages 1 to 2, 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 on the other information obtained prior to the date of this auditor's 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.



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LIFE COMMITMENT CHARITY CLUB LIMITED
香港樂心會有限公司
INDEPENDENT AUDITOR'S 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.

Auditor's 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 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.

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.



LIFE COMMITMENT CHARITY CLUB LIMITED
香港樂心會有限公司
INDEPENDENT AUDITOR'S 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)

Auditor's 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 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 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 MAR 2024

LIFE COMMITMENT CHARITY CLUB LIMITED
 香港樂心會有限公司
STATEMENT OF FINANCIAL POSITION
 AS AT 30 APRIL 2023

	Note	2023 HK\$	2022 HK\$
Non-current asset			
Property, plant and equipment	7	-	14,181
Current assets			
Deposits paid and other receivables		126,883	103,675
Bank balances		2,167,668	2,486,991
		<u>2,294,551</u>	<u>2,590,666</u>
Less: Current liability			
Other payable		-	56,800
Net current assets		<u>2,294,551</u>	<u>2,533,866</u>
Net assets		<u>2,294,551</u>	<u>2,548,047</u>
Fund			
Retained surplus	9	<u>2,294,551</u>	<u>2,548,047</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 2023**

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 2023**

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 2023

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:

	2023 HK\$	2022 HK\$
Revenue		
- Donation income	1,645,128	1,455,971
Other income		
- Bank interest income	3,164	326
- Subsidy under the Anti-epidemic Fund	100,000	-
- Sundry income	3,000	3,000
	<u>106,164</u>	<u>3,326</u>
	<u>1,751,292</u>	<u>1,459,297</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 2023**

4. Deficit before tax

This is arrived at after charging:

	2023 HK\$	2022 HK\$
Depreciation	14,181	43,828
Exchange losses, net	4,843	2,071
Operating lease rental	334,300	290,000
Staff costs	<u>1,153,999</u>	<u>862,491</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

Directors' remuneration disclosed pursuant to section 383 of the Hong Kong Companies Ordinance and Companies (Disclosure of Information about Benefits of Directors) Regulation for the year is nil (2022: Nil).

7. Property, plant and equipment

	Leasehold improvement HK\$
Cost:	
At 1/5/2022 and 30/4/2023	<u>175,310</u>
Accumulated depreciation and impairment losses:	
At 1/5/2022	161,129
Depreciation for the year	<u>14,181</u>
At 30/4/2023	<u>175,310</u>
Net carrying amount:	
At 30/4/2023	<u>-</u>
At 30/4/2022	<u>14,181</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.

