



國際四方福音會
香港教區有限公司



社會服務

2018-19年度工作報告



四方齊敬老
五耆顯關愛

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國際四方福音會香港教區有限公司

香港教區簡介

成立和服務

國際四方福音會是一個世界性的基督教團體，於1923年在美國由愛薇 (Aimee Semple McPherson) 女士所創立，總部設在加州洛杉磯。經過近一個世紀的努力，現已發展至全世界超過140個國家和地區，除了在當地建立教會宣揚耶穌基督的救恩外，亦透過興辦教育和提供社會服務，回應社會的需要，實踐基督的信仰。

愛薇女士於1936年差派了李伊雲牧師夫婦來港建立教會，並開展服務社會，包括開設孤兒院、學校和救濟的工作。初期美國總會差派宣教士來擔任管理工作，期望日後由本地同工負責，成為自立的教會，有自己的會長，而香港97回歸中國正好加速了香港四方會的自立過程。1996年，香港教區修章後達成自立，選出了首任會長，由當時已擔任區監督5年的李朗英牧師出任，至2012年11月榮休。自2012年11月由袁葉華牧師擔任會長，至2018年11月榮休。

目前，香港四方會已有7間教會、2間耆年中心、1間自負盈虧長者服務單位、1間標準中學，以及1間設備完善的幼稚園。

新任會長

張維邦牧師現任國際四方福音會香港教區會長，並兼任四方福音會彩坪堂堂主任。張牧師擁有香港大學法律系學士學位，香港大學法學專業證書，以及中國神學研究院道學碩士。加入四方福音會前，張牧師曾於中環一律師事務所工作，專責刑事、家事及個人傷亡賠償的案件。後來更有機會到教會開辦的中學任教英文科及宗教科，他的學生曾獲得獅球教育基金十大最佳進步獎。於2007年神學院畢業後便正式加入了四方福音會這個大家庭，心志是看見復興臨到四方福音會這個大家庭、臨到這個城市。



會長：張維邦牧師

服務宗旨及服務目標

服務宗旨

本著基督的愛心關懷長者身心靈的需要，
以致他們能活得更豐盛和有意義。

服務目標

耆健無患

◀ 培養長者建立健康的生活模式與態度，促進長者身心靈健康 ▶

耆樂無窮

◀ 鼓勵長者善用餘暇，發展潛能，擴大社交圈子 ▶

耆智無限

◀ 提供教育機會，推動長者終身學習，與時並進 ▶

耆義無私

◀ 培養義工精神，服務社群 ▶

◀ 提高長者對自身權益的認知與關心，並積極參與社區事務，關心社會 ▶

耆年無憂

◀ 關懷及協助長者面對生活或情緒困擾 ▶

◀ 關懷區內體弱、獨居、缺乏家人照顧的長者，及早
識別並提供適切的支援服務

◀ 支援護老者，舒緩面對的壓力 ▶

社會關懷部部長報告

甲、政府資助長者服務

感謝神一直的眷祐！過去一年，兩間耆年中心雖然經歷不少變化和挑戰，藉著神的恩典，加能賜力，讓我們能夠克服種種困難！神在轉變中與我們同行，帶領我們邁向美好的新階段，實在萬分感恩！

感謝主讓我們有更多服侍長者的機會！社會福利署由2018年10月起新增撥款予兩間耆年中心，以加強支援居於社區和照顧體弱長者的有需要護老者，以及加強社區支援認知障礙症服務及相關的員工培訓。

自從2014年轉型為長者鄰舍中心以來，兩間中心都需要面對地方嚴重不足的挑戰！2018年初，建生堂耆年中心得到社會福利署屯門區福利辦事處的鼎力相助，可以租用寶田邨的單位開設分處，為寶田邨及鄰近的長者及護老者提供服務，亦有助解決中心地方不敷應用的問題；我們期待盡快完成相關手續及裝修工程，分處可以早日投入服務。然而，隆亨堂耆年中心地方不足的問題仍未能解決，我們期盼政府部門積極協助我們解決此問題，我們亦會努力尋求舒緩的方法，包括彈性編排場地運用的時間，借用附近機構的房間等等。

隨著人口高齡化，長者服務的需求不斷增加，我們需要積極作出回應。在同工的努力下，我們在本年度成功申請「滙豐社區伙伴計劃2018」的基金以贊助兩個為期一年的計劃，分別是由建生堂耆年中心舉辦的《肌不可失》計劃，以及由隆亨堂耆年中心籌辦的《憶路「友」「里」- 共創認知友善社區》計劃。兩個計劃的推行期都是由2018年9月1日至2019年8月31日。《肌不可失》計劃以社區為本，為長者提供地點便利及專業的預防及復康訓練，省去輪候及使用公立醫療服務的時間和交通費用，此外，亦會推動社區人士兒童和年青人參與，促進跨代共融。《憶路「友」「里」- 共創認知友善社區》計劃透過舉辦嘉年華展覽及講座等公眾教育活動，並培訓義工，連結社區領袖居民、團體、學校、機構及商戶等，組成認知障礙症友善社區網絡，更透過標語創作比賽中學生先鋒計劃等計劃培力社區夥伴成為守護認知障礙症家庭的支持者。此計劃榮獲「滙豐香港社區夥伴計劃2018」的《傑出社區大獎》，給予我們極大的鼓勵！

政府為鼓勵接受整筆撥款津助的非政府機構，透過改善財務管理、人力資源管理、機構管治及問責三個範疇，以不斷提升其管治水平，因而製訂了《最佳執行指引》，於2014年7月正生效，首三年為推行期，我們已分別於2015年10月、2016年10月、2017年10月及2018年10月提交了自我評估報告，並已確定機構有關政策及措施符合《最佳執行指引》中第一組指引的要求；此外，我們基於良好管治的原則，會繼續積極考慮盡量採納《最佳執行指引》中第二組指引。

乙、自負盈虧服務

耆健坊：

〈耆健坊〉除了與兩間耆年中心合辦「痛症舒緩管理服務」外，更為欲持續獲得痛症舒緩的長者提供「延伸服務」，讓長者以符合負擔能力的費用繼續使用服務，緩解痛症；此外，〈耆健坊〉亦為長者提供「健康振動機」服務，以協助長者改善平衡力、骨質密度和鍛鍊肌肉，達致預防跌倒、體重管理和促進健康的果效；2019年3月，痛症延伸服務的參加人數為12人；而健康振動機服務的參加人數為36人。

盈豐園商場地下A21號舖的租約已於3月22日屆滿，我們鑑於資源問題，決定不續租該單位。我們會繼續尋求資源以延續服務，我們深信上帝會有豐富的預備和美好的計劃！

祝福各位身心靈平安！



關國華

關國華先生
社會關懷部部長
2019年9月19日

社會關懷部組織結構圖



長者服務管理委員會名單：(1/4/2018 - 31/3/2019)

主席：陳家有先生
文書：黃凝芬小姐
司庫：趙善恩小姐

委員：關國華部長、張維邦會長、李朗英牧師、
容曼莉牧師、梁錦榮先生、曾揚鈺先生、
源兆文先生

社會關懷部職員名單：(1/4/2018 - 31/3/2019)

部長：關國華先生

服務總監：萬雪容女士

中央行政部

行政主任：陳美美小姐
兼職助理文員：劉達榮先生
袁婉婷小姐 (由3/7/2018至31/7/2018止)
陳靜妍女士 (由4/2/2019)

行政助理：周彩雲女士



隆亨堂耆年中心

中心主任：劉可恩小姐

社工(護老者及地區支援服務)：張凱惠女士
(由1/10/2018)

社工(教育、發展及義工服務)：黃瑞蓮女士

社工(長者外展服務)：張凱惠女士 (30/9/2018止)
梁永道先生 (由4/9/2018)

社工(個案及輔導服務)：陳邊秀女士

社工(認知障礙症服務)：侯淑敏小姐 (由2/10/2018)

文員：潘迪茵小姐 (23/6/2018止)
姚雪婷女士 (由6/8/2018)

高級活動幹事：馮佩珊小姐 (由1/4/2018)

準高級活動幹事：馮佩珊小姐 (31/3/2018止)

活動幹事：鍾偉強先生 (9/7/2018止)
溫凱明先生 (12/2/2019止)
莫錦恩女士 (由18/10/2018)

個人照顧工作員：周淑芬女士 (由2/10/2018)

職工：余婉芳女士

兼職活動幹事：周巧珠女士 (29/3/2019止)

兼職助理：袁婉婷小姐 (由14/8/2018至30/9/2018止)



建生堂耆年中心

- 中心主任：陳桂芳女士
- 社工(護老者及地區支援服務)：張凱盈小姐
(由1/11/2018)
- 社工(教育、發展及義工服務)：李淑華女士
- 社工(長者外展服務)：戚偉雄先生
- 社工(個案及輔導服務)：彭小妹女士
- 社工(認知障礙症服務)：馬源鈺先生(由2/10/2018)
- 文員：王美華女士
- 高級活動幹事：梁晉寧小姐(由1/4/2018)
- 準高級活動幹事：梁晉寧小姐(31/3/2018止)
- 活動幹事：陳晴藍小姐(31/3/2018止)
黃詠嘉小姐(30/11/2018止)
馮敏靜女士(由17/12/2018)
- 個人照顧工作人員：黃麗珠女士(由4/10/2018)
- 職工：王秀琮女士
- 兼職活動幹事：羅采瑩小姐(30/5/2018止)
羅采瑩小姐(由8/9/2018至29/3/2019止)
陳晴藍小姐(由11/9/2018至29/3/2019止)
潘曉峰先生(由1/6/2018至29/3/2019止)
黃詠嘉小姐(由1/12/2018至29/3/2019止)
- 耆健坊
- 社工：楊浚聞先生(由17/5/2018)

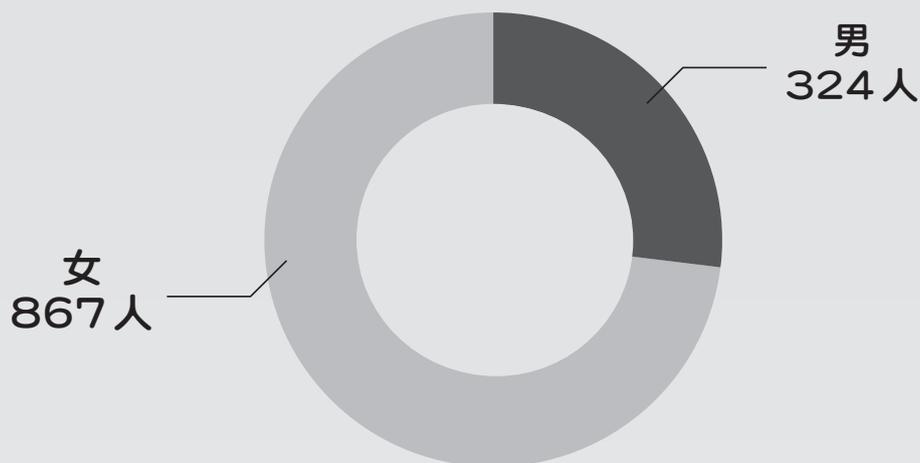


隆亨堂耆年中心工作報告

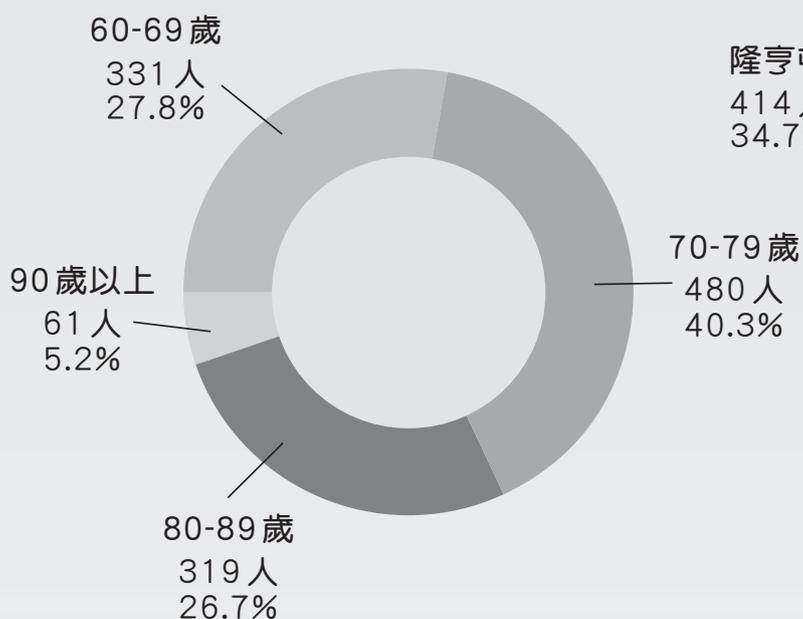
統計數字(2018年4月1日至2019年3月31日)

會員資料分析一截至2019年3月31日止，共有會員1191人

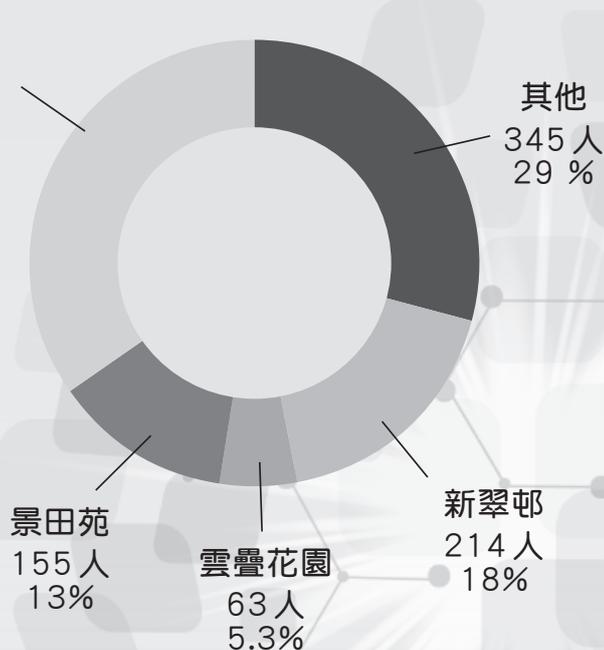
男女比例



年齡分佈



居住區域



2018年4月1日至2019年3月31日服務統計：

長者鄰舍中心服務量指標	議定水平 (一年)	中心服務 水平
一年內的平均會員人數。	400	1191
一年內的每節的平均出席人數。	60	63.83
一年內舉辦的小組、活動及計劃的總數：	200	235
a. (i) 推廣長者「健康與積極樂頤年」、生理、心理及社交健康；(ii) 滿足長者的教育及發展需要；及 (iii) 滿足長者的社交及康樂需要。	120	145
b. 義工招募、發展及服務；	40	47
c. 提供護老者支援服務，包括互助支援小組及培訓活動等；	40	43
一年內的義工總數。	100	137
一年內活躍輔導個案		
a. 有議定計劃的活躍輔導個案的每月平均數目	80	104.83
b. 活躍輔導個案的流轉率	20%	24.29%
一年內服務的護老者總數。	140	179
為隱蔽或需要照顧的長者提供的服務：		
a. 每月隱蔽或需要照顧的長者活躍個案的平均數目	35	40.92
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	21.57%
一年內就服務推廣及 / 或建立策略夥伴關係而與地區持份者舉辦的活動總數	12	102
一年內進行「長者健康及家居護理評估」的總數	35	53
認知障礙症服務(由2018年10月起)		
a. 接受認知障礙症相關知識訓練人數	30	46
b. 認知障礙症公眾教育活動	10	13
c. 認知障礙症長者及其護老者活動	6	4
d. 認知障礙症長者及其護老者小組	3	3
e. 認知障礙症員工訓練節數	15	43.81
有需要護老者服務(由2018年10月起)		
a. 有需要護老者支援小組	4	2
b. 有需要護老者訓練活動及項目	15	10
c. 有需要護老者支援服務	100	92
d. i) 一年內有需要護老者數目	50	48
ii) 一年內處理的有需要護老者流轉率	20%	10.42%
e. 一年內就辨析有需要護老者服務推廣而建立策略夥伴關係或與地區持份者舉辦的活動總數	4	2

全年投訴個案次數：0次

服務報告

隆亨堂耆年中心自1984年起為沙田區的長者提供服務，經歷三十多個寒暑，會員人數由最初的一百多位，升至現時有一千多位。2014年10月起中心獲社署資助轉型為長者鄰舍中心，經歷重大的改變；我們增聘了社工人手推展新服務，包括個案輔導服務及隱蔽長者服務。本年度，社會福利署為回應人口老化及鼓勵「居家安老」的政策，政府在社區支援服務方面積極推出新福利措施，再向長者鄰舍中心增加新的資源，增設了認知障礙症服務及有需要護老者服務。此外，中心亦獲得由滙豐社區夥伴計劃2018年贊助「憶路友里-共創認知友善社區」計劃，藉此建立認知友善社區，一方面支援照顧者及減輕他們的負擔，另一方面讓認知障礙症患者維持豐盛有尊嚴的生活。

耆 健 無 患

為了讓長者建立健康的生活模式，中心定期透過不同活動，提供最新健康資訊，增強長者對健康的重視。本年度，中心定期舉行健康講座，包括消化系統之飲食篇、耳鳴·你明？、與沙田區議會合作舉行的長者藥物管理計劃、心房顫動與中風講座等。此外，中心亦定期舉行社區保健服務，包括流行性感冒防疫注射服務、自助量血壓站、腳底按摩機服務、震動治療機、痛症舒緩管理服務(延伸)，以及協助合資格長者申請關愛基金長者牙科服務資助項目。

除了健康保健活動外，本年度中心新增認知障礙症服務，加強照顧患有認知障礙症長者及支援照顧者的需要。而中心亦喜獲滙豐社區夥伴計劃2018年贊助「憶路友里-共創認知友善社區」計劃，藉著不同活動連結區內的持份者，包括社區領袖、團體、學校及機構等，組成認知友善社區網絡。我們更推動區內商戶成為「認知友善商戶」，為他們提供培



憶路同行先鋒探訪長者



滙豐香港社區夥伴計劃2018贊助
憶路友里齊建認知友善社區活動

訓，在社區內辨識認知障礙症患者及其照顧者。此外，我們亦舉行標語創作比賽，增加小學生及公眾人士對認知障礙症患者的認識及關愛，以及邀請中學生成為憶路同行先鋒，協助認知障礙症患者，宣揚認知友善訊息，期望感染更多社區人士仿效。

耆樂無窮

為鼓勵長者善用餘暇，擴大社交圈子及眼光，中心本年度舉辦了不同類型的社交康樂及節慶活動，例如參觀香港國際藝術及收藏品博覽會2018、歷史博物館舉辦的奢華世代展覽、急救常識講座、消費權益講座、耆樂中秋午宴、逆流大叔電影分享會、創新科技嘉年華2018、四季生日會、扶老遊香江等活動，讓會員有更多不同的新體驗，分享團體生活的樂趣。



護老陽光小組



齊齊到戶外公園走走，
呼吸新鮮空氣

耆智無限

本中心亦定期舉辦不同類型的班組，讓長者能夠學習新知識，增廣見聞，回應社會的變遷。在語文學習方面，中心舉辦了英文班、普通話班，而勞工及福利局成人教育資助計劃亦津貼本中心舉辦長者普通話班及老人基礎中文識字班。另外，為鼓勵長者培養多方面興趣，中心本年度亦舉行粵曲班、書法研習班、歌唱A、B班、魅力舞蹈組、智能手機初中班、草地滾球練習、山水畫班、中國工筆畫班、攝影班、金星演藝團、手語班、二胡初班及中班。



學習製作小手工，
快樂渡過下午！



七巧板訓練腦筋



與青少年中心合作，
長者會員和小朋友一起製作甜點

耆義無私

中心金星義工組成立了31年，義工們付出了時間、精力，積極投入參與服務社群。金星義工幹事會策劃及舉行了多項活動，包括金星義工三十一週年聚餐暨第二十八屆幹事就職典禮、金星義工中秋迎月團、秋季郊遊樂、金星義工幹事會選舉日等。



區內小學同學探訪中心長者



義工在嘉年華會的攤位教授手語

為了增加義工歸屬感，本年度我們向隆亨邨屋邨管理諮詢委員會申請「耆義隆亨之旅」計劃，舉行了六次義工培訓，包括：戶外導賞技巧、烹飪提升課程、手工藝及扭汽球，讓長者義工能夠在退休後學習新的技能。而義工學習新技能後，為中心策劃不同類型的活動予長者，如獨居長者探訪、送湯活動、協助帶領長者參觀旅行等，讓他們能夠學以致用。最後，義工於隆亨邨廣場策劃了一場精彩的嘉年華會，亦嘉許表現出色的義工，感謝他們的付出。

關懷部義工亦定期探訪隆亨邨、新翠邨的獨居長者，並到醫院及上門探望關懷有需要的會員，發揮互助精神，讓有需要的人感受到關心及暖意。

耆年無憂

為了讓生活在社區的長者享有無憂的生活，中心的個案服務社工為區內面對生活困難、疾病或情緒困擾的長者及其家屬提供適切的服務，包括輔導、轉介、評估及協助申請長期護理服務等，讓長者可得到合適的支援，從而安享晚年。而中心的長者外展服務社工主動發掘接觸社區內匱乏或有服務需要的隱蔽長者，以個案形式跟進長者的情況，與長者建立關係，了解其服務需要，讓長者能在充足的支援環境下安享晚年。



陪診服務

中心亦定期與沙田大圍區內不同長者服務單位進行協作會議，交流個案服務心得及分享社區資源。每年亦會舉行聯合活動，邀請隱蔽長者參加，希望透過活動讓他們互相認識，建立鄰舍友好關係。

此外，中心亦為護老者提供支援服務及發佈最新資訊，讓護老者在在家中照顧長者時更得心應手，壓力得以減輕或舒緩。

中心護老者支援服務包括：協助區內有需要的護老者申請關愛基金的護老者生活津貼、邀請專業人士為護老者講解不同長期病患的照顧技巧、設立護老資源閣供護老者借閱書籍和認知障礙症的教材套，以及每月舉辦護老者茶聚，讓護老者一起分享照顧心得。



扶抱技巧講座



關懷護老運動

本年度中心亦新增了有需要護老者支援服務，協助受沉重照顧壓力之護老者，透過不同類型的支援服務，包括陪診、代購物、護送等，讓護老者有獲得喘息的機會。此外，社工亦定期舉行活動及小組，教授照顧長者的技巧及減壓知識，例如護老睡得甜小組、「營」聚·護老·心連心、扶抱技巧講座、護老鬆馳穴位按摩工作坊等。為了加強社區人士對護老者服務的認識，中心亦定期與區內的持分者合作，教授辨識有需要護老者及長者。

除了關顧長者身體的健康，心靈方面也不會忽略，中心會定期舉行關懷長者心靈健康的活動，以小組、講座、茶座、節日聯歡會、探訪等方式關懷會員的心靈需要。

總結

隨著社會的不斷變遷，長者及其家屬的需要亦有所不同，中心竭力配合政府的政策，善用新增資源，及積極尋找更多社區資源，為長者及護老者提供適切的服務。感謝天父帶領我們，本年度中心有幸得到多方面的資助，讓長者及護老者得到多方面的關顧。在未來的日子，中心繼續提供優質服務，讓沙田區長者晚年生活更為豐盛。

建生堂耆年中心工作報告

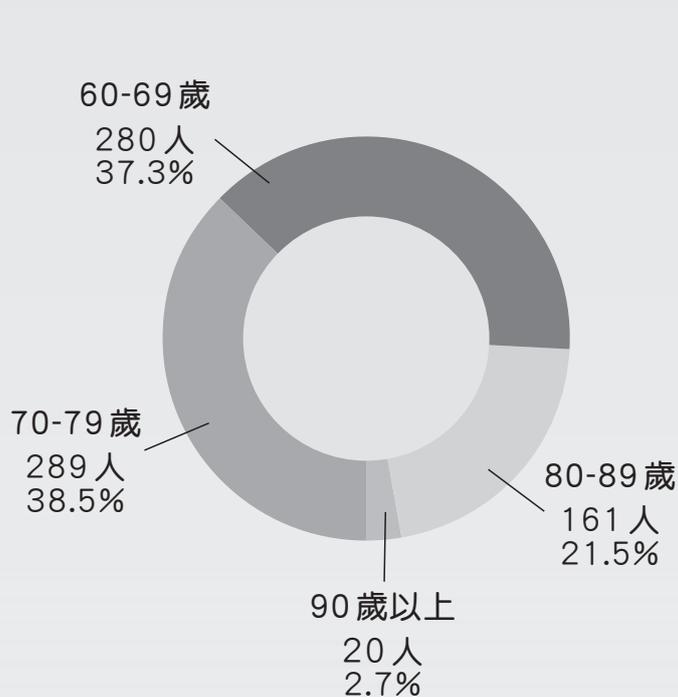
統計數字(2018年4月1日至2019年3月31日)

會員資料分析—截至2019年3月31日止，共有會員750人

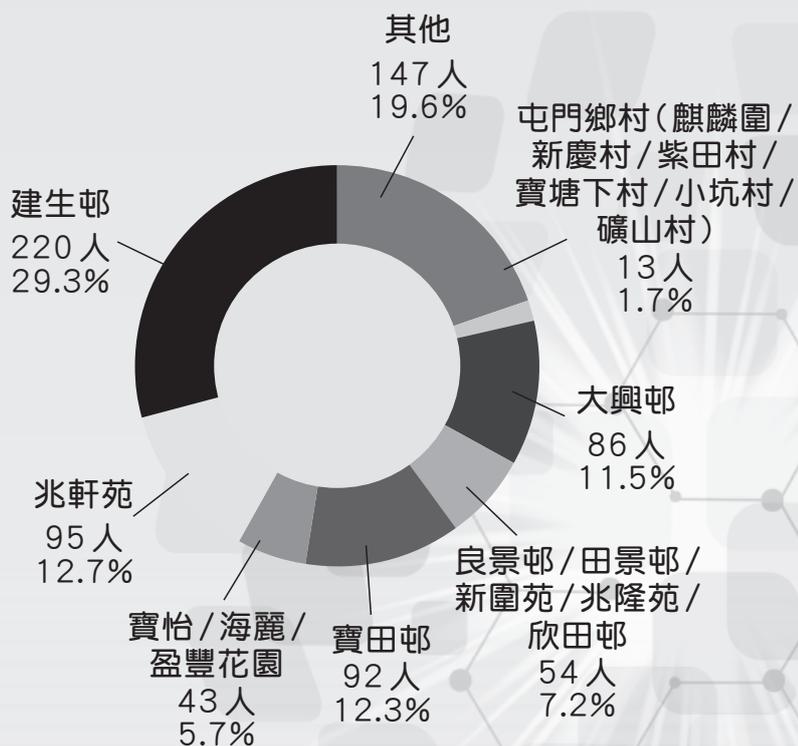
男女比例



年齡分佈



居住區域



2018年4月1日至2019年3月31日服務統計：

長者鄰舍中心服務量指標	議定水平 (一年)	中心服務 水平
一年內的平均會員人數。	400	750
一年內的每節的平均出席人數。	60	71.17
一年內舉辦的小組、活動及計劃的總數：	200	313
a. (i) 推廣長者「健康與積極樂頤年」、生理、心理及社交健康；(ii) 滿足長者的教育及發展需要；及(iii) 滿足長者的社交及康樂需要。	120	192
b. 義工招募、發展及服務；	40	65
c. 提供護老者支援服務，包括互助支援小組及培訓活動等；	40	56
一年內的義工總數。	100	177
一年內活躍輔導個案		
a. 有議定計劃的活躍輔導個案的每月平均數目	80	116.58
b. 活躍輔導個案的流轉率	20%	24.29%
一年內服務的護老者總數。	140	184
為隱蔽或需要照顧的長者提供的服務：		
a. 每月隱蔽或需要照顧的長者活躍個案的平均數目	35	45.58
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	41.46%
一年內就服務推廣及 / 或建立策略夥伴關係而與地區持份者舉辦的活動總數	12	108
一年內進行「長者健康及家居護理評估」的總數	35	65
認知障礙症服務(由2018年10月起)		
a. 接受認知障礙症相關知識訓練人數	30	44
b. 認知障礙症公眾教育活動	10	5
c. 知障礙症長者及其護老者活動	6	6
d. 知障礙症長者及其護老者小組	3	3
e. 認知障礙症員工訓練節數	15	12.625
有需要護老者服務(由2018年10月起)		
a. 有需要護老者支援性小組	4	2
b. 有需要護老者訓練活動及項目	15	8
c. 有需要護老者支援服務	100	79
d. i) 一年內有需要護老者數目	50	32
ii) 一年內處理的有需要護老者流轉率	20%	15.63%
e. 一年內就辦析有需要護老者服務推廣而建立策略夥伴關係或與地區持份者舉辦的活動總數	4	2

全年投訴個案次數：0次

服務報告

耆
健
無
患

中心的長者會員對健康十分關注，對健康活動反應十分踴躍，為了讓長者建立健康的生活模式及態度，中心定期為長者提供健康資訊及服務，包括：健康講座、關注長者情緒健康的耆幻藝行小組、太極養生操、保健操六十式、伸展鬆一鬆、健康檢查、血糖測試、骨質密度測試、運動與健康展覽、長者健體運動、護心強肌運動帶操、季節流行性感疫苗注射計劃等，並舉辦「耆藝健康嘉年華」，內容有健康展覽、遊戲及健康檢查等。



肌不可失啟動嘉年華推廣長者
做負重運動增強肌力。



肌不可失啟動嘉年華

吸收優質蛋白及做適當運動，改善肌力，從而減少跌倒及骨折危機，以提升晚年的活動能力。

隨著人口老化，「認知障礙症」患者數目不斷增加，有見及此，社會福利署在十月份新增資源讓中心增加認知障礙服務及有需要之照顧者提供支援，為提高社區人士對認知障礙症的關注及認識，中心每月進行街展推廣，並為認知障礙症人士提供上門認知訓練活動，同時亦在中心舉辦耆知樂及健腦小組，為認知障礙症人士提供訓練。

中心亦十分關注長者健康生活的發展，積極教育會員預防各種長期病患。有見不少長者忽略肌肉健康以及肌肉減少症的危機，中心喜獲「滙豐社區夥伴計劃2018」撥款，推行「肌不可失」計劃，透過肌力評估、健康教育、阻力運動訓練、運動班以及獎勵計劃，鼓勵長者以

耆樂無窮

中心定期舉辦康樂活動，鼓勵長者善用餘暇，擴大社交圈子，聯誼歡聚，分享團體生活樂趣，活動包括：相聚時光、歡樂茶座-卡拉OK、金色年華、「棋」樂

無窮、耆藝秋天樂悠悠、優悠耆藝遊、耆藝迎新生日會系列、歡慶端陽愛心糉、耆藝樂伴迪士尼、耆藝大澳遊、耆藝異國珍藏遊、耆藝珍珠赤柱遊、耆藝喜樂快樂遊、耆藝珍寶赤柱遊、機械人小生樂、老有所為懷舊宴、迎新會、耆藝夏日樂悠遊、耆藝秋天綠悠遊、敬老樂膳宴、創新科技嘉年華、闔府歡樂慶團年、綠化行動、耆藝繽紛綜合表演等等。



活力開心操



耆藝樂伴迪士尼

耆智無限

中心為長者舉辦不同類型的班組，讓他們能夠終身學習，與時並進；中心定期舉行的教育或發展性班組活動包括耆藝識字班、老人基礎中文識字班、耆藝普通

話、耆藝開心英文班、耆藝手語班、長者陶藝體驗、耆藝舞蹈班、耆藝輕鬆普通話、耆藝歡樂舞蹈班、耆藝快樂舞蹈班、耆妙開心識字班、四方之聲、門球



蝶古巴特拼貼工作坊

隊、卡拉OK小組、每日一TALK、耆藝中國舞初班、聖言書法班(篆書/隸書)、耆藝東方舞初班等。

此外，中心亦透過教育講座或活動幫助會員掌握社會資訊及與社會保持聯繫。本年舉辦的活動包括會員諮詢茶聚、恩慈家教育講座及

信實家教育講座—安老服務錦囊、長者新知、防騙講座。此外，中心的耆藝道路安全大使參加由香港電台舉辦之「香江暖流長者道路安全問答比賽」，增進了不少交通常識，亦藉此提升自信以及擴闊眼界。



聖言書法班

耆義無私

中心長者義工表現熱心，發揮老有所為及服務社群的精神，中心透過「傑出義工獎勵計劃」勉勵義工，共有23名長者義工獲社會福利署義務工作嘉許狀，中心長者義工時數合共3,161小時，成績斐然，值得敬佩；長者義工參與義工服務及訓練包括義工絨布工作坊、探訪安老院及義工訓練、探訪獨居長者及義工訓練、關愛義工魔幻聯盟義工訓練及探訪服務、剪髮服務、中心賣旗活動、聖誕送暖活動、寒冬暖笠笠等。

長者義工除了積極參與義工服務外，亦透過不同渠道推廣義工精神，希望能感染更多社區人士參與義工服務，因此，中心今年推薦資深義工參選由社會



水仙花栽種

福利署屯門區安老服務地區協調委員會舉辦的「樂活第三齡人士嘉許計劃」，結果，本中心義工徐德仁先生脫穎而出，將其「見到他人開心，我就開心！」的人生座右銘傳遞開去，為社會注入更多正能量。

中心一直與社區團體及友好機構單位保持良好伙伴合作關係，既有共融活動，亦有不少專為長者而設的活動，攜手推動關愛文化。本年合作舉辦的活動包括：青年空間義工服務、TEEN與千尋義工服務、康恩園義工中秋探訪、白普理幼兒園義工服務、心晴行動義工服務、聖誕送暖義工服務、路德會建生幼稚園義工服務、親子義工服務、水仙花栽種--義工服務、博仁會迎新春義工服務、深培中學義工服務、康恩園義工新春節探訪、呂明才中學義工服務、愛心之旅義工服務、青年空間魔術義工服務等。



愛心之旅義工服務

耆年無憂

中心為生活在社區的長者及其家屬提供各種支援服務，包括由專業社工提供的個案輔導服務，為區內面對生活困難、疾病或情緒困擾的長者提供適切的服務。服務內容包括輔導、轉介、協助申請資助的社區照顧、日間護理中心及院舍服務，讓長者可得到合適的支援，繼續在社區中頤享晚年。



懷舊畢業分享會

配合到社會福利署的資源增撥，中心增聘了一位社工及一位個人照顧工作人員，為有沉重照顧壓力的護老者提供適切及到位的支援服務，助其舒緩照顧壓力。而為促進護老者與家屬關係，中心嘗試推出創新又有趣的活動，包括於社企餐廳舉辦護老者茶聚，還有全城護老同行等計劃。



闔府歡暢慶團圓

另外，中心的外展服務社工透過外展手法，主動接觸社區內匱乏或有服務需要的隱蔽長者，以個案形式跟進長者的情況，與長者建立關係，了解其服務需要，並作出合適的協助及介入，務使長者能在充足的支援環境下安享晚年。本年度中心服務範圍內有新屋苑——欣田邨落成，我們聯同社會福利署及其他區內持份者為新遷入長者及照顧者推行「安居樂業在欣田」計劃，協助該區長者及家屬了解區內長者服務以及儘快適應社區新生活。

除了關顧長者身體的健康，心靈方面也不會忽略，中心會定期舉行關懷長者心靈健康的活動，以小組、講座、茶座、節日聯歡會、探訪等方式關懷會員的心靈需要。

總 結

我們致力與不同的社區機構及團體合作，從而使服務得以優化，其中我們有幸得到不少基金贊助，如何東爵士基金、滙豐社區夥伴計劃、老有所為等，使中心有更多資源去推行預防及延緩慢性病的教育和活動，真正能顧及到社區上不同長者的需要。此外，中心於18-19年度獲屯門區議會贊助共15項班組及活動，中心在資源充裕下，可提供更多元化活動配合長者需要。

另外，中心在下年度將會在屯門寶田邨增設分處，分處能解決中心地方不足問題，亦可以兼顧到居於寶田及鄰近服務範圍內長者的需要，我們期待分處能加強對該地區的支援及服務，讓更多長者能享優質晚年生活。

鳴謝 (排名不分先後，恕未能盡錄)

本會衷心感謝以下個人及團體於過去一年對本會服務的支持，使我們能提供更優質的服務！

個人

各個人義工
各義務導師
各捐款人士
各送贈物資人士

政府部門

社會福利署
食物環境衛生署
勞工及福利局
衛生署沙田區長者外展隊伍
衛生署屯門區長者外展隊伍
屯門醫院
創新科技署
隆亨邨屋邨管理諮詢委員會
康樂及文化事務署
香港警務處屯門警區
香港警務處新界北總區交通部道路安全組(屯門區)
香港警務處屯門區防止罪案組
香港吸煙與健康委員會
社會福利署南屯門家庭服務中心
屯門區安老服務地區協調委員會
屯門民政事務處
沙田民政事務總處
田心消防局
廉政公署
香港電台
機電工程署
香港歷史博物館
香港警務處新界南交通部道路安全組
消費者委員會
沙田節委員會
沙田警區警民關係組
沙田西二分區委員會
香港存款保障委員會
投資者及理財教育委員會

學校

佳寶幼稚園(建生第二分校)
路德會建生幼稚園
建生浸信會白普理幼兒園
僑港伍氏宗親會伍時暢紀念學校
屯門天主教中學
保良局志豪小學
聖公會蒙恩小學
劉金龍中學
深培中學
宣道中學
中華基督教會譚李麗芬紀念中學
南屯門官立中學
香港專業教育學校(黃克競分校)
中華基督教會蒙黃花沃紀念小學
仁濟醫院第二中學
博愛醫院陳楷紀念中學
保良局百周年李兆忠紀念中學
循理會白普理基金循理小學
香港浸會大學體育學系
保良局王賜豪(田心谷)小學
香港理工大學
香港大學行為健康教研中心
仁愛堂陳黃淑芳紀念中學
聖公會聖西門呂明才中學
保良局董玉娣中學

基金

香港公益金
屯門區議會
沙田區議會
何東爵士慈善基金
關愛基金
滙豐香港社區夥伴計劃
社會福利署老有所為活動計劃

商業機構

美國雅培製藥有限公司
雀巢香港有限公司
護你站
香港迪士尼樂園
信和集團
屯門市廣場
香港芭蕾舞團
寶興(寶田)護老中心有限公司
瑞圖集團
香港中華煤氣有限公司
力滔有限公司
富記大排檔
德國寶靈家股格翰(香港)有限公司
港鐵公司

非牟利團體

香港社會服務聯會
香港藥學服務基金
心晴行動慈善基金
香港影視明星體育協會慈善基金有限公司
四方福音會建生堂
香港聖公會屯門綜合服務中心
香港青年協會賽馬會建生青年空間
香港青年協會青年支援服務計劃
循理會屯門青少年綜合服務中心
香港聖公會福利協會康恩園中途宿舍義工
香港循理會悠閑閣餐廳
基督教協基會屯門青少年綜合服務中心
基督教香港信義會屯門青少年綜合服務中心
鄰舍輔導會屯門區綜合康齡服務中心
鄰舍輔導會富泰鄰里康齡中心
香港浸信會醫院區樹洪健康中心
長者安居服務協會
屯門盲人安老院
香港聖公會屯門精神健康綜合社區中心樂喜聚
香港聖公會屯門地區支援中心樂屯聚
博仁會

竹園神召會
國際四方福音會隆亨堂
基督教香港信義會長者綜合服務
香港青年協會隆亨青年空間
香港聖公會聖馬提亞綜合服務
勵恆社
香港新界西獅子會
潘國山議員辦事處
Handson Hong Kong Limited
香港聖公會福利協會恩澤膳
文化葫蘆
香港基督教女青年會蝴蝶灣綜合社會服務處
薈色園可祥護理安老院
香港認知障礙症協會
香港紅十字會社區關懷服務部
亞洲婦女協進會
香港聖公會麥理浩夫人中心
安徒生會
循道衛理亞斯理社會服務處
香港中華基督教青年會
香港耆康老人福利會
仁人家園
基督教香港崇真會沙田綜合服務中心
救世軍隆亨青少年中心
信義會馬鞍山長者地區中心
信義會沙田多元化金齡服務中心
耆康會群芳念慈護理安老院
香港聾人福利促進會
東華三院王澤森長者地區中心
循道衛理楊震社會服務處
防止虐待兒童會
東華三院躍動適體及健康中心
投資者教育中心
屯門婦聯
仁愛堂彩虹社區綜合發展中心
楊玉光先生慈善基金有限公司

捐款表格 Donation Form

我願意捐助港幣_____元支持國際四方福音會香港教區有限公司長者服務，為長者獻上關懷。

I would like to support the Elderly Service provided by the International Church of the Foursquare Gospel - H.K. District Limited by making a donation of \$_____

姓名 Name: _____先生 Mr / 女士 Ms

地址 Address: _____

電話 Tel: _____ 傳真 Fax: _____

捐款方法 Donation Methods

劃線支票 By Cheque

銀行名稱 Bank Name: _____

支票號碼 Cheque No.: _____

抬頭請寫「國際四方福音會香港教區有限公司」

Payable to "International Church of the Foursquare Gospel - H.K. District Limited"

直接存入戶 Direct Bank-in Donation to

中國銀行 BOC : 012-351-0-0020658

請選擇捐款用途：

長者服務發展
Elderly Service Development

隆亨堂耆年中心
Lung Hang Church Elderly Centre

耆健坊
Healthy Aged Square

建生堂耆年中心
Kin Sang Church Elderly Centre

備註 Note

1. 請填妥本表格連同劃線支票或銀行存款收據寄回新界沙田隆亨邨社區中心201室。如直接將捐款存入本會戶口，可把表格及銀行存款收據傳真致2997 5817至本會。

Please mail the completed form, together with your cheque or pay-in-slip, to Rm 201, Lung Hang Estate Community Centre, Shatin, N.T. Donations with bank pay-in-slips can also be sent to us by fax 2997 5817.

2. 一百元或以上捐款可獲本會發出捐款收據，並可申請扣減稅項。

Donation receipts will be issued to donations of \$100 or above, and donations of \$100 or above are tax deductible.

收據抬頭Please issue a receipt to: _____

本會謹向閣下保證，閣下提供之所有資料只作本會內部紀錄及發出捐款收據之用，如有任何查詢或欲更改閣下之個人資料，歡迎致電2697 3209與本會聯絡。

We would like to assure that all information gathered will be treated in strictest confidence, and for issue of donation receipt and internal use only. For access to or correction of your personal data, please feel free to contact us by telephone 2697 3209.

隆亨堂耆年中心 活動剪影



「腦」動日體驗，
訓練長者手腳協調



一班小朋友及家長參加憶路友里網講座，
齊認識認知障礙



一家親團年晚宴，大家都盛裝出席



中心會員學習利用咖啡渣進行扎染



中學同學教長者使用智能電話



金星義工舉行秋季郊遊樂



開心小組，讓長者的憂心一掃而空



新任金星義工幹事會成員



新春敬老盆菜宴



春茗晚宴與會員一同慶賀生辰



柔力球健體班



護老日營 共聚歡樂一天

護老陽光小組



建生堂耆年中心主辦 「肌不可失」的活動剪影



「此計劃由滙豐香港社區夥伴計劃2018贊助」

隆亨堂耆年中心主辦

「憶路友里」共創認知友善社區的活動剪影



「此計劃由滙豐香港社區夥伴計劃2018贊助」

長者鄰舍中心

服務目標

四方齊敬老
五耆顯關愛

耆
健
無患

♥ 培養長者建立健康的生活模式與態度，促進長者身心靈健康



耆
智
無限

♥ 提供教育機會，推動長者終身學習，與時並進



耆
義
無私

♥ 培養義工精神，服務社群、提高長者對自身權益的認知與關心，並積極參與社區事務，關心社會



耆
年
無憂

♥ 關懷長者面對生活或情緒困擾，提供輔導及轉介服務、關懷區內體弱、獨居、缺乏家人照顧的長者，及早識別並提供適切的支援服務；支援護老者，舒緩面對的壓力



♥ 鼓勵長者善用餘暇，發展潛能，擴大社交圈子



耆
樂
無窮

服務內容

- ◆ 健康教育及推廣健康生活模式
- ◆ 教育及個人發展活動
- ◆ 發放社區資訊及轉介服務
- ◆ 義工發展及義工服務
- ◆ 社交及康樂活動
- ◆ 興趣小組
- ◆ 認知障礙症服務
- ◆ 個案及輔導服務
- ◆ 關懷會員活動
- ◆ 護老者支援服務
- ◆ 有需要護老者支援服務
- ◆ 外展及社區網絡工作
- ◆ 社區及公眾教育活動
- ◆ 偶到服務

建生堂耆年中心

活動剪影



大家一齊做懷舊小食砵仔糕，
邊做邊說起往事，笑聲特別多！



自己製造防蚊水，
格外認真及合用！



學習做環保清潔劑，
齊齊保護地球。



你睇下我個蛋撻頭型唔型？



我地代表中心出去參加國際魔力橋
香港區選拔賽，好興奮啊！



我地自己DIY一個一無二的
蝶古巴特拼貼袋！



我地最愛同年青一代交流，
保持活動以及傳承長者的生活智慧。



每年自己栽種水仙，是長者新年的傳統活動之一。



活力開心操個個都越操越開心！



新年齊齊來準備栽種水仙花，
大家喜氣洋洋



經常保持腦筋靈活，對抗認知障礙症。



寫得一手好字又可以
學習金句又可以陶冶性情。

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED

Report of the District Executive Council For the year ended 31 March 2019

The district executive council presents the annual report together with the audited financial statements for the year ended 31 March 2019.

Principal activities

The principal activities of the association are to propagate and disseminate in Hong Kong, Macau and other parts of the world the religious principles embraced in the Foursquare Gospel as presented in the "Declaration of Faith".

Financial statements

The surplus of the association for the year ended 31 March 2019 and the state of the association's affairs as at that date are set out in the attached financial statements.

Property, plant and equipment

The movements in property, plant and equipment during the year are set out in note 4 to the financial statements.

Funds

The movements in funds during the year are set out in statement of changes in funds.

District executive council members

The district executive council members of the association during the year and up to the date of this report were as follows:

Rev. Cheung Vee Bon
 Rev. Kwong Tak Shing
 Mr. Chuk Wai Chun, Winston
 Ms. Fung Ching Ching
 Mr. Leung Yu Chiu, Raymond
 Mr. Kwan Kwok Wah
 Ms. Kong Sinuk Wah, Florence
 Rev. Yuen Ip Wah
 Rev. Wong Vai Chan
 Mr. Shek Wai Shing
 (appointed on 8 November 2018)
 (resigned on 9 November 2018)
 (resigned on 9 November 2018)
 (resigned on 9 November 2018)

In accordance with the articles of association, the district executive council members are on 2-year tenure and are due for retirement in the forthcoming annual general meeting and being eligible, offer themselves for re-election.

District executive council member's interests

No contract of significance in relation to the association's operation to which the association was a party and in which a district executive council member had a material interest, either directly or indirectly, subsisted at the end of the year or at any time during the year.

Management contracts

No contracts concerning the management and administration of the whole or any substantial part of the operation of the association were entered into or existed during the year.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED

Report of the District Executive Council For the year ended 31 March 2019

Business review

The association was incorporated in Hong Kong as a company limited by guarantee and was formed with the mission as set out in the principal activities paragraph.

1) Review of the association's operations

The association engaged in the following operations during the year:

- (a) Thanks go to all members and donors. The association received offering income and donations over HK\$16 million from the general public. Overall speaking, the district executive council considers that the financial result of the year is satisfactory.
- (b) Government subvention from social welfare department of about HK\$9.1 million for providing social services.
- (c) Holding time deposits with reputable banks for earning interest income.
- (d) Letting property for generating steady rental income.

2) Principal risks and uncertainties facing the association

The district executive council considers that the principal risks and uncertainties facing the association are set out in note 15 to the financial statements.

3) Key performance indicator

The association is always committed to maximising its operating surplus with the objective to support its principal activities as set out in the principal activities paragraph. Therefore, the overall performance of the association can be indicated by the offering income and donations received as stated in the attached Statement of Comprehensive Income.

4) Key relationships that have a significant impact on the association's success

The association's success is significantly affected by the ability and performance of the employees. Therefore, the performance of the employees has been monitored continuously. On the other hand, the association has established a long term good working relationship with The Bank of East Asia, Limited and The Hongkong and Shanghai Banking Corporation Limited, which have been offering good banking services and attractive interest rates for time deposits for long time. The district executive council believes that keeping such good relationship will benefit the association in the long run.

5) The association's environmental policies and compliance with the relevant laws

Across the association, the association applies the principles of reduce, reuse, repair and recycle to minimise its environmental impacts.

Auditors

The financial statements have been audited by William Y. L. Sung & Co. who now offer themselves for re-appointment.

On behalf of the District Executive Council



Rev. Cheung Vee Bon
Chairman

Hong Kong, 8 October 2019

Independent Auditor's Report

To the members of
INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

(incorporated in Hong Kong with limited liability by guarantee)

Opinion

We have audited the financial statements of International Church of the Foursquare Gospel - Hong Kong District Limited ("the association") set out on pages 5 to 27, which comprise the statement of financial position as at 31 March 2019, and the statement of comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the association as at 31 March 2019, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") 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") 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 association 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.

Information other than the financial statements and auditor's report thereon

The district executive council is responsible for the other information. The other information comprises all the information included in the report of the district executive council, 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.

Responsibilities of district executive council and those charged with governance for the financial statements

The district executive council is responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the district executive council determines 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 district executive council is responsible for assessing the association'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 district executive council either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

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

(continue)

Independent Auditor's Report

To the members of
INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

(incorporated in Hong Kong with limited liability by guarantee)

Auditor's responsibility 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, 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 HKSA 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, 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the district executive council.
- Conclude on the appropriateness of the district executive council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exist related to events or conditions that may cast significant doubt on the association'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 association 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 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.


WILLIAM Y. L. SUNG & CO.
Certified Public Accountants
Hong Kong, 8 October 2019

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Comprehensive Income
For the year ended 31 March 2019

	NOTE	2019 HK\$	2018 HK\$
Income			
Offering income		16,404,989.62	16,171,049.29
Special project income and donation		45,290.00	334,576.20
Rental income		410,670.00	470,085.50
Designated fund received		360,674.90	172,977.10
Activities income		707,025.00	483,338.00
Membership fee received		48,700.00	43,175.00
Government subvention for social services		9,085,286.00	7,379,755.00
Fundraising income for social services		606,918.98	704,274.87
Bank interest received		201,454.57	117,627.08
Other donations and sundry income		766,657.42	1,107,060.64
		28,637,666.49	26,983,918.68
Expenditure			
Administrative expenses	10	23,625,837.20	21,328,073.38
Mission expenses		847,552.15	683,624.52
Ministry expenses		1,481,363.40	1,133,558.56
Designated fund expenses		78,710.00	108,041.00
Group, activities and programme expenses		1,341,768.42	811,669.40
		27,375,231.17	24,064,966.86
Surplus for the year		1,262,435.32	2,918,951.82
Other comprehensive income/(expense) for the year			
Net income/(expense) taken directly to funds		457,658.42	(3,044.57)
Total comprehensive income for the year		1,720,093.74	2,915,907.25

The accompanying notes form an integral part of these financial statements.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Financial Position
As at 31 March 2019

	NOTE	2019 HK\$	2018 HK\$
Non-current assets			
Property, plant and equipment	4	41,858,830.02	42,635,208.24
Current assets			
Inventories	5	40,689.60	153,421.16
Accounts and other receivables	6	252,809.90	394,004.39
Cash and cash equivalents	7a	31,671,585.38	29,634,765.59
		31,965,084.88	30,182,191.14
Current liabilities			
Accounts and other payables		(105,732.16)	(116,310.38)
Rental deposit received		(70,000.00)	(64,000.00)
Loan and advance	8	(6,157,000.00)	(6,866,000.00)
		(6,332,732.16)	(7,046,310.38)
Net current assets		25,632,352.72	23,135,880.76
NET ASSETS		67,491,182.74	65,771,089.00
Represented by:			
FUNDS	9	67,491,182.74	65,771,089.00

The accompanying notes form an integral part of these financial statements.



Rev. Cheung Vee Bon
Chairman



Ms. Fung Ching Ching
Treasurer

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Cash Flows
For the year ended 31 March 2019

	NOTE	2019 HK\$	2018 HK\$
Operating activities			
Net cash generated from operating activities	7b	4,832,021.00	5,761,881.52
Investing activities			
Payment for purchase of property, plant and equipment		(2,086,201.21)	(2,743,752.53)
Increase in long term fixed deposits		(2,100,000.00)	(1,200,000.00)
Net cash used in investing activities		(4,186,201.21)	(3,943,752.53)
Financing activities			
Repayment of loan and advance, net	7c	(709,000.00)	(802,000.00)
Net cash used in financing activities		(709,000.00)	(802,000.00)
Net (decrease)/increase in cash and cash equivalents		(65,180.21)	1,016,128.99
Cash and cash equivalents at beginning of year		25,434,765.59	24,418,636.60
Cash and cash equivalents at ending of year	7a	25,371,585.38	25,434,765.59

The accompanying notes form an integral part of these financial statements.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Changes in Funds
For the year ended 31 March 2019

	General fund (See note 9) HK\$	FMTI fund HK\$	Mission fund HK\$	Welfare fund HK\$	Relief fund HK\$	School funds (See note 9) HK\$	Social concern funds (See note 9) HK\$	Total HK\$
At 1 April 2017	49,859,209.46	147,822.89	474,888.07	570,550.08	331,075.20	5,573,493.03	5,898,143.02	62,855,181.75
Total comprehensive income/ (expense) for the year	2,918,951.82	-	-	-	-	-	(3,044.57)	2,915,907.25
Transfers	(143,997.08)	678.06	(1,281.54)	3,527.00	(51,167.70)	37,778.57	154,462.69	-
At 31 March 2018	52,634,164.20	148,500.95	473,606.53	574,077.08	279,907.50	5,611,271.60	6,049,561.14	65,771,089.00
Total comprehensive income income for the year	1,262,435.32	-	-	-	-	-	457,658.42	1,720,093.74
Transfers	(189,962.22)	1,607.07	65,277.49	7,189.30	(32,060.00)	61,817.82	86,130.54	-
At 31 March 2019	53,706,637.30	150,108.02	538,884.02	581,266.38	247,847.50	5,673,089.42	6,593,350.10	67,491,182.74

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

Reporting entity

International Church of the Foursquare Gospel - Hong Kong District Limited ("the association") is a company incorporated in Hong Kong with limited liability by guarantee. The association's registered office is located at 3rd Floor, Foursquare Mansion, 215-219 Sai Yeung Choi Street North, Kowloon, Hong Kong. The principal activities of the association are to propagate and disseminate in Hong Kong, Macau and other parts of the world the religious principles embraced in the Foursquare Gospel as presented in the "Declaration of Faith".

1) Association structure and basis of combination

During the year ended 31 March 2019, the association had the following parish churches, elderly centres and schools:

- a) Parish churches:
- South China Foursquare Gospel Church
 - Tai Kok Tsui Church of Foursquare Gospel
 - Choi Ping Church of Foursquare Gospel
 - International Church of the Foursquare Gospel Lung Hang Church
 - Living Spring Foursquare Gospel Church
 - Tuen Mun Church of the Foursquare Gospel
 - Kin Sang Foursquare Gospel Church
- b) Elderly centres operated under Social Concern Department:
- I.C.F.G. Kin Sang Church Elderly Centre
 - I.C.F.G. Lung Hang Church Elderly Centre
- c) Schools operated under School Department:
- Semple Kindergarten
 - Semple Memorial Secondary School

The association is the school sponsoring body ("SSB") for the above schools. The district executive council regards that inclusion of school's financial information is not necessary as the SSB and the school's incorporated management committee are two different legal entities and the association does not involve in the school's day-to-day operation.

2) Significant accounting policies

- a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong and the applicable requirements of the Hong Kong Companies Ordinance. A summary of the significant accounting policies is set out below.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

2) Significant accounting policies (continued)

- a) Statement of compliance (continued)

The HKICPA has issued a number of new and revised standards, amendments and new interpretations of HKFRSs that are first effective for the current accounting year of the association. None of these developments have had a material effect on how the association's result and financial position for the current or prior periods have been prepared or presented. The association has not early adopted the new and revised standards, amendments or new interpretations (if any) of HKFRSs that are not yet effective for the current accounting year, and is in the process of assessing their impact on future accounting periods.

- b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires district executive council to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditures. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by the district executive council in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are disclosed in note 3.

- c) Property, plant and equipment

Items of property, plant and equipment are stated at cost or at deemed cost less accumulated depreciation and accumulated impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to working condition and location for its intended use. Expenditure incurred after an item of property, plant and equipment has been put into operation, such as repairs and maintenance and overhaul costs, is normally charged to surplus or deficit in the period in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property, plant and equipment, the expenditure is capitalised as an additional cost of the item. When an item of property, plant and equipment is sold or retired, its cost and accumulated depreciation are eliminated from the financial statements and any gain or loss resulting from the disposal is recognised in surplus or deficit.

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives at the following annual rates:

Properties	Over the lease term
Furniture, fixtures and equipment	20%

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2019

2) Significant accounting policies (continued)

d) Inventories

Inventories are stated at the lower of cost (using a first-in, first out basis) and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

e) Accounts and other receivables

A receivable is recognised when the association has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

Receivables are initially recognised at fair value and thereafter stated at amortised cost less loss allowance for expected credit losses, except where the receivables are interest free advances without any fixed repayment terms or the effect of discounting would be immaterial, then they are stated at cost less any loss allowance for expected credit losses.

The association recognised the loss allowance for expected credit losses as an impairment loss in surplus or deficit with a corresponding adjustment to the carrying amounts through a loss allowance account. Loss allowance for expected credit losses is re-measured at the end of the reporting period to reflect the credit risk changes since initial recognition and any changes in the amount of loss allowance for expected credit losses is recognised as an impairment reversal or deficit in surplus or deficit.

The loss allowance for expected credit losses is measured at an amount equal to lifetime expected credit losses. The expected credit losses are estimated by reference to both quantitative and qualitative information that is reasonable, supportable and available without undue cost or effort, including the historical experience of past events for credit loss, the current and forecast economic conditions and the specific factors to debtors. In assessing whether credit risk has increased significantly since initial recognition, the association considers that an event of default or credit-impaired occurs when the debtor is unlikely to pay its credit obligations in full and compares any changes on the default risk either on an individual basis or a collective basis at the end of the reporting period with the date of initial recognition. The gross carrying amount of receivable is written off, either partially or in full, to the extent which the association considers that there is no realistic prospect of recovery.

f) Impairment of assets

At the end of the reporting period, the association reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss, except for the carrying amounts of assets which are required to measure the loss allowance for expected credit loss at the end of the reporting period as stated in other accounting policies. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss measured as the difference between the carrying amount and the recoverable amount is recognised as an expense immediately.

When an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2019

2) Significant accounting policies (continued)

g) Accounts and other payables

Payables are initially recognised at fair value and thereafter stated at amortised cost except where the payables are interest free advances without any fixed repayment terms or the effect of discounting would be immaterial, in which case they are stated at cost.

h) Recognition of income

(i) Offering income, special project income and donation, designated fund received, activities income, membership fee received, other donations and sundry income as well as bank interest received are recorded on cash basis.

(ii) Government subvention for social services is recognised when there is reasonable assurance that the association will comply with the conditions, if any, attached to them and that the subventions will be received. Subventions that compensate association for expenses incurred are recognised as income in surplus or deficit on a systematic basis in the same periods in which the expenses are incurred. Subventions that compensate the association for the cost of an asset are deducted from the carrying amount of the asset and consequently are effectively recognised in surplus or loss over the useful life of the asset by way of reduced depreciation expense.

(iii) Fundraising income for social services is recognised when the association becomes entitled to the donations and it is probable that they will be received, which is generally upon the receipt of cash. Any surplus of receipts over expenditure on the association's activities are classified as accounts payable under current liabilities if refundable to respective donors and funds if repayment is not required by donors.

(iv) Rental income are recorded as accrual basis.

i) Employee benefits

(i) Short term employee benefits and contributions to defined contribution retirement plans:

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

(ii) Termination benefits:

Termination benefits are recognised at the earlier of when the association can no longer withdraw the offer of those benefits and when it recognises restructuring costs involving the payment of termination benefits.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

2) Significant accounting policies (continued)

j) Leased assets

Assets that are held by association under leases which transfer to the association substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the association are classified as operating lease except for land held for own use under an operating lease, the fair value of which cannot be measured separately from the fair value of a building situated thereon at the inception of the lease, is accounted for as being held under a finance lease, unless the building is also clearly held under an operating lease. For these purposes, the inception of the lease is the time that the lease was first entered into by the association, or taken over from the previous leasee.

(i) Assets acquired under finance leases:

Where the association acquires the use of assets under finance leases, the amounts representing the fair value of the leased asset, or, if lower, the present value of the minimum lease payments, of such assets are included in property, plant and equipment and the corresponding liabilities, net of finance charges, are recorded as obligations under finance leases. Depreciation and impairment losses are accounted for in accordance with accounting policy as set out in note 2c and 2f. Finance charges implicit in the lease payments are charged to surplus or deficit over the period of the leases so as to produce an approximately constant periodic rate of charge on the remaining balance of the obligations for each accounting period.

(ii) Operating leases:

Where the association has the use of assets held under operating leases, payments made under the leases are charged to surplus or deficit in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset.

k) Taxation

No provision for taxation has been made in the financial statements as the association is an approved charitable institution exempted from tax under section 88 of the Inland Revenue Ordinance.

l) Cash and cash equivalents

For the purpose of statement of cash flows, cash and cash equivalents represent cash at bank and on hand, demand deposits with banks 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, having been within three months of maturity at acquisition.

m) Related parties

(i) A person, or a close member of that person's family, is related to the association if that person:

- (1) has control or joint control over the association;
- (2) has significant influence over the association, or
- (3) is a member of the key management personnel of the association.

(continued)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

2) Significant accounting policies (continued)

m) Related parties (continued)

(ii) An entity is related to the association if any of the following conditions applies:

- (1) The entity is a post-employment benefit plan for the benefit of employees of either the association or an entity related to the association.
- (2) The entity is controlled or jointly controlled by a person identified in (i).
- (3) A person identified in (i)(1) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (4) The entity provides key management personal services to the association.

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.

3) Critical accounting estimates and judgements

Estimates and judgements used in preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The association makes estimates and assumptions concerning the future. The resulting accounting estimates may not be equal to the related actual results. The estimates and assumptions that have a significant effect on the carrying amount of assets or liabilities are discussed below.

a) Useful lives of property, plant and equipment

The association determines the estimated useful lives for its property, plant and equipment. This estimate is based on the historical experience of the actual useful lives of property, plant and equipment of similar nature and functions.

b) Impairment of property, plant and equipment

The association reviews the property, plant and equipment for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset exceeds its recoverable amount in accordance with the accounting policy stated in note 2f. The recoverable amount of an asset or a cash-generating unit is determined based on value-in-use calculation. The value-in-use calculation requires the association to estimate the future cash flows expected to arise from the cash-generating unit and a suitable discount rate in order to calculate present value, which has been prepared on the basis of association's assumptions and estimates.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

4) Property, plant and equipment	Properties HK\$	Furniture, fixtures and equipment HK\$	Total HK\$
Cost or deemed cost:			
At 1 April 2017	41,935,963.00	12,034,421.08	53,970,384.08
Additions	-	2,743,752.53	2,743,752.53
At 31 March 2018	41,935,963.00	14,778,173.61	56,714,136.61
Additions	-	2,086,201.21	2,086,201.21
At 31 March 2019	41,935,963.00	16,864,374.82	58,800,337.82
Accumulated depreciation:			
At 1 April 2017	1,903,674.00	9,728,170.48	11,631,844.48
Charge for the year	1,031,222.00	1,415,861.89	2,447,083.89
At 31 March 2018	2,934,896.00	11,144,032.37	14,078,928.37
Charge for the year	1,031,222.00	1,831,357.43	2,862,579.43
At 31 March 2019	3,966,118.00	12,975,389.80	16,941,507.80
Net carrying amount:			
At 31 March 2019	37,969,845.00	3,888,985.02	41,858,830.02
At 31 March 2018	39,001,067.00	3,634,141.24	42,635,208.24

Before applying HKAS 16 "Property, plant and equipment", all property, plant and equipment were fully written off by the association as expenditure in the year of acquisition. The association applied the HKAS 16 on 1 April 2005. Based on this accounting standard, property, plant and equipment are stated at cost or deemed cost less accumulated depreciation and impairment losses.

Properties which are located at Ground floor, 1st floor and 2nd floor of Foursquare Mansion, No. 215-219 Sai Yeung Choi Street North, Kowloon are being gifts acquired by the association under memorial no. 2620761 (30 July 1984) and memorial no. 585-4988 (30 September 1993).

Except for the above mentioned properties, all other properties are accounted for in accordance with accounting policies as set out in note 2c, note 2d and note 2j.

All properties are held in Hong Kong under medium-term leases.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

5) Inventories	2019 HK\$	2018 HK\$
Stocks (Health products)	40,689.60	153,421.16

The amount of inventories recognised as an expense and included in surplus or deficit is HK\$726,460.84 (2018: HK\$510,901.89).

6) Accounts and other receivables

	2019 HK\$	2018 HK\$
Accounts receivables	126,970.90	268,159.39
Deposits and prepayments	125,839.00	125,845.00
	252,809.90	394,004.39

The amount of deposits and prepayments expected to be recovered or recognised as expense after one year is HK\$112,176.20 (2018: HK\$123,581.00). All of the other receivables are expected to be recovered or recognised as expense within one year.

7) Cash and cash equivalents and other cash flow information

a) Cash and cash equivalents comprise:

	2019 HK\$	2018 HK\$
Cash in hand	23,990.00	23,490.00
Current and saving accounts	14,192,329.00	14,044,198.51
Fixed deposits - Maturity within 3 months at acquisition	11,155,266.38	11,367,077.08
Cash and cash equivalents in the statement of cash flows	25,371,585.38	25,434,765.59
Fixed deposits - Maturity over 3 months at acquisition	6,300,000.00	4,200,000.00
Cash and bank balances in the statement of financial position	31,671,585.38	29,634,765.59

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

7) Cash and cash equivalents and other cash flow information (continued)

b) Reconciliation of surplus to net cash generated from operating activities:

	2019 HK\$	2018 HK\$
Cash flows from operating activities:		
Total comprehensive income for the year	1,720,093.74	2,915,907.25
Adjustments for:		
Depreciation on property, plant and equipment	2,862,579.43	2,447,083.89
Interest income	(201,454.57)	(117,627.08)
Operating surplus before changes in working capital	4,381,218.60	5,245,364.06
(Increase)/Decrease in inventories	112,731.56	(68,142.96)
(Increase)/Decrease in accounts and other receivables	141,194.49	566,402.43
Increase/(Decrease) in accounts and other payables	(10,578.22)	(46,189.09)
Increase/(Decrease) in rental deposit received	6,000.00	(53,180.00)
Cash generated from operations	4,630,566.43	5,644,254.44
Interest received	201,454.57	117,627.08
Net cash generated from operating activities	4,832,021.00	5,761,881.52

c) Reconciliation of liabilities arising from financing activities:

The table below details changes in the association's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financial activities are liabilities for which cash flows were, or future cash flows will be, classified in the association's statement of cash flows as cash flows from financing activities.

	Loan and advance HK\$
At 1 April 2017	7,668,000.00
Changes from financing cash flows:	
Repayment of loan and advance	(802,000.00)
At 31 March 2018	6,866,000.00
Changes from financing cash flows:	
Repayment of loan and advance	(709,000.00)
At 31 March 2019	6,157,000.00

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

8) Loan and advance

The loan and advance are unsecured, interest free and repayable on demand.

9) Funds

Funds are defined as resources that the association has or can make available to spend for Missionary and charitable purposes. The amount of the association's funds and the movements therein for the current and prior years are presented in the statement of changes in funds.

The association's objective when managing its funds is to safeguard the association's ability to continue as a going concern in order to carry out its principal activities.

a) General fund

Movement and breakdown of general fund are as follows:

	Head office and churches HK\$	Social concern department HK\$	Total HK\$
At 1 April 2017	48,125,462.25	1,733,747.21	49,859,209.46
Total comprehensive income for the year	2,811,332.32	107,619.50	2,918,951.82
Transfer from/(to) other funds	10,465.61	(154,462.69)	(143,997.08)
At 31 March 2018	50,947,260.18	1,686,904.02	52,634,164.20
Total comprehensive income/(expense) for the year	1,808,186.92	(545,751.60)	1,262,435.32
Transfer to other funds	(103,831.68)	(86,130.54)	(189,962.22)
At 31 March 2019	52,651,615.42	1,055,021.88	53,706,637.30

b) FMTH fund

FMTH fund was initially set up for providing support to Foursquare Ministries Training Institute. However, the institute has been suspended.

c) Mission fund

Mission fund is set up for providing funding for various mission activities.

d) Welfare fund

Welfare fund represents donation received and its usage is specified by the donor for welfare purpose only.

e) Relief fund

Relief fund represents donation received with purpose to provide ad-hoc support to those who are in emergency need.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

9) Funds (continued)

f) School funds

(i) ED building fund

ED building fund is set up for funding renovation expenses of Sample Kindergarten in future.

(ii) ED ministry fund

ED ministry fund is set up for funding ministry activities with preference given to education-related.

(iii) Movement and breakdown of school funds are as follows:

	ED building fund HK\$	ED ministry fund HK\$	Total HK\$
At 1 April 2017	3,548,740.53	2,024,752.50	5,573,493.03
Transfer from general fund	23,498.75	14,279.82	37,778.57
At 31 March 2018	3,572,239.28	2,039,032.32	5,611,271.60
Transfer from general fund	40,181.09	21,636.73	61,817.82
At 31 March 2019	3,612,420.37	2,060,669.05	5,673,089.42

g) Social concern funds

(i) Central development fund

Central development fund represents a commitment towards long-term development work in elderly services.

(ii) Programme fund

Programme fund is used to provide funding for various projects and programmes related to social services and elderly services.

(iii) Social service development fund

Social service development fund represents a commitment towards long-term development work in social services.

(iv) Elderly service development fund

Elderly service development fund is an initial set up fund for self-financing project in future.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

9) Funds (continued)

g) Social concern funds (continued)

(v) Healthy aged square fund

Healthy aged square fund is set up for funding a project of Healthy Aged Square. Healthy Aged Square is a self-financing project which provides healthy products and services at an affordable price for the elderly. Its surplus will be reinvested in the business for the elderly services.

(vi) Provident fund reserve

Provident fund reserve represents surplus or deficit of government subvention for provident fund contribution.

(vii) Long term financial viability fund

Long term financial viability fund represents surplus of lump sum grant which is related to additional allocation received from the Social Welfare Department.

(viii) Lump sum grant reserve

Lump sum grant reserve represents surplus of lump sum grant which is not related to the additional allocation received from the Social Welfare Department.

(ix) Flag day fund

Flag day fund represents donations received less expenses from flag day events. All donations raised from these events are used for providing social services and elderly services.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

10) Administrative expenses

	2019 HK\$	2018 HK\$
Advertising	13,707.20	10,052.00
Audit fee	64,849.00	79,476.00
Bank charges	8,154.81	7,250.84
Cleaning expenses	16,611.40	16,827.90
Depreciation on property, plant and equipment	2,862,579.43	2,447,083.89
Electricity, gas and water	211,597.50	156,762.54
Insurance	106,388.11	163,776.53
Membership fee	193,656.82	179,831.39
Newspaper and magazine	14,807.00	13,926.50
Office supplies expenses	45,352.00	48,237.01
Postage and postage box hire	9,104.20	8,104.80
Printing and stationery	153,961.84	155,367.81
Provident fund contribution	1,050,624.60	930,293.46
Registration fee	105.00	105.00
Rent, rates and management fee	1,222,537.24	1,378,716.48
Repairs and maintenance	240,592.10	109,371.70
Salaries and allowance	17,233,047.91	15,393,256.65
Storage charges	20,044.00	17,931.00
Sundry expenses	34,799.60	85,911.20
Telephone, fax and internet access	79,669.44	80,630.88
Travelling expenses	43,648.00	45,159.80
	<u>23,625,837.20</u>	<u>21,328,073.38</u>

11) Taxation

No provision for taxation is required in these financial statements as the association is exempt from taxation pursuant to section 88 of the Hong Kong Inland Revenue Ordinance.

12) Key management personnel's remuneration

The remuneration of key management personnel during the year was as follows:

	2019 HK\$	2018 HK\$
Short-term employee benefits	<u>2,244,886.11</u>	<u>2,631,403.66</u>

No district executive council members receive any fees or other remuneration for serving as a council member.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

9) Funds (continued)

g) Social concern funds (continued)

(x) Movement and breakdown of social concern funds are as follows:

	Central development fund HK\$	Programme fund HK\$	Social service development fund HK\$	Elderly service development fund HK\$	Healthy aged square fund HK\$	Provident fund reserve HK\$	Long term financial viability fund HK\$	Lump sum grant reserve HK\$	Flag day fund HK\$	Total HK\$
At 1 April 2017	484,167.92	135,176.80	475,380.93	-	478,478.27	186,821.98	2,053,786.87	-	2,084,330.25	5,898,143.02
Surplus/(Deficit) for the year	11,941.60	(72,776.80)	-	189,600.00	(391,809.37)	-	260,000.00	-	-	(3,044.57)
Transfer from/(to) general fund	-	-	-	-	-	60,413.90	(482,454.16)	-	576,502.95	154,462.69
Reallocation	-	-	-	-	-	-	(364,336.90)	364,336.90	-	-
At 31 March 2018	496,109.52	62,400.00	475,380.93	189,600.00	86,668.90	247,235.88	1,466,995.81	364,336.90	2,660,833.20	6,049,561.14
Surplus/(Deficit) for the year	63,816.00	100,939.20	-	(181,317.88)	224,221.10	-	250,000.00	-	-	457,658.42
Transfer from/(to) general fund	-	-	-	-	-	59,333.58	3,178.80	174,613.44	(150,995.28)	86,130.54
Reallocation	-	-	-	-	-	-	364,336.90	(364,336.90)	-	-
At 31 March 2019	<u>559,925.52</u>	<u>163,339.20</u>	<u>475,380.93</u>	<u>8,282.12</u>	<u>310,890.00</u>	<u>306,569.46</u>	<u>2,084,511.51</u>	<u>174,613.44</u>	<u>2,509,837.92</u>	<u>6,593,350.10</u>

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

13) Operating lease commitments

a) As lessor:

	2019 HK\$	2018 HK\$
At 31 March 2019, the association has contracted with tenant for the following future minimum lease payments:		
Within one year	420,000.00	444,000.00
In the second to fifth years inclusive	455,000.00	32,000.00
	<u>875,000.00</u>	<u>476,000.00</u>

The lease runs for three years and will expire in April 2021.

b) As lessee:

At 31 March 2019, the association had the following total future minimum lease payments payable under non-cancellable operating lease:

	2019 HK\$	2018 HK\$
Within one year	336,000.00	236,800.00
In the second to fifth years inclusive	140,000.00	-
	<u>476,000.00</u>	<u>236,800.00</u>

The leases run for two years and will expire in August 2020.

14) Financial instruments by category

The carrying amounts of each of the categories of financial instruments as at the end of reporting period are as follows:

a) Financial assets:

	2019 HK\$	2018 HK\$
Financial assets at amortised cost (2018: Loans and receivables):		
Accounts and other receivables	239,147.10	380,335.59
Cash and cash equivalents	31,671,585.38	29,634,765.59
	<u>31,910,732.48</u>	<u>30,015,101.18</u>

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

14) Financial instruments by category (continued)

b) Financial liabilities:

	2019 HK\$	2018 HK\$
Financial assets at amortised cost:		
Accounts and other payables	105,732.16	116,310.38
Rental deposit received	70,000.00	64,000.00
Loan and advance	6,157,000.00	6,866,000.00
	<u>6,332,732.16</u>	<u>7,046,310.38</u>

15) Financial risk management

The association is exposed to the following financial risks arising from in the normal course of its operations and financial instruments. The association's risk management objectives, policies and processes mainly focus on minimising the potential adverse effects of these risks on its financial performance and position by closely monitoring the individual exposure.

a) Credit risk

The association is exposed to credit risk on financial assets, mainly attributable to cash and cash equivalents. The association's surplus cash has been deposited with a number of reputable and creditworthy banks. The fixed deposits usually have maturities of three months or less. The association does not expect that there will be any significant credit risk associated with them.

With respect to credit risk arising from the other financial assets of the association, which comprise accounts receivable as well as rental and utility deposits, the association's exposure to credit risk arises from default of the counterparty. The exposures to these credit risks are monitored on an ongoing basis.

b) Interest rate risk

The association's exposure to interest rate risk mainly arises from its deposits with banks. Generally, the association holds fixed deposits with banks with maturity within three months to minimise the interest rate risk.

Interest-bearing assets:

	2019 HK\$	2018 HK\$
Cash at banks	12,182,181.09	13,180,387.93
Fixed deposits with banks	17,455,266.38	15,567,077.08
	<u>29,637,447.47</u>	<u>28,747,465.01</u>

(continue)

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2019

15) Financial risk management (continued)

b) Interest rate risk (continued)

Assuming that the amount of interest-bearing assets at the end of reporting period was unchanged for the whole year with all other variables held constant, a 50 basis point increase/decrease in interest rate at 31 March 2019 and 2018 would have increased/decreased the association's surplus by HK\$148,187 and HK\$143,737 respectively. The analysis is prepared on the same basis for 2018.

c) Foreign currency risk

The association has no exposure to foreign currency risk as the association has no foreign currency transactions and balances in the normal course of association's operations.

d) Securities price risk

The association has no exposure to securities price risk as no securities are held in the normal course of association's operations.

e) Liquidity risk

The association is exposed to liquidity risk on financial liabilities. It manages its fund conservatively by maintaining a comfortable level of cash and cash equivalents in order to meet continuous operational need.

The maturity profile of the association's financial liabilities as at the end of reporting period, based on the contractual undiscounted payments, was as follows:

	Within 1 year or on demand HK\$
2019	
Accounts and other payables	105,732.16
Rental deposit received	70,000.00
Loan and advance	6,157,000.00
	<u>6,332,732.16</u>
2018	
Accounts and other payables	116,310.38
Rental deposit received	64,000.00
Loan and advance	6,866,000.00
	<u>7,046,310.38</u>

f) Fair value measurement

At 31 March 2019, there were no financial assets and liabilities measured at fair value (2018: Nil). The carrying amounts of the association's financial instruments carried at cost or amortised cost are not materially different from their fair value as at 31 March 2018 and 2019.

**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Notes to the Financial Statements
For the year ended 31 March 2019

16) Related party transactions

In addition to the transactions and balances disclosed elsewhere in these financial statements, the association had the following transactions with related parties:

a) During the year, the association entered into the following transactions with related parties:

	2019 HK\$	2018 HK\$
Rent paid to International Church of the Foursquare Gospel	336,000.00	336,000.00
b) The following amounts are included in the statement of financial position in respect of the amounts due to related parties:		
	2019 HK\$	2018 HK\$
Loan and advance International Church of the Foursquare Gospel	2,425,000.00	2,725,000.00

17) Fund-raising events requiring public subscription permit from Social Welfare Department

As stipulated by the laws of Hong Kong, the association applied for public subscription permits ("PSP") from the Social Welfare Department for the following events. The donation results have been included in the statement of comprehensive income as follows:

	2019 HK\$	2018 HK\$
Flag day event held on 3 March 2018 (PSP No.: FD/R025/2017)		
Donation received:		
- Flag day street donations	-	395,464.00
- Other donations related to flag day fund raising event	-	348,022.20
Total event expenses for this event	-	(74,052.50)
Flag day net income for the year	-	669,433.70

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2019

17) Fund-raising events requiring public subscription permit from Social Welfare Department (continued)

The flag day net income will be used to subsidise renovation costs and improvement of facilities and purchases of furniture and equipment for the upgrade of two elderly centres of the association, and to finance community care and support services for the elderly. There is no usage of net income of flag day held on 3 March 2018.

Movement of flag day fund is set out below:

	HK\$
At 1 April 2017	2,084,330.25
Usage of previous flag day net income for the year	(92,930.75)
Flag day net income for the year	669,433.70
At 31 March 2018	2,660,833.20
Usage of previous flag day net income for the year	(150,995.28)
At 31 March 2019	2,509,837.92

18) Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2019

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards and interpretations which are not yet effective for the year ended 31 March 2019 and which have not been adopted in these financial statements.

The company is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far the company has concluded that the adoption of them is unlikely to have a significant impact on the company's results of operations and financial position.

19) Approval of financial statements

These financial statements were authorised for issue by the association's district executive council on 8 October 2019.



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REVIEW REPORT ON THE ANNUAL FINANCIAL REPORT OF SOCIAL CONCERN DEPARTMENT TO THE BOARD OF DIRECTORS OF INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL – HONG KONG DISTRICT LIMITED

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We have conducted our review of the attached Annual Financial Report on pages 2 to 9 of the Social Concern Department of International Church of the Foursquare Gospel – Hong Kong District Limited (“the Department”) for the year ended 31 March 2019 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-governmental Organisations” issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Department.

Review Conclusions

On the basis of the results of our review of the Annual Financial Report of the Department for the year ended 31 March 2019:

- a. in our opinion, the Annual Financial Report has been properly prepared from the books and records of the Department;
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Department has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
 - ii. kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
 - iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - iv. employed the staff quoted in the Tide-over Grant Provident Fund arrangements during the year ended 31 March 2019; and
- c. it is observed that the Lump Sum Grant Reserve at 31 March 2019 was not kept in a separate interest-bearing bank account as required by LSG Manual.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

K.W. Tam & Co.
Certified Public Accountants (Practising)
Unit 2002, 20th Floor,
Millennium City 3,
370 Kwun Tong Road,
Kowloon, Hong Kong

8 October 2019



ANNUAL FINANCIAL REPORT

SOCIAL CONCERN DEPARTMENT OF INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL-HONG KONG DISTRICT LIMITED

1 APRIL 2018 TO 31 MARCH 2019

	Notes	2018-19 HK\$	2017-18 HK\$
A. INCOME			
1. Lump Sum Grant			
a Lump Sum Grant (excluding Provident Fund)	1b	8,235,158.00	6,607,371.00
b Provident Fund	1c	713,083.00	605,013.00
2. Additional Allocation		250,000.00	260,000.00
3. Fee Income	2	48,700.00	43,175.00
4. Central Items	3	0.00	0.00
5. Rent and Rates	4	160,566.00	160,150.00
6. Other Income	5	1,397,986.04	684,258.57
7. Interest Received		908.43	178.77
TOTAL INCOME		10,806,401.47	8,360,146.34

B. EXPENDITURE

1. Personal Emoluments			
a. Salaries		7,654,640.81	6,543,745.65
b. Provident Fund	1c	643,790.42	555,567.10
c. Allowances		16,595.00	16,850.00
Sub-total	6	8,315,026.23	7,116,162.75
2. Other Charges	7	1,836,903.12	1,256,805.85
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	147,004.00	165,876.00
TOTAL EXPENDITURE		10,298,933.35	8,538,844.60
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	507,468.12	(178,698.26)

The Annual Financial Report from pages 2 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Mr. Chan Ka Yau
Chairman of Management Committee
of Elderly Services

Date: 8 October 2019

Mr. Kwan Kwok Wah
Director of Social Concern Department

Date: 8 October 2019

SOCIAL CONCERN DEPARTMENT OF
INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL-HONG KONG DISTRICT LIMITED
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2019

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services in FSA activities) funded by the Social Welfare Department ("SWD") under the Lump Sum Grant Subvention System. AFR is prepared on cash basis. If net income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provision and accruals have not been included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year

c. Provident Fund (PF)

This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items have been shown under Note 3.

Details are analysed below

	Snapshot staff HK\$	6.8% and Other Posts HK\$	Total HK\$
Subvention Received	277,395.00	435,685.00	713,080.00
Provident Fund Contribution Paid during the Year	(276,745.50)	(367,044.92)	(643,790.42)
Surplus for the Year	652.50	68,640.08	69,292.58
Add: Surplus F-1	21,998.95	225,236.93	247,235.88
Surplus in 2016-17 for Snapshot staff to be deducted	(16,952.00)	0.00	(16,952.00)
Add: Surplus F-1	0.00	6,973.00	6,973.00
Additional PF for 6.8% posts for 2016-17 arising from departure of Snapshot staff (REF: SWD.5.192.1 (2018.1))	0.00	0.00	0.00
Less: Refund to Government			
Surplus c/f	5,719.45	300,850.01	306,569.46

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognized for the purpose of subvention as set out in the LSG Manual.

SOCIAL CONCERN DEPARTMENT OF
INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL-HONG KONG DISTRICT LIMITED
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2019

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	2018-19 HK\$	2017-18 HK\$
a. Income	0.00	0.00
b. Expenditure	0.00	0.00

4. Rent and Rates

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. Other Income

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	2018-19 HK\$	2017-18 HK\$
Other Income	707,075.00	443,338.00
(a) Fees and charges for services incidental to the operation of subvented services		
(i) Others		
Donation	3,700.00	6,726.00
Steady income	12,495.46	112,296.50
Disposal of assets	500.00	900.00
Adult Education subvention scheme	44,178.08	42,602.08
District Board subvention	66,419.20	53,230.10
Other funding	36,215.90	43,783.90
Sponsor from 社會服務委員會	0.00	62,400.00
Sponsor from 房屋政策委員會	43,770.00	0.00
Income from supervision and coordination	20,692.00	18,970.00
Opportunities for the elderly project	36,690.00	0.00
HSHC Community Partnership Programme	448,000.40	0.00
Total	1,397,986.04	684,258.57

SOCIAL CONCERN DEPARTMENT OF
INTERNATIONAL CHURCH OF THE SQUARE GOSPEL-HONG KONG DISTRICT LIMITED
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2019

NOTES ON THE ANNUAL FINANCIAL REPORT

6. Personal Emoluments

Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No. of posts	HK\$
HK\$700,001 - HK\$800,000 p.a.	0	-
HK\$800,001 - HK\$900,000 p.a.	0	-
HK\$900,001 - HK\$1,000,000 p.a.	0	-
HK\$1,000,001 - HK\$1,100,000 p.a.	1	1,083,189.21
HK\$1,100,001 - HK\$1,200,000 p.a.	0	-
>HK\$1,200,000 p.a.	0	-

7. Other Charges

The breakdown on Other Charges is as follows:

	2018-19 HK\$	2017-18 HK\$
(a) Electricity, gas and fuel	63,935.27	60,670.66
(b) Water and sewage charge	822.00	779.90
(c) Postage	3,436.36	2,422.70
(d) Telephone, fax and internet access	32,979.76	32,525.90
(e) Advertising	4,089.60	7,668.00
(f) Audit fee	35,587.00	8,738.00
(g) Staff training	32,710.00	51,613.36
(h) Cleaning material	4,351.90	3,787.50
(i) Printing and stationery	50,070.48	49,127.17
(j) Newspaper and magazine	14,807.00	13,926.50
(k) Group or activity or programme expenses	1,175,136.20	809,127.00
(l) Minor purchase	258,405.50	80,312.20
(m) Sundry expenses	3,950.00	3,991.00
(n) Repair and maintenance	88,586.60	55,811.60
(o) Travelling expenses	10,670.40	8,644.40
(p) Insurance	59,874.51	64,960.46
(q) Membership fees to agency	7,500.00	3,301.00
Total	1,836,903.12	1,256,865.85

SOCIAL CONCERN DEPARTMENT OF
INTERNATIONAL CHURCH OF THE SQUARE GOSPEL-HONG KONG DISTRICT LIMITED
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2019

NOTES ON THE ANNUAL FINANCIAL REPORT

8. Analysis of Lump Sum Grant Reserve and Balances of Other SWB Subventions

	Analysis of Reserve Fund				Total HK\$
	Lump Sum Grant (LSC) HK\$	Additional Allocation HK\$	Rent and Rates HK\$	Central Items HK\$	
Income					
Lump Sum Grant	8,948,241.00	0.00	0.00	0.00	8,948,241.00
Special One-off Grant	0.00	0.00	0.00	0.00	0.00
Fee Income	48,790.00	0.00	0.00	0.00	48,790.00
Central Items	0.00	0.00	0.00	0.00	0.00
Rent and Rates	4,009	0.00	160,566.00	0.00	160,566.00
Other Income	1,397,986.04	0.00	0.00	0.00	1,397,986.04
Interest Received (Note (1))	908.43	0.00	0.00	0.00	908.43
Long term financial viability	0.00	250,000.00	0.00	0.00	250,000.00
Total Income	10,395,835.47	250,000.00	160,566.00	0.00	10,806,401.47
Expenditure					
Personal Emoluments	8,315,026.23	0.00	0.00	0.00	8,315,026.23
Other Charges	1,836,903.12	0.00	0.00	0.00	1,836,903.12
Central Items	0.00	0.00	0.00	0.00	0.00
Rent and Rates	0.00	0.00	147,004.00	0.00	147,004.00
Total Expenditure (b)	10,151,929.35	0.00	147,004.00	0.00	10,298,933.35
Surplus for the Year (a)-(b)	243,906.12	250,000.00	13,562.00	0.00	507,468.12
Less: Surplus of Provident Fund	69,292.58	0.00	0.00	0.00	69,292.58
Surplus for the year excluding PF	174,613.54	250,000.00	13,562.00	0.00	438,175.54
Surplus/(Deficit) b-(c) (Note (2))	0.00	1,834,511.51	(5,736.00)	0.00	1,828,775.51
Less: Refund to Government	0.00	0.00	(5,799.00)	0.00	(5,799.00)
Add: Recovery from SWB	0.00	0.00	8,343.00	0.00	8,343.00
Surplus c-(d) (Note (3))	174,613.54	2,084,511.51	10,300.00	0.00	2,269,505.05

NOTE:

(1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant are included as one item under LSG, and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b-(c) from previous years (including holding account) and all interest received in previous years should be included in the surplus b-(c) under LSG.

(3) The level of LSG cumulative reserve, less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM 1 APRIL 2018 TO 31 MARCH 2019
NGO: SOCIAL CONCERN DEPARTMENT OF INTERNATIONAL CHURCH OF THE FOURSQUARE
GOSPEL-HONG KONG DISTRICT LIMITED

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
	HKS	HKS	HKS	HKS	HKS
3910 - Long Hung Church Elderly Centre	Rent (Note 3)	7,645.00	(9,272.00)	0.00	(2,627.00)
	Rates	13,773.00	740.00	13,033.00	0.00
	Total	21,418.00	11,012.00	13,033.00	(2,627.00)
3912 - Tin Shui Church Elderly Centre	Rent (Note 3)	128,852.00	131,472.00	0.00	(2,620.00)
	Rates	10,286.00	4,520.00	5,776.00	0.00
	Total	139,138.00	135,992.00	5,776.00	(2,620.00)
	Grand Total	160,556.00	147,004.00	18,809.00	(5,247.00)

- The figures are extracted from the payroll for March. Reimbursements for rent and rates relating to previous financial years (i.e. back payments) should not be included.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government rent.

SCHEDULE FOR INVESTMENT
ANALYSIS OF INVESTMENT AS AT 31 MARCH 2019
NGO: SOCIAL CONCERN DEPARTMENT OF INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL-HONG KONG DISTRICT LIMITED

	2019 HKS	2018 HKS
LSG Reserve	174,613.54	0.00
Long Term Financial Viability Reserve	2,084,511.51	1,831,332.71
Total LSG Reserve	2,259,125.05	1,831,332.71
Represented by:		
Investments		
a. HKD Bank Account Balances	2,259,125.05	1,831,332.71
b. HKD 24-hour Call Deposits	0.00	0.00
c. HKD Fixed Deposits	0.00	0.00
d. HKD Certificate of Deposits	0.00	0.00
e. HKD Bonds	0.00	0.00
	2,259,125.05	1,831,332.71

Note: The investments should be reported at historical cost.

Confirmed by:-


 Mr. Chan Ka Yau
 Chairman of Management Committee
 of Elderly Services


 Mr. Kwan Kwok Wah
 Director of Social Concern Department

Date: 8 October 2019

Date: 8 October 2019

**DETAILS OF THE USE OF THE ADDITIONAL ALLOCATION
FOR THE FINANCIAL YEAR OF 2018-19**

**NGO: SOCIAL CONCERN DEPARTMENT OF INTERNATIONAL CHURCH OF THE
FOURSQUARE GOSPEL-HONG KONG DISTRICT LIMITED**
TOTAL AMOUNT OF ADDITIONAL ALLOCATION: \$2.59 MILLION

	2018-19 HK\$
I. Balance of amount of the Additional Allocation brought forward: Ref. : SWD SF/SI/4-65/105 (488) II dated 14 August 2018): Less : Donation Add : Programme expenditure	1,831,332.71 (1,500.00) 4,678.80
Net balance of amount of the Additional Allocation From 2017-2018: Amount of Additional Allocation received for the year:	1,834,511.51 250,000.00
Sub-total (A=I+II)	2,084,511.51
Amount of Additional Allocation spent during the year (B): Balance carried forward to the next financial year (D=A-B)	0.00 2,084,511.51
III.	

Signature :



Name in Block Letter :

Mr. Chan Ka Yau

Mr. Kwan Kwok Wah

Title :

Chairman of Management Committee
of Elderly Services

Director of Social Concern Department

Date :

8 October 2019

8 October 2019

公積金儲備的運用

定影員工的公積金儲備：

截至2019年3月31日，定影員工的公積金儲備有\$5,719.45盈餘，這是由於社署撥予機構之公積金資助多於機構可獲得的，因此，社署會於2019/2020財政年度取回有關盈餘。

非定影員工的公積金儲備：

截至2019年3月31日，非定影員工的公積金儲備有\$300,850.01。會繼續用於2010年2月1日之前入職，而服務滿10年或15年的員工，提供薪金的10%或15%的供款。經長者服務管理委員會於2019年10月3日會議上一致通過撥出非定影員工的公積金儲備其中\$54,000，於2020年4月1日向仍在職之非定影員工派發一次性的額外公積金供款，派發金額之原則與服務年資掛鉤，服務年資愈長，所獲派發之額外公積金供款則愈多，派發之額外公積金供款總金額不多於當年度之非定影員工的公積金盈餘，及只適用於非定影員工，惟不適用於2010年1月31日或之前入職的非定影員工。

整筆撥款儲備的運用

機構自2010年2月起接受整筆撥款，至2019年3月31日，機構的整筆撥款儲備(持有帳戶)有\$2,084,511.51，此筆儲備來自社會福利署的特別額外撥款，其指定用途為讓機構可以履行對員工的合約承諾，在機構的整筆撥款資助服務出現財政赤字時，將會動用此筆儲備以履行對員工的合約承諾。此外，至2019年3月31日，機構的整筆撥款儲備的結餘是\$174,613.54，此儲備的用途為在整筆撥款資助服務出現財政赤字時履行對員工的合約承諾及維持服務。

強壯乃少年人的榮耀
白髮為老年人的尊榮

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國際四方福音會香港教區有限公司 社會關懷部



國際四方福音會香港教區有限公司
社會關懷部

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建生堂耆年中心（寶田分處）（由2019年10月）

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耆健坊（22/03/2019止）

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香港公益金會員機構
MEMBER AGENCY OF THE COMMUNITY CHEST