國際四方福音會
香港教區有限公司

社會服務
2019-20年度工作報告

四方齊敬老
五耆顯關愛

目錄

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。自2018年11月至今由張維邦牧師擔任為會長。

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。

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，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

社會關懷部部長報告

過去一年，整個香港都經歷了不少挑戰！社會運動及新型冠狀病毒肆虐，對香港市民及長者都做成不少衝擊，感染冠狀病毒肺炎對患有長期病患的長者生命構成極大威脅，我們自從2020年1月29日起持續支援兩間中心的長者會員及有需要的護老者，推行「四方蜜滋傳情齊抗疫」，同工分別致電所有個案、護老者及會員慰問、提供防疫資訊及評估需要；發現大部分長者沒有口罩及酒精搓手液，遂於2月4日開始派發口罩及搓手液予有需要支援的長者，初期由於口罩供應嚴重不足，每位長者獲發每星期3個口罩，每周評估，及後改為每星期每人4個口罩，每兩或三星期評估一次。此外，由2月27日起中心調撥內部資源，以及得到各方善長捐贈，為有需要長者及護老者送上「四方抗疫福袋」，內有生活所需物資，包括蔬菜、湯包等，還有防疫物品，例如口罩及搓手液，以及防疫資訊；把關懷和溫暖傳遞到有需要的弱勢社群，共同齊心對抗疫情。直至3月31日，兩間中心送贈口罩及福袋(對象)合計339戶(488人)，送出口罩10,225個，四方抗疫福袋333個。感謝神的眷祐，在艱難的境況中都給我們足夠的恩典和資源，讓我們可以有為長者提供適切支援的服侍機會。

疫症肆虐期間，我們依從社會福利署於2020年1月28發出的「社會福利署資助福利服務及其轄下服務的特別安排」，兩間中心不對外開放但維持有限度服務；首先，我們取消了所有原定於2020年1月29日至3月31日期間舉行的班、組及活動，向已報名及繳費的參加者退回款項，此外，中心的偶到服務，包括健身單車、報紙、按摩椅及棋樂無窮等活動暫停，並不對外開放。建生堂耆年中心寶田分處亦由2月1日起至今關閉，同事改於建生堂耆年中心辦公或當值；社工提供有限度個案及輔導服務，非緊急及必須的輔導服務以電話輔導或改期約見。為了盡量減低疫情在社區擴散的風險，及回應政府公佈的特別上班安排，由2020年1月29日起，除必須於中心當值的人員外，其他員工在獲得直屬上司批准後，可選擇在家工作，按照「特殊情況在家工作指引」，在家執行由直屬上司委派的職務。 同時，中心亦參考衛生署衛生防護中心發出的給公眾預防2019冠狀病毒病的健康指引及相關指引，制定相應措施，以儘量減低感染和傳播2019冠狀病毒肺炎的風險。

雖然受到外圍環境變化的衝擊，我們仍堅持盡力為長者及護老者提供適切的服務。隆亨堂耆年中心成功申請「滙豐香港社區夥伴計劃2019」，獲得50萬元資助於2019年9月1日至2020年8月31日推行《友里可尋‧憶路有你 - 齊建認知友善社區》項目。感謝同工發揮創意，在社會動盪之下，仍能順利推行大部分的活動，協助了超過160名有需要的認知障礙症患者及其照顧者登記使用「友里可尋」手機軟件，及完成了為「友里可尋大使」提供的培訓課程；「友里可尋」手機軟件包含先進臉孔辨識功能，照顧者預先為認知障礙症患者登記，社區人士如發現疑似迷路的長者，透過軟件上傳長者資料作分析，支援後台如發現該長者為已登記之患者，會聯絡照顧者，減低長者走失風險。此外，我們亦

為參與計劃的長者提供藍芽裝置和有定位追蹤功能的手錶，透過手機軟件發佈及啟動協助尋找失蹤長者的系統，動員社區人士協尋長者。

我們在去年10月26日至12月1日舉行的「敬老護老愛心券」籌款活動受到社會運動影響，大部分的公開銷售活動被迫取消，但靠著神的恩典、會員、同工及教會弟兄姊妹的同心努力，我們共籌得$177,237.40。

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！感謝社會福利署的鼎力相助，我們由2019年8月1日起租用屯門寶田邨第5座2至9號一個1400多平方呎的單位開辦建生堂耆年中心寶田分處，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；由於單位原有的裝修間隔大部分都適合我們使用，為善用資源及盡快投入服務，我們實行「先服務後裝修」—— 我們於2019年8月1日至2019年10月19日期間，在寶田分處的處所內進行籌備工作，兩位社工和個人照顧工作員亦移至分處辦公，我們亦於分處的活動室舉行小組及活動，並為長者提供震動治療機及舒緩痛症服務；分處由2019年10月21日起正式投入服務。為配合中心的活動及服務需要，我們擬於冠狀病毒疫情稍緩後在寶田分處進行小型改善設施工程。

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。

在機構管治方面，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，我們已分別於2015年10月、2016、2017、2018及2019年的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。

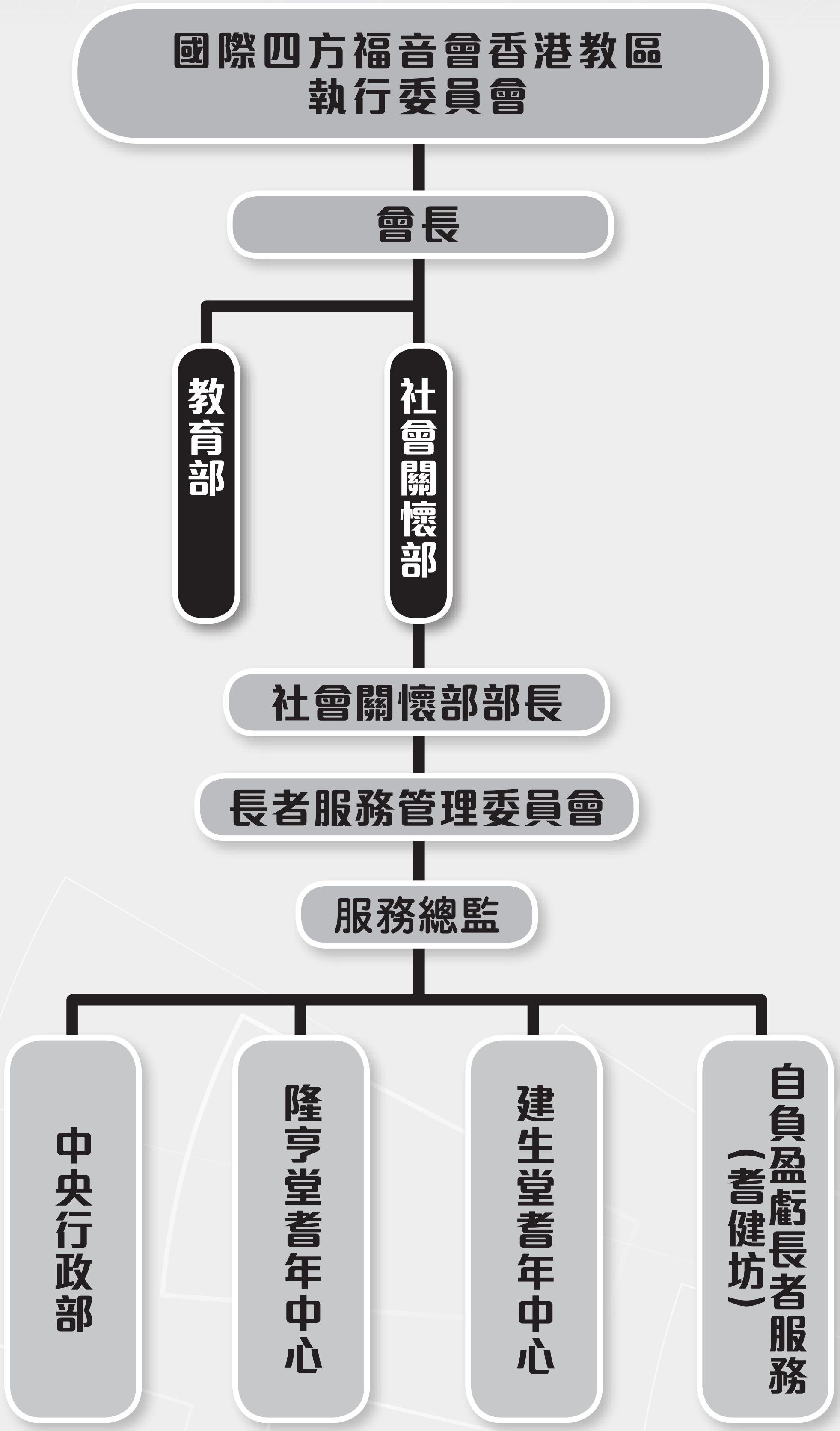
過去一年，兩間耆年中心雖然經歷不少變化和挑戰，藉著神的恩典，加上政府部門、各慈善基金、義工組織、友好機構、善長、社區人士、會員及教會弟兄姊妹的支持及協助，讓我們能夠克服種種困難，實在萬分感恩！

祝福各位身心靈平安！

關國華

關國華先生
社會關懷部部長

社會關懷部組織結構圖


國際四方福音會香港教區
執行委員會
會長
教育部
社會關懷部
社會關懷部部長
長者服務管理委員會
服務總監
中央行政部
隆亨堂耆年中心
建生堂耆年中心
自負盈虧長者服務
（耆健坊）

長者服務管理委員會名單：(1/4/2019 - 31/3/2020)

主席：陳家有先生

文書：黃凝芬小姐(31/3/2020止)

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、源兆文先生、曾揚鉦先生(31/8/2019止)、黃柏林先生(由1/3/2020)

社會關懷部職員名單：(1/4/2019 - 31/3/2020)

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

行政助理：周彩雲女士

兼職助理文員：林佩文女士(由12/3/2020)
陳靜妍女士(30/4/2019止)
廖安琪小姐(由23/5/2019至31/3/2020止)
李燕萍女士(由24/10/2019至31/3/2020止)
劉達榮先生(31/3/2020止)

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
社工(教育、發展及義工服務)	：黃瑞蓮女士
社工(長者外展服務)	：梁永道先生(8/1/2020止) 黃曉彤女士(由2/3/2020)
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
文員	：姚雪婷女士
高級活動幹事	：馮佩珊女士
活動幹事	：莫蕙綸女士 陳卓軒先生(由1/4/2019)
個人照顧工作員	：周淑芬女士(30/9/2019止) 周芷姍女士(由2/10/2019)
職工	：余婉芳女士

建生堂耆年中心

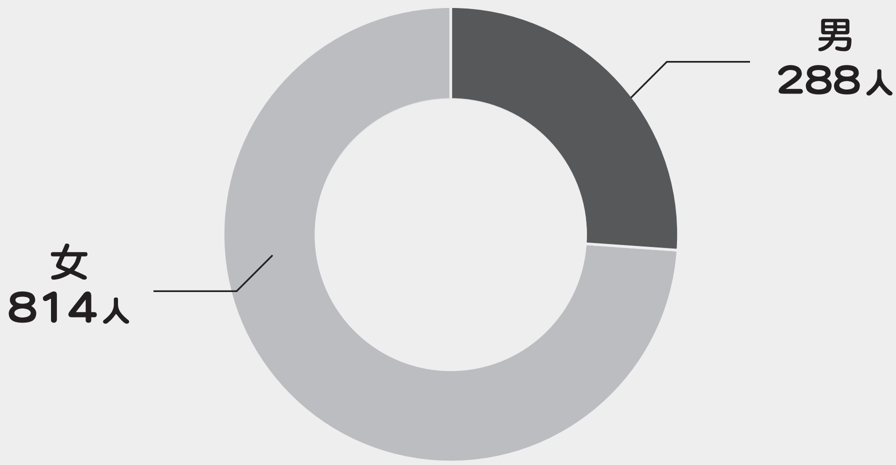
中心主任	：陳桂芳女士
社工（護老者及地區支援服務）	：張凱盈小姐
社工（教育、發展及義工服務）	：李淑華女士
社工（長者外展服務）	：戚偉雄先生
社工（個案及輔導服務）	：彭小妹女士
社工（認知障礙症服務）	：馬源鉦先生（13/9/2019止）
半職社工	：馬源鉦先生（由4/12/2019）
社工	：楊浚聞先生（由1/4/2019至31/8/2019止）
半職社工	：楊浚聞先生（由1/9/2019）
文員	：王美華女士
高級活動幹事	：梁晉寧小姐
活動幹事	：馮敏靜女士 盧燕薇女士（由2/10/2019）
個人照顧工作員	：黃麗珠女士
職工	：王秀琼女士
半職職工	：周裕芯女士（6/12/2019）

隆亨堂耆年中心工作報告

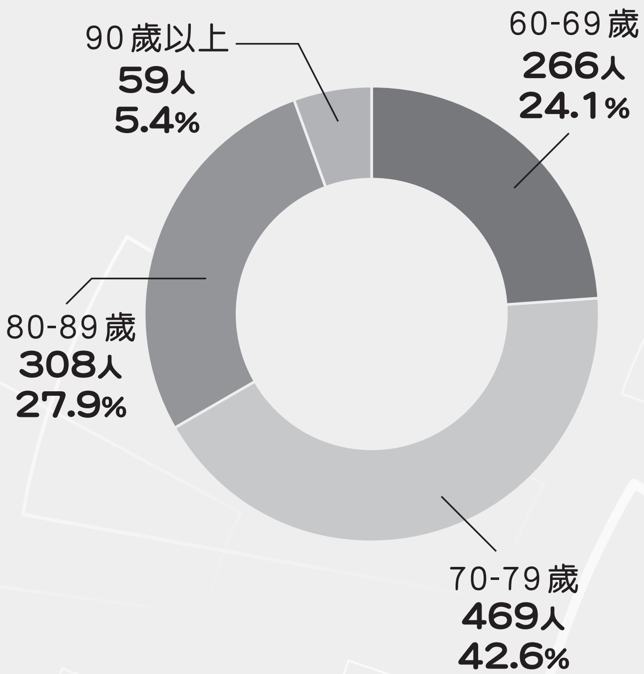
統計數字(2019年4月1日至2020年3月31日)

會員資料分析—截至2020年3月31日止，共有會員1102人

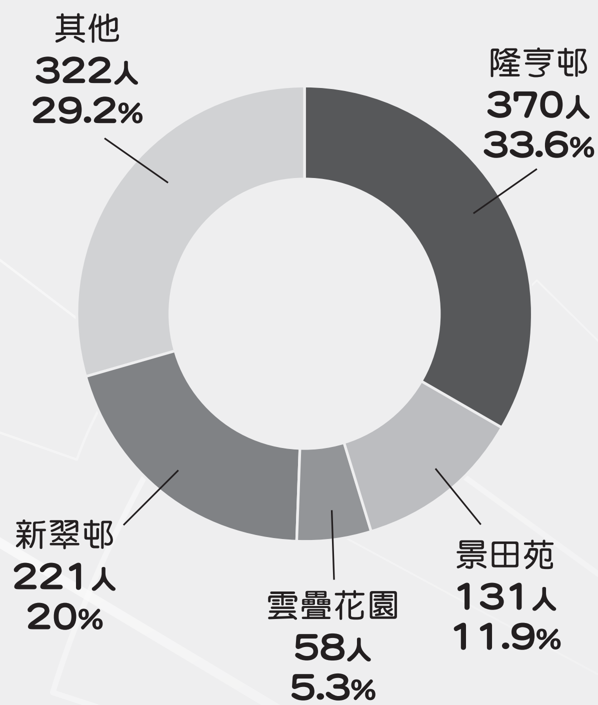
男女比例



年齡分佈



居住區域



2019年4月1日至2020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	1167.83
一年內的每節的平均出席人數。	60	67.13
一年內舉辦的小組、活動及計劃的總數：	200	210
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	127
b. 義工招募、發展及服務；	40	42
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	41
一年內的義工總數。	100	142
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	111.58
b. 活躍輔導個案的流轉率	20%	22.07%
一年內服務的護老者總數。	140	145
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	38.92
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	20.31%
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	89
一年內進行「長者健康及家居護理評估」的總數	35	58
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	55
b. 認知障礙症公眾教育活動	10	12
c. 認知障礙症長者及其護老者活動	6	6
d. 認知障礙症長者及其護老者小組	3	12
e. 認知障礙症員工訓練節數	15	35.36
有需要護老者服務		
a. 有需要護老者支援小組	4	6
b. 有需要護老者訓練活動及項目	15	19
c. 有需要護老者支援服務	100	135
d. i) 一年內有需要護老者數目	50	84
ii) 一年內處理的有需要護老者流轉率	20%	20.24%
e. 一年內就辨識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	4

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，為配合香港人口老化，中心亦經歷重大的改變，由一間本來只有百多位會員的長者活動中心，轉型至長者鄰舍中心，增設更多適時的服務回應社會的需要。本年度中心慶祝三十五周年成立，適逢建生堂耆年中心今年亦踏入三十周年，兩間耆年中心舉行聯合活動「闔家感恩慶團年暨聯合周年慶祝午宴」一同慶祝。此外，中心亦獲得由滙豐社區夥伴計劃2019年贊助「友里可尋‧憶路有你 - 齊建認知友善社區」，透過應用新科技產品：協尋系統及智能定位手錶，以及連結區內的持份者，包括社區領袖、地區團體、學校、機構等，鼓動社區人士由認識認知障礙症開始，以實際友善行動支持，協助走失長者回家，建立認知友善社區。

中心十分重視長者的健康情況，為了讓長者建立健康的生活模式，中心定期舉行不同活動，提供最新健康資訊。本年度，中心舉行健康講座，包括：免墮「糖」衣陷阱講座、普及健體運動、認識退化性關節炎講座、穴位按摩講座等。此外，中心本年度舉行社區保健服務，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、健康震動治療機、老人科專科醫生診症服務，以及協助長者申請關愛基金「長者牙科服務資助」。

護老防跌講座

普及健體運動

除了健康保健活動外，由匯豐社區夥伴計劃贊助「憶路友里-共創認知友善社區」計劃亦取得佳績，藉著不同活動連結區內的持份者，計劃共有16個地區團體及學校參與「憶路友里網」讓更多社區人士認識認知障礙症，另外91間沙田區商戶成為「認知友善商戶」，我們為商戶提供辨識認知障礙症患者，藉此支援照顧者。此外，我們亦舉行標語創作比賽，向小學生及公眾人士宣揚認知友善的訊息。

嘉賓齊齊認識認知障礙症，
共建認知友善社區！

認知障礙知多少暨關懷護老社區行動

中心亦繼續喜獲匯豐社區夥伴計劃2019贊助「友里可尋‧憶路有你 - 齊建認知友善社區計劃」，藉「友里可尋」手機軟件包含先進臉孔辨識功能，照顧者預先為認知障礙症患者登記，友里可尋義工如發現正在迷路的長者，可上傳長者資料作分析，支援後台如發現該長者為已登記之患者，會聯絡照顧者減低長者走失風險。此外，一些走失風險較高的認知障礙症長者，計劃提供有定位功能程式的手錶，讓照顧者可以知道長者的去向，並透過管理服務平台助家人監測長者的動向，減低照顧者的壓力。

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，例如參觀消防學院暨西貢海鮮宴、「走一趟巴基斯坦」旅遊講座、卡拉OK茶座、四季生日會、參觀創新科技嘉年華、長者同樂日、大笑操、月餅送贈長者大行動、心晴影薈展笑容@開心放暑假、端午愛心粽送贈、賜豪樂韻在隆亨、聽‧唱‧玩‧樂茶會、新丁茶聚暨介紹平安鐘服務、「伍樂樂」關懷探訪行動等活動，讓會員有更多不同的新體驗，分享團體生活的樂趣。

耆藝樂無窮

隆亨FUN FUN FUN
會員製作手工

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。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、

護老JOY種拼景盆栽工作坊-
護老者用植物來減壓

中學同學與長者會員一起插花

絲絲暖意，會員學習
用絲巾裝飾技巧

魅力舞蹈組、植物興趣班、山水畫班、中國工筆畫班、與你共享攝影樂趣日、智能手機班、手語班、二胡初班及中班。

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，包括金星義工三十二週年聚餐暨第二十九屆幹事就職典禮、金星義工中秋迎月樂融融、秋季郊遊樂、金星義工幹事會選舉日等。中心義工參與的服務包括沙田區滅罪嘉年華暨義工服務、西二分區社區關愛探訪、四方顯關懷等等。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。本年度得到善長的贊助，舉行了6次的愛心飯團，由義工免費派發飯盒予有需要的長者。

秋季樂悠遊

耆年無憂

中心由專業社工提供個案輔導服務，為區內面對生活困難、疾病或情緒困擾的長者及其家屬提供適合的服務，內容包括輔導、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。而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。

此外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。

在護老者提供支援服務方面，為了讓護老者在家中照顧長者時更得心應手，壓力得以減輕或舒緩，中心提供支援服務包括：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、輪椅及復康用品借用服務、邀請嘉賓為護老者講解不同長期病患的照顧技巧、護老資源閣供護老者借閱書籍和認知障礙症的教材套，以及每月舉辦閒情·雅聚·護老情，讓護老者一起分享照顧心得。

護老舒壓系列-鬆弛香薰按摩工作坊

另外為了支援受沉重照顧壓力之護老者，透過陪診、代購物、護送等服務，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，例如護老音樂鬆弛小組、護老減壓加油小組、始終愛你夫婦小組、護老技巧培訓-護老治療的抉擇講座、護老舒壓系列- 護老中醫減壓工作坊、護老鬆弛香薰按摩工作坊等等。

疫情來襲，社區義工上門派發防疫物資

2020年1月疫情來襲，中心迅速回應長者需要，舉辦「四方蜜滋傳情齊抗疫」，我們致電慰問中心所有個案、護老者及會員，提供防疫資訊及評估需要；發現大部分長者沒有口罩及酒精搓手液，遂於2月開始派發口罩及搓手液予有需要支援的長者，初期由於口罩供應嚴重不足，每位長者獲發每星期3個口罩，每周評估，及後改為每星期每人5個口罩，每四星期評估一次。中心亦調撥內部資源，以及得到各方善長捐贈，為有需要長者及護老者送上「四方抗疫福袋」，內有生活所需物資，包括蔬菜、湯包等，還有防疫物品，例如口罩及搓手液，以及防疫資訊，把關懷和溫暖傳遞到有需要的弱勢社群，共同齊心對抗疫情。

總 結

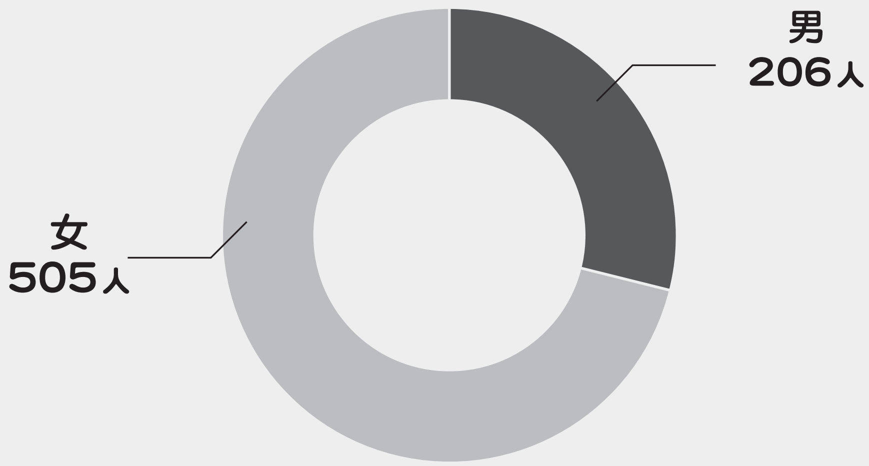
感謝天父帶領我們，本年度中心是充滿挑戰的一年，有幸得到多方面的善心人士及基金的贊助，讓長者及護老者得到多方面的關顧。而派發防疫物資「四方蜜滋傳情齊抗疫」計劃延續至今，從未間斷，可見本會員工在回應社會需要方面不遺餘力及靈活堅毅。在未來的日子，中心繼續提供優質服務，讓沙田區長者晚年生活更為豐盛。

建生堂耆年中心工作報告

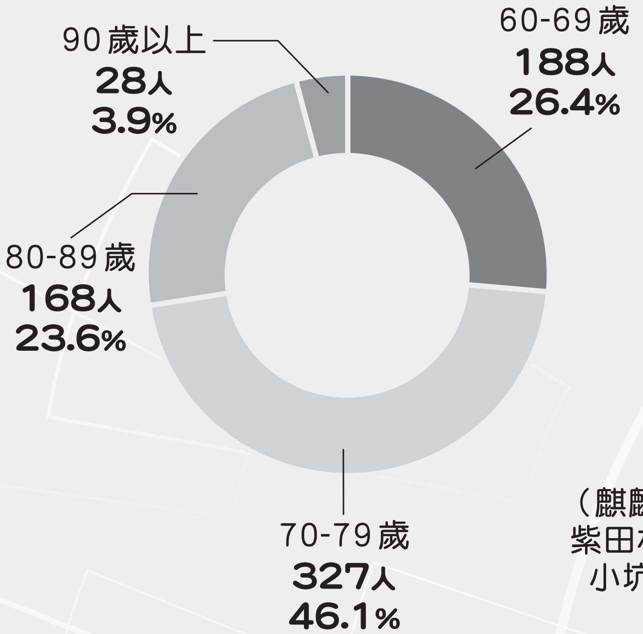
統計數字(2019年4月1日至2020年3月31日)

會員資料分析─截至2020年3月31日止，共有會員711人

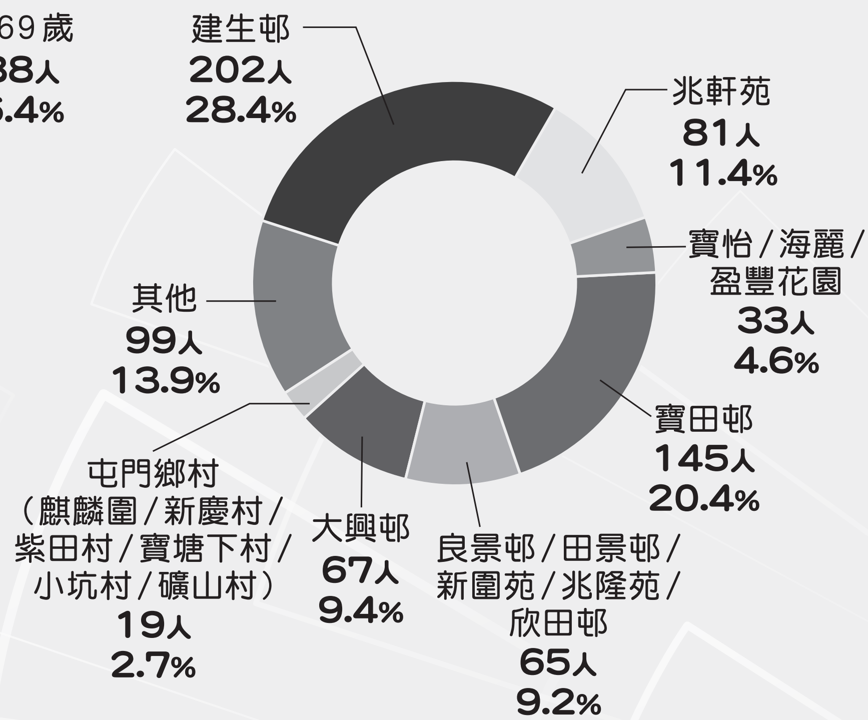
男女比例



年齡分佈



居住區域



2019年4月1日至2020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	711
一年內的每節的平均出席人數。	60	80.41
一年內舉辦的小組、活動及計劃的總數：	200	248
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	152
b. 義工招募、發展及服務；	40	52
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	44
一年內的義工總數。	100	197
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	150.42
b. 活躍輔導個案的流轉率	20%	25.23%
一年內服務的護老者總數。	140	159
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	49
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	25.37%
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	95
一年內進行「長者健康及家居護理評估」的總數	35	70
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	1602
b. 認知障礙症公眾教育活動	10	12
c. 認知障礙症長者及其護老者活動	6	8
d. 認知障礙症長者及其護老者小組	3	6
e. 認知障礙症員工訓練節數	15	42.375
有需要護老者服務		
a. 有需要護老者支援小組	4	5
b. 有需要護老者訓練活動及項目	15	15
c. 有需要護老者支援服務	100	165
d. i) 一年內有需要護老者數目	50	63
ii) 一年內處理的有需要護老者流轉率	20%	20.63%
e. 一年內就辨識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	4

全年投訴個案次數：0次

服務報告

耆健無患

職員正為區內長者及
護老者講解認知障礙症

中心的長者會員十分關注健康，對健康活動反應踴躍，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、太極養生操、保健操六十式、伸展鬆一鬆、舞動腦、Bingo格仔紙、健康檢查、血糖測試、骨質密度測試、長者健體運動、護心強肌運動帶操、季節流行性感冒疫苗注射計劃等，並獲屯門區議會撥款舉辦「耆智健康嘉年華」及「耆智健康同樂日」，內容有健康展覽、遊戲及健康檢查等。

因應新型冠狀病毒疫情爆發，中心於30/1/2020起不對外開放，但維持有限度服務，當時全城搶購口罩、防疫及日用品，不少長者感到不安及缺乏物資，因此我們於2-3月期間已打出超過1000個關懷電話，我們亦向有需要支援長者送贈口罩及消毒搓手液。期間發現不少長者受疫情影響減少外出，飲食營養都受影響，我們逐於2月尾開始推行「四方密滋傳情齊抗疫」向有需要長者送上福袋以作支援，包括：防疫物資、新鮮蔬菜、湯包、麵等。

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，鼓勵長者以吸收優質蛋白及做適當運動，改善肌力，從以減少跌倒及骨折危機，以提升晚年的活動能力，計劃十分成功，共200名長者完成計劃，並一起舉行畢業典禮慶祝，見證成果。

隨著人口老化，「認知障礙症」患者數目不斷增加，有見及此，中心為提高社區人士對認知障礙症的關注及認識，中心舉辦認知能力評估、認知友善好友分享會、認識腦朋友、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。

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、耆智長洲遊、戲曲星光遊、尋找菠蘿的秘密、耆智生日會/迎新禧系列、歡樂端陽愛心糉、耆智開心迎聖誕、迎新會、綠化講座等等。

參觀西九龍既戲曲中心，
裡面我地熟悉既粵曲同藝人，
特別睇得投入

我地既聖誕攤位遊戲，無論小朋友、
長者、照顧者參考都一樣咁開心，
締造社區和諧氣氛。

今年是喜慶的一年，中心成立30年了，隆亨堂耆年中心成立35年，兩中心一起舉行「闔府感恩慶團年」大肆慶祝，很榮幸社會福利署助理署長（安老服務）陳德義先生及本會會長蒞臨主禮，各政府部門官員、社會賢達及友好機構代表賞面光臨，與各會員及家屬歡聚團年，場面非常熱鬧，共延開50席，600多人出席。當日不單有美食，還有豐富的節目一別出心裁開展儀式，引領全場氣氛；長者精彩表演，歡呼聲不絕；紀念短片回顧，充滿溫馨和感恩；不少善長及愛心機構捐贈禮物，使抽獎禮物十分豐富，而每人都獲贈福袋，滿載而歸！

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識字班、老人基礎中文識字班、耆智普通話、耆智齊學普通話、耆智輕鬆普通話、耆智開心普通話、耆智挑戰ABC、耆智舞蹈班、耆智歡樂舞蹈班、四方之聲、卡拉OK小組、每日一TALK、聖言書法班（楷書）等；中心與晨輝長者學苑合辦之「IT電腦好多Fun」很受長者歡迎，共舉行了5期，參與人數共119人。

呢個唔係扮蒜，
而真係新春水仙花

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一安老服務錦囊、長者抑鬱我要知、認識壓力及鬆弛方法、認知障礙症社區支援服務、義工分享會、精明耆英我至醒、安老按揭計劃、長者道路安全伴你行等。


無分長幼，兩代攜手
一起創作粉彩畫

即使在20年初時遇上新冠病毒，我們仍能快迅應變將部份班組，如書法班、英文班、在家齊動腦等班組，改為線上學習，讓長者以資訊科支應用在日常生活中，保持持續學習，亦讓中心服務能持續輸出，而會員反應亦熱烈，我們亦會以預約方式安排長者到中心學習資訊科技以及利用網上平台和我們保持連繫。

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61名長者義工獲獎，其中30人更獲社會福利署義務工作嘉許狀，中心長者義工時數合共3,166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創意手作坊、綠化行動義工服務、耆智探訪安老院及義工訓練、耆智探訪獨居長者及義工訓練、旅行義工訓練、剪髮服務、敬老護老愛心劵慈善籌款活動、寒冬暖笠笠等。

我地一齊出去長洲透透氣，
大家都覺好開心！

今年中心喜獲老有所為活動計劃資助「四方遊藝團」義工服務，參與義工表現傑出，透過桌上遊戲及藝術活動向長者及年輕人推廣認知障礙症及長幼共融概念。

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

幼稚園師生一齊嚟同我地賀新年，
受到小朋友天真活潑感染，
我地每位長者都暖在心頭

工服務，因此，中心今年推薦資深義工參選由社會福利署屯門區義工嘉許計劃，很高興中心義工蕭如恆先生及譚雁群女士獲得嘉許，他們樂於助人的精神，十分值得表揚。

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、康恩園義工中秋探訪、有營月餅義工服務、薑黃染體驗工作坊、楊玉光慈善基金義工表演、白普理幼兒園義工服務、路德會建生幼稚園義工服務、佳寶幼稚園義工服務、聖誕送暖義工服務、愛心水仙花義工服務、博仁會迎新春義工服務、歡樂義工團義工服務、愛心之旅義工服務、齊放義彩義工服務、循理會義工服務、傳情齊抗疫(扶老慈善基金)、傳情齊抗疫(海關義工服務)等。

▪ 耆年無憂

長者的心靈健康是我們十分重視的範疇，中心會定期舉行心靈加油站及藝術治療等關顧心靈的小組、講座、茶座、節日聯歡會、探訪等活動，有助長者保持健康正面的心態。

老友記揮手高呼【世界由我做】

我地既長者學習和諧粉彩，
既能安撫情緒又可享受創作的樂趣

面對疫情肆虐，中心除了提供恆常的長者及護老者支援服務外，亦積極為區內的長者及護老者提供防疫物資派發及衛生教育活動，攜手對抗疫症。此外，中心亦為長者及護老者舉辦各類型的網上小組及講座，例如：護老者網上工作坊系列，讓他們即使留在家中，亦持續學習及與社區連繫接觸，減少負面情緒。當然，中心亦不遺餘力推行恆

一班熱身既專業廚師教我地做健康月餅，亦為長者扭氣球，愛心伴隨大家慶中秋

常服務，其中包括：個案輔導、轉介、協助長者申請長期護理服務、陪診及代購等服務，務求讓長者及護老者得到足夠的支援，繼續在社區中頤享晚年。

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。為了增加服務在社區的滲透率，我們一方面訂期於社區設置街站，讓區內居民認識本中心服務；另一方面則持續舉辦護老同行大廈計劃2020，讓寶田邨、欣田邨及海麗花園等的物業管理人員了解中心的服務範疇，有需要時亦可向合適的長者居民轉介中心服務，以確中心可接觸到潛在的服務使用者，為他們提供所需的支援。

學習資訊科技，令長者與社會接軌

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19-20年度獲屯門區議會贊助共13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，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
創新科技署
康樂及文化事務署
民政事務總署（沙田區）
田心消防局
沙田耆樂警訊
機電工程署
新界南總區失蹤人口調查組
新界南總區防止罪案科
消防及救護教育中心暨博物館
廉政公署新界東辦事處
沙田西二分區委員會
沙田區撲滅罪行委員會
寶田邨屋邨管理諮詢委員會
香港電台
廉政公署新界西北辦事處
寶田邨及欣田邨服務單位聯席會議
社會福利署-安老事務委員會
屯門區安老服務地區協調委員會
屯門西北分區委員會

學校

中文大學眼科學院
香港中文大學賽馬會老年學研究所
香港中文大學中醫教研中心
香港中文大學
循理會白普理基金循理小學
香港理工大學
博愛醫院陳楷長者學苑
博愛醫院陳楷紀念中學
樂善堂楊葛小琳中學
迦密愛禮信小學
香港女青年會隆亨幼兒學校
保良局王賜豪（田心谷）小學
東華三院鄺錫坤伉儷中學
屯輝長者學苑
中華基督教會蒙黃花沃紀念小學
保良局志豪小學
Monash University
嶺南大學亞太老年學研究中心
建生浸信會白普理幼兒園
佳寶幼稚園第二分校（建生邨）
路德會建生幼稚園

基金

香港公益金
關愛基金
滙豐香港社區夥伴計劃
老有所為活動計劃
何東爵士慈善基金

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
蓮花健康素食
香港銀行公會
香港保健協會
香港金融管理局
銀杏館
香港傳染病預防動力
隆亨市集建華（街市）管理有限公司
唯聽香港聽覺及言語中心

寶興(寶田)護老中心
香港中華煤氣有限公司
信和集團
牛奶有限公司

認知友善商戶

龍亨美而廉快餐店、BOAIS、亨利鞋業、童樂服飾玩具、隆亨床上用品、GTH、金鸞文具公司、興業錶行、漢鋒影視沖印中心、啟仁中醫中藥行、隆亨花園餐廳、富記、鴻昌文具公司、金莎服裝、南泰源、榮基牛雜、Saiga Decoration Engineering Co.、八方社、地球文具公司、嘉琪時裝、通美電業公司、幸福行百貨、翠田坊、車公廟單車店、裕興肉食公司、原味香、以勒音樂中心、和暉茶餐廳、328茶餐廳、魏劉佳牙科醫生、香港仔財記魚蛋粉、陳建輝醫生醫務所、新興雜誌士多、裕發打冷小廚、惜食、仲生美食、寶泰車仔麵、冠興凍肉、AP MART、港隆雜貨、OUTLET、鈫興草堂、彩虹內衣、Lok Yi Salon、海天堂、김치、I Vege、農場蛋、V仔記、來利工程、JC Fruit、正隆行、順發蔬菜、忠記豆腐、領鮮、達江漁業、開運鮮魚、新界農夫、樂園魚蛋、德聯冰鮮、曾記荳品、SMART FOOD、一九九、裕利鮮菓、OUTLET、龍亨配匙、D' Nail、隆亨中西藥行、中記鮮果、健康農場、紅卿菜檔、1024、英記粉麵、大成牛肉、新界佬、隆亨菜檔、杰斯和牛、黑鷹冰鮮、黑鷹水產、祥利鮮魚、秋記、金鑽皇、細記菜檔、堅料快訊、太和燒臘、厚興瑜記、隆亨鹵水、美味屋、包點料理、泰屋、秘密花園、鴻昌泰辦館、錦發五金

非牟利團體

香港社會服務聯會
心晴行動慈善基金
香港華商慈善基金
香港沙田工商業聯合會
香港浸信會醫院區樹洪健康中心
長者安居服務協會
協康會高能力自閉症青少年成長支援服務
東華三院莫黃鳳儀安老院
國際四方福音會隆亨堂
香港青年協會隆亨青年空間
勵恆社
潘國山議員辦事處
許銳宇議員辦事處
李世鴻議員辦事處
田心村鄉公所
香港神託會創薈坊(沙田)
Handson Hong Kong Limited
明愛蘇伉儷綜合家庭服務中心
香港中華基督教青年會
東華三院王澤森長者地區中心
香港中華基督教青年會
唐狗會
東華三院圓滿人生服務
楊玉光先生慈善基金有限公司
循理會屯門青少年綜合服務中心
信義會屯門青少年綜合服務中心
香港青年協會賽馬會建生青年空間
歡樂義工團
4S養生站
博愛醫院文柱石家庭多元智能中心
香港紅十字會
環保協進會
藝聊
生命熱線
紀律部隊義工隊(海關小組)
扶老慈善基金義工團
博仁會
基督教香港信義會屯門西長者日間護理中心
香港聖公會福利協會康恩園中途宿舍
點滴是生命
鄰舍輔導會屯門區綜合康齡服務中心
香港聖公會屯門精神健康綜合社區中心—樂喜聚
公共營養發展協會有限公司
蘇嘉雯議員辦事處
青松護理安老院
四方福音會建生堂
正言匯社
基督少年軍
屯門獅子會
劉鑾雄慈善基金
新鴻基慈善基金
玉清慈善基金
古天樂慈善基金有限公司

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 - HK District Limited"

- ☐ 直接存入戶口 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

關懷護老運動

「四方蜜滋傳情齊抗疫」為有需要長者送上口罩及福袋，齊心抗疫！

中心生日會壽星會員鬼馬打扮

中學同學親身送贈年花予中心會員

可愛的唐狗探訪長者及護老者

幼稚園小朋友贈送水果給中心會員

金星義工幹事

金星義工齊齊製作賀年食品油角

義工努力售賣愛心券，幫助中心籌款

齊齊學習大笑操，做個輕鬆快活人！

關懷護老社區行動，讓區內物業管理人士
了解長者及護老者的需要

隆亨堂耆年中心主辦
「友里可尋‧憶路有你－齊建認知友善社區」活動剪影

「此計劃由滙豐香港社區夥伴計劃2019贊助」

友里可尋義工學習使用手機軟件

友里可尋－認知友善社區講座

友里可尋手機軟件利用先進臉孔辨識功能協助走失的長者

友里可尋鬆一鬆，讓照顧者與
認知障礙症長者享受愉快日營活動

閤家感恩慶團年暨聯合周年慶祝午宴活動剪影

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


耆樂無窮

鼓勵長者善用餘暇，發展潛能，擴大社交圈子


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

護老者學習急救護理班，
個個都好認真實習架！

肌不可失！大家一齊做負重阻力運動，
保持肌力及活動能力。

外傭在照顧長者扮演重要角色，
所以一定要掌握安全護理技巧。

我地係後台準備演出啦！

上戶服務，令長者不受活動能力及距離皆可以接受認知訓練。

教練同各位長者用拉力帶練肌肉，大家都認真練習。

耆知樂長者正透過遊戲訓練手眼協調。

義工同我們長者一起製作新春裝飾物，歡歡喜喜過新年。

認知訓練，不單能提升認知及記憶力，
更加令參加者歡愉。

義工嚟教我地如何舞動健康，
舞出笑聲，大家都健康又
開心地跳起舞來！

織織復織織，我地認真咁研究點編織
更多愛心同溫暖比其他朋友。

職員正為區內長者進行認知障礙症評估。

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Report of the District Executive Council
For the year ended 31 March 2020

The district executive council presents the annual report together with the audited financial statements for the year ended 31 March 2020.

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 2020 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 Shuk Wah, Florence

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 2020

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$11 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 17 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, 14 October 2020

宋潤霖會計師事務所
WILLIAM Y. L. SUNG & CO.
Certified Public Accountants

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 28, which comprise the statement of financial position as at 31 March 2020, 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 2020, 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 ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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 are responsible for overseeing the association's financial reporting process.

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宋潤霖會計師事務所
WILLIAM Y. L. SUNG & CO.
Certified Public Accountants

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 HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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, 14 October 2020

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Financial Position
As at 31 March 2020

	NOTE	2020 *HK$*	2019 *HK$*
Non-current assets			
Property, plant and equipment	4	39,585,003.96	41,858,830.02
Right-of-use assets	5	98,000.00	-
		39,683,003.96	41,858,830.02
Current assets			
Inventories	6	20,578.50	40,689.60
Accounts and other receivables	7	546,266.50	252,809.90
Cash and cash equivalents	8(a)	33,603,954.23	31,671,585.38
		34,170,799.23	31,965,084.88
Current liabilities			
Accounts and other payables		(98,847.03)	(105,732.16)
Rental deposit received		(70,000.00)	(70,000.00)
Loan and advance	9	(5,276,500.00)	(6,157,000.00)
Lease liabilities	10	(98,000.00)	-
		(5,543,347.03)	(6,332,732.16)
Net current assets		28,627,452.20	25,632,352.72
NET ASSETS		68,310,456.16	67,491,182.74
Represented by:			
FUNDS	11	68,310,456.16	67,491,182.74

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

Rev. Cheung Vee Bon
Chairman

Ms. Fung Ching Ching
Treasurer

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Comprehensive Income
For the year ended 31 March 2020

	NOTE	2020 *HK$*	2019 *HK$*
Income			
Offering income		15,288,759.87	16,404,989.62
Special project income and donation		45,238.00	45,290.00
Rental income		408,842.00	410,670.00
Designated fund received		396,284.90	360,674.90
Activities income		829,401.80	707,025.00
Membership fee received		36,852.00	48,700.00
Government subvention for social services		11,263,158.00	9,085,286.00
Fundraising income for social services		384,322.33	606,918.98
Bank interest received		303,337.27	201,454.57
Other donations and sundry income		821,103.26	766,657.42
		29,777,299.43	28,637,666.49
Expenditure			
Administrative expenses	12	25,185,751.13	23,625,837.20
Mission expenses		859,462.10	847,552.15
Ministry expenses		1,306,435.59	1,481,363.40
Designated fund expenses		382,039.62	78,710.00
Group, activities and programme expenses		1,764,124.74	1,341,768.42
		29,497,813.18	27,375,231.17
Surplus for the year		279,486.25	1,262,435.32
Other comprehensive income for the year			
Net income taken directly to funds		539,787.17	457,658.42
Total comprehensive income for the year		819,273.42	1,720,093.74

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

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Cash Flows
For the year ended 31 March 2020

	NOTE	2020 *HK$*	2019 *HK$*
Operating activities			
Net cash generated from operating activities	8(b)	3,407,572.75	4,832,021.00
Investing activities			
Payment for purchase of property, plant and equipment		(279,703.90)	(2,086,201.21)
Increase in long term fixed deposits		-	(2,100,000.00)
Net cash used in investing activities		(279,703.90)	(4,186,201.21)
Financing activities			
Repayment of loan and advance, net	8(c)	(880,500.00)	(709,000.00)
Repayment of lease liabilities	8(c)	(315,000.00)	-
Net cash used in financing activities		(1,195,500.00)	(709,000.00)
Net increase/(decrease) in cash and cash equivalents		1,932,368.85	(63,180.21)
Cash and cash equivalents at beginning of year		25,371,585.38	25,434,765.59
Cash and cash equivalents at ending of year	8(a)	27,303,954.23	25,371,585.38

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

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Changes in Funds
For the year ended 31 March 2020

	General fund (See note 11) *HK$*	FMTI fund *HK$*	Mission fund *HK$*	Welfare fund *HK$*	Relief fund *HK$*	School funds (See note 11) *HK$*	Social concern funds (See note 11) *HK$*	Total *HK$*
At 1 April 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 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
Total comprehensive income for the year	279,486.25	-	-	-	-	-	539,787.17	819,273.42
Transfers	(368,624.17)	1,915.88	48,432.11	9,281.60	-	85,030.03	223,964.55	-
At 31 March 2020	53,617,499.38	152,023.90	587,316.13	590,547.98	247,847.50	5,758,119.45	7,357,101.82	68,310,456.16

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

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 2020, 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)

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

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.

Except for HKFRS 16, Leases, none of the development 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 initially applied HKFRS 16 as from 1 April 2019. The association has elected to use the modified retrospective approach and has therefore recognised the cumulative effect of initial application as an adjustment to the opening balance at 1 April 2019. Comparative information has not been restated and continues to be reported under HKAS 17.

The adoption of HKFRS 16 gives rise to lease liabilities of HK$413,000.00 at 1 April 2019 and the corresponding right-of-use assets are recognised at the same amount. There was no impact on the opening balance of funds.

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 certainty 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)

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2) **Significant accounting policies** (continued)

d) Right-of-use assets

Right-of-use assets arising from leases over leasehold properties, where the association is not the registered owner of the property interest, are stated at cost less accumulated depreciation and impairment losses (see note 2(g)).

The recognised right-of-use assets are depreciated on a straight-line method over the shorter of its estimated useful life and the lease term.

e) 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.

f) 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 recogised 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.

g) 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.

(continue)

2) **Significant accounting policies** (continued)

g) Impairment of assets (continued)

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.

h) 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.

i) 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 deficit 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 is recognised on a straight-line basis over the lease term.

j) 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 2020

2) **Significant accounting policies** (continued)

k) Leases

(i) As a lessee:

A right-of-use asset and a lease liability are recognised for contracts under which the association obtains the right to use an underlying asset for a period of time in exchange for consideration, except for short-term or low value leases.

Right-of-use assets are measured at cost less accumulated depreciation and impairment losses, and adjusted for any re-measurement of leases liabilities. Cost represents aggregate of lease payments made at or before the lease commencement date, initial direct costs incurred, lease liability recognised at the lease commencement date and an estimate of restoration costs, less any incentives received.

Lease liabilities are initially measured at present value of the lease payments that are not paid at the lease commencement date discounted at the association's incremental borrowing rate, subsequently adjusted for interest accrued and lease payments made, and re-measured for any modifications or changes in lease terms.

(ii) As a lessor:

The association determines at lease inception whether each lease is a finance lease or an operating lease. A lease is classified as a finance lease if it transfer substantially all the risks and rewards incidental to the ownership of an underlying assets to the lessee. If it it not the case, the lease is classified as an operating lease.

Rental income from operating lease is recognised in accordance with note 2(i)(iv).

l) 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.

m) 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.

n) 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.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

2) **Significant accounting policies** (continued)

n) 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 2(g). 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 2020

4) Property, plant and equipment

	Properties HK$	Furniture, fixtures and equipment HK$	Total HK$
Cost or deemed cost:			
At 1 April 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
Additions	-	279,703.90	279,703.90
Disposals	-	(1,145,058.30)	(1,145,058.30)
At 31 March 2020	41,935,963.00	15,999,020.42	57,934,983.42
Accumulated depreciation:			
At 1 April 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
Charge for the year	1,031,222.00	1,522,307.96	2,553,529.96
Written back on disposals	-	(1,145,058.30)	(1,145,058.30)
At 31 March 2020	4,997,340.00	13,352,639.46	18,349,979.46
Net carrying amount:			
At 31 March 2020	36,938,623.00	2,646,380.96	39,585,003.96
At 31 March 2019	37,969,845.00	3,888,985.02	41,858,830.02

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. 5854988 (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 2(c), note 2(g) and note 2(k).

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 2020

5) Right-of-use assets

Property leased for own use:

	HK$
At 31 March 2018	-
Impact on initial application of HKFRS 16 (Note)	413,000.00
At 1 April 2019	413,000.00
Depreciation	(315,000.00)
At 31 March 2020	98,000.00

Note : The association has initially applied HKFRS 16 using the modified retrospective method and adjusted the opening balance at 1 April 2019 to recognise right-of-use assets relating to lease which was previously classified as operating lease under HKAS 17.

6) Inventories

	2020 HK$	2019 HK$
Stocks (Health products)	20,578.50	40,689.60

The amount of inventories recognised as an expense and included in surplus or deficit is HK$452,106.70 (2019: HK$726,460.84).

7) Accounts and other receivables

	2020 HK$	2019 HK$
Accounts receivable	443,877.50	126,970.90
Deposits and prepayments	102,389.00	125,839.00
	546,266.50	252,809.90

The amount of deposits and prepayments expected to be recovered or recognised as expense after one year is HK$101,939.00 (2019: HK$112,176.20). All of the other receivables are expected to be recovered or recognised as expense within one year.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

8) Cash and cash equivalents and other cash flow information

a) Cash and cash equivalents comprise:

	2020 *HK$*	2019 *HK$*
Cash in hand	18,990.00	23,990.00
Current and saving accounts	14,163,917.15	14,192,329.00
Fixed deposits - Maturity within 3 months at acquisition	13,121,047.08	11,155,266.38
Cash and cash equivalents in the statement of cash flows	27,303,954.23	25,371,585.38
Fixed deposits - Maturity over 3 months at acquisition	6,300,000.00	6,300,000.00
Cash and bank balances in the statement of financial position	33,603,954.23	31,671,585.38

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

	2020 *HK$*	2019 *HK$*
Cash flows from operating activities:		
Total comprehensive income for the year	819,273.42	1,720,093.74
Adjustments for:		
Depreciation on property, plant and equipment	2,553,529.96	2,862,579.43
Depreciation on right-of-use assets	315,000.00	-
Interest income	(303,337.27)	(201,454.57)
Operating surplus before changes in working capital	3,384,466.11	4,381,218.60
(Increase)/Decrease in inventories	20,111.10	112,731.56
(Increase)/Decrease in accounts and other receivables	(293,456.60)	141,194.49
Increase/(Decrease) in accounts and other payables	(6,885.13)	(10,578.22)
Increase/(Decrease) in rental deposit received	-	6,000.00
Cash generated from operations	3,104,235.48	4,630,566.43
Interest received	303,337.27	201,454.57
Net cash generated from operating activities	3,407,572.75	4,832,021.00

(continue)

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

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

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$*	Lease liabilities *HK$*	Total *HK$*
At 1 April 2018	6,866,000.00	-	6,866,000.00
Changes from financing cash flows:			
Repayment of loan and advance	(709,000.00)	-	(709,000.00)
At 31 March 2019	6,157,000.00	-	6,157,000.00
Impact on initial application of HKFRS 16	-	413,000.00	413,000.00
Changes from financing cash flows:			
Repayment of loan and advance	(880,500.00)	-	(880,500.00)
Repayment of lease liabilities	-	(315,000.00)	(315,000.00)
At 31 March 2020	5,276,500.00	98,000.00	5,374,500.00

9) Loan and advance

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

10) Lease liabilities

	HK$
At 31 March 2019	-
Impact on initial application of HKFRS 16	413,000.00
At 1 April 2019	413,000.00
Repayment	(315,000.00)
At 31 March 2020	98,000.00

The lease liabilities are repayable as follows:

Within one year	98,000.00

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

11) 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 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
Total comprehensive income for the year	69,485.61	210,000.64	279,486.25
Transfer to other funds	(144,659.62)	(223,964.55)	(368,624.17)
At 31 March 2020	52,576,441.41	1,041,057.97	53,617,499.38

b) FMTI fund

FMTI 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.

f) School funds

(i) ED building fund

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

(continued)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

11) Funds (continued)

f) School funds (continued)

(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 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
Transfer from general fund	55,673.76	29,356.27	85,030.03
At 31 March 2020	3,668,094.13	2,090,025.32	5,758,119.45

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.

(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.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

11) **Funds** (continued)

g) Social concern funds (continued)

(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 elderly services.

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

11) **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 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	559,925.52	163,339.20	475,380.93	8,282.12	310,890.00	306,569.46	2,084,511.51	174,613.44	2,509,837.92	6,593,350.10
Surplus/(Deficit) for the year	7,482.10	25,246.80	-	519,736.67	(12,678.40)	-	-	-	-	539,787.17
Transfer from general fund	-	-	-	-	-	61,430.30	-	162,530.98	3.27	223,964.55
At 31 March 2020	567,407.62	188,586.00	475,380.93	528,018.79	298,211.60	367,999.76	2,084,511.51	337,144.42	2,509,841.19	7,357,101.82

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2020

12) Administrative expenses

	2020 *HK$*	2019 *HK$*
Advertising	3,052.80	13,707.20
Audit fee	90,695.00	64,849.00
Bank charges	6,334.25	8,154.81
Cleaning expenses	44,124.00	16,611.40
Depreciation on property, plant and equipment	2,553,529.96	2,862,579.43
Depreciation on right-of-use assets	315,000.00	-
Electricity, gas and water	214,162.50	211,597.50
Insurance	168,843.57	106,388.11
Membership fee	186,704.13	193,656.82
Newspaper and magazine	14,717.00	14,807.00
Office supplies expenses	59,095.08	45,352.00
Postage and postage box hire	9,103.00	9,104.20
Printing and stationery	168,804.24	153,961.84
Provident fund contribution	1,190,130.39	1,050,624.60
Registration fee	105.00	105.00
Rent, rates and management fee	877,576.54	1,222,537.24
Repairs and maintenance	200,008.41	240,592.10
Salaries and allowance	18,864,248.96	17,233,047.91
Storage charges	23,640.00	20,044.00
Sundry expenses	48,653.50	34,799.60
Telephone, fax and internet access	88,399.66	79,669.44
Travelling expenses	58,823.14	43,648.00
	25,185,751.13	23,625,837.20

13) 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.

14) Key management personnel's remuneration

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

	2020 *HK$*	2019 *HK$*
Short-term employee benefits	1,316,790.00	2,244,886.11

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 2020

15) Operating lease commitments

a) As a lessee:

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

	2019 *HK$*
Within one year	336,000.00
In the second to fifth years inclusive	140,000.00
	476,000.00

The lease runs for 2 years and will expire in August 2020.

The association has initially applied HKFRS 16 using the modified retrospective approach. Under this approach, the association adjusted the opening balances at 1 April 2019 to recognise lease liabilities relating to this lease. From 1 April 2019 onwards, future lease payments are recognised as lease liabilities in the statement of financial position in accordance with the policies set out in note 2(k), and the details regarding the association's future lease payments are disclosed in note 10.

b) As a lessor:

At 31 March 2020, the association has contracted with tenant for the following future minimum lease payments:

	2020 *HK$*	2019 *HK$*
Within one year	378,000.00	420,000.00
In the second to fifth years inclusive	35,000.00	455,000.00
	413,000.00	875,000.00

The lease runs for 3 years and will expire in April 2021.

16) 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

	2020 *HK$*	2019 *HK$*
Financial assets at amortised cost:		
Accounts and other receivables	545,816.50	239,147.10
Cash and cash equivalents	33,603,954.23	31,671,585.38
	34,149,770.73	31,910,732.48

b) Financial liabilities

	2020 *HK$*	2019 *HK$*
Financial assets at amortised cost:		
Accounts and other payables	98,847.03	105,732.16
Rental deposit received	70,000.00	70,000.00
Loan and advance	5,276,500.00	6,157,000.00
Lease liabilities	98,000.00	-
	5,543,347.03	6,332,732.16

17) 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.

(continue)

17) Financial risk management (continued)

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 mininise the interest rate risk.

Interest-bearing assets:

	2020 *HK$*	2019 *HK$*
Cash at banks	12,099,618.04	12,182,181.09
Fixed deposits with banks	19,421,047.08	17,455,266.38
	31,520,665.12	29,637,447.47

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 2020 and 2019 would have increased/decreased the association's surplus by HK$157,603 and HK$148,187 respectively. The analysis is prepared on the same basis for 2019.

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$*
2020	
Accounts and other payables	98,847.03
Rental deposit received	70,000.00
Loan and advance	5,276,500.00
Lease liabilities	98,000.00
	5,543,347.03

(continue)

17) Financial risk management (continued)

e) Liquidity risk (continued)

	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
	6,332,732.16

f) Fair value measurement

At 31 March 2020, there were no financial assets and liabilities measured at fair value (2019: 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 2019 and 2020.

18) 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:

	2020 *HK$*	2019 *HK$*
Rent paid to International Church of the Foursquare Gospel (see note 15(a))	-	336,000.00

b) The following amounts are included in the statement of financial position in respect of the amounts due to related parties:

	2020 *HK$*	2019 *HK$*
International Church of the Foursquare Gospel		
- Loan and advance	2,125,000.00	2,425,000.00
- Lease liabilities	98,000.00	-

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

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.

Movement of flag day fund is set out below:

	HK$
At 1 April 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
Usage of previous flag day net income for the year	-
Flag day net income for the year	3.27
At 31 March 2020	2,509,841.19

20) Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2020

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2020 and which have not been adopted in these financial statements.

The association 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 association has concluded that the adoption of them is unlikely to have a significant impact on the association's results of operations and financial position.

21) Approval of financial statements

These financial statements were authorised for issue by the association's district executive council on 14 October 2020.

張慶植會計師行有限公司
CHARLES H. C. CHEUNG & CPA LIMITED
Certified Public Accountants (Practising)

REVIEW REPORT ON THE ANNUAL FINANCIAL REPORT TO THE BOARD OF DIRECTORS OF INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL- HONG KONG DISTRICT LIMITED

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 31st March, 2020 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organizations" 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 31st March, 2020,

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 and Provident Fund arrangements during the year ended 31/3/2020.

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.

CHARLES H. C. CHEUNG & CPA LIMITED
Certified Public Accountants (practising)
Hong Kong, 23 JUL 2020

Lam Kwan, Anthony
Practising Certificate Number: P03451

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

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2020

	Notes	2019-20 HK$	2018-19 HK$
A. INCOME			
1. Lump Sum Grant			
a.Lump Sum Grant (excluding Provident Fund)	1b	10,063,055.00	8,235,158.00
b. Provident Fund	1c	838,921.00	713,083.00
2. Additional Allocation		-	250,000.00
3. Fee Income	2	36,852.00	48,700.00
4. Central Items	3	-	-
5. Rent And Rates	4	170,158.00	160,566.00
6. Other Income	5	1,331,030.03	1,397,986.04
7. Interest Received		1,911.40	908.43
TOTAL INCOME		12,441,927.43	10,806,401.47
B. EXPENDITURE			
1. Personal emoluments			
a. Salaries		9,253,280.00	7,654,640.81
b. Provident Fund	1c	772,423.70	643,790.42
c.Allowances		17,565.00	16,595.00
Sub-Total	6	10,043,268.70	8,315,026.23
2. Other charges	7	1,999,472.55	1,836,903.12
3. Central Items	3	-	-
4. Rent And Rates	4	230,449.00	147,004.00
TOTAL EXPENDITURE		12,273,190.25	10,298,933.35
C. SURPLUS FOR THE YEAR	8	168,737.18	507,468.12

The Annual Financial Report from page 2 to page 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 Service

Date : 23 July 2020

Mr. Kwan Kwok Wah
Director of Social Concern Department

Date : 23 July 2020

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL-
HONG KONG DISTRICT LIMITED
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2020

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 to FSA activities) funded by the Social Welfare Department ("SWD") under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions 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 3.

Details are analysed below :

Provident Fund Contribution	Snapshot Staff HK$	6.8% and Other Posts HK$	TOTAL HK$
Subvention Received	291,976.00	546,945.00	838,921.00
Provident Fund Contribution Paid during the year:	(292,941.00)	(479,482.70)	(772,423.70)
Surplus/(deficit) for the year	(965.00)	67,462.30	66,497.30
Add: surplus b/f	5,719.45	300,850.01	306,569.46
Surplus in 2017-18 for snapshot staff to be deducted	-	-	-
Additional Pf for 6.8% posts for 2017-18 arising from departure of Snapshot staff	-	-	-
Less: Refund to Government	(5,067.00)	-	(5,067.00)
Surplus/ (deficit) c/f	(312.55)	368,312.31	367,999.76

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

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

	2019-20 HK$	2018-19 HK$
Income	-	-
Expenditure	-	-

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:

	2019-20 HK$	2018-19 HK$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	829,401.80	707,025.00
(b) Others		
Donation	12,300.00	3,700.00
Sundry income	7,391.50	12,495.46
Disposal of assets	450.00	900.00
Adult Education Subvention Scheme	12,842.03	44,178.08
District board subvention	48,314.70	66,419.20
Other funding	7,230.00	30,215.90
Sponsor from 何東爵士慈善基金	-	-
Sponsor from 屋邨管理諮詢委員會	43,770.00	43,770.00
Income from supervision & coordination	-	20,692.00
Opportunities for the elderly project	19,330.00	19,690.00
HSBC Community Partnership Programme	350,000.00	448,900.40
Total	1,331,030.03	1,397,986.04

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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 appendend 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.	0	-
HK$1,100,001 - HK$1,200,000 p.a.	1	1,185,006.00
>HK$1,200,000 p.a.	0	-

7. Other Charges

The breakdown on Other Charges is as follows:

	2019/2020 HK$	**2018/2019 HK$**
(a) Electricity, gas and fuel	81,856.70	63,935.27
(b) Water and sewage charge	2,650.40	822.60
(c) Postage	3,380.90	3,426.30
(d) Telephone, fax and internet access	42,126.97	32,979.76
(e) Advertising	2,044.80	4,089.60
(f) Audit fee	32,695.00	25,587.00
(g) Staff training	38,608.50	32,710.00
(h) Cleaning material	6,293.00	4,351.90
(i) Printing & stationery	49,155.56	50,070.48
(j) Newspaper & magazine	14,717.00	14,807.00
(k) Group or activity or programme expenses	1,480,015.64	1,175,136.20
(l) Minor purchase	70,650.60	258,405.50
(m) Sundry expenses	5,340.00	3,950.00
(n) Repair & maintenance	64,194.80	88,586.60
(o) Travelling expenses	13,256.00	10,670.40
(p) Insurance	90,006.68	59,874.51
(q) Membership fees to agency	2,480.00	7,500.00
Total	1,999,472.55	1,836,903.12

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL-
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NOTES ON THE ANNUAL FINANCIAL REPORT

8. Analysis Of Lump Sum Grant Reserve And Balances of Other SWD Subventions

Analysis of Reserve Fund

	Lump Sum Grant (LSG)	**Additional Allocation**	**Rent and Rates**	**Central Items**	**Total**
	HK$	**HK$**	**HK$**	**HK$**	**HK$**
Income					
Lump Sum Grant	10,901,976.00	-	-	-	10,901,976.00
Special One-Off Grant	-	-	-	-	-
Fee Income	36,852.00	-	-	-	36,852.00
Central Items	-	-	-	-	-
Rent And Rates	-	-	170,158.00		170,158.00
Other Income	1,331,030.03	-	-	-	1,331,030.03
Interest Received (Note(1))	1,911.40	-	-	-	1,911.40
Long Term Financial Viability	-	-	-	-	-
Total Income (a)	12,271,769.43	-	170,158.00	-	12,441,927.43
Expenditure					
Personal Emoluments	10,043,268.70	-	-	-	10,043,268.70
Other Charges	1,999,472.55	-	-	-	1,999,472.55
Central Items	-	-	-	-	-
Rent And Rates	-	-	230,449.00	-	230,449.00
Total Expenditure (b)	12,042,741.25	-	230,449.00	-	12,273,190.25
Surplus for The Year (a-b)	229,028.18	-	(60,291.00)	-	168,737.18
Less : Surplus Of Provident Fund	66,497.30	-	-	-	66,497.30
Surplus for The Year excluding PF	162,530.88	-	(60,291.00)	-	102,239.88
Surplus / (Deficit) b/f (Note(2))	174,613.54	2,084,511.51	13,562.00	-	2,272,687.05
Less : Refund To Government	-	-	(18,809.00)	-	(18,809.00)
Add : Recovery from SWD	-	-	5,247.00	-	5,247.00
Surplus c/f (Note(3))	377,144.42	2,084,511.51	(60,291.00)	-	2,361,364.93

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 LSG surplus b/f from previous years (including holding account) and all interest received in previous years should be included in surplus b/f under LSG.

(3) The Level 0f 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.

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SCHEDULE FOR THE RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

NGO: 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)
	HK$	HK$	HK$	HK$	HK$
3910 - Lung Hang Church Elderly Centre	Rent (Note 3)	7,645.00	8,964.00	-	(1,319.00)
	Rates	14,076.00	6,255.00	7,821.00	-
	Total	21,721.00	15,219.00	7,821.00	(1,319.00)
3912 - Kin Sang Church Elderly Centre	Rent (Note 3)	131,688.00	200,128.00	-	(68,440.00)
	Rates	10,523.00	6,390.00	4,133.00	-
	Gov't Rent	6,226.00	8,712.00	-	(2,486.00)
	Total	148,437.00	215,230.00	4,133.00	(70,926.00)
	Grand Total	170,158.00	230,449.00	11,954.00	(72,245.00)

1. The figures are extracted from the paylist during the year plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s)(i.e. back payments) should not be included.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. 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 2020

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

	2019-20 HK$	2018-19 HK$
LSG Reserve As At 31 March 2020	337,144.42	174,613.54
Long Term Financial Viability Reserve	2,084,511.51	2,084,511.51
Total LSG Reserve	2,421,655.93	2,259,125.05
REPRESENTED BY :		
Investment :		
HKD Bank Account Balances	2,421,655.93	2,259,125.05
HKD 24-Hour Call Deposits	-	-
HKD Fixed Deposits	-	-
HKD Certificate Of Deposits	-	-
HKD Bonds	-	-
Total	2,421,655.93	2,259,125.05

Note: The investments should be reported at historical cost.

Confirmed by:

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

Date : 23 July 2020

Mr. Kwan Kwok Wah
Director of Social Concern Department

Date : 23 July 2020

DETAILS OF THE USE OF THE ADDITIONAL ALLOCATION
FOR THE FINANCIAL YEAR OF 2019-20

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

		2019-2020 HK$
I	Balance of amount of the Additional Allocation brought forward:	2,084,511.51
II.	Amount of Additional Allocation received for the year:	-
	Sub-total (A=I+II)	2,084,511.51
	Amount of Additional Allocation spent during the year (B):	-
III.	Balance carried forward to the next financial year (D=A+B)	2,084,511.51

Signature:

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

Date : 23 July 2020

Rev. Cheung Vee Bon
President of International Church of the Foursquare Gospel-Hong Kong District Ltd.

Date : 23 July 2020

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公積金儲備的運用

定影員工的公積金儲備：

截至2020年3月31日，定影員工的公積金儲備有$312.55虧損，這是由於社署撥予機構之公積金資助少於機構應獲得的，因此，社署會於2020/2021財政年度增撥有關虧損。

非定影員工的公積金儲備：

截至2020年3月31日，非定影員工的公積金儲備有$368,312.31。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2020年9月23日會議上一致通過撥出非定影員工的公積金儲備其中$104,270，於2021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，派發金額之原則與薪金、服務年資及經審議的百份比掛鉤，此項派發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2020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2020年3月31日，機構的整筆撥款儲備的結餘是$337,144.42，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

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