



國際四方福音會
香港教區有限公司



社會服務

2022-2023年度工作報告

疫後更精彩



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。自2018年11月至今由張維邦牧師擔任為會長。



會長：張維邦牧師

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。

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

2022-23年度是充滿恩典的一年！去年，香港持續受到新型冠狀病毒肆虐的影響，感謝神！踏入今年，疫情持續放緩，隔離令措施在一月三十日起撤銷，市民生活逐漸復常，兩間長者鄰舍中心的服務亦已全面恢復。

去年，面對非常嚴峻的第五波疫情時，感謝「李國賢長者基金」資助\$110,000予我們，於2022年3月10日至7月9日推行「四方抗疫速遞」計劃，為孤寡長者、缺乏支援或隱蔽長者，以及有需要的護老者及其照顧的體弱長者提供體溫計、COVID-19抗原快速測試劑、維他命C沖劑/藥丸、相關求助資訊及舒緩病徵用品如喉糖及電解質沖劑等；更為確診新冠肺炎的長者或護老者提供適切的醫護支援，以舒緩病徵。300名長者及護老者獲贈抗疫包，及300名受「長新冠」後遺症困擾的確診長者獲贈中藥湯包，令不適得以舒緩；另66名確診長者或護老者獲得遙距醫療支援，由醫生處方舒緩藥物，讓他們在患病期間，了解自己的病情，得到最適切的醫療建議及援助。

無論在疫情嚴峻或放緩時，我們都積極跨越限制，克服困難，為長者提供所需的服務，以滿足他們身心靈及社交方面的需要。過去一年，隆亨堂耆年中心繼續推行滙豐香港社區夥伴計劃「耆趣網絡大紅人」，由網絡特工隊長者義工主導，設立「耆趣頻道」，他們參與構思、拍攝及後期製作，製成的節目於Youtube播放，頻道節目包括：旅遊台—發掘香港不同特色的行山節目「彳亍而行」、飲食節目「甌隆甌礮搵野食」，介紹長者拍拖有趣事物及打咭勝地「猜。情。尋」；另外更製作了真人騷「野外大作戰」節目，拍攝長者體驗傳統露營及豪華露營的過程。健康台—製作「長者認知健康攻略」系列節目，分享防疫及健康資訊，亦拍攝了「健康運動教室」節目，介紹適合長者在家做的健康運動，讓長者及社區人士能夠打破地域，在家抗疫。護老台—發掘護老感人故事製作節目「護老·情」，讓護老者的聲音被聽見，為同行者添一份力量；我們亦邀請不同專業人士在「護老鬆一鬆」節目分享如何舒緩照顧者壓力；另外亦製作「護老資源開箱」節目，介紹最新的照顧長者用品。共融台向大眾介紹香港不同社群生活，如與聽障人士製作「手動聊天室」，教授簡單手語，「屋企個工人姐姐」訪問照顧長者的外傭故事，「潮語學堂」是年青人與長者義工合作製作的節目，介紹潮流用語、趣事、人物、食物、地方、偶像等，增加長者與孫兒的話題。耆趣台—發掘新奇有趣的事物，節目「呢家興啲乜」讓長者有機會接觸不同類型的新事物；「衝上雲霄」為一個遊戲節目，節目中，長者參與一連串遊戲，勝出者可贏得乘坐直升機暢遊維港的機會，長者踴躍參與及熱情投入，讓大眾認識長者與時並進及精靈活潑的一面。我們以不同類型節目讓長者及社區人士可以在家抗疫同時增廣見聞；而長者義工透過計劃學習及深化新的技能，如操作航拍機、拍攝影片技巧、打燈及收音，後期剪片及配樂等，加強了他們適應社會轉變及面對逆境的能力。

面對疫情反覆和急速增長的服務需求，建生堂耆年中心將服務重點放在地區長者及護老者支援服務和內部傳承培訓上。面對移民潮造成的留守長者問題，我們加強與地區義工組織合作，探訪獨居或雙老長者超過200戶，為他們在陰晴不定的日子裡打氣和送上關懷，驅走孤獨的感覺。另外，有見疫情為長者們帶來不少的負面

情緒，長者精神健康亦成為我們服務焦點之一。過去一年，我們分別與《心晴行動慈善基金》和《屯門區安老服務地區協調委員會》協辦「心晴無憂」和「好心情訓練班」活動：前者為情緒困擾長者或護老者提供跨顱直流電刺激、藥物指導等一連串活動，改善參加者睡眠質素和舒緩壓力；後者則訓練一班長者成為「開姐」和「樂叔」正能量大使，在社區成為長者的快樂能量。

面對附近新屋邨的落成，地區在短時間內對長者服務需求激增，而該屋邨的長者鄰舍中心因服務設施施工延誤，未能在居民入伙時提供服務；加上資深同工退休，建生堂耆年中心同工不辭勞苦，承擔起逾倍的額外服務量！因此，在人力資源壓力下，為了保持中心的服務質量，我們今年度並沒有舉辦大型活動，特別專注於中心同工的傳承和培訓。感謝主的帶領，在同工的努力和合作下，我們克服了重重困難，維持良好的服務質量，滿足了長者和護老者的需要。

過去一年，我們獲得職業性失聰補償管理局資助百多萬元推行「職聰復康網絡」計劃，為職業性失聰人士（職聰者）提供社群復康活動及服務，協助他們與社會保持連繫，克服社交障礙及建立支援網絡。職聰者中接近9成為60歲或以上的長者，我們致力協助他們融入兩間長者鄰舍中心的大家庭，在社區內享受晚年生活。感謝職業性失聰補償管理局對我們服務質素的認同，讓我們可以持續於來年推行「職聰復康網絡」計劃。

我們在去年2022年10月22日-2022年11月27日舉行「敬老護老愛心券」籌款活動，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\$215,295，感謝神的供應！

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，因而制訂了《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、2019、2020、2021及2022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，靠著神的恩典，同工的盡心盡力，加上政府部門、各慈善基金、商界、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，迎難而上，恩上加恩，實在萬分感恩！

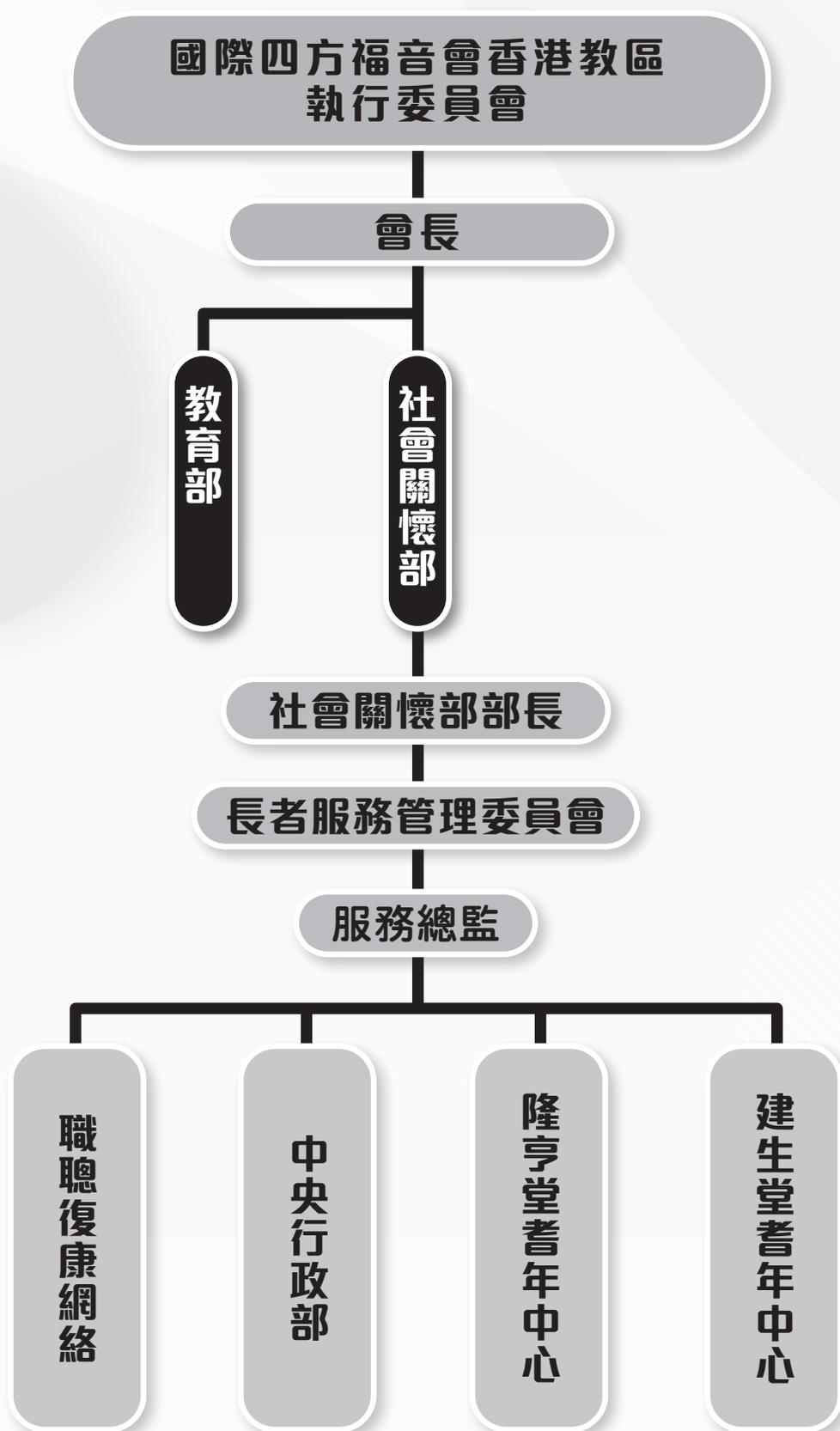
祝福各位身心靈平安！



關國華

關國華
社會關懷部部長
2023年9月16日

社會關懷部組織結構圖



長者服務管理委員會名單：(1/4/2022 — 31/3/2023)

主席：梁錦榮先生

委員：關國華部長、張維邦會長、李朗英牧師、

文書：黃柏林先生

容曼莉牧師、譚國偉先生、江淑華女士

司庫：源兆文先生

社會關懷部職員名單：(1/4/2022 — 31/3/2023)

部長：關國華先生

服務總監：萬雪容女士

非社署資助項目主任：楊浚聞先生(15/4/2022止)

非社署資助活動幹事：黃小清小姐(由1/11/2022)

錢有生先生(由1/12/2022)



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：黃碧華女士(由7/4/2022至23/4/2022止)

區麗娜女士(由10/5/2022)

袁鳳屏女士(由11/10/2022至28/2/2023止)

馮子澄女士(由1/3/2023至31/3/2023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)：黃曉彤女士

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：陳卓軒先生(由1/4/2022)

活動幹事：陳卓軒先生(31/3/2022止)

莫蕙綸女士(31/8/2022止)

錢有生先生(30/11/2022止)

葉思亮小姐(由6/10/2022至3/2/2023止)

權樂先生

個人照顧工作員：周芷嫻女士

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
(14/12/2022止)
- 梁晉寧女士
(由12/10/2022)
- 社工(認知障礙症服務)：馬源鈺先生
- 文員：王美華女士(6/10/2022止)
李翠宜小姐(由3/10/2022)
- 高級活動幹事：梁晉寧女士(11/10/2022止)
余采樺小姐(由13/9/2022)
- 活動幹事：黃耀琪先生(4/9/2022止)
黃小清小姐(31/10/2022止)
何穗瑩小姐(由19/12/2022)
盧燕薇女士(由1/2/2023)
- 半職活動幹事：馮敏靜女士(31/12/2022止)
盧燕薇女士(31/1/2023止)
- 個人照顧工作員：黃麗珠女士
- 職工：王秀琮女士
- 半職職工：楊莉女士

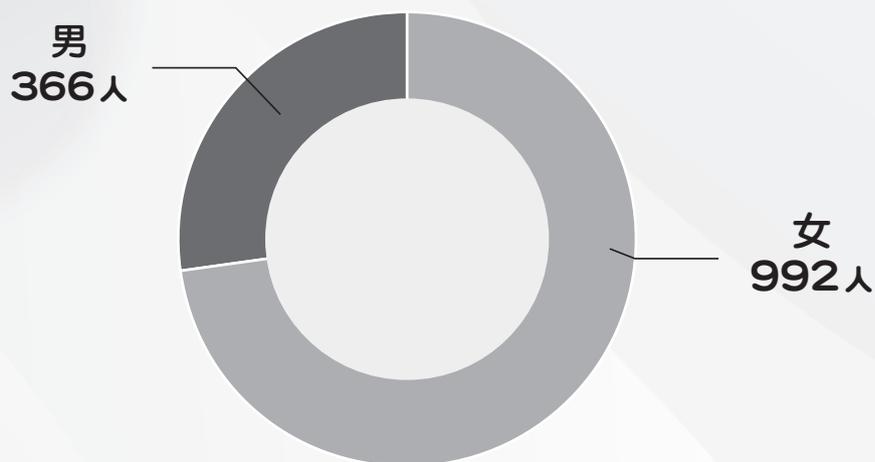


隆亨堂耆年中心工作報告

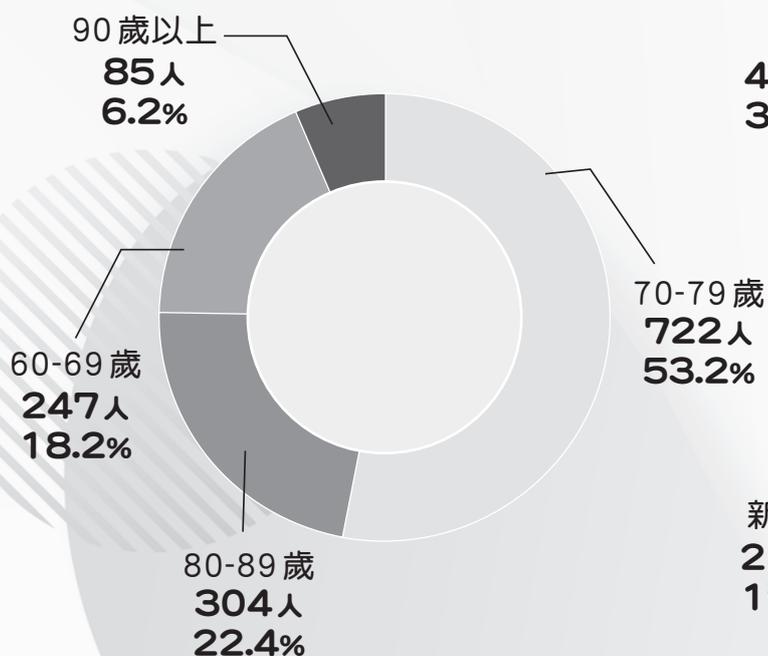
統計數字(2022年4月1日至2023年3月31日)

會員資料分析—截至2023年3月31日止，共有會員1358人

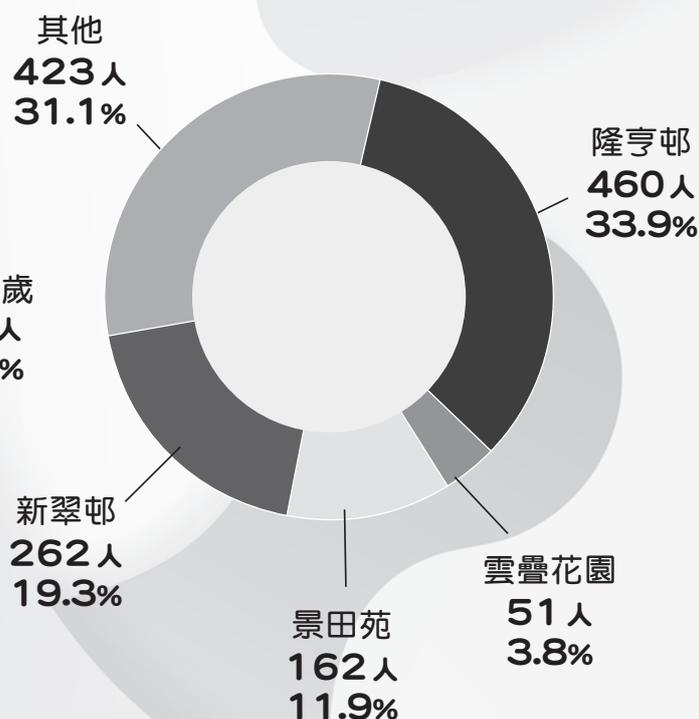
男女比例



年齡分佈



居住區域



2022年4月1日至2023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	1224.5
一年內的每節的平均出席人數。	60	60.59
一年內舉辦的小組、活動及計劃的總數：	200	259
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	160
b. 義工招募、發展及服務；	40	58
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	173
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	177.41
b. 活躍輔導個案的流轉率	20%	24%
一年內服務的護老者總數。	140	293
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	40.91
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%
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	86
一年內進行「長者健康及家居護理評估」的總數	35	91
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	98
b. 認知障礙症公眾教育活動	10	10
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	7
e. 認知障礙症員工訓練節數	15	15.13
有需要護老者服務		
a. 有需要護老者支援小組	4	4
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	211
d. i) 一年內有需要護老者數目	50	70
ii) 一年內處理的有需要護老者流轉率	20%	20%
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

疫情緩和，香港社會亦開始回復正常，中心的服務亦不會怠慢，同工馬不停蹄去進行各式各樣活動。本年度隆亨堂耆年中心繼續推行滙豐香港社區夥伴計劃「耆趣網絡大紅人」，由網絡特工隊長者義工主導，成立「耆趣頻道」，由構思、拍攝至後期製作都由他們參與，製成的節目於Youtube頻道播放。此外，中心遵循防疫指引，一些活動仍然以實體及網上的方式同時進行。

耆 健 無 患

疫情期間，中心亦舉行公益金抗疫支援你、抗疫中藥湯包齊共享、四方抗疫速遞等活動，為因感染新冠病毒而有後遺症的長者提供康復支援。此外，中心一向重視長者的健康，為了讓長者建立健康的生活模式，定期舉行不同活動，提供最新健康資訊，如舉行健康講座：慢性疾病—健康管理有妙法講座、長者血糖檢驗服務、蔬果中的天然毒素及食物安全五要點講座等。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、按摩機服務、健康震動治療機，以及協助長者申請關愛基金「長者牙科服務資助」。



護老抗疫做運動



植得耆樂園藝治療小組

在認知障礙症支援服務方面，中心舉行公眾教育活動，提升社區人士對認知障礙症的認識，包括：舉行「腦」友記認知服務站工作人員透過電話、面談為有需要人士提供初步認知評估及解答其服務查詢。另外，亦舉行不同的公眾教育講座，包括：「認知障礙症講座：處理行為問題」、「改善記憶有辦法」講座、「認知障礙症講座：溝通技巧」、「護腦健腦有辦法」講座。而「健康0距離-認知健康下降風險評估」讓長者用新科技檢測患有認知障礙症風險，以便及早認識及了解。為認知障礙症長者提供認知訓練活動方面，中心每星期利用桌上遊戲舉行「憶路茶座小組」、耆樂滿FUN敲擊樂小組、說說笑笑說故事小組、「植得耆樂」園藝治療小組，延緩他們認知退化的速度。

耆樂無窮

中心復常後，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，包括每月為會員祝福生日活動、香港貿發局美食博覽、中秋關愛贈月餅2022、東土耳其歷史文化之旅、中秋同樂日2022、長者同樂日、誰是聖誕主角、智慧城市巡迴展覽、一家親團年晚宴2023、漫遊墨西哥大峽谷及蝴蝶谷、新春行大運一天遊等等。



新春大運一天遊



兔年春茗午宴暨一至三月生日會



愛心券齊齊買



長者齊齊學敲擊樂

此外，本年度中心獲滙豐香港社區夥伴計劃推行「耆趣網絡大紅人」，製作網上YOUTUBE頻道節目，包括：旅遊台—發掘香港不同社區的特色的行山節目「彳亍而行」、飲食節目「甌隆甌罇搵野食」，介紹長者拍拖有趣事物及打咭勝地「猜·情·尋」，另外更製

作了與長者體驗露營及豪華露營 Glamping 真人騷「野外大作戰」。健康台—製作「長者認知健康攻略」系列節目，分享防疫及健康資訊，亦拍攝了適合長者在家做的健康運動「健康運動教室」節目，讓長者及社區人士能夠打破地域，在家抗疫。護老台—發掘護老感人故事節目「護老·情」讓護老者的聲音被聽見，為



義工製作手工傳揚愛心

同行者添一分力量。邀請不同專業人士分享舒緩照顧者壓力的「護老鬆一鬆」，另外介紹最新的照顧長者產品「護老資源開箱」。共融台向大眾介紹香港不同社群生活，如與聽障人士共同製作「手動聊天室」，教授簡單手語，「屋企個工人姐姐」訪問照顧長者的外傭故事，「潮語學堂」年青人與長者義工合拍節目，介紹潮流用語、趣事、人物、食物、地方、偶像等，增加長者與孫兒的話題。耆趣台一發掘新奇有趣的事物節目「呢家興啲乜」；設計一連串遊戲節目，勝出長者可贏得搭直升機之旅的「衝上雲霄」，讓他們有機會接觸不同類型的新事物，並讓大眾認識長者與時並進及精靈活潑的一面。不同類型節目讓長者及社區人士可以在家抗疫同時增廣見聞。而長者義工透過計劃學習及深化新的技能，如航拍及無人機操作訓練、拍攝技巧、打燈及收音，後期剪片及配樂等，加強了他們適應社會轉變能力及面對逆境能力。

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、魅力舞蹈組、山水畫班、與你共享攝影樂趣日、手語班、二胡初班及中班。新設的智能手機諮詢站、通訊社交媒體近距離、智方便至醒係你、潮抱老友記、鏢棋納異等班組亦大受會員歡迎，為他們疫後生活生色不少。



老友記齊齊玩
智能友伴貓



慈善機構捐贈電話
給有需要長者

耆義無私

中心金星義工組成立了三十多年，義工們在疫情期間積極付出了時間、精力，投入抗疫支援。疫情後，金星義工幹事會策劃及舉行了多項活動，包括金星義工組成立三十五周年慶典、關懷部愛心慰問、會務部齊齊做、金星美食廚房、手作傳揚愛、喜慶迎新春(吊飾



金星義工出席義工嘉許禮



義工為長者提供剪髮服務

製作)、金星義工嘉許禮暨新春團拜等。此外，為了加強義工們的技能，中心亦舉行了多項義工培訓活動：社區護老者能力提升計劃 - 家居評估及改善義工培訓、精靈手機班義工、金星義工幹事會、金聲演藝團、金星義工培訓工作坊等。

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。



護老抖抖支援小組

在護老者提供支援服務方面，為了讓護老者在家庭中照顧長者時更得心應手，壓力得以舒緩，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，讓護老者一起分享照顧心得。

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，社工在抗疫情期間仍舉行活動，教授照顧長者的技巧及減壓知識，例如抗疫護氧加油站、抗疫十字加油站。疫後實體舉行不同小組及培訓系列，護老正向生活小組、護老抖抖氣支援小組、護老香薰治療小組、護老技巧培訓、護老健康管理等等。



長者抑鬱症預防講座

總 結

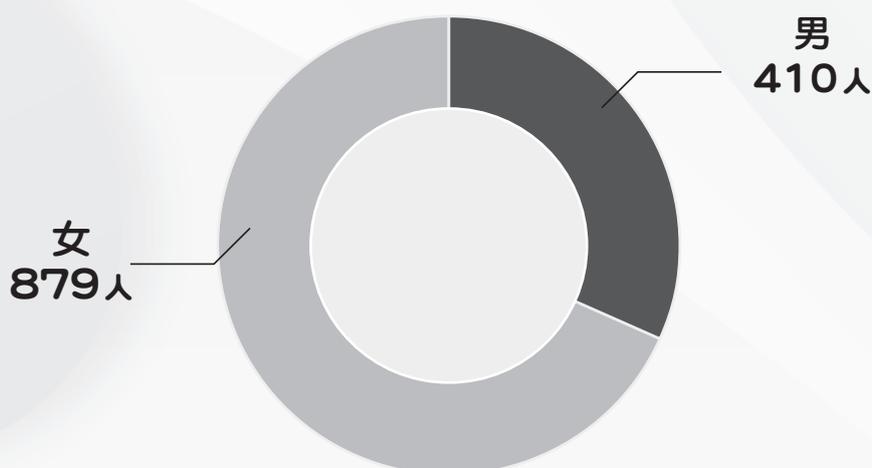
感謝天父帶領我們，疫後長者及護老者身心都需要得到休息，有幸得到多方面的善心人士及基金的支持，讓長他們得到多方面的關顧。本會同工積極回應社會需要方面不遺餘力及靈活堅毅。在未來的日子，中心繼續提供優質服務，讓沙田區長者晚年生活更為豐盛。

建生堂耆年中心工作報告

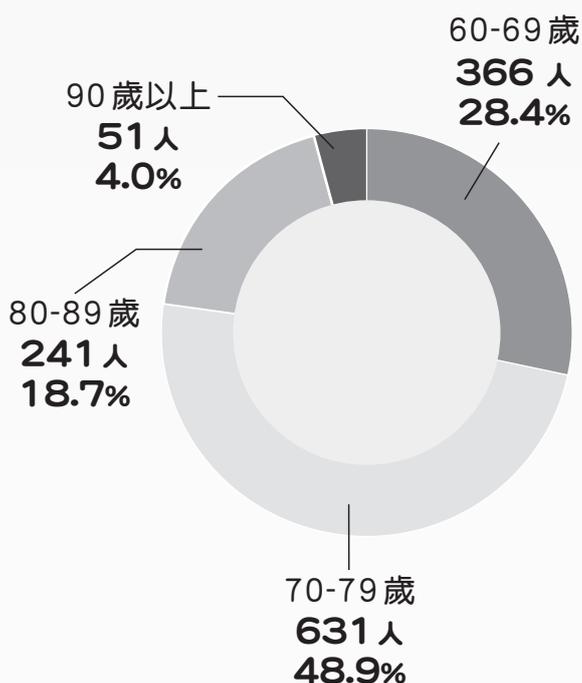
統計數字(2022年4月1日至2023年3月31日)

會員資料分析—截至2023年3月31日止，共有會員1289人

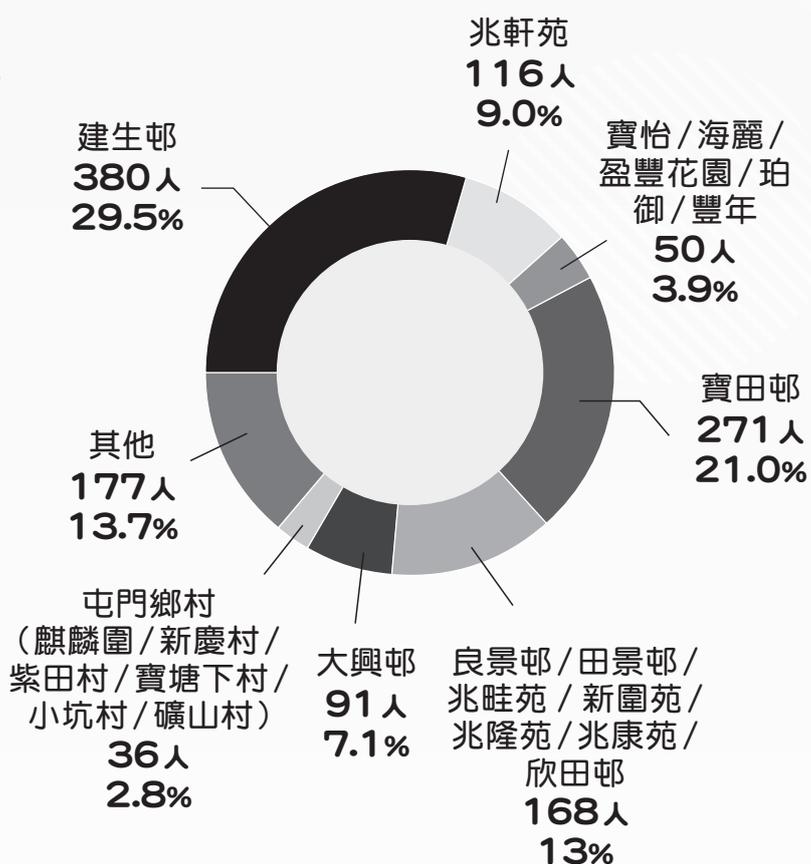
男女比例



年齡分佈



居住區域



2022年4月1日至2023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	1256.91
一年內的每節的平均出席人數。	60	90.37
一年內舉辦的小組、活動及計劃的總數：	200	297
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	181
b. 義工招募、發展及服務；	40	67
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	49
一年內的義工總數。	100	180
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	212
b. 活躍輔導個案的流轉率	20%	26%
一年內服務的護老者總數。	140	169
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	74.25
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	27
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	105
一年內進行「長者健康及家居護理評估」的總數	35	120
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	33
b. 認知障礙症公眾教育活動	10	11
c. 認知障礙症長者及其護老者活動	6	9
d. 認知障礙症長者及其護老者小組	3	5
e. 認知障礙症員工訓練節數	15	20.62
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	125
d. i) 一年內有需要護老者數目	50	88
ii) 一年內處理的有需要護老者流轉率	20%	25%
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

今年度我們迎來復常後的新開始，經歷了三年的新冠疫情，我們更注重健康生活、增強抵抗力及精神健康的推廣，讓長者在疫情後解除焦慮，重整健康生活態度和模式。

我們強調健康生活模式和精神健康的重要，《保健操六十式》、《養生操》、《八段錦》、《柔力球》、《橡筋操》、《健康舞蹈班》和《棒出健康》都是中心恆常而且受歡迎的運動班，會員能按自己不同喜好和能力選擇持續運動的方式，保持擁有強健的體魄。此外，提高健康意識和良好生活習慣亦是生活重要的一環，《無煙老友記講座》、《健步八千》、定期的流感針疫苗接種、健康檢查、血糖測試和講座，都是協助長者累積健康生活知識和建立良好的生活習慣。

既有健康的體魄，我們亦關顧長者的精神健康，長時間疫情的焦慮和情緒抑壓，令港人及長者產生不少負面的情緒，有見及此我們參與了由《心晴行動慈善基金》主辦的心晴無憂計劃，為在過去半年至一年間曾出現情緒或睡眠困難的長者提供一系列治療，包括：個人及小組訓練、鬆弛運動、護理諮詢、藥物指導及跨顱直流電刺激等，減輕情緒困擾，改善睡眠質素。與精神健康主題相關的講座和小組有《訓出個「寐」來》、《生命故事分享》、《正能量小組》等，都是以相關知識、正面故事和分享，協助長者釋放負能量，追求身心靈的平衡。

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，定期會舉辦認知能力評估、認知友善好友分享會、認識腦朋友等教育活動。有特別需要和困難的長者，我們更會提供個別上門及認知訓練，讓他們保持社交互動，並讓他們能保持腦筋靈活。



耆樂無窮

期待已久的戶外旅行及節日聚會重啟，讓不少長者會員及護老者期待和興奮。復常後迎來的是，回歸大型旅行《同鄉文化名勝展》、《耆晴科技之旅》，大家難得可以聚首一堂，再見到熟悉的熱鬧場景，都表現得興高采烈！節日的聚會：《四方團圓慶中秋》、《耆晴聖誕綜紛嘉年華》、《闔府感恩團年午宴》等大型聚會，讓長者及護老者感到濃烈的節日氣氛，互相祝賀倍感溫馨。不同的節日手工班，反應熱烈；而資訊科技以及創新體驗：《酷。咖啡館》、《扭計骰體驗》和《TANO運動遊戲復康訓練》等新鮮的活動也十分受歡迎，吸引到不同需要的護老者和使用服務。

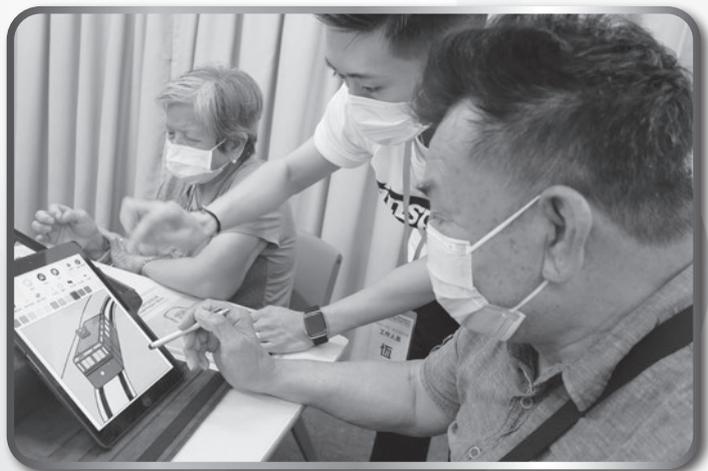


健步八千，會員精神抖擻一起出發健步

耆智無限

教育及發展性小組促進長者終身學習，與時並進，《水墨畫班》、《聖賢書法班》、《耆晴聲SING唱》、《耆晴開心識字班》、《耆晴舞蹈班》和《咖啡拉花班》等，都迎合不同長者的興趣以持續發展潛能，豐富餘閒生活。

疫情過後，不少長者掌握了智能電話和通訊程式應用，加強了與中心的聯繫。中心增設的FACEBOOK專頁、KS廣播站的WHATSAPP群組以及YOUTUBE頻道，以不同平台去接觸服務使用者，讓中心最新服務及資訊能更廣泛及有效地接觸到有需要的長者及服務群體。



義工教授長者使用平板電腦

耆義無私

中心全年度共有180名長者參與義工服務，全年義工時數共1857小時，在「傑出義工獎勵計劃」有49人獲獎，分別23人獲金獎、11人獲銀獎、15人獲銅獎，老有所為服務社群的精神，值得敬佩！

去年長者義工訓練及服務包括：遊山玩水義工訓練、開姐樂叔訓練、探訪獨居長者義工訓練、綠化行動、回歸家訪及派發禮物包、編織彩虹、手機解難班、義工陪你鬆一鬆等……其中編織義工隊更第一次將其愛心作品為「四方婆婆」在屯門黃金海岸周日市集義賣，長者義工的巧手及創意，受到很多遊客的肯定和支持，令義工們非常有滿足感。



四方婆婆

遊山玩水義工系統，訓練義工以一對一的配對，由義工策劃以及照顧較體弱長者外出遊玩：包括暢遊黃金海岸、三聖海鮮街、屯馬線之宋皇臺站，貼心照顧及相處，讓旅程安心又溫馨。

中心與不少學校及團體保持密切合作，推動義工服務和交流，分別透過網上及實體參與服務，包括：聖馬提亞義工服務、路德會建生幼稚園義工服務、東華三院義工探訪、快活愛心送遞、童軍義工中秋探訪、志豪義工服務等。

耆年無憂

經歷疫情後，護老者支援服務全面復常，一方面繼續關顧護老者的身心靈健康，另一方亦持續發展多元化的活動及服務，務求令長者及護老者在適時得到所需的服務。在疫情期間，護老者及長者經常留在家，精神及情緒也受影響。因此，中心舉辦了「精神健康工作坊」及「展情行動」，為護老者同路人營造一個可以抒發照顧壓力的空間。同時，我們亦舉辦了「潮遊西九」及「閒遊赤柱」，為護老者及長者提供休閒旅行的機會，放鬆平日照顧及生活上的壓力。護老者及長者長時間相處難免會出現磨擦的情況，「關係重塑小組」的舉行能讓雙方增加了解，提升和諧關係。護老者及長者長期留在家缺乏運動，「增肌運動你要識」、「穩醅穩妥

健康舞」及「運動小組」等能提升長者及護老者的運動意識，增強肌肉，減少跌倒的機會。除此之外，我們亦經常舉行護老及長者工作坊，讓他們學習不同的照顧知識。中心透過不同層面的介入，讓長者及護老者得到實切的支援，繼續在社區中安享晚年。

認知障礙症近年受社會大眾關注，中心亦為患者提供相關的活動及訓練。過去2、3年受疫情影響，活動只可以以網上的型式進行，令患者減少社交生活，影響的確嚴重。但隨著疫情過去，社會可以回復正常社交生活，中心有不同的小組及個別訓練為患者提供不同程度的活動。除了為確診人士提供活動，為增加長者預防患病的意識，中心每月會為長者安排數字遊戲的活動。為提高長者的參與動機，除了有小禮物之外，活動負責人亦會為不同能力的長者提供不同程度的題目，增加成功感及讓長者可以持續參與，希望透過不同型式的活動可以保持他們腦筋靈活，改善晚年生活。



為增加社區人士對認知障礙症的了解，中心亦會進行認知友善好友分享會，向社區人士及會員分享相關資訊，增加區內人士對認知障礙症的了解。亦為有需要長者不定期進行認知能力測驗，以增加長者對自身的關注及對其親友的關注。

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，令到服務有更佳資源和多元化，讓更多服務使用者受惠。

中心附近有多座私人屋苑及新屋邨落成，搬入大量人口，令長者會員服務和個案需求也持續上升，幸好寶田分處新增的空間能使我們分散人流和增加對鄰近屋苑長者的支援，我們期望在未來一年度，中心能與各持份者持續提供更優質的服務，使長者在社區繼續享有豐盛晚年。

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
勞工及福利局
衛生署沙田區長者健康外展隊伍
沙田民政事務處
沙田區安老服務地區協調委員會
康樂及文化事務署
屯門民政事務處
衛生署屯門區長者健康外展隊伍
房屋署寶田邨屋邨辦事處
房屋署欣田邨屋邨辦事處
屯門區安老服務地區協調委員會
食物環境衛生署
香港警務處屯門警區警民關係組
投資者及理財教育委員會
機電工程署
香港吸煙與健康委員會

學校

屯輝長者學苑
基督教四方福音會深培中學
保良局百周年李兆忠紀念中學
東華三院李東海小學
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
香港基督教女青年會隆亨幼兒學校
九龍城浸信會禧年(恩平)小學
博愛醫院陳楷長者學苑

基金

香港公益金
關愛基金
李國賢基金會
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
富記大排檔
奧迪慈善基金
Pro-Med Technology LTD
極速物流

蓮花健康素食
香港中華煤氣有限公司
大快活
綠油油田園
香港傳染病預防中心
Break time coffee
護你站

非牟利團體

香港社會服務聯會
長者安居服務協會
國際四方福音會隆亨堂
勵恆社
東華三院王澤森長者地區中心
里程 124
公共營養發展協會
香港紅十字會
東華三院柏悅優質照顧服務站
撒瑪利亞會
香港藝術展能會
香港老年學會
耆康會賽馬會「e家易」離院支援計劃
東華三院圓滿人生服務
仁人家園
賽馬會流金匯
新生精神康復會(安泰軒)
生命熱線
香港青年協會隆亨青年空間
香港中華基督教青年會顯徑會所- 賽馬會綜合青少年服務中心
隆亨邨榮心樓互助委員會
賽馬會流金匯
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
四方福音會建生堂
屯門健康城市協會
香港聖公會聖馬提亞綜合服務中心
香港醫藥援助會
香港基督教女青年會
美善品
香港小童群益會賽馬會屯門青少年綜合服務中心
星星相殿
嶺南大學亞太老年學研究中心
香港耀能協會安定宿舍
Good Foundation Ltd

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: _____ 電郵 Email: _____

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 : 012-351-1-009190-1

轉數快識別碼 (FPS):167622521

中國銀行戶口號碼 BOC : 012-351-1-009190-1

(於收款人提示訊息/備註一欄填上你的姓名及「捐款」)

(Please write your name and 「Donation」 in the payee message/in the remark column)

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

建生堂耆年中心

Kin Sang Church Elderly Centre

備註 Note

- 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2997 5817、WhatsApp 9265 8912或電郵aa@icfgelder.org.hk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 or WhatsApp 9265 8912 or email to aa@icfgelder.org.hk.
- 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，歡迎與本會聯絡。查詢電話2697 3209或9265 8912或電郵aa@icfgelder.org.hk至本會。

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 or 9265 8912 or email to aa@icfgelder.org.hk.

公積金儲備的運用

定影員工的公積金儲備：

截至2023年3月31日，定影員工的公積金儲備有\$7,920.50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2023/2024財政年度增撥有關虧損。

非定影員工的公積金儲備：

截至2023年3月31日，非定影員工的公積金儲備 \$292,748.76，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。

整筆撥款儲備的運用

機構自2010年2月起接受整筆撥款，至2023年3月31日，機構的整筆撥款儲備(持有帳戶/Holding Account)有\$1,120,941.51，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；另整筆撥款儲備的結餘是\$2,448,724.76，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。

隆亨堂耆年中心

活動剪影



由呂三石大師教授國畫技巧



一家親團年晚宴
由英文班同學表演朗誦英詩



疫情時山水畫班改為網課



新春大運一天遊



健康零距離提供長者驗眼服務



新春義工嘉許禮



護老抗疫做運動



會員學習製作擴香石



試用樂齡科技產品



齊齊學習航拍技巧



衝上雲霄比賽得獎者齊齊
搭上直昇機暢遊維港



認知障礙耆樂滿FUN 敲擊樂小組



衝上雲霄大決戰高腳七比賽



衝上雲霄參加者比賽製作麵條



護老正向生活小組

建生堂耆年中心 活動剪影



一班長者朋友齊齊歌頌復活節。



我地認真學咖啡拉花來個
有品味既長者生活。



護老者同長者同遊M+博物館，
享受舒逸放鬆的一天，釋放平日壓力。



久違了的熱鬧團年宴，大家都興高采烈地祝賀新一年的來臨。



你識我又識，齊學扭計骰。



柔力球能鍛煉關節靈活也可以加強肌肉。



持續運動保持健康體魄



好耐無一齊去旅行啦，要跟上時代，
我地一齊去科技展，睇下有邊D新資訊科技先



復常的回歸探訪，
義工為可以重啟正常探訪都感到興奮，
更珍惜每次相聚的機會



遊山玩水義工訓練，
各位有愛心又壯健既義工征服
咗屯門後花園-波蘿山！



積極促進健康生活模式，讓強身健體

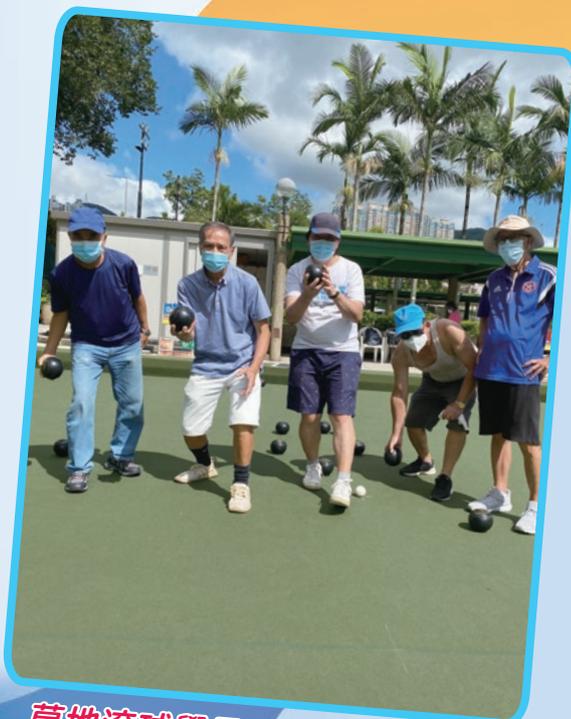
職聰復康網絡 活動花絮



識「港」見聞大家在科學園認識香港新資訊科技發展



六對夫婦重溫昔日相愛及對婚姻承諾，
年華雖老但愛意猶勝當年



草地滾球學員，有姿勢有實際



營廚教你降三高，
一班會友跟營養治療師學做健康糕點

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

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED

Report of the District Executive Council

For the year ended 31 March 2023

The district executive council presents the annual report together with the audited financial statements for the year ended 31 March 2023.

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 2023 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 Yee Bon	Date of appointment	Date of resignation
Mr. Chuk Wai Chun, Winston		
Mr. Kwan Kwok Wah		
Ms. Kong Shuk Wah, Florence	10/11/2022	
Rev. Kwong Tak Shing	10/11/2022	
Ms. Fung Ching Ching	10/11/2022	
Mr. Lee Cheuk Bun		
Rev. Wong Vai Chan		10/11/2022
Mr. Leung Kam Wa		10/11/2022
Mr. Leung Yu Chiu, Raymond		10/11/2022

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 2023

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:

- Thanks go to all members and donors. The association received offering income and donations over HK\$18 million from the general public. Overall speaking, the district executive council considers that the financial result of the year is satisfactory.
- Government subvention from social welfare department of about HK\$11 million for providing social services.
- Holding time deposits with reputable banks for earning interest income.
- 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, The Hongkong and Shanghai Banking Corporation Limited, Chong Hing Bank Limited and Bank of China (Hong Kong) 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 Yee Bon
Chairman

Hong Kong, 5 October 2023

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 2023, 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 2023, 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 Companies Ordinance.

Basis for opinion

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

(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 Companies Ordinance (Cap. 622), 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 HKASs 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 HKASs, 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 exists 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 the district executive council 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, 5 October 2023

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Statement of Financial Position
As at 31 March 2023

	NOTE	2023 HK\$	2022 HK\$
Non-current assets			
Property, plant and equipment	4	35,876,009.27	37,247,985.94
Current assets			
Inventories	5	94,630.00	97,472.00
Accounts and other receivables	6	1,027,104.32	1,254,705.08
Cash and cash equivalents	7(a)	43,577,921.37	40,492,712.83
		44,699,655.69	41,844,889.91
Current liabilities			
Accounts and other payables		(81,846.96)	(113,327.15)
Rental deposit received		(70,000.00)	(70,000.00)
Loan and advance	8	(3,035,000.00)	(3,717,000.00)
Lease liabilities	9	(317,500.00)	(345,500.00)
		(3,504,346.96)	(4,245,827.15)
Net current assets		41,195,308.73	37,599,062.76
Non-current liabilities			
Lease liabilities	9	(87,500.00)	(119,077.00)
NET ASSETS		76,983,818.00	74,727,971.70
Represented by:			
FUNDS	10	76,983,818.00	74,727,971.70

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 Comprehensive Income
For the year ended 31 March 2023

	NOTE	2023 HK\$	2022 HK\$
Income			
Offering income		17,257,063.18	17,880,808.55
Government subvention for social services		11,468,102.00	11,408,944.00
Fundraising income for social services		725,822.32	1,401,913.00
Designated fund received		447,616.50	731,295.90
Special project income	11	1,560,000.00	2,038,312.65
Activities income		496,755.00	521,130.50
Membership fee received		58,926.00	36,561.00
Rental income		298,220.00	154,760.00
Bank interest received		350,735.79	73,072.21
Other donations and sundry income		836,497.23	1,017,812.25
		33,499,738.02	35,264,610.06
Expenditure			
Administrative expenses	12	27,061,199.47	27,403,277.57
Mission expenses		656,939.51	674,310.50
Ministry expenses		1,083,795.13	1,007,555.69
Designated fund expenses		608,481.63	918,227.00
Group, activities and programme expenses		1,989,616.86	2,277,630.01
		31,400,032.60	32,281,000.77
Surplus for the year		2,099,705.42	2,983,609.29
Other comprehensive income/(expense) for the year			
Net income/(expense) taken directly to funds		156,140.88	(98,448.60)
Total comprehensive income for the year		2,255,846.30	2,885,160.69

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

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

Statement of Cash Flows
For the year ended 31 March 2023

	NOTE	2023 HK\$	2022 HK\$
Operating activities			
Net cash generated from operating activities	7(b)	4,987,044.04	4,719,106.41
Investing activities			
Payment for purchase of property, plant and equipment		(740,258.50)	(792,772.84)
(Increase)/Decrease in long term fixed deposits		(698,860.12)	5,562,184.90
Net cash (used in)/generated from investing activities		(1,439,118.62)	4,769,412.06
Financing activities			
Repayment of loan and advance, net	7(c)	(682,000.00)	(743,000.00)
Repayment of lease liabilities	7(c)	(479,577.00)	(243,923.00)
Net cash used in financing activities		(1,161,577.00)	(986,923.00)
Net increase in cash and cash equivalents		2,386,348.42	8,501,595.47
Cash and cash equivalents at beginning of year		30,086,816.75	21,585,221.28
Cash and cash equivalents at ending of year	7(a)	32,473,165.17	30,086,816.75

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 2023

	General fund (See note 10) HK\$	FMTI fund HK\$	Mission fund HK\$	Welfare fund HK\$	Relief fund HK\$	School funds (See note 10) HK\$	Social concern funds (See note 10) HK\$	Total HK\$
At 1 April 2021	56,977,996.63	152,811.16	517,365.04	595,471.48	238,101.50	5,807,547.23	7,553,517.97	71,842,811.01
Total comprehensive income for the year	2,983,609.29	-	-	-	-	-	(98,448.60)	2,885,160.69
Transfers	397,823.67	478.12	(55,089.43)	1,790.30	111,170.00	20,747.70	(476,920.36)	-
At 31 March 2022	60,359,429.59	153,289.28	462,275.61	597,261.78	349,271.50	5,828,294.93	6,978,149.01	74,727,971.70
Total comprehensive income for the year	2,099,705.42	-	-	-	-	-	156,140.88	2,255,846.30
Transfers	(1,182,695.30)	2,101.58	(26,008.18)	9,189.30	(25,431.63)	89,441.05	1,133,403.18	-
At 31 March 2023	61,276,439.71	155,390.86	436,267.43	606,451.08	323,839.87	5,917,735.98	8,267,693.07	76,983,818.00

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

Notes to the Financial Statements
For the year ended 31 March 2023

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 2023, 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 Companies Ordinance. A summary of the significant accounting policies is set out below.

The HKICPA has issued certain amendments to HKFRSs that are first effective for the current accounting period of the association. None of these developments have had 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 applied any new standard or interpretation that is not yet effective for the current accounting period.

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2023

2) Significant accounting policies (continued)

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:

Owned assets Furniture, fixtures and equipment	20%
Right-of-use assets Leasehold properties held for own use Property leased for own use	Over the lease term Over the lease term

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.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

2) Significant accounting policies (continued)

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.

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.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

2) Significant accounting policies (continued)

h) Recognition of income

(i) Offering income, 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) Special project income is recognised when the project services are rendered.

(v) Rental income is recognised on a straight-line basis over the lease term.

i) Government grants

Government grants are recognised in the statement of financial position initially when there is reasonable assurance that they will be received and that the association will comply with the conditions attaching to them. Grants that compensate the association for expenses incurred are deducted in reporting the related expense on a systematic basis in the same periods in which the expenses are incurred.

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 2023

2) Significant accounting policies (continued)

k) Leases

(i) As a lessee:

All leases with a term of more than 12 months are recognised (i.e. an asset representing the right to use of the underlying asset and a liability representing the obligation to make lease payments), unless the underlying asset is of low value. Both the asset and the liability are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost less any accumulated depreciation and impairment losses and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful life of the assets and the lease term. Lease liabilities are initially measured at the present value of unpaid lease payments and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

(ii) As a lessor:

Leases where substantially all the risks and rewards of ownership of assets remain with the association are classified as operating leases. Assets leased under operating leases are included in property, plant and equipment and rentals receivable are credited to surplus or deficit on the straight-line basis over the lease term.

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.

(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.

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

Notes to the Financial Statements
For the year ended 31 March 2023

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(f). 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 2023

4) Property, plant and equipment

a) Reconciliation of carrying amount

	Leasehold properties held for own use (Right-of-use assets) HK\$	Furniture, fixtures and equipment (Owned assets) HK\$	Total HK\$
Cost or deemed cost:			
At 1 April 2021	41,935,963.00	17,254,622.88	59,190,585.88
Additions	-	792,772.84	792,772.84
At 31 March 2022	41,935,963.00	18,047,395.72	59,983,358.72
Additions	-	740,258.50	740,258.50
At 31 March 2023	41,935,963.00	18,787,654.22	60,723,617.22
Accumulated depreciation:			
At 1 April 2021	6,028,562.00	14,721,090.39	20,749,652.39
Charge for the year	1,031,222.00	1,419,075.39	2,450,297.39
At 31 March 2022	7,059,784.00	16,140,165.78	23,199,949.78
Charge for the year	1,031,222.00	1,021,436.17	2,052,658.17
At 31 March 2023	8,091,006.00	17,161,601.95	25,252,607.95
Net carrying amount:			
At 31 March 2023	33,844,957.00	1,626,052.27	35,471,009.27
At 31 March 2022	34,876,179.00	1,907,229.94	36,783,408.94

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(i) and note 2(k).

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

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

4) Property, plant and equipment (continued)

a) Reconciliation of carrying amount (continued)

	Property leased for own use (Right-of-use assets) HK\$
Net carrying amount:	
At 1 April 2021	297,500.00
Inception of lease contract	516,000.00
Depreciation	(348,923.00)
At 31 March 2022	464,577.00
Inception of lease contract	420,000.00
Depreciation	(479,577.00)
At 31 March 2023	405,000.00

The association leases properties for its own use. Lease contracts are entered for a fixed term of two years.

b) Right-of-use assets

The analysis of the net carrying amount of right-of-use assets by class of underlying asset is as follows:

	2023 HK\$	2022 HK\$
Leasehold properties held for own use	33,844,957.00	34,876,179.00
Properties leased for own use	405,000.00	464,577.00
	34,249,957.00	35,340,756.00

5) Inventories

Stocks (Health products)	2023 HK\$	2022 HK\$
	94,630.00	97,472.00

The amount of inventories recognised as an expense and included in surplus or deficit is HK\$224,024.00 (2022: HK\$252,859.00).

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

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

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

	2023 HK\$	2022 HK\$
Cash flows from operating activities:		
Total comprehensive income for the year	2,255,846.30	2,885,160.69
Adjustments for:		
Depreciation on property, plant and equipment	2,532,235.17	2,799,220.39
Rent concessions related to COVID-19	-	(105,000.00)
Interest income	(350,735.79)	(73,072.21)
Operating surplus before changes in working capital	4,437,345.68	5,506,308.87
(Increase)/Decrease in inventories	2,842.00	(65,489.50)
(Increase)/Decrease in accounts and other receivables	227,600.76	(780,143.11)
Increase/(Decrease) in accounts and other payables	(31,480.19)	(14,642.06)
Cash generated from operations	4,636,308.25	4,646,034.20
Interest received	350,735.79	73,072.21
Net cash generated from operating activities	4,987,044.04	4,719,106.41

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 2021	4,460,000.00	297,500.00	4,757,500.00
Changes from financing cash flows:			
Inception of lease contract	-	516,000.00	516,000.00
Rent concessions	-	(105,000.00)	(105,000.00)
Repayment of loan and advance	(743,000.00)	-	(743,000.00)
Repayment of lease liabilities	-	(243,923.00)	(243,923.00)
At 31 March 2022	3,717,000.00	464,577.00	4,181,577.00
Changes from financing cash flows:			
Inception of lease contract	-	420,000.00	420,000.00
Repayment of loan and advance	(682,000.00)	-	(682,000.00)
Repayment of lease liabilities	-	(479,577.00)	(479,577.00)
At 31 March 2023	3,035,000.00	405,000.00	3,440,000.00

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

6) Accounts and other receivables

	2023 HK\$	2022 HK\$
Accounts receivable	849,589.25	886,164.55
Deposits and prepayments	177,515.07	368,540.53
	1,027,104.32	1,254,705.08

The amount of deposits and prepayments expected to be recovered or recognised as expense after one year is HK\$153,581.00 (2022: HK\$150,781.00). 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:

	2023 HK\$	2022 HK\$
Cash in hand	19,990.00	19,990.00
Current and saving accounts	11,860,481.89	18,209,826.75
Fixed deposits - Maturity within 3 months at acquisition	20,592,693.28	11,857,000.00
Cash and cash equivalents in the statement of cash flows	32,473,165.17	30,086,816.75
Fixed deposits - Maturity over 3 months at acquisition	11,104,756.20	10,405,896.08
Cash and bank balances in the statement of financial position	43,577,921.37	40,492,712.83

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2023

8) Loan and advance

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

9) Lease liabilities

At 31 March 2023, the lease liabilities were repayable as follows:

	2023	2022
	<i>HK\$</i>	<i>HK\$</i>
Within one year	317,500.00	345,500.00
After 1 year but within 2 years	87,500.00	119,077.00
	<u>405,000.00</u>	<u>464,577.00</u>

10) 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	Social concern department	Total
	<i>HK\$</i>	<i>HK\$</i>	<i>HK\$</i>
At 1 April 2021	55,517,704.77	1,460,291.86	56,977,996.63
Total comprehensive income for the year	1,516,416.26	1,467,193.03	2,983,609.29
Transfer from/(to) other funds	(79,096.69)	476,920.36	397,823.67
At 31 March 2022	56,955,024.34	3,404,405.25	60,359,429.59
Total comprehensive income for the year	1,636,369.98	463,335.44	2,099,705.42
Transfer to other funds	(49,292.12)	(1,133,403.18)	(1,182,695.30)
At 31 March 2023	<u>58,542,102.20</u>	<u>2,734,337.51</u>	<u>61,276,439.71</u>

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2023

10) Funds (continued)

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.

(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	ED ministry fund	Total
	<i>HK\$</i>	<i>HK\$</i>	<i>HK\$</i>
At 1 April 2021	3,699,588.35	2,107,958.88	5,807,547.23
Transfer from general fund	12,747.66	8,000.04	20,747.70
At 31 March 2022	3,712,336.01	2,115,958.92	5,828,294.93
Transfer from general fund	56,952.93	32,488.12	89,441.05
At 31 March 2023	<u>3,769,288.94</u>	<u>2,148,447.04</u>	<u>5,917,735.98</u>

(continued)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

10) 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 2021	574,691.22	412,600.02	475,380.93	848,080.79	298,011.63	364,527.87	2,084,511.51	828,569.55	1,667,144.45	7,553,517.97
Surplus/(Deficit) for the year	5,864.10	(105,277.70)	-	-	-	965.00	-	-	-	(98,448.60)
Transfer from/(to) general fund	-	-	-	296,650.00	-	(71,985.96)	-	(765,122.47)	63,538.07	(476,920.36)
At 31 March 2022	580,555.32	307,322.32	475,380.93	1,144,730.79	298,011.63	293,506.91	2,084,511.51	63,447.08	1,730,682.52	6,978,149.01
Surplus/(Deficit) for the year	12,154.70	(307,322.32)	1,850.00	449,458.50	-	-	-	-	-	156,140.88
Transfer from/(to) general fund	-	-	-	-	-	(8,678.65)	(963,570.00)	2,385,277.68	(279,625.85)	1,133,403.18
At 31 March 2023	592,710.02	-	477,230.93	1,594,189.29	298,011.63	284,828.26	1,120,941.51	2,448,724.76	1,451,056.67	8,267,693.07

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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 2023

10) Funds (continued)

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.

(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.

(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 2023

11) Special project income

Special project income represents service fee received and receivable from Occupational Deafness Compensation Board under the Occupational Deafness Rehabilitation Network.

12) Administrative expenses

	2023 HK\$	2022 HK\$
Advertising	6,944.00	2,852.00
Audit fee	77,000.00	76,250.00
Bank charges	6,813.40	7,263.36
Cleaning expenses	69,530.10	78,248.00
Depreciation on property, plant and equipment	2,532,235.17	2,799,220.39
Electricity, gas and water	263,345.50	246,443.93
Insurance	237,413.04	300,203.32
Membership fee	212,969.52	209,088.54
Office supplies expenses	55,369.99	61,966.80
Postage and postage box hire	9,766.40	9,101.10
Printing and stationery	132,426.05	143,193.48
Provident fund contribution	1,418,590.69	1,360,038.36
Rent, rates and management fee	995,585.06	987,708.18
Repairs and maintenance	193,645.80	266,328.60
Salaries and allowance	20,582,813.53	20,518,823.97
Storage charges	24,155.00	-
Sundry expenses	91,374.44	169,737.01
Telephone, fax and internet access	98,324.95	93,828.13
Travelling expenses	52,896.83	72,982.40
	<u>27,061,199.47</u>	<u>27,403,277.57</u>

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:

	2023 HK\$	2022 HK\$
Short-term employee benefits	<u>1,478,956.90</u>	<u>1,327,176.00</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 2023

15) Operating lease arrangements

At 31 March 2023, the association, as a lessor, has the following total future minimum lease payments receivable under non-cancellable operating lease with its tenant:

	2023 HK\$	2022 HK\$
Within one year	335,000.00	270,000.00
In the second to fifth years inclusive	<u>150,000.00</u>	<u>485,000.00</u>
	<u>485,000.00</u>	<u>755,000.00</u>

The lease runs for 3 years and will expire in August 2024.

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

	2023 HK\$	2022 HK\$
Financial assets at amortised cost:		
Accounts and other receivables	1,016,058.25	1,048,429.55
Cash and cash equivalents	<u>43,577,921.37</u>	<u>40,492,712.83</u>
	<u>44,593,979.62</u>	<u>41,541,142.38</u>

b) Financial liabilities

Financial assets at amortised cost:

	2023 HK\$	2022 HK\$
Accounts and other payables	81,846.96	113,327.15
Rental deposit received	70,000.00	70,000.00
Loan and advance	3,035,000.00	3,717,000.00
Lease liabilities	<u>405,000.00</u>	<u>464,577.00</u>
	<u>3,591,846.96</u>	<u>4,364,904.15</u>

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

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.

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:

	2023 HK\$	2022 HK\$
Cash at banks	9,028,310.73	13,555,696.92
Fixed deposits with banks	31,697,449.48	22,262,896.08
	<u>40,725,760.21</u>	<u>35,816,593.00</u>

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 2023 and 2022 would have increased/decreased the association's surplus by HK\$203,628 and HK\$179,083 respectively. The analysis is prepared on the same basis for 2022.

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.

(continue)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2023

17) Financial risk management (continued)

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\$	More than 1 year but less than 5 years HK\$	Total HK\$
2023			
Accounts and other payables	81,846.96	-	81,846.96
Rental deposit received	70,000.00	-	70,000.00
Loan and advance	3,035,000.00	-	3,035,000.00
Lease liabilities	317,500.00	87,500.00	405,000.00
	<u>3,504,346.96</u>	<u>87,500.00</u>	<u>3,591,846.96</u>

	Within 1 year or on demand HK\$	More than 1 year but less than 5 years HK\$	Total HK\$
2022			
Accounts and other payables	113,327.15	-	113,327.15
Rental deposit received	70,000.00	-	70,000.00
Loan and advance	3,717,000.00	-	3,717,000.00
Lease liabilities	345,500.00	119,077.00	464,577.00
	<u>4,245,827.15</u>	<u>119,077.00</u>	<u>4,364,904.15</u>

f) Fair value measurement

At 31 March 2023, there were no financial assets and liabilities measured at fair value (2022: 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 2023 and 2022.

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

Notes to the Financial Statements
For the year ended 31 March 2023

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:

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

	2023	2022
	HK\$	HK\$
International Church of the Foursquare Gospel		
- Loan and advance	1,225,000.00	1,525,000.00
- Lease liabilities	297,500.00	87,500.00

In August 2022, the association entered into a two-year lease in respect of leasehold property. The amount of rent payable by the association under the lease is HK\$17,500.00 per month. At the commencement date of the lease, the association recognised a right-of-use asset and a lease liability of HK\$420,000.00.

19) 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 event. The donation results have been included in the statement of comprehensive income as follows:

	2022
	HK\$
Flag day event held on 26 February 2022 (PSP No.: FD/R025/2021)	
Income	
- Flag day street donations	87,980.00
- Other donations related to flag day fund raising event	(23,800.00)
Total expenditure for this event	64,180.00
Flag day net income for the year	

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.

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2023

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

Movement of flag day fund is set out below:

	HK\$
At 1 April 2021	1,667,144.45
Usage of previous flag day net income for the year	(641,931)
Flag day net income for the year	64,180.00
At 31 March 2022	1,730,682.52
Usage of previous flag day net income for the year	(279,625.85)
At 31 March 2023	1,451,056.67

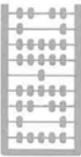
20) Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2023

Up to the date of issue of these financial statements, the HKICPA has issued a number of new or amended standards and amendments, which are not yet effective for the year ended 31 March 2023 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 developments 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 5 October 2023.



INDEPENDENT AUDITOR'S ASSURANCE REPORT

TO THE BOARD OF DIRECTORS OF

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED

We have audited the financial statements of the Elderly Services of Social Concern Department of International Church of The Foursquare Gospel – Hong Kong District Limited (“the Department”) for the year ended 31 March 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and have issued an unmodified auditor’s report thereon dated

Pursuant to the Lump Sum Grant (“LSG”) Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region (“SWD”), we have been requested to issue this assurance report in connection with the Annual Financial Report (“AFR”) of the Department for the year ended 31 March 2023.

Responsibilities of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the Department for the year ended 31 March 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Department has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

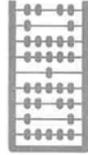
We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 12, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor’s Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information and with reference to Practice Note 851 (Revised), Reporting on the Annual Financial Reports of Non-governmental Organisations issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.



INDEPENDENT AUDITOR'S ASSURANCE REPORT - CONTINUED

TO THE BOARD OF DIRECTORS OF

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Department being non-compliant with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of the Department for the year ended 31 March 2023 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Department has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Department to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.

CHARLES H. C. CHEUNG & CPA LIMITED
Certified Public Accountants (practising)
Hong Kong, 07 A.J.G 2.23

Lam Kwan, Anthony
Practising Certificate Number: P03451

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	2022-23 HK\$	2021-22 HK\$
A. Income			
1. Lump sum grant			
a. Lump sum grant (excluding provident fund)	1b	10,317,109.00	10,178,465.00
b. Provident fund	1c	842,519.00	839,881.00
2. Fee income	2	58,926.00	36,561.00
3. Central items	3	-	-
4. Rent and rates	4	285,874.00	273,958.00
5. Other income	5	2,672,241.89	1,330,572.75
6. Interest received		1,655.10	12.72
Total income		14,178,324.99	12,659,450.47
B. Expenditure			
1. Personal emoluments			
a. Salaries		9,673,436.67	9,844,509.57
b. Provident fund	1c	851,197.65	911,866.96
c. Allowances		273,453.33	129,365.00
Sub - total	6	10,798,087.65	10,885,741.53
2. Other charges	7	1,681,334.31	2,336,823.37
3. Central items	3	-	-
4. Rent and rates	4	268,274.00	254,798.00
Total expenditure		12,747,695.96	13,477,362.90
C. Surplus/(deficit) for the year		1,430,629.03	(817,912.43)

The Annual Financial Report from page 3 to page 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


Mr. Leung Kam Wing
Chairman of Management Committee of Elderly Service

Date: **- 7 AUG 2023**


Mr. Kwan Kwok Wah
Director Of Social Concern Department

Date: **- 7 AUG 2023**

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023
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 recognized upon receipt of cash and expenditure is recognized 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 for the year. Snapshot staff are defined as those staff occupying recognized or holding against subvented posts as at 1st April 2000. 6.8% and other posts represent those staff that are employed after 1st 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\$	2022-2023 Total HK\$
Subvention received	281,151.00	561,368.00	842,519.00
Provident fund contribution paid during the year:			
Deficit for the year	(289,070.95)	(562,126.70)	(851,197.65)
Add: (Deficit)/surplus b/f Additional subvention received for previous years (Ref. Apr 2021 paylist)	(0.55)	(758.70)	(8,678.65)
(Deficit)/surplus c/f	(7,920.50)	293,507.46	293,506.91
			284,828.26

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.

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

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central items

These are subvented service activities which are not included in Lump Sum Grant and are subject of their own procedures as set out in other Social Welfare Department'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 the LSG manual (October 2016)).

The income and expenditure of each of the central items are as follows:

	2022-2023 HK\$	2021-2022 HK\$
Income		
Dementia supplement for elderly with disabilities	-	-
Expenditure		
Dementia supplement for elderly with disabilities	-	-

4. Rent and rates

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

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

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

NOTES ON THE ANNUAL FINANCIAL REPORT

5. Other income

This includes programme income and all income other than recognized 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:

	2022-2023 HK\$	2021-2022 HK\$
Other income		
(a) Activities income	496,755.00	521,130.50
(b) Others		
Donation	10,153.00	8,400.00
Sundry income	17,810.10	2,847.00
Disposal of damaged assets	-	2,250.00
Grant Fm. Simon K. Y. Lee Fdn. Ltd.		
李國賢基金會	110,000.00	-
District board subvention	45,103.24	23,553.00
Other funding	8,000.00	17,620.00
沙田民政事務處	23,520.00	-
香港社會服務聯會	32,200.00	-
Huang Ting Fang charitable foundation Company Ltd.		
黃廷方慈善基金有限公司	-	17,760.00
Income from administration cost (HSBC)	-	24,500.00
Income from administration cost (ODRN)	291,165.00	39,429.58
Opportunities for the elderly project	17,800.00	26,700.00
HSBC community partnership programme	415,305.30	148,498.20
Income from innovation and technology fund	122,580.00	144,272.00
Reimbursement of maternity leave pay scheme	-	15,152.47
黃旗基金撥款資助	280,000.00	-
Time-limited posts from SWD (AEF)	130,800.00	261,600.00
Salary subsidies from ODRN	281,050.25	76,860.00
Long Service Payment income	390,000.00	-
	2,175,486.89	809,442.25
Total	2,672,241.89	1,330,572.75

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
 SOCIAL CONCERN DEPARTMENT
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 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 appendend below:

Analysis of personal emoluments paid under LSG	No. of posts	HK\$
HK\$700,001 – HK\$800,000 p.a.	1	781,843.00
HK\$800,001 – HK\$900,000 p.a.	-	-
HK\$900,001 – HK\$1,000,000 p.a.	-	-
HK\$1,000,001 – HK\$1,100,000 p.a.	-	-
HK\$1,100,001 – HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
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 NOTES ON THE ANNUAL FINANCIAL REPORT

7. Other charges

The breakdown on other charges is as follows:

	2022-2023 HK\$	2021-2022 HK\$
Electricity, gas and fuel	101,927.60	94,509.30
Water and sewage charge	365.70	347.00
Postage	5,770.80	4,816.40
Telephone, fax and internet access	46,286.32	44,207.38
Advertising	2,556.00	-
Audit fee	28,612.00	29,900.00
Staff training	-	12,769.50
Cleaning material	6,460.10	7,792.30
Printing & stationery	35,732.27	50,975.37
Newspaper & magazine	130.00	-
Group or activity or programme expenses	671,742.74	1,205,386.37
Minor purchase	18,597.70	104,729.45
Sundry expenses	2,450.00	4,065.00
Repair & maintenance	81,138.60	93,415.60
Travelling expenses	15,848.20	17,040.40
Insurance	105,236.28	108,030.17
Membership fees to agency	4,980.00	5,280.00
Expenses for time-limited posts from SWD (AEF)	163,500.00	271,554.65
Innovation and technology equipment expenses	-	266,852.00
Expenses of maternity leave pay	-	15,152.48
Long service payment expenses	390,000.00	-
Total	1,681,334.31	2,336,823.37

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

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

NOTES ON THE ANNUAL FINANCIAL REPORT

8. Analysis of lump sum grant reserve and balances of other SWD subventions

Note	Lump sum grant (LSG)	Holding account (HA)	Analysis of reserve fund		Total
			Adjustment for utilised allocation under ASCP/ subvented ASCP/ ASCP/PC/ FWSS	Rent and rates	
	HK\$	HK\$	HK\$	HK\$	HK\$
am grant	11,159,628.00	-	-	-	11,159,628.00
me	58,926.00	-	-	-	58,926.00
l rates	-	-	285,874.00	-	285,874.00
come	2,672,241.89	-	-	-	2,672,241.89
received	1,655.10	-	-	-	1,655.10
ome	13,892,450.99	-	285,874.00	-	14,178,324.99
uture					
le emoluments	9,834,517.65	963,570.00	-	-	10,798,087.65
arges	1,681,334.31	-	-	-	1,681,334.31
l rates	-	-	268,274.00	-	268,274.00
penditure	11,515,851.96	963,570.00	-	268,274.00	12,747,695.96
(deficit) for					
deficit of	2,376,599.03	(963,570.00)	-	17,600.00	1,430,629.03
at fund	(8,678.65)	-	-	-	(8,678.65)
/(deficit) for					
	2,385,277.68	(963,570.00)	-	17,600.00	1,439,307.68
b/f	63,447.08	2,084,511.51	-	19,160.00	2,167,118.59
fund to	-	-	-	(21,199.00)	(21,199.00)
ent	-	-	-	2,039.00	2,039.00
covery from	2,448,724.76	1,120,941.51	-	17,600.00	3,587,266.27

Notes:

- (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) Amount of LSG reserve used to cover the salary adjustment for dementia supplement and infirmity are supplement. If any, as per schedule for central items.
- (4) 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.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED
SCHEDULE FOR THE RENT AND RATES

ANALYSIS OF SUBVENTION AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

4. Rent and rates

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) Rates	7,645.00 14,597.00	10,032.00 970.00	- 13,627.00	(2,387.00) -
	Total - A	22,242.00	11,002.00	13,627.00	(2,387.00)
3912 – Kin Sang Church Elderly Centre	Rent Rates Government rent	246,264.00 10,912.00 6,456.00	246,264.00 3,340.00 7,668.00	- 7,572.00 -	- -
	Total - B	263,632.00	257,272.00	7,572.00	(1,212.00)
	Grand total - (A+B)	285,874.00	268,274.00	21,199.00	(3,599.00)

Notes:

- (1) The figures are extracted from the payroll during the year plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial years (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 PHB rental, private rental, carpark rent, management fee, building maintenance fee and government rent.

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED

SCHEDULE FOR INVESTMENT

ANALYSIS OF INVESTMENT AS AT 31ST MARCH 2023

	2022-2023 HK\$	2021-2022 HK\$
LSG reserve at 31st March 2023	2,448,724.76	63,447.08
Holding account as at 31st March 2023	1,120,941.51	2,084,511.51
Total LSG reserve	<u>3,569,666.27</u>	<u>2,147,958.59</u>
Represented by:		
Investment:		
HKD bank account balances	1,769,666.27	2,147,958.59
HKD fixed deposits	<u>1,800,000.00</u>	<u>-</u>
	<u>3,569,666.27</u>	<u>2,147,958.59</u>

Notes:

- (1) The investments should be reported at historical cost.
- (2) LSG reserve includes interest earned on reserve.

Confirmed by:



Mr. Leung Kam Wing
Chairman of Management Committee of Elderly
Service
Date: **- 7 AUG 2023**



Mr. Kwan Kwok Wah
Director of Social Concern Department
Date: **- 7 AUG 2023**

強壯乃少年人的榮耀
白髮為老年人的尊榮

箴言二十29

國際四方福音會香港教區有限公司 社會關懷部



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