核數師報告

Auditor's Report



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 & M A Social Services (the "Organization") set out on pages 4 to 30, which comprise the statement of financial position as at 31 March, 2024, 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, 2024, 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" 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 from time to time.

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 ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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.



Rooms 1007-1012, 10/F., K. Wah Centre, 191 Java Road, North Point, Hong Kong 香港北角渣華道191號嘉華國際中心10樓1007-1012室

Tel: (852) 2816 3188 Fax: (852) 2891 5103 Email: fanchan@fanchan.com



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 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 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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Rooms 1007-1012, 10/F., K. Wah Centre. 191 Java Road, North Point, Hong Kong 香港北角渣華道191號嘉華國際中心10樓1007-1012室 Tel: (852) 2816 3188 Fax: (852) 2891 5103 Email: fanchan@fanchan.com



核數師報告

Auditor's Report



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. Limited Certified Public Accountants

Leung Kwong Kin

Practising Certificate Number: P03702

Van. Chan + Co.

Hong Kong, 17 October, 2024



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

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH, 2024

	Note	2024	202
		HK\$	HK
Income			
Social Welfare Department's subvention and grants	4	39,073,577	36,473,225
Education Bureau's subvention		36,035,805	38,803,49
Donations and subventions from other sources	5	11,929,952	10,116,17
Fee income and assistance	6	16,609,971	15,320,43
Programme income	7	1,449,435	898,66
Bank interest income		1,536,959	299,83
Administrative fee income		2,929,705	3,052,67
Sundry income		108,725	342,59
Total income		109,674,129	105,307,10
Deduct:			
Expenditure			
Administrative expenses		626,956	801,26
Audit fee		138,730	138,66
Building management fee		743,911	697,98
Capital expenditure for designated donations /			
government grants		52,620	351,87
Central items		1,701,828	1,767,35
Depreciation and amortization	10	1,766,732	1,879,12
Expenditure for designated donations		2,003,445	2,828,89
Food		1,529,483	842,77
Government rent and rates		640,527	475,50
Insurance premium		907,499	757,17
Personnel emoluments	8	83,314,722	80,928,74
Programme expenses	7	5,589,727	4,759,42
Rental expenses		2,224,212	2,214,07
Repairs and maintenance		1,328,769	1,075,20
Social Welfare Development Fund Expenditure			37,92
Store and equipment		837,855	726,68
Sundry expenses		622,890	905,28
Transportation and travelling		75,071	81,08
Utilities		1,657,005	1,441,55
Loss on disposal of property, plant and equipment		7,414	23,38
Total expenditure		105,769,396	102,733,97
Surplus for the year		3,904,733	2,573,129

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核數師報告

Auditor's Report

CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED - C & M A SOCIAL SERVICES

基督教宣道會香港區聯會有限公司 - 宣道會社會服務處

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH, 2024

	Note	2024	2023
		HK\$	HK\$
Non-current assets			
Property, plant and equipment	10	5,442,841	5,779,305
Current assets			
Inventories	11	200,285	149,157
Deposits, prepayment and other receivables	12	2,357,572	1,595,184
Cash and cash equivalents	13	86,636,757	81,107,344
		89,194,614	82,851,685
Current liabilities			
Account and other payables		5,247,708	4,556,094
Receipt in advance		6,038,838	4,763,925
		11,286,546	9,320,019
Net current assets		77,908,068	73,531,666
Total assets less current liabilities		83,350,909	79,310,971
Non-current liabilities			
Provision for long service payment	14	655,137	727,979
Block grant reserve	15	2,896,408	2,688,361
		3,551,545	3,416,340
Net assets		79,799,364	75,894,631
Total reserves and funds			
Accumulated general fund		2,200,954	(863, 134)
Designated funds		77,598,410	76,757,765
		79,799,364	75,894,631

The financial statements were approved and authorised for issue by the Social Services Committee on 17 October, 2024 and are signed on its behalf by:

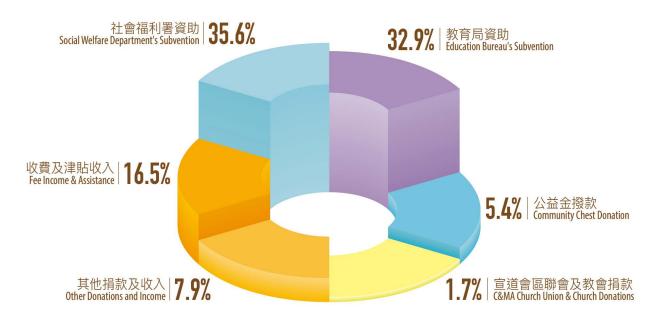
Chairman of Social Services Committee C & M A Social Services General Secretary for Social Services C & M A Social Services

二零二三至二零二四年度

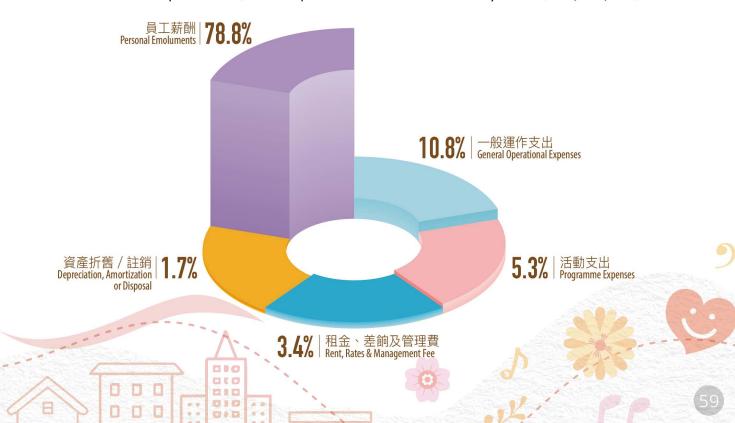
財務分析圖表

Financial Chart for 2023/2024

(1) 收入分析圖 (本財政年度總收入為 \$109,674,129) Chart of Income (Total income for this financial year is \$109,674,129)



(2) 支出分析圖 (本財政年度總支出為\$105,769,396) Chart of Expenditure (Total expenditure for this financial year is \$105,769,396)



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	公積金 P	總計	
	Lump Sum Grant	定影員工	6.8%及其他職位	Total
		Chanchot Ctaff	6.8% and Other Posts	
	\$	Snapshot Staff \$	\$	\$
資助收入 Subvention Received	28,423,931.00	318,213.00	1,759,913.00	30,502,057.00
其他收入 Other Income	976,837.96	0.00	40,484.54	1,017,322.50
(A):	29,400,768.96	318,213.00	1,800,397.54	31,519,379.50
薪酬支出 Personal Emoluments Paid 其他支出 Other Charges Paid	25,996,918.27 2,874,469.04	318,213.00	1,700,965.69	28,016,096.96 2,874,469.04
(B):	28,871,387.31	318,213.00	1,700,965.69	30,890,566.00
是年盈餘 Surplus for the Year (A) - (B)	529,381.65	0.00	99,431.85	628,813.50
加 Add: 承上年盈餘 Surplus b/f	6,648,390.36	115,622.35	4,081,406.55	10,845,419.26
寄存戶口結餘 Holding Accounts Balance	3,321,099.62	0.00	0.00	3,321,099.62
調整 Adjustment:	701.00	0.00	11,355.00	12,056.00
減 Less : 退回政府 Refund to Government	-	33,417.00	0.00	33,417.00
盈餘轉往下年 Surplus c/f	10,499,572.63	82,205.35	4,192,193.40	14,773,971.38

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





各委員會成員名單

The List of Directors & Committee Members

執行委員會

周曉暉牧師(主席) 張觀運牧師 簡耀堂牧師 周家和牧師 祝宗麟牧師 黎嘉禮牧師 羅大鵬牧師 劉立武牧師 黃木禎牧師 黃家輝牧師 莊明偉牧師 楊靖紀牧師 葉松茂博士 曾培銘博士 龔柏成先生 王榮剛先生 楊成和先生

社會服務委員會

劉立武牧師 (主席) 范國光牧師 陳茹九牧師 黃木禎牧師 羅大鵬牧師 潘國賢牧師 陸正雄牧師 (副主席) 鍾煥璋女士 羅朝虹女士 尹可如女士 吳麗君女士 曹淑清女士 何祐康先生 楊成和先生

幼兒學校校董會

劉立武牧師(主席) 陳茹九牧師(校監) 范國光牧師 陸正雄牧師 丘澤明傳道 郭楚翹女士(校監) 吳燕卿女士(執行校董) 羅朝虹女士 楊黃蕙吟博士

人力資源及財務小組

劉立武牧師(召集人)潘國賢牧師 何祐康先生 楊成和先生 鍾煥璋女士 尹可如女士 吳燕卿女士 何澤信先生

服務發展小組

陸正雄牧師(召集人) 陳茹九牧師 黄木禎牧師 羅大鵬牧師 羅朝虹女士 吳麗君女士 曹淑清女士 吳燕卿女士 布敏姿女士

*葉新森律師(法律顧問)

支援委員會

基督教宣道會利東幼兒學校

陳茹九牧師(主席) 黃頴雯女士 郭月萍女士(財政) 劉漢江先生 陳慧冰小姐(文書) 茹又山先生

基督教宣道會寶湖幼兒學校

丘澤明傳道(主席) 李家樂先生 鄧玉宜女士

基督教宣道會海怡幼兒學校

劉立武牧師(主席) 蔡月明傳道
梁文姬女士 麥曉盈女士

基督教盲道會天頌幼兒學校

陸正雄牧師 (主席) 吳玉萍女士 (至15/11/2023) 林克盛先生 曾文佩女士 (由1/9/2023)

基督教宣道會沙田幼兒學校

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陳嘉恩傳道(主席)

基督教宣道會長亨長者鄰舍中心

曾耀賢先生(主席) 范宇軒傳道 梁兆業先生

基督教宣道會白普理景林長者鄰舍中心

石海亮先生(主席) 羅七正先生 黃建民牧師 陳麗群傳道

基督教宣道會利福長者鄰舍中心

 潘國賢牧師(主席)
 區淑玲女士
 陳慕賢女士

 郭文珍女士(至31/1/2024)
 黃銘熹先生(由1/2/2024)

基督教宣道會油麗長者鄰舍中心

張觀運牧師(主席)鄭慧芳女士梁志成先生劉文玲女士潘綺心女士(至31/8/2023)

基督教宣道會翠樂長者睦鄰中心

楊靖紀牧師(主席) 曹淑清女士 鍾艷梅女士

基督教宣道會海濱花園耆學軒

陳黃雪梅女士(主席) 何欣霖傳道 梁燕琼女士 陳容艷玲女士





本會服務單位通訊錄及單位主管名單

List of Centre-in-charge and Address List of Offices and Service Units

宣道會社會服務處

九龍大角咀海輝道11號奧海城一期政府服務中心閣樓

電話: 2787-5212 傳真: 2395-2855

電郵:cao@cmasshk.org 總幹事:吳燕卿女士

幼兒學校

基督教宣道會富山幼兒學校

九龍蒲崗村道富山邨富信樓地庫一層1-6號

校長:何婉嫺校長

基督教宣道會沙田幼兒學校

新界沙田沙角邨金鶯樓地下1-13號

電話: 2648-9486 傳真: 2686-1902

電郵: shatin@cmasshk.org

校長:周頌茵校長

基督教宣道會利東幼兒學校

電郵: leitung@cmasshk.org

校長: 陳秀賢校長

基督教宣道會海怡幼兒學校

香港鴨脷洲怡南路海怡半島第四期29座高層地面

校長: 莫綺華校長

基督教宣道會寶湖幼兒學校

校長:魏妃彩校長

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

電話: 2253-0100 傳真: 2253-0313

電郵: tinchung@cmasshk.org

校長:吳鳳珊校長

Christian & Missionary Alliance Social Services

 $\hbox{\it M/F., GIC Bldg., Olympian City (Phase I), 11 Hoi Fai Road, Tai Kok Tsui, Kowloon.}$

Tel: 2787-5212 Fax: 2395-2855

E-mail: cao@cmasshk.org

Chief Executive: Ms. Ng Yin Hing

Nursery Schools

Christian & Missionary Alliance Fu Shan Nursery School

No. 1-6, Lower Ground 1, Fu Shan House, Fu Shan Estate,

Po Kong Village Road, Kowloon

Tel: 2351-2833 Fax: 2320-5201

E-mail: fushan@cmasshk.org Principal: Ms. Ho Yuen Han

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. Chow Chung Yan

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

Level 1, Shop 106, Plover Cove Garden, 3 Plover Cove Road, Tai Po, N.T.

Tel: 2650-8223 Fax: 2650-8330 E-mail: plovercove@cmasshk.org Principal: Ms. Ngai Fei Choi

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. Ng Fung Shan



長者中心

基督教宣道會長亨長者鄰舍中心

電郵: cheunghang@cmasshk.org

中心主任: 陳慧賢女士

基督教宣道會白普理景林長者鄰舍中心

新界西貢將軍澳景林邨景林鄰里社區中心地下

電話: 2703-5123 傳真: 2703-7270

電郵:kinglam@cmasshk.org 中心主任:陳佩菁女士

基督教宣道會油麗長者鄰舍中心

九龍油塘油麗邨翠麗樓地下

電話: 2346-3231 傳真: 2775-2557

電郵:yaulai@cmasshk.org 中心主任:胡月嫦女士

基督教宣道會利福長者鄰舍中心

香港鴨脷洲邨利寧樓地下29號

電話: 2552-1115 傳真: 2518-7812

電郵:leifook@cmasshk.org 中心主任:陳依敏女士

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

電郵: rivieragardens@cmasshk.org

聯絡人:黃彥婷女士

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 聯絡人:彭佩珊女士

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Elderly Centres

Christian & Missionary Alliance Cheung Hang Neighbourhood Elderly Centre

Shop No. 101, First Floor, Cheung Hang Shopping Centre,

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: Ms. Chan Wai Yin

Christian & Missionary Alliance 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. Chan Pui 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

Christian & Missionary Alliance 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. Chan Yi Man

Christian & Missionary Alliance 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 Contact Person: Ms. Wong Yin Ting

Christian & Missionary Alliance

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 Contact Person: Ms. Pang Pui Shan







本會服務單位通訊錄及單位主管名單

List of Centre-in-charge and Address List of Offices and Service Units

自修中心

宣道會白普理葵芳自修中心

電郵: info@cmakfchurch.org.hk

負責人:高順晟傳道

宣道會利滿自修室

電郵:cmashc@cmashc.org 負責人:劉立武牧師

宣道會白普理廣福自修中心

電郵: church@kfccma.com 負責人: 高志安牧師

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鳴謝

Acknowledgement

謹此向以下團體、機構及個別人士對本會之大力支持與捐助致以衷心謝意:

2023至2024年度撥款機構及支持本會的各界人士/團體

政府部門、地區團體、服務機構及學校

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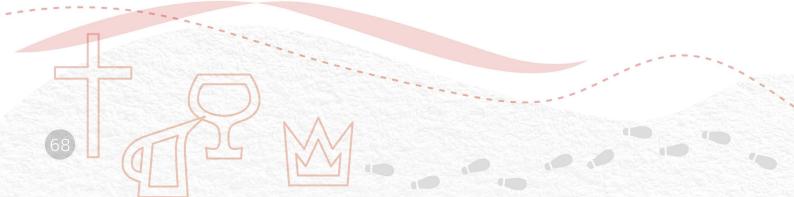
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葉新森(義務法律顧問)

由於篇幅有限,恕未能盡錄所有善長芳名。本會謹此向各位曾協助推行服務、活動及籌款事工的義工,衷心致謝,並感謝各傳媒機構協力推廣本會的服務。

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基督教宣道會香港區聯會

CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED

2023-2024 社會服務年報

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