



中華傳道會基石社會服務中心

# 2021-2022 年報



關懷貧窮弱勢



擴展青少年發展



加強學習支援

# 中心簡介

中華傳道會基石社會服務中心(下稱「中心」)乃非牟利之社會服務機構，位於秀茂坪富華閣，旨在以基督精神服務社群，透過多元化小組及活動，協助青少年提昇學習能力，並培養良好品格；同時亦協助區內家庭建立和諧關係，共建和諧社區。

## 願景

以家庭為本，建立全人生命。

## 宗旨

共建社區、共建新一代。以基督的愛去關懷和服侍本區，鼓勵學生學習、提昇學習能力、培養良好品格，挑戰將來，為社會作出貢獻。

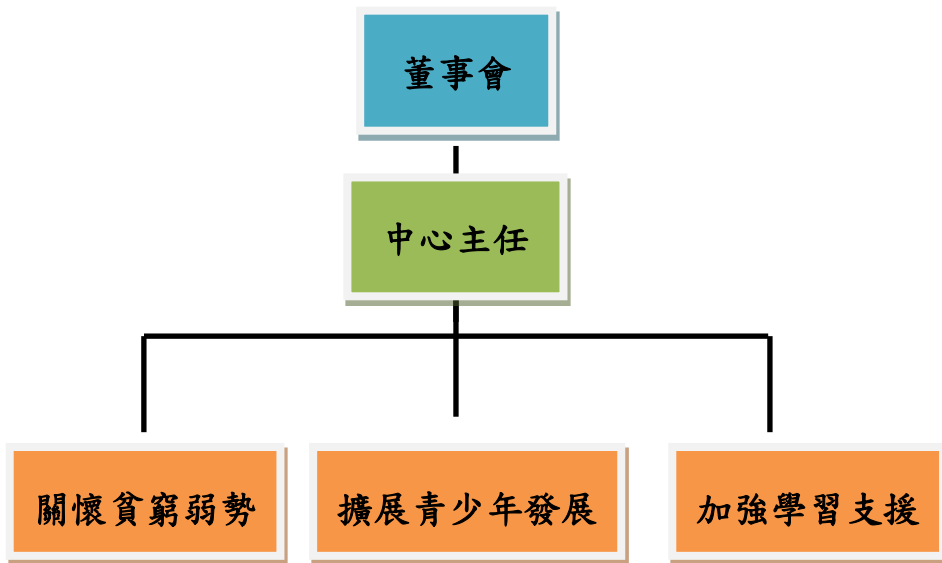
## 服務特色

專業團隊·小組工作為本·社會參與·生命反思

## 服務重點

- 關懷貧窮弱勢
- 擴展青少年發展
- 加強學習支援

## 中心組織架構圖



### 董事會成員

#### 主席

中華傳道會基石堂長老

陳士龍長老

#### 委員

中華傳道會總幹事

褚永華牧師博士

中華傳道會基石堂會友

葉啟昌先生

中華傳道會基石堂會友

葉淑兒女士 (秘書)

# 兒童及家庭服務

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# 兒童及家庭服務

## 服務綜述

加強區內兒童的學習支援，舉辦不同的班組及活動，藉此培養及發展兒童不同的興趣。另外，基於「家庭為本」的宗旨，本中心透過不同形式的服務，如：親子活動、家庭教育講座等，以回應區內家庭及婦女的需要。

## 課餘託管班

中心為區內提供小學生「課餘託管服務」，讓兒童在一個舒適整潔、富愛心和啟發性的環境下學習，並培養他們自我照顧和與人相處的能力，透過提供一個舒適和富啟發性的環境，提昇他們的學習能力。

## 功課輔導班

中心為區內提供小學生「功課輔導服務」，有豐富經驗的老師教導小朋友做功課，提升他們的學習能力。

## 專科補習班

為了支援兒童及青少年的學習發展需要，中心開辦不同的專科補習班，包括「小學英文及數學專科補習」、「初中英文及數學專科補習」等，提昇他們的學習能力，以減輕因學習困難而產生的壓力，有助學童身心的健康成長。

## 「餸」• 贈關懷食物支援計劃

為了幫助一些區內的低收入家庭減省購買食物上的開支，中心為他們提供有營養的「餸」菜包，每逢星期二、四已登記的家庭可以來中心拿取，希望透過服務讓他們的生活得到改善，減輕日常生活開支的負擔。

## 課餘支援服務

除了提供不同的學習支援外，在課餘時間，中心還會為小學生舉辦「Happy Hour」時間，讓他們能夠在學習之餘有適當的休息及放鬆。除此之外，中心還定期舉辦導師會，帶領導師檢討服務的成效，以及於考試後為小學生舉辦頒獎禮，獎勵成績有進步的學生，鼓勵他們繼續努力學習。

## 芥菜種成長計劃

中心與「新福事工協會」合辦「芥菜種成長計劃」，為區內兒童及家長提供「英文品格拼音班」、「6A 家長小組」及「家長會」，藉此讓參加者像芥菜種一樣發芽生長。

## 賽馬會社區持續抗逆基金 — 童夢高飛學習計劃

基於基層家庭的兒童缺乏資源提升學習效能，在疫情期間更要在家自學，嚴重影響了學習的進度及效能，計劃提供恆常的功課輔導班及英文補習班服務予 30 位來自秀茂坪邨及寶達邨低收入家庭之小一至小六學生，以幫助學童在未來的日子能夠追回學習的進度以及提升他們的學習能力與動機。



# 青少年服務

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# 青少年服務

## 服務綜述

中心除了回應區內的需要，開辦自修室服務外，更積極透過不同的活動及小組培養及發展青少年的興趣與品格，更鼓勵他們積極投入社區，發揮自己的專長，貢獻社會，成為一個有質素、有責任感、有愛心的青少年。

## 青少年互助小組

中心定期為青少年提供多元化的互相小組，包括：「基石樂隊」、「桌遊空間」、「結伴同行」、「初中成長小組」及「同 Teen 空義工隊」，擴闊青少年的社交圈子，以及培養及發展他們自身的興趣與專長，能夠健康的成長。

## 入校服務

為了更全面地協助青少年的發展，中心為區內中學提供入校社會服務，如：「其他學習經歷 - 社會服務學習計劃」和「社會服務大使領袖訓練計劃」，致力增加他們對於身處社區的認識，加強他們的歸屬感，並協助他們發掘潛能，增加自我認識、強化抗逆能力。

## 「攜手扶弱基金」—「職」「興」拍住上準 DSE 學生支援計劃

中心獲得「攜手扶弱基金」及葉氏駱駝(香港)有限公司的資助，推行了「職」「興」拍住上準 DSE 學生支援計劃。計劃共招募了 20 位中五學生，為他們提供免費專科補習、良朋師友以及生涯規劃活動，希望加強他們在學習上的支援，在公開試中拿到好成績。

## 世界傳道會那打素基金 —「築」起新希望

招募大約 12 名青少年(16-25 歲)，透過專業的家居維修工匠提供家居維修課程，讓參加者學習一些基本維修知識及如何正確使用工具，然後工匠帶領參加者嘗試為到一些獨居長者/低收入家庭做簡單的家居維修事項，例如：安裝扶手、更換門鎖、門腳掣及抽氣扇等，使工匠與參加者及受惠者有生命上的交流，參加者也能夠學習一技之長，同時為有需要的人士提供實際的家居維修服務。

# 長者服務

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# 長者服務

## 服務綜述

為全面照顧社區不同人士的需要，針對長者及護老者的需要和健康狀況，為他們提供多項社區支援服務，讓他們獲得身心健康和生活需要方面的支援和關顧。

## 派飯社區支援服務

為提升區內基層長者食物上的援助，中心與「惜食堂」合作，開展「派飯社區支援服務」，逢星期一、三、五派發熱飯盒予區內起過一百戶基層長者，希望能夠減少他們在購買食物上的開支，同時攝取營養價值比較高的食物，以致健康情況得到改善。

## 樂心展善中醫社區外展服務

為了更全面支援區內長者的需要，中心與「樂心展善中醫社區外展服務」合作，為 65 歲或以上的長者提供中醫義診服務。藉以讓區內長者建立健康生活模式，促進市民的全人健康，共同建設一個健康的社區。

## 「愛心“包”滿家」社區支援計劃

為了支援區內低收入(綜援)家庭及長者物質上和心靈上的需要，中心聯繫區內麵包店，於每週週二晚上收集麵包，並免費轉贈予有需要家庭及長者，同時亦藉著義工的參與，關心其家庭的近況及需要。

## 「愛·派米」

為了更深入和全面支援區內低收入家庭及長者的需要，中心每月第四週日舉辦「愛·派米」行動，由義工帶著白米、食糧和日用品親身上門到有需要的家庭作探訪和慰問。同時，亦透過義工對探訪家庭的了解和匯報，中心為有個別需要的家庭作出跟進和支援。除了寶達外，中心還會支援秀茂坪及觀塘有需要的家庭，透過其他社福機構和教會把物資分發給他們。

## 「新築工匠特工隊」

「新世界建築有限公司」(新築)專業師傅及關懷義工每月為本區有需要的家庭及長者提供「家居維修服務」，例如：安裝扶手、更換門鎖、水龍頭及抽氣扇等，為他們解決生活上的問題外，亦有關懷義工與中心義工上門探訪，與長者分享溫暖關懷。





# 社區資訊交流與聯繫

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## 社區資訊交流與聯繫

### 社區綜述

中心一直關注寶達邨、秀茂坪及觀塘區的貧窮問題、單親家庭和內地來港人士的需要，所以致力與區內組織和團體保持密切的聯繫和合作，攜手合力為社會有需要的人士提供支援和服務。

同時，亦希望透過結合社區資源和區內居民，尤其是區內的青少年，鼓勵他們發揮自己的能力，服務區內有需要的社群，以「社區服務社區」的理念，達致建立美好和諧的社區。

### 「香港社會服務聯會(社聯)」機構會員

為了提高中心的認受性，本中心於 2014 年加入「社聯」，成為其機構會員。透過與業界的聯繫和交流，有效地倡導和建議社會拓展社會服務，以照顧香港的整體社會發展和市民的福祉。



### 「WiseGiving 惠施網」登記會員

提升中心對公眾的問責性和透明度，增強與捐款人的互信關係，本中心自 2014 年成為「惠施網」登記會員。我們願意向公眾問責，並樂意主動提供資訊，協助捐獻者及基金資助者了解本中心的工作、管治及善款之運用。



### 關愛秀寶聯網

中心為「關愛秀寶聯網」成員，與其他秀寶區內不同的社會福利機構，舉行聯網會議，讓各機構交流最新的區內社會福利資訊，及各機構的動向，以便協調區內的社會資源和服務

### 教會關懷貧窮網絡

「教會關懷貧窮網絡」是一個網絡及結連伙伴的平台，透過各伙伴機構合作，去服務貧困人士。中心透過基石堂作為其項目伙伴，以多種模式進行扶貧及脫貧的服務



## 服務統計數字

於 2021 年 4 月至 2022 年 3 月期間，曾舉辦的活動、次數及人次：

服務類別	節數	服務人次
兒童及家庭服務		
1. 課餘託管班	101	87
2. 功課輔導班	162	1,667
3. 專科補習班	85	309
4. 芥菜種成長計劃	2	40
5. 賽馬會社區持續抗逆基金 — 童夢高飛學習計劃	732	2,240
6. 「餸」• 贈關懷食物支援計劃	160	7,697
青少年服務		
1. 青少年互助小組	38	242
2. 入校服務	7	90
3. 世界傳道會那打素基金 — 「築」起新希望.	9	50
4. 「攜手扶弱基金」— 職興拍住上準 DSE 學生支援計劃	117	1,526
長者服務		
1. 樂心展善中醫社區外展服務	18	92
2. 「愛心“包”滿家」社區支援計劃	82	2,603
3. 「愛•派米」	24	1,796
4. 派飯社區支援服務	116	13,653
5. 「新築工匠特工隊」	4	22
6. 港大流感針	2	28
綜合服務		
1. 疫情支援服務	1	358
<u>總計：</u>		<u>34,247</u>

## 鳴謝

香港社會服務聯會  
膳心連基金  
惜食堂  
樂廚坊  
奇華餅家  
香港大學公共衛生學院  
社會福利署 - 「攜手扶弱基金」  
世界傳道會那打素基金  
賽馬會社區持續抗逆基金  
觀塘區議會  
黃廷方慈善基金有限公司  
iVision Investments Limited  
IMS International Limited  
葉氏集團  
葉志成慈善有限公司  
基督教聖約教會堅樂中學  
香港聖公會何明華會督中學  
基督教中華傳道會(香港)有限公司  
中華傳道會中心堂  
中華傳道會基石幼稚園  
基督教香港信義會平安堂  
篤志傳道會  
傳出愛義工團  
華碩科技(香港)有限公司  
集美塑膠玩具製品廠有限公司  
八十年代有限公司  
L Production Limited  
凱施餅店(寶達分店)  
新世界建築有限公司  
恩光社會服務中心

宏施慈善基金深水埗社會服務處  
新福事工協會  
香港城市大學  
花旗集團－社聯大學生社責實踐

以上排名不分先後

# 審核財務報告

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED  
中華傳道會基石社會服務中心有限公司

REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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## **DIRECTORS' REPORT**

The directors submit the report together with the audited financial statements of CNEC Kei Shek Social Service Centre Limited (the "Company") for the year ended 31 March 2022.

## **PRINCIPAL ACTIVITY**

The principal activities of the Company are principally engaged in operating interest class and to serve as a charitable organisation on a non-profit making basis. The Company had been approved for a full exemption of profit tax on profit derived under Section 88 of the Inland Revenue Ordinance. There is no significant change compared with the activities conducted in previous year.

## **RESULTS**

The results of the Company for the year ended 31 March 2022 are set out in the income statement on page 6.

## **DIVIDEND**

No dividend was paid or proposed to be paid in this year. (2021: Nil)

## **SHARE CAPITAL**

The Company is incorporated under Hong Kong Companies Ordinance with limited liability by guarantee and not having share capital.

## **DIRECTORS**

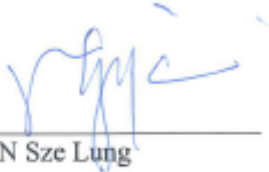
The directors of the Company during the year and up to the date of this report were:

CHAN Sze Lung	
CHU Samuel Wing Wah	(Appointed on 1 April 2022)
WONG Shek Ching	(Resigned on 11 December 2021)
YUNG Man Wa	(Resigned on 12 June 2021)
YIP Yan Wah	(Resigned on 6 February 2022)
YIP Kai Cheong	(Appointed on 1 April 2022)

In accordance with the Company's Articles of Association, the term of office of directors shall be two years and at the end of every term of office the directors shall retire from the office but shall be eligible for re-election.

## AUDITOR

The financial statements for the year were audited by D & PARTNERS CPA LIMITED who retire and, being eligible, offer themselves for re-appointment at the following annual general meeting.



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CHAN Sze Lung  
Director

Hong Kong, 13 December 2022

**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED**  
中華傳道會基石社會服務中心有限公司  
(incorporated in Hong Kong with limited liability)

**Opinion**

We have audited the financial statements of CNEC Kei Shek Social Service Centre Limited (the "Company") set out on pages 6 to 14, which comprise the statement of financial position as at 31 March 2022, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Company are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

**Basis for Opinion**

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to Practice Note 900 (Revised), Audit of Financial Statements Prepared in Accordance with the SME-FRS issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

The directors of the Company are responsible for the other information. The other information comprises the information included in this set of documents, 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.

**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED**  
中華傳道會基石社會服務中心有限公司  
(incorporated in Hong Kong with limited liability)

**Responsibilities of the Directors for the Financial Statements**

The directors of the Company are responsible for the preparation of the financial statements in accordance with SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

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

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 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 HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED**

中華傳道會基石社會服務中心有限公司

(incorporated in Hong Kong with limited liability)

#### **Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 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 directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**D & PARTNERS CPA LIMITED**

Certified Public Accountants

Wong Ho Fung

Practising Certificate Number: P07542

Hong Kong

13 December 2022

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED

中華傳道會基石社會服務中心有限公司

INCOME STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 HK\$	2021 HK\$
Revenue	3	560,966	460,156
Other income	4	38,088	320,757
General and administrative expenses		<u>(462,978)</u>	<u>(1,169,522)</u>
Surplus/(deficit) before tax	5	136,076	(388,609)
Income tax expense	7	<u>-</u>	<u>-</u>
Surplus/(deficit) for the year		<u>136,076</u>	<u>(388,609)</u>

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


CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED


中華傳道會基石社會服務中心有限公司

STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2022

	Notes	2022 HK\$	2021 HK\$
<b>Non-current asset</b>			
Property, plant and equipment	8	<u>11,029</u>	<u>18,512</u>
<b>Current assets</b>			
Accounts and other receivables	9	950	99,945
Cash and cash equivalents	10	<u>860,856</u>	<u>439,078</u>
		<u>861,806</u>	<u>539,023</u>
<b>Current liabilities</b>			
Accounts and other payables	11	904,046	729,122
Amount due to the related company	12	<u>701,607</u>	<u>697,307</u>
		<u>1,605,653</u>	<u>1,426,429</u>
<b>Net current liabilities</b>		<u>(743,847)</u>	<u>(887,406)</u>
<b>Net liabilities</b>		<u>(732,818)</u>	<u>(868,894)</u>
<b>Fund</b>			
Cumulative deficit	13	<u>(732,818)</u>	<u>(868,894)</u>
<b>Total deficit</b>		<u>(732,818)</u>	<u>(868,894)</u>

The financial statements on pages 6 to 14 are approved and authorised for issue by the Board of Director on 13 December 2022 and are signed by:

  
\_\_\_\_\_  
CHAN Sze Lung  
Director

  
\_\_\_\_\_  
YIP Kai Cheong  
Director

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

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED

中華傳道會基石社會服務中心有限公司

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

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**1. GENERAL**

CNEC Kei Shek Social Service Centre Limited (the "Company") is a limited company incorporated in Hong Kong. The address of the registered office and the principal place of business is Room 9B, 1/F., Fu Wah Court, 44 Hiu Kwong Street, Kowloon, Hong Kong.

The principal activities of the Company are engaged in operating interest class and serving as a charitable organisation on a non-profit making basis.

The financial statements are presented in Hong Kong dollars ("HK\$"), which is also the functional currency of the Company.

**2. SIGNIFICANT ACCOUNTING POLICIES**

Basis of preparation

The Company qualifies for the reporting exemption as a company limited by guarantee under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern.

The measurement base adopted is the historical cost convention.

The Company's current liabilities exceeded its current assets by HK\$743,847 (2021: HK\$887,406) and a total deficit of HK\$732,818 (2021: HK\$868,894). The directors are the opinion that this basis is appropriate because the directors have agreed to provide continuing financial supports, if necessary, to the Company to meet its obligations as and when they fall due. Accordingly, the financial statements have been prepared on a going concern basis.

The followings are the specific accounting policies that are necessary for a proper understanding of the financial statements:

(a) Revenue

Revenue is recognised when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably, on the following bases:

- (i) Donations are recognised when received from the donors.
- (ii) Course fee income is recognised when services are rendered.

Any other income not mentioned above is recognised whenever it is received or receivable.

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED  
中華傳道會基石社會服務中心有限公司

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

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**2. SIGNIFICANT ACCOUNTING POLICIES - continued**

(b) Taxation

Income tax expense represents current tax expense. The income tax payable represents the amounts expected to be paid to the taxation authority, using the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is not provided.

(c) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Leasehold improvements	over 7 years
Furniture and fixtures	over 7 years

(d) Impairment of assets

An assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of depreciation), had no impairment losses been recognised for the asset in prior years.

(e) Foreign exchange

The reporting currency of the Company is HK\$, which is the currency of the primary economic environment in which the Company operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into HK\$ using exchange rates applicable at the end of the reporting period. Gains and losses on foreign exchange are recognised in the income statement.

(f) Accounts and other receivables

Accounts and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the income statement.

**2. SIGNIFICANT ACCOUNTING POLICIES - continued**

(g) Cash and cash equivalents

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

(h) Government grants

Government grants are not recognised until there is reasonable assurance that the Company will comply with the conditions attaching to them and that the grants will be received.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company with no future related costs are recognised in profit or loss in the period in which they become receivable.

(i) Related parties

- (1) A person or a close member of that person's family is related to the Company if that person:
  - (i) has control or joint control over the Company;
  - (ii) has significant influence over the Company; or
  - (iii) is a member of the key management personnel of the reporting entity or of a parent of the Company.
- (2) An entity is related to the Company if any of the following conditions apply:
  - (i) The entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - (iii) Both entities are joint ventures of the same third party.
  - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
  - (v) The entity is a post-employment benefit plan for the benefit of the employees of the Company or an entity related to the Company.
  - (vi) The entity is controlled or jointly controlled by a person identified in 2(i)(1).
  - (vii) A person identified in 2(i)(1)(i) has significant influence over the entity or is a member of key management personnel of the entity (or of a parent of the entity).

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- (i) that person's children and spouse or domestic partner;
- (ii) children of that person's spouse or domestic partner; and
- (iii) dependents of that person or that person's spouse or domestic partner.

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED

中華傳道會基石社會服務中心有限公司

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

**3. REVENUE**

	2022 HK\$	2021 HK\$
Donations	421,730	408,695
Course fee income	139,236	51,461
	<u>560,966</u>	<u>460,156</u>

**4. OTHER INCOME**

	2022 HK\$	2021 HK\$
Bank interest income	4	4
Membership income	-	6,000
Government grants	-	245,994
Sundry income	38,084	68,759
	<u>38,088</u>	<u>320,757</u>

**5. SURPLUS/(DEFICIT) BEFORE TAX**

	2022 HK\$	2021 HK\$
Deficit before tax is arrived at after charging the following items:		
Auditor's remuneration	7,000	6,500
Depreciation	7,483	24,564
Staff costs (including directors' emoluments)	367,110	974,082

**6. DIRECTORS' REMUNERATION**

Directors' remuneration disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance is as follows:

	2022 HK\$	2021 HK\$
Fees, retirement benefit and other emoluments	<u>-</u>	<u>-</u>

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED  
中華傳道會基石社會服務中心有限公司

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

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**7. INCOME TAX EXPENSE**

No provision for Hong Kong Profits Tax has been made as the Company had been approved for a full exemption of Profits Tax on profits derived under Section 88 of the Inland Revenue Ordinance. Following the same practice, the council of management members are of opinion that the Foundation maintaining the same mode of operation should be exempted from tax. Unless there is a change on the legislation and practice adopted by Hong Kong Inland Revenue Department on Section 88 of the Inland Revenue Ordinance, provision for taxation is considered not to be made for the period.

**8. PROPERTY, PLANT AND EQUIPMENT**

	Furniture and fixtures HK\$	Leasehold improvements HK\$	Total HK\$
<b>Cost</b>			
At 1 April 2021 and 31 March 2022	<u>56,184</u>	<u>143,347</u>	<u>199,531</u>
<b>Accumulated depreciation</b>			
At 1 April 2021	37,672	143,347	181,019
Provided for the year	<u>7,483</u>	<u>-</u>	<u>7,483</u>
At 31 March 2022	<u>45,155</u>	<u>143,347</u>	<u>188,502</u>
<b>Net carrying amount</b>			
At 31 March 2022	<u>11,029</u>	<u>-</u>	<u>11,029</u>
At 31 March 2021	<u>18,512</u>	<u>-</u>	<u>18,512</u>

**9. ACCOUNTS AND OTHER RECEIVABLES**

	2022 HK\$	2021 HK\$
Accounts receivables	-	98,995
Other receivables	<u>950</u>	<u>950</u>
	<u>950</u>	<u>99,945</u>

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED  
中華傳道會基石社會服務中心有限公司

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

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**10. CASH AND CASH EQUIVALENTS**

	2022 HK\$	2021 HK\$
Cash at banks	854,856	434,592
Cash in hand	<u>6,000</u>	<u>4,486</u>
	<u>860,856</u>	<u>439,078</u>

**11. ACCOUNTS AND OTHER PAYABLES**

	2022 HK\$	2021 HK\$
Accounts payables	839,390	617,912
Other payables	<u>64,656</u>	<u>111,210</u>
	<u>904,046</u>	<u>729,122</u>

**12. RELATED PARTY DISCLOSURES**

**(a) Related party balance**

Name of related party	2022 HK\$	2021 HK\$
Amount due to a related company		
The Christian Nationals' Evangelism Commission		
Kei Shek Church Limited	<u>701,607</u>	<u>697,307</u>

The amount due to a related company was unsecured, interest free and repayable on demand.

CNEC KEI SHEK SOCIAL SERVICE CENTRE LIMITED  
中華傳道會基石社會服務中心有限公司

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

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**12 RELATED PARTY DISCLOSURES - continued**

**(b) Related party transactions**

Details of transactions with a related company are disclosed as follows:

	2022 HK\$	2021 HK\$
Donations received from The Christian Nationals' Evangelism Commission Kei Shek Church Limited	379,030	100,000
Rental expense paid to The Christian Nationals' Evangelism Commission Kei Shek Church Limited	-	59,299

**(c) Compensation of key management personnel**

The remuneration of the directors during the year was disclosed in note 6.

**13. CUMULATIVE (SURPLUS)/DEFICIT**

	HK\$
At 1 April 2021	868,894
Surplus for the year	<u>(136,076)</u>
At 31 March 2022	<u>732,818</u>

**14. LIMITED BY GUARANTEE**

The Company is a non-profit making organisation which is limited by guarantee and not having a share capital. In the event of winding up, the liability of each member is limited to HK\$100 each.

**15. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 13 December 2022.

## 辦事處及服務單位一覽表

### 中華傳道會基石社會服務中心

九龍秀茂坪閣曉光街 44 號富華閣 1 樓 9B 室

電話：3162 0044 傳真：2340 6980

電郵：info@cnecksssc.org.hk

網址：http://www.cnecksssc.org.hk

開放時間：

時間	一	二	三	四	五	六	日
10:00am – 1:00pm	✓	✓	✓	✓	✓	✓	○
1:00pm – 2:00pm	午膳						
2:00pm – 6:00pm	✓	✓	✓	✓	✓	○	○
6:00pm – 10:00pm	✓	✓	✓	✓	✓	○	✕

✓ 中心對外開放； ○ 只供活動進行； ✕ 休息時段

公眾假期休息

