



香港進食失調康復會有限公司
Hong Kong Eating Disorders Association Limited
慈善機構(稅局檔案編號: 91/6030) Charitable Institution (IR File No.:91/6030)

2021-2022 年 Annual Report 報



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Association Limited

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Charitable Institution
(IR File No.: 91/6030)

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進食失調症是一種複雜及可致命的疾病，對個人及其家庭帶有破壞性的深遠影響。最常見的進食失調症是厭食症及暴食症，當中涉及精神、生理、心理及人際關係等問題。香港進食失調康復會（下稱「本會」）於1999年10月30日正式成立，是一所由患者、患者家人及熱心人士所發起的慈善機構。本會於2000年正式成為有限公司，並在香港註冊為免稅慈善機構（稅務局檔案號碼：91/6030）。本會於2016年11月起成為香港社會服務聯會成員機構，另於2017年成為公益金會員機構。本會有精神科醫生、兒科醫生、心理學家、社工及營養師等專業人士擔任顧問團。

Eating disorders are complex and potentially life threatening illnesses with far-reaching and devastating impacts on patients and their families. Two of the most common eating disorders are anorexia nervosa and bulimia nervosa, which are often related to mental, physical, psychological and interpersonal relationship problems. Hong Kong Eating Disorders Association (hereinafter called "HEDA") is a charitable organisation set up on 30 October 1999 by a group of patients, caregivers and concerned individuals. In 2000, HEDA was incorporated as a limited company and registered in Hong Kong as a tax exempted charity (IR File No. 91/6030). Since November 2016, we have become an agency member of The Hong Kong Council of Social Service (HKCSS). We also have become a member agency of the Community Chest of Hong Kong in 2017. We have an advisory team comprising professionals of psychiatrists, paediatricians, psychologists, social workers and dietitians.



本會
HEDA



輔導室
Counselling Room



資源閣
Resource Corner

- ◆ 提升社會大眾對進食失調症的關注及認識，尤其是青少年
- ◆ 提供支援服務予進食失調症患者及照顧者，發揮助人自助精神
- ◆ 提供及協助進食失調症患者及照顧者尋求適切治療
- ◆ 倡議政府改善進食失調相關之治療服務、設施及政策
- ◆ To enhance public awareness and expand knowledge of eating disorders, particularly amongst adolescents
- ◆ To provide supportive services to eating disorders' patients and caregivers in order to promote the spirit of "helping people to help themselves"
- ◆ To assist eating disorders' patients and caregivers in seeking and to provide appropriate treatment
- ◆ To advocate and lobby the government to improve related services, facilities and policies for eating disorders



社區教育活動
Community Education Program



學校展板及攤位遊戲
School Exhibition Board and Game Booths



進階義工訓練——「扭波新手班」
Advanced Volunteer Training-Balloon Twisting
Workshop



訪問
Interview

◆ 推廣及教育活動

- 學校／機構講座、工作坊、展覽及遊戲攤位
- 社區推廣教育活動
- 義工及專業人士訓練

◆ 個人及家庭支援服務

- 患者及照顧者互助小組
- 會員社交活動、興趣班
- 出版刊物及網站資訊

◆ 諮詢及治療服務

- 熱線評估、諮詢及轉介
- 心理治療
- 個案輔導
- 營養諮詢

◆ Promotion and Education Services

- School / Organisation talks, workshops, exhibitions and game booths
- Community promotion and educational programmes
- Training for volunteers and professionals

◆ Individual and Family Support Services

- Mutual support groups for patients and caregivers
- Social activities and interest classes
- Publications and website information

◆ Consultation and Treatment Services

- Hotline assessment services, consultations and referrals
- Psychotherapy
- Counselling services
- Dietetic consultations



短片拍攝花絮

Behind-The-Scenes of Video Shooting



興趣班

Interest Class



學校講座

School Talk



週年大會

Annual General Meeting

隨著疫情的陰霾散去，我們已重整步伐迎接疫後曙光，機構上下都摩拳擦掌地籌備不同活動，以準備在不同服務範疇上支援更多有需要的服務使用者。

來年，我們會繼續致力向社會大眾推行進食失調症的預防工作，在不同的大專院校、中小學及社區進行講座、工作坊及遊戲展覽，讓公眾認識進食失調症，提高預防意識。除過往合作的學校及機構外，我們亦會透過「商界展關懷」等聯繫活動以尋求與商界及其他社福機構的合作機會，讓更多各界人士及早認識進食失調症。

另外，我們在支援服務方面亦正籌辦更多貼近年輕人主題的聚會及興趣活動，以吸引同路人「圍爐取暖」，透過參與不同支援活動尋得同行互助的伙伴，尋得那份在與病魔搏鬥中被聽見及被看見的共鳴。

此外，我們計劃於來年籌辦針對進食失調症的研討會予不同的專業團隊，藉邀請不同界別的專家分享進食失調症的治療資訊，以增強業界治療及支援進食失調症患者的知識，同時藉此促進不同治療團隊間的合作。

Future Direction

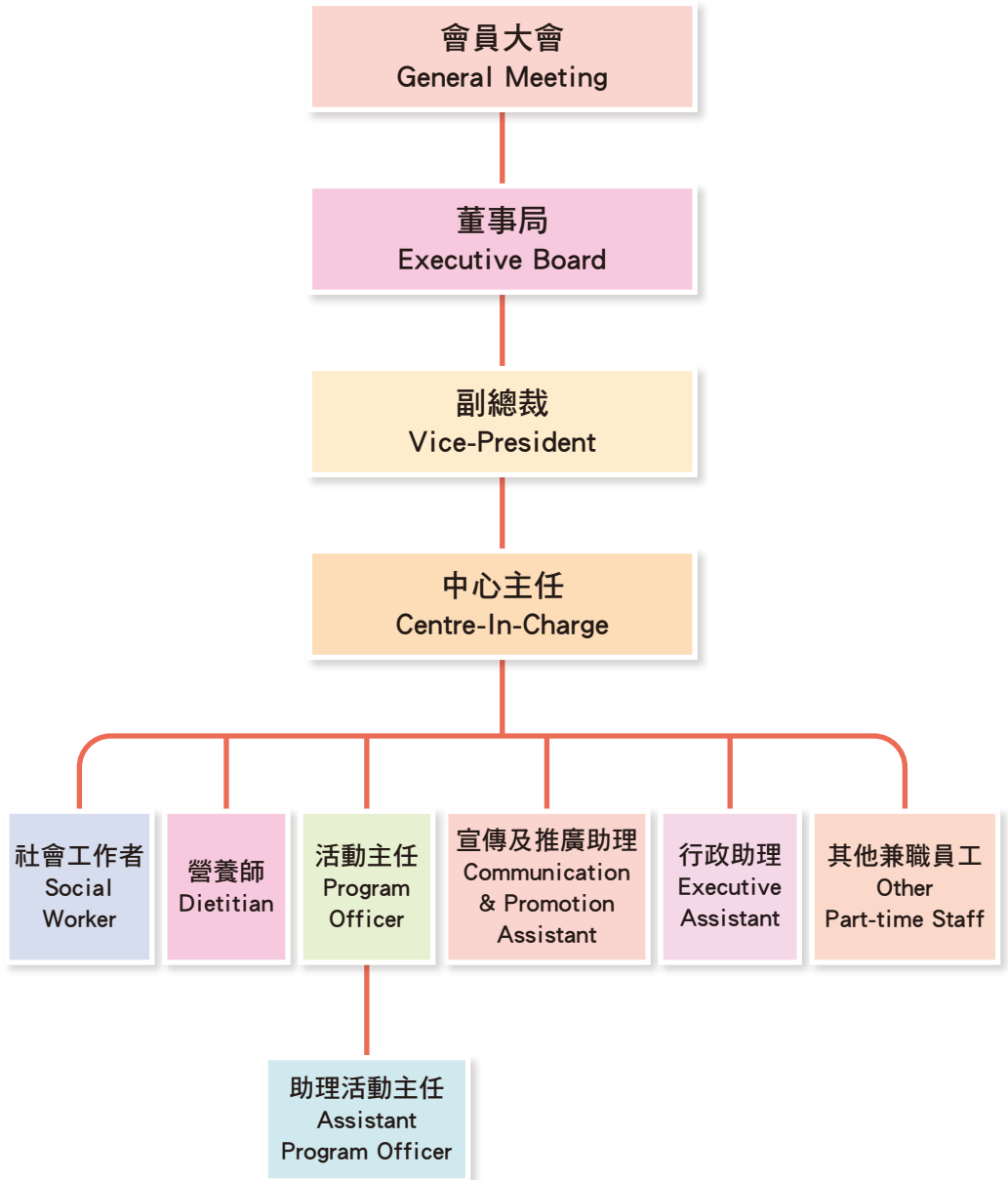
As the pandemic gradually recedes, our organisation is geared up and preparing for different activities to support our service users in various service areas.

In the coming year, we will continue to work on the promotion of eating disorders prevention to the public. We will conduct talks, workshops, and game exhibitions in different universities, secondary schools, primary schools, and communities to raise public awareness of eating disorders and enhance prevention awareness. In addition to the schools and institutions we collaborated in the past, we will also seek more cooperation opportunities with the business sectors and other social welfare institutions through liaison activities such as the “Caring Company Partnership Expo”, so that the public will get to know more about eating disorders as early as possible.

Apart from the above, we will continue to organise our support services such as gatherings and interest activities targeting the youth population, to attract more youngsters to join us. Through participating in different supporting activities, we can find peers to help each other, and find the resonance that is heard and seen in the fight against illness.

In addition, we plan to organise a seminar on eating disorders for various professional teams in the coming year. We will invite experts from different sectors to share information on the treatment of eating disorders, so as to bring more expertise in supporting professionals who work in the field of eating disorders and promote cooperation among different treatment teams.

組織架構 Organisation Chart



機構服務策略

HEDA Service Strategies



HEDA成立至今已有22年，回想當年一群熱心的家長及專家攜手開山拓荒，在前主席姚繼石先生的帶領下，大家本著一個「心」字，以愛用心地將服務及支援帶給了不少飽受進食失調困擾的家庭。這一年，我們痛失了前主席姚生，他於2023年2月在加拿大因病與世長辭。我們在深感哀傷惋惜的同時，亦不忘秉持姚生的信念，繼續推動本會使命，幫助更多有需要的服務使用者，希望姚生在天見到HEDA的成長可以感到欣慰。我們亦在此為姚生的家人送上祝福，望大家慢慢走出傷痛，將悲痛化為力量以幫助更多有需要的人。

風雨過後曙光必至，我們的努力在過往一年受到各界的肯定，我們十分感謝捷成集團慈善基金 (Jebsen Group Charitable Fund)、陳慧慧基金、香港公益金及社會福利署撥款支持本會的服務，讓我們可以繼續提供優質的社會服務。過去一年，我們一直努力讓本會服務更具活力，貼近我們的服務使用者，確保他們在疫情艱難的時期得到所需的支持和關注，同時讓公眾多加了解進食失調症。

為此，我們對外組織許多交流活動，分別在校園、商界、其他機構及社區教育大家認識進食失調症。而且我們的服務同步使用線上、面授及混合模式推行，讓我們及早適應社會復常後的新改變。當社會逐漸復常，我們亦把握機會開展不少實體講座、工作坊及展覽等活動，親身與大眾接觸以推行進食失調症相關的預防及教育工作，使我們的服務更臻完善。

除此之外，我們亦緊貼著網絡時代的步伐，與著名的網絡團體合作，邀請康復者接受訪問並製作成生活記錄短片，讓大眾一起走進同路人的世界，了解患者內心的掙扎。公眾對此訪問短片的反應不俗，觀看次數已突破三十萬，留言區中有不少同路人分享自身的經歷，找回渴望而久的共鳴。來年我們希望籌辦研討分享會予不同治療進食失調症的專業團隊，希望藉此為業界帶來更多對支援進食失調症的專業知識，及促進不同治療團隊間的合作。

最後，衷心感謝HEDA團隊的努力以及各界的支持。讓我們在悲喜交疊的世代中堅定地向前推動本會的目標及使命，克服各種困難，秉持信念繼續攜手破浪前進，為服務使用者和社區提供更強而有力的支持和幫助。



主席 **何吳潔瑜** 女士
Mrs Angela Ho Kit Yu
Chairperson

Message from the Chairperson of the Executive Board

HEDA has been established for 22 years. Looking back at the beginning, a group of dedicated parents and experts worked together under the leadership of former Chairman Mr. Daniel Yiu, with the "heart" as the guiding principle to provide services and support many families who suffer from eating disorders. This year, we mourned former Chairman Mr. Yiu, who passed away in Canada due to illness in February 2023. We are deeply saddened, but would still continue to uphold Mr. Yiu's beliefs and carry on with our mission to help more service users in need. We hope that Mr. Yiu can see the growth of HEDA in heaven and that his family may be in peace and comfort. We also send our blessings to Mr. Yiu's family and hope that they can gradually overcome their grief and turn it into strength to help more people in need.

Dawn comes after the darkness. In the past year, our efforts have been recognized by various sectors. We are very grateful for the support from the Jebsen Group Charitable Fund, the Chen Wai Wai Vivien Foundation, The Community Chest of Hong Kong, and the Social Welfare Department, for continuing to allocate funds to support the services of the Association and to maintain our high-quality social services. We have also been working hard to make our services more dynamic and closer to our service users, ensuring that they receive the necessary support and attention during the difficult times of the pandemic. At the same time, we have raised public awareness of eating disorders.

Therefore, we organised more exchange activities with schools, businesses, other organisations, and communities to raise awareness of eating disorders. Our services are also delivered through online, face-to-face, and hybrid modes, enabling us to adapt to the new changes after society returns to normal as soon as possible. As society gradually returns to normal, we also took the chance to organise many talks, workshops, and exhibitions face-to-face to directly engage with the public and promote the prevention and education of eating disorders. It enhances our service quality.

To keep pace with the internet age, we collaborated with a famous online channel to produce a short film about eating disorders by inviting a recovering patient for an interview, which allowed the public to step into the world of sufferers and understand their inner struggles. We got a lot of meaningful feedback on the video, and the number of views has exceeded 300,000. Many sufferers have also shared their own experiences in the comment section and related to some of the deepest things in their life. In the following year, we hope to organise seminars and sharing sessions for different professional teams with experts on the topic of eating disorders. We aim to bring more professional knowledge and facilitate collaboration among different treatment teams to support eating disorder patients.

Finally, I would like to sincerely thank the HEDA team and all sectors in the community for their support. In a generation of sorrow and joy, we will firmly promote the goals and mission of the Association, overcome all kinds of difficulties, and uphold our beliefs in the future. We work together to provide stronger and more effective support to service users and the community.

董事局司庫報告

Message from the Treasurer

於本財政年度，本會再次因疫情關係取消了2022年3月12日的街頭賣旗籌款活動，扣除支出後是次賣旗活動盈餘為港幣7,955。而令人鼓舞的是，本會有幸繼續獲得捷成集團慈善基金、社會福利署殘疾人士／病人自助組織資助計劃（2022-2024）、香港公益金、陳慧慧基金有限公司及來自社會各界的支持，使本會的教育、倡導、支援及治療的服務得以推展，讓更多有需要的人士受惠。

在開支方面，本會主要的開支為員工薪酬與公益金資助計劃的支出，其次是租金。由於有服務收入及資助，所以本會在教育及支援活動這兩方面的支出相對較少。

展望未來，本會除繼續投放資源於推廣預防及教育工作外，更會積極尋找撥款，以拓展治療及倡導等服務範疇。而在來年，本會亦會繼續申請社會福利署的賣旗籌款活動，以紓緩本會財政壓力。

In this financial year, our public flag-selling fundraising activity which was on 12th March 2022 was cancelled again due to COVID-19 and the net proceeds of this fundraising activity were HK\$7,955. Apart from this, it is encouraging that we have the privilege to receive continuous support from the Jebson Group Charitable Fund, the Financial support Scheme for Self-help Organisations of Persons with Disabilities / Chronic Illnesses (2022-2024) by Social Welfare Department, The Community Chest of Hong Kong, The Chen Wai Wai Vivien Foundation Limited and the support from all sectors of the community, which help promote our education, advocacy, supportive and treatment services to benefit more people in need.

In terms of expenditure, the main expenditure was the staff remuneration and the project of The Community Chest, followed by rent. As we received sponsorship and service fees from educational and supportive activities, expenses on these areas were relatively small.

In the future, in addition to continuing to devote resources to the promotion of prevention and education, we will also actively seek funding to expand our scope of services such as treatment and advocacy. In the coming year, we will continue to apply for flag-selling fundraising activity of the Social Welfare Department to relieve our financial stress.



司庫 陳珮瑜女士

Ms Rosita Chan Pui Yu

Treasurer

重新出發

自2019年後，三年疫情的生活，對於不少家長而言，簡直是身心大挑戰。一時「撲」口罩、一時又要搶購藥物。每日的生活不是忙於消毒清潔，便是忙於保健養生。這三年，「Work from Home」變成新常態，與家人「困獸鬥」亦是等閒之事。我相信，不單是小孩或青少年因為疫情而令情緒出現問題，大人的日子也絕不好過。

幸好，執筆之時，疫情陰霾正一步一步遠離我們，社會亦逐漸復常。終於，我們可以脫離口罩生活，我樂見每一張似曾相識，卻又帶點陌生的笑臉。大家是時候重新出發了！

尤記得以往我撰寫董事局成員報告時，我定必花不少筆墨去鼓勵HEDA的患者，支持他們脫離進食失調症的魔爪，向家人、HEDA尋求積極的治療方案。但今次，我想多花一點筆墨去鼓勵一班患者的家長。打個比喻，大家都有乘搭飛機的經驗，起飛前，航空公司定必透過影片或空姐現身示範如遇緊急狀況，乘客先要保持冷靜，跟據指示自己先穿上救生衣，再照顧身旁的孩子。

其實，在HEDA亦是相同道理。小孩出現進食失調症，作為家長，定必心痛無比，繼而驚惶失措。家長與孩子在進食失調症這個漩渦裡糾纏，最終兩敗俱傷。

作為HEDA的董事局成員，我欣然告訴大家，特別是家長：HEDA正在「幫緊你，幫緊你，幫緊你！」重要的事情要說三次，HEDA願意向你說無限個三次。能成功幫忙與否，在於大家有否敞開心扉讓HEDA靠近你。HEDA為患者提供進食失調症的治療方法，HEDA亦幫患者的父母予以精神及心靈上的支持，好讓大家可以擺脫病魔，重新出發。但緊記，要更有效支援患者，家長首要照顧自己。別讓小孩出現的突發狀況殺一個措手不及，更別讓它離開你與孩子之間的愛。

寄語各位家長遇到困難挫折，不要灰心氣餒，記著HEDA一定支持你們。



董事 **林鴻輝** 先生

Mr. Simon Lam
Board Member

Message from an Executive Board Member

Starting Afresh

Since 2019, the three years of living through the pandemic have been a huge challenge for many parents. They struggle with constantly having to wear masks, buying necessary medication, and keeping up with daily cleaning and health routines. "Work from Home" has become the new norm, and conflicting with family members at the same space for a long time has become commonplace. I believe that not only children and teenagers but also adults have had a hard time emotionally due to the pandemic.

Fortunately, as I write this report, the pandemic is gradually fading away, and society is returning to normal. Finally, we can leave behind the mask-wearing lifestyle, and I am happy to see familiar yet slightly strange smiling faces once again. It is time for us to start afresh!

I recall writing reports for executive board members in the past, in which I would spend a lot of time encouraging HEDA patients and supporting them in breaking free from the clutches of eating disorders. I also urged them to seek positive treatment plans from their families and HEDA. However, I would like to spend more time encouraging the parents of these patients at this time. For example, everyone has the experience of flying on a plane, and the airline company always shows a video or flight attendants demonstrating what to do in an emergency situation before takeoff. Passengers must remain calm, put on their own life jackets first according to the instruction, and then take care of their children.

The same principle applies to HEDA. As a parent, it must be heartbreaking to see your child suffering from an eating disorder, and you may feel panicked and helpless. Parents and children are entangled in the whirlpool of eating disorders, and both are ultimately harmed.

As a board member of HEDA, I am delighted to tell everyone, especially parents, that HEDA is "helping you, helping you, helping you!" Important things need to be said three times, and HEDA is willing to say it an infinite number of times. Whether HEDA can successfully help you or not depends on whether you have opened your heart to HEDA. HEDA provides treatments for people with eating disorders, and provides emotional and spiritual support for the parents. Everyone can overcome the disease and start afresh. But remember that if we want to successfully help patients, parents must help themselves first. Don't let emergency cases catch you off guard, and don't let the eating disorder cast a bone between the love of you and your child.

I would like to say to all parents who encounter difficulties and setbacks: Keep your chin up! Just remember that HEDA is always there to support you!

香港進食失調康復會有限公司

董事會成員報告

董事會謹此呈上董事會成員報告連同截至二零二二年十月三十一日止年度已審計之財務報表。

報告實體

香港進食失調康復會有限公司(「本會」)為位處香港，且於香港成立的擔保有限公司。本會的每位成員承諾，若本會在其仍是成員期間或者在其不再是成員後的一年內清盤，向本會的資產出資，最多不超過港幣10元。本會之註冊辦事處位於香港中環德輔道中161-167號香港貿易中心13樓1302-4室。本會之主要活動為舉辦活動以增加社會人士對進食失調的關注及認識、協助及資助本地對進食失調的研究工作及促進患者家屬認識進食失調及照顧患者的技巧。

收支及事務狀況

本會截至二零二二年十月三十一日止年度之盈虧及於該日之事務狀況載於隨附的已審計之財務報表內。

業務審視

本會就本財政年度屬於提交報告方面獲豁免的公司。因此，本會獲豁免擬備業務審視。

董事會

本會於本年度及截至本報告日期之董事會成員如下：

陳珮瑜
陳慧慧
張愛妮
何吳潔瑜
許友芳
林鴻輝
李誠
梁魏懋賢
吳英惇
司徒啟瑞
冼德貞
謝慧賢
余則文

根據本會組織細則第59條，許友芳、林鴻輝、梁魏懋賢、冼德貞及余則文在即將舉行之會員週年大會中任滿告退，惟合資格並願意續選連任。

核數師

本財務報表由香港執業會計師羅思雲羅君美會計師事務所有限公司審計，彼在即將舉行之會員週年大會中任滿告退，惟合資格並接受續聘。

承董事會命



何吳潔瑜
主席
香港，2023年 6月 6日

羅思雲羅君美會計師事務所有限公司
LAW & PARTNERS CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS

香港中環干諾道中 64-66 號廠商會大廈 20 樓 B 室
Suite B, 20th Floor, CMA Building,
No. 64-66 Connaught Road Central, Hong Kong.
Tel: 2523 8386 Fax: 2868 4262

獨立核數師報告

致香港進食失調康復會有限公司成員
(於香港註冊成立的擔保有限公司)

意見

本核數師(以下簡稱「我們」)已審計列載於第4至25頁的香港進食失調康復會有限公司(以下簡稱「貴會」)的財務報表,此財務報表包括於二零二二年十月三十一日的財務狀況表與截至該日止年度的全面收益表、儲備基金變動表和現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴會於二零二二年十月三十一日的財務狀況及截至該日止年度的財務表現及現金流量,並已遵照香港《公司條例》妥為擬備。

意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於貴會,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

其他信息

董事會成員需對其他信息負責。其他信息包括刊載於董事會成員報告內的信息,但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息,我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計,我們的責任是閱讀其他信息,在此過程中,考慮其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作,如果我們認為其他信息存在重大錯誤陳述,我們需要報告該事實。在這方面,我們沒有任何報告。

董事會成員就財務報表須承擔的責任

董事會成員須負責根據香港會計師公會頒布的《香港財務報告準則》及香港《公司條例》擬備真實而中肯的財務報表,並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時,董事會成員負責評估貴會持續經營的能力,並在適用情況下披露與持續經營有關的事項,以及使用持續經營為會計基礎,除非董事會成員有意將貴會清盤或停止經營,或別無其他實際的替代方案。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。按照香港公司條例第405條，我們僅向全體成員報告，除此之外，本報告不可作其他用途。本核數師不會就本報告內容向任何其他人士負責或承擔任何責任。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴會內部控制的有效性發表意見。
- 評價董事會成員所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對董事會成員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴會不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與董事會成員溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。



羅思雲羅君美會計師事務所有限公司

香港執業會計師

香港，2023年 6月 6日

羅君美，執業證明書編號：P01024

香港進食失調康復會有限公司

全面收益表

截至二零二二年十月三十一日年度

(以港幣為單位)

	附註	二零二二年	二零二一年
收入			
捐款		2,725,856	4,044,286
節目及活動收入	5	16,512	20,280
政府及其他資助	5	465,333	220,447
公益金及/或其他資助計劃收入	5, 6	1,049,037	842,476
賣旗日籌款收入	7	16,500	10,200
心理輔導服務收入及其他		33,100	64,900
會費		5,640	5,600
利息收入		16	13
		<u>4,311,994</u>	<u>5,208,202</u>
支出			
薪金及強制性公積金供款		(1,294,114)	(1,130,431)
節目及活動費用		(52,494)	(65,527)
公益金及/或其他資助計劃支出	6	(1,991,405)	(1,924,865)
賣旗日籌款支出	7	(8,545)	(7,386)
服務費		(40,400)	(73,600)
租金、差餉及管理費		(154,488)	(311,593)
水電		(8,719)	(12,619)
郵寄快遞		(3,381)	(3,195)
文具及印刷		(32,638)	(26,956)
電訊網絡		(15,866)	(20,078)
廣告和宣傳		-	(6,720)
電腦用品		(18,336)	(19,160)
保險		(13,899)	(13,118)
員工培訓		(82,100)	(74,786)
核數費		(27,000)	(28,000)
雜項費用		(98,239)	(126,692)
折舊		(913,584)	(1,013,433)
租賃負債之利息		(50,437)	(20,108)
物業、設備及器材撇除		-	(280,280)
汽車費用		-	(7,663)
運輸		(961)	(372)
		<u>(4,806,606)</u>	<u>(5,166,582)</u>
本年度(虧損)/盈餘及全面收益總額	8	<u>(494,612)</u>	<u>41,620</u>

香港進食失調康復會有限公司

財務狀況表

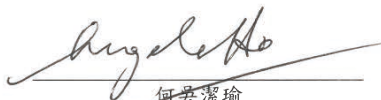
於二零二二年十月三十一日

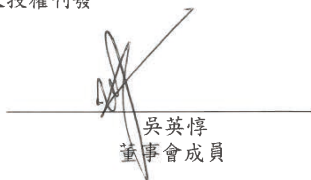
(以港幣為單位)

	附註	二零二二年	二零二一年
非流動資產			
物業、設備及器材	11	1,760,194	2,013,739
按金		-	233,543
		<u>1,760,194</u>	<u>2,247,282</u>
流動資產			
應收賬及其他應收款項	12	266,623	432,360
現金及現金等價物	13	3,064,022	2,518,543
		<u>3,330,645</u>	<u>2,950,903</u>
總資產		<u>5,090,839</u>	<u>5,198,185</u>
儲備基金及負債			
儲備基金			
註冊成立前之虧損	14	(91,972)	(91,972)
普通基金累積盈餘		2,128,569	2,623,181
		<u>2,036,597</u>	<u>2,531,209</u>
非流動負債			
租賃負債	17	621,972	1,325,428
流動負債			
應付賬及其他應付款項	15	1,635,265	573,503
租賃負債	17	797,005	768,045
		<u>2,432,270</u>	<u>1,341,548</u>
總儲備基金及負債		<u>5,090,839</u>	<u>5,198,185</u>

本財務報表經董事會成員於 2023年 6月 6日

批准及授權刊發


何吳潔瑜
董事會主席


吳英惇
董事會成員

附註屬本財務報表之一部份

香港進食失調康復會有限公司

儲備基金變動表

截至二零二二年十月三十一日年度

(以港幣為單位)

	註冊成立 前之虧損	普通基金 累積盈餘	總額
於二零二零年十一月一日	(91,972)	2,581,561	2,489,589
本年度儲備基金之變動			
本年度盈餘及全面收益總額	-	41,620	41,620
於二零二一年十月三十一日及 二零二一年十一月一日	(91,972)	2,623,181	2,531,209
本年度儲備基金之變動			
本年度虧損及全面收益總額	-	(494,612)	(494,612)
於二零二二年十月三十一日	(91,972)	2,128,569	2,036,597

香港進食失調康復會有限公司

現金流量表

截至二零二二年十月三十一日年度

(以港幣為單位)

	附註	二零二二年	二零二一年
營運活動之現金流量			
本年度(虧損)/盈餘		(494,612)	41,620
調整:			
折舊		913,584	1,013,433
政府資助用於購置物業、設備及器材		-	11,755
利息收入		(16)	(13)
利息支出		50,437	20,108
物業、設備及器材撇除		-	280,280
		<u>469,393</u>	<u>1,367,183</u>
按金減少/(增加)		233,543	(233,543)
應收賬及其他應收款項減少/(增加)		165,737	(132,189)
應付賬及其他應付款項增加		1,061,762	145,651
營運活動產生之現金淨額		<u>1,930,435</u>	<u>1,147,102</u>
投資活動之現金流量			
已收利息		16	13
購入物業、設備及器材		(562,544)	(28,953)
投資活動使用之現金淨額		<u>(562,528)</u>	<u>(28,940)</u>
融資活動之現金流量			
償付租賃負債	13b	(822,428)	(355,830)
融資活動使用之現金淨額		<u>(822,428)</u>	<u>(355,830)</u>
現金及現金等價物增加淨額		545,479	762,332
年初之現金及現金等價物		2,518,543	1,756,211
年終之現金及現金等價物	13a	<u>3,064,022</u>	<u>2,518,543</u>

附註屬本財務報表之一部份

香港進食失調康復會有限公司

會計政策及財務報表附註

截至二零二二年十月三十一日年度

(以港幣為單位)

1. 合規聲明

本會之財務報表乃根據由香港會計師公會頒佈之所有適用《香港財務報告準則》(「香港財務報告準則」)(包括所有適用香港財務報告準則、《香港會計準則》(「香港會計準則」)及《詮釋》)及香港普遍接納之會計原則編製。本財務報表亦符合香港《公司條例》有關擬備財務報表之適用規定。

主要會計政策概要，已列示於附註2。

本會已初次應用由香港會計師公會頒佈並於本期間生效之新訂及經修訂之香港財務報告準則。本會所採用之會計政策變動概要，已載於附註3。

2. 主要會計政策概要

a. 財務報表編製的基準

編製本財務報表是以歷史成本作為計量基準。

本財務報表是以持續運作為基礎而編製。

b. 收入及其他收益之確認

本會通過將承諾的商品或服務(即資產)轉移給客戶，在(或作為)本會履行履約義務時確認來自客戶合約的收入。資產在客戶獲得對該資產的控制時被轉移。當履約義務得到滿足時，本會將分配到該履約義務的交易價格的金額(不包括根據香港財務報告準則第15號的受限制的可變代價)確認為收入。本會收入及其他收入確認政策的進一步詳情如下：

- (i) 捐款收入於收到捐款時入賬。
- (ii) 節目及活動收入於節目及活動完成的時點入帳。
- (iii) 政府及其他資助及特定目的之贊助收入，按預期得到該些資助或贊助作為補償的有關費用被本會確認為支出的期間，有系統地於盈虧入帳。
- (iv) 公益金撥款收入在撥款期間當參加者收到及從本會提供的服務中獲益時，按直線法隨時間確認入賬。
- (v) 賣旗日籌款的收入於該活動完成時入帳。
- (vi) 心理服務、輔導服務、工作坊收入、營養諮詢、學校講座及展覽收入於提供服務時隨時間入帳。
- (vii) 會費收入在收到款項後入賬。
- (viii) 利息收入於其產生時按實際利率法確認入賬。

香港進食失調康復會有限公司

會計政策及財務報表附註

截至二零二二年十月三十一日年度

(以港幣為單位)

2. 主要會計政策概要 (續)

c. 物業、設備及器材

物業、設備及器材，乃按成本值減累積折舊及減值虧損(如有)列賬於財務狀況表。

折舊是以物業、設備及器材之成本，在扣除估計殘餘價值(如有)後，再按其估計可用年期，以直線法按下列年率計算：

使用權資產

樓宇 租約期內

自置資產

器材 20%

傢俬 20%

裝修 在裝修所處之物業的租約期內攤銷

資產的剩餘價值及其可使用年期均於每個報告期的期末進行檢討。

本會於每個報告期的期末進行評估，以確定是否有跡象顯示物業、設備及器材的任何項目已發生減值損失或前期已確認的減值損失有所減少。如有關跡象出現，需估計相關項目的可收回數額而將該等資產或現金產生單位之賬面值減低至其可收回數額或將該等前期已確認減值損失回撥，並即時於盈虧內確認。

d. 租賃

當本會為承租人時，本會在合約訂立時評估合約是否為租賃或包含租賃。倘合約為換取代價而給予在若干時段內控制使用已識別資產之權利，則該合約為租賃或包含租賃。

對於包含租賃部分和一個或多個其他租賃或非租賃部分組成之合約，本會按相關資產類別選擇並不將非租賃組成部分與租賃部分分開，而是將每個租賃部分和任何相關的非租賃部分入賬作為單一租賃部分。

在開始日期，本會就所有租賃產生的權利和責任確認為使用權資產和租賃負債，但租期為十二個月或更短的租賃(「短期租賃」)和相關資產價值較低的租賃除外。本會將這些短期租賃和相關資產價值較低的租賃有關的租金在租期內按直線法確認為支出。

若租賃被資本化，則租賃負債先按租期內應付的租金使用租賃中隱含的利率折現，或者如果無法輕易確定該利率，則使用相關的遞增借款利率貼現後予以確認。初始確認後，租賃負債以攤銷成本計量，並使用實際利率法計算利息費用。不取決於指數或利率的可變租賃付款不計入租賃負債的計量，因此在會計期所產生的可變租金計入盈餘或虧損。

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2. 主要會計政策概要 (續)

d. 租賃(續)

租賃資本化時確認使用權資產按成本進行初始計量，該成本包括租賃負債的初始金額加上在開始日期或之前支付的任何租金以及所發生的任何初始直接成本。在適用的情況下，使用權資產的成本還包括拆除和移除相關資產或恢復相關資產或資產所在地的成本的估計值，貼現現值租賃付款減任何已收取租賃獎勵。隨後，使用權資產按成本減去累計折舊和減值損失後的金額列示(見附註 2c)。

當由指數或利率變動引起的未來租賃付款變動、或本會對剩餘價值擔保下預期應付金額的估計變動，或重新評估本會所是否會合理確定行使購買、延期或終止選擇權而產生變動，則重新計量租賃負債的賬面值。當以這種方式重新計量租賃負債時，對使用權資產的賬面價值進行相應的調整，或者如果使用權資產的賬面價值減少至零則計入盈餘或虧損。

本會將使用權資產呈列在物業、機器及設備中(見附註 2c)，並在財務報表中單獨列出租賃負債。

e. 應收賬及其他應收款項、合約資產及合約負債

當本會收取代價的權利是無條件時，應收款予以確認。如該等代價的支付在到期前只需等待時間過去，收取代價的權利即為無條件。如本會在擁有無條件的權利前已確認收入，其金額會作為合約資產呈列。應收款以按實際利率法計算的攤銷成本扣減預期信貸虧損準備後載列(見附註 2f)。

根據合約所載付款條款在無條件享有代價前本會已確認為收入的，相關合約資產予以確認。合約資產的預期信貸虧損，根據附註 2f 所載政策進行評估，並於收取代價的權利成為無條件時重新分類至應收款。合約負債在本會確認相關收入前，在客戶支付代價時，或客戶擁有無條件收回代價的權利時(在該情況下，亦會確認相關應收款)，予以確認。

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2. 主要會計政策概要 (續)

f. 應收款項、合約資產及其他金融資產減值

本會對不按公允值計入盈虧的金融工具，確認其預期信貸虧損的虧損準備。本會考慮初次確認金融資產的違約可能性，並持續評估信用風險是否有重大增加。

如果一項財務工具的違約風險為低，債務人員有強大的能力以在短期內履行其合同現金流責任，且在長期的經濟及業務情況變差時可能(但不一定)會降低債務人履行其合同現金流責任的能力，本會視該金融工具的信用風險為低。

應收款的帳面值透過使用應收款減值帳扣減，應收款減值帳之帳面值變動計入盈虧。當本會沒有合理期望可以收回應收款時，則從應收款減值帳中撤銷。

若期後預期信貸虧損金額減少，撥回會於報告日在應收款減值帳中調整。撥回金額會計入盈虧。

g. 現金及現金等價物

現金包括庫存現金、銀行存款及銀行定期存款。現金等價物為短期而高流動性的投資，此等投資可隨時轉換為已知金額的現金，而其價值變動的風險不大。

就編製現金流量表而言，現金及現金等價物也包括可被隨時索還的銀行透支，並構成本會現金管理一部分。

h. 政府及其他資助

政府及其他資助於本會符合相關資助附帶條件及收取相關資助後確認，並按預期得到該些資助作為補償的有關費用被本會確認為支出的期間，有系統地於盈虧內確認。關於購買物業、設備及器材之資助會從資產成本中扣除。

i. 應付賬及其他應付款項

應付賬及其他應付款項初步按公允值確認，其後採用實際利率法攤銷成本列賬，但對於並無訂明利率之短期應付款及其貼現影響並不重大者，則按成本計量。

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2. 主要會計政策概要 (續)

j. 有關連人士

在以下情況一方將被視為與本會有關連：

- (i) 有關人士為一名人士或該人士之關係密切家庭成員，而該人士：
 - (a) 控制本會或共同控制本會；
 - (b) 可對本會發揮重大影響力；或
 - (c) 為本會或本會母公司的主要管理人員；或
- (ii) 有關人士為適用任何以下條件的實體：
 - (a) 該實體與本會屬同一集團的成員公司；
 - (b) 一實體為另一實體(或另一實體的母公司、附屬公司或同系附屬公司)的聯營公司或合營公司；
 - (c) 該實體與本會為同一第三方的合營公司；
 - (d) 一實體為一第三方的合營公司，而另一實體為同一第三方的聯營公司；
 - (e) 該實體為本會或與本會有關的實體的僱員離職後福利計劃；
 - (f) 該實體為(i)所識別人士控制、或共同控制；
 - (g) 於(i)(a)所識別人士對實體有重大影響或屬該實體(或該實體的母公司)主要管理人員的其中一名成員；或
 - (h) 向本會或本會母公司提供主要管理成員服務之實體或其所屬集團之任何成員公司。

有關人士之關係密切家庭成員乃指在有關人士與實體之間的交易中，預期可能影響該些交易或受該些交易影響的家庭成員。

k. 僱員福利

- (i) 薪酬、假期及其他短期福利
僱員應享有的薪酬、有薪年假及其他同種類之非金錢性質福利於應付給僱員時確認。

僱員應享有的病假及分娩假於發生時確認。

- (ii) 退休福利

本會為僱員提供界定供款的退休福利計劃之供款，包括根據香港《強制性公積金計劃條例》的供款，其供款乃從該期間之盈虧內支銷。

本會根據香港《僱傭條例》所列某種情況下終止僱傭合約而需承擔的長期服務金淨額，是估計該僱員在本年度及以往年度的服務而獲得的未來福利。

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3. 會計政策的變動

在本報告期內，本會首次採納多項由香港會計師公會頒佈並於本期間生效之新訂及經修訂之香港財務報告準則，包括：

-香港財務報告準則第 16 號之 2021 年修訂 - 2021 年 6 月 30 日以後與 2019 冠狀病毒病相關的租金優惠

就採納新訂及經修訂之香港財務準則，並未對本會之財務表現和狀況及會計政策帶來重大的影響。

4. 關鍵會計估計及判斷

按香港財務報告準則編製本財務報表，在應用可影響資產、負債、收入及支出之呈報的會計政策時，本會的董事會成員需要作出一些假設、估計及判斷。有關假設、估計及判斷乃根據過往經驗，及其他多項在該情況下相信屬合理之因素而作出。董事會成員不斷檢討其作出之判斷、估計及假設，惟實際結果可能與有關估計有所不同。

a. 重要假設及估計之主要不確定因素

有關僱員福利承擔及財務風險管理之若干重要假設及風險因素分別載列於附註19及21。下述之其他主要不確定因素可能會對下一個財政期間之資產與負債的眼面值產生重大調整的風險：

物業、設備及器材之折舊

物業、設備及器材乃按載列於附註 2c 之基準進行折舊。本會定期檢討該些資產之估計使用年期以計量需要記錄之折舊支出。可使用年期之評估是根據本會對同類資產之經驗而作出，未來期間之折舊支出會因應以往評估發生重大變動時而調整。

b. 採用會計政策上之重大判斷

本會在採用會計政策上所作出的部份重大判斷如下：

資產的信貸風險顯著增加

香港財務報告準則第 9 號並未界定如何構成信貸風險顯著增加。在評估資產的信貸風險是否顯著增加時，本會考慮合理及有根據且俱前瞻性屬性質上及數量上的資料。

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5. 節目及活動、政府及其他資助及贊助收入

本年度本會之節目及活動、政府及其他資助及贊助收入如下：

	二零二二年		二零二一年				
	節目及 活動收入	政府及 其他資助	公益金 資助計劃 收入	總額	節目及 活動收入		
					政府及 其他資助		
					公益金 資助計劃 收入		
					總額		
「健康就是美·讓自信起飛」進 食失調預防及治療計劃	-	250,000	1,049,037	1,299,037	-	842,476	842,476
「社會福利署殘疾人士/病人自助 組織資助計劃(2020-2022)」	14,800	195,979	-	210,779	20,280	211,384	231,664
「社會福利署殘疾人士/病人自助 組織資助計劃(2022-2024)」	1,712	19,354	-	21,066	-	-	-
社會福利署自助組織就「2019 冠狀 病毒病」加強預防傳染病措施一 次過特別津貼	-	-	-	-	-	9,063	9,063
	16,512	465,333	1,049,037	1,530,882	20,280	220,447	1,083,203
						842,476	

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7. 賣旗日籌款之盈餘

	二零二二年	二零二一年
	二零二二年三月十二日	二零二一年三月十三日
結轉之餘下盈餘	-	-
收入		
- 街頭賣旗	-	-
- 其他捐獻	16,500	10,200
	16,500	10,200
總籌款活動支出	(8,545)	(7,386)
賣旗日籌款盈餘	7,955	2,814
賣旗日籌款之盈餘用於：		
- 薪金	(7,955)	(2,814)
餘下盈餘結存	-	-

於二零二一年三月十三日及二零二二年三月十二日之賣旗日籌款所得用於支付薪金。

8. 本年度(虧損)/盈餘

	二零二二年	二零二一年
本年度(虧損)/盈餘：		
已包括下列各項：		
來自客戶合約之收入		
- 節目及活動收入	16,512	20,280
- 心理服務、輔導服務及工作坊收入	255,537	180,776
	272,049	201,056
已扣除下列各項：		
員工成本 (包括主要管理人員的酬金，如有)		
薪金，津貼及其他利益	2,811,168	2,745,833
強制性公積金供款	112,593	100,913
	2,923,761	2,846,746
核數師酬金		
財務報表	27,000	28,000
節目及活動	10,000	2,000
折舊		
使用權資產	755,653	430,343
其他資產	157,931	583,090

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9. 董事會成員之酬金

本年度董事會成員並無就他們向本會提供的服務收取酬金(二零二一年: 無)。

10. 稅項

本會根據香港《稅務條例》第 88 條登記為認可慈善機構，因此可獲豁免繳付香港利得稅及無作出稅項撥備。

11. 物業、設備及器材

	使用權資產	自置資產		合計
	樓宇	器材	傢俬 及裝修	
成本				
二零二零年十一月一日結餘	450,102	131,790	2,006,493	2,588,385
添置				
- 成本	2,221,536	26,063	2,890	2,250,489
- 贊助(附註 16)	-	(11,755)	-	(11,755)
註銷	-	-	(1,991,200)	(1,991,200)
終止確認使用權資產	(450,102)	-	-	(450,102)
二零二一年十月三十一日及 二零二一年十一月一日結餘	2,221,536	146,098	18,183	2,385,817
添置				
- 成本	97,495	74,000	488,544	660,039
終止確認使用權資產	(88,632)	-	-	(88,632)
二零二二年十月三十一日結餘	2,230,399	220,098	506,727	2,957,224
累積折舊及減值損失				
二零二零年十一月一日結餘	245,510	122,812	1,151,345	1,519,667
本年度折舊	430,343	9,371	573,719	1,013,433
註銷	-	-	(1,710,920)	(1,710,920)
終止確認使用權資產	(450,102)	-	-	(450,102)
二零二一年十月三十一日及 二零二一年十一月一日結餘	225,751	132,183	14,144	372,078
本年度折舊	755,653	18,696	139,235	913,584
終止確認使用權資產	(88,632)	-	-	(88,632)
二零二二年十月三十一日結餘	892,772	150,879	153,379	1,197,030
賬面淨值				
二零二二年十月三十一日結餘	1,337,627	69,219	353,348	1,760,194
二零二一年十月三十一日結餘	1,995,785	13,915	4,039	2,013,739

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11. 物業、設備及器材 (續)

租賃之披露如下：

	二零二二年	二零二一年
租賃負債之利息	50,437	20,108
與短期租賃有關之開支		
- 租賃期超過一個月	-	27,361
低價值資產租賃之租賃有關之開支	8,970	6,927
租賃現金流出總額 (附註13c)	831,398	390,118

本會訂有其辦公室物業及倉庫有關之租賃合同。租賃期一般為二至三年(二零二一年：二至三年)及租賃期內的租金是固定的。本集團在倉庫租賃中擁有續租選擇權。

本會於租賃開始日，評估是否合理確定行使續租選擇權。如果本會不能合理確定行使續租選擇權，在續租期間之未來租賃付款不包括在租賃負債之計量。

12. 應收賬及其他應收款項

	二零二二年	二零二一
按金及預付款	260,363	424,510
其他應收款項	6,260	7,850
	266,623	432,360
包括在應收賬及其他應收款項內來自客戶合約之應收款項		
- 二零二一年/二零二零年十一月一日結餘	7,850	9,030
- 二零二二/二零二一年十月三十一日結餘	6,260	7,850

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13. 現金及現金等價物

a. 現金及現金等價物包括：

	二零二二年	二零二一年
銀行結存	3,059,022	2,513,543
現金	5,000	5,000
	<u>3,064,022</u>	<u>2,518,543</u>

b. 融資活動產生的負債之對賬：

	租賃負債	
	二零二二年	二零二一年
於二零二一年/二零二零年十一月一日	2,093,473	207,659
現金流之變動：		
償付租賃負債	(822,428)	(355,830)
來自非現金流的變動：		
新租賃	97,495	2,221,536
已付租賃負債之利息部份	50,437	20,108
	<u>147,932</u>	<u>2,241,644</u>
於二零二二年/二零二一年十月三十一日	<u>1,418,977</u>	<u>2,093,473</u>

c. 租賃產生的現金流出總額

	二零二二年	二零二一年
現金流出		
- 租賃負債的本金部份	771,991	335,722
- 租賃負債之利息部份	50,437	20,108
	<u>822,428</u>	<u>355,830</u>
- 短期租賃	-	27,361
- 低價值資產租賃之租賃有關之開支	8,970	6,927
	<u>831,398</u>	<u>390,118</u>

14. 註冊成立前之虧損

註冊成立前之虧損為本會註冊成立為擔保有限公司前的虧損。

15. 應付賬及其他應付款項

	二零二二年	二零二一年
預收款項及遞延收入(附註 16)	1,421,602	236,219
應付費用及其他應付款項	213,663	337,284
	<u>1,635,265</u>	<u>573,503</u>

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16. 預收款項及遞延收入

	年初	全年收入	已於盈虧 內確認	轉入物業、 機器及設備	退款	年終
二零二二年						
「同行互助心連心」	80,342	-	-	-	(80,342)	-
「健康就是美·讓自信起飛」進食失調預防及治療計劃	-	1,049,037	(1,049,037)	-	-	-
「社會福利處一次過特別撥款(2018-2020)」	6,842	-	-	-	(6,842)	-
「社會福利署殘疾人士/病人自助組織資助計劃(2020-2022)」	136,935	139,800	(210,779)	-	-	65,956
賣旗日籌款(二零二二年三月十二日)	12,100	4,400	(16,500)	-	-	-
捷成集團慈善基金	-	1,500,000	(250,000)	-	-	1,250,000
「社會福利署殘疾人士/病人自助組織資助計劃(2022-2024)」	-	126,712	(21,066)	-	-	105,646
	236,219	2,819,949	(1,547,382)	-	(87,184)	1,421,602
二零二一年						
「同行互助心連心」	80,342	-	-	-	-	80,342
「健康就是美·讓自信起飛」進食失調預防及治療計劃	-	842,476	(842,476)	-	-	-
「社會福利處一次過特別撥款(2018-2020)」	6,842	-	-	-	-	6,842
「社會福利署殘疾人士/病人自助組織資助計劃(2020-2022)」	110,074	270,280	(231,664)	(11,755)	-	136,935
社會福利署自助組織就「2019 冠狀病毒病」加強預防傳 染病措施一次過特別津貼	3,063	6,000	(9,063)	-	-	-
賣旗日籌款(二零二一年三月十三日)	-	10,200	(10,200)	-	-	-
賣旗日籌款(二零二二年三月十二日)	-	12,100	-	-	-	12,100
	200,321	1,141,056	(1,093,403)	(11,755)	-	236,219

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17. 租賃負債

於二零二二年十月三十一日，本會之租賃負債如下：

	二零二二年			二零二一年		
	現值	財務開支	合計	現值	財務開支	合計
一年內	797,005	29,603	826,608	768,045	50,203	818,248
一年後但於五年內	621,972	6,344	628,316	1,325,428	33,356	1,358,784
	<u>1,418,977</u>	<u>35,947</u>	<u>1,454,924</u>	<u>2,093,473</u>	<u>83,559</u>	<u>2,177,032</u>

18. 有關連人士交易

除已於本財務報表其他部份披露之交易及結餘外，於本年度本會尚有下列重大有關連人士交易：

	二零二二年	二零二一年
收到有關連公司之捐款	2,670,236	2,400,000
收到一董事會成員之捐款	9,000	24,000

本會之其中一位董事會成員是有關連公司之主席或董事。

19. 僱員福利責任

a. 長期服務金

按香港《僱傭條例》，本會需為服務五年或以上之僱員及在某種情況下終止僱傭合約支付長期服務金。金額是根據僱員的最後薪金和服務年資來計算，再扣減本會為該僱員作退休福利計劃之供款結餘。本會並沒為剩餘長期服務金責任設置額外資產備付。

由於未作備付的長期服務金責任的折現值並不重大，本會並沒有為此責任的準備入賬。

b. 界定供款退休計劃

本會為其根據香港《僱傭條例》所僱用的僱員而參與受香港《強制性公積金計劃條例》管轄的強制性公積金計劃，該計劃為一項界定供款退休計畫並由獨立信託人管理。根據該計劃，僱主及僱員需同時按其有關入息作出百分之五的供款，有關入息上限為每月港幣 30,000 元。所有供款即時歸屬於僱員但受獨立信託人管理。

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20. 儲備披露

本會儲備管理的目標是確保本會有能力持續經營，以便能夠繼續促進本會的宗旨及為會員提供利益。

本會根據經濟狀況的轉變和相關資產之風險特質管理儲備結構以及對其作出調整。本會可以通過舉辦活動籌集款項，從而保持或調整儲備結構。

本會運用資產負債比率監控儲備，該比率乃按本會的總負債除以其總資產計算。於二零二二年十月三十一日本會之資產負債比率為 60.0% (二零二一年: 51.3%)。

21. 財務風險管理

本會擁有以下金融資產：

金融資產從攤銷成本列賬

	二零二二年	二零二一年
按金	-	233,543
應收賬及其他應收款項	254,943	418,945
現金及現金等價物	3,064,022	2,518,543
	<u>3,318,965</u>	<u>3,171,031</u>

本會擁有以下金融負債：

金融負債以攤銷成本列賬

	二零二二年	二零二一年
預收款項及遞延收入	1,421,602	236,219
應付費用及其他應付款項	213,663	337,284
租賃負債	1,418,977	2,093,473
	<u>3,054,242</u>	<u>2,666,976</u>

本會金融工具之賬面值均與其分別於二零二一年及二零二二年十月三十一日的公允值沒有重大分別。

本會在其日常運作和持有之金融工具均承受著信貸風險、流動資金風險及市場風險。本會之風險管理目標、政策及程序乃專注於減低上述風險對財務表現及狀況可能帶來之潛在負面因素，並密切監控個別風險。

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21. 財務風險管理 (續)

a. 信貸風險

本會除面臨來自銀行結餘的信貸風險外，並無重大信貸集中風險。由於交易方，即銀行具備高度良好信譽，以致本會所承受之信貸風險是有限的。

數據概要

	二零二二年	二零二一年
按金	-	233,543
應收賬及其他應收款項	254,943	418,945
銀行結存(附註 13)	3,059,022	2,513,543
	<u>3,313,965</u>	<u>3,166,031</u>

於二零二一年及二零二二年十月三十一日，各項金融資產之賬面值均代表本會承受之最高信貸風險。

於二零二二年十月三十一日，以本會董事會之意見，由於按金、應收賬及其他應收款項之預期信貸虧損不大，因此並無作出虧損準備。於二零二一年及二零二二年十月三十一日，沒有逾期未清還但未作減值之金融資產。

b. 流動資金風險

本會之流動資金風險是來自持有之金融負債。本會以謹慎的資金政策並通過維持足夠的現金及現金等價物儲備以應付日常運作上的持續需要。

數據概要

	未折現 現金流量總額 一年內	賬面值
二零二二年		
預收款項及遞延收入	1,421,602	1,421,602
應付費用及其他應付款項	213,663	213,663
租賃負債	1,454,924	1,418,977
	<u>3,090,189</u>	<u>3,054,242</u>
二零二一年		
預收款項及遞延收入	236,219	236,219
應付費用及其他應付款項	337,284	337,284
租賃負債	2,177,032	2,093,473
	<u>2,750,535</u>	<u>2,666,976</u>

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21. 財務風險管理 (續)

c. 市場風險

(i) 利率風險

本會承受主要來自銀行結存的現金流利率風險。

數據概要

	二零二二年	二零二一年
浮息金融資產		
銀行結存(附註 13)	2,716,064	1,889,401

(ii) 貨幣風險

由於本會的業務交易、應收款項、應付款項及銀行結存主要以功能貨幣，即港幣結算，所以本會承受之貨幣風險極微。

(iii) 價格風險

本會並沒有擁有受市場價格波動而對公允值或未來現金流量有影響的重大金融工具，故本會承受之價格風險極微。

由於本會管理層認為相關金融工具之公允值及/或未來現金流量之合理變動所帶來的影響並不重大，因此不編製上述市場風險的敏感度分析。

香港進食失調康復會有限公司

會計政策及財務報表附註

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(以港幣為單位)

22. 尚未於本期間生效之香港財務報告準則

已頒佈但尚未於本期間生效之香港財務報告準則當中，可能與本會之營運及財務報表有關的準則如下：

	自下列日期或之後 開始之會計期間生效
香港會計準則第 16 號之修訂「預期用途之前的收益」	二零二二年一月一日
香港會計準則第 37 號之修訂「多重合同- 合同履約成本」	二零二二年一月一日
香港財務報告準則第 3 號之修訂「概念框架」	二零二二年一月一日
香港財務報告準則 2018-2020 之週年年度改進	二零二二年一月一日
香港會計準則第 1 號及香港財務報告準則實務報告第 2 號之修訂「會計政策的披露」	二零二三年一月一日
香港會計準則第 8 號之修訂「會計估計的定義」	二零二三年一月一日
香港會計準則第 12 號之修訂「與單一交易產生的資產及負債有關的遞延所得稅」	二零二三年一月一日
香港會計準則第 1 號之修訂「將負債分類為流動或非流動」	二零二四年一月一日
香港會計準則第 1 號之修訂「附帶契諾的非流動負債」	二零二四年一月一日
香港財務報告準則第 16 號之修訂「售後租回之租賃負債」	二零二四年一月一日

本會並未提早採納這些香港財務報告準則。本會正在評估這些修訂對初始採用期間的影響。初步評估表明採納這些修訂不大可能會嚴重影響初始採用期間本會的經營業績和財務狀況。

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

REPORT OF THE MEMBERS OF THE EXECUTIVE BOARD

The members of the executive board submit herewith their report together with the audited financial statements for the year ended 31st October 2022.

REPORTING ENTITY

Hong Kong Eating Disorders Association Limited (the "Association") is an association incorporated and domiciled in Hong Kong and limited by guarantee. Every member of the Association undertakes to contribute to the assets of the Association, in the event of its being wound up during the period in which he/she is a member, or within one year after he/she ceased to be a member, an amount not exceeding HK\$10. The Association's registered office is located at Room 1302-4, 13th Floor, Hong Kong Trade Centre, 161-167 Des Voeux Road C, Central, Hong Kong. The principal activities of the Association are the organising of activities to increase the awareness and knowledge of eating disorders, assist and provide sponsorship for local research on eating disorders and to promote the knowledge about eating disorders and its caring skills to family members of the patients.

RESULTS AND STATE OF AFFAIRS

The results of the Association for the year ended 31st October 2022 and the state of its affairs at that date are set out in the attached audited financial statements.

BUSINESS REVIEW

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

EXECUTIVE BOARD

The members of the executive board of the Association during the year and up to the date of this report were:

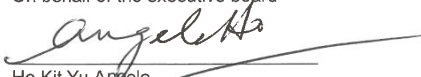
- Chan Pui Yu
- Chen Wai Wai Vivien
- Cheung Oi Ni Joanna
- Ho Kit Yu Angela
- Hui Yau Fong
- Lam Hung Fai, Simon
- Lee Sing
- Leung Ngai Mou-yin, Justina
- Ng Ying Shun
- Seto Frank Kai Shui
- Sin Tak Ching
- Tse Wai Yin
- Yu Chak Man

In accordance with Article 59 of the Association's Articles of Association, Hui Yau Fong, Lam Hung Fai, Simon, Leung Ngai Mou-yin, Justina, Sin Tak Ching and Yu Chak Man shall retire at the forthcoming annual general meeting and being eligible, offer themselves for re-election.

AUDITORS

The financial statements have been audited by Messrs. Law & Partners CPA Limited, Certified Public Accountants, who will retire at the forthcoming annual general meeting and, being eligible, offer themselves for re-appointment.

On behalf of the executive board



Ho Kit Yu Angela
Chairperson
Hong Kong,

06 JUN 2023

Report of the Honorary Auditors

羅思雲羅君美會計師事務所有限公司
LAW & PARTNERS CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS

香港中環干諾道中64-66號廠商會大廈20樓B室
Suite B, 20/F, CMA Building,
64-66 Connaught Road Central, Hong Kong.
Tel: 2523 8386 Fax: 2868 4262

INDEPENDENT AUDITOR'S REPORT

To the Members of Hong Kong Eating Disorders Association Limited
(incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Hong Kong Eating Disorders Association Limited ("the Association") set out on pages 4 to 25, which comprise the statement of financial position as at 31st October 2022, and the statement of comprehensive income, statement of changes in reserves and funds and 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 Association as at 31st October 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") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis of Opinion

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

Other Information

The members of the executive board are responsible for the other information. The other information comprises the information included in the report of the members of the executive board, 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, 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.

Responsibilities of the Members of the Executive Board for the Financial Statements

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

Report of the Honorary Auditors

Law & Partners CPA Limited

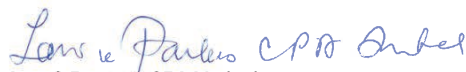
Auditor's Responsibilities for the Audit of the Financial Statements

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. This report is made 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's 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's, 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members of the executive board.
- Conclude on the appropriateness of the members of the executive board'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 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 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 Association 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 the members of the executive board 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.



Law & Partners CPA Limited
Certified Public Accountants
Hong Kong,

06 JUN 2023

Elizabeth Law, Practising Certificate Number P01024

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2022</u>	<u>2021</u>
Revenue			
Donations		2,725,856	4,044,286
Programs and activities income	5	16,512	20,280
Government and other grants	5	465,333	220,447
Income of the project funded by The Community Chest and/or other grant	5, 6	1,049,037	842,476
Flag day fund raising events	7	16,500	10,200
Psychotherapy income and others		33,100	64,900
Membership fees		5,640	5,600
Interests income		16	13
		<u>4,311,994</u>	<u>5,208,202</u>
Expenditure			
Salaries and mandatory provident fund contributions		(1,294,114)	(1,130,431)
Programs and activities expenses		(52,494)	(65,527)
Expenditure of the project funded by The Community Chest and/or other grant	6	(1,991,405)	(1,924,865)
Flag day fund raising events	7	(8,545)	(7,386)
Service fee		(40,400)	(73,600)
Rent, rates and management fee		(154,488)	(311,593)
Utilities - electricity and water		(8,719)	(12,619)
Postage and courier		(3,381)	(3,195)
Printing and stationery		(32,638)	(26,956)
Telephone and internet		(15,866)	(20,078)
Advertising and promotion		-	(6,720)
Computer expenses		(18,336)	(19,160)
Insurance		(13,899)	(13,118)
Staff training		(82,100)	(74,786)
Audit fee		(27,000)	(28,000)
Sundry expenses		(98,239)	(126,692)
Depreciation		(913,584)	(1,013,433)
Interest expense on lease liabilities		(50,437)	(20,108)
Property, plant and equipment written off		-	(280,280)
Motor car expenses		-	(7,663)
Travelling and transportation		(961)	(372)
		<u>(4,806,606)</u>	<u>(5,166,582)</u>
(Deficit)/surplus and total comprehensive income for the year	8	<u>(494,612)</u>	<u>41,620</u>

The accompanying notes form part of these financial statements

Report of the Honorary Auditors

香港進食失調康復會有限公司
HONG KONG EATING DISORDERS ASSOCIATION LIMITED


STATEMENT OF FINANCIAL POSITION


As at 31st October 2022

(Expressed in Hong Kong Dollars)

	Note	2022	2021
ASSETS			
Non-current assets			
Property, plant and equipment	11	1,760,194	2,013,739
Deposits		-	233,543
		<u>1,760,194</u>	<u>2,247,282</u>
Current assets			
Account and other receivables	12	266,623	432,360
Cash and cash equivalents	13	<u>3,064,022</u>	<u>2,518,543</u>
		<u>3,330,645</u>	<u>2,950,903</u>
Total assets		<u>5,090,839</u>	<u>5,198,185</u>
 RESERVES AND FUNDS AND LIABILITIES			
Reserves and funds			
Pre-incorporation deficit	14	(91,972)	(91,972)
Accumulated general fund		<u>2,128,569</u>	<u>2,623,181</u>
		<u>2,036,597</u>	<u>2,531,209</u>
Non-current liabilities			
Lease liabilities	17	<u>621,972</u>	<u>1,325,428</u>
Current liabilities			
Account and other payables	15	1,635,265	573,503
Lease liabilities	17	<u>797,005</u>	<u>768,045</u>
		<u>2,432,270</u>	<u>1,341,548</u>
Total reserves and funds and liabilities		<u>5,090,839</u>	<u>5,198,185</u>

Approved and authorised for issue by the members of the executive board on 06 JUN 2023


Ho Kit Yu Angela
Chairperson of the executive board


Ng Ying Shun
Member of the executive board

The accompanying notes form part of these financial statements

Report of the Honorary Auditors

香港進食失調康復會有限公司
HONG KONG EATING DISORDERS ASSOCIATION LIMITED
STATEMENT OF CHANGES IN RESERVES AND FUNDS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

	<u>Pre-incorporation deficit</u>	<u>Accumulated general fund</u>	<u>Total</u>
At 1st November 2020	(91,972)	2,581,561	2,489,589
Changes in reserves and funds for the year			
Surplus and total comprehensive income for the year	<u>-</u>	<u>41,620</u>	<u>41,620</u>
At 31st October 2021 and 1st November 2021	(91,972)	2,623,181	2,531,209
Changes in reserves and funds for the year			
Deficit and total comprehensive income for the year	<u>-</u>	<u>(494,612)</u>	<u>(494,612)</u>
At 31st October 2022	<u>(91,972)</u>	<u>2,128,569</u>	<u>2,036,597</u>

The accompanying notes form part of these financial statements

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2022</u>	<u>2021</u>
Cash flows from operating activities			
(Deficit)/surplus for the year		(494,612)	41,620
Adjustments for:			
Depreciation		913,584	1,013,433
Grants received for purchase of property, plant and equipment		-	11,755
Interests income		(16)	(13)
Interest expenses		50,437	20,108
Property, plant and equipment written off		-	280,280
		<u>469,393</u>	<u>1,367,183</u>
Decrease/(increase) in deposits		233,543	(233,543)
Decrease/(increase) in account and other receivables		165,737	(132,189)
Increase in account and other payables		<u>1,061,762</u>	<u>145,651</u>
Net cash generated from operating activities		<u>1,930,435</u>	<u>1,147,102</u>
Cash flows from investing activities			
Interests received		16	13
Purchase of property, plant and equipment		<u>(562,544)</u>	<u>(28,953)</u>
Net cash used in investing activities		<u>(562,528)</u>	<u>(28,940)</u>
Cash flows from financing activities			
Payment of lease liabilities	13b	<u>(822,428)</u>	<u>(355,830)</u>
Net cash used in financing activities		<u>(822,428)</u>	<u>(355,830)</u>
Net increase in cash and cash equivalents		545,479	762,332
Cash and cash equivalents at the beginning of the year		<u>2,518,543</u>	<u>1,756,211</u>
Cash and cash equivalents at the end of the year	13a	<u><u>3,064,022</u></u>	<u><u>2,518,543</u></u>

The accompanying notes form part of these financial statements

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

1. STATEMENT OF COMPLIANCE

The Association's financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs) (which includes all applicable Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and accounting principles generally accepted in Hong Kong. These financial statements also comply with the applicable requirements of the Hong Kong Companies Ordinance relating to the preparation of financial statements.

A summary of significant accounting policies is set out in note 2.

The Association has initially applied the new and revised HKFRSs issued by the HKICPA that are first effective for the current reporting period. A summary of the changes in accounting policies resulting from the Association's application of these HKFRSs is set out in note 3.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of preparation of the financial statements

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

The financial statements are prepared on a going concern basis.

b. Revenue and other income recognition

The Association recognises revenue from contracts with customers when (or as) the Association satisfies a performance obligation by transferring a promised good or service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset. When (or as) a performance obligation is satisfied, the Association recognises as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained in accordance with HKFRS 15) that is allocated to that performance obligation. Further details of the Association's revenue and other income recognition policies are as follows:

- (i) Donations are recognised as income upon receipt.
- (ii) Programs and activities income are recognised at a point in time on completion of programs and activities.
- (iii) Government and other grants and sponsorship income for specific purposes are recognised in surplus or deficit on a systematic basis over the periods in which the Association recognises as expenses the related costs for which the grants or sponsorship are intended to compensate.
- (iv) Allocations from The Community Chest is recognised as income over time on a straight-line basis over the allocation period as the participants simultaneously receive and consume the benefits of services provided by the Association.
- (v) Flag day fund raising events income is recognised upon completion of the event.
- (vi) Psychological, counselling, workshops income, dietetic consultation, school talks and exhibitions incomes are recognised over time when the related services are rendered.
- (vii) Membership fees are recognised on a cash basis.
- (viii) Interest income is recognised as it accrues using the effective interest method.

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Property, plant and equipment

Property, plant and equipment are stated in the statement of financial position at cost less accumulated depreciation and impairment losses, if any.

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual value, if any, on a straight-line basis at the following annual rates:

<u>Right-of-use assets</u>	
Building	Over the lease term
<u>Owned assets</u>	
Equipments	20%
Furniture	20%
Fixtures	Over the lease terms of the properties in which the fixtures are located

The residual value and the useful life of an asset are reviewed at least at the end of each reporting period.

The Association assesses at the end of each reporting period whether there is any indication that any items of property, plant and equipment may be impaired and that an impairment loss recognised in prior periods for an item may have decreased. If any such indication exists, the recoverable amount of the items is estimated. An impairment loss, being the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount, or a reversal of impairment loss is recognised immediately in surplus or deficit.

d. Leases

When the Association acts as a lessee, the Association assesses at inception of a contract whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For a contract that contains a lease component and one or more additional lease or non-lease components, the Association elects, by class of underlying asset, not to separate non-lease components from lease components, and instead account for each lease component and any associated non-lease components as a single lease component.

At the commencement date, the Association recognises a right-of-use asset and a lease liability for the rights and obligations created by all leases, except for leases that have a lease term of 12 months or less ("short-term leases") and leases for which the underlying asset is of low value. The Association recognise the lease payments associated with those short-term leases and leases for which the underlying asset is of low value as an expense on a straight-line basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to surplus or deficit in the accounting period in which they are incurred.

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Leases (continued)

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see note 2c).

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Association's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Association will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in surplus or deficit if the carrying amount of the right-of-use asset has been reduced to zero.

The Association presents right-of-use assets in property, plant and equipment (see note 2c), and presents lease liabilities separately in the statement of financial position.

e. Account and other receivables, contract assets and contract liabilities

A receivable is recognised when the Association's right to consideration is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. If revenue has been recognised before the Association has an unconditional right to consideration, the amount is presented as a contract asset. Receivables are stated at amortised cost using the effective interest method less allowance for credit losses (see note 2f).

A contract asset is recognised when the Association recognises revenue before being unconditionally entitled to the consideration under the payment terms set out in the contract. Contract assets are assessed for expected credit losses in accordance with the policy set out in note 2f and are reclassified to receivables when the right to the consideration has become unconditional. A contract liability is recognised when the customer pays consideration, or has an unconditional right to consideration (in such case, a corresponding receivable is recognised), before the Association recognises the related revenue.

Report of the Honorary Auditors

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HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. **Impairment of receivables, contract assets and other financial assets**

The Association recognises loss allowances for expected credit loss on the financial instruments that are not measured at fair value through surplus or deficit. The Association considers the probability of default upon initial recognition of financial assets and assesses whether there has been a significant increase in credit risk on an ongoing basis.

The Association considers the credit risk on a financial instrument is low if the financial instrument has a low risk of default, the debtor has a strong capacity to meet its contractual cash flow obligations in the near term and adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the debtor to fulfil its contractual cash flow obligations.

The carrying amount of the receivables is reduced through the use of the receivable impairment charges account. Changes in the carrying amount of the receivable impairment charges account are recognised in surplus or deficit. The receivable is written off against the receivable impairment charges account when the Association has no reasonable expectations of recovering the receivable.

If, in a subsequent period, the amount of expected credit losses decreases, the reversal would be adjusted to the receivable impairment charges account at the reporting date. The amount of any reversal is recognised in surplus or deficit.

g. **Cash and cash equivalents**

Cash comprises cash on hand and at bank and demand deposits with bank. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purpose of statement of cash flows, bank overdrafts which are repayable on demand form an integral part of the Association's cash management are included as a component of cash and cash equivalents.

h. **Government and other grants**

Government and other grants are recognised when the Association complies the conditions attaching to them and the grants are received. They are recognised in surplus or deficit over the periods in which the Association recognises as expenses the related costs for which the grants are intended to compensate. Grants relating to purchase of property, plant and equipment are set off against the acquisition cost of the assets.

i. **Account and other payables**

Account and other payables are initially measured at fair value and, after initial recognition, at amortised cost, except for payables with no stated interest rate and the effect of discounting would be immaterial, they are measured at cost.

香港進食失調康復會有限公司
HONG KONG EATING DISORDERS ASSOCIATION LIMITED

**ACCOUNTING POLICIES AND EXPLANATORY
NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j. Related parties

A party is considered to be related to the Association if:

- (i) the party is a person or a close member of that person's family and that person:
 - (a) has control or joint control of the Association;
 - (b) has significant influence over the Association; or
 - (c) is a member of the key management personnel of the Association or of a parent of the Association; or
- (ii) the party is an entity where any of the following conditions applies:
 - (a) the entity and the Association are members of the same group;
 - (b) 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);
 - (c) the entity and the Association are joint ventures of the same third party;
 - (d) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - (e) the entity is a post-employment benefit plan for the benefit of employees of either the Association or an entity related to the Association;
 - (f) the entity is controlled or jointly controlled by a person identified in (i);
 - (g) a person identified in (i)(a) 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); or
 - (h) the entity, or any member of a group of which it is a part, provides key management personnel services to the Association or to the parent of the Association.

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 Association.

k. Employee benefits

- (i) Salaries, leave and other short-term benefits
Employee entitlements to salaries, paid annual leave and the cost to the Association of non-monetary benefits are recognised when they are accrued to employees in the year in which the associated services are rendered by employees.

Employee entitlements to sick leave and maternity leave are recognised when the absences occur.

- (ii) Retirement benefits
Obligations for contributions to defined contribution retirement plans, including contributions payable under the Hong Kong Mandatory Provident Fund Schemes Ordinance, are recognised in surplus or deficit.

The Association's net obligation in respect of long service amounts payable on cessation of employment in certain circumstances under the Hong Kong Employment Ordinance is the amount of future benefit that employees have earned in return for their service in the current and prior periods.

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

3. CHANGE IN ACCOUNTING POLICIES

The Association has initially applied the new and revised HKFRSs issued by the HKICPA that are first effective for the current reporting period, including:

- 2021 Amendment to HKFRS 16 - *Covid-19-Related Rent Concessions beyond 30 June 2021*

The application of the new and revised HKFRSs has no material effects on the Association's financial performance and positions nor any substantial changes in the Association's accounting policies.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENT

The members of the executive board of the Association makes assumptions, estimates and judgements in the process of applying the Association's accounting policies that affect the assets, liabilities, income and expenses in the financial statements prepared in accordance with HKFRSs. The assumptions, estimates and judgements are based on historical experience and other factors that are believed to be reasonable under the circumstances. While the members of the executive board reviews their judgements, estimates and assumptions continuously, the actual results will seldom equal to the estimates.

a. Key assumption and other key sources of estimation uncertainty

Certain key assumptions and risk factors in respect of the employees benefits obligations and the financial risk management are set out in notes 19 and 21 respectively. Other key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out as follows:

Depreciation of property, plant and equipment

Items of property, plant and equipment are depreciated on the bases set out in note 2c. The Association reviews the estimated useful lives of the assets regularly in order to determine the amount of depreciation expense to be recorded. The useful lives are based on the Association's historical experience with similar assets. The depreciation expense for future periods is adjusted if there are material changes from previous estimates.

b. Critical judgements in applying the Association's accounting policies

Certain critical judgements in applying the Association's accounting policies are set out as follows:

Significant increase in credit risk

HKFRS 9 does not define what constitutes a significant increase in credit risk. In assessing whether the credit risk of an asset has significantly increased the Association takes into account qualitative and quantitative reasonable and supportable forward looking information.

Report of the Honorary Auditors

香港進食失調康復會有限公司 HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

6. INCOME AND EXPENDITURE OF THE PROJECT FUNDED BY THE COMMUNITY CHEST AND/OR OTHER GRANT

The project "Health is the Key. Set Your Body Free" Eating Disorders Prevention and Treatment Programme is funded by The Community Chest and/or other grant. The income and expenditure of this project are set out below:-

	2022	2021
Income		
Allocations from The Community Chest	826,600	726,600
Other fund raising activities including: psychotherapy, dietetic consultation, school talks and exhibitions income	222,437	115,876
Total income	<u>1,049,037</u>	<u>842,476</u>
Expenditure		
Salaries	1,083,703	1,641,529
Programme expenses		
- advertising and promotion	2,324	24,500
- event fees	-	6,525
- exhibition expenses	19,507	-
- food and drinks	731	612
- insurance expenses	3,003	2,703
- materials	1,774	6,820
- participation fee for 灣岸展攤檯 2022	3,400	-
- postage and courier	7,571	3,850
- printing and stationery	45,435	55,206
- short film/video collaboration/production fee and expenses	90,000	174,892
- souvenir	1,006	150
- sundry expenses	2,401	1,431
- travelling and transportation	6,714	1,552
- tuition fee	1,020	1,280
- volunteer allowance	4,770	2,511
- working mobile and accessories	-	1,304
	<u>189,656</u>	<u>283,336</u>
Total expenditure	<u>1,177,305</u>	<u>1,924,865</u>
	Amount funded by The Community Chest	Amount funded by the Association
	618,711	1,022,818
	<u>1,708,147</u>	<u>1,641,529</u>
	Total	Total
	1,708,147	1,641,529
	<u>1,083,703</u>	<u>1,022,818</u>
	Amount funded by The Community Chest and other grant	Amount funded by the Association
	93,602	-
	183,602	-
	1,006	-
	2,401	-
	6,714	-
	1,020	-
	4,770	-
	<u>93,602</u>	<u>-</u>
	283,336	-
	<u>902,047</u>	<u>1,022,818</u>
	1,981,405	-
	<u>1,981,405</u>	<u>1,924,865</u>

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

7. SURPLUS ON FLAG DAY FUND RAISING EVENTS

	<u>2022</u>	<u>2021</u>
	12th March 2022	13th March 2021
Remaining net proceeds brought forward	-	-
Income	-	-
-Street collections	-	-
-Other forms of appeals	16,500	10,200
	16,500	10,200
Total expenses	(8,545)	(7,386)
Surplus on the flag day fund raising	<u>7,955</u>	<u>2,814</u>
Usage of net proceeds:		
-Salaries	(7,955)	(2,814)
Remaining net proceeds carried forward	<u>-</u>	<u>-</u>

The funds raised from the flag day fund raising events held on 13th March 2021 and 12th March 2022 were for the salaries payment.

8. (DEFICIT)/SURPLUS FOR THE YEAR

	<u>2022</u>	<u>2021</u>
(Deficit)/surplus for the year is arrived at:		
After crediting the following items:		
Revenue from contracts with customers		
- Programs and activities income	16,512	20,280
- Psychological, counselling and workshops income	255,537	180,776
	<u>272,049</u>	<u>201,056</u>
After charging the following items:		
Staff costs (including key management personnel emoluments, if any)		
Salaries, allowance and other benefits in kind	2,811,168	2,745,833
Mandatory provident fund contributions	112,593	100,913
	<u>2,923,761</u>	<u>2,846,746</u>
Auditors' remuneration regarding		
Financial statements	27,000	28,000
Programs and activities	10,000	2,000
Depreciation		
Right-of-use assets	755,653	430,343
Other assets	157,931	583,090

Report of the Honorary Auditors

香港進食失調康復會有限公司

HONG KONG EATING DISORDERS ASSOCIATION LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st October 2022

(Expressed in Hong Kong Dollars)

9. REMUNERATION OF THE MEMBERS OF THE EXECUTIVE BOARD

The members of the executive board received no remuneration for their services to the Association during the year (2021: Nil).

10. TAXATION

No provision has been made for Hong Kong Profits Tax as the Association is an approved charitable organisation under section 88 of Hong Kong Inland Revenue Ordinance and is therefore exempted for profits tax.

11. PROPERTY, PLANT AND EQUIPMENT

	Right-of-use asss	Owned assets		Total
	Buildings	Equipments	Furniture and fixtures	
Cost				
At 1st November 2020	450,102	131,790	2,006,493	2,588,385
Additions				
- Cost	2,221,536	26,063	2,890	2,250,489
- Grant received (note 16)	-	(11,755)	-	(11,755)
Written off	-	-	(1,991,200)	(1,991,200)
Derecognition of right-of-use assets	(450,102)	-	-	(450,102)
At 31st October 2021 and 1st November 2021	2,221,536	146,098	18,183	2,385,817
Additions				
- Cost	97,495	74,000	488,544	660,039
Written off	-	-	-	-
Derecognition of right-of-use assets	(88,632)	-	-	(88,632)
At 31st October 2022	2,230,399	220,098	506,727	2,957,224
Accumulated depreciation and impairment losses				
At 1st November 2020	245,510	122,812	1,151,345	1,519,667
Depreciation for the year	430,343	9,371	573,719	1,013,433
Written off	-	-	(1,710,920)	(1,710,920)
Derecognition of right-of-use assets	(450,102)	-	-	(450,102)
At 31st October 2021 and 1st November 2021	225,751	132,183	14,144	372,078
Depreciation for the year	755,653	18,696	139,235	913,584
Derecognition of right-of-use assets	(88,632)	-	-	(88,632)
At 31st October 2022	892,772	150,879	153,379	1,197,030
Net book value				
At 31st October 2022	1,337,627	69,219	353,348	1,760,194
At 31st October 2021	1,995,785	13,915	4,039	2,013,739

Report of the Honorary Auditors

香港進食失調康復會有限公司
HONG KONG EATING DISORDERS ASSOCIATION LIMITED

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(Expressed in Hong Kong Dollars)

11. **PROPERTY, PLANT AND EQUIPMENT (continued)**

Disclosure of leases is as follows:

	<u>2022</u>	<u>2021</u>
Interest expense on lease liabilities	50,437	20,108
Expense related to short-term leases		
- lease term more than one month	-	27,361
Expense related to leases of low-value assets	8,970	6,927
Total cash flow for leases (note 13c)	<u>831,398</u>	<u>390,118</u>

The Association entered into lease agreements in respect of its office premises and its storage. The lease term of the leases generally run for 2 to 3 years (2021: 2 to 3 years) and all the lease payments are fixed. The Association has extension option in the lease for storage.

The Association assesses at lease commencement date whether it is reasonably certain to exercise the extension option. If the Association is not reasonably certain to exercise the extension option, the future lease payments during the extension periods are not included in the measurement of lease liabilities.

12. **ACCOUNT AND OTHER RECEIVABLES**

	<u>2022</u>	<u>2021</u>
Deposits and prepayments	260,363	424,510
Other receivables	<u>6,260</u>	<u>7,850</u>
	<u>266,623</u>	<u>432,360</u>

Receivables from contracts with customers included in account and other receivables

- Balance at 1st November 2021/2020	<u>7,850</u>	<u>9,030</u>
- Balance at 31st October 2022/2021	<u>6,260</u>	<u>7,850</u>

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13. CASH AND CASH EQUIVALENTS

a. Cash and cash equivalents comprise:

	<u>2022</u>	<u>2021</u>
Cash at banks	3,059,022	2,513,543
Cash on hand	<u>5,000</u>	<u>5,000</u>
	<u>3,064,022</u>	<u>2,518,543</u>

b. Reconciliation of liabilities arising from financing activities

	Lease liabilities	
	<u>2022</u>	<u>2021</u>
At 1st November 2021/2020	<u>2,093,473</u>	<u>207,659</u>
Changes from cash flow:		
Payment of lease liabilities	(822,428)	(355,830)
Non-cash changes:		
New leases	97,495	2,221,536
Interest expense of lease liabilities	<u>50,437</u>	<u>20,108</u>
	<u>147,932</u>	<u>2,241,644</u>
At 31st October 2022/2021	<u>1,418,977</u>	<u>2,093,473</u>

c. Total cash outflow for leases

	<u>2022</u>	<u>2021</u>
Cash outflow for		
- principal portion of the lease liabilities	771,991	335,722
- interest portion of lease liabilities	<u>50,437</u>	<u>20,108</u>
	822,428	355,830
- short-term leases	-	27,361
- leases of low-valued assets	<u>8,970</u>	<u>6,927</u>
	<u>831,398</u>	<u>390,118</u>

14. PRE-INCORPORATION DEFICIT

Pre-incorporation deficit represents the deficit incurred before incorporation of the Association.

15. ACCOUNT AND OTHER PAYABLES

	<u>2022</u>	<u>2021</u>
Receipts in advance and deferred income (note 16)	1,421,602	236,219
Accrued charges and other payables	<u>213,663</u>	<u>337,284</u>
	<u>1,635,265</u>	<u>573,503</u>

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16. RECEIPTS IN ADVANCE AND DEFERRED INCOME

	At beginning of the year	Receipts for the year	Recognised in surplus or deficit	Transfer to property, plant and equipment	Refund	At end of the year
2022						
「同行互助心連心」 "Health is the Key, Set Your Body Free" Eating Disorders Prevention & Treatment Programme	80,342	-	-	-	(80,342)	-
Social Welfare Department One-Off Special Grant (2018 - 2020)	-	1,049,037	(1,049,037)	-	-	-
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2020- 2022)	6,842	-	-	-	(6,842)	-
Flag day Fundraising event (12th March 2022)	136,935	139,800	(210,779)	-	-	65,956
Jebsen Group Charitable Fund	12,100	4,400	(16,500)	-	-	-
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2022- 2024)	-	1,500,000	(250,000)	-	-	1,250,000
	<u>236,219</u>	<u>2,819,949</u>	<u>(21,066)</u>	<u>-</u>	<u>(87,184)</u>	<u>105,646</u>
						<u>1,421,602</u>
2021						
「同行互助心連心」 "Health is the Key, Set Your Body Free" Eating Disorders Prevention & Treatment Programme	80,342	-	-	-	-	80,342
Social Welfare Department One - Off Special Grant (2018 - 2020)	-	842,476	(842,476)	-	-	-
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2020- 2022)	6,842	-	-	-	-	6,842
Social Welfare Department Self-help Organisations One-off Special Grant to step up preventive measures against the Spread of COVID-19	110,074	270,280	(231,664)	(11,755)	-	136,935
Flag day Fundraising event (13th March 2021)	3,063	6,000	(9,063)	-	-	-
Flag day Fundraising event (12th March 2022)	-	10,200	(10,200)	-	-	-
	<u>200,321</u>	<u>1,141,056</u>	<u>(1,093,403)</u>	<u>(11,755)</u>	<u>-</u>	<u>12,100</u>
						<u>236,219</u>

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17. LEASE LIABILITIES

At 31st October 2022, the Association had lease liabilities as follows:

	2022			2021		
	Present value	Finance charge	Total	Present value	Finance charge	Total
Not later than one year	797,005	29,603	826,608	768,045	50,203	818,248
Later than one year and not later than five years	<u>621,972</u>	<u>6,344</u>	<u>628,316</u>	<u>1,325,428</u>	<u>33,356</u>	<u>1,358,784</u>
	<u>1,418,977</u>	<u>35,947</u>	<u>1,454,924</u>	<u>2,093,473</u>	<u>83,559</u>	<u>2,177,032</u>

18. RELATED PARTY TRANSACTIONS

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Association had the following material related party transactions during the year:

	2022	2021
Donation income received from related companies	2,670,236	2,400,000
Donation income received from members of the executive board	9,000	24,000

A member of the executive board of the Association is the chairperson or the governor of the related companies.

19. EMPLOYEE RETIREMENT BENEFIT OBLIGATIONS

a. Long service payments

Under the Hong Kong Employment Ordinance, the Association is obliged to make lump sum payments on cessation of employment in certain circumstances to certain employees who have completed at least five years of service with the Association. The amount payable is dependent on the employees' final salary and years of service, and is reduced by entitlements accrued under the Association's retirement plan that are attributable to contributions made by the Association. The Association does not set aside any assets to fund any remaining obligations.

As the present value of unfunded obligations to make long-service payment under the Hong Kong Employment Ordinance are immaterial, the Association does not account for any provision for the obligations.

b. Defined contribution retirement plan

The Association participates in a Mandatory Provident Fund Scheme (the MPF scheme) under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are required to make contributions to the plan at 5% each of the employees' relevant income, subject to a cap of monthly relevant income of HK\$30,000. Contributions to the plan vest immediately.

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20. FUND DISCLOSURE

The Association's objectives when managing funds are to safeguard the Association's ability to continue as a going concern, so that it can continue to promote its objectives and to provide benefits for members.

The Association manages the fund structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the fund structure, the Association may carry out activities to raise funds.

The Association monitors its funds by reviewing the level of reserves and funds using a gearing ratio, which is the Association's total liabilities over its total assets. The Association's gearing ratio as at 31st October 2022 was 60.0% (2021: 51.3%).

21. FINANCIAL RISK MANAGEMENT

The Association has the following financial assets:

	Financial assets at amortised cost	
	2022	2021
Deposits	-	233,543
Account and other receivables	254,943	418,945
Cash and cash equivalents	<u>3,064,022</u>	<u>2,518,543</u>
	<u>3,318,965</u>	<u>3,171,031</u>

The Association has the following financial liabilities:

	Financial liabilities at amortised cost	
	2022	2021
Receipts in advance and deferred income	1,421,602	236,219
Accrued charges and other payables	213,663	337,284
Lease liabilities	<u>1,418,977</u>	<u>2,093,473</u>
	<u>3,054,242</u>	<u>2,666,976</u>

All financial instruments are carried at amounts not materially different from their respective fair values as at 31st October 2021 and 2022.

The Association is exposed to credit risk, liquidity risk and market risk arising in the normal course of its operation and financial instruments. The Association's risk management objectives, policies and processes mainly focus on minimising the potential adverse effects of these risks on its financial performance and position by closely monitoring the individual exposure.

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21. FINANCIAL RISK MANAGEMENT (continued)

a. Credit risk

The Association has no significant concentrations of credit risk except for cash at banks. As the counterparties, i.e. the banks are considered to have high credit worthiness, the Association's exposure to credit risk is low.

Summary of quantitative data

	<u>2022</u>	<u>2021</u>
Deposits	-	233,543
Account and other receivables	254,943	418,945
Cash at banks (note 13)	<u>3,059,022</u>	<u>2,513,543</u>
	<u>3,313,965</u>	<u>3,166,031</u>

At 31st October 2021 and 2022, the Association's maximum exposure to credit risk is represented by the carrying amount of each financial asset.

At 31st October 2022, in the opinion of the executive board, the expected credit loss for deposits and accounts and other receivables is immaterial thus no loss allowance is made. There are no financial assets that are past due but not impaired as at 31st October 2021 and 2022.

b. Liquidity risk

The Association is exposed to liquidity risk on financial liabilities. It manages its funds conservatively by maintaining a sufficient level of cash and cash equivalents in order to meet continuous operational need.

Summary of quantitative data

	Total undiscounted cash flows	
	<u>Not later than 1 year</u>	<u>Carrying amount</u>
<u>2022</u>		
Receipts in advance and deferred income	1,421,602	1,421,602
Accrued charges and other payables	213,663	213,663
Lease liabilities	<u>1,454,924</u>	<u>1,418,977</u>
	<u>3,090,189</u>	<u>3,054,242</u>
<u>2021</u>		
Receipts in advance and deferred income	236,219	236,219
Accrued charges and other payables	337,284	337,284
Lease liabilities	<u>2,177,032</u>	<u>2,093,473</u>
	<u>2,750,535</u>	<u>2,666,976</u>

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21. **FINANCIAL RISK MANAGEMENT (continued)**

c. **Market risk**

(i) **Interest rate risk**

The Association's exposure on cash flow interest rate risk mainly arises from its cash at banks.

Summary of quantitative data

	<u>2022</u>	<u>2021</u>
<u>Floating-rate financial assets</u>		
Cash at banks (note 13)	<u>2,716,064</u>	<u>1,889,401</u>

(ii) **Currency risk**

The Association's exposure to foreign currency risk is minimal as its daily transactions, receivables, payables and bank balances are mainly denominated in its functional currency, i.e. Hong Kong dollars.

(iii) **Equity price risk**

The Association's exposure to equity price risk is minimal as it does not have material financial instrument the fair value or future cash flows of which will fluctuate because of changes in market prices.

No sensitivity analyses for the Association's exposure to the above-mentioned market risk are prepared since the management's assessment of reasonably changes in fair value and/or future cash flows of the relevant financial instruments are insignificant.

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22. HONG KONG FINANCIAL REPORTING STANDARDS ISSUED BUT NOT YET EFFECTIVE FOR CURRENT PERIOD

HKFRSs that have been issued but are not yet effective for the current period include the following HKFRSs which may be relevant to the Association's operations and financial statements:

	<u>Effective for annual periods beginning on or after</u>
Amendments to HKAS 16 - <i>Proceeds before Intended Use</i>	1st January 2022
Amendments to HKAS 37 - <i>Cost of Fulfilling a Contract</i>	1st January 2022
Amendments to HKFRS 3 - <i>Reference to the Conceptual Framework</i>	1st January 2022
Annual Improvements to HKFRSs 2018-2020 Cycle	1st January 2022
Amendments to HKAS 1 and HKFRS Practice Statement 2 - <i>Disclosure of Accounting Policies</i>	1st January 2023
Amendments to HKAS 8 - <i>Definition of Accounting Estimates</i>	1st January 2023
Amendments to HKAS 12 - <i>Deferred tax related to assets and liabilities arising from a single transaction</i>	1st January 2023
Amendments to HKAS 1 - <i>Classification of Liabilities as Current or Non-current</i>	1st January 2024
Amendments to HKAS 1 - <i>Non-current Liabilities with Covenants</i>	1st January 2024
Amendments to HKFRS 16 - <i>Lease Liability in a Sale and Leaseback</i>	1st January 2024

The Association has not yet early adopted these HKFRSs. The Association is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. Initial assessment has indicated that the adoption of these HKFRSs would not have a significant impact on the Association's financial statements in the year of initial application.

倡導工作 Advocacy

傳媒訪問

本年度，我們接受了網上媒體Mill MILK的訪問。在訪問中，本會營養師向大眾道出了暴食症的成因、病徵、對身心的影響及治療方法，希望讓大眾明白暴食症患者所面對的困難，減少對進食失調症的誤解。

另外，本會中心主任在網上媒體Bubble Talks的訪問中介紹了進食失調症的相關資訊及本會的支援及治療服務，希望藉此提升大眾對進食失調症的認識。

Media Interview

This year, we accepted an interview from the online media Mill MILK. Our Dietician explained the causes, symptoms as well as the physiological and psychological impact caused by Bulimia Nervosa in the interview. We hoped to facilitate the general public to understand the difficulties faced by those patients, so as to reduce misunderstanding about eating disorders.

In addition, our Centre-In-Charge introduced the information regarding eating disorders as well as the supportive and treatment services provided by HEDA during the interview initiated by the online media Bubble Talks. We hoped to enhance public awareness towards eating disorders in the society.



網上媒體 Mill Milk 訪問
Interview by online media Mill Milk



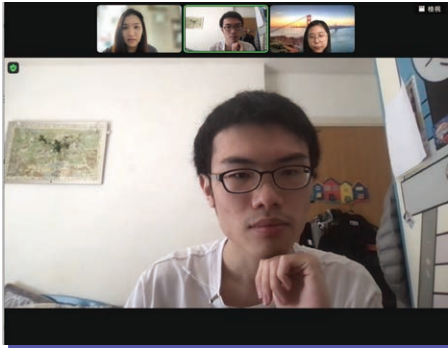
Bubble Talks 訪問
Interview by Bubble Talks

學生訪問

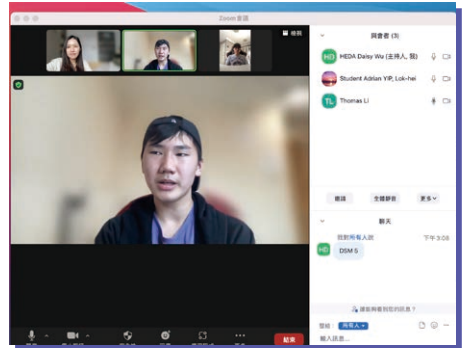
本會接受了多間院校的學生訪問，當中包括香港中文大學新聞與傳播學系、浸會大學傳理學系、香港大學食物及營養學系、香港大學輔導碩士課程及基督教香港信義會宏信書院。

Student Interview

Our Association accepted student interview from a number of institutions, including the Department of Journalism and Communication of the CUHK, the Department of Communication of the HKBU, the Department of Food and Nutrition of the HKU, the Master of Counselling Program of the HKU and the ELCHK Lutheran Academy.



香港浸會大學傳理系學生訪問
Interview by Journalism Students from
Hong Kong Baptist University



基督教香港信義會宏信書院 9 年班學生訪問
Interview by ELCHK Lutheran Academy Year 9
Students

與其他機構聯絡／合作

本年度，我們開拓了更多與其他社福機構與商業機構的合作機會。我們初步與凝動香港體育基金及香港表達藝術治療服務中心開展了一次網上會議，通過促進機構間的認識和尋求合作機會，達至協同效應。

另外，我們有幸得到捷成洋行有限公司邀請參與他們的員工身心健康推廣日，讓我們有機會向商界員工推廣本會的服務，讓更多市民大眾認識進食失調症。



捷成洋行有限公司
員工心理健康推廣日
Jepsen Beverage Company Limited
Staff Mental Wellness Day

Liaison / Collaboration with Other Organisations

This year, we opened up more cooperations with other social welfare organisations and commercial organisations. We initially conducted an online meeting with Inspiring Hong Kong Sports Foundation and Hong Kong Expressive Arts Therapy Service Center so as to achieve synergies by facilitating mutual understanding and seeking opportunities for cooperation.

In addition, we were honored to be invited by Jepsen Beverage Company Limited to participate in their Staff Mental Wellness Day, which not only gave us the opportunity to promote our services to their staff but also to let more people known about eating disorders.

「我好『叻』」社區健康推廣計劃

衛生署開展2022/23年度「我好『叻』」社區健康推廣計劃，旨在提升社區協作，推廣和促進健康飲食、恆常體能活動的健康生活模式。在「健康飲食」和「恆常體能活動」的基本主題下，是次計劃加強推廣少油的飲食模式、不同年齡人士的體能活動量指引，以及體能活動的注意事項和安全指引。我們過去積極參加計劃，於健康講座及攤位遊戲向學生及公眾推廣相關資訊，共同建立有利於健康的生活環境。

"I'm So Smart" Community Health Promotion Programme

The Department of Health launched "I'm So Smart" Community Health Promotion Programme 2022-23, which aimed at enhancing community collaboration to promote healthy lifestyles with healthy eating and regular physical activity. Under the basic topics of "healthy eating" and "regular physical activity", the programme emphasised the promotion of less oil healthy eating, the guideline of physical activity for different ages, and the safety guideline of physical activity. This year, we participated in the programme, and promoted the healthy lifestyle to students and the public through talks and game booths.



「我好『叻』」社區健康推廣計劃參與證書
Certificate of 2022-2023 "I'm So Smart" Community Health Promotion Programme

短片製作

大眾或許認為進食失調症是「食與不食」的簡單問題，但對於患者而言是面對著內心不斷的掙扎。本會聯同香港著名YouTube Channel Mill MILK合作拍攝一段約十五分鐘的短片「700萬種生活一吃掉青春的暴食症」，以記錄訪問的形式走進暴食症康復者Anna的世界，讓觀眾透過她的故事了解暴食症的真實面貌，放下對暴食症的固有想像和觀點。

這段短片已在Mill MILK的社交媒體和YouTube上載，而本會在社交媒體上亦有影片宣傳活動。開播首月已有接近三十萬觀看次數，及有接近三百個留言，當中有觀眾分享自身經歷，及表示對短片和Anna的支持。



與Mill MILK合作製作短片

Collaboration with Mill MILK for Short Video Production

Short video production

The general public may think that eating disorders are a simple matter of “eating or not”, however, it reflects many aspects of the inner struggle of a person. We cooperated with Mill MILK, a famous YouTube Channel in Hong Kong, to produce a fifteen-minute video interviewing the recovered person Anna. It presented the true side of bulimia through her real story. It was hoped that the video could eliminate the audience’s preconceptions about bulimia.

This video has been disseminated on the social media and YouTube channel of Mill MILK. We also launched the online campaign for this video on the social media of HEDA. In the first month on YouTube, there were nearly 300,000 views and 300 comments including people sharing their own experiences and supporting the video and Anna



短片拍攝幕後花絮

Clips Production: Behind-the-scenes



短片介紹帖文

The Introduction Post of Short Video



好明白佢嘅感受

幾年前我都因為暴食而去埋睇精神科

一個月肥差5多十公斤真係5出奇

當年真係方飽滿感 一路食一路嘅 食完沖去廁所扣喉 扣到喉嚨出血又沙聲

食瀉藥 狂做運動 變到好敏感

記得有次因為太內疚我打開左個雪箱將所有野都掃去垃圾桶然後抱住垃圾桶係度喊 我先知道自己真係有病

好彩嘅係宜家既我已經行番出黎 方再一味在意體重外表 bmi都番番健康水平 希望受呢種情況影響嘅 大家都可以健健康康 ❤️

只顯示部分內容

👍 305 🗨️ 回覆



我係一位暴食症患者，但我完全唔敢同任何人講，連我屋企人都唔敢講，我覺得自己好折墮，每日食一大堆野，最終又會扣喉嘔返晒出黎 😞 同埋我覺得身邊嘅人都唔會理解。試過係朋面前控制唔到食量，佢哋淨係叫我自己比啲意志力啦~ 我有嘗試控制過真係控制唔到，食完唔扣喉個心會好唔舒服

多謝Anna多謝mill令更多人認識暴食症，多謝你哋俾咗勇氣我喺度留言 🙏❤️

只顯示部分內容

👍 16 🗨️ 回覆



🙏睇到嘅 I'm struggling a lot too with my eating disorder (Anorexia binge-purge). Everyday is like a living hell. I hope Anna & everyone who are also struggling will eventually find a way out. You all deserve to live a wonderful life ❤️

👍 46 🗨️ 回覆



身為一位專注飲食失調嘅營養師，平時覺得好多傳媒報導加深好多對飲食失調嘅誤解同對病患者嘅傷害。但今次MM報導好中肯，講述減肥同節食嘅傷害，值得一讚！好多謝Anna勇敢分享佢嘅經歷！

👍 91 🗨️ 回覆



睇到Anna 嘅分享真係會感到心痛，會有啲眼濕濕，要康復中間真係會有好大嘅掙扎同要付出好大嘅努力，作為佢嘅朋友不斷包容鼓勵都好犀利！Anna，你同你嘅朋友真係好叻叻！

👍 16 🗨️ 回覆

短片留言

Comments on the Short Video

社交媒體平台推廣

本會持續透過社交媒體平台推動進食失調症的精神健康教育，透過定期的帖文發佈提升大眾對進食失調症的認識和關注，讓他們了解求助方法，及早介入。此外，我們亦積極運用社交媒體連繫經歷身形和進食困擾的同路人，透過分享同路人故事和心聲引起共鳴，以限時貼文吸引同路人留言分享感受、分享自助貼士協助同路人面對進食失調症及學習自我照顧，一些懷疑受進食和身形困擾人士亦會透過本會的Facebook專頁和Instagram帳戶尋求支援。本年度，我們在兩個社交媒體合共發佈了392帖文，共有210,705瀏覽人次。

除恆常的帖文發佈外，我們在本年度舉辦了6個社交媒體推廣活動，進一步推動進食失調症的精神健康教育，共5,897人參與。

Social Media Promotion

We maintained our continuous efforts to promote psychoeducation about eating disorders on social media. Through regular posts, we would like to increase the public understanding and their concerns about eating disorders, to let them know about ways for help seeking. Besides, we also actively connected with persons suffering from significant body image concern and eating disturbance. Through sharing stories and thoughts of persons with eating disorders, we created resonance with them. We also posted time-constrained stories to attract our followers to leave comments and share their feelings, as well as shared self-help tips to facilitate people with eating disorders to face their eating disorders and learn about self-care. This year, we made 392 posts on our two social media platforms and 210,705 people were reached in total.

Apart from regular posts, we organised six online campaigns with 5,897 participants to further facilitate psychoeducation of eating disorders.



社交媒體推廣活動帖文
Online Campaigns Posts

會訊出版

會訊《ED頻道》是本會與會員及公眾其中一個重要的溝通橋樑。我們希望透過專題介紹、同路人及照顧者的心聲分享、專業人士撰文、活動花絮等欄目，向會員及公眾人士推廣進食失調症的相關資訊及介紹本會的最新動向。

過去一年，我們盼望透過會訊的專題分享更貼近年輕一代患者的生活和所關心的話題，引起共鳴，同時回應他們的困惑和需要，如探討網上交友作為建立關係的新選擇、從身體自愛的角度審視自己與身體的關係、發掘那些學校以外的人生必修課題。當中亦有個別專題和文章由本會的實習同學撰寫，從多角度豐富大家對身型接納的認識，並帶出自我欣賞的訊息。

本年度，有賴一眾同工、照顧者、同路人、義工及實習同學的協助，我們完成了四期的會訊出版工作。每期分別印刷1,200本，主要派發給本會會員、相關社會福利機構、學校、醫院及關注此症的公眾人士。



第 62-65 期會訊
Newsletter Issue No. 62-65

Newsletter Publication

Our newsletter ED Channel is one of the main channels between HEDA and our members. ED Channel aimed to promote eating disorders related information and introduce latest HEDA news to our members and the general public through various sessions such as thematic reports, caregivers and patients sharing, columns by professionals and activity news.

Looking back on this year, we intended to make the thematic reports more relevant to the younger generation, raise resonance in terms of their life and interested topics, and address their concerns and needs. For instance, discussing the usage of “dating app” as a new alternative for building relationships, reflecting on the relationship between self and body from the perspective of “Body Positive”, as well as exploring the required courses in life apart from what we learnt in school. Some of the thematic reports and articles were written by our interns, increasing the understanding of “Body Acceptance” through multi-dimensions and promoting the messages related to self-appreciation.

This year, with the assistance of our staff, caregivers, fellow members, volunteers and interns, 4 issues of ED Channel were published. Each issue with 1,200 copies were distributed to our members, related social welfare organisations, schools, hospitals and the concerned general public respectively.

預防與教育 Prevention and Education

學校教育

反覆的疫情使學校改為網上形式授課，甚至是停課，從而令我們學校教育服務的進行遇上不少困難。即使如此，學校教育仍是本會預防及教育工作中的重要一環，希望讓青少年了解進食失調症，及早教育及預防，建立個人正面身體形象。

因突如其來的上課安排變動，不少學校只能取消學校教育活動或是臨時改為網上形式進行。復課後，我們把握機會開展更多實體形式的教育活動，當中包括講座、工作坊及攤位遊戲，向同學傳遞進食失調症的知識、建立正面自我形象、健康飲食的生活模式等，實體面授的互動讓同學更為深刻。

本年度我們舉辦了72節講座及工作坊，亦舉行了89節攤位活動及學校展覽，相對上一年度為多。在這些活動中，有超過8成的同學和老師對厭食症和暴食症有更多認識，他們對進食失調症的關注亦得到提升。



學校攤位遊戲日
School Game Booth



學校實體講座
Face-to-face School Talk

School Education

Due to the uncertainty and negative impact of the pandemic, schools changed the teaching mode to online, or even had class suspension. It was difficult to conduct school education programmes for students. However, school education remained one of the essential elements in our prevention and educational works. Prevention and education are important for adolescents to understand eating disorders and build up a positive personal body image.

Many schools had to cancel or temporarily change to online mode of school education activities due to sudden changes in class arrangements. When classes resumed, it was a good opportunity for us to resume more school educational activities in face-to-face mode, including talks, workshops and game booths. Our educational activities were intended to deliver knowledge of eating disorders to students, facilitate them to explore the social and cultural influences on body images, reflect the impacts of dieting on personal wellbeing, and establish healthy lifestyles. The interaction from face-to-face delivery was more effective in educating students.

This year, 72 sessions of talks and workshops were held in total. Meanwhile, 89 sessions of game booths and exhibitions were implemented in schools, which was more than last year. In these activities, more than 80% of students and teachers gained more understanding of anorexia nervosa and bulimia nervosa, additionally their awareness of eating disorders was enhanced as well.

社區教育

「Joy to the Meals」大專展覽

過去一年，本會繼續與大專院校保持密切聯繫，並致力為年輕一代提供正確的進食失調症資訊。在疫情緩和時，本會籌辦了合共7次名為「Joy to the Meals」的大專展覽。藉主題展覽及不同的體驗活動，讓參加者反思個人對食物的定義和分類，重拾身心靈與味蕾的滿足感。

以上的大專展覽中，合作伙伴包括香港大學專業進修學院（九龍東分校）、嶺南大學、青年學院（葵涌），合共接觸了約323名公眾人士。

Community Education

'Joy to the Meals' Institution Exhibitions

This year, we continued to maintain close contacts with universities and institutions, and devoted ourselves to promoting correct information about eating disorders among the younger generation. Our Association held the institution exhibition named 'Joy to the Meals' for 7 times in total during the class resumption period. Through the thematic exhibition and various experiential activities, participants were able to reflect on personal definition and categorization of food, and regain both physical and mental satisfaction brought by eating.

In the above institution activities, our collaborative partners included Hong Kong University School of Professional and Continuing Education (Kowloon East Campus), Lingnan University and Youth College (Kwai Chung), with a total contact of 323 general public.



「Joy to the Meals」大專展覽
'Joy to the Meals' Institution Exhibitions

會務回顧

Service Review

「識睇·惜體」社區教育活動

過去一年，我們於淘大商場籌辦了一連三日名為「識睇·惜體」的社區教育活動。透過遊戲和展覽，向參加者傳遞進食失調症及愛惜身體的資訊。是次活動中，我們共接觸了3,000名公眾人士。

'Body Cherish Campaign' Community Education Program

Looking back on this year, we organised a brand new 3-day community education program named 'Body Cherish Campaign' in Amoy Plaza. Through diverse experiential activities, games and exhibitions, participants were able to understand the information about eating disorders and the importance of "self-love". In the above activity, we contacted 3,000 members of the general public.



「識睇·惜體」社區教育活動
'Body Cherish Campaign' Community Education Program

「Psychology and Mental Health Fair」

社區教育活動

我們很榮幸得到香港聯校心理學會的邀請，參與於香港大會堂舉行為期兩日Psychology and Mental Health Fair活動。活動旨在通過藝術媒介（如繪畫、運動、音樂、舞蹈）促進心理健康，並鼓勵參與人士在疫情下利用六種感官（視覺、聽覺、嗅覺、觸覺、味覺和直覺）更廣泛地探索世界。我們透過遊戲、畫作展覽及微電影傳遞進食失調症的資訊。在是次活動中，我們共接觸了1,000名公眾人士。

'Psychology and Mental Health Fair'

Community Education Program

We were honored to receive the invitation from Hong Kong Joint School Society of Psychology for participating in a 2 days pop-up event Psychology and Mental Health Fair at Hong Kong City Hall. This event was inspired by the local artworks created during the COVID-19 pandemic and was based on the 6 senses (sight, hearing, smell, touch, taste, and intuition). It aimed to encourage people to use more of their senses during this difficult time to explore the world in a broader way. In the above activity, we promoted the message of eating disorders through games, artwork exhibitions and micro movies, and contacted 1,000 members of the general public.



「Psychology and Mental Health Fair」社區教育活動
'Psychology and Mental Health Fair' Community Education Program

會務回顧

Service Review

義工訓練

為破除社會上對進食失調症的誤解及提升各界對此症的認識和關注，我們為大專學生及社區人士提供了一系列的義工訓練，讓大家對此症有基本了解，同時掌握義工服務的價值及技巧。

本年度，本會舉辦了共6節的「健康推廣大使」義工訓練，內容包括：認識進食失調症、正向心理學、營養師學堂、真人圖書館及扭波新手班。受訓義工將會成為本會的「健康推廣大使」，協助本會的學校及社區推廣活動。為減低社區傳播風險，所有義工訓練除扭波新手班外，轉為網上課堂形式進行。過往一年，義工訓練合共出席人次為294人次。

Volunteer training

In order to eliminate social misunderstanding towards eating disorders and to raise awareness of all sectors of the community, we provided a series of volunteer training for both tertiary students and members of the public. We aimed to enhance participants' basic understanding of eating disorders and to equip them with the value and knowledge of voluntary services.

This year, we arranged a program named "Health Promotion Ambassador" with 6 training sessions. The content included: understanding eating disorders, positive psychology, nutrition classroom, human library and basic balloon twisting tutorial. All trained volunteers were titled "Health Promotion Ambassador" and assisted in our promotion activities in the schools and community. To minimize the risk of community transmission, all training sessions were transferred to online courses except the Balloon Twisting tutorial. The total attendance of the whole training program was 294.



扭波新手班
Balloon Twisting Tutorial

與其他機構合辦之活動

「Harvest Festival for Flying Young Families」

社區教育活動

本年度我們很榮幸得到在香港的馬爾他騎士會的邀請，參與於明愛牛頭角社區中心舉行的Harvest Festival for Flying Young Families，向「Flying Young 計劃」的參與家庭介紹健康飲食的概念。本會營養師舉辦了一個工作坊，為家長提供適切的飲食建議，讓他們了解兒童的健康飲食。我們亦提供數個教育攤位遊戲，讓孩子們通過遊戲瞭解不同的食物類型。是次活動中，我們共接觸了65名公眾人士。

Collaborations with other organisations

「Harvest Festival for Flying Young Families」 Community Education Program

In this service year, we were honored to receive the invitation from The Hong Kong Association of the Order of Malta for participating in the pop-up Harvest Festival for Flying Young Families located at the Caritas Community Center – Ngau Tau Kok. Our dietitian hosted a workshop that provided helpful guidance to the parents on what constitutes a healthy diet for children. We also organised several educational booth games which allowed the children to learn about different food types. In the above activity, we contacted 65 members of the general public.



「Harvest Festival for Flying Young Families」社區教育活動
「Harvest Festival for Flying Young Families」Community Education Program

會務回顧

Service Review

與MindHK合辦網上分享會——改寫復元： 從飲食失調中活過來

我們很榮幸得到香港心聆(MindHK)的邀請參與他們的精神健康教育計劃「More Than a Label我就是我」。我們在2022年2月24日舉辦了一場網上分享會，邀請兩位進食失調症的同路人分享她們的復元故事，讓公眾人士透過她們的親身經歷擴闊他們對厭食症和暴食症的既有印象，明白身形和進食困擾背後的獨特經歷，消除大眾對進食失調症的誤解。

In Collaboration with MindHK for Online Sharing "Rewriting Recovery: Stories of Surviving Eating Disorders"

It was our pleasure to be invited by MindHK to participate in their psychoeducational project "More Than A Label". We together hosted an online sharing on 24th February 2022 and invited two persons with lived experiences of eating disorders to share their stories of recovery in the online sharing. Through their stories, the general public could expand their perception related to anorexia and bulimia and understand the unique experiences behind body image and eating distress of the persons. Public misconceptions about eating disorders were eliminated.



改寫復元：從飲食失調中活過來
Rewriting Recovery: Stories of Surviving Eating Disorders

Zoom 討論與合作香港進食失調康復會。
Zoom discussion in collaboration with
Hong Kong Eating Disorders Association.

日期 DATE
Thursday 24
February 2022

時間 TIME
12:00PM - 1:00PM
HKT

地點 VENUE
Zoom

語言 LANGUAGE
廣東話 Cantonese

Mind HK
大使 Ambassador
Annissa

HEDA
大使 Ambassador
倩倩

與MindHK合辦的網上分享會
In Collaboration with MindHK for Online Sharing

獲邀參與由註冊輔導員兼臨床催眠治療師Elena Kisel帶領的網上進食失調症支援小組

去年我們很高興得到一個寶貴的機會與在香港執業的註冊輔導員兼臨床催眠治療師Elena Kisel共同探索舉辦以英語為主的進食失調症支援小組的可行性。是次小組由輔導員Elena帶領，以在香港生活並以英語為日常用語的同路人為主要對象。她在小組中分享進食失調症患者在疫情期間面對的獨有挑戰以及應對方法，期望可以帶動參加者分享，之後我們在小組中與參加者分享了HEDA的治療，及支援服務並介紹了本港其他支援進食失調症的社區資源。

Online Eating Disorders Support Group with Registered Counsellor and Clinical Hypnotherapist Elena Kisel

Last year, we were pleased to have a valuable opportunity to co-explore with Elena Kisel, a registered counsellor and clinical hypnotherapist, for the feasibility of organising eating disorders support group for English-speaking persons struggling with eating disorders in Hong Kong. This online support group was led by Elena and targeted the just-mentioned concerned group. Elena firstly shared the challenges unique to the persons with eating disorders during the pandemic by using her clinical experiences to facilitate the group members to talk about their personal situation, then she invited us to introduce the treatment and supportive services of our Association to the group so as to increase their knowledge about local support to people with eating disorders.



獲邀參與由註冊輔導員兼臨床催眠治療師Elena Kisel帶領的網上進食失調症支援小組
Online Eating Disorders Support Group with Registered Counsellor and Clinical Hypnotherapist
Elena Kisel

會務回顧

Service Review

網上社區講座／工作坊

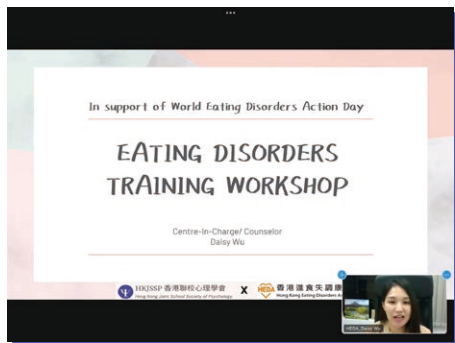
在疫情新常态下，我們舉辦的部分社區活動仍以網上形式進行，以配合不同合作機構的安排。我們希望透過網上講座加強於社區支援更多有需要的人士，並提高年青人對進食失調症的認識與關注。

我們於過往一年在社區共籌辦了5次不同主題的網上講座，共接觸了155名公眾人士，合作伙伴包括有香港中文大學醫學院、香港樹仁大學、葵涌青年學院、香港聯校心理學會及香港亞洲醫學生學生會。

Online Community Talk / Workshop

Under the new normal of the pandemic, we organised some activities online in order to better fit the arrangement of other cooperating parties. We aimed to strengthen community support for more people in need as well as raise awareness and understanding in terms of eating disorders among young people through the online community talks.

In the past year, we organised 5 online community talks with different themes, reaching a total of 155 general publics. The cooperating partners included the Faculty of Medicine of the Chinese University of Hong Kong, Hong Kong Shue Yan University, Youth College Kwai Chung, Hong Kong Joint School Society of Psychology and Asian Medical Students' Association Hong Kong.



進食失調工作坊（香港聯校心理學會合辦）
Eating Disorders Training Workshop
(collaborated with HKJSSP)



認識進食失調症講座（香港亞洲醫學生學生會合辦）
Understanding Eating Disorders Talk
(collaborated with AMSAHK)

治療服務 Treatment

熱線報告

本會於這年度共接獲257宗熱線查詢，當中有147個求助個案。厭食症與暴食症的個案分別佔三成三(33.4%)及近二成四(23.8%)，狂食症的個案佔近一成(6.1%)，而其他類別的進食失調症的個案佔近三成七(36.7%) (圖一)。本會熱線查詢者主要是透過互聯網(83.7%)得悉本會服務(圖二)。患者以女性居多(96.6%) (圖三)。有近八成個案年齡介乎於11至30歲(圖四)。熱線數字顯示，當中有62.6%患者是自己主動求助，有28.6%是由父母致電求助(圖五)。患者及其家人對本會的服務有不同的需求，包括：心理治療服務(30.6%)、營養諮詢服務(6.1%)、支援小組服務(19.1%) (圖六)。為了確保所有個案都得到妥善的跟進，本會職員每月都會舉辦熱線會議，在中心主任督導下跟進個案。

Hotline Reports

HEDA received a total of 257 hotline calls this year, among which 147 were identified cases. Among the identified cases, 33.4% were Anorexia Nervosa (AN), 23.8% were Bulimia Nervosa (BN). 6.1% were Binge Eating Disorder and almost 37% were Other Specified Feeding or Eating Disorder (Figure 1). The callers learnt about us mainly through the Internet (83.7%) (Figure 2). The majority of them were female (96.6%) (Figure 3). 76.8% of the identified patients aged between 11 to 30 years (Figure 4). The hotline statistics indicated that 62.6% of patients called for help by themselves, and 28.6% were called by their parents (Figure 5). They called to ask for different kinds of services, including counselling service (30.6%), dietetic consultation (6.1%), and support group services (19.1%) (Figure 6). Our staff held regular monthly hotline meetings to arrange appropriate follow-ups for our cases under the supervision of our Center-In-Charge.

治療及轉介

本年度有1位駐會臨床心理學家、2位輔導員、1位半職輔導員及1位註冊營養師，為進食失調症患者提供適切治療。這年度駐會的臨床心理學家共為10位患者提供了28.5節心理治療，而輔導員共為82位患者及照顧者提供了567節心理治療。一般治療目的主要為協助患者回復健康體重、減少暴食及補償行為、增強患者對轉變之動力、建立自信、情緒管理及問題處理技巧等。輔導員亦會為照顧者提供情緒支援及心理輔導，從而提升家庭成員之間的溝通技巧。另外，本會的註冊營養師為19位患者提供了133節營養諮詢，一般主要目的為協助患者認清對進食之謬誤、重新學習飢餓及飽足感，以使日後能建立健康的飲食模式。

Treatment and Referral

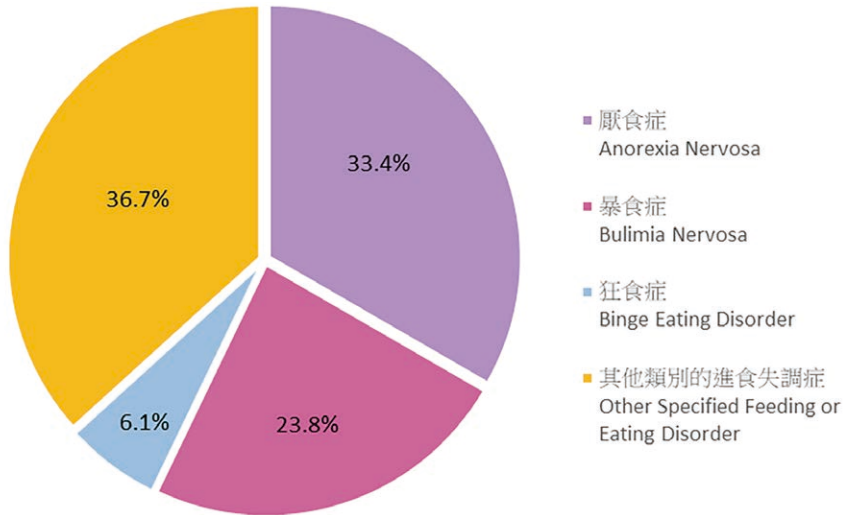
There were an on-site clinical psychologist, two counsellors and 1 part-time counsellor at HEDA, as well as a registered dietitian to provide psychotherapy and dietetic consultation to patients with eating disorders. This year, our clinical psychologist provided 28.5 sessions of psychotherapy to 10 patients, while our counsellors provided 567 sessions of psychotherapy to 82 patients and caregivers. The common treatment goals were to help patients restore a healthy weight, reduce bingeing and compensatory behaviours, increase motivation to change, establish self-esteem, manage emotion and learn problem-solving skills, etc. Our counsellors also provided emotional support and psychotherapy to the caregivers, helping them improve the communication skills with their family members. Our registered dietitian offered 133 sessions of dietetic consultation to 19 patients. The common goal of the sessions was to help patients reform a healthy eating habit through debunking myths about eating and rebuilding the feelings of hunger and satiety.

治療費用資助計劃

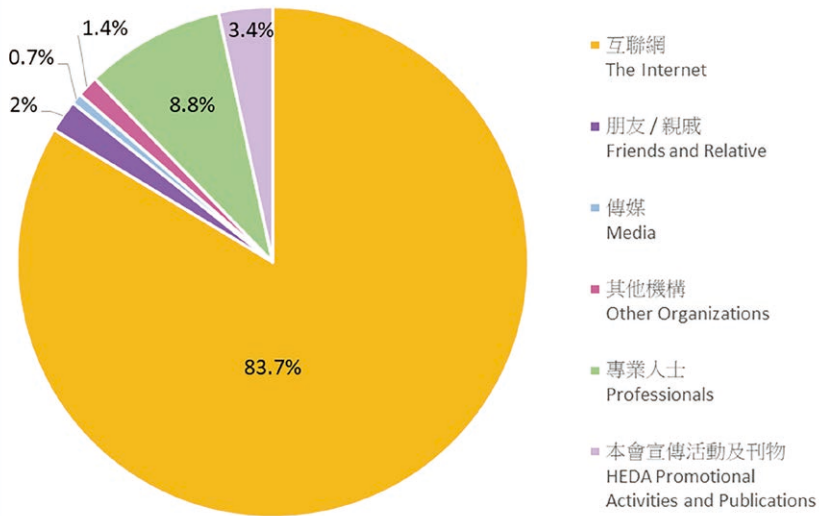
為幫助有經濟困難的人士，我們於2013年設立心理治療費用資助計劃，及於2021年設立營養諮詢費用資助計劃（由公益金資助）。本年度，我們資助了1位心理治療服務使用者，共5.5節的臨床心理治療服務，及4位營養諮詢服務使用者，共25節的營養諮詢服務。

Financial Assistance Scheme

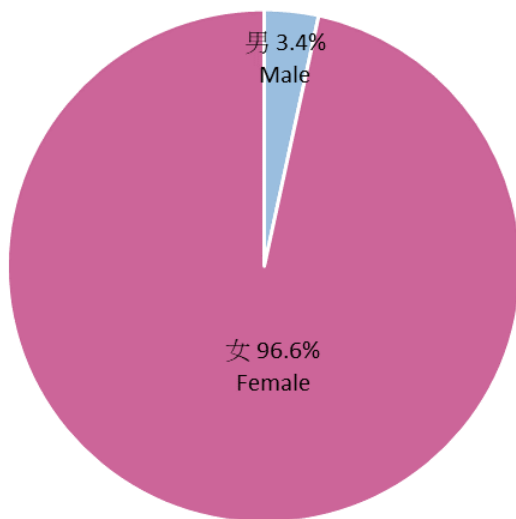
In order to help needy persons with financial difficulties, we established the Financial Assistance Scheme for Psychotherapy in 2013, and the Dietetic Consultation Fees Subsidy Scheme (subsidized by the Community Chest of Hong Kong) in 2021. This financial year, we subsidized 1 service user in total with 5.5 sessions of psychotherapy provided by our clinical psychologist, while we subsidized 4 service users in total with 25 sessions of dietetic consultation by our registered dietitian.



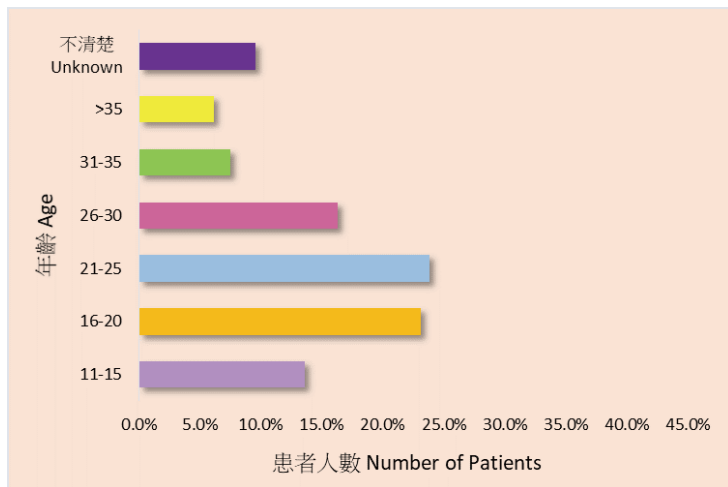
圖一、個案種類
Figure 1. Case Categories



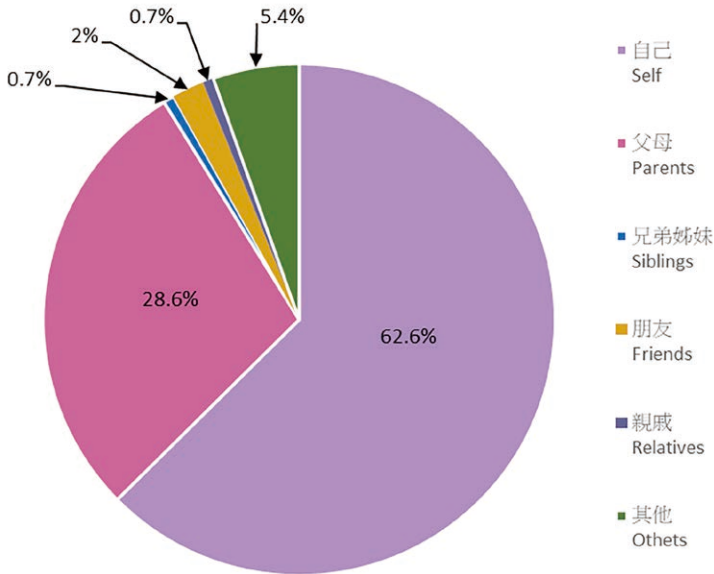
圖二、得知服務之來源
Figure 2. Sources of getting information about our service



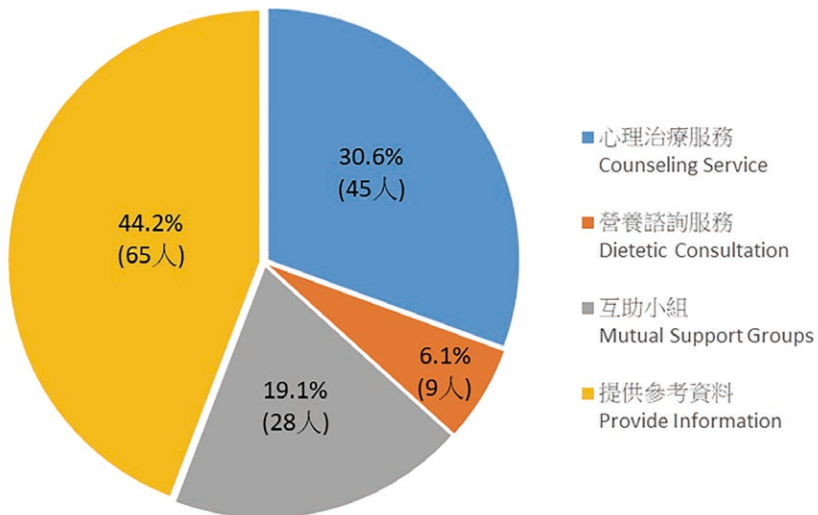
圖三、患者性別分佈
Figure 3. Sex Distribution of Patients



圖四、患者年齡分佈
Figure 4. Age Distribution of Patients



圖五、來電者與患者之關係
Figure 5. Caller's Relations with Patients



圖六、本會提供給求助個案的服務
Figure 6. Services Provided for Identified Cases from HEDA
全年求助個案：147
Total identified cases this year: 147

支援服務 Supportive Services

本會連續兩期（1/10/2020至30/9/2022及1/10/2022至30/9/2024）獲得社會福利署「殘疾人士／病人自助組織資助計劃」每期撥款\$500,000資助聘用員工提供及推行支援服務予進食失調症患者及照顧者以促進他們的「助人自助」精神，藉此加強他們面對進食失調症的信心和能力的，強化同路人的支援網絡，讓他們在康復路上重拾希望。

HEDA successfully received subsidy from the Social Welfare Department under the scheme “Disabled Persons/Patient Self-help Organisation Funding Scheme” for two consecutive periods of 1/10/2020-30/9/2022 and 1/10/2022-30/9/2024 with a grant of \$500,000 for each approved period. The grants were used to hire staff to provide and implement supportive services to people with eating disorders and their caregivers in order to foster their spirits of self-help and mutual support. Hence, their confidence and efficacy in responding to eating disorders could be enhanced, supportive network among people with eating disorders and their caregivers could be strengthened so that they could regain hope in their recovery journey.

同路人及照顧者支援活動

本年度舉行了6節同路人聚會，共35人出席。全年照顧者聚會共進行了20節（347人），家長個別及小組聯絡共有96節（222人）。

Supportive Activities for Patients & Caregivers

This year, a total of 6 sessions of patients' mutual support group were organised in which 35 persons attended. Regarding supportive activities for caregivers, a total of 20 sessions of mutual support group for caregivers were held in this year with a total attendance of 347 persons. Meanwhile, there were 96 sessions of individual and group sharing among caregivers for continuous support, totally 222 individuals were involved.

興趣班

本年度共進行了16節興趣活動，當中包括手作耳環班、聖誕花環班、Latte Art Workshop、和諧粉彩系列及手作浮游瓶等，出席人次為92人。



Latte Art Workshop
Pastel Nagomi Art: Latte Art Workshop

Interest Classes

16 sessions of interest classes were organised this year, including hand-made earrings class, Christmas wreaths making, Latte Art workshop, Pastel Nagomi Art, and Herbarium workshop. A total of 92 persons attended our interest classes.



和諧粉彩節日篇（中秋節）
Pastel Nagomi Art - Festival Special
(Mid-Autumn Festival)



手作浮游瓶
Pastel Nagomi Art: Herbarium Workshop



酒精墨水畫體驗班
Alcohol Ink Art



夏日亮白護膚品工作坊
Summer Skincare Products Making Workshop

社交活動

受疫情及政府社交距離措施限制，本會在本年度未能舉辦大型社交活動。有鑑於去年舉行網上社交活動的經驗，會員傾向參與氣氛較親切和熱鬧的實體活動，故本年度我們沒有舉辦網上社交活動。我們主要透過網上小組、本計劃的社工和家長義工的個人聯絡維繫會員間的支援關係。

Social Activity

Because of the pandemic and the restraint of the social distancing policy, it was unfortunate that large-scale social activities could not be held this year. Concerning the experience of holding online social activities last year, face-to-face activities with a lively and warm atmosphere were more preferred by our members, therefore we did not hold online social activities this year. Instead, we mainly relied on online groups, individual contacts offered by the responsible social worker for this scheme and experienced caregivers to maintain the supportive relationship among our members.

社工個別跟進

本計劃的負責社工以電話聯絡的形式跟進正在考慮或等候本會服務的熱線來電者，以及為會員提供情緒和個別支援，本年度由計劃社工負責的電話聯絡跟進合共進行了104節，總人次是119人。

Individual Follow-up by Social Worker

The social worker who was responsible for the concerned scheme conducted follow-up contacts to hotline callers who were considering or waiting for our services, as well as offered emotional and individual support to our members through phone contacts. A total of 104 contacts with the attendance of 119 individuals were completed this year.

義工服務

本會義工隊「扭波兵團」在本年度進行了1節流體畫體驗，透過藝術活動讓義工就此聯誼，增加對機構的歸屬感，是次聯誼活動共8人出席。此外，「扭波兵團」在本年度進行了2節義工服務，參與本會在淘大商場的「識睇·惜體」社區教育展覽製作造型汽球禮物，是次的義工服務共有12人次參與。

本會亦積極邀請會員參與我們的義工活動，如在學校教育活動中擔任攤位義工、協助本會日常事務、在媒體訪問和本會的網上公眾教育活動中擔任分享個人故事。本年合共進行了6節義工服務，出席人次共8人。

Volunteer Service

One session of volunteer gathering was held for our volunteer team, balloon twisting team. Through doing fluid art activity, the fellowship between the team members was promoted and their sense of belonging to the Association was fostered. A total of 8 attendants participated in this volunteer gathering. Moreover, the balloon twisting team had 2 sessions of volunteer services this year. They participated in our community exhibition organised at Amoy Plaza and produced balloons as gifts for participants joining our exhibition. There were 12 volunteers attending this volunteer service.

We also proactively invited our members to join volunteer services, for example to support game booths in our school educational programmes, to assist our daily operation, to share their personal stories in media interviews and our online public educational activities. A total of 6 volunteer service sessions with attendance of 8 were completed this year.



義工服務：扭波兵團服務日
Volunteer Service: Service Day for the Balloon Twisting Team

行政與其他會務 Administration and Other Services

董事局會議

董事局於本年度舉行了一次會議，議程包括回顧會務及財政狀況、制訂來年服務計劃及籌款計劃等。

Executive Board Meeting

The Executive Board held one meeting this year to review the services and financial situation of HEDA, to make plans of upcoming services and fundraising activities, etc.

週年大會

本會於2022年7月16日舉行了第21屆週年大會，藉此與一眾董事會成員及會員回顧過去一年的慈善工作及重要會務，以及計劃未來一年服務計劃。

Annual General Meeting

We held the 21st Annual General Meeting on 16th July 2022 whereby we were able to review our charity work as well as make plans of services in the coming year.

學生實習

本年度共有七位實習同學到本會實習，他們都來自香港大學，主要協助本會的網上推廣宣傳和帶領學校／社區教育公眾活動。

Student Internship

This year, a total of seven interns joined our Association. All of them were from the University of Hong Kong. They mainly assisted with the online promotion and school / community education events.

籌款

賣旗活動2022

本會獲社會福利署批准，原訂於2022年3月12日在新界區舉行賣旗日，但考慮到疫情發展的不確定因素，本會經慎重考慮後決定取消是次街頭賣旗活動。本會衷心感謝所有贊助人以購買金旗的形式繼續支持本會，是次賣旗籌款扣除支出後淨收入為\$7,955港元。

Fundraising

Flag Day 2022

HEDA was granted approval by the Social Welfare Department to hold a regional (New Territories) Flag Day on 12th March 2022. In view of uncertain development of the coronavirus infection, we cancelled the street collections of flag selling. We would like to extend our sincere gratitude to all sponsors for supporting our Association through buying "Gold Flag". The raised net proceeds of Flag Day 2022 were HKD\$7,955.

本會衷心感謝下列機構及人士在本年度給予本會的支持及捐助。(排名不分先後)

We hereby convey our heartfelt gratitude to the following organisations and individuals for their substantial contributions in the period under review: (in no particular)

公司及機構 Companies & Organisations

捷成洋行有限公司	Jebsen Beverage Company Limited
陳慧慧基金有限公司	The Chen Wai Wai Vivien Foundation Limited
香港公益金	The Community Chest of Hong Kong
海天堂有限公司	Hoi Tin Tong Company Limited
恒隆地產代理有限公司	Hang Lung Real Estate Agency Limited
嶺南大學	Lingnan University
香港樹仁大學	Hong Kong Shue Yan University
青年學院(葵涌)	Youth College (Kwai Chung)
香港大學專業進修學院(九龍東分校)	HKU Space (East Kowloon Campus)
香港心聆	MindHK
Mill MILK	Milk V Company Limited

熱心人士 Individual Enthusiasts

Ms. Chan Bik Yee	Ms. Lily Zhang
Ms. Chan Sui Fong	Mr. Lim Man Bing
Ms. Chen Wai Wai Vivien	Ms. Meng Chi Kwan
Ms. Cheung Kar Li	Ms. Tang Ting Loi Nichole
Ms. Chim Sau Ling	Ms. Tse Wai Yin
Mr. Fok Kwan	郭祉妍女士
Mr. Lau Yue Hin Eugene	黃曦敏女士
Ms. Li Man Ho, Margaret	

其他人士 Others

Ms. Elena Kisel	Ms. Jeneva Leung
Mr. Chow Hak Fun	Ms. Lam Ching Man
Mr. Kwok Yuen Wah	Ms. Maggie Ma
Ms. Ceci Yip	Ms. Pauline Sin
Ms. Chan Tsz Yan	Ms. Samantha Chu
Ms. Clara Cheung	Ms. Tsang Heung Tan
Ms. Diana Li	Ms. Valerie Shek
Ms. Eunice Li	Ms. Yu Xuemei
Ms. Hilda Fung	Ms. Zhang Yang

鳴謝

Acknowledgement

義工隊 Volunteer Team

扭波兵團 Balloon Twisting Group

Mr. Charles Wong	Ms. Joyce Chau
Mr. Law Kwok Keung	Ms. Maryanna Mak
Mr. Norman Chan	Ms. Myra Wong
Ms. Ada Law	Ms. Sharon Yu
Ms. Joe Yum	Ms. Sunnie Lee

賣旗日贊助鳴謝 Acknowledgement for Flag Day

本會衷心感謝所有贊助人於 2021-2022 賣旗日給予本會的支持。

We would like to extend our sincere gratitude and appreciation to the following organisations and individuals who were our sponsors for our Flag day 2021-2022.

「金」贊助 Silver Sponsor

Mr. Nayon Lee

「水晶」贊助 Crystal Sponsor

Mr. Lo Chin Fai Paul

其他捐助人 Other Donors

Ms. Chan Bik Yee

Mr. Chan Wing

Mr. Kwok Wah Yuen

Ms. Vickie Sit

陳美嬌女士

金新民先生

李劍明先生

李秀仁先生

司徒淑儀女士

姚繼石先生紀念捐款鳴謝

Acknowledgement for In-memoriam donation of Mr. Daniel Yiu

本會衷心感謝前主席姚繼石先生家人及其好友，給予本會的支持及捐助，讓我們得以秉持姚生的信念，幫助更多有需要的服務使用者。（排名不分先後）

We hereby convey our heartfelt gratitude to family and friends of the former Chairman Mr. Daniel Yiu for their support and donation to HEDA, so that we can uphold Mr. Yiu's belief and help more service users in need. (in no particular)

姚國樑先生	Ms. Cheung Yi Sim Ellen
姚國材先生	Mr. Kenny Cheung
徐金萍女士	Mr. Cheung Chun Hoi Allan
姚國柱先生	Mr. Tony Wong & Mrs. Cecilia Wong
黃茵院長（廣州市天河區凱旋春田幼兒園）	Mr. Stephen Lee (Ms. Wong Man Yan Denise)
Mr. Lin Paul Zheng & Ms. Lin Anne Poon	Mr. Alan Wen & Mrs. Beatrice Wen
Mr. Peter Jia & Ms. Lisa Chen	Mr. Wong Chi Keung David
Ms. Cecilia Lee	Mr. Ho Hao Veng
Mr. Eric Ng & Ms. Connie Poon	Mr. Ho Hao Tong
Mr. Liang Chung Meng Arthur	Ms. Yang Wan Man Debby
Mrs. Margaret Wong	Mr. Chan Man Yiu Simon
Mr. Koo Chee Chow David	Mr. Lester Lim and Mrs. Celina Lim
Ms. Rebecca Shum	Ms. Cheung Yuk Yi Monica
Mr. Tam Siu Cheong Henry	Ms. Sharon Wong
Dr. William Wong	DBS Bank Ltd (Mr. Terence Fung)
Ms. Cordelia To & Mr. Sam Law	Law & Partners CPA Limited (Ms. Elizabeth Law)
Ms. Rodia Lo & Mr. Kenneth Lam	Sun Hung Kai & Co. Foundation Limited
Ms. Au Wing Shuen	Sofitel Paris Le Faubourg
Mrs. Wendy Ho & Mr. Rick Ho, Ms. Janice Ho	The Chen Wai Wai Vivien Foundation Limited
Ms. Stella Lee Ping Ping	Wheelock Marden Capital Limited / Top Genius Holdings Limited (Anton Eilers)
Mrs. Mignonne Cheng	Torchbearer World Foundation Limited (Tom & Bonita Chan)
Ms. Joyce Li	Universal King Development Ltd. (The Cheong Sisters)
Ms. Tina Shum	Valles Steamship Co., Ltd (Mr. Koo Chee Chow David, Mr. Eric Koo, Mr. Kingsley Koo & Ms. Alice Koo Lau)
Ms. Angela Kung	



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機構會員：



香港公益金
THE COMMUNITY CHEST
會員機構 MEMBER AGENCY

鳴謝：

