



中華傳道會基石社會服務中心

2022-2023 年報



關懷貧弱弱勢



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。

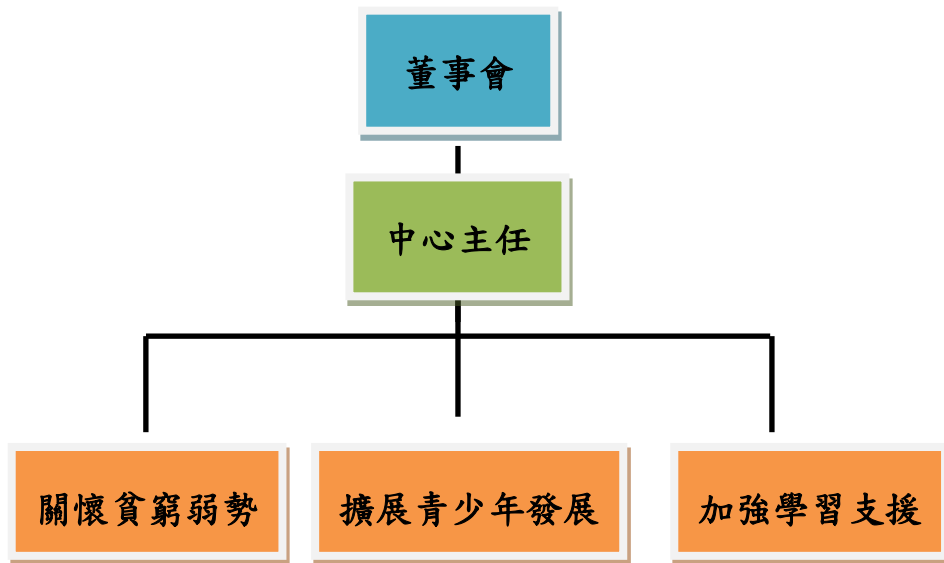
服務特色

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

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。

醫務衛生局 — 第一期精神健康項目資助計劃

中心接觸超過 1000 名來自基層之長者、青少年、兒童、家長，其中超過 30% 為照顧者，包括長者之配偶、雙職父母、祖父母及單親父母，發現不同類型的照顧者均承受著極大的照顧家庭壓力，以致精神情緒健康等方面都受到影響，例如照顧行動不便之長者的照顧者面對長時期的陪伴看顧壓力；雙職父母面對工作及教育孩童的拉扯；祖父母面對與兒孫溝通的問題；單親父母面對缺乏支援而形成與孩童「單打獨鬥」局面，再

加上疫情的反覆不定，不少家庭之收入因開工不足或失業而減少，經濟受到嚴重打擊，更顯得雪上加霜，需要及壓力日漸增多。因此，中心透過資助計劃為不同類型之照顧者及其家庭提供合適的支援，讓他們均受裨益，從壓力中得釋放，能夠享受健康快樂人生。

太古集團慈善信託基金「2022 社區抗疫基金」－「疫情·亦情」計劃

於疫情期間，中心獲得太古集團慈善信託基金「2022 社區抗疫基金」的資助，推行「疫情·亦情」計劃，支援秀茂坪邨及寶達邨新冠肺炎確診者及康復者，提供物資援助，包括：快速測試劑、康復湯包、維他命 C、基本藥物及防疫物品，同時亦提供情緒支援，包括：電話慰問、康復運動及放鬆心情影片。計劃期間，中心組織不同的義工成為樓長，協助將不同抗疫物資送到確診者居住門口，



青少年服務

青少年服務

服務綜述

中心除了回應區內的需要，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。



長者服務

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。

「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。

香港理工大學長者關節減痛研究

中心與香港理工大學合作，為長者推供免費的關節減痛臨床治療，透過由香港理工大學發明的關節減痛機器幫助長者舒緩關節的疼痛。研究亦與不同的非牟利團體及教會合作，為大約 80 名 50-80 歲的長者進行臨床治療。整個臨床治療亦取得良好的成效，超過九成的長者都表示治療有助舒緩關節的疼痛。

香港理工大學長者中度腦退化研究

中心與香港理工大學合作，為長者推供免費的中度腦退化臨床治療，透過由香港理工大學發明的溫熱與經皮神經電刺激帽設備幫助長者減慢腦退化的情況。研究亦與不同的非牟利團體及教會合作，為大約 80 名 50-80 歲的長者進行臨床治療。研究顯示有效改善患有失智症老人的認知能力及行動症狀，同時亦改善了他們的日常生活活動及睡眠質素。





社區資訊交流與聯繫

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 2022 年 4 月至 2023 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	69	67
2. 功課輔導班	212	2,319
3. 專科補習班	155	486
4. 「餸」• 贈關懷食物支援計劃	89	22,180
5. 精神健康項目資助計劃 — 「照」• 亮人生	116	2,157
6. 太古集團慈善信託基金「2022 社區抗疫基金」— 「疫情•亦情」計劃	11	742
青少年服務		
1. 青少年互助小組	36	222
2. 入校服務	13	265
長者服務		
1. 「愛心“包”滿家」社區支援計劃	43	2,326
2. 「愛•派米」	24	1,723
3. 派飯社區支援服務	122	15,107
4. 「新築工匠特工隊」	8	22
5. 香港理工大學長者關節減痛研究	36	1,307
6. 香港理工大學長者中度腦退化研究	36	1,003
7. 三軍會活動	1	84
總計：		50,009

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
香港社會服務聯會
醫務衛生局
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
香港理工大學
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 2023

<u>CONTENTS</u>	<u>PAGE(S)</u>
DIRECTORS' REPORT	1 - 2
INDEPENDENT AUDITOR'S REPORT	3 - 5
INCOME STATEMENT	6
STATEMENT OF FINANCIAL POSITION	7
NOTES TO THE FINANCIAL STATEMENTS	8 - 14

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 2023.

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 2023 are set out in the income statement on page 6.

DIVIDEND

No dividend was paid or proposed to be paid in this year (2022: 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
YIP Kai Cheong

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.



CHAN Sze Lung
Director

Hong Kong, 26 October 2023

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 2023, 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 ("HKSA") 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 judgement 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
26 October 2023

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 2023

	Notes	2023 HK\$	2022 HK\$
Revenue	3	270,207	560,966
Other income	4	51,677	38,088
General and administrative expenses		<u>(93,687)</u>	<u>(462,978)</u>
Surplus before tax	5	228,197	136,076
Income tax expense	7	<u>-</u>	<u>-</u>
Surplus for the year		<u>228,197</u>	<u>136,076</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

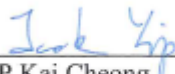
AS AT 31 MARCH 2023

	Notes	2023 HK\$	2022 HK\$
Non-current asset			
Property, plant and equipment	8	4,116	11,029
Current assets			
Accounts and other receivables	9	58,701	950
Cash and cash equivalents	10	800,690	860,856
		859,391	861,806
Current liabilities			
Accounts and other payables	11	667,521	904,046
Amount due to the related company	12	700,607	701,607
		1,368,128	1,605,653
Net current liabilities		(508,737)	(743,847)
Net liabilities		(504,621)	(732,818)
Fund			
Cumulative deficit	13	(504,621)	(732,818)
Total deficit		(504,621)	(732,818)

The financial statements on pages 6 to 14 are approved and authorised for issue by the Board of Directors on 26 October 2023 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 2023

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\$508,737 (2022: HK\$743,847) and a total deficit of HK\$504,621 (2022: HK\$732,818). The directors are of 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 donators.
- (ii) Course fee income is recognised when services are rendered.
- (iii) Interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest applicable.

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 2023

2. SIGNIFICANT ACCOUNTING POLICIES - continued

(b) 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.

(c) 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.

(d) 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

(e) 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.

(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.

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 2023

2. SIGNIFICANT ACCOUNTING POLICIES - continued

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and cash 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) 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(h)(1).
 - (vii) A person identified in 2(h)(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).
 - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Company or to the parent of the Company.

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 2023

3. REVENUE

	2023 HK\$	2022 HK\$
Donations	241,653	421,730
Course fee income	28,554	139,236
	<u>270,207</u>	<u>560,966</u>

4. OTHER INCOME

	2023 HK\$	2022 HK\$
Bank interest income	522	4
Sundry income	51,155	38,084
	<u>51,677</u>	<u>38,088</u>

5. SURPLUS BEFORE TAX

	2023 HK\$	2022 HK\$
Surplus before tax is arrived at after charging the following items:		
Auditor's remuneration	8,000	7,000
Depreciation	6,913	7,483
Staff costs (including directors' emoluments)	-	367,110
	<u>-</u>	<u>367,110</u>

6. DIRECTORS' REMUNERATION

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

	2023 HK\$	2022 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 2023

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 Company 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\$
Cost			
At 1 April 2022 and 31 March 2023	56,184	143,347	199,531
Accumulated depreciation			
At 1 April 2022	45,155	143,347	188,502
Provided for the year	6,913	-	6,913
At 31 March 2023	52,068	143,347	195,415
Net carrying amount			
At 31 March 2023	4,116	-	4,116
At 31 March 2022	11,029	-	11,029

9. ACCOUNTS AND OTHER RECEIVABLES

	2023 HK\$	2022 HK\$
Accounts receivables	58,701	-
Other receivables	-	950
	58,701	950

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 2023

10. CASH AND CASH EQUIVALENTS

	2023 HK\$	2022 HK\$
Cash at banks	794,690	854,856
Cash in hand	<u>6,000</u>	<u>6,000</u>
	<u>800,690</u>	<u>860,856</u>

11. ACCOUNTS AND OTHER PAYABLES

	2023 HK\$	2022 HK\$
Accounts payables	659,521	839,390
Other payables	<u>8,000</u>	<u>64,656</u>
	<u>667,521</u>	<u>904,046</u>

12. RELATED PARTY DISCLOSURES

(a) Related party balance

Name of related party	2023 HK\$	2022 HK\$
Amount due to a related company		
The Christian Nationals' Evangelism Commission		
Kei Shek Church Limited	<u>700,607</u>	<u>701,607</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 2023

12 RELATED PARTY DISCLOSURES - continued

(b) Related party transactions

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

	2023 HK\$	2022 HK\$
Donations received from:		
The Christian Nationals' Evangelism Commission		
Kei Shek Church Limited	-	379,030

(c) Compensation of key management personnel

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

13. CUMULATIVE DEFICIT

	HK\$
At 1 April 2022	732,818
Surplus for the year	<u>(228,197)</u>
At 31 March 2023	<u>504,621</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 26 October 2023.

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

