

# 香港愛心魔法團

## HONG KONG CARING MAGIC CIRCUS

獲香港稅務條例第 88 條免繳稅 之 香港慈善團體 (WEF-08-01-2010)

A Recognized charitable entity under Section 88 of Inland Revenue Ordinance (since 8 Jan 2010)

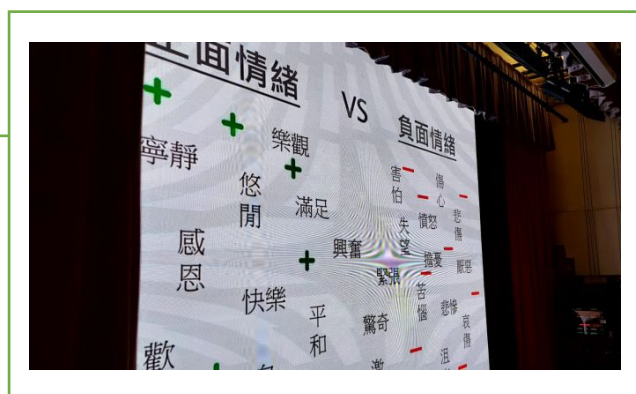
(在香港對本團捐款 100 元或以上之機構或人士可憑收據獲稅務減免)

(Donation over HKD100 can claim tax deduction with our official donation receipts issued)

帶出愛心與關懷 · 建立正確人生觀 · 透過教育和服務創造就業



## 「逆」情無阻~魔法再現!



年報 2021-2022

Annual Report

## 理事會主席的話（2021-2022）：

一年時間又過去，香港繼續伴隨著新管狀病毒(COVID-19)疫情的影響，雖然學校和很多機構都慢慢恢復正常運作，但社會還是存在不同的挑戰。全球受到不同的地緣政治因素（包括俄烏戰爭）和中美貿易衝突帶來的影響，香港的經濟、社會發展和民生方面還是面對著很大的挑戰。雖然本團在資金和人手問題也繼續面對嚴峻的影響，但我們本著與香港社會同心同行的決心，繼續以無私的愛心付出時間和精神服務社群。在義工協調小組主席裴玉珍女士（Margaret）和一眾義工朋友的努力下我們也堅守了本團一貫的宗旨：「無論順境與逆境，以行動帶出愛心與關懷！」我在此再次向本團的每一位義工成員致以萬二分之感謝！



在 2021 年 4 月到 2022 年 3 月底期間，一如往年一樣，本團雖然還是停止了對外接受愛心魔法表演的公開邀請，但今年我們期待已久的「正向心理校園推廣活動」（活動由香港社會福利署東區及灣仔區青少年服務地區委員會統籌和資助）終於能夠重新啓動了。本年我們走訪了嘉諾撒聖方濟各學校、北角循道學校、瑪利曼小學、寶覺小學和銅鑼灣聖保祿學校等，與學生們交流分享。一如既往，我代表了本團透過愛心魔法跟學生和老師們分享帶來正向心理的三個愛心魔法錦囊，希望透過鼓勵大家建立自信心、正向溝通的習慣和提升抗逆能力去面對每天的挑戰，以活出更精彩的人生。讓我們一起手牽手肩並肩，期待香港能儘快走出疫情和環球問題的影嚮，社會能儘快復常，市民能安居樂業！



*Magic Wilson*

理事會主席 溫思聰

2021-2022 年

# 香港愛心魔法團 Hong Kong Caring Magic Circus

經核數師審核之財務報表及核數師報告 (2021-2022 年度)

Audited Financial Statement and Auditor's Report (2021-2022)

HONG KONG CARING MAGIC CIRCUS  
香港愛心魔法團  
(REGISTERED UNDER SOCIETIES ORDINANCE)

REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2022

何純偉執業會計師  
HO SHUN WAI  
Certified Public Accountant (Practising)  
HONG KONG

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REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2022

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HONG KONG CARING MAGIC CIRCUS  
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REPORT OF THE EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH, 2022

The members of the executive committee have pleasure in submitting the annual report together with the audited financial statements for the year ended 31st March, 2022.

**PRINCIPAL PLACE OF BUSINESS**

Hong Kong Caring Magic Circus is a charity registered with the Government of the Hong Kong Special Administrative Region under the Societies Ordinance. The address of its principal place of business is at Shop 57, 1/F., Block 7-14, City Garden Shopping Centre, 233 Electric Road, North Point, Hong Kong.

**PRINCIPAL ACTIVITIES**

The principal activities of the Hong Kong Caring Magic Circus during the period is to become a global action for bringing happiness in life by promoting volunteerism and nourishing socially responsible leaders through Caring Education and community services with Caring Magic.

**FINANCIAL STATEMENTS**

The results of the Hong Kong Caring Magic Circus for the year ended 31st March, 2022 and the state of the affairs at 31st March, 2022 are set out in page 5 and 6 of the financial statements respectively.

**MEMBERS OF COMMITTEE**

The members of committee who hold the office during the period were:

Wan Sze Chung (Chairman)  
Wong Chi Cheng  
Fong Kam Chung  
Hui Tsz Hong  
Tang Ching Kong  
Yang Pao An  
Lee Wai Man  
Li Chun Pong, Jeffery  
Ho Long Ting  
Lam Chun  
Wu Tsz Yee  
Mak Hon Kwan  
Pang Ting Bong, Samuel  
Yeung Chi Hin  
Lam Ho

All committee members shall be elected at the annual general meeting and the term of office shall be three years, and being eligible for reappointment after retirement.

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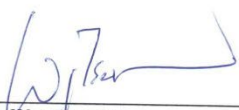
HONG KONG CARING MAGIC CIRCUS  
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REPORT OF THE EXECUTIVE COMMITTEE  
FOR THE YEAR ENDED 31ST MARCH, 2022

AUDITOR

The auditor, Ho Shun Wai, Certified Public Accountant (Practising) was appointed as auditor of the Institute, and being eligible, offers himself for reappointment.

By order of the Committee

  
\_\_\_\_\_  
Mr. Wan Sze Chung  
Chairman

Hong Kong, 6th May, 2022

# 香港愛心魔法團 Hong Kong Caring Magic Circus

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何純偉執業會計師

Ho Shun Wai, Certified Public Accountant (Practising)

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HONG KONG CARING MAGIC CIRCUS  
(Registered in Hong Kong under the Societies Ordinance in 1992)

### Opinion

We have audited the financial statements of Hong Kong Caring Magic Circus ("the Institute") set out on pages 5 to 11, which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive income, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Institute as at 31 March 2022, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

### Basis of Opinion

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

### Responsibility of Members of Committee and Those Charged with Governance for the Financial Statements

The Members of Committee are responsible for the preparation of financial statements that give a true and fair view in accordance with the HKFRSs issued by the HKICPA, and for such internal control as the Members of Committee 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 Members of Committee are responsible for assessing the Institute'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 Members of Committee either intend to liquidate the Institute or to cease operations, or have no realistic alternative but to do so.

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

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何純偉執業會計師

Ho Shun Wai, Certified Public Accountant (Practising)

### Auditor's Responsibilities for the Audit of the Financial Statements

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 HKSAAs 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 HKSAAs, 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 Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Members of Committee.
- Conclude on the appropriateness of the Members of Committees' 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 Institute'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 Institute to cease to continue as a going concern.
- 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.

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.

Ho Shun Wai

Certified Public Accountant (Practising)

Hong Kong, 6<sup>th</sup> May, 2022

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HONG KONG CARING MAGIC CIRCUS  
(REGISTERED UNDER SOCIETIES ORDINANCE)

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31ST MARCH, 2022

	Note	2022 HK\$	2021 HK\$
INCOME			
Council member donations received	4	37,000.00	36,000.00
Donations received	4	1,324.69	66,459.09
Event subsidy	4	23,963.00	56,100.00
Bank interest income	4	0.14	0.58
		<u>62,287.83</u>	<u>158,559.67</u>
ADMINISTRATIVE EXPENSES			
Auditor's remuneration		2,000.00	2,000.00
Outsourcing service fee		46,000.00	156,000.00
Other expenses		600.00	585.00
Rental expenses		60,000.00	55,500.00
		<u>108,600.00</u>	<u>214,085.00</u>
DEFICIT FOR THE YEAR	5	<u>(46,312.17)</u>	<u>(55,525.33)</u>

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

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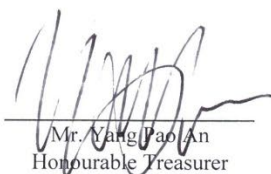
STATEMENT OF FINANCIAL POSITION  
AS AT 31ST MARCH, 2022

	Note	2022 HK\$	2021 HK\$
CURRENT ASSET			
Other receivables		2,000.00	4,000.00
Cash and bank balances	7	<u>18,688.13</u>	<u>65,000.30</u>
		<u>20,688.13</u>	<u>69,000.30</u>
CURRENT LIABILITY			
Accrued expenses		<u>2,000.00</u>	<u>4,000.00</u>
		<u>2,000.00</u>	<u>4,000.00</u>
NET ASSETS		<u>18,688.13</u>	<u>65,000.30</u>
FUND			
General Fund		18,688.13	(956.00)
MLP Fund	8	-	46,956.30
Caring Magic Fund	9	<u>-</u>	<u>19,000.00</u>
		<u>18,688.13</u>	<u>65,000.30</u>

Approved and authorised for issue by the Executive Committee on 6th May, 2022



Mr. Wan Sze Chung  
Chairman  
of the Council



Mr. Wang Pao An  
Honourable Treasurer  
of the Council

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STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED 31ST MARCH, 2022

	General Fund HK\$	Total HK\$
At 1st April, 2020	54,569.33	54,569.33
Deficit for the year	(55,525.33)	(55,525.33)
At 31st March, 2021 & at 1st April, 2021	<u>(956.00)</u>	<u>(956.00)</u>
Transfer from MLP Fund	46,956.30	-
Transfer from Caring Magic Fund	19,000.00	-
Deficit for the year	(46,312.17)	(46,312.17)
At 31st March, 2022	<u>18,688.13</u>	<u>(47,268.17)</u>

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST MARCH, 2022

	Note	2022 HK\$	2021 HK\$
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
Deficit for the year			
General Fund		(46,312.17)	(55,525.33)
Adjustment for:			
Bank interest income		(0.14)	(0.58)
Operating deficit before changes in working capital		(46,312.31)	(55,525.91)
Increase in other receivables		2,000.00	(2,000.00)
Decrease in accrued expenses		(2,000.00)	-
Net cash used in operating activities		(46,312.31)	(57,525.91)
<u>CASH FLOW FROM INVESTMENT ACTIVITIES</u>			
Bank interest income		0.14	0.58
Net cash received in investing activities		0.14	0.58
Net decrease in cash and cash equivalents		(46,312.17)	(57,525.33)
Cash and cash equivalents at the beginning of year		65,000.30	122,525.63
Cash and cash equivalents at the end of year		18,688.13	65,000.30
<u>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</u>			
Cash and cash equivalents	7	18,688.13	65,000.30
		18,688.13	65,000.30

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2022

1. GENERAL INFORMATION

Hong Kong Caring Magic Circus ("the Institute") is established under the Societies Ordinance. The address of its principal place of business is located at Shop 57, 1/F., Block 7-14, City Garden Shopping Centre, 233 Electric Road, North Point, Hong Kong. The principal activities of the Institute during the period were engaged in promoting is to become a global action for bringing happiness in life by promoting volunteerism and nourishing socially responsible leaders through Caring Education and community services with Caring Magic.

2. STATEMENT OF COMPLIANCE WITH HONG KONG FINANCIAL REPORTING STANDARD

The Institute's financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong. A summary of significant accounting policies is set out in Note 3.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong.

a) Basis of preparation of the financial statements

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

The preparation of financial statements of the Institute in conformity with HKFRSs requires the executive committee members to make judgments, estimates and assumptions which are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2022

- b) Revenue recognition  
Revenue is recognized when it is probable that the economic benefits will flow to the Institute and when the revenue can be measured reliably on the following basis:
- (i) Membership fee and service fee is recognized when the right to receive payment has been established.
  - (ii) Donations and government subsidies are recognized as income when there is reasonable assurance that they will be received and the Institute will comply with the conditions attaching to them.
  - (iii) Interest income is recognized using the effective interest method.
- c) Cash and cash equivalents  
Cash and cash equivalents comprise cash at bank and on hand and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts that are repayable on demand and form an integral part of the company's cash management are also included as a component of cash and cash equivalents for the purpose of the cash flow statement.

4. INCOME	2022	2021
An analysis of the Institute's income is as follows:	HK\$	HK\$
Council member donations received	37,000.00	36,000.00
Donations received	1,324.69	66,459.09
Event subsidy	23,963.00	56,100.00
Bank interest income	0.14	0.58
	<u>62,287.83</u>	<u>158,559.67</u>
5. DEFICIT FOR THE YEAR	2022	2021
The deficit were arrived at after charging:	HK\$	HK\$
Auditor's remuneration	<u>2,000.00</u>	<u>2,000.00</u>

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FOR THE YEAR ENDED 31ST MARCH, 2022

6. INCOME TAX EXPENSES

No Hong Kong profits tax has been provided in the financial statements as the Institute is a charitable institution to which tax exemption was granted under Section 88 of the Inland Revenue Ordinance.

7. CASH AND BANK BALANCES

	2022	2021
	HK\$	HK\$
Cash at bank	14,394.73	60,706.90
Cash on hand	4,293.40	4,293.40
	<u>18,688.13</u>	<u>65,000.30</u>

8. MLP FUND

	2022	2021
	HK\$	HK\$
Balance brought forward	46,956.30	46,956.30
Transfer to General Fund	(46,956.30)	-
Balance carried forward	<u>-</u>	<u>46,956.30</u>

9. CARING MAGIC FUND

	2022	2021
	HK\$	HK\$
Balance brought forward	19,000.00	19,000.00
Transfer to General Fund	(19,000.00)	-
Balance carried forward	<u>-</u>	<u>19,000.00</u>

10. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorised for issue by the Institute's Board of Committee Members on 6th May, 2022.

## 2021-2022 年度的主要服務與點滴

這個年度，本團主要的服務都是以協助對抗逆境為主，給有需要的人提供更多心靈上的支緩工作。以下是義工協調小組的一些分享點滴：

### 感謝義工們~

疫情嚴峻其間，許人為了避免感染都減少外出，包裝抗疫包義工招募特別困難，所以非常感激義不容辭幫忙的義工。其中有一次感覺頑深，在民政處分配用具不足之下，眼看他們在沒有手套下，仍堅持開啟容易割傷手的箱子，心有不忍，更換膝關節後，還依賴拐杖的我，一拐一拐地去一個我不熟悉的社區去尋找，好不容易才買到。他們戴上後，更快速地幹，他們狼吞虎嚥地趕緊吃完午餐，不作休息便立即包裝，希望盡快完使命，有他們和各社區義工的努力不解，才能有足夠的抗疫包送到各市民手裡。

義工協調小組主席 裴玉珍



在北區青年商會活動 -- 伴您同行之魔術師幫您願望成真中，義工們幫忙表演魔術、雜耍表演、扭波波、佈置場地、接待嘉賓和照顧學生，慕求令活動在歡樂氣氛下順利進行。活動中，我最欣賞分享環節，因有兩位得獎學生分享令人享感受甚深，其中人位表示因為家境經濟困難，媽咪日日穿著破爛的波鞋去工作，心裡非常難過，所以盡力畫幅讓評審員欣賞的畫，果然能夠願望成真，大會買了一對新波鞋獎勵她送給媽咪，該女學生真細心、真孝順！另一位得獎者讓我很驚訝是她渴望得到一大罐阿華田，因我身邊認識的小孩們從來都不用那麼努力，便輕易得到同等價值的東西，好像是必然的，希望他們在這活動上學會與基層及南亞裔小朋友分享多出來的物資。

義工協調小組主席 裴玉珍



伴您同行之魔術師幫您願望成真 (北區青年商會) ↑



2023 樂融耆社區 (香港關懷力量) ↑

# 香港愛心魔法團 Hong Kong Caring Magic Circus

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