



2022-2023年 Annual Report 報



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)

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Hong Kong Eating Disorders
Association Limited

慈善機構
(稅務局檔案號碼：91/6030)
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。

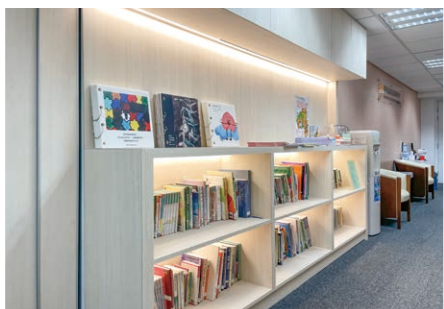
Eating disorders are complex and potentially life threatening illnesses with far-reaching and devastating impacts on patients and their families. Two of the most common eating disorders are anorexia nervosa and bulimia nervosa, which are often related to mental, physical, psychological and interpersonal 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 an agency member 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 —— 「認識正向心理學」
Advanced Volunteer Training – Positive Psychology 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



學校講座
School Talk



興趣班
Interest Class



機構講座
Organisation Talk



週年大會
Annual General Meeting

時光荏苒，HEDA在不經不覺間已踏進了「24+1」的青春年華。感謝董事、顧問、會員們及社會各界的支持，我們在預防、教育、支援及治療的各服務範疇上穩步發展。

來年，我們將重新評估各項服務的成效，審視服務使用者的需要，秉持HEDA「以愛同行，同理互助，協作凝聚」的服務理念，致力讓社會更關注進食失調症的預防和治療工作，確保受此症影響的患者及照顧者得到適切的支援及幫助。

我們將繼續致力向社會大眾，特別是青少年，推廣進食失調症的預防及教育工作。我們的目標是減少社會上對進食失調症的誤解及污名化，鼓勵及早介入，讓潛藏患者早日尋得支援及治療。除了在不同的大專院校、中小學和社區舉辦講座、工作坊和遊戲展覽之外，我們還計劃與其他機構展開合作，以達致協作凝聚之效。

此外，我們希望加強現有的支援服務，讓受此症影響的家庭成員彼此間有更多的同理及互諒，以締造「以愛同行」的空間。因此，我們將試行多元化的照顧者互助小組，例如爸爸小組、媽媽小組及夫婦小組，以滿足不同家庭的需要。

另外，我們計劃於來年舉辦賣旗籌款活動，除為了籌募本會的營運經費外，亦希望讓公眾了解我們的服務，播下「以愛同行，同理互助，協作凝聚」的種子。

Future Direction

Time flies, and HEDA has stepped into its 24+1 years of youth. Thanks to the support of our board members, advisors, members, and various sectors of society, we have been able to steadily develop in the areas of prevention, education, support, and treatment.

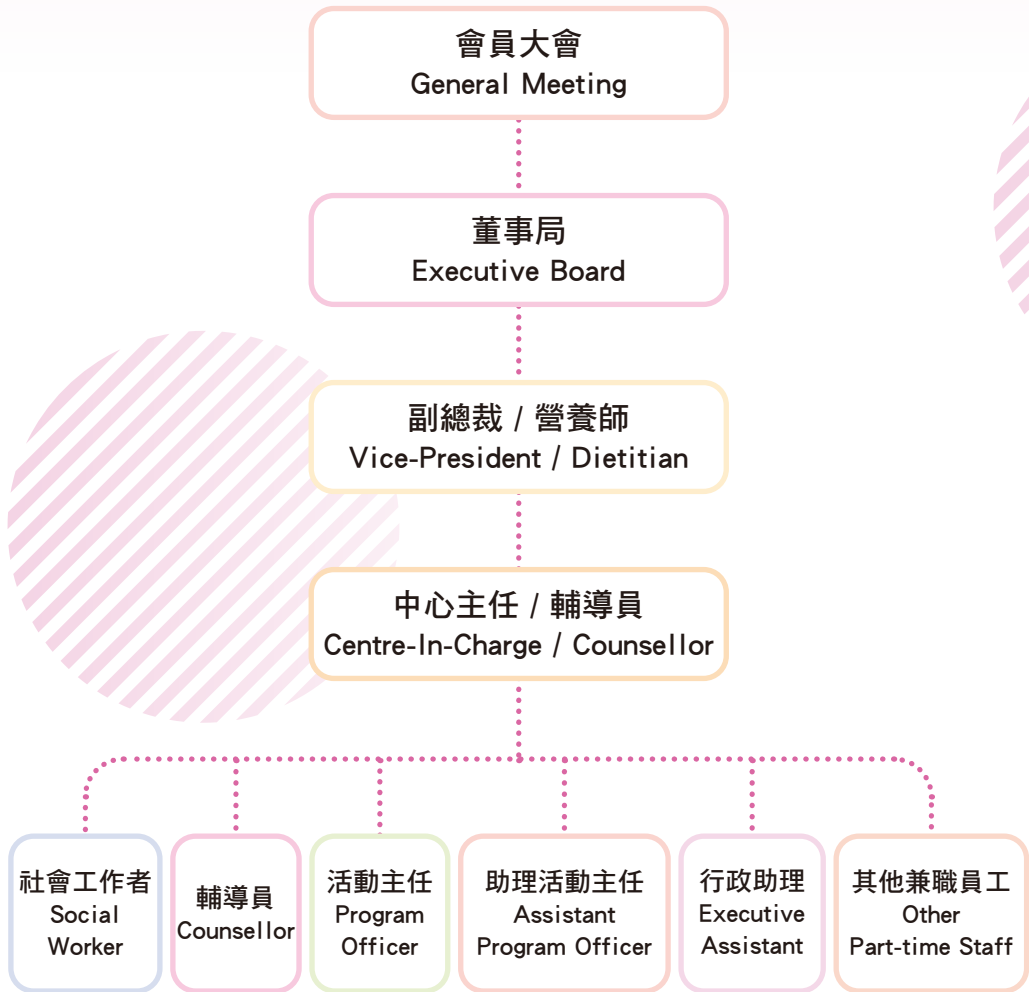
In the coming year, we will reevaluate the effectiveness of our services and examine the needs of service users. We will uphold HEDA's service philosophy of "walking together with love, empathy, mutual support and collaboration" and strive to make society pay more attention to the prevention and treatment of eating disorders. We aim to ensure that patients and caregivers affected by eating disorders receive appropriate support and assistance.

We will continue to dedicate ourselves to the prevention and education of eating disorders among the general public, especially young people. Our goal is to reduce misunderstandings and stigmatization of eating disorders in society and encourage early intervention, enabling hidden sufferers to seek support and treatment as early as possible. In addition to conducting talks, workshops and game exhibitions in different school settings and communities, we also plan to collaborate with other organisations to achieve collaborative cohesion.

Furthermore, we hope to strengthen our existing supportive services to encourage more empathy and understanding among family members affected by eating disorders, so as to create a space of "walking together with love". Therefore, we will pilot diverse caregiver support groups, such as father groups, mother groups, and couple's groups, to cater to the needs of different families.

Additionally, we plan to organise a flag-selling fundraising event in the coming year. This is not only to raise operational funds for our organisation, but also to raise public awareness of our services and sow the seeds of "walking together with love, empathy, mutual support, and collaboration".

組織架構 Organisation Chart



策略 Strategies

倡導 Advocacy

1. 傳媒宣傳工作
Media promotion
2. 大型社區活動
Large-scale community programmes
3. 刊物出版 / 網上資訊
Publications / Online information
4. 與本地及海外機構合作
Collaborations with local and overseas organisations
5. 籌款
Fundraising

預防與教育 Prevention and Education

1. 學校教育
School education
2. 社區教育
Community education
3. 專業人士訓練
Training for professionals
4. 義工小組及訓練
Volunteer groups and training

治療 Treatment

1. 熱線評估、諮詢、轉介
Hotline assessment service, consultation and referral
2. 個案輔導
Counselling service
3. 營養諮詢
Dietetic consultation

支援 Support

1. 患者小組 / 工作坊
Patient groups / Workshops
2. 家長小組 / 工作坊
Caregiver groups / Workshops
3. 社交活動
Social activities
4. 興趣班
Interest classes
5. 會訊出版
Newsletter publication

在2022-2023年期間，我們見證了香港社會的變動和發展。走出疫情陰霾後，緊接是社會民生在全球經濟不景氣下的各種挑戰。幸而，社會各界沒有因此而怠慢助人的工作，大家不但攜手互助前行，更藉此重整資源分配，透過業界間的合作以幫助更多的服務使用者。因此，我們在這一年展開了不少業界間的合作。這些合作不僅擴大了本會發展的可能性，促進業界對進食失調症的了解，還提供更全面和多元化的支持和幫助予服務使用者。同時，有賴捷成集團慈善基金、陳慧慧基金、陳楊福和基金、香港公益金及社會福利署的撥款支持，我們能夠繼續為受進食失調症影響的個人和家庭提供支援，並向公眾推行進食失調症的預防工作。

除了做好恆常的學校教育及預防工作外，我們更努力抓緊與各團體合作的機會，在線上及線下擴大我們的受眾版圖，推行有關進食失調症的預防和教育工作。網絡媒介在當今瞬息萬變的新世界中扮演著不可或缺的角色，我們因此加強在網絡上的推廣，再度與受年青人歡迎的網絡團體合作，拍攝了一部以男性角度出發的短片，探討身材焦慮這個社會議題，藉以教育大眾健康的身體形象觀念，提倡關愛個人身心健康的重要性。公眾對該短片的反應非常正面，觀看次數突破了十九萬人次。在留言互動中，我們觀察到許多觀眾在看過短片後明白到男性也可能受到身材焦慮的困擾，而社會亦應對扭曲的身形標準投放更多的關注。

過往我們積極籌備關於本會顧問Ms. Patricia Kitchener(Pat)走出進食失調症陰霾的勵志書籍，為在康復路上的患者及照顧者燃點希望。該書刊將於2024年3月的研討會“Overcoming Eating Disorders: A Comprehensive Approach to Recovery”上首次亮相，內容講述Pat患上進食失調症的心路歷程。我們更邀請了Pat從加拿大到港，與精神科陳國齡醫生及兒科曾雯清醫生作為研討會的講者，與各專業人士一起探討進食失調症的治療方法。

最後，我要衷心感謝我們的團隊成員、義工和各界朋友對HEDA的相信和全力支持，他們成為我們前進的動力，讓我們以無比熱誠積極投入各項嶄新任務。在未來的一年裏，我們將繼續努力，不斷改進我們的服務，以更好地支援我們的服務使用者。



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

Message from the Chairperson of the Executive Board

From 2022 to 2023, we witnessed significant changes and development in the Hong Kong society. Coming out of the haze of the pandemic, we faced various challenges in social welfare due to the global economic downturn. Fortunately, the various sectors of society were not inobservant of their efforts to help others. Instead, we joined hands and provided mutual support, reorganizing resource allocation and collaborating across industries to assist a greater number of service users. As a result, we initiated several collaborations throughout the year, expanding the possibilities for our organisation's development, promoting understanding of eating disorders among different industries, and providing more comprehensive and diverse support to service users. With the generous funding support of the Jebesen Group Charitable Foundation, the Chen Wai Wai Vivien Foundation, the Chen Yang Foo Oi Foundation, the Community Chest of Hong Kong, and the Social Welfare Department, we were able to continue providing support to individuals and families affected by eating disorders and promoting preventive measures related to eating disorders to the public.

In addition to our ongoing efforts in school education and prevention work, we made great efforts to seize opportunities for collaboration with various organisations, both online and offline, to expand our audience and promote prevention and education on eating disorders. Internet media plays an indispensable role in today's rapidly changing world, and we strengthened our online promotion efforts accordingly. This year, we collaborated once again with popular online communities among young people and produced a short film from a male perspective, exploring the issue of body image anxiety. The film aimed to educate the public about healthy body image concepts and advocate for the importance of caring for one's physical and mental health. The response from the public to the short film was overwhelmingly positive, with over 190,000 views. Through the interactions in the comments section, we observed that many viewers came to understand that men can also experience body image anxiety, and society should pay more attention to distorted body standards.

We have been actively preparing for the publication of an inspirational book about our advisor, Ms. Patricia Kitchener (Pat), overcoming the shadows of eating disorders. This book is unveiled at the seminar "Overcoming Eating Disorders: A Comprehensive Approach to Recovery" in March 2024, and it recounts Pat's personal journey of battling eating disorders. We have also invited Pat to come to Hong Kong from Canada to be a speaker at the seminar, along with Dr. Phyllis Chan Kwok Ling, a psychiatrist, and Dr. Anita Tsang Man Ching, a pediatrician, to discuss the treatment and recovery methods for eating disorders with various professionals.

Finally, I would like to express my heartfelt gratitude to our team members, volunteers, and friends from all walks of life for their belief in and unwavering support for HEDA. They are the driving force behind our progress, and with their immense dedication, we actively engage in new missions. In the coming year, we will continue to strive and improve our services to better support our service users.

董事局司庫報告

Message from the Treasurer

於本財政年度，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、陳楊福和基金有限公司、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，主要的支出項目是員工薪金與租金，其次是不同計劃的活動支出。員工薪金用於聘請人手以推行本會倡導、教育、治療及支援的各項服務。租金則是用於租用本會會址，向進食失調症患者及其家人提供治療及支援服務。

展望未來，本會除繼續投放資源於預防及教育工作外，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 fiscal year, we are fortunate to continue receiving support from the Jebesen 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 Yang Foo Oi Foundation Limited, The Chen Wai Wai Vivien Foundation Limited, as well as from various sectors of society. This has enabled us to implement our education, advocacy, supportive and treatment services to benefit more people in need.

In terms of expenditure, the major items are staff remuneration and rent, followed by activity expenses for various programs. Staff remuneration are used to hire staff members to carry out our advocacy, education, treatment and supportive services. Rent is used to lease our premises, where we provide treatment and supportive services to eating disorder patients and their families.

Looking ahead, in addition to continuing to invest resources in prevention and education work, we will also actively seek funding to expand our scope of services such as treatment and advocacy. In the coming year, we will also continue to apply for flag-selling fundraising activity from the Social Welfare Department to alleviate our financial pressure.



司庫 陳珮瑜女士

Ms Rosita Chan Pui Yu
Treasurer

仍本初心 邁步向前

踏進廿五年，本會仍是香港唯一針對進食失調症問題的非牟利慈善機構。除了提供支援服務予進食失調症患者及其家人，我們更著重提升社會大眾對此種精神健康問題的關注和認識，尤其是那些在數據上佔有極高百分比的少女、青少年患者。

當初我們是由一群病患者家長、專業人士及覺醒的社會有心人，以自助小組形式凝聚力量、開展及推動一種非牟利自負盈虧的服務。本著互助、群策群力的核心價值，本會不斷自我發展、改善和精進。我們從一片初心的這一點，逐漸擴展至一線、多線、一面、多面的立體網絡形態，在香港社會服務佔有一席位。而且我們與世界各先進地區在服務進食失調患者保持聯繫、取經和交流。

隨著近年本會成功進入香港社會服務聯會成為成員機構之一；又得到香港公益金撥款資助部分日常服務；社會福利署納本會為「殘疾人士自助組織資助計劃」受惠機構；更連續多年來獲陳慧慧基金、陳楊福和基金的支持；去年又獲捷成集團慈善基金給予大筆款項資助。凡此種種，反映本會多年的努力營造的宗旨和實務工作，獲得香港政府、社會人士及商業集團的認可和支持。

香港社會各界的認可和支持，對本會是一種鼓勵；各界的進一步鼎力支持，我們更要自我鞭策，優化把服務辦得更好，更加邁步前進！

本會願景不單是提升社會大眾對此類心理健康問題有所關注和認識，我們仍本初心，凝聚力量令潛藏患者及早尋得協助、病患者康復，更重要是教育大眾，預防厭食症、暴食症、狂食症等個案發生，維持本會在這專科倡導者的角色。

本會的口號：健康就是美，讓自信起飛！
我們更希望：讓社會更和諧，幸福美滿生活起飛！



董事 **謝慧賢** 女士

Ms Tse Wai Yin
Board Member

Staying True, Moving Forward

As we step into our 25th year, our organisation remains the only non-profit charity in Hong Kong dedicated to addressing eating disorders. In addition to providing support services to individuals with eating disorders and their families, we place great emphasis on raising awareness and understanding of this mental health issue among the general public, particularly among the disproportionately high percentage of adolescent and teenage girls affected.

Our organisation was founded by a group of parents of patients, professionals, and socially conscious individuals who came together in self-help groups to initiate and promote a non-profit, self-sustaining service. Guided by the core values of mutual assistance and collective effort, we have continuously evolved, improved, and refined our services. Starting from our initial core mission, we have gradually expanded into a multidimensional network that holds a prominent position in Hong Kong's social services landscape. Furthermore, we maintain connections, learn from, and exchange knowledge with advanced regions worldwide in serving individuals with eating disorders.

In recent years, we have successfully become a member organisation of the Hong Kong Council of Social Service. We have also received funding from the Community Chest of Hong Kong for our daily operations and have become a beneficiary of the Social Welfare Department's funding program for self-help organisations for persons with disabilities. Moreover, we have received support from Chen Wai Wai Vivien Foundation Limited and Chen Yang Foo Oi Foundation Limited for several consecutive years, and received a substantial donation from the Jebesen Group Charitable Fund last year. All of these achievements reflect the purpose and practical work that we have diligently cultivated over the years, gaining recognition and support from the Hong Kong government, individuals in society, and business conglomerates.

The recognition and support from all sectors of Hong Kong society are encouraging for our organisation. However, it also pushes us to continually strive for excellence in delivering our services and to forge ahead.

Our vision extends beyond raising awareness and understanding of such mental health issues among the general public. We remain true to our initial mission by mobilizing our efforts to help hidden sufferers seek assistance early and support patients in their recovery. Equally important is our focus on educating the public and preventing cases of anorexia nervosa, bulimia nervosa, binge eating disorder, and other eating disorders, thereby maintaining our role as advocates in this specialized field.

Our slogan: "Health is the Key. Set Your Body Free!"

We aspire to "Creating a harmonious society and achieving a happy and fulfilling life!"

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二零二三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。

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。

收支及事務狀況

本會截至二零二三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,陳珮瑜、陳慧慧、張愛妮、何吳潔瑜、李誠、吳英惇、司徒啟瑞及謝慧賢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, 2024年 6月 17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,此財務報表包括於二零二三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二零二三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。

羅思雲羅君美會計師事務所有限公司

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，2024年 6月 17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

截至二零二三年十月三十一日年度

(以港幣為單位)

	附註	二零二三年	二零二二年
收入			
捐款		2,419,280	2,725,856
節目及活動收入	5	16,210	16,512
政府及其他資助	5	1,624,064	465,333
公益金及其他資助計劃收入	5, 6	979,603	1,049,037
賣旗日籌款收入	7	-	16,500
心理輔導服務收入及其他		72,610	33,100
會費		5,400	5,640
利息收入		7,415	16
		<u>5,124,582</u>	<u>4,311,994</u>
支出			
薪金及強制性公積金供款		(1,131,572)	(1,294,114)
節目及活動費用		(44,441)	(52,494)
公益金及其他資助計劃支出	6	(1,966,140)	(1,991,405)
賣旗日籌款支出	7	-	(8,545)
服務費		-	(40,400)
租金、差餉及管理費		(130,719)	(154,488)
水電		(15,308)	(8,719)
郵寄快遞		(2,252)	(3,381)
文具及印刷		(27,332)	(32,638)
電訊網絡		(14,631)	(15,866)
廣告和宣傳		(8,019)	-
電腦用品		(18,298)	(18,336)
保險		(14,436)	(13,899)
員工培訓		(31,009)	(82,100)
核數費		(28,000)	(27,000)
雜項費用		(84,058)	(98,239)
折舊		(919,752)	(913,584)
租賃負債之利息		(29,603)	(50,437)
運輸		(1,314)	(961)
		<u>(4,466,884)</u>	<u>(4,806,606)</u>
本年度盈餘/(虧損)及全面收益/(虧損)總額	8	<u>657,698</u>	<u>(494,612)</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


財務狀況表

於二零二三年十月三十一日

(以港幣為單位)

	附註	二零二三年	二零二二年
非流動資產			
物業、設備及器材	11	850,968	1,760,194
流動資產			
應收賬及其他應收款項	12	274,501	266,623
現金及現金等價物	13	3,837,785	3,064,022
		4,112,286	3,330,645
總資產		4,963,254	5,090,839
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		2,786,267	2,128,569
		2,694,295	2,036,597
非流動負債			
租賃負債	17	-	621,972
流動負債			
應付賬及其他應付款項	15	1,646,987	1,635,265
租賃負債	17	621,972	797,005
		2,268,959	2,432,270
總儲備基金及負債		4,963,254	5,090,839

本財務報表經董事會成員於 2024年 6月 17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

截至二零二三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			
本年度虧損及全面虧損總額	-	(494,612)	(494,612)
於二零二二年十月三十一日及 二零二二年十一月一日	(91,972)	2,128,569	2,036,597
本年度儲備基金之變動			
本年度盈餘及全面收益總額	-	657,698	657,698
於二零二三年十月三十一日	(91,972)	2,786,267	2,694,295

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

現金流量表

截至二零二三年十月三十一日年度

(以港幣為單位)

	附註	二零二三年	二零二二年
營運活動之現金流量			
本年度盈餘/(虧損)		657,698	(494,612)
調整:			
折舊		919,752	913,584
政府資助用於購置物業、設備及器材		7,738	-
利息收入		(7,415)	(16)
利息支出		29,603	50,437
		<u>1,607,376</u>	<u>469,393</u>
按金減少		-	233,543
應收賬及其他應收款項(增加)/減少		(7,878)	165,737
應付賬及其他應付款項增加		11,722	1,061,762
營運活動產生之現金淨額		<u>1,611,220</u>	<u>1,930,435</u>
投資活動之現金流量			
已收利息		7,415	16
購入物業、設備及器材		(18,264)	(562,544)
投資活動使用之現金淨額		<u>(10,849)</u>	<u>(562,528)</u>
融資活動之現金流量			
償付租賃負債	13b	(826,608)	(822,428)
融資活動使用之現金淨額		<u>(826,608)</u>	<u>(822,428)</u>
現金及現金等價物增加淨額		<u>773,763</u>	<u>545,479</u>
年初之現金及現金等價物		<u>3,064,022</u>	<u>2,518,543</u>
年終之現金及現金等價物	13a	<u>3,837,785</u>	<u>3,064,022</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

截至二零二三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帳。
- (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帳。
- (viii) 利息收入於其產生時按實際利率法確認入帳。

香港進食失調康復會有限公司

會計政策及財務報表附註

截至二零二三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撇銷。

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及指引，包括：

- 香港會計準則第 16 號之修訂「預期用途之前的收益」
- 香港會計準則第 37 號之修訂「多重合同- 合同履約成本」
- 香港財務報告準則第 3 號之修訂「概念框架」
- 香港財務報告準則 2018-2020 之週年年度改
- 香港會計師公會指引- 取消香港強積金抵銷長期服務金機制的會計影響

就採納新訂及經修訂之香港財務準則及指引，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賬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：

	二零二三年			二零二二年		
	節目及 活動收入	政府及 其他資助	公益金 資助計劃 收入	節目及 活動收入	政府及 其他資助	公益金 資助計劃 收入
「健康就是美·讓自信起飛」進 食失調預防及治療計劃	-	1,370,833	979,603	-	250,000	1,049,037
「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	-
「社會福利署殘疾人士/病人自助 組織資助計劃(2022-2024)」	16,210	253,231	-	1,712	19,354	-
	16,210	1,624,064	979,603	16,512	465,333	1,049,037
			總額			總額
			2,350,436			1,299,037
						210,779
						21,066
						1,530,882

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7. 賣旗日籌款之盈餘

	二零二三年	二零二二年
		二零二二年三月十二日
結轉之餘下盈餘	-	-
收入		
- 街頭賣旗	-	-
- 其他捐獻	-	16,500
總籌款活動支出	-	(8,545)
賣旗日籌款盈餘	-	7,955
賣旗日籌款之盈餘用於：		
- 薪金	-	(7,955)
餘下盈餘結存	-	-

於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. 本年度盈餘/(虧損)

	二零二三年	二零二二年
本年度盈餘/(虧損)：		
已包括下列各項：		
來自客戶合約之收入		
- 節目及活動收入	16,210	16,512
- 心理服務、輔導服務及工作坊收入	315,603	255,537
	331,813	272,049
已扣除下列各項：		
員工成本 (包括主要管理人員的薪金，如有)		
薪金，津貼及其他利益	2,901,220	2,811,168
強制性公積金供款	106,624	112,593
	3,007,844	2,923,761
核數師酬金		
財務報表	28,000	27,000
節目及活動	-	10,000
折舊		
使用權資產	759,716	755,653
其他資產	160,036	157,931

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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(二零二二年: 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及 二零二二年十一月一日結餘	2,230,399	220,098	506,727	2,957,224
添置				
- 成本	-	7,738	10,526	18,264
- 贊助(附註16)	-	(7,738)	-	(7,738)
二零二三年十月三十一日結餘	2,230,399	220,098	517,253	2,967,750
累積折舊及減值損失				
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及 二零二二年十一月一日結餘	892,772	150,879	153,379	1,197,030
本年度折舊	759,716	18,696	141,340	919,752
二零二三年十月三十一日結餘	1,652,488	169,575	294,719	2,116,782
賬面淨值				
二零二三年十月三十一日結餘	577,911	50,523	222,534	850,968
二零二二年十月三十一日結餘	1,337,627	69,219	353,348	1,760,194

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11. 物業、設備及器材 (續)

租賃之披露如下：

	二零二三年	二零二二年
租賃負債之利息	29,603	50,437
與短期租賃有關之開支		
- 租賃期超過一個月	-	-
低價值資產租賃之租賃有關之開支	7,905	8,970
租賃現金流出總額 (附註13c)	<u>834,513</u>	<u>831,398</u>

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(二零二二年：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

	二零二三年	二零二二
按金及預付款	260,363	260,363
其他應收款項	<u>14,138</u>	<u>6,260</u>
	<u>274,501</u>	<u>266,623</u>
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		
- 二零二二年/二零二一年十一月一日結餘	<u>6,260</u>	<u>7,850</u>
- 二零二三年/二零二二年十月三十一日結餘	<u>14,138</u>	<u>6,260</u>

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13. 現金及現金等價物

a. 現金及現金等價物包括：

	二零二三年	二零二二年
銀行結存	3,832,785	3,059,022
現金	5,000	5,000
	<u>3,837,785</u>	<u>3,064,022</u>

b. 融資活動產生的負債之對賬：

	租賃負債	
	二零二三年	二零二二年
於二零二二年/二零二一年十一月一日	1,418,977	2,093,473
現金流之變動：		
償付租賃負債	(826,608)	(822,428)
來自非現金流的變動：		
新租賃	-	97,495
已付租賃負債之利息部份	29,603	50,437
	<u>29,603</u>	<u>147,932</u>
於二零二三年/二零二二年十月三十一日	<u>621,972</u>	<u>1,418,977</u>

c. 租賃產生的現金流出總額

	二零二三年	二零二二年
現金流出		
- 租賃負債的本金部份	797,005	771,991
- 租賃負債之利息部份	29,603	50,437
	<u>826,608</u>	<u>822,428</u>
- 低價值資產租賃之租賃有關之開支	7,905	8,970
	<u>834,513</u>	<u>831,398</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

	二零二三年	二零二二年
預收款項及遞延收入(附註 16)	1,423,844	1,421,602
應付費用及其他應付款項	223,143	213,663
	<u>1,646,987</u>	<u>1,635,265</u>

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16. 預收款項及遞延收入

	二零二二年	二零二一年	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
「健康就是美·讓自信起飛」進食失調預防及治療計劃	-	979,603	-	979,603	(979,603)	-	-	-
「社會福利署殘疾人士/病人自助組織資助計劃(2020-2022)」	65,956	-	65,956	-	-	-	(65,956)	-
「社會福利署殘疾人士/病人自助組織資助計劃(2022-2024)」	105,646	266,210	105,646	266,210	(269,441)	(7,738)	-	94,677
捷成集團慈善基金	1,250,000	1,450,000	1,250,000	1,450,000	(1,370,833)	-	-	1,329,167
	1,421,602	2,695,813	1,421,602	2,695,813	(2,619,877)	(7,738)	(65,956)	1,423,844
二零二二年	80,342	-	80,342	-	-	-	(80,342)	-
「同行互助心連心」	-	1,049,037	-	1,049,037	(1,049,037)	-	-	-
「健康就是美·讓自信起飛」進食失調預防及治療計劃	6,842	-	6,842	-	-	-	(6,842)	-
「社會福利處一次過特別撥款(2018-2020)」	136,935	139,800	136,935	139,800	(210,779)	-	-	65,956
「社會福利署殘疾人士/病人自助組織資助計劃(2020-2022)」	12,100	126,712	12,100	126,712	(21,066)	-	-	105,646
「社會福利署殘疾人士/病人自助組織資助計劃(2022-2024)」	-	4,400	-	4,400	(16,500)	-	-	-
貴賓日籌款(二零二二年三月十二日)	-	1,500,000	-	1,500,000	(250,000)	-	-	1,250,000
捷成集團慈善基金	236,219	2,819,949	236,219	2,819,949	(1,547,382)	-	(87,184)	1,421,602

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17. 租賃負債

於二零二三年十月三十一日，本會之租賃負債如下：

	二零二三年			二零二二年		
	現值	財務開支	合計	現值	財務開支	合計
一年內	621,972	6,344	628,316	797,005	29,603	826,608
一年後但於五年內	-	-	-	621,972	6,344	628,316
	<u>621,972</u>	<u>6,344</u>	<u>628,316</u>	<u>1,418,977</u>	<u>35,947</u>	<u>1,454,924</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：

	二零二三年	二零二二年
收到有關連公司之捐款	2,073,000	2,670,236
收到董事會成員之捐款	37,000	9,000

本會之其中一位董事會成員是有關連公司之董事。

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。

於二零二二年六月，香港特區政府刊憲香港《2022年僱傭及退休計劃法例(抵銷安排)(修訂)條例》(「修訂條例」)，將自二零二五年五月一日(「過渡日期」)起生效。一旦修訂條例生效，僱主概不得使用其強制性強積金供款所產生之任何累計權益，減少有關僱員服務年期之長期服務金。另外，於過渡日期前就服務年期之長期服務金將按僱員緊接過渡日期前之月薪及截至過渡日期之服務年期計算。

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19. 僱員福利責任 (續)

於二零二三年七月，香港會計師公會頒佈上述有關取消該對沖機制之會計考量提供指引。指引尤其指出實體可將預期用於減少應付予僱員長期服務金之強制性強積金供款所產生之累計權益視為該僱員對長期服務金之供款而入賬。

取消對沖機制並未對本會於截至二零二三年十月三十一日止年度之盈餘以及本會於二零二三年十月三十一日的財務狀況表產生重大影響。

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。

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。於二零二三年十月三十一日本會之資產負債比率為 45.7% (二零二二年: 60.0%)。

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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

	二零二三年	二零二二年
應收賬及其他應收款項	262,821	254,943
現金及現金等價物	3,837,785	3,064,022
	<u>4,100,606</u>	<u>3,318,965</u>

本會擁有以下金融負債：

金融負債以攤銷成本列賬

	二零二三年	二零二二年
預收款項及遞延收入	1,423,844	1,421,602
應付費用及其他應付款項	223,143	213,663
租賃負債	621,972	1,418,977
	<u>2,268,959</u>	<u>3,054,242</u>

本會金融工具之賬面值均與其分別於二零二二年及二零二三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。

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

	二零二三年	二零二二年
應收賬及其他應收款項	262,821	254,943
銀行結存(附註 13)	3,832,785	3,059,022
	<u>4,095,606</u>	<u>3,313,965</u>

於二零二二年及二零二三年十月三十一日，各項金融資產之賬面值均代表本會承受之最高信貸風險。

於二零二三年十月三十一日，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。於二零二二年及二零二三年十月三十一日，沒有逾期未清還但未作減值之金融資產。

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21. 財務風險管理 (續)

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
二零二三年		
預收款項及遞延收入	1,423,844	1,423,844
應付費用及其他應付款項	223,143	223,143
租賃負債	628,316	621,972
	<u>2,275,303</u>	<u>2,268,959</u>
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>

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

	二零二三年	二零二二年
浮息金融資產		
銀行結存(附註 13)	<u>2,795,129</u>	<u>2,716,064</u>

(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。

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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 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
香港會計準則第 21 號 - 缺乏可交換性(修訂)	二零二五年一月一日

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。

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 2023.

REPORTING ENTITY

Hong Kong Eating Disorders Association Limited (the "Association") is an association incorporated and domiciled in Hong Kong and limited by guarantee. 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.

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.

RESULTS AND STATE OF AFFAIRS

The results of the Association for the year ended 31st October 2023 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, Chan Pui Yu, Chen Wai Wai Vivien, Cheung Oi Ni Joanna, Ho Kit Yu Angela, Lee Sing, Ng Ying Shun, Seto Frank Kai Shui and Tse Wai Yin 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,

17 JUN 2024

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號康商會大廈20樓B室
Suite B, 20/F, CMA Building,
64-66 Connaught Road Central, Hong Kong.
Tel: 2523 8386 Fax: 2868 4282

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 2023, 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 2023, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") 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.

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, 17 JUN 2024

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 2023

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2023</u>	<u>2022</u>
Revenue			
Donations		2,419,280	2,725,856
Programs and activities income	5	16,210	16,512
Government and other grants	5	1,624,064	465,333
Income of the project funded by The Community Chest and other grant	5, 6	979,603	1,049,037
Flag day fund raising events	7	-	16,500
Psychotherapy income and others		72,610	33,100
Membership fees		5,400	5,640
Interests income		7,415	16
		<u>5,124,582</u>	<u>4,311,994</u>
Expenditure			
Salaries and mandatory provident fund contributions		(1,131,572)	(1,294,114)
Programs and activities expenses		(44,441)	(52,484)
Expenditure of the project funded by The Community Chest and other grant	6	(1,966,140)	(1,991,405)
Flag day fund raising events	7	-	(8,545)
Service fee		-	(40,400)
Rent, rates and management fee		(130,719)	(154,488)
Utilities - electricity and water		(15,308)	(8,719)
Postage and courier		(2,252)	(3,381)
Printing and stationery		(27,332)	(32,638)
Telephone and internet		(14,631)	(15,866)
Advertising and promotion		(8,019)	-
Computer expenses		(18,298)	(18,336)
Insurance		(14,436)	(13,899)
Staff training		(31,009)	(82,100)
Audit fee		(28,000)	(27,000)
Sundry expenses		(84,058)	(98,239)
Depreciation		(919,752)	(913,584)
Interest expense on lease liabilities		(29,603)	(50,437)
Travelling and transportation		(1,314)	(961)
		<u>(4,466,884)</u>	<u>(4,806,606)</u>
Surplus/(deficit) and total comprehensive income/(loss) for the year	8	<u>657,698</u>	<u>(494,612)</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 2023

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2023</u>	<u>2022</u>
ASSETS			
Non-current assets			
Property, plant and equipment	11	<u>850,988</u>	<u>1,760,194</u>
Current assets			
Account and other receivables	12	274,501	266,623
Cash and cash equivalents	13	<u>3,837,785</u>	<u>3,064,022</u>
		<u>4,112,286</u>	<u>3,330,645</u>
Total assets		<u>4,963,254</u>	<u>5,090,839</u>
RESERVES AND FUNDS AND LIABILITIES			
Reserves and funds			
Pre-incorporation deficit	14	(91,972)	(91,972)
Accumulated general fund		<u>2,786,267</u>	<u>2,128,569</u>
		<u>2,694,295</u>	<u>2,036,597</u>
Non-current liabilities			
Lease liabilities	17	-	621,972
Current liabilities			
Account and other payables	15	1,646,987	1,635,265
Lease liabilities	17	<u>621,972</u>	<u>797,005</u>
		<u>2,268,959</u>	<u>2,432,270</u>
Total reserves and funds and liabilities		<u>4,963,254</u>	<u>5,090,839</u>

Approved and authorised for issue by the members of the executive board on 17 JUN 2024


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 2023

(Expressed in Hong Kong Dollars)

	Pre-incorporation <u>deficit</u>	Accumulated <u>general fund</u>	<u>Total</u>
At 1st November 2021	(91,972)	2,623,181	2,531,209
Changes in reserves and funds for the year			
Deficit and total comprehensive loss for the year	<u>-</u>	<u>(494,612)</u>	<u>(494,612)</u>
At 31st October 2022 and 1st November 2022	(91,972)	2,128,569	2,036,597
Changes in reserves and funds for the year			
Surplus and total comprehensive income for the year	<u>-</u>	<u>657,698</u>	<u>657,698</u>
At 31st October 2023	<u>(91,972)</u>	<u>2,786,267</u>	<u>2,694,295</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 2023

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2023</u>	<u>2022</u>
Cash flows from operating activities			
Surplus/(deficit) for the year		657,698	(494,612)
Adjustments for:			
Depreciation		919,752	913,584
Grants received for purchase of property, plant and equipment		7,738	-
Interests income		(7,415)	(16)
Interest expenses		29,603	50,437
		<u>1,607,376</u>	<u>469,393</u>
Decrease in deposits		-	233,543
(Increase)/decrease in account and other receivables		(7,878)	165,737
Increase in account and other payables		11,722	1,061,762
Net cash generated from operating activities		<u>1,611,220</u>	<u>1,930,435</u>
Cash flows from investing activities			
Interests received		7,415	16
Purchase of property, plant and equipment		(18,264)	(562,544)
Net cash used in investing activities		<u>(10,849)</u>	<u>(562,528)</u>
Cash flows from financing activities			
Payment of lease liabilities	13b	(826,608)	(822,428)
Net cash used in financing activities		<u>(826,608)</u>	<u>(822,428)</u>
Net increase in cash and cash equivalents		773,763	545,479
Cash and cash equivalents at the beginning of the year		<u>3,064,022</u>	<u>2,518,543</u>
Cash and cash equivalents at the end of the year	13a	<u>3,837,785</u>	<u>3,064,022</u>

The accompanying notes form part of these financial statements

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 2023

(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.

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 2023

(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 recognises 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 2023

(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.

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 2023

(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 2023

(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.

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 2023

(Expressed in Hong Kong Dollars)

3. CHANGE IN ACCOUNTING POLICIES

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

- Amendments to HKAS 16 - *Proceeds before Intended Use*
- Amendments to HKAS 37 - *Cost of Fulfilling a Contract*
- Amendments to HKFRS 3 - *Reference to the Conceptual Framework*
- Annual Improvements to HKFRSs 2018-2020 Cycle
- HKICPA Guidance - Accounting Implications of the Abolition of the MPF-LSP Offsetting Mechanism in Hong Kong

The application of the new and revised HKFRSs and guidance 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.

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 2023
 (Expressed in Hong Kong Dollars)

5. **PROGRAMS AND ACTIVITIES INCOME, GOVERNMENT AND OTHER GRANTS AND SPONSORSHIP INCOME**

Programs and activities income, government and other grants and sponsorship income in respect of various projects carried out by the Association during the year are set out below.

	2023			2022		
	Programmes and activities income	Government and other grants	Income of the project of The Community Chest	Programmes and activities income	Government and other grants	Income of the project of The Community Chest
"Health is the Key, Set Your Body Free" Eating Disorders Prevention & Treatment Programme	-	1,370,833	979,603	-	250,000	1,049,037
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2020- 2022)	-	-	-	14,800	195,979	-
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2022- 2024)	16,210	253,231	-	1,712	19,354	-
	16,210	1,624,064	979,603	16,512	465,333	1,049,037
			269,441			
			2,619,877			
						21,066
						1,530,882

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 2023

(Expressed in Hong Kong Dollars)

7. SURPLUS ON FLAG DAY FUND RAISING EVENTS

	<u>2023</u>	<u>2022</u>
		12th March 2022
Remaining net proceeds brought forward	-	-
Income		
-Street collections	-	-
-Other forms of appeals	-	16,500
	-	16,500
Total expenses	-	(8,545)
Surplus on the flag day fund raising	<u>-</u>	<u>7,955</u>
Usage of net proceeds:		
-Salaries	-	(7,955)
Remaining net proceeds carried forward	<u>-</u>	<u>-</u>

The funds raised from the flag day fund raising event held on 12th March 2022 was for the salaries payment.

8. SURPLUS/(DEFICIT) FOR THE YEAR

	<u>2023</u>	<u>2022</u>
Surplus/(deficit) for the year is arrived at:		
After crediting the following items:		
Revenue from contracts with customers		
- Programs and activities income	16,210	16,512
- Psychological, counselling and workshops income	315,603	255,537
	<u>331,813</u>	<u>272,049</u>
After charging the following items:		
Staff costs (including key management personnel emoluments, if any)		
Salaries, allowance and other benefits in kind	2,901,220	2,811,168
Mandatory provident fund contributions	106,624	112,593
	<u>3,007,844</u>	<u>2,923,761</u>
Auditors' remuneration regarding		
Financial statements	28,000	27,000
Programs and activities	-	10,000
Depreciation		
Right-of-use assets	759,716	755,653
Other assets	160,036	157,931
	<u>160,036</u>	<u>157,931</u>

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 2023

(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 (2022: 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	Owned assets		Total
	assets	Buildings	Equipments	
Cost				
At 1st November 2021	2,221,536	146,098	18,183	2,385,817
Additions				
- Cost	97,495	74,000	488,544	660,039
Derecognition of right-of-use assets	(88,632)	-	-	(88,632)
At 31st October 2022 and 1st November 2022	2,230,399	220,098	506,727	2,957,224
Additions				
- Cost	-	7,738	10,526	18,264
- Grant received (note 16)	-	(7,738)	-	(7,738)
At 31st October 2023	<u>2,230,399</u>	<u>220,098</u>	<u>517,253</u>	<u>2,967,750</u>
Accumulated depreciation and impairment losses				
At 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 and 1st November 2022	892,772	150,879	153,379	1,197,030
Depreciation for the year	<u>759,716</u>	<u>18,696</u>	<u>141,340</u>	<u>919,752</u>
At 31st October 2023	<u>1,652,488</u>	<u>169,575</u>	<u>294,719</u>	<u>2,116,782</u>
Net book value				
At 31st October 2023	<u>577,911</u>	<u>50,523</u>	<u>222,534</u>	<u>850,968</u>
At 31st October 2022	<u>1,337,627</u>	<u>69,219</u>	<u>353,348</u>	<u>1,760,194</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 2023

(Expressed in Hong Kong Dollars)

11. PROPERTY, PLANT AND EQUIPMENT (continued)

Disclosure of leases is as follows:

	<u>2023</u>	<u>2022</u>
Interest expense on lease liabilities	29,603	50,437
Expense related to short-term leases		
- lease term more than one month	-	-
Expense related to leases of low-value assets	7,905	8,970
Total cash flow for leases (note 13c)	<u>834,513</u>	<u>831,398</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 (2022: 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>2023</u>	<u>2022</u>
Deposits and prepayments	260,363	260,363
Other receivables	<u>14,138</u>	<u>6,260</u>
	<u>274,501</u>	<u>266,623</u>

Receivables from contracts with customers included in account and other receivables

- Balance at 1st November 2022/2021	<u>6,260</u>	<u>7,850</u>
- Balance at 31st October 2023/2022	<u>14,138</u>	<u>6,260</u>

Report of the Honorary Auditors

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13. CASH AND CASH EQUIVALENTS

a. Cash and cash equivalents comprise:

	<u>2023</u>	<u>2022</u>
Cash at banks	3,832,785	3,059,022
Cash on hand	<u>5,000</u>	<u>5,000</u>
	<u>3,837,785</u>	<u>3,064,022</u>

b. Reconciliation of liabilities arising from financing activities

	<u>Lease liabilities</u>	
	<u>2023</u>	<u>2022</u>
At 1st November 2022/2021	<u>1,418,977</u>	<u>2,093,473</u>
Changes from cash flow:		
Payment of lease liabilities	(826,608)	(822,428)
Non-cash changes:		
New leases	-	97,495
Interest expense of lease liabilities	<u>29,603</u>	<u>50,437</u>
	<u>29,603</u>	<u>147,932</u>
At 31st October 2023/2022	<u>621,972</u>	<u>1,418,977</u>

c. Total cash outflow for leases

	<u>2023</u>	<u>2022</u>
Cash outflow for		
- principal portion of the lease liabilities	797,005	771,991
- interest portion of lease liabilities	<u>29,603</u>	<u>50,437</u>
	826,608	822,428
- leases of low-valued assets	<u>7,905</u>	<u>8,970</u>
	<u>834,513</u>	<u>831,398</u>

14. PRE-INCORPORATION DEFICIT

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

15. ACCOUNT AND OTHER PAYABLES

	<u>2023</u>	<u>2022</u>
Receipts in advance and deferred income (note 16)	1,423,844	1,421,602
Accrued charges and other payables	<u>223,143</u>	<u>213,663</u>
	<u>1,646,987</u>	<u>1,635,265</u>

香港進食失調康復會有限公司
HONG KONG EATING DISORDERS ASSOCIATION LIMITED
ACCOUNTING POLICIES AND EXPLANATORY
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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
2023						
"Health is the Key, Set Your Body Free" Eating Disorders Prevention & Treatment Programme	-	979,603	(979,603)	-	-	-
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2020-2022)	65,956	-	-	-	(65,956)	-
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2022-2024)	105,646	266,210	(269,441)	(7,738)	-	94,677
Jebsen Group Charitable Fund	1,250,000	1,450,000	(1,370,833)	-	-	1,329,167
	<u>1,421,602</u>	<u>2,685,813</u>	<u>(2,619,877)</u>	<u>(7,738)</u>	<u>(65,956)</u>	<u>1,423,844</u>
2022						
「同行互助心連心」	80,342	-	-	-	(80,342)	-
"Health is the Key, Set Your Body Free" Eating Disorders Prevention & Treatment Programme	-	1,049,037	(1,049,037)	-	-	-
Social Welfare Department One - Off Special Grant (2018 - 2020)	6,842	-	-	-	(6,842)	-
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2020-2022)	136,935	139,800	(210,779)	-	-	65,956
Social Welfare Department Financial Support Scheme for Self-help Organisations of Persons with Disabilities/Chronic Illnesses (2022-2024)	-	126,712	(21,066)	-	-	105,646
Flag day Fundraising event (12th March 2022)	12,100	4,400	(16,500)	-	-	-
Jebsen Group Charitable Fund	<u>236,219</u>	<u>2,819,949</u>	<u>(250,000)</u>	<u>-</u>	<u>(87,184)</u>	<u>1,250,000</u>
	<u>1,421,602</u>	<u>2,819,949</u>	<u>(250,000)</u>	<u>-</u>	<u>(87,184)</u>	<u>1,421,602</u>

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

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17. LEASE LIABILITIES

At 31st October 2023, the Association had lease liabilities as follows:

	2023			2022		
	Present value	Finance charge	Total	Present value	Finance charge	Total
Not later than one year	621,972	6,344	628,316	797,005	29,603	826,608
Later than one year and not later than five years	-	-	-	621,972	6,344	628,316
	<u>621,972</u>	<u>6,344</u>	<u>628,316</u>	<u>1,418,977</u>	<u>35,947</u>	<u>1,454,924</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:

	2023	2022
Donation income received from related companies	2,073,000	2,670,236
Donation income received from members of the executive board	37,000	9,000

A member of the executive board of the Association is 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.

In June 2022, the Government of the Hong Kong SAR (the "Government") gazetted the Hong Kong Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 (the "Amendment Ordinance"), which will come into effect from 1 May 2025 (the "Transition Date"). Once the Amendment Ordinance takes effect, an employer can no longer use any of the accrued benefits derived from its mandatory contributions to mandatory provident fund ("MPF") scheme to reduce the long service payment ("LSP") in respect of an employee's service from the Transition Date (the abolition of the "offsetting mechanism"). In addition, the LSP in respect of the service before the Transition Date will be calculated based on the employee's monthly salary immediately before the Transition Date and the years of service up to that date.

香港進食失調康復會有限公司

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19. EMPLOYEE RETIREMENT BENEFIT OBLIGATIONS (continued)

In July 2023, the HKICPA published the captioned accounting guidance relating to the abolition of the offsetting mechanism. In particular, the guidance indicates that entities may account for the accrued benefits derived from mandatory MPF contributions that are expected to be used to reduce the LSP payable to an employee as deemed contributions by that employee towards the LSP.

The abolition of the offsetting mechanism did not have a material impact on the Association's surplus for the year ended 31st October 2023 and the Association's financial position as at 31st October 2023.

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.

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 2023 was 45.7% (2022: 60.0%).

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

**ACCOUNTING POLICIES AND EXPLANATORY
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(Expressed in Hong Kong Dollars)

21. **FINANCIAL RISK MANAGEMENT**

The Association has the following financial assets:

	Financial assets at amortised cost	
	2023	2022
Account and other receivables	262,821	254,943
Cash and cash equivalents	<u>3,837,785</u>	<u>3,064,022</u>
	<u>4,100,606</u>	<u>3,318,965</u>

The Association has the following financial liabilities:

	Financial liabilities at amortised cost	
	2023	2022
Receipts in advance and deferred income	1,423,844	1,421,602
Accrued charges and other payables	223,143	213,663
Lease liabilities	<u>621,972</u>	<u>1,418,977</u>
	<u>2,268,959</u>	<u>3,054,242</u>

All financial instruments are carried at amounts not materially different from their respective fair values as at 31st October 2022 and 2023.

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.

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

	2023	2022
Account and other receivables	262,821	254,943
Cash at banks (note 13)	<u>3,832,785</u>	<u>3,059,022</u>
	<u>4,095,606</u>	<u>3,313,965</u>

At 31st October 2022 and 2023, the Association's maximum exposure to credit risk is represented by the carrying amount of each financial asset.

At 31st October 2023, 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 2022 and 2023.

Report of the Honorary Auditors

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21. FINANCIAL RISK MANAGEMENT (continued)

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	
	Not later than 1 year	Carrying amount
<u>2023</u>		
Receipts in advance and deferred income	1,423,844	1,423,844
Accrued charges and other payables	223,143	223,143
Lease liabilities	<u>628,316</u>	<u>621,972</u>
	<u>2,275,303</u>	<u>2,268,959</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>

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>2023</u>	<u>2022</u>
Floating-rate financial assets		
Cash at banks (note 13)	<u>2,795,129</u>	<u>2,716,064</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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HONG KONG EATING DISORDERS ASSOCIATION LIMITED

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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:

	Effective for annual periods beginning on or after
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
HKAS 21 - <i>Lack of Exchangeability</i> (amendments)	1st January 2025

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

媒體訪問 Media Interview

香港電台社區參與廣播服務 RTHK Community Involvement Broadcasting Service

本年度，我們接受了香港電台的邀請，參與了「社區參與廣播服務」的《身心靈有話兒》電台節目。透過向聽眾分享「深刻入骨」(To the Bone)這套有關厭食症的電影，加上本會中心主任對進食失調症的解說，聽眾更深入了解進食失調症的成因、病徵、對身心的影響及治療方法，希望讓大眾明白進食失調症患者所面對的困難，減少對他們的誤解。



《身心靈有話兒》電台節目

Community Involvement Broadcasting Service program

This year, we accepted the invitation from RTHK (Radio Television Hong Kong) to participate in their Community Involvement Broadcasting Service program called "身心靈有話兒". The program featured a discussion on eating disorders, where we shared insights on the causes, symptoms, impact on mental and physical health, and treatment methods. The discussion included a deep dive into the film "To the Bone," which explores the topic of anorexia. Through this program, we aimed to provide a better understanding of the challenges faced by individuals with eating disorders and reduce misconceptions surrounding the topic.

新城電台知訊台 Metro Broadcast - Metro Info

另外，本會中心主任亦接受了新城電台知訊台《新城健康+》的專欄訪問，向讀者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，倡議社會各界對進食失調症的關注。

Additionally, our Center-in-charge also interviewed with Metro Broadcast - Metro Info's program "Metro Health+" to introduce relevant information about eating disorders and our support and treatment services. The interview aimed to raise public awareness about eating disorders and advocate for greater attention to be given to this issue in society.

與其他機構聯絡 / 合作

Liaison / Collaboration with Other Organisations

我們積極與不同的機構及團體進行合作，向社會各界宣傳及早預防進食失調症的重要性，倡議各界應增加對進食失調症的預防及治療工作的關注。

We have actively collaborated with various organisations and groups to promote the importance of early prevention of eating disorders to all sectors of society. We have advocated for increased attention to prevention and treatment efforts for eating disorders across different sectors.

「賽馬會平行心間計劃」專業分享會 “LevelMind@JC” Professional Sharing

我們有幸獲「賽馬會平行心間計劃」的邀請，與超過20名的前線社工進行有關進食失調症的專業分享。參與的社工不但增加了對進食失調症初步篩檢的知識，他們更表示深入地理解患者的心理及行為狀況，有助他們及早向潛藏患者提供適切的援助。

We were fortunate to receive an invitation from the “LevelMind@JC” to conduct professional sharing sessions with over 20 frontline social workers on the topic of eating disorders. Participating social workers not only gained knowledge on preliminary screening for eating disorders but also expressed a deeper understanding of the psychological and behavioral aspects of patients. This enhanced understanding will assist them in providing appropriate support to hidden patients at an early stage.



「賽馬會平行心間計劃」專業分享會
“LevelMind@JC” Professional Sharing

捷成洋行員工身心健康推廣日 **Jebsen Mental and Physical Health Promotion Day**

我們再次獲邀參與捷成洋行有限公司的員工身心健康推廣日。在活動中，其員工在星期五的快樂時光聚會與我們一眾推廣精神健康的機構進行交流。他們了解到更多關於進食失調症的具體情況，亦減少了對不同精神健康問題的誤解。

We were once again invited to participate in Jebsen Beverage Company Limited's Employee Mental and Physical Health Promotion Day. During the event, their employees engaged in conversations with us and other mental health promotion agencies during their Friday Happy Hour gathering. They gained a deeper understanding of eating disorders and reduced misconceptions surrounding various mental health issues.

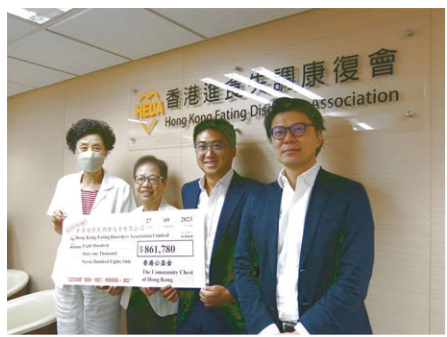


捷成洋行員工身心健康推廣日
Jebsen Mental and Physical Health Promotion Day

公益金會員機構探訪日 The Community Chest of Hong Kong - Agency Visit

除了向公眾倡議有關進食失調症的不同議題外，我們亦把握機會向資助單位倡議關注進食失調症的重要性，期望社會可撥出更多的資源以協助進食失調症的患者。在是次探訪中，接受本會服務的患者及照顧者現身說法，向公益金的撥款團隊訴說社會上尋求協助時的難處，同時亦表達了對本會服務的欣賞及支持。

In addition to advocating for various issues related to eating disorders to the public, we also seize opportunities to advocate for the importance of attention to eating disorders to funding bodies. We hope to encourage society to allocate more resources to assist individuals with eating disorders.



During the visit, a patient and a caregiver who have benefited from our services share their personal experiences, expressing the challenges they face when seeking help in society. They also express their appreciation and support for our organisation's services to the funding teams of the Community Chest of Hong Kong.

公益金會員機構探訪日

The Community Chest of Hong Kong - Agency Visit

「社聯會議暨香港社會服務巡禮2023」社區教育活動

"HKCSS Convention cum Hong Kong Social Service Expo 2023" Community Education Program

我們很榮幸再次參與由香港社會服務聯會（社聯）主辦的「香港社會服務巡禮2023」交流活動，藉以向社會各界宣傳本會服務，尋求更多合作機會。是次活動中，我們共接觸了7,500名商界及社福界人士。

We are honored to once again participate in the "Hong Kong Social Service Expo 2023" organised by the Hong Kong Council of Social Service (HKCSS) to promote our services to various sectors of society and seek more collaboration opportunities. During this event, we reached out to a total of 7,500 individuals from the business and social welfare sectors.



「社聯會議暨香港社會服務巡禮2023」社區教育活動

"HKCSS Convention cum Hong Kong Social Service Expo 2023" Community Education Program

「我好『叻』」社區健康推廣計劃 "I'm So Smart" Community Health Promotion Programme

我們於本年度參與了衛生署舉辦的「我好『叻』」2023/24年度社區健康推廣計劃，於我們的學校活動協助推廣健康飲食及恆常體能活動的相關資訊，如「少啲鹽，健康啲」及「行多啲，健康啲」。

This year, we participated in the "I'm So Smart" 2023/24 Community Health Promotion Program organised by the Department of Health. We assisted in promoting information about healthy eating and regular physical activities at our school events. We shared relevant information such as "Less Salt, Healthier" and "Move More, Healthier."

短片製作 Short Video Production

1 15分鐘短片
15 mins Video



觀看人次
Views

190,000+



留言互動
Comments

200+

大眾或許認為身材焦慮只是女性所面對的困擾，卻忽視了男性亦面對同樣的問題。本會今年再度聯同香港著名YouTube Channel Mill MILK(MM)合作拍攝一段約十五分鐘以男性角度出發的資訊型短片，讓大眾明白男性面對身材焦慮的困擾並不亞於女性。我們亦希望透過短片促進健康的身體形象觀念，讓大眾更加關愛自己的身心健康。

這段短片於2023年11月在MM及本會的社交平台上播放，開播首月已觸及超過十九萬觀看人次，及有接近二百個留言。許多人在留言區中表達原來男性也會受到身材焦慮的困擾，亦表示認同關愛個人身心健康的重要性。



短片介紹帖文

The Introduction Post of Short Video

It is often overlooked that body image concerns are not exclusive to women and that men also face similar issues. This year, we collaborated once again with the popular Hong Kong YouTube channel Mill MILK (MM) to create a 15-minute informative video from a male perspective. Through this video, we aimed to raise awareness that men also experience the distress of body image concerns, just like women. Additionally, we hoped to promote a healthy body image concept and encourage individuals to care for their physical and mental well-being.

The video was shared on both the MM YouTube channel and our organisation's social media platforms in November 2023. In the first month of its release, it garnered over 190,000 views and nearly 200 comments. Many individuals shared in the comment section, realizing that men also experience body image concerns and expressing their agreement on the importance of caring for one's physical and mental health.



短片網址

The Website of Short Video

會務回顧

Service Review

-  1 個月前
多謝MM ALL~ 🧡🧡 學到野了
👍 2 🗨️ 回覆
-  1 個月前 (已編輯)
認同 👍
健身從來都係同自己比 ❤️❤️
👍 29 🗨️ 回覆
-  1 個月前
變大隻佬同減肥一樣都好易焦慮 😓 不過Marvin 講得岩係自己同自己比 😊
👍 3 🗨️ 回覆
-  1 個月前
好有意義嘅訪問，令我哋呢啲唔大隻嘅人，都明白到，原來大隻嘅人都會有身裁焦慮
👍 1 🗨️ 回覆
-  1 個月前
成條片都係Sam 😊
健身健到身心都唔健康就唔好喇，focus返嚟身體有能力做到咩嘢，有體力應付日常生活、做到想做嘢事就夠，好唔好賺都係其次
👍 64 🗨️ 回覆
-  1 個月前
呢集個題我成日都有考慮，成個主題解說得好，而且唔同嘉賓意見都幾全面
👍 88 🗨️ 回覆

短片留言

Comments on the Short Video

社交媒體平台推廣 Social Media Promotion

2 社交媒體平台
Social Media



貼文
Post

294



觸及人次
Reach

140,000+

10 社交媒體推廣活動
Social Media Promotion



觸及人次
Reach

9,056



參與人次
Participation

719

我們持續透過社交媒體平台推動進食失調症的精神教育工作，透過每月定期的發文，提高大眾對進食失調症的關注和了解，讓他們及早發現身邊的潛藏患者。另外，我們積極聯繫受身形困擾的人士以及同路人分享自己的故事，以引起共鳴。我們亦會以限時動態吸引關注進食失調症的公眾人士留言及瀏覽帖子、亦會關顧照顧者並分享照顧小貼士。一些懷疑受進食及身形困擾的人士會透過我們的Facebook專頁及Instagram賬戶查詢或尋求幫助。

HEDA continues to promote psychoeducation on eating disorders through social media platforms. Through the regular posts, we aim to increase the awareness and understanding of eating disorders among the general public, enabling them to recognize potential signs of eating disorders in those around them. Additionally, we actively reach out to individuals struggling with body image issues and who suffering from eating disorders to share their stories, we create resonance with them. We also use time-constrained stories to encourage the public and followers to leave comments and view posts related to eating disorders. We provide support to caregivers and share caregiving tips as well. Some individuals who suspect they may be experiencing eating disorders and body image issues seek help through our Facebook page and Instagram account.



Facebook



@SETYOURBODYFREEHK

Instagram



社交媒體推廣活動帖文
Online Campaigns Posts



社交媒體推廣活動帖文
Online Campaigns Posts

會訊出版 Newsletter Publication

會訊《ED頻道》是我們與會員及大眾其中一個宣傳「健康就是美」的溝通橋梁。我們希望透過會訊中的專題文章、同路人及照顧者的分享、營養師及輔導員的文章分享、活動推廣等欄目，向會員及公眾人士推廣進食失調症的正確資訊及宣傳本會的最新活動。

本年度，我們順利出版了四期會訊。每期會訊分別印刷了1,200本，主要派發給本會會員、相關社會福利機構、學校、醫院及關注進食失調症的公眾人士。

Our newsletter "ED Channel" acts as a main channel between HEDA, our members and the general public to promote the message of "Health is Beauty". Through featured articles, stories shared by those suffering from eating disorders and caregivers, sharing from nutritionists and counsellors, and event promotion, we aim to promote accurate information about eating disorders and our latest activities to our members and the public.

We published four issues of the ED Channel this year. Each issue with 1,200 copies is distributed to our members, relevant social welfare organisations, schools, hospitals, and the general public concerned with eating disorders respectively.



第66-69期會訊
Newsletter Issue No. 66-69

預防與教育 Prevention and Education

學校教育 School Education

我們為全港的中小學及大專生提供不同的健康教育服務，包括講座、工作坊、展覽和攤位遊戲，向學生傳遞進食失調症的相關知識及正向身體形象的概念，及早預防進食失調症。

本年度，我們於小學教育活動增添了個人成長系列的「繪本講座」，內容有趣多元化，包括建立正向身體形象、發掘正向個人品格、提升抗逆力及培養正向待人態度等。透過分享生動有趣的繪本故事及互動體驗，令參與的學生更能容易了解不同的主題訊息。

We provide various health education services to primary, secondary, and tertiary students throughout Hong Kong. These services include lectures, workshops, exhibitions, and booth games, through which we aim to educate students about eating disorders and promote positive body image concepts for early prevention.

This year, we have introduced a new "Picture Book Talk" series as part of our primary school education activities. The content is diverse and engaging, focusing on building positive body image, discovering positive personal qualities, enhancing resilience, and cultivating positive attitudes towards others. By sharing lively and interesting picture book stories and engaging in interactive experiences, students can easily grasp the messages related to different themes.

服務類別 Service Type	節數 Number of Session(s)	參與人次 Number of Attendance
學校講座 School Talk	54	9,960
學校工作坊 School Workshop	27	987
學校攤位遊戲及展覽 (中小學) School Game & Exhibition (Primary & Secondary School)	12	3,381
學校攤位遊戲及展覽 (大專) School Game & Exhibition (College & University)	4	174
學校展覽 School Exhibition	69	8,334

會務回顧

Service Review

學校教育服務問卷統計

Survey Statistics of School Education Services

1029

評估項目 Evaluation Items	百分比 % Percentage %
活動有資訊性 The talk was informative	90
活動增加我對進食失調症的知識 The talk increased knowledge in eating disorders	92
活動增加我對進食失調症的關注 The talk enhanced my awareness of eating disorders	92



學校攤位遊戲日
School Game Booth

學校講座
School Talk

大專展覽 Institution Education

過去一年，我們與各大專院校繼續友好合作，舉辦多場大專展覽及攤位遊戲日，希望能夠把正確的進食失調症資訊帶給師生及公眾人士。本會分別籌辦了2次「Joy to the Meals」主題展覽，讓參加者破除「以瘦為美」的固有身形想法；重新與食物連結；重拾進食的快樂。

以上大專展覽中，合作夥伴包括香港樹仁大學及香港大學專業進修附屬學院，合共接觸了約160名（包括學生）公眾人士。

Over the past year, HEDA had collaborated with various tertiary institutions and colleges to organise exhibitions and booths about eating disorders. The aim is to bring accurate information about eating disorders to students, teachers and general public. We have organised twice exhibitions "Joy to the Meals" in university and college respectively. Our aim is to get rid of the inherent body image idea "thinness equals beauty", helping participants reconnect with food, and regain the joy of eating.

In the above institution exhibitions, our collaborative partners included Hong Kong Shue Yan University and HKU Space Community College. In total, approximately 160 members of the general public were reached, including students.



「Joy to the Meals」大專展覽香港樹仁大學
"Joy to the Meals" Institution Exhibitions of
Hong Kong Shue Yan University



「Joy to the Meals」大專展覽香港大學
專業進修附屬學院
"Joy to the Meals" Institution Exhibitions of HKU
Space Community College

社區教育 Community Education

服務類別 Service Type	節數 Number of Session(s)	參與人次 Number of Attendance
商場活動 Roadshows	6	3,540
社區講座 / 工作坊 Community Talks / Workshops	10	400
義工訓練 Volunteer Trainings	8	135

「進食失調全了解」社區教育活動 "ED, I got it!" Community Education Program

我們於上水中心購物商場籌辦了一連三日名為「進食失調全了解」的社區教育活動。透過不同的體驗活動、遊戲和展覽，讓參加者認識進食失調症、正向身體形象及健康營養的訊息。是次活動中，我們共接觸了1,600名公眾人士。

We organised a three-day community education event called "ED, I got it!" at the Sheung Shui Centre Shopping Arcade. Through various experiential activities, games, and exhibitions, participants were able to learn about the information of eating disorders, positive body image, and healthy nutrition. In total, we reached out to 1,600 members of the public during this event.



「進食失調全了解」社區教育活動
"ED, I got it!" Community Education Program

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

我們亦於荃灣麗城薈籌辦了一連兩日名為「識睇·惜體」的社區教育活動。是次活動主題除讓參加者認識進食失調症及健康營養的訊息外，亦讓公眾反思自己與食物的關係，找回吃的初心。這次活動我們共接觸了1,640名公眾人士。

We also organised a two-day community education event called "Body Cherish Campaign" at Tsuen Wan Belvedere Square. In addition to educating participants about eating disorders and healthy nutrition, the event aimed to encourage the public to reflect on their relationship with food and rediscover the joy of eating. During this event, we reached out to a total of 1,640 members of the public.



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

「Psychology x Mental Health Beyond the Surface」社區教育活動

"Psychology x Mental Health Beyond the Surface" Community Education Program

我們很榮幸得到Expivotal Youth Enrichment Team的邀請，參與於觀塘舉行的「Psychology x Mental Health: Beyond the Surface」活動。活動旨在透過心理學和心理健康領域的專家分享，例如舞蹈治療師、關係治療師和社會企業創始人，以引起年輕人對精神健康的關注。

我們以協助伙伴身份參與，透過遊戲及展板宣傳進食失調症的資訊，以提升參加者對於進食失調症及心理健康的關注。是次活動，我們共接觸了300名公眾人士。

We were honored to be invited by the Expivotal Youth Enrichment Team to participate in the event "Psychology x Mental Health: Beyond the Surface" held in Kwun Tong. The event aimed to raise awareness of mental health among young people by inviting experts in the field of psychology and mental health, such as dance therapists, relationship therapists, and social enterprise founders, to share their insights.

As a supporting partner, we participated by promoting information about eating disorders through games and exhibition boards, aiming to increase participants' awareness of eating disorders and mental health. Throughout the event, we reached out to a total of 300 members of the public.



「Psychology x Mental Health Beyond the Surface」社區教育活動

"Psychology x Mental Health Beyond the Surface" Community Education Program

社區講座 / 工作坊 Community Talks / Workshops

我們於本年度積極地與不同的團體及機構進行社區教育工作，籌辦不同主題的講座及工作坊，加強於社區支援更多有需要的人士，並提高大眾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10節不同主題的社區講座及工作坊，共接觸了400名公眾人士，合作伙伴包括有香港樹仁大學、嶺南大學、香港教育大學、香港大學學生會心理學學會、香港中文大學、地產代理監管局及康復患者。

This year, we actively collaborated with various organisations and institutions to carry out community education activities. We have organised a series of talks and workshops on different topics, aiming to provide support to individuals in need within the community and raise awareness towards eating disorders among the general public.

Over the past year, we have collaborated with partners including Hong Kong Shue Yan University, Lingnan University, The Education University of Hong Kong, Hong Kong University Student Union Psychology Society, The Chinese University of Hong Kong, Estate Agents Authority and AN recovered patients. Together, we have successfully organised 10 community talks and workshops, reaching out to a total of 400 general public.

"SMOTHER"電影放映及心理健康座談會

"SMOTHER" Movie Screening & Panel Discussion on Mental Health

我們很榮幸獲邀出席一位厭食症康復者舉辦的心理健康電影放映及座談會。在座談會上，我們與其他參與者一起觀看了該康復者所創作的康復影片，並與其他社福機構的代表就進食失調症的預防和治療進行了討論。是次活動十分有意義，讓我們有機會就進食失調症交流寶貴的見解，增進參加者對厭食症的認識。

We are honored to have been invited to attend a movie screening and panel discussion on mental health organised by a recovered individual with anorexia nervosa. During the panel discussion, we, along with other participants, had the opportunity to watch a recovery film created by the individual and engage in discussions with representatives from other social welfare organisations about the prevention and treatment of eating disorders. This event was highly meaningful, as it allowed us to exchange valuable insights and enhance participants' understanding of anorexia nervosa.



"SMOTHER"電影放映及心理健康座談會

"SMOTHER" Movie Screening & Panel Discussion on Mental Health

地產代理監管局：《健康飲食減壓 破解減肥謬誤》講座

Estate Agents Authority: "Healthy Eating and Stress Reduction: Debunking Weight Loss Myths" talk

我們很榮幸獲地產代理監管局的邀請，進行了《健康飲食減壓 破解減肥謬誤》講座，參加人數約為25人。講座以混合模式進行，內容包括拆解常見坊間瘦身謬誤、如何在外出時選擇健康的食物、如何選擇可幫助減壓的食物及認識進食失調症等。參加者在講座期間踴躍發問，令講座氣氛非常愉快。

We were delighted to have been invited by the Estate Agents Authority to conduct a workshop on healthy eating. The workshop was conducted in a mixed mode, with approximately 25 participants. During the workshop, we covered various topics, including debunking common weight loss myths, making healthy choices when dining out, identifying stress-reducing foods, and understanding eating disorders. The participants actively engaged in the lecture by asking questions, creating a pleasant and interactive atmosphere.

香港中文大學心理學系公共心理健康研究室：《Healthy Body Healthy Mind》 The Public Mental Health Laboratory of the Psychological Department of the Chinese University of Hong Kong: "Healthy Body Healthy Mind"

本會註冊營養師很榮幸獲香港中文大學心理學系公共心理健康研究室的邀請，為一項他們正在進行的研究分享抑鬱症和食物的關係。他們的研究旨在探討養生醫學小組對於改善抑鬱症狀的成效。本會營養師為參與養生醫學小組的參加者提供相關工作坊，帶領他們理解不同食物和營養素對身心靈的影響，闡明了營養對於抑鬱症狀管理及其潛在改善抑鬱症狀的重要性。此外，更為小組成員提供了針對抑鬱症的飲食建議，並指導他們辨識可能提振情緒的食物和有益於心理健康的飲食模式。

Our registered dietitian was honored to have been invited by the Public Mental Health Laboratory of the Psychological Department of the Chinese University of Hong Kong to share insights on the relationship between depression and food for an ongoing study. The purpose of their study was to investigate the effectiveness of lifestyle medicine in improving depressive symptoms. Our dietician conducted workshops for participants in the Wellness Medicine Group, guiding them to understand the impact of different foods and nutrients on their physical, mental, and emotional well-being. The workshops highlighted the importance of nutrition in managing depressive symptoms and its potential to improve those symptoms. Furthermore, the group members received dietary advice specifically tailored for depression and were guided to identify mood-boosting foods and beneficial eating patterns for mental health.

其他大學及相關機構合作 Other Collaborations with the Universities and Relevant Organisations

本年度亦很榮幸得到香港樹仁大學、香港浸會大學、香港教育大學、嶺南大學及香港大學學生會心理學學會的邀請，共舉行了五個關於營養及進食失調症的網上和實體講座，參與人數若為350人。

由本會營養師主講的講座內容包括透過壓力小測試了解自己的壓力指數、如何選擇減壓的食物，拆解常見坊間瘦身謬誤、如何在外出是選擇健康的食物及透過個案討論認識進食失調症等。參加者在講座期間踴躍發問，問卷調查亦反映他們對講座內容有相當的了解。

而由本會輔導員主講的講座內容包括認識情緒化飲食、探討情緒對個人飲食行為的影響及了解情緒化飲食與進食失調症的關係，提升參與者對進食失調症的關注及認識。

This year, we were also honored to be invited by Hong Kong Shue Yan University, Hong Kong Baptist University, The Education University of Hong Kong, Lingnan University, and the Psychology Society of the Hong Kong University Students' Union to hold a total of five online and physical lectures on nutrition and eating disorders. The number of participants for these lectures was approximately 350.

The lectures, conducted by our registered dietitians, encompassed various topics, including assessing stress levels through stress tests, selecting stress-reducing foods, debunking common weight loss myths, making healthy choices when dining out, and understanding eating disorders through case discussions. During the talks, participants actively engaged by asking questions, and their questionnaires indicated a significant understanding of the talk's content. It was a pleasure to witness their enthusiasm and active participation throughout the sessions.

Additionally, our counsellors delivered lectures on understanding "emotional eating," exploring the influence of emotions on individual eating behaviors, and understanding the relationship between emotional eating and eating disorders. These lectures aimed to increase participants' awareness of and knowledge about eating disorders.

義工訓練 Volunteer Training

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，我們舉辦了共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。受訓義工將以成為本會的「健康推廣大使」，協助參與本會的學校及社區推廣活動。義工訓練合共出席人次為92人次。

另外，我們亦到香港大學專業進修學院（九龍東分校）進行共2節的「健康推廣大使」義工訓練，內容主要認識進食失調症，為其後在校園舉行的「Body Cherish Campaign」攤位活動作準備，向同學及教職員傳達身體形象與進食失調症的資訊，提高此精神疾病的關注。義工訓練合共出席人次為43人次。



義工訓練 - 扭波新手班
Balloon Twisting Tutorial



義工訓練 - 認識正向心理學
Positive Psychology Tutorial

To dispel misconceptions about eating disorders and increase awareness and concern among various sectors of society, we provided a series of volunteer training sessions for college students and community members. These training sessions aimed to provide a basic understanding of eating disorders while also imparting the value and skills necessary for volunteer service.

This year, we organised a program named "Health Promotion Ambassador" with a total of 6 training sessions. The content covered topics such as understanding eating disorders, positive psychology, nutritionist classroom, human library and basic balloon twisting tutorial. Trained volunteers will become "Health Promotion Ambassadors" for our organisation, assisting in promoting activities at schools and in the community. A total of 92 individuals attended the volunteer training sessions.

In addition, we conducted a volunteer training program, titled "Health Promotion Ambassadors," at the HKU School of Professional and Continuing Education (Kowloon East Campus). The training program consisted of two sessions and focused on raising awareness about eating disorders. The purpose of the training was to prepare volunteers for the "Body Cherish Campaign" booth activities to be held on campus. The volunteers were equipped with knowledge and information about body image and eating disorders to effectively convey the message to fellow students and staff members, aiming to increase awareness of this mental health condition. A total of 43 individuals attended the volunteer training sessions.

治療服務 Treatment

熱線報告 Hotline Reports

本會設有熱線服務，為受進食問題困擾的人士及其照顧者提供支援。我們為來電者提供初步的評估，及提供治療的相關資訊，鼓勵有需要人士在本會及社區尋得合適的服務。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。

Our organisation provided a helpline service to offer support to individuals struggling with eating disorders and their caregivers. We conducted initial assessments for callers and provided relevant information regarding treatment options, encouraging those in need to seek appropriate services within our organisation and the community. To ensure proper follow-up for all cases, our staff held monthly helpline meetings, where they received supervision and guidance from the center director in monitoring and addressing each case.

全年熱線來電者資料概述 Profile of Hotline Callers This Year

熱線查詢數目
No. of Hotline.

166

求助個案數目
No. of Identified Case

87

個案種類 Case Categories

其他類別的進食失調症
Other Specified Feeding or Eating Disorder

28 (32.2%)

厭食症 Anorexia Nervosa

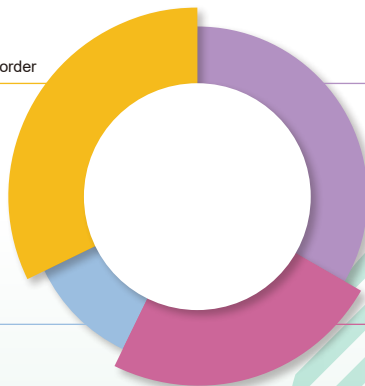
29 (33.3%)

狂食症 Binge Eating Disorder

9 (10.3%)

暴食症 Bulimia Nervosa

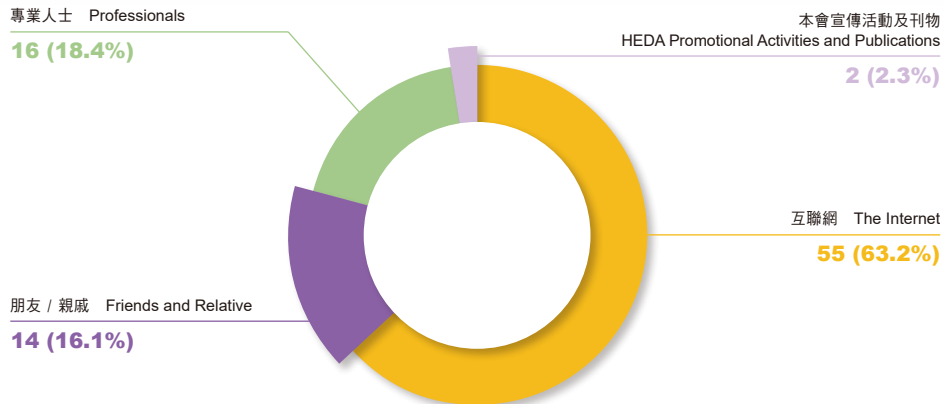
21 (24.1%)



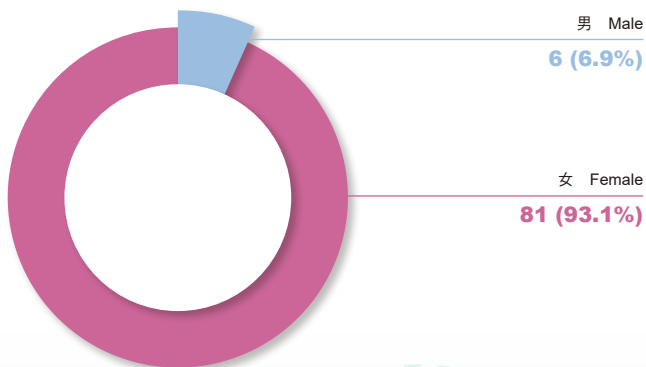
會務回顧

Service Review

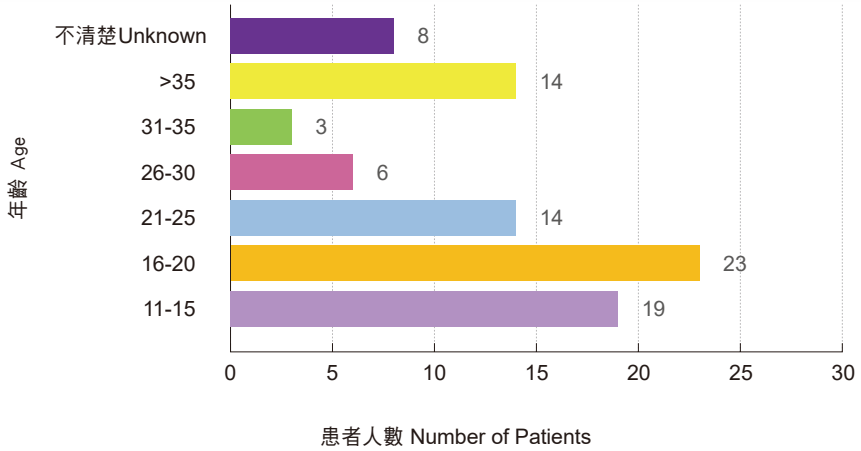
得知服務之來源 Sources of getting information about our service



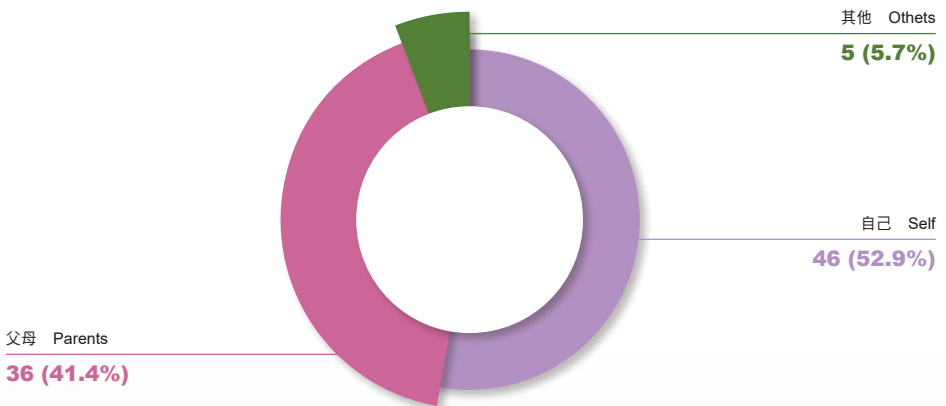
患者性別分佈 Sex Distribution of Patients



患者年齡分佈 Age Distribution of Patients



來電者與患者之關係 Caller's Relations with Patients



治療及轉介 Treatment and Referral

除了向求助者提供治療的參考資料及作出轉介外，本會亦提供個案輔導、營養諮詢及治療小組等服務，為進食失調症患者及其家人提供適切治療。

個案輔導由受專業訓練的輔導員及註冊社工提供，主要是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，提升家庭成員之間的溝通技巧。

營養諮詢由註冊營養師提供，主要是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。

治療小組由受專業訓練的輔導員及註冊社工帶領，引用不同的治療方法，例如認知行為療法、動機增強和藝術治療等，為患者和照顧者提供不同主題的小組，以配合他們不同的治療需要。

In addition to providing referrals and treatment information, our organisation offered various services such as individual counselling, nutrition consultation, and therapy groups to support individuals with eating disorders and their families.

Individual counselling was provided by trained counsellors and registered social workers. The focus was on helping patients restore a healthy weight, reduce bingeing and compensatory behaviors, enhance motivation for change, build confidence, develop emotional management skills, and improve problem-solving abilities. Counsellors also provided emotional support to caregivers, promoting better communication skills within the family.

Nutrition consultations were conducted by registered dietitians. The aim was to help patients recognize misconceptions about eating, relearn hunger and fullness cues, and establish healthy eating patterns for the future.

Therapy groups, led by trained counsellors and registered social workers, incorporated various treatment approaches such as cognitive-behavioral therapy, motivational enhancement, and art therapy. These groups addressed different themes to cater to the diverse treatment needs of patients and caregivers.

These services were provided to ensure appropriate and comprehensive treatment for individuals and families affected by eating disorders.

服務內容 Service Descriptions

服務類別 Service Type	個案數目 Number of Case(s)	節數 Number of Session(s)	參與人次 Number of Attendance
個案輔導 Counselling Service	92	850	850
營養諮詢 Dietitian Consultation	15	106	106
	小組數目 Number of Group(s)	節數 Number of Session(s)	參與人次 Number of Attendance
治療小組 Treatment Groups	4	11	59

支援服務 Supportive Services

本會在1/10/2022至30/9/2024獲社會福利署「殘疾人士 / 病人自助組織資助計劃」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。計劃為期兩年，旨在促進進食失調症患者及其家人發揮自助及互助精神，加強他們面對進食失調症的信心和能力，強化其支援網絡，協助他們在康復路上重拾希望。

HEDA successfully received a grant of \$500,000 from the Social Welfare Department under the scheme “Disabled Persons / Patient Self-help Organisation Funding Scheme” in the period of 1/10/2022-30/9/2024 for employing staff to provide and implement supportive services to people with eating disorders and their caregivers. The captioned scheme was held for two years, it was aimed at fostering the spirits of self-help and mutual support among people with eating disorders and their caregivers, enhancing their confidence and efficacy in responding to the concerned issue, strengthening their supportive networks, and facilitating them to regain hope on their recovery journey.

服務內容 Service Descriptions

服務類別 Service Type	節數 Number of Session(s)	參與人次 Number of Attendance
(a) 互助小組 Mutual Support Groups		
同路人聚會 Support Group for Patients	16	55
照顧者聚會 Support Group for Caregivers	16	360
新手照顧者聚會 Support Group for “New Caregivers”	5	59
(b) 興趣班 Interest Class		
興趣班 Interest Class	15	97
(c) 其他支援性活動 Other Supportive Activities		
義工服務 Volunteer Service	12	43
義工聚會 Volunteer Gathering	6	126
LINK同路人網上資訊訂閱 LINK Online Information Subscription for Patients	12	151
家長個別及小組聯絡 Individual and Group Matching for Parents	235	497
社工個別跟進 Individual Follow-ups by Social Worker	222	233

互助小組 Mutual Support Group

正經歷進食失調症的同路人和家庭大多感到不被明白和無助，為此我們每月舉行同路人和照顧者聚會，透過連繫彼此取得支援。在同路人聚會中，我們以桌遊及藝術活動為媒介協助同路人疏理情緒，共同探索進食和身形背後的核心問題，更深入認識自己的性格並發掘所重視的個人價值。照顧者聚會為受困於進食失調症的家長提供一個保密及具支持性的平台分享自身經歷。一方面父母可以自由地表達情緒舒緩照顧壓力，另一方面透過過來人家長的分享豐富他們對進食失調症的認識，協助他們明白患病子女的內心世界，學習相處技巧，在互相分享中提昇他們與子女在康復路上同行的韌力和承載力。

People and families who struggled with eating disorders tended to feel not being understood and helpless, thus we held mutual support groups for patients and caregivers every month to gather them for support through connecting with each other. In the mutual support group for patients, we used board games and art activities as means to facilitate patients to understand their emotion, to co-explore the core issues behind eating and body image concerns, to gain a deeper understanding of oneself and unearth those important personal values. Mutual support groups for caregivers offered a confidential and supportive platform for parents to share their own experiences. On the one hand, parents could freely express their feelings to relieve their caretaking stress. On the other hand, through the sharing of parents whose children had eating disorders before, parents gained more knowledge of eating disorders, had more understanding of the inner world of their children suffering from eating disorders, and learnt the skills to relate with them. From the mutual sharing of parents, their resilience and containment to walk along with the children on the recovery journey could be raised.

興趣班 Interest Class

同路人常因於進食和身形的纏擾，照顧者的生活亦圍繞同路人的病況，照顧壓力沉重。興趣活動以手作和藝術類型為主，如和諧粉彩、編織、永生花手工等。興趣活動除了讓同路人和照顧者得到減壓放鬆的機會，亦協助他們發展個人興趣，尋找「進食失調症」以外的生活重點，學習自我照顧。興趣班也是連結同路人的社交平台，滿足他們的社交需要。

其他支援性活動 Other Supportive Activities

義工服務及聚會

由照顧者及熱心人士組成的義工隊「扭波兵團」透過扭氣球服務社區，在本會的社區教育活動和為其他非牟利團體製作氣球佈置和造型氣球。過程中，照顧者重拾成功感和滿足感，在沉重的照顧工作中發展其他生活重心，舒緩照顧壓力。

此外，我們亦招聚合適的同路人成為「ED真人圖書館」，不定期以網上或實體形式與公眾人士分享他們的親身經歷，增加公眾人士對進食失調症的認識，達致預防及教育之效。同路人透過「ED真人圖書館」重新整理其與進食失調症的糾纏經歷，透過他們的分享連結潛藏在社會上的患者，讓他們取得共鳴和支持。

Patients were always preoccupied with eating and body image disturbances, meanwhile the lives of the caregivers also surrounded the eating disorders of the patients which resulted in high caretaking stress. Interest activities were mainly handcrafting and art work, such as pastel Nagomi art, knitting, and handcrafting with preserved flowers. Apart from allowing both the patients and the caregivers to have the opportunity to relax, these interest activities also help them to develop personal hobbies, find new focus in life beyond eating disorders and learn self-care. Interest activities were social platforms connecting patients to satisfy their social needs as well.

Volunteer service and gathering

Our volunteer team, The Balloon Twisting Team, was formed by a group of caregivers and enthusiasts to serve the community through balloon twisting. They made balloon decoration and styling balloons in the community educational programmes of HEDA and for other charitable organisations. In the process, the caregivers regained the sense of achievement and satisfaction, developed other focuses in life beyond caretaking and relieved their caretaking stress.

Besides, we were recruiting patients to become “ED Human Library” to share the personal experiences with the general public in online or offline mode at different times so as to increase the understanding of the general public to eating disorders for preventive and educational purposes. Through “ED Human Library”, the patients could re-process their conflicting experiences with the eating disorders, their sharing also connected other patients who implicitly stayed in the society to be resonated and gain support.

LINK同路人網上資訊訂閱

我們於2022年開始試驗運作同路人網上資訊訂閱平台「LINK」，每月透過電郵向訂閱者發放與進食失調症及康復有關的文章，引導同路人反思自身「有利於」進食失調症的性格和人際相處模式，解答他們對於康復的困惑，幫助他們在康復的高低起伏中保持韌力和希望。

家長個別及小組聯絡 & 社工個別跟進

本計劃的負責社工按家長的處境配對資深和新手家長進行一對一關心及支援，資深家長分享個人經驗，協助新手家長面對照顧患病子女的挑戰，讓新手家長在情緒和照顧技巧上得到更適切的支援。此外，負責社工跟進有意參與互助小組的熱線來電者，協助他們參與聚會，並為他們當前的困擾提供短期支援。負責社工亦會在同路人小組和照顧者聚會中尋找當中有持續跟進需要的組員提供深入支援，鼓勵他們尋求輔導以便更有效地面對由進食失調症引發的深層次個人或家庭困擾。

LINK online information subscription for patients

We started to operate the online information subscription platform for patients, LINK, since 2022, articles related to eating disorders and recovery were sent to the subscribers through email every month. It was hoped to guide the patients to reflect on their personality and interpersonal styles that maintained the eating disorders and cleared up their confusion about recovery, hence to help them keep their resilience and hope throughout the ups and downs on the recovery journey.

Individual and group matching for parents & Individual follow-ups by social worker

The social worker of this funding scheme considered their situations and paired up the experienced and amateur parents for one-to-one care and support. The experienced parents shared their personal experiences to facilitate the amateur parents to respond to the challenges encountered when they were taking care of the patients so that the amateur parents could gain more appropriate support for their emotion and caretaking skills. Besides, the social worker of this scheme followed up hotline callers who were motivated to join the mutual support groups to facilitate them for participation and provided short-term support for their presenting disturbances. The social worker of the scheme identified group members who had long-term needs for follow-up in the mutual support groups to offer more intensive assistance as well as motivated them to seek counselling for more effective handling of underlying personal or familial issues triggered by the eating disorders.



扭波兵團新春團拜
Volunteer Gathering: Chinese New Year Gathering
for the Balloon Twisting Team



竹燈·初體驗
Interest Class: Bamboo Lamp Workshop



DIY玻璃鐘罩永生花
Preserved Flower Magical Bell Jar DIY Workshop



和諧粉彩節日篇(聖誕篇)
Pastel Nagomi Art - Festival Special (Christmas)

行政與其他會務 Administration and Other Services

董事局會議 Executive Board Meeting

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。

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 Annual General Meeting

本會於2023年7月8日舉行了第22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。

We held the 22nd Annual General Meeting on 8th July 2023 whereby we were able to review our charity work as well as make plans of services in the coming year.

學生實習 Student Internship

本年度共有十位實習同學到本會實習，他們分別來自香港大學、香港浸會大學及花旗集團「社聯大學生社責實踐計劃2023」，主要協助本會的網上推廣宣傳和帶領學校或社區教育公眾活動。

This year, a total of ten interns had joined our Association. All of them were from The University of Hong Kong, Hong Kong Baptist University, and Citi-HKCSS Community Intern Program 2023. They mainly assisted with the online promotion and school / community education events.

籌款 Fundraising

本會於這個財政年度並沒有舉辦任何籌款活動，營運經費主要靠不同的慈善基金、政府及社會各界人士的捐助。

In this fiscal year, we did not organise any fundraising events. Our operational funds primarily rely on donations from various charitable foundations, government support, and contributions from individuals in the community.

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
捷成集團慈善基金	Jebsen Group Charitable Fund
陳慧慧基金有限公司	Chen Wai Wai Vivien Foundation Limited
陳楊福和基金有限公司	Chen Yang Foo Oi Foundation Limited
香港公益金	The Community Chest of Hong Kong
香港特別行政區政府 - 衛生署	Department of Health – The Government of the Hong Kong Special Administrative Region
高衛物業管理有限公司	Goodwell-fortune Property Services Limited
恒基陽光物業管理有限公司	Henderson Sunlight Property Management Limited
Milk MILK	Milk V Company Limited
妍亮生命慈善基金有限公司	Shining life Limited
保諾時網上印刷有限公司	Promise Network Printing Limited (e-print)
賽馬會平行心間	Level Mind @ JC
新鴻基慈善基金	Sun Hung Kai & Co. Foundation Limited
花旗集團	Citibank Hong Kong
星展集團	DBS Bank Ltd
雅晉集團有限公司	Top Genius Holdings Limited
萬利輪船有限公司	Valles Steamship Co., Ltd
香港電台社區參與廣播服務	RTHK Community Involvement Broadcasting Service
新城電台知訊台	Metro Broadcast - Metro Info
地產代理監管局	Estate Agents Authority
香港中文大學	The Chinese University of Hong Kong
香港教育大學	The Education University of Hong Kong
香港樹仁大學	Hong Kong Shue Yan University
嶺南大學	Lingnan University
香港大學專業進修學院 (九龍東分校)	HKU SPACE Community College (Kowloon East Campus)
香港大學學生會	The Hong Kong University Students' Union
	Expivotal Consultancy
	Torchbearer World Foundation Limited
	Universal King Development Ltd.

熱心人士 Individual Enthusiasts

Mr. Arthur Liang	Mr. Lee Wai Ho Stephen
Mr. Au Wing Shuen	Mr. Lester Lim
Ms. Chan Lai King	Mr. Li Lao Kwan
Mr. Chan Man Yiu Simon	Ms. Li Man Ho, Margaret

鳴謝

Acknowledgement

Ms. Charlotte Crow	Ms. Margaret Wong
Ms. Chen Wai Wai Vivien	Ms. Mignonne Cheng
Mr. Cheung Chun Hoi Allan	Mr. & Mrs. Cheung Wai Hing
Mr. Cheung Kam Ting	Mr. Paul Zheng Lin
Ms. Cheung Kar Li	Ms. Priscilla Chiu
Ms. Cheung Lai Yee Beatrice	Ms. Sharon Wong
Ms. Cheung Yi Sim Ellen	Ms. Shum Wai Ting Rebecca
Ms. Cheung Yuk Yi, Monica	Ms. Siu Chuang, Siu Suen Alice
Ms. Chim Sau Ling	Ms. Stella Lee Ping Ping
Ms. Chow Suk Han Anna	Mr. Tam Siu Cheong Henry
Ms. Chow Suk Hi Padon	Ms. Tina Yuen Ting Shum
Mr. Chow Wing Kin Anthony	Ms. To Ching Man Cordelia
Mr. David Chi Keung Wong	Ms. Tse Wai Yin
Ms. Elizabeth Law	Mr. Wong Kai Tung Tony
Mr. Ho Hao Tong	Mr. Wong William Wing Bill
Mr. Ho Hao Veng	Ms. Yang Wan Man Debby
Mr. Ho Wai Ming	李榮忠先生
Mr. Jae Min Lee	姚國樑先生
Mr. Koo Chee Chow David	姚國材先生
Ms. Kung Pui Shan Angela	姚國柱先生
Mr. Lam Cheuk Yin Kenneth	徐金萍女士
Mr. Lau Yue Hin Eugene	黃茵女士

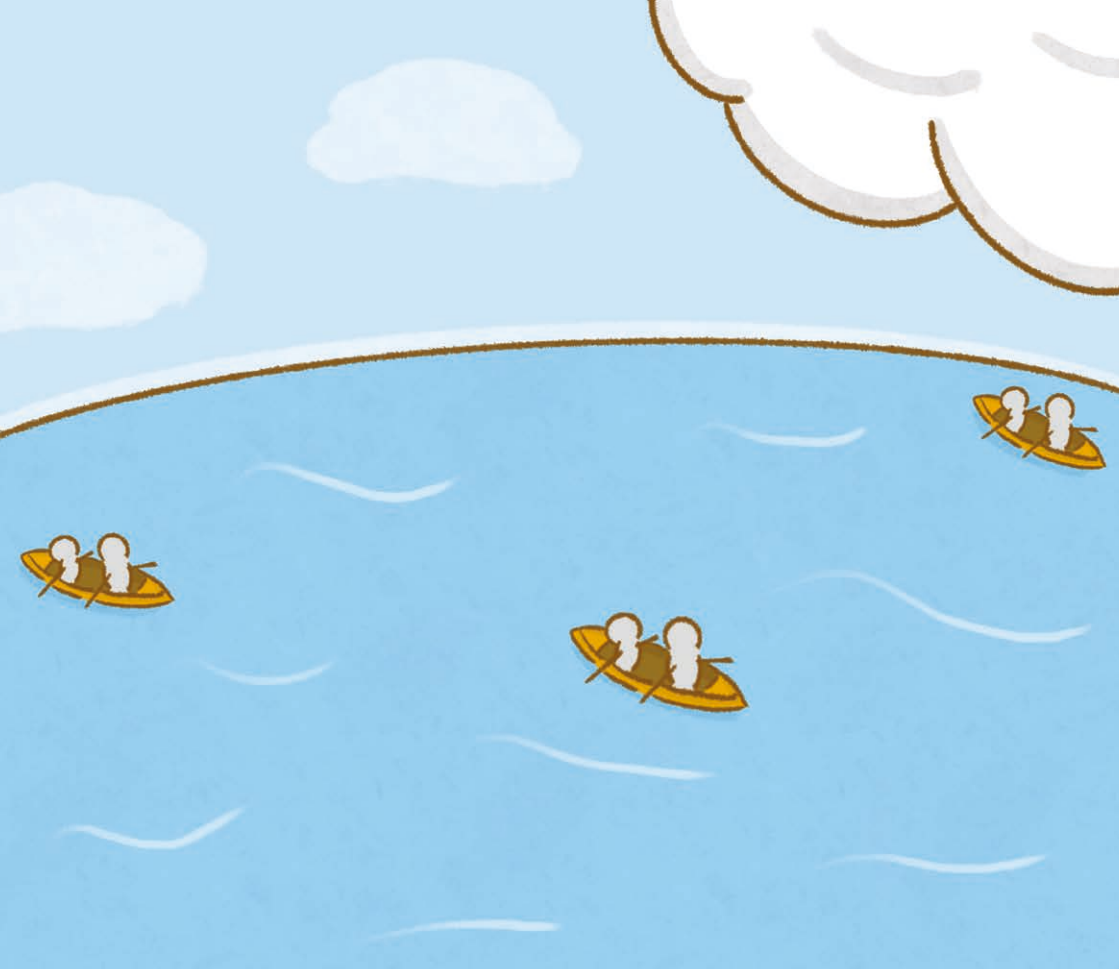
其他人士 Others

Ms. Diana Li	Mr. Paul Cheung
Ms. Eva Sin	Ms. Pauline Sin
Mr. Erica Ma	Ms. Priscilla Chiu
Ms. Joanna Cheung	Ms. Rosita Chan
Mr. Kwok Yuen Wah	Mr. Simon Lam
Ms. Lam Ching Man	Ms. Tsang Heung Tan
Ms. Louisa Yeung	Ms. Yu Xuemei
Mr. Sego Leung	Ms. Jenny

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



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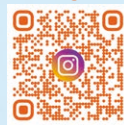
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Instagram



YouTube



機構會員：



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

鳴謝：

