



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED 基份數可能的企業。

Opinion

We have audited the financial statements of Christian & Missionary Alliance Church Union Hong Kong Limited – C & M A Social Services (the 'Organization') set but on page 4 to 28, which comprise the statement of financial position as at 31 March, 2021, 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, 2022, 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 (*HKFRS for Private Entities); issued by the Hong Kong Institute of Certified Public Accountants (*HKFRS of been properly prepared in accordance with the "Lump Sum Grent Manual" and compiled with thus 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 this 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 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 the preparation of the financial macrodiance 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 preparation of financial statements that are free from material misstatement, whether due to fraud or the preparation of financial statements that are free from material misstatement, whether due to fraud or the preparation of the preparation of

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 case 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 替港北角湾華道191號幕佈國際中心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 主義的宣傳者等認思語会有部分司

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 finaud or error, and to issue an aution/s report that are free from material misstatement, whether due to finaud or error, and not issue an aution/s report that includes our opinion. This report is made to oblety to you, and for no other purpose. We do not assume responsibility fowards 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 procedure 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. I've 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 eases to continue as a going concern.



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CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED - C & M A SOCIAL SERVICES 基督教官組合者洛延教會有限公司 - 克須會社會服務成

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH, 2021

	Note	2021	2020
Income		HK\$	HKS
Social Welfare Department's subvention and grants	(4)	34,568,720	31,948,107
Education Bureau's subvention	(4)	38.727.395	38,481,032
Donations and subventions from other sources	(5)	5.202.977	7,361,355
Fee income and assistance	(6)	12,345,312	14,660,218
Programme income	(10)	364,041	2,012,716
Bank interest income	(10)	131.686	261,795
Sales and services, net	(9)	101,000	92.832
Recapitalisation	(5)	638,398	02,002
Administrative fee income		3,445,063	1,527,039
Sundry income		102,535	124,388
Total income		95,526,127	96,469,482
Deduct:			
Expenditure			
Administrative expenses		1,692,881	1,453,272
Audit fee		120,570	116.850
Building management fee		601,546	624,044
Other expenditure for designated donations		2,659,301	677,917
Central items		635,503	602,924
Depreciation and amortization	(11)	3,115,403	5,191,536
Food		236,170	1,293,451
Government rent and rates		446,758	574,288
Insurance premium		725,748	708,714
Personnel emoluments	(7)	74,447,801	70,528,590
Programme expenses	(10)	2,208,361	4,241,708
Rental expenses		1,745,070	1,841,064
Repairs and maintenance		1,227,823	1,729,628
Sales and services, net	(9)	716	-
Social Welfare Development Fund Expenditure		-	119,870
Store and equipment		678,547	820,247
Sundry expenses		597,532	341,374
Transportation and travelling		68,064	77,651
Utilities		603,708	1,289,356
Written off of property, plant and equipment		5,876	9,913
Total expenditure		91,817,378	92,242,397
Surplus for the year		3.708.749	4.227.085

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CHRISTIAN & MISSIONARY ALLIANCE CHURCH UNION HONG KONG LIMITED - C & M A SOCIAL SERVICES 基督教宜證會者浥區聯合有限公司 - 7並曾計會是服務應

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH, 2021

	Note	2021 HK\$	2020 HK\$
Non-current assets			
Property, plant and equipment	(11)	6,979,951	8,050,360
Current assets			
Inventories	(12)	134,466	88,588
Deposits, prepayment and other receivables	(13)	1,910,669	1,677,234
Amounts due from related parties	(18)	8,277	32,408
Cash and cash equivalents	(14)	73,297,232	65,362,093
		75,350,644	67,160,323
Current liabilities			
Account and other payables		2,920,823	2,441,763
Receipt in advance		9,190,445	6,481,631
		12,111,268	8,923,394
Net current assets		63,239,376	58,236,929
Total assets less current liabilities		70,219,327	66,287,289
Non-current liabilities			
Provision for long service payment	(15)	715,822	908,895
Block grant reserve	(16)	1,842,345	1,425,983
		2,558,167	2,334,878
Net assets		67,661,160	63,952,411
Total reserves and funds			
Accumulated general fund		1,468,170	1.977.174
Designated funds		66,192,990	61,975,237
		67,661,160	63,952,411

The financial statements were approved and authorised for issue by the Social Services Committee on 15 October, 2021 and are signed on its behalf by:

Chairmen of Social Services Committee C & M A Social Services

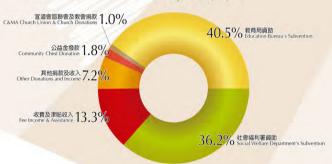
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General Secretary for Social Services C & M A Social Services

Financial Chart for 2020/2021 二零二零至二零二壹年度 財務分析圖表

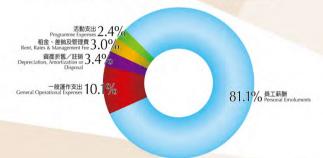
(1) 收入分析圖(本財政年度總收入為 \$95,526,127)

Chart of Income (Total income for this financial year is \$95,526,127)



(2) 支出分析圖 (本財政年度總支出為\$91,817,378)

Chart of Expenditure (Total expenditure for this financial year is \$91,817,378)



基督教宣道會香港區聯會 Christian & Missionary Alliance Church Union Hong Kong Limited

The use of Lump Sum Grant Reserve and Provident Fund Reserve 整筆撥款儲備及公積金儲備使用

	整筆撥款	公積金 Pro	vident Fund	總計	
	Lump Sum Grant	Snapshot Staff Other		Total	
	\$	\$	\$	\$	
資助收入 Subvention Received	25,232,917.00	368,522.00	1,571,627.00	27,173,066.00	
其他收入 Other Income	1,036,431.11	-	3,782.36	1,040,213.47	
(A):	26,269,348.11	368,522.00	1,575,409.36	28,213,279.47	
薪酬支出 Personal Emoluments Paid	23,651,008.52	368,521.50	1,403,102.29	25,422,632.31	
其他支出 Other Charges Paid	2,123,239.09		-	2,123,239.09	
(B):	25,774,247.61	368,521.50	1,403,102.29	27,545,871.40	
是年盈餘 Surplus for the Year (A) - (B)	495,100.50	0.50	172,307.07	667,408.07	
加 Add: 承上年盈餘 Surplus b/f	9,153,525.32	79,207.10	3,930,399.11	13,163,131.53	
調整 Adjustment:	÷		19,930.00	19,930.00	
減 Less: 退回政府	7,629.34	79,207.00	-	86,836.34	
Refund to Government					
盈餘轉往下年 Surplus c/f	9,656,255.16	0.60	4,122,636.18	13,763,633.26	

註:整筆撥較的周年財務報告已上載至本機構網站: 網址是 http://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.

The List of Directors & Committee Members

各委員會成員名單

(截至一零一一年三月三十一日)

執行委員會

簡耀堂牧師(主席)	湯頌年牧師	潘國賢牧師	梁子勇牧師	阮成國牧師	游淑儀牧師
周家和牧師(第一副主席)	楊靖紀牧師	張雲生牧師	譚廣海牧師	陳茹九牧師	黃家輝牧師
王礽福社長(第二副主席)	鄒德根先生	王榮剛先生	葉松茂博士	蘇國生博士	

計會服務委員會

陳茹九枚節(主席)	h national interior
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幼兒學校校董會

陳茹九牧師(主席)	范國光牧師	潘國賢牧師	陸正雄牧師	劉立武牧師	楊黃蕙吟博士
羅朝虹女士	郭楚轛校長	劉國華先生	(校監)		

人力資源及財務小組

楊靖紀牧師(主席)	黃偉雄牧師	鍾煥璋女士	何澤信先生	何祐康先生	劉國華先生
吳燕卿女士					

服務發展小組

陳茹九牧師(召集人)	張一慧女士	徐滿霖先生	劉國華先生	吳燕卿女士	布敏姿女士

支援委員會

陳茹九牧師(主席)	韓思聰傳道	郭月萍女士	劉淑華女士	潘美蘭女士	黃仲輝先生
		00101123			23(11)

基督教亘迫曾賈湖幼兄學校		
丘澤明傳道(主席)	李家樂先生	徐曉惠小姐

基督教宣道會海怡幼兒學校 劉立武牧師(主席)

梁文姬小姐 吳素雲女士 蔡月明傳道

基督教宣道會天頒幼兒學校

陸正雄牧師(主席) 黃燕濱傳道 吳玉萍小姐

基督教宣道會沙田幼兒學校

陳嘉恩傳道 (委員)

基督教宣道會長亨長者鄰舍中心

采	氾于軒得退	管雕真尤生
甘叔斯宁送命刑范匡书》	2th./\	

潘國賢牧師	(主席)	黃小燕傳道	郭紫燕女士	區淑玲女士

基督教宣道會油麗長者鄰	舍中心	
to to the line /	COUNTY / I	

更促雄牧即(土席)	劉冰霞女工	学大伯先生

至自狄旦坦司	50日灶牙	2 个 区 日 卿 占 十 心	
石海亮先生((主席)	盖建民牧師	羅七正先生

基督教旦追習海演化園督学 對				
陳黃雪梅女十(主席)	何欣霖傳道	邱淑玲女士	干秉權先生	謝玉貞女一

基督教宣道會翌樂長者睦鄰中心

楊靖紀牧師(主席) 尹志明先生

List of Centre-in-charge and Address

本會服務單位通訊錄及單位主管名單

官道會計會服務處

九龍大角明海鍾道11號學海城一期政府服務中心關標 雷話: 2787-5212 傳直: 2395-2855

雷郵: cao@cmasshk org 計會服務鄉於事:劉爾華失生

幼兒學校

基督教官道會富川幼兒學校

九龍富山邨富信樓地庫賣1-6號地下 電話: 2351-2833 傳真: 2320-5201 電郵: fushan@cmasshk.org

校長: 王佩珠校長(至31.8.2021) 校長: 吳鳳珊校長(由1.9.2021)

其督教官道命沙田幼兒學校

新界沙田沙角邨金榮樓地下1-13號 雷話: 2648-9486 傳直: 2686-1902

電郵: shatin@cmasshk.org 校長:何婉爛校長

其督教官道會利事幼兒學校

香港鴨脷洲利東邨東興樓地下102-112號

雷話:2871-2791 傳直: 2874-9407 電郵: leitung@cmasshk.org

校長: 随秀醫校長

基督教宣道會海怡幼兒學校

香港鴨脷洲恰南路海恰半鳥第四期29座高屬地面

雪話: 2873-3026 傳直: 2873-0754 雪部: southhorizons@cmasshk.org

校長:草綺華校長

基督教官道會審湖幼兒學校

新界大埔寶湖道3號寶湖花園地下106號舖

電話: 2650-8223 傳真: 2650-8330 電郵: plovercove@cmasshk.org

校長: 魏妃彩校長

基督教官道會天領幼兒學校

新界元朗天水圖天頒苑服務設施大樓一字樓 電話: 2253-0100 傳真: 2253-0313

雷郵: tinchung@cmasshk.org 校長: 文鳳和校長

C & M A Social Services

M/E., GIC Bldg., Olympian City (Phase I), 11 Hoi Fai Road, Tai Kok Tsui, Kowloon,

Tel: 2787-5212 Fax: 2395-2855

E-mail: can@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. Wong Pui Chu (to 31.8.2021) Principal: Ms. Ne Fung Shan (from 1,9,2021)

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, An 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 Fay: 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. Man Fung Wo



基督教宣道會長亨長者鄰舍中心

新界青衣長亨邨長亨商場一樓101室 新界青衣長亨邨亨俊樓8翼地下11室

電郵: cheunghang@cmasshk.org 中心主任: 陣慧腎女士

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 傅真: 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 傅真: 2775-2557 雷郵: vaulai@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 傅真: 2518-7812

電郵: leifook@cmasshk.org

中心主任: 鄧志崗先生(至29.8.2021) 中心主任: 曾偉能先生(由30.8.2021)

基督教宣道會海濱花園營學軒

新界荃灣海濱花園怡樂徑15-16座平台D1樓 電話:2406-0201 傅真:2406-7844 電郵:rivieragardens@cmasshk.org

中心主任: 吳燕卿女士

基督教宣道會整樂長者睦鄰中心

香港柴灣發樂邨發綠欄地下

電話:2814-9701 傳真:2555-3493

電郵:tsuilok@cmasshk.org 中心主任:吳燕卿女士

Elderly Centre

C & M A 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

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. 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

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: Mr. Tang Chi Kong (to 29.8.2021)
Centre-in-charge: Mr. Tsang Wai Nun (from 30.8.2021)

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. Ng Yin Hing

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 Centre-in-charge: Ms. Ng Yin Hing

> 財智教宣道會香港區聯會 Priction & Missionery Alliners Church Indoor Hone Kong India

本會服務單位通訊錄及單位主管名單

白修中心

官道會白普理整芳白修中心

新界藝涌蒸芳邨蒸安樓地下1-4號 電話: 2423-0526 傳真: 2429-0502

電郵: info@cmakfchurch.org.hk 負責人: 區佩蓮姑娘

官道會利滿白修室

香港鴨脷洲鴨脷洲邨利滿樓低座地下9-12號 雷話:2814-7003 傳直: 2554-9796

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