

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



關愛社會~快樂共融



年報 2022-2023
Annual Report

理事會主席的話 (2022-2023)：

隨著新冠疫情威脅過去，在 2023 年 1 月 8 日香港通往落馬洲的列車重新啓動，記得在 13 年前的同一天(2010 年 1 月 8 日)正是「香港愛心魔法團」獲得香港稅務條例第 88 條確認為免稅的慈善團體之日。回顧這 10 多年，本團從 13 位義工組成的理事會開始，到 2018 年高峰期的 800 多位登記義工，共完成了近 1,000 項社福計劃及社會服務（2016 年到 2018 年間，本團每年打造超過 10,000 小時的義工服務時數），為社會創造一些無形的價值。由於個人生活及家庭緣故，我於 2018 年開始退居後勤為主，這段時間感謝本團「義工協調小組」主席裴玉珍女士 Margaret 的熱心帶動，我們跟多個社福團體協作及支持了多項的社會服務，繼續為社會注入更多的正能量。過去一年，為表揚多位服務多時的義工，我們也提名他們獲得了香港義工獎的多個獎項，答謝他們為社會的無私奉獻。

另外，由於過去幾年的多種社會及經濟原因，本團的義工名冊於本年作出重新登記的安排，在 2023 年 12 月的登記義工人數(以義工協調小組記錄為準)大約為 230 人。本年度我們也全力配合香港行政長官 2023 年的施政報告「拼經濟 謀發展 惠民生 添幸福」的主題，以老有所養，關愛共融，推動青年多元發展為服務方向，與社會各界、各階層同心同行，繼續以無私的愛心付出時間和精神服務社群。本團也訂立了幾個未來發展的主要方向：

- (1) 發展創意藝術；
- (2) 推動關愛教育；
- (3) 延續服務學習！

開心的是雖然退居後勤，本人於 2023 年繼續代表本團參與「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)，走訪了東區及灣仔區多間學校 (包括：聖公會聖雅各小學、滬江小學、太古小學、軒尼詩道官立小學、軒尼詩道官立小學(銅鑼灣)、嘉諾撒聖芳濟各學校、佛教中華康山學校、勵志會梁李秀娛紀念小學、保良局金銀業貿易場張凝文學校、愛秩序灣官立小學等)，透過愛心魔法與同學們交流分享帶來正向心理的三個愛心魔法錦囊 -- 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。本團在未來日子會繼續推動我們的「香港愛心魔法團義工協調小組」和「愛心魔法關愛計劃」兩大項目，讓我們繼續透過愛心魔法的正能量，手牽手、肩並肩，貢獻社會和服務有需要的人，祝願我土生土長的香港能在經濟和民生方面取得突破，市民能安居樂業！

Magic Wilson

理事會主席 溫思聰

2022-2023 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 (2022-2023 年度)

Audited Financial Statement and Auditor's Report (2022-2023)

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, 2023

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

HONG KONG CARING MAGIC CIRCUS
(REGISTERED UNDER THE SOCIETIES ORDINANCE)

REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2023

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HONG KONG CARING MAGIC CIRCUS
(REGISTERED UNDER THE SOCIETIES ORDINANCE)

REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31ST MARCH, 2023

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, 2023.

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, 2023 and the state of the affairs at 31st March, 2023 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.


HONG KONG CARING MAGIC CIRCUS
(REGISTERED UNDER THE SOCIETIES ORDINANCE)

REPORT OF THE EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31ST MARCH, 2023

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, 19th September, 2024

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)

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 2023, 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 2023, 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 ("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 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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Room D5, 8/F, Block 1, Camelprint Buildings, 62 Hei Yuen Road, Kwun Tong, Kowloon, Hong Kong.
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HONG KONG CARING MAGIC CIRCUS
(REGISTERED UNDER SOCIETIES ORDINANCE)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST MARCH, 2023

	Note	2023 HK\$	2022 HK\$
INCOME			
Council member donations received	4	60,000.00	37,000.00
Donations received	4	410.00	1,324.69
Event subsidy	4	11,132.23	23,963.00
Bank interest income	4	10.13	0.14
		<u>71,552.36</u>	<u>62,287.83</u>
ADMINISTRATIVE EXPENSES			
Auditor's remuneration		2,000.00	2,000.00
Outsourcing service fee		-	46,000.00
Other expenses		585.00	600.00
Rental expenses		60,000.00	60,000.00
		<u>62,585.00</u>	<u>108,600.00</u>
SURPLUS / (DEFICIT) FOR THE YEAR	5	<u>8,967.36</u>	<u>(46,312.17)</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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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 HKSA 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 HKSA, 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, 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 Committee's 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)
Practising Certificate No.: P04115
Hong Kong, 19th September, 2024

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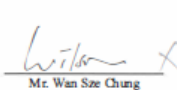
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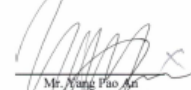
HONG KONG CARING MAGIC CIRCUS
(REGISTERED UNDER SOCIETIES ORDINANCE)

STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH, 2023

	Note	2023 HK\$	2022 HK\$
CURRENT ASSET			
Other receivables		-	2,000.00
Cash and bank balances	7	29,655.49	18,688.13
		<u>29,655.49</u>	<u>20,688.13</u>
CURRENT LIABILITY			
Accrued expenses		2,000.00	2,000.00
		<u>2,000.00</u>	<u>2,000.00</u>
NET ASSETS		<u>27,655.49</u>	<u>18,688.13</u>
FUND			
General Fund		27,655.49	18,688.13
MLP Fund	8	-	-
Caring Magic Fund	9	-	-
		<u>27,655.49</u>	<u>18,688.13</u>

Approved and authorised for issue by the Executive Committee on 19th September, 2024


 Mr. Wan Sze Chung
 Chairman
 of the Council


 Mr. Yang Pao An
 Honourable Treasurer
 of the Council

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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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 (2022-2023 年度)

Audited Financial Statement and Auditor's Report (2022-2023)

HONG KONG CARING MAGIC CIRCUS (REGISTERED UNDER SOCIETIES ORDINANCE)		
STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31ST MARCH, 2023		
	General Fund HK\$	Total HK\$
At 1st April, 2021	(956.00)	(956.00)
Transfer from MLP Fund	46,956.30	46,956.30
Transfer from Caring Magic Fund	19,000.00	19,000.00
Deficit for the year	(46,312.17)	(46,312.17)
At 31st March, 2022 & at 1st April, 2022	18,688.13	18,688.13
Surplus for the year	8,967.36	8,967.36
At 31st March, 2023	27,655.49	27,655.49

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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HONG KONG CARING MAGIC CIRCUS (REGISTERED UNDER SOCIETIES ORDINANCE)			
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2023			
	Note	2023 HK\$	2022 HK\$
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus / (Deficit) for the year		8,967.36	(46,312.17)
Adjustment for:			
Bank interest income		(10.13)	(0.14)
Operating deficit before changes in working capital		8,957.23	(46,312.31)
Decrease in other receivables		2,000.00	2,000.00
Decrease in accrued expenses		0.00	(2,000.00)
Net cash generated / (used) in operating activities		10,957.23	(46,312.31)
CASH FLOW FROM INVESTMENT ACTIVITIES			
Bank interest income		10.13	0.14
Net cash received in investing activities		10.13	0.14
Net increase / (decrease) in cash and cash equivalents		10,967.36	(46,312.17)
Cash and cash equivalents at the beginning of year		18,688.13	65,000.30
Cash and cash equivalents at the end of year		29,655.49	18,688.13
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents	7	29,655.49	18,688.13
		29,655.49	18,688.13

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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HONG KONG CARING MAGIC CIRCUS (REGISTERED UNDER SOCIETIES ORDINANCE)	
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023	
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 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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HONG KONG CARING MAGIC CIRCUS (REGISTERED UNDER SOCIETIES ORDINANCE)		
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023		
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	An analysis of the Institute's income is as follows:	
	2023 HK\$	2022 HK\$
Council member donations received	60,000.00	37,000.00
Donations received	410.00	1,324.69
Event subsidy	11,132.23	23,963.00
Bank interest income	10.13	0.14
	71,552.36	62,287.83
5. SURPLUS / (DEFICIT) FOR THE YEAR	2023 HK\$	2022 HK\$
The surplus / (deficit) were arrived at after charging:		
Auditor's remuneration	2,000.00	2,000.00

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香港愛心魔法團 Hong Kong Caring Magic Circus

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HONG KONG CARING MAGIC CIRCUS
(REGISTERED UNDER SOCIETIES ORDINANCE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2023

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

	2023	2022
	HK\$	HK\$
Cash at bank	25,362.09	14,394.73
Cash on hand	4,293.40	4,293.40
	<u>29,655.49</u>	<u>18,688.13</u>

8. MLP FUND

	2023	2022
	HK\$	HK\$
Balance brought forward	-	46,956.30
Transfer to General Fund	-	(46,956.30)
Balance carried forward	<u>-</u>	<u>-</u>

9. CARING MAGIC FUND

	2023	2022
	HK\$	HK\$
Balance brought forward	-	19,000.00
Transfer to General Fund	-	(19,000.00)
Balance carried forward	<u>-</u>	<u>-</u>

10. APPROVAL OF FINANCIAL STATEMENTS
 These financial statements were authorised for issue by the Institute's Board of Committee Members on 19th September, 2024.

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2022-2023 年度的服務點滴

這個年度，本團主要的服務都是以關愛社會，快樂共融為主，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~

多謝你們的支持和參與服務，2023 年內有你們的支持和參與，我們支持及參加了不同夥伴機構的社會服務及義務工作，包括(名單不能盡錄 – 排名不分先後、按服務時期先後排列)：

- 惜食堂：整理飯盒
- 香港交通安全會：長官中式隊列訓練班
- 賽馬會、香港大學：賽馬會跨世代學習與閱讀計劃（寫稿及義教）
- 香港聖公會中西區長者日間護理中心：長者午間魔術欣賞及研習
- 香港關懷力量：樂融耆社區
- 耆康會：那些年，耆藝大笪地
- 新界潮人總會：公民教育活動協調工作
- 健障互匡會：愛心敬飯
- 耆康會：感恩友里快樂聚
- 北區青年商會：電影籌款
- 志蓮淨苑：端午節齊齋宴
- 新蒲崗東華三院：親子「低碳飲食」烹飪比賽 2023
- 東華三院寶鍾全英護理安老院：協助院友外出活動
- 黃大仙區家長教師會聯會有限公司：長幼共融嘉年華
- 東華三院伍蔣惠芳護理安老院：協助長者活動
- 香港復康聯盟：九龍區賣旗
- 香港傷殘青年協會：關愛共融『健障行』- 慈善步行樂 2023
- 民政事務總署：同心同行
- 社會福利署：老有所為活動計劃 頒獎典禮
- 社會福利署：2023 天使同行聯合頒獎禮



2023年11月1日（星期三）我們一眾義工參加了社會福利署舉辦的「2023 老有所為活動計劃」頒獎禮，我們聚集了廿多位熱心的工義服務曾為社會貢獻的1,000位長者送上愛心汽球手花，表演及教授他們關愛魔術，讓他們活到老，學到老，增加自信，場面非常溫馨！

裴玉珍 Margaret

香港愛心魔法團 義工協調小組主席 (2022-2023 年度)

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)

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Website



Facebook

(1) 發展創意藝術; (2) 推動關愛教育; (3) 延續服務學習!

【訂閱本團 Whatsapp 資訊平台】

<https://wa.link/07sw3y>

【成為我們的伙伴機構，一齊攜手獻愛，積極實踐社會責任！】

<http://caringmagic.org/support>

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