



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION
HONG KONG LIMITED

基督教宣道會香港區聯會有限公司

Opinion

We have audited the financial statements of Christian & Missionary Alliance Church Union Hong Kong Limited – C & MA Social Services (the "Organization") set out on pages 4 to 25, which comprise the statement of financial position as at 31 March 2017, and the statement of comprehensive income, statement of cash flows and statement of changes in reserves and funds for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

The financial statements of the Organization do not form part of the specified financial statements of Christian & Missionary Alliance Church Union Hong Kong Limited.

In our opinion, the financial statements give a true and fair view of the financial position of the Organization as at 31 March 2017, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the "Lump Sum Grant Manual", the "Guide to Social Welfare Subventions" and complied with the requirements as stipulated by Social Welfare Department and Community Care Fund on implementing the Community Care Fund Programme and other instructions issued by the Director of Social Welfare.

Other Information

We have not performed any audit procedures to verify the authenticity of the supplementary and unaudited information provided by the Committee Members of the Organization in the financial statements.

Basis for Opinion

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

Responsibilities of Committee Members and Those Charged with Governance for the Financial Statements

The Committee Members of the Organization are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities 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 Organization'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 Organization or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.



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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION
HONG KONG LIMITED

基督教宣道會香港區聯會有限公司

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, 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.

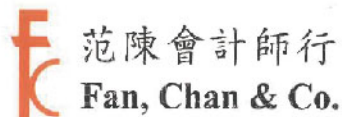
As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 Organization'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 Organization'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 Organization to cease to continue as a going concern.



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INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION
HONG KONG LIMITED
基督教宣道會香港區聯會有限公司

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 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.

Fan, Chan & Co.
Certified Public Accountants
Hong Kong, 27 October, 2017



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CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
- C & M A SOCIAL SERVICES
基督教宣道會香港區聯合有限公司 - 宣道會社會服務處

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH, 2017

	Note	2017 HK\$	2016 HK\$
Income			
Social Welfare Department's subvention and grants	(4)	21,886,663	18,529,721
Donations and subventions from other sources	(5)	7,899,634	7,643,745
Fee income and assistance	(6)	35,736,266	33,126,782
Programme income	(8)	2,472,397	3,407,344
Sales and services, net		226,549	704
Bank interest income		108,699	17,282
Subsidiary to centre or other fund		520	-
Sundry income		494,364	363,070
Total income		68,835,092	63,088,648
Deduct:			
Expenditure			
Administrative expenses		595,956	448,596
Audit fee		103,635	98,700
Block Grant Expenditure		10,000	-
Building management fee		574,832	575,877
Capital expenditure for designated donations		62,210	122,389
Central items		477,837	436,194
Depreciation and amortization		3,108,301	3,074,465
Food		1,501,208	1,458,200
Government rent and rates		599,594	550,235
Insurance premium		515,369	266,283
Personnel emoluments	(7)	48,836,864	47,289,722
Programme expenses	(8)	4,568,556	5,037,196
Rental expenses		1,727,916	1,533,745
Repairs and maintenance		707,622	608,104
Social Welfare Development Fund Expenditure		153,090	221,501
Store and equipment		546,718	559,908
Sundry expenses		462,513	474,869
Transportation and travelling		87,563	80,014
Utilities		1,286,301	1,284,330
Written off of property, plant and equipment		11,429	15,763
Total expenditure		65,939,514	64,148,091
Surplus /(deficit) and total comprehensive income for the year		2,895,578	(1,059,443)

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CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED
- C & M A SOCIAL SERVICES
基督教宣道會香港區聯合有限公司 - 宣道會社會服務處

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH, 2017

	Note	2017 HK\$	2016 HK\$
Non-current assets			
Property, plant and equipment	(10)	7,615,555	6,791,679
Loan to the Union	(9)	3,740,000	5,360,000
		11,355,555	12,151,679
Current assets			
Inventories	(11)	105,809	82,320
Deposit, prepayment and other receivables	(12)	907,856	1,726,092
Amounts due from related parties	(20)	25,087	67,550
Cash and cash equivalents	(14)	39,555,232	33,381,083
		40,593,984	35,237,045
Current liabilities			
Accounts and other payables		1,404,255	1,278,915
Receipt in advance		3,170,374	1,984,656
		4,574,629	3,263,571
Net current assets		36,019,355	31,973,474
Total assets less current liabilities		47,374,910	44,125,153
Non-current liabilities			
Provision for long service payment	(15)	981,864	841,804
Deferred income	(17)	967,162	753,043
		1,949,026	1,594,847
Net assets		45,425,884	42,530,306
Total reserves and funds			
Accumulated general fund		1,044,074	1,147,066
Designated funds		44,381,810	41,383,240
	(16)	45,425,884	42,530,306

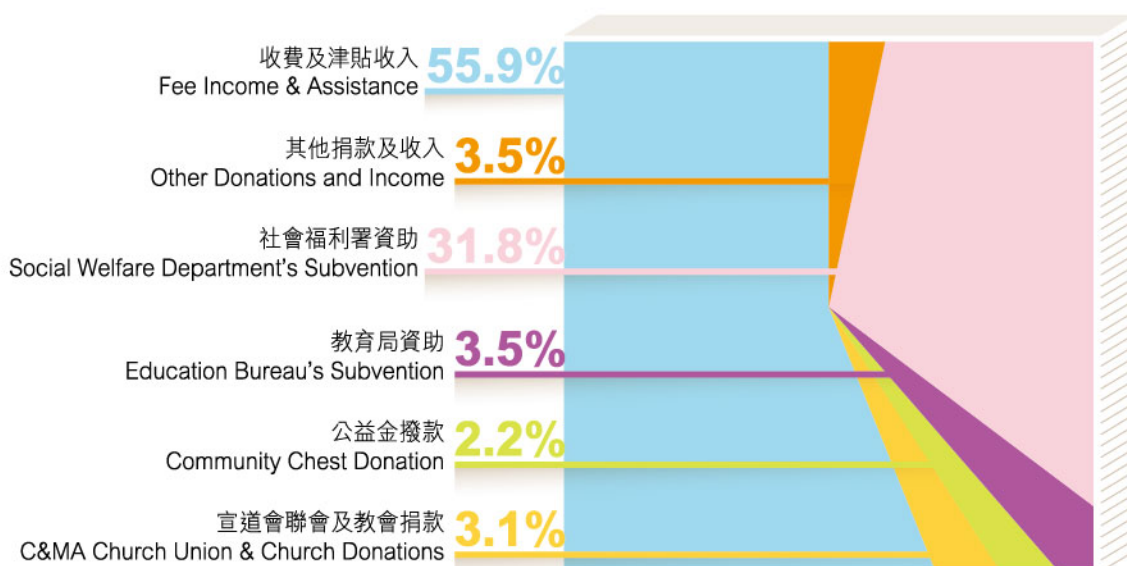
The financial statements were approved and authorised for issue by the Social Services Committee on 27 October, 2017 and are signed on its behalf by:

Chairman of
Social Services Committee
C & M A Social Services

General Secretary of
Social Services Committee
C & M A Social Services

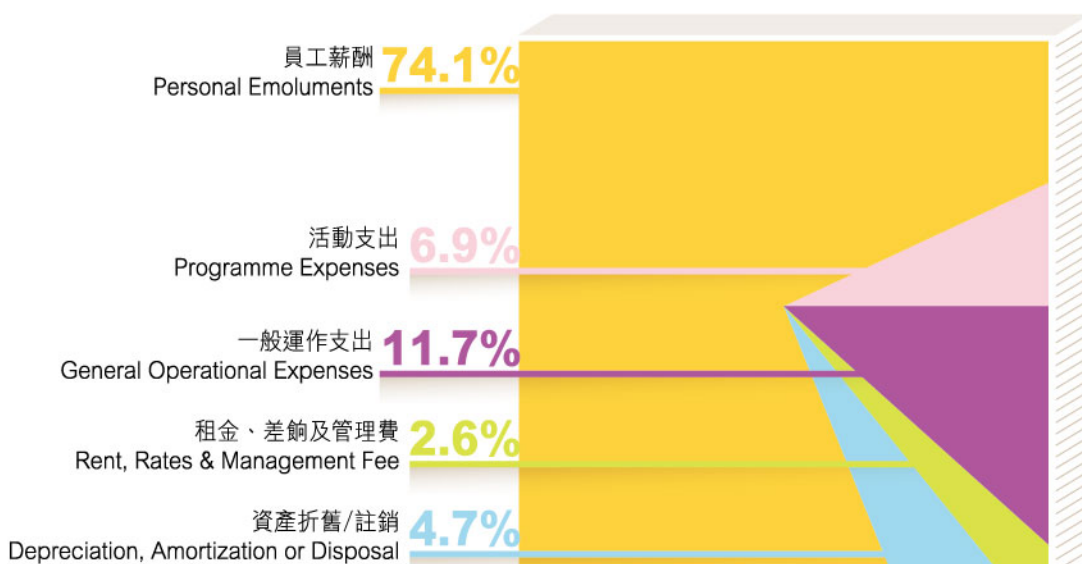
1. 收入分析圖 (本財政年度總收入為 \$68,835,092)

Chart of Income (Total income for this financial year is \$68,835,092)



2. 支出分析圖 (本財政年度總支出為 \$65,939,514)

Chart of Expenditure (Total expenditure for this financial year is \$65,939,514)



3. 整筆撥款儲備及公積金儲備使用

The use of Lump Sum Grant Reserve and Provident Fund Reserve

	整筆撥款 Lump Sum Grant \$	公積金 Provident Fund		總計 Total \$
		定影員工 Snapshot Staff \$	6.8%及其他職位 6.8% and Other Posts \$	
資助收入 Subvention Received	16,539,995.00	380,270.00	1,016,856.00	17,937,121.00
其他收入 Other Income	352,461.70	-	-	352,461.70
(A):	16,892,456.70	380,270.00	1,016,856.00	18,289,582.70
薪酬支出 Personal Emoluments Paid	15,265,436.49	377,055.00	752,177.95	16,394,669.44
其他支出 Other Charges Paid	1,325,599.67	-	-	1,325,599.67
(B):	16,591,036.16	377,055.00	752,177.95	17,720,269.11
是年盈餘 Surplus for the Year (A) - (B)	301,420.54	3,215.00	264,678.05	569,313.59
加 Add: 承上年盈餘 Surplus b/f	6,142,190.94	10,041.70	2,921,326.68	9,073,559.32
調整 Adjustment:	-	777.00	(777.00)	-
減 Less: 退回政府 Refund to Government	-	4,873.00	-	4,873.00
盈餘轉往下一年 Surplus c/f	6,443,611.48	9,160.70	3,185,227.73	9,637,999.91

註：整筆撥款的周年財務報告已上載至本機構網站，網址是http://www.cmasshk.org/ann_fin_report.html
 Remarks: The Annual Financial Report of Lump Sum Grant has been uploaded to our website, the link is http://www.cmasshk.org/ann_fin_report.html.

The List of Directors & Committee Members 各委員會成員名單

(截至二零一七年三月三十一日)

執行委員會

張觀運牧師 (主席)	范國光牧師	蕭如發牧師	張美薇牧師	甄錫榮醫生
簡耀堂牧師 (第一副主席)	陳茹九牧師	許振武牧師	林永強牧師	葉松茂博士
梁家麟牧師 (第二副主席)	萬得康牧師	湯頌年牧師	鍾煥璋女士	蘇國生博士
王弼福社長	黎嘉禮牧師			

社會服務委員會

陳茹九牧師 (主席)	陸正雄牧師 (副主席)	郭瑞榮牧師 (2016年10月榮休)
范國光牧師 (2016年10月接任)	黃永強牧師	蕭如發牧師
鍾淑明女士	朱海明先生	何祐康先生
		湯頌年牧師 鍾煥璋女士

幼兒學校校董會

陳茹九牧師 (主席)	郭瑞榮牧師 (2016年10月榮休)	范國光牧師 (由2017年2月)
陸正雄牧師	楊蕙蕙吟博士 羅朝虹女士	劉國華先生 (校監)

支援委員會

基督教宣道會利東幼兒學校

陳茹九牧師 (主席)	何永明先生	黃仲輝先生	韓思聰先生	潘美蘭女士
郭明萍女士				

基督教宣道會寶湖幼兒學校

羅志強牧師 (主席)	鄧玉宜小姐	李家樂先生	徐曉惠小姐
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基督教宣道會海怡幼兒學校

吳錦明牧師 (主席)	張玉霞姑娘	蔡月明姑娘	梁文姬女士	關貴平女士
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基督教宣道會天頌幼兒學校

陸正雄牧師 (主席)	吳玉萍小姐	黃燕濱小姐
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基督教宣道會沙田幼兒學校

王美玲姑娘 (主席)

基督教宣道會長亨長者鄰舍中心

趙善勇傳道 (主席) (至2016年5月31日)	梁兆業先生 (主席) (由2016年6月1日至12月31日)
秦凱剛先生 (主席) (由2017年1月1日)	李翠玉女士 謝素心女士 范宇軒先生

基督教宣道會利福長者鄰舍中心

潘國賢牧師 (主席)	郭紫燕女士	黃小燕女士
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基督教宣道會海濱花園耆學軒

鍾淑明女士 (主席) (至2016年12月31日)	劉明鳳女士 (主席) (由2017年1月1日)
邱淑玲女士	黃雪梅女士 陳新良先生 胡志強先生
嚴振添先生	
施麗珊女士	

基督教宣道會白普理景林長者鄰舍中心

石海亮先生 (主席)	黃建民牧師	羅七正先生	陶瑞方先生	李靜玲女士
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基督教宣道會油麗長者鄰舍中心

黃偉雄牧師 (主席)	劉淑霞女士	李天佑先生
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宣道會社會服務處

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 社會服務總幹事：劉國華先生

幼兒學校

基督教宣道會富山幼兒學校

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 電郵：shatin@cmasshk.org
 校長：何婉嫻校長

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香港鴨脷洲利東邨東興樓地下102-112號
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 電郵：leitung@cmasshk.org
 校長：陳秀賢校長

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 電郵：southhorizons@cmasshk.org
 校長：莫綺華校長

基督教宣道會寶湖幼兒學校

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 電話：2650-8223 傳真：2650-8330
 電郵：plovercove@cmasshk.org
 校長：王佩珠校長

基督教宣道會天頌幼兒學校

新界元朗天水圍天頌苑
 服務設施大樓一字樓
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 電郵：tinchung@cmasshk.org
 校長：文鳳和校長

C & M A Social Services

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 11 Hoi Fai Road, Tai Kok Tsui, Kowloon.
 Tel : 2787-5212 Fax : 2395-2855
 E-mail : cao@cmasshk.org
 General Secretary for Social Services : Mr. LAU Kwok-wa

Nursery Schools

Christian & Missionary Alliance Fu Shan Nursery School

No. 1-6 Lower Ground 1, Fu Shun House,
 Fu Shan Estate, Kowloon.
 Tel : 2351-2833 Fax : 2320-5201
 E-mail : fushan@cmasshk.org
 Principal : Ms. Leung Yi Ling

Christian & Missionary Alliance Shatin Nursery School

1-13, G/F, Oriole House, Sha Kok Estate, Shatin, N.T.
 Tel : 2648-9486 Fax : 2686-1902
 E-mail : shatin@cmasshk.org
 Principal : Ms. Ho Yuen Han

Christian & Missionary Alliance Lei Tung Nursery School

102-112, G/F, Tung Hing House,
 Lei Tung Estate, Ap Lei Chau, Hong Kong.
 Tel : 2871-2791 Fax : 2874-9407
 E-mail : leitung@cmasshk.org
 Principal : Ms. Chan Sau Yin

Christian & Missionary Alliance South Horizons Nursery School

Upper Ground Floor, Block 29,
 Phase IV, South Horizons, Yi Nam Road,
 Ap Lei Chau, Hong Kong.
 Tel : 2873-3026 Fax : 2873-0754
 E-mail : southhorizons@cmasshk.org
 Principal : Ms. Mok Yee Wah

Christian & Missionary Alliance Plover Cove Nursery School

Shop 106, Level 1, Plover Cove Garden,
 3 Plover Cove Road, Tai Po, N.T.
 Tel : 2650-8223 Fax : 2650-8330
 E-mail : plovercove@cmasshk.org
 Principal : Ms. Wong Pui Chu

Christian & Missionary Alliance Tin Chung Nursery School

1/F, Ancillary Facilities Block,
 Tin Chung Court, Tin Shui Wai, Yuen Long, N.T.
 Tel : 2253-0100 Fax : 2253-0313
 E-mail : tinchung@cmasshk.org
 Principal : Ms. Man Fung Wo

長者中心

基督教宣道會長亨長者鄰舍中心

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新界青衣長亨邨俊樓B翼地下11室
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電郵：cheunghang@cmasshk.org
中心主任：彭世傑先生

基督教宣道會白普理景林長者鄰舍中心

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電郵：kinglam@cmasshk.org
中心主任：潘玉貞女士

基督教宣道會油麗長者鄰舍中心

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電話：2346-3231 傳真：2775-2557
電郵：yaulai@cmasshk.org
中心主任：胡月嫦女士

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電郵：leifook@cmasshk.org
中心主任：李曼莉女士

基督教宣道會海濱花園耆學軒

新界荃灣海濱花園怡樂徑15-16座平台D1樓
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電郵：rivieragardens@cmasshk.org
中心主任：陳佩菁女士

基督教宣道會翠樂長者睦鄰中心

香港柴灣翠樂邨翠祿樓地下
電話：2814-9701 傳真：2555-3493
電郵：tsuilok@cmasshk.org
中心主任：陳佩菁女士

Elderly Centres

C & M A Cheung Hang Neighbourhood Elderly Centre

LG 301 Commercial Complex,
Cheung Hang Estate, Tsing Yi, N.T.
Unit 11, G/F, Wing B, Hang Chun House,
Cheung Hang Estate, Tsing Yi, N.T.
Tel : 2432-7232 Fax : 2435-7756
E-mail : cheunghang@cmasshk.org
Centre-in-charge : Mr. Pang Sai Kit

C & M A Bradbury King Lam Neighbourhood Elderly Centre

G/F, King Lam Neighbourhood Community Centre,
King Lam Estate, Tseung Kwan O, Sai Kung, N.T.
Tel : 2703-5123 Fax : 2703-7270
E-mail : kinglam@cmasshk.org
Centre-in-charge : Ms. Poon Yuk Ching

Christian & Missionary Alliance Yau Lai Neighbourhood Elderly Centre

G/F, Tsui Lai House, Yau Lai Estate, Yau Tong, Kowloon.
Tel : 2346-3231 Fax : 2775-2557
E-mail : yaulai@cmasshk.org
Centre-in-charge : Ms. Wu Yuet Sheung

C & M A Lei Fook Neighbourhood Elderly Centre

Unit 29, G/F, Lei Ning House,
Ap Lei Chau Estate, Hong Kong.
Tel : 2552-1115 Fax : 2518-7812
E-mail : leifook@cmasshk.org
Centre-in-charge : Ms. Lee Man Lee

C & M A Riviera Gardens Elderly Learning Centre

Podium D, Block 15-16, Yi Lok Path,
1/F (UG) Riviera Gardens, Tsuen Wan, N.T.
Tel : 2406-0201 Fax : 2406-7844
E-mail : rivieragardens@cmasshk.org
Centre-in-charge : Ms. Chan Pui Ching

C & M A Tsui Lok Good Neighbours Centre for the Elderly

G/F, Tsui Luk House, Tsui Lok Estate,
Chai Wan, Hong Kong.
Tel : 2814-9701 Fax : 2555-3493
E-mail : tsuilok@cmasshk.org
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E-mail : kfchurch@biznetvigator.com
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C & MA Lei Moon Study Centre

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In-charge : Rev. Ko Chi On

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In-charge : Ms. Ip Kam Sau

Christian & Missionary Alliance Tai Wo Hau Study Centre

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Tel : 2420-6378 Fax : 2481-4592
E-mail : cma_twhc@yahoo.com.hk
In-charge : Rev. Cheung Wan Sang

Oi Man Alliance Church & Study Centre

Room B, 2/F, Oi Man Estate Hall, Oi Man Estate,
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Tel : 2715-9755 Fax : 2712-6290
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E-mail : centre@dbac.org.hk
In-charge : Mr. Yam Chun Long

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In-charge : Ms. Lee Wai Ling

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Tel : 2464-8152 Fax : 2464-8155
E-mail : cmapcsc@yahoo.com.hk
Centre-in-charge : Ms. Fong Siu Yuk

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Shatin Alliance Community Services Centre

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Tel : 2648-9281 Fax : 2635-4795
E-mail : centre@shatinalliance.org.hk
Centre-in-charge : Ms. Lo Mung Ming

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電郵：wkcentre@wahkeechurch.org.hk
中心主任：黎少慧姑娘

C & M Alliance Wah Kee Youth Centre, The

Room 620-624, Wah Kee House,
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E-mail : wkcentre@wahkeechurch.org.hk
Centre-in-charge : Ms. Lai Siu Wai

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中心主任：黃永強牧師

Christian & Missionary Alliance Yuen Kei Family Service Centre

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E-mail : yuenkeifsc@yuenkei.org.hk
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電郵：church@wahkeechurch.org.hk
中心主任：黎少慧姑娘

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11 Hoi Fai Road, Tai Kok Tsui, Kowloon.
Tel : 2271-4513 Fax : 2395-2855
E-mail : island_h_mhccc@cmasshk.org
In-charge : Mr. Yan Ho On

Christian & Missionary Alliance Tung Chung Church Education Centre

Shop 102, 1st floor, Yat Tung Shopping Centre,
Yat Tung Estate, Tung Chung, Lantau Island, N.T.
Tel : 3141-7319 Fax : 3141-7111
E-mail : centre@tcac.org.hk
In-charge : Ms. Edith Yeung

Kornhill Alliance Church Family Services Centre

G/F, Tai Ming House, 9 Greig Road,
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Tel : 2516-5113 Fax : 2516-5505
E-mail : fsc@kac.org.hk
Centre-in-charge : Ms. Pun Kwai Lin

C & M Alliance Wah Kee Church Social Services Centre, The

49 Shek Pai Wan Road, Tin Wan, Hong Kong.
Tel : 2551-3683 Fax : 2875-9837
E-mail : church@wahkeechurch.org.hk
Centre-in-charge : Ms. Lai Siu Wai

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E-mail : cmagcc@cmasshk.org
In-charge : Mr. Lau Kwok Wa

Kei Yam Family Services Centre

11/F, Grand City Plaza, 1-17 Sai Lau Kok Road, Tsuen Wan, N.T.
Tel : 3188-1123 Fax : 2412-4230
E-mail : kyfsc@kychurch.org.hk
Centre-in-charge : Ms. Cheung Yuk Lin

C & M Alliance Wah Kee Neighbourhood Centre, The

Room 601-606, Wah Kee House,
Wah Fu Estate, Hong Kong.
Tel : 2538-0644 Fax : 2291-4044
E-mail : wknc@wahkeechurch.org.hk
Centre-in-charge : Ms. Lai Siu Wai

Christian and Missionary Alliance Pentecostal Church Neighbourhood Centre

No. 15, G/F, Hoi Tai House,
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Tel : 2715-2098 Fax : 2715-2198
E-mail : jirehchurch@gmail.com
In-charge : Rev. Tang Wai Kwong

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Tel : 2482-0343 Fax : 2471-4636
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In-charge : Rev. Tsang Yui Kwai

Blessing Thai Service Centre

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E-mail : blessingthaic@yahoo.com.hk
In-charge : Ms. Lee Chui Ling

Christian & Missionary Alliance Kwun Tong Church Family Service Centre

G/F., 95-97 Ting On Street,
Ngau Tau Kok, Kowloon.
Tel: 2116-4052 Fax : 2757-3072
E-mail : ktcfsc@yahoo.com.hk
In-charge : Ms. Man Miu Chun Karen

Affiliated Organization

Suen Mei Speech & Hearing Centre

Unit 5 (South Portion), G/F, Lai Chi Kok Bay Garden,
272 Lai King Hill Road, Kowloon.
Tel : 2743-7377 Fax : 2370-3048
E-mail : suenmei1@netvigator.com
In-charge : Mrs. Bessie Pang

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