



柴灣浸信會社會服務處

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE



2024年報

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社委會主席的話

葉淑儀女士

在神的帶領及眾同工的共同努力下，社會服務處在2024年繼續秉持著「藉服務·深入社群·見證基督」的精神，為區內的兒童、家庭、青少年及長者提供多元化的服務。我們透過課餘託管服務、年青有為獎勵計劃、兒童發展基金及樂齡服務，致力讓每一位有需要的人感受到溫暖和支持。

感恩社會福利署的到訪，特別為愛心商戶及長者義工拍攝影片於義工嘉許禮中播放。這不僅提供了一個展示他們努力和貢獻的機會，並讓更多人了解到他們的付出和堅持。他們的付出是社區裡最珍貴的財富，也是我們前行的動力。我們希望能激發更多人參與社區服務，攜手共建更美好的生活。此外，與不同團體的合作讓我們能為長者舉辦不同類型的節慶活動，讓他們在節日中感受到社區的關懷和陪伴。這些活動不僅是歡樂的時刻，更讓長者們感受到關愛。

我們重視兒童及家庭的需求，透過兒童發展基金計劃和年青有為獎勵計劃，努力培養他們的信心和能力。這些計劃旨在讓有需要的兒童和青少年學習規劃人生，認識自身的潛能，進而擴展他們的視野，探索無限的可能性。每當看到他們的成長與蛻變，我們心中都充滿了無比的喜悅。

2024年的成就，離不開每一位會員的努力和熱情的投入，每一個小小的付出都匯聚成為了強大的力量。每一個微笑、每一份支持和鼓勵，都是讓我們堅持的動力。正是因為有彼此的同行，我們的理念和使命得以實現，並不斷深化。

祝福每一位，主恩常在！

本會簡介

1. 本會宗旨

《藉服務，深入社群，見證基督》

本會一直以三個層面，體現服務宗旨：

- ※ 按聖經原則，提供專業水準之基督教社會服務，藉所提供之服務及僱員之見證，彰顯基督；
- ※ 為迎合個人、家庭、團體及社區之需要，提供全人服務，使服務使用者在體能、心理、社交及靈性等方面得著幫助；
- ※ 不斷研究社區之需要，拓展所需之服務及社區教育。

2. 本會歷史

浸信會於柴灣之工作始自一九六五年，當時兩位香港浸信教會任社會工作之姊妹，了解到社區之實際需要，於聖誕節借得舊徒置區樓宇天台一所學校校舍展開工作。一九六六年得到香港浸信教會傳道部的支持，福音事工因而獲得發展。

一九六九年，政府公佈柴灣徙置重建計劃。為使福音事工不會受遷拆的影響，遂組成一個小組研究「柴灣福音事工長期計劃」。經過兩年的探索和研究，結果在香港浸信聯會及美南浸信會差會的資助下，購得連城道三十至三十二號作為堂址，柴灣浸信會福音堂在此得以建立起來。由於事工有良好的發展，遂於一九七八年一月一日成立教會。一切經濟、行政均獨立，不再接受聯會之資助。

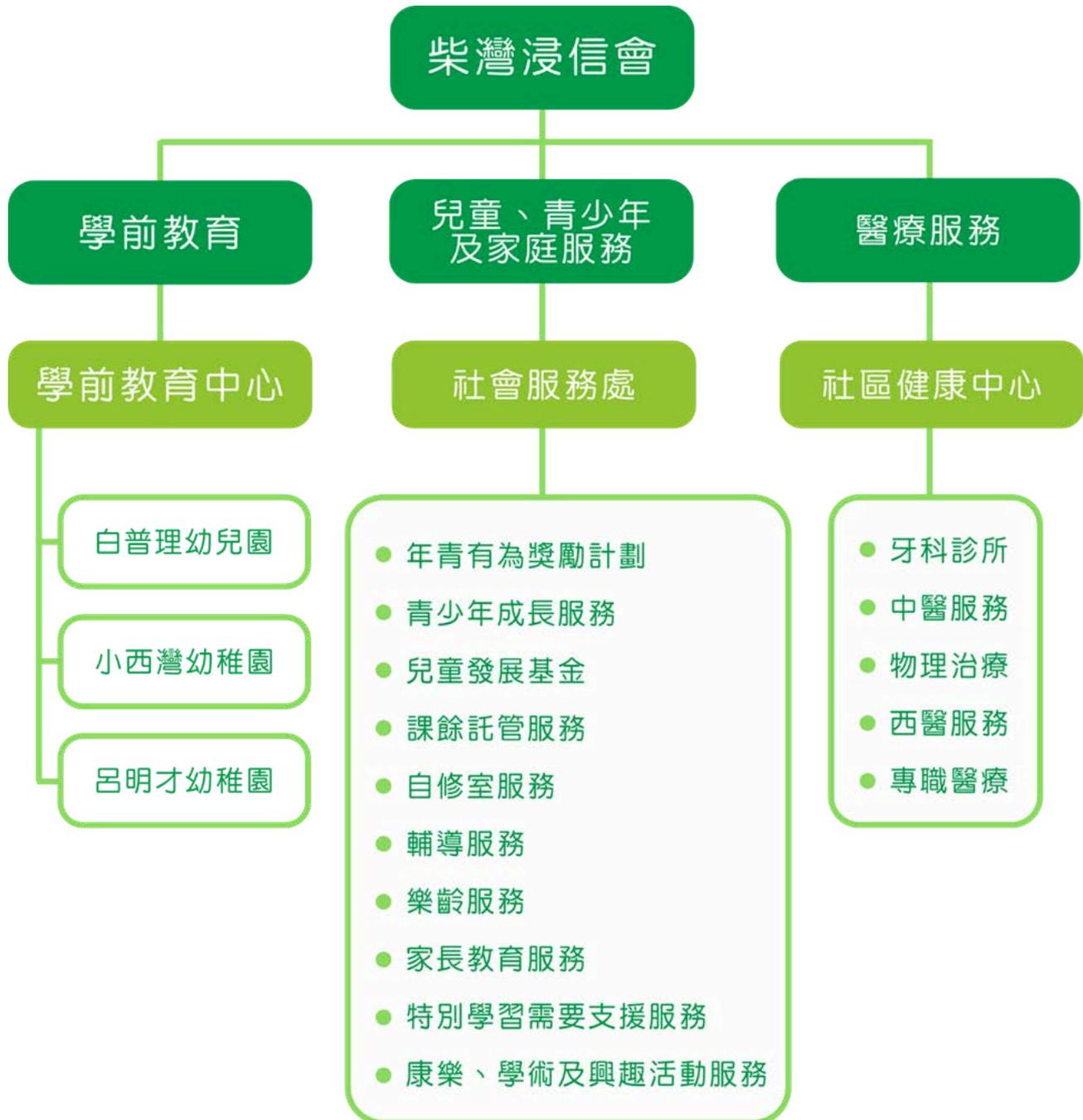
柴灣社區之急速發展，區內人口劇增。同時，教會會友不斷增加，使到原有一千七百多呎的會址不敷應用。為配合柴灣區之發展和福音的需要，本會遂於一九七七年八月去函政府申請撥地，以興建一所可容納五百人以上之禮堂，並能提供多元化的服務，讓福音工作深入各階層。經過七年磋商，政府終於在一九八四年正式批出位於翡翠道一幅面積達一萬平方呎的土地，讓本會興建一所禮拜堂及社會服務處。

新堂於一九八六年十月廿日動工，並於一九八七年下半年完成。當中開設的服務除社會服務外，還有教會提供各類如崇拜、團契及主日學等信仰活動。此外亦有學前教育中心，包括呂明才幼稚園、白普理幼兒園及小西灣幼稚園，以提供優良教育予學前兒童。

一九九五年八月十三日晚上，柴灣浸信會受山泥傾瀉沖擊，整個服務處一片泥濘。透過區內不同社會服務單位、社會各界人士，及本會同工的支持和努力下，終於在九六年六月正式搬回原址提供服務。時至今日，本服務處就區內居民的需要，為不同的群體提供適切及多元化的服務，協助居民面對生活和成長上各種挑戰。



服務架構圖



2024年度各委員會委員 及同工名單

社會服務委員會

主 席：葉淑儀女士

委 員：朱牧華先生、邱雲英女士、麥穗基先生、容家瑜先生

中心主任：溫梓煥女士(2024年11月到任)

青少年服務

社 工：楊焯瑩女士、李梓謙先生

活動幹事：陳永杰先生

行政幹事：梁嘉燕女士

行政助理：陳世邦先生

職 工：李享芳女士、石惠兒女士

兒童及家庭服務

隊 長：李蕙沁女士

助理託管隊長：吳惠如女士

活 動 幹 事：馬美卿女士

託 管 導 師：陳美芳女士、區美珠女士、陳美娟女士、嚴錦雲女士、

吳王碧瑤女士、區婉芬女士、容小涓女士、

鄧家偉先生、陳偉恒先生

職 工：吳惠劍女士、謝美葵女士、阮月寬女士

服務報告

1. 青少年服務

1.1 年青有為獎勵計劃

- ※ 第23屆「年青有為」獎勵計劃已完滿結束，今年有59位來自不同學校的年青人參與，計劃活動包括成長小組、體驗活動、專才訓練、歷奇福音營、社區服務等。
- ※ 透過野外露營、新興運動、森林浴、咖啡工作坊等，讓參加的年青人能夠接觸不同類型的活動，探索自己無限的可能性。
- ※ 今屆歷奇福音營與教會合作，透過歷奇活動、水上活動及福音活動，讓一班年青人能多了解自己及基督教信仰。感恩在3日2夜的營會當中，有1位青少年決志。
- ※ 本屆有10位傑出表現的學員，獲選到馬來西亞作多元化交流，透過參與當地的教會聚會，認識當地的年青人；並於當地參與義工服務，讓學員學以致用為當地有需要的人提供服務。



1.2 兒童發展基金

- ※ 今年繼續與青少年發展企業聯盟CDIA合作，為文理書院(香港)第八批校本「理想飛翔同行計劃」、嶺南衡怡紀念中學第九批校本「同行成長理想II」計劃、第九批區本「伴侶高飛同行計劃」舉辦了Y-We工作體驗活動，為參加者提供不同機構的工作體驗。
- ※ 與教會合作舉辦色彩饗筵，除了與3批兒童發展基金的學員一同享用自助聚餐外，更與他們一同製作潑色流體熊及拍活力照片，在新學年為學員打氣。



1.3 「義人聯盟」綜合義工計劃

- ※ 年青人為獎勵計劃學員於新春期間，探訪區內獨居長者，並派送新春福袋，關懷區內有需要人士，提升年青人關心社區不同人士的需要。
- ※ 獲社會福利署資助舉行「友愛共融- 動物與我」活動，與大約40位年青人參觀貓舍及狗舍，讓他們了解現時流浪貓狗的情況及需要，除了可以學習照顧及關心動物外，更以正向心理學讓學生從活動中認識自己的性格強弱。
- ※ 愛·傳遞(LoveXpress)於新春期間，贈送賀年糕點予長者及有需要的家庭，與他們共慶佳節，感受溫暖。



2. 兒童及家庭服務

2.1 託管服務

- ※ 本學年繼續獲社會福利署資助低收入學童參與課後託管服務，為區內家庭提供學童功課輔導、康樂活動及晚膳服務；並繼續提供週末託管服務，支援區內有需要的家庭。
- ※ 「膳心連基金」及Foodpanda義工團隊，於復活節期間與託管學生一同以遊戲歡聚節日，並贈送復活節禮物包予學生。
- ※ 與Kids4Kids合作為託管學生提供免費英語會話班，讓學童以遊戲方式學習英語，提高學童對英語的興趣。
- ※ 繼續與循道衛理聯合教會愛華堂合作，為區內非華裔學童提供功課補習班；另外，亦繼續以容祖兒兒童慈善基金的贊助，為低收入家庭的學生提供不同的活動。
- ※ 暑假期間舉行「星級智能暑期培育課程」，讓學童善用暑假時間，除了處理功課外，更可以參與不同的活動，如籃球班、韓文班、聖經班等。



2.2 基督少年軍

- ※ 本年大部份隊員參與了分隊舉辦不同的室內活動，包括地壺、芬蘭木棋、跳繩、水戰、競技等，更與教會兒童崇拜合作一起到馬灣戶外崇拜及進行歷奇活動。
- ※ 繼續維持初級組及中級組的分組學習，每月一次合組活動，令每組有更好的學習，現時兩組合共12位隊員。本年順利進行目標章及專章訓練，有1位中級組隊員考獲步操專章，並有8位初級組隊員考獲成功章。



3. 社區服務

3.1 長者服務

- ※ 「我愛起義」義工團於新年及聖誕的節日，與長者舉行百人宴活動，除了讓他們享用宴席外，更製作福袋贈送予長者，與長者歡渡節日。
- ※ 獲社會福利署到訪，訪問部份愛心商戶及長者會員，更為他們拍攝訪問片段，於義工嘉許禮播放。
- ※ 繼續與柴灣浸信會健康中心合辦中醫講座及中醫義診服務外，更與晴彩慈善基金合作，透過專業醫護講解分析及為長者舉行眼睛檢查，讓長者更關注眼睛的問題。另外，亦與瑪利諾醫藥福利會合作，為長者提供免費足診灰甲治療。
- ※ 獲社會福利署「老有所為」計劃資助舉行「柴浸長者樂遊遊」，推動長者與不同年齡人士互相學習新興運動，發揮潛能，更與長者到元朗郊遊及享用海鮮宴，促進身心健康。



3.2 興趣班

- ※ 本年繼續以Facebook、WhatsApp等形式宣傳及發放中心的資訊，期望能讓更多人接觸中心服務及更新資料。
- ※ 發掘長者及家長的潛能，鼓勵他們多發揮及運用自己的才能，教授其他人不同的知識，讓他們達到助人自助的精神。
- ※ 暑期興趣班在疫情消退後重新啟航，繼續為學童及年青人提供多元化的活動，讓他們能善用暑假。期望來年能開拓更多新類型班組，能夠提供更適切及更配合服務使用者需要的服務。



活動花絮



服務報告

1. 會員人數

| | 個人會員 | 家庭會員 |
|--------|-------|-------|
| 累積會員人數 | 9,713 | 5,275 |
| 有效會員人數 | 1,538 | 466 |

2. 服務數字

| | 服務節數 | 服務人次 |
|-----------|-------|--------|
| 青少年成長服務 | 74 | 1,988 |
| 課餘託管服務 | 552 | 15,176 |
| 義工訓練 / 服務 | 79 | 499 |
| 自修室及康樂服務 | 828 | 24,846 |
| 興趣及學術課程 | 1,666 | 6,245 |
| 指導及輔導服務 | 286 | 288 |
| 長者服務 | 491 | 19,805 |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024



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(EXPRESSED IN THE NEAREST HONG KONG DOLLARS)



INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

Opinion

We have audited the financial statements of Chai Wan Baptist Church Social Service ("the Centre") set out on pages 5 to 22, which comprise the statement of financial position as at December 31, 2024, and the income statement and statement of changes in funds and reserves 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 Centre are prepared, in all material respects, in accordance with the Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

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 Small and Medium-sized Entity Financial Reporting Standard" 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 Centre 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.

...../To be continued



INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

...../Continued

Responsibilities of committee members and those charged with governance for the financial statements

The committee members are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA, and for such internal control as the committee members 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 committee members are responsible for assessing the Centre'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 committee members either intend to liquidate the Centre or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Centre'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 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.

...../To be continued



INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

...../Continued

Auditor's responsibilities for the audit of the financial statements (continued)

As part of an audit in accordance with HKSAs, 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 Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee members' 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 Centre'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 Centre to cease to continue as a going concern.

...../To be continued



INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

...../Continued

Auditor's responsibilities for the audit of the financial statements (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Certified Public Accountants
Hong Kong
May 11, 2025


Philip Poon & Partners CPA Limited
Mr. Poon Chin Chung, Philip
Practising Certificate No.: P01748

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

INCOME STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

| | <u>NOTE</u> | <u>2024</u> | <u>2023</u> |
|--|-------------|------------------|------------------|
| | | <u>\$</u> | <u>\$</u> |
| INCOME | | | |
| Bank interest received | | | |
| - General | | 40,712 | 13,301 |
| - Child Development Fund | | 10,601 | 7,189 |
| Donation received | | 3,990 | 296,601 |
| Donation received for: | | | |
| - Love Your Neighbour Fund | | 180,000 | 180,000 |
| - Sir Robert Ho Tung Charitable Fund | | 52,000 | -- |
| Grants received | | | |
| - ASCP | | 699,300 | 859,218 |
| - Child Development Fund | | 884,226 | 1,015,677 |
| - Enhanced ASCP | | 2,243,520 | 2,201,520 |
| - 東區區議會社會服務需求先導計劃 | | -- | 138,770 |
| Service income | | | |
| - General | | 1,540,111 | 1,627,174 |
| - Child Development Fund (Cognitio College (Hong Kong)) | | 328,020 | 712,096 |
| - Child Development Fund (Lingnan Hang Yee Memorial Secondary School) | | 443,020 | 280,500 |
| - Child Development Matching Fund | | 1,397,636 | 36,860 |
| Other income | | 16,630 | 12,026 |
| | | <u>7,839,766</u> | <u>7,380,932</u> |

...../to be continued

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

INCOME STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

...../Continued

| | <u>NOTE</u> | <u>2024</u> | <u>2023</u> |
|--|-------------|------------------|------------------|
| | | \$ | \$ |
| LESS: EXPENDITURE | | | |
| Auditors' remuneration | | 25,820 | 25,200 |
| Bank charges | | 2,850 | 1,925 |
| Depreciation | 5 | 63,780 | 53,660 |
| Expenses incurred for: | | | |
| - ASCP | | 581,352 | 733,343 |
| - Bella Foundation | | -- | 12,041 |
| - Child Development Fund | | 884,226 | 1,017,837 |
| - Child Development Fund (Cognitio College (Hong Kong)) | | 711,109 | 444,011 |
| - Child Development Fund (Lingnan Hang Yee Memorial Secondary School) | | 361,191 | 427,571 |
| - Child Development Matching Fund | | 1,152,381 | 38,776 |
| - Enhanced ASCP | | 2,243,520 | 2,201,520 |
| - Joey Yung Charitable Foundation | | 10,040 | 2,000 |
| - Sir David Trench Fund For Recreation | | 36,685 | -- |
| - 森林浴基金 | | -- | 1,091 |
| Operating expenses | | 801,272 | 777,777 |
| Other expenses | | 611,424 | 677,086 |
| Rates | | 84,200 | 81,200 |
| Salaries and allowances | | 23,144 | 114,761 |
| | | <u>7,592,994</u> | <u>6,609,799</u> |
| SURPLUS FOR THE YEAR | | <u>246,772</u> | <u>771,133</u> |

...../to be continued

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

INCOME STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

...../Continued

| | <u>NOTE</u> | <u>2024</u> | <u>2023</u> |
|--|-------------|----------------|----------------|
| | | <u>\$</u> | <u>\$</u> |
| SURPLUS FOR THE YEAR IS ATTRIBUTED TO: | | | |
| General Fund | 8 | -- | -- |
| ASCP | 9 | 117,948 | 125,875 |
| Assets Reserve | 10 | 1,180 | 157,200 |
| Bella Foundation | 11 | -- | (12,041) |
| Chicken Soup Project Fund | 12 | -- | (7,745) |
| Child Development Fund | 13 | 10,601 | 7,189 |
| Child Development Fund (Cognitio College (Hong Kong)) | 14 | (382,622) | 268,085 |
| Child Development Fund (Lingnan Hang Yee Memorial Secondary School) | 15 | 81,829 | (147,071) |
| Child Development Matching Fund | 16 | 249,975 | (1,916) |
| Enhanced ASCP | 17 | -- | -- |
| Joey Yung Charitable Foundation | 19 | (10,040) | (2,000) |
| Love Your Neighbour Fund | 20 | -- | -- |
| Service Expansion Fund | 21 | 213,186 | 438,153 |
| Sir David Trench Fund For Recreation | 22 | (36,685) | -- |
| Sir Robert Ho Tung Charitable Fund | 23 | 1,400 | (196,500) |
| 森林浴基金 | 24 | -- | (1,091) |
| 東區區議會社會服務需求先導計劃 | 25 | -- | 142,995 |
| | | <u>246,772</u> | <u>771,133</u> |

The notes on pages 11 to 22 form part of these financial statements.

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2024

| | <u>NOTE</u> | <u>2024</u> | <u>2023</u> |
|--|-------------|------------------|------------------|
| | | \$ | \$ |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 5 | 201,460 | 214,640 |
| | | ----- | ----- |
| CURRENT ASSETS | | | |
| Prepayments and deposits | | 52,100 | 41,260 |
| Amount due from the Church | 6 | 28,480 | -- |
| Amount due from an affiliated centre | 6 | 1,615 | 5,831 |
| Bank balances and cash | | 4,796,744 | 5,089,967 |
| | | ----- | ----- |
| | | 4,878,939 | 5,137,058 |
| | | ----- | ----- |
| CURRENT LIABILITIES | | | |
| Other accounts payable and accruals | | 118,170 | 199,300 |
| Receipts in advance | | 850,147 | 1,286,695 |
| Amount due to an affiliated centre | 7 | 648 | 1,041 |
| | | ----- | ----- |
| | | 968,965 | 1,487,036 |
| | | ----- | ----- |
| NET CURRENT ASSETS | | 3,909,974 | 3,650,022 |
| | | ----- | ----- |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 4,111,434 | 3,864,662 |
| | | ===== | ===== |

...../To be continued

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2024

...../Continued

| | <u>NOTE</u> | <u>2024</u> | <u>2023</u> |
|--|-------------|------------------|------------------|
| | | <u>\$</u> | <u>\$</u> |
| REPRESENTED BY | | | |
| General Fund | 8 | -- | -- |
| ASCP | 9 | 243,823 | 125,875 |
| Assets Reserve | 10 | 158,380 | 157,200 |
| Bella Foundation | 11 | -- | -- |
| Chicken Soup Project Fund | 12 | -- | -- |
| Child Development Fund | 13 | 18,235 | 7,634 |
| Child Development Fund (Cognitio College (Hong Kong)) | 14 | -- | 382,622 |
| Child Development Fund (Lingnan Hang Yee Memorial Secondary School) | 15 | (70,966) | (152,795) |
| Child Development Matching Fund | 16 | 282,580 | 32,605 |
| Enhanced ASCP | 17 | -- | -- |
| Flag Day Fund | 18 | 2,027,252 | 2,027,252 |
| Joey Yung Charitable Foundation | 19 | 32,560 | 42,600 |
| Love Your Neighbour Fund | 20 | -- | -- |
| Service Expansion Fund | 21 | 1,452,226 | 1,239,040 |
| Sir David Trench Fund For Recreation | 22 | (36,685) | -- |
| Sir Robert Ho Tung Charitable Fund | 23 | 1,400 | -- |
| 森林浴基金 | 24 | 2,629 | 2,629 |
| 東區區議會社會服務需求先導計劃 | 25 | -- | -- |
| | | <u>4,111,434</u> | <u>3,864,662</u> |

Approved and authorised for issue by the committee on May 11, 2025



Mak Sui Kay
Committee Member



Yung Ka Yu
Committee Member

The notes on pages 11 to 22 form part of these financial statements.

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE
STATEMENT OF CHANGES IN FUNDS AND RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2024

| | <u>Balance at beginning of year</u> \$ | <u>Surplus/(Deficit) for the year</u> \$ | <u>Balance at end of year</u> \$ |
|--|---|---|---|
| General Fund | -- | -- | -- |
| ASCP | 125,875 | 117,948 | 243,823 |
| Assets Reserve | 157,200 | 1,180 | 158,380 |
| Bella Foundation | -- | -- | -- |
| Chicken Soup Project Fund | -- | -- | -- |
| Child Development Fund | 7,634 | 10,601 | 18,235 |
| Child Development Fund (Cognitio College (Hong Kong)) | 382,622 | (382,622) | -- |
| Child Development Fund (Lingnan Hang Yee Memorial Secondary School) | (152,795) | 81,829 | (70,966) |
| Child Development Matching Fund | 32,605 | 249,975 | 282,580 |
| Enhanced ASCP | -- | -- | -- |
| Flag Day Fund | 2,027,252 | -- | 2,027,252 |
| Joey Yung Charitable Foundation | 42,600 | (10,040) | 32,560 |
| Love Your Neighbour Fund | -- | -- | -- |
| Service Expansion Fund | 1,239,040 | 213,186 | 1,452,226 |
| Sir David Trench Fund For Recreation | -- | (36,685) | (36,685) |
| Sir Robert Ho Tung Charitable Fund | -- | 1,400 | 1,400 |
| 森林浴基金 | 2,629 | -- | 2,629 |
| 東區區議會社會服務需求先導計劃 | -- | -- | -- |
| | <u>3,864,662</u> | <u>246,772</u> | <u>4,111,434</u> |

The notes on pages 11 to 22 form part of these financial statements.

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

1. GENERAL INFORMATION

The Centre is operated by Chai Wan Baptist Church (“the Church”), a company limited by guarantee incorporated under Hong Kong Companies Ordinance. The address of its principal place of operation is No. 30 Fei Tsui Road, Chai Wan, Hong Kong.

The principal activities of the Centre are providing social services, after-school child care services and counselling services.

2. BASIS OF PREPARATION

The Church qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Hong Kong Companies Ordinance and is therefore entitled to prepare and present the financial statements of the Church and the Centre 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 Centre is a going concern.

The measurement base adopted is historical cost convention.

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following 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 Centre and when the revenue can be measured reliably on the following bases:

- (i) donation income is recognised upon money received;
- (ii) activities income is recognised when activities are completed;
- (iii) service income is recognised when services are rendered, by reference to the stage of completion of the transaction;
- (iv) government grants are recognised over the periods necessary to match it with the related costs it is intended to compensate, on a systematic basis; and
- (v) interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest rates applicable.

(b) Property, plant and equipment

Property, plant and equipment are stated at cost less any accumulated depreciation and any 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 estimated useful lives are as follows:

| | |
|-----------------------------------|---------|
| Furniture, fixtures and equipment | 5 years |
| Leasehold improvement | 5 years |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) 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, intangible assets and long-term investments. 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 amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

(d) 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.

4. TAXATION

No provision has been made for Hong Kong Profits Tax as the Church is a charitable organisation exempted from tax under section 88 of the Inland Revenue Ordinance.

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

5. PROPERTY, PLANT AND EQUIPMENT

| | <u>Furniture, fixtures and equipment</u> | <u>Leasehold improvement</u> | <u>Total</u> |
|--|--|----------------------------------|------------------|
| | \$ | \$ | \$ |
| <u>Cost:</u> | | | |
| At January 1, 2024 | 489,717 | 1,960,442 | 2,450,159 |
| Addition | 50,600 | -- | 50,600 |
| At December 31, 2024 | <u>540,317</u> | <u>1,960,442</u> | <u>2,500,759</u> |
| <u>Accumulated depreciation and impairment losses:</u> | | | |
| At January 1, 2024 | 475,077 | 1,760,442 | 2,235,519 |
| Depreciation for the year | 13,780 | 50,000 | 63,780 |
| At December 31, 2024 | <u>488,857</u> | <u>1,810,442</u> | <u>2,299,299</u> |
| <u>Net carrying amount:</u> | | | |
| At January 1, 2024 | <u>14,640</u> | <u>200,000</u> | <u>214,640</u> |
| At December 31, 2024 | <u>51,460</u> | <u>150,000</u> | <u>201,460</u> |

6. AMOUNT DUE FROM THE CHURCH / AN AFFILIATED CENTRE

The amount due from the Church / an affiliated centre is unsecured, interest free and has no fixed repayment term.

7. AMOUNT DUE TO AN AFFILIATED CENTRE

The amount due to an affiliated centre is unsecured, interest free and has no fixed repayment term.

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

8. GENERAL FUND

| | <u>2024</u> | <u>2023</u> |
|--|-------------|-------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | -- | -- |
| | ----- | ----- |
| Income | 1,601,443 | 1,946,942 |
| Expenditure | (1,563,070) | (1,692,309) |
| Transfer from Chicken Soup Project Fund | -- | 7,745 |
| Transfer to Child Development Fund (Cognitio College (Hong Kong)) | (467) | -- |
| Transfer from Love Your Neighbour Fund | 180,000 | 180,000 |
| Transfer to Service Expansion Fund | (217,906) | (438,153) |
| Transfer to 東區區議會社會服務需求先導計劃 | -- | (4,225) |
| | ----- | ----- |
| | ----- | ----- |
| At end of year | -- | -- |
| | ===== | ===== |

9. ASCP

| | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | 125,875 | -- |
| | ----- | ----- |
| Fee-waiving subsidy allocated by Social Welfare Department | 699,300 | 678,054 |
| Utilised subsidy | (581,352) | (641,523) |
| | ----- | ----- |
| Unspent subsidy for the year | 117,948 | 36,531 |
| Adjustment - utilised subsidy understated in previous years | -- | (91,820) |
| Refund from Government for previous years | -- | 181,164 |
| | ----- | ----- |
| | ----- | ----- |
| At end of year | 243,823 | 125,875 |
| | ===== | ===== |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

10. ASSETS RESERVE

| | <u>2024</u> | <u>2023</u> |
|--|----------------|----------------|
| | \$ | \$ |
| At beginning of year | 157,200 | -- |
| | ----- | ----- |
| Depreciation charged | (49,420) | (39,300) |
| Transfer from Sir Robert Ho Tung Charitable Fund | 50,600 | 196,500 |
| | ----- | ----- |
| | 1,180 | 157,200 |
| | ----- | ----- |
| At end of year | <u>158,380</u> | <u>157,200</u> |

11. BELLA FOUNDATION

| | <u>2024</u> | <u>2023</u> |
|----------------------|-------------|-------------|
| | \$ | \$ |
| At beginning of year | -- | 12,041 |
| Expenses incurred | -- | (12,041) |
| | ----- | ----- |
| At end of year | <u>--</u> | <u>--</u> |

12. CHICKEN SOUP PROJECT FUND

| | <u>2024</u> | <u>2023</u> |
|--------------------------|-------------|-------------|
| | \$ | \$ |
| At beginning of year | -- | 7,745 |
| Transfer to General Fund | -- | (7,745) |
| | ----- | ----- |
| At end of year | <u>--</u> | <u>--</u> |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

13. CHILD DEVELOPMENT FUND

| | <u>2024</u> | <u>2023</u> |
|------------------------|---------------|--------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | 7,634 | 445 |
| | ----- | ----- |
| Bank interest received | 10,601 | 7,189 |
| Grants received | 884,226 | 1,015,677 |
| Activities fee income | -- | 2,160 |
| Expenses incurred | (884,226) | (1,017,837) |
| | <u>10,601</u> | <u>7,189</u> |
| | ----- | ----- |
| At end of year | <u>18,235</u> | <u>7,634</u> |
| | ===== | ===== |

14. CHILD DEVELOPMENT FUND (COGNITIO COLLEGE (HONG KONG))

| | <u>2024</u> | <u>2023</u> |
|----------------------------|------------------|----------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | 382,622 | 114,537 |
| | ----- | ----- |
| Service income received | 328,020 | 712,096 |
| Expenses incurred | (711,109) | (444,011) |
| Transfer from General Fund | 467 | -- |
| | <u>(382,622)</u> | <u>268,085</u> |
| | ----- | ----- |
| At end of year | <u>--</u> | <u>382,622</u> |
| | ===== | ===== |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

15. CHILD DEVELOPMENT FUND (LINGNAN HANG YEE MEMORIAL SECONDARY SCHOOL)

| | <u>2024</u> | <u>2023</u> |
|-------------------------|-------------|-------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | (152,795) | (5,724) |
| | ----- | ----- |
| Service income received | 443,020 | 280,500 |
| Expenses incurred | (361,191) | (427,571) |
| | ----- | ----- |
| | 81,829 | (147,071) |
| | ----- | ----- |
| At end of year | (70,966) | (152,795) |
| | ===== | ===== |

16. CHILD DEVELOPMENT MATCHING FUND

| | <u>2024</u> | <u>2023</u> |
|--------------------------------------|-------------|-------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | 32,605 | 34,521 |
| | ----- | ----- |
| Activity income received | 1,397,636 | 36,860 |
| Expenses incurred | (1,152,381) | (38,776) |
| Transfer from Service Expansion Fund | 4,720 | -- |
| | ----- | ----- |
| | 249,975 | (1,916) |
| | ----- | ----- |
| At end of year | 282,580 | 32,605 |
| | ===== | ===== |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

17. ENHANCED ASCP

| | <u>2024</u> \$ | <u>2023</u> \$ |
|---|--------------------------|--------------------------|
| At beginning of year | -- | -- |
| Fee-waiving subsidy allocated by Social Welfare Department Utilised subsidy | 2,243,520 (2,243,520) | 2,201,520 (2,201,520) |
| At end of year | -- | -- |

18. FLAG DAY FUND

| | <u>2024</u> \$ | <u>2023</u> \$ |
|--------------------------------------|-------------------|-------------------|
| At beginning of year and end of year | 2,027,252 | 2,027,252 |

19. JOEY YUNG CHARITABLE FOUNDATION

| | <u>2024</u> \$ | <u>2023</u> \$ |
|----------------------|-------------------|-------------------|
| At beginning of year | 42,600 | 44,600 |
| Expenses incurred | (10,040) | (2,000) |
| At end of year | 32,560 | 42,600 |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

20. LOVE YOUR NEIGHBOUR FUND

| | <u>2024</u> \$ | <u>2023</u> \$ |
|--------------------------|-------------------|-------------------|
| At beginning of year | -- | -- |
| Donation received | 180,000 | 180,000 |
| Transfer to General Fund | (180,000) | (180,000) |
| | -- | -- |
| At end of year | -- | -- |

21. SERVICE EXPANSION FUND

| | <u>2024</u> \$ | <u>2023</u> \$ |
|---|-------------------|-------------------|
| At beginning of year | 1,239,040 | 800,887 |
| Transfer from General Fund | 217,906 | 438,153 |
| Transfer to Child Development Matching Fund | (4,720) | -- |
| | 213,186 | 438,153 |
| At end of year | 1,452,226 | 1,239,040 |

22. SIR DAVID TRENCH FUND FOR RECREATION

| | <u>2024</u> \$ | <u>2023</u> \$ |
|----------------------|-------------------|-------------------|
| At beginning of year | -- | -- |
| Expenses incurred | (36,685) | -- |
| At end of year | (36,685) | -- |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

23. SIR ROBERT HO TUNG CHARITABLE FUND

| | <u>2024</u> | <u>2023</u> |
|----------------------------|--------------|------------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | -- | 196,500 |
| | ----- | ----- |
| Donation received | 52,000 | -- |
| Transfer to Assets Reserve | (50,600) | (196,500) |
| | <u>1,400</u> | <u>(196,500)</u> |
| | ----- | ----- |
| At end of year | <u>1,400</u> | -- |
| | ===== | ===== |

24. 森林浴基金

| | <u>2024</u> | <u>2023</u> |
|----------------------|--------------|--------------|
| | <u>\$</u> | <u>\$</u> |
| At beginning of year | 2,629 | 3,720 |
| Expenses incurred | -- | (1,091) |
| | <u>2,629</u> | <u>2,629</u> |
| | ===== | ===== |

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

25. 東區區議會社會服務需求先導計劃

| | <u>2024</u> \$ | <u>2023</u> \$ |
|----------------------------|-------------------|-------------------|
| At beginning of year | -- | (142,995) |
| Grants received | -- | 138,770 |
| Transfer from General Fund | -- | 4,225 |
| | <u>--</u> | <u>142,995</u> |
| At end of year | <u>--</u> | <u>--</u> |

26. RELATED PARTY TRANSACTIONS

In addition to the transactions and balances detailed elsewhere in these financial statements, the Centre had the following significant transactions with related parties:

| | <u>2024</u> \$ | <u>2023</u> \$ |
|-----------------------------------|-------------------|-------------------|
| Management fee paid to the Church | 445,620 | 412,104 |
| Donation received from the Church | 28,480 | 27,931 |
| | <u>474,100</u> | <u>440,035</u> |

捐款表格



柴灣浸信會社會服務處

CHAI WAN BAPTIST CHURCH SOCIAL SERVICE

捐款者資料

姓名/團體名稱：_____

聯絡人(如與上列不同)：_____ (先生/太太/小姐)

電話：_____ 電郵：_____

地址：_____

捐款方法

本人/團體願意支持柴灣浸信會社會服務處，並捐助港幣
(請在合適方格內□)

\$500 \$1,000 \$3,000 \$5,000 其他：\$_____

*捐款港幣\$100 或以上可獲發正式收據申請免稅

捐款方法 (請在合適方格內)

※ 直接存入本服務處滙豐銀行戶口 042-1-055237

(戶口名稱：柴灣浸信會社會服務處或 Chai Wan Baptist Church Social Service)

※ 劃線支票 (支票號碼：) 抬頭請註明「柴灣浸信會社會服務處」

※ 現金

*請將入數紙或劃線支票連同本捐款表格寄回/交回「香港柴灣翡翠道 30 號 G 樓」

衷心感謝您的支持!

鳴謝

本服務處謹此致謝以下人士、學校、機構及基金於 2024年度
對本處舉辦之活動所作出的支持及參與。

(排名不分先後)

社會福利署東區/灣仔區(策劃及統籌)社會工作主任

中華傳道會劉永生中學 – 校長及教職員

聖公會李福慶中學 – 校長及教職員

文理書院(香港) – 校長及教職員

港島民生書院 – 校長及教職員

衛理中學 – 校長及教職員

東區青年活動委員會

戴麟趾爵士康樂基金

青少年發展企業聯盟

心靈雞湯慈善基金會

Kid4Kids童協基金會

老有所為活動計劃

何東爵士慈善基金

教會關懷貧窮網絡

瑪利諾醫藥福利會

青年事務委員會

公民教育委員會

Foodlink膳心連

我愛起義義工團

兒童發展基金

惠家慈善基金

晴彩慈善基金

東區區議會

社會福利署

愛鄰舍基金

李思浩先生

蘇敏剛先生

惜食堂



地址：香港柴灣翡翠道30號G樓

電郵：socialservice@cwbc.org.hk

網址：www.cwbc.org.hk

電話：2558 0297

傳真：2515 9931