



國際四方福音會
香港教區有限公司

社會服務

2023-2024年度工作報告

健康快樂 每一天



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

2023-24年度是充滿挑戰但恩典滿滿的一年！去年11月，我們痛失了一位盡忠職守，表現卓越，在本會服務逾29年的同工！前行政主任陳美美姑娘因患重病主懷安息，由於事出突然，社會關懷部迅速成立應變工作小組，處理會計、人事管理及行政等工作。感謝神，在管理委員會委員及員工的同心協力之下，行政部的工作在數月間就重上軌道。為更有效率處理工作及善用員工的才能，長者服務管理委員會決定重組行政部，把行政部分為會計部，處理會計及財務管理工作，以及行政部，負責人事管理及行政事務；會計部設會計主任一名及會計文員一名；行政部則設行政主任及行政助理各一名。我們深信在神的看顧、委員的帶領、及員工的齊心努力之下，我們將會排除萬難，繼續為服務使用者提供適切的服務。

本年度香港已走出疫情的陰霾，社會回復正常，兩間長者鄰舍中心繼續舉辦不同類型的活動，關顧社區的長者及照顧者。隆亨堂耆年中心喜獲社會福利署《老有所為》資助『「腦」「幼」相連樂無限』計劃，透過一系列的活動，向社區上認知障礙症人士及護老者表達關愛。此外，隆亨堂耆年中心帶領會員首次參加「2024全港長者紙飛機大賽」，會員黃健芳勇奪女子組冠軍，可喜可賀！

現今社會科技與我們生活息息相關，建生堂耆年中心透過不同類型的班組來協助長者適應社會科技的變遷，例如定期邀請醫管局職員來教導長者使用醫療管理應用程式《HA GO》，及協助長者及護老者解決日常使用手機的疑難等等。中心透過多方面的介入，協助長者融入科技發展的新時代。肌肉減少症是本港長者常見但又被忽視的疾病。患者跌倒及骨折入住院率極高，嚴重影響長者生活質素。建生堂耆年中心獲得《何東爵士慈善基金》撥款，推行『把握良肌』計劃，旨在推廣認識相關疾病的病徵、預防及改善方法，讓長者享優質晚年生活。

地方不足的問題長期困擾著兩間中心。建生堂耆年中心在數年前獲分配了寶田邨五座地下的單位，設立了寶田分處。儘管這個單位的面積仍比長者鄰舍中心的標準面積少了一百多平方米，但已經能夠稍微緩解使用空間的迫切需求。而隆亨堂耆年中心則於本年度透過政府推行的租用商業單位計劃，成功租用了隆亨市集的兩個相連單位，面積約二百平方米，並計劃於下年度第三季開始提供服務。

過去一年，我們繼續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，讓我們可以持續於未來兩年推行「職聰復康網絡」計劃。

我們在去年2023年10月28日至2023年12月3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\$183,776.15，感謝神的供應！

過去一年，雖然兩間耆年中心面臨了許多變化和挑戰，但在神的恩典、同工們的辛勤付出，以及政府部門、慈善基金、商界、義工組織、友好機構、善長、社區人士、會員和教會弟兄姊妹的支持下，我們成功克服了各種困難，勇往直前，恩典夠用，真是感恩不盡！

祝福各位身心靈平安！



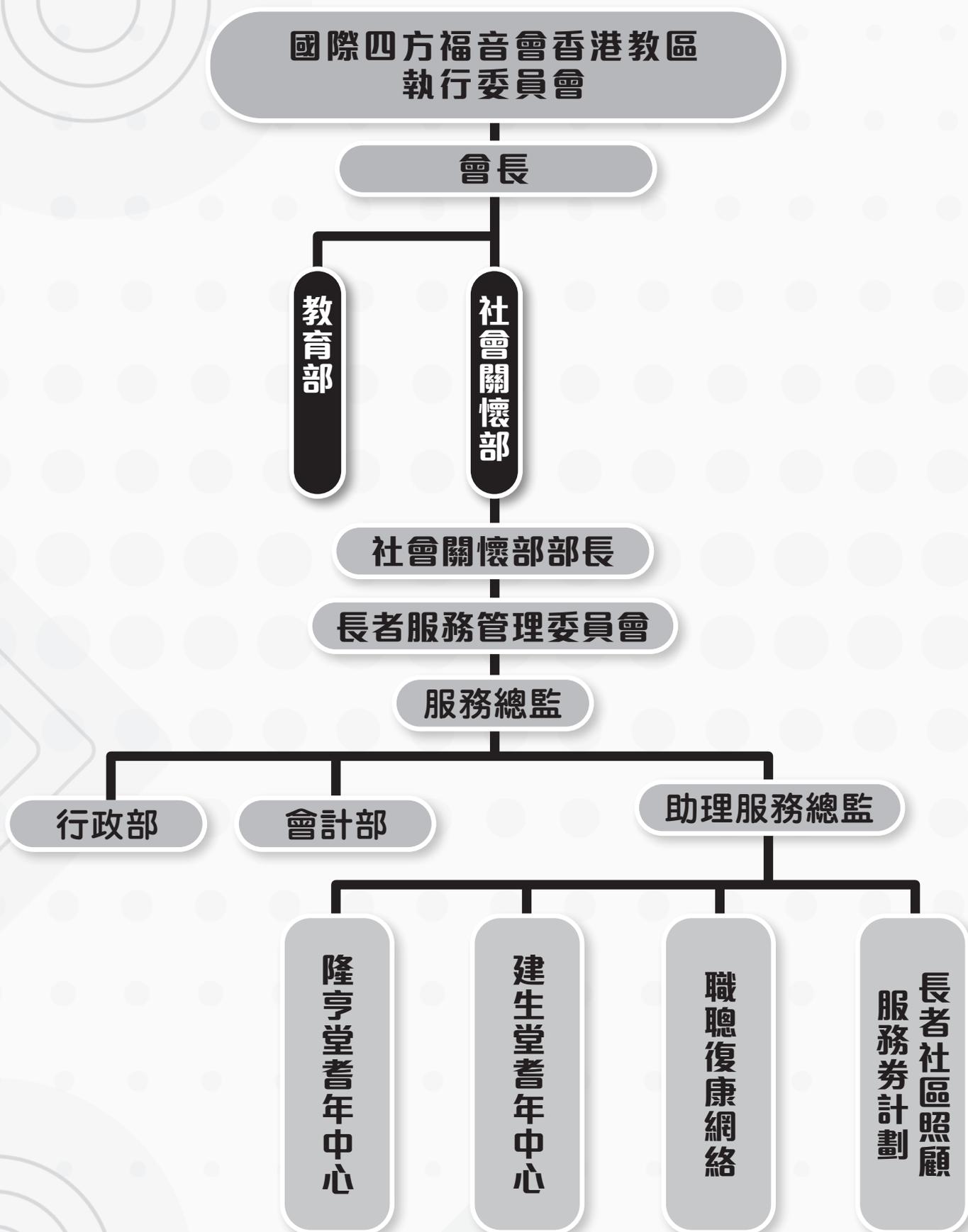
關國華

關國華

社會關懷部部長

2024年9月11日

社會關懷部組織結構圖



長者服務管理委員會名單：(1/4/2023-31/3/2024)

主席：梁錦榮先生
文書：黃柏林先生
司庫：源兆文先生

委員：關國華部長、張維邦會長、李朗英牧師、
容曼莉牧師、譚國偉先生、江淑華女士

社會關懷部職員名單：(1/4/2023-31/3/2024)

部長：關國華先生
服務總監：萬雪容女士
助理服務總監：陳桂芳女士(由1/2/2024)
非社署資助活動幹事：錢有生先生、黃小清小姐

中央行政部

行政主任：陳美美小姐(12/11/2023止) 行政助理：周彩雲女士
孔雁清小姐(由2/1/2024)

兼職助理文員：區麗娜女士
梁嘉為小姐(13/11/2023 - 16/11/2023)
林希萍小姐(28/8/2023 - 30/11/2023)
賴鈞灝先生(16/5/2023 - 30/12/2023)
謝莉芳女士(8/5/2023 - 11/5/2023)
邱奕怡小姐(18/4/2023)

助理行政主任：黃惠玲女士(由1/12/2023)

文員：任芷晴小姐(由14/2/2024)
李苑玲小姐(由8/1/2023 - 31/1/2023)

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
(5/5/2023止)

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

社工(長者外展服務)：馮佩珊女士
(由1/6/2023)

文員：姚雪婷女士

高級活動幹事：陳卓軒先生

活動幹事：權樂先生

魏銘芊小姐(由1/9/2023)

任芷晴小姐(由1/4/2023 - 30/6/2023)



兼職活動幹事	: 任芷晴小姐 (1/7/2023 - 31/1/2024)
個人照顧工作人員	: 周芷嫻女士
職工	: 余婉芳女士
社區健康諮詢師(活動幹事)	: 盧健宗先生 (由 24/7/2023)

建生堂耆年中心

中心主任	: 陳桂芳女士 (31/1/2024止) 張凱盈女士 (由 1/2/2024)
社工(護老者及地區支援服務)	: 張凱盈女士 (31/1/2024止)
社工(教育、發展及義工服務)	: 李淑華女士 (由 13/10/2023 轉任兼職社工)
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 (由 15/1/2024)
社工(認知障礙症服務)	: 梁晉寧女士
社工(個案及轉導服務)	: 馬源鈺先生
社工(護老者及地區支援服務)	: 葉寶怡小姐 (由 2/1/2024)
社工(教育、發展及義工服務)	: 鄭逸然 (4/7/2023)
文員	: 李翠宜小姐
活動幹事兼文員	: 李苑玲小姐 (由 1/2/2024)
高級活動幹事	: 余采樺小姐
活動幹事	: 何穗瑩小姐 (12/10/2023止) 劉雅婷小姐 (3/10/2023-21/2/2024) 馬詩敏小姐 (由 1/9/2023) 盧燕薇女士 (31/8/2023止)
半職活動幹事	: 盧燕薇女士 (由 19/2/2024) 張希賢先生 (由 22/9/2023)
個人照顧工作人員	: 黃麗珠女士
職工	: 王秀琮女士
半職職工	: 楊莉女士
社區健康諮詢師(活動幹事)	: 楊嘉瑞 (24/7/2023-2/8/2023)



CCSV 長者社區照顧服務

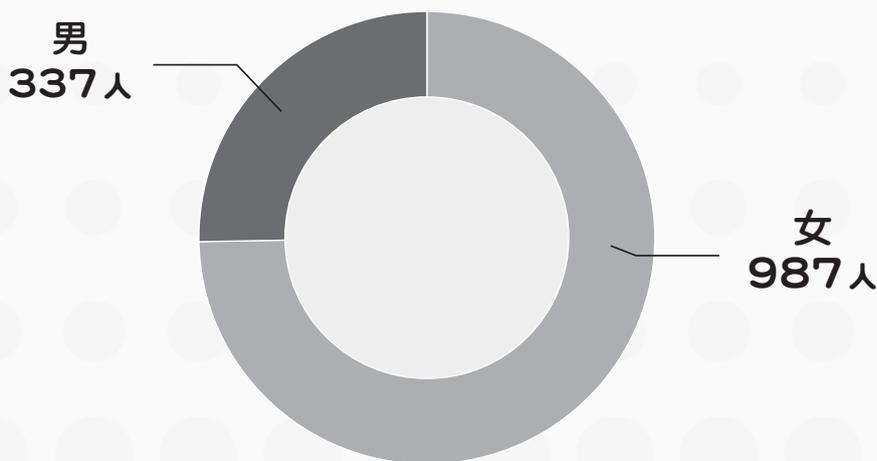
兼職時薪家務助理	: 鄧麗娟 (1/10/2023-31/3/2024) 龐佩琪 (24/10/2023)
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隆亨堂耆年中心工作報告

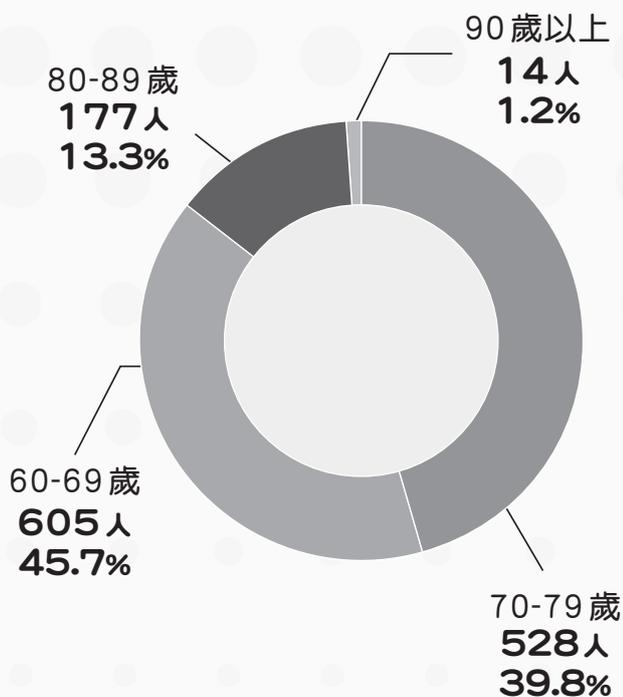
統計數字(2023年4月1日至2024年3月31日)

會員資料分析—截至2024年3月31日止，共有會員1,324人

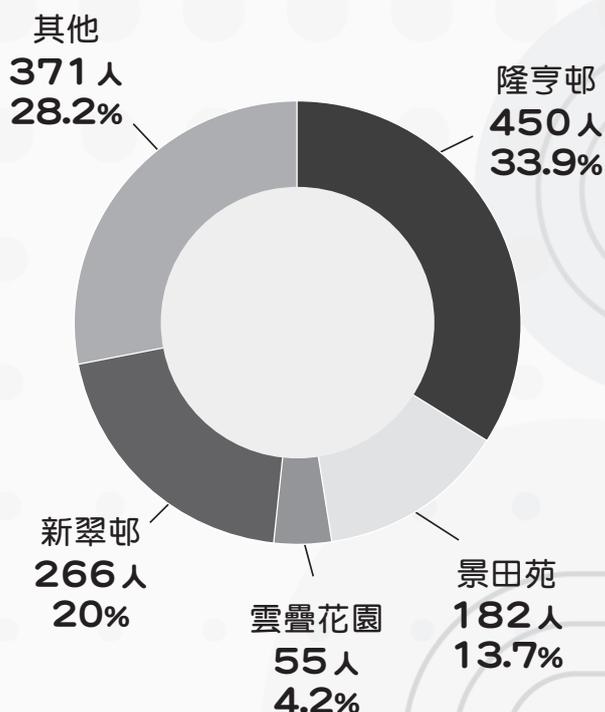
男女比例



年齡分佈



居住區域



2023年4月1日至2024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	1341.5
一年內的每節的平均出席人數。	60	73.31
一年內舉辦的小組、活動及計劃的總數：	220	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。	110	193
(iv) 向長者推廣健康晚年生活 (Healthy Aging)	20 (10)	10
(v) 向長者推廣活躍晚年 (Active Ageing)	5 (3)	5
(vi) 向長者推廣退休前計劃 (Pre-retirement Planning)	3 (2)	2
(vii) 向長者推廣數碼科技及樂齡創科 (Digital Technology and Gerontechnology)	2(1)	15
b. 義工招募、發展及服務；	40	60
c. 提供護老者支援服務，包括互助支援小組及培訓活動等；	40	43
一年內的義工總數。	100	139
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	100	196.91
b. 活躍輔導個案的流轉率	20%	21%
一年內服務的護老者總數。	140	251
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	40.16
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	20%
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	16	111
一年內進行「長者健康及家居護理評估」的總數	45	86
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	138
b. 認知障礙症公眾教育活動	10	13
c. 認知障礙症長者及其護老者活動	6	8
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	27
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	17
c. 有需要護老者支援服務	100	214
d. i) 一年內有需要護老者數目	50	72
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 (2023年10月 後取消)	2

全年投訴個案次數：0次

服務報告

本年度香港已走出疫情的陰影，社會回復正常，中心亦持續上年的目標「疫下仍精彩」，繼續舉辦不同類型的活動，關顧社區的長者及照顧者。中心今年以開心快樂為主題，鼓勵以積極樂觀的態度面對生活，重投社會，走出「疫」境。

耆 健 無 患

中心十分重視長者的健康情況，為了讓長者建立健康的生活模式，中心定期舉行不同活動，提供最新健康資訊。本年度，中心舉行健康講座，包括：自我健康管理-防跌技巧有辦法講座、蔬果中的天然毒素及食物添加劑講座、足不可失講座、夜夜好眠講座等。此外，中心為加強會員利用手機改善健康情況，特別舉行數碼管理健康諮詢站，以小班教學形式學習關於健康的手機應用程式。為保持長者持續關心自己身體狀況，中心亦持續推行社區保健服務，例如「流行性感冒防疫注射」服務、長者血糖檢驗服務、自助量血壓站、腳底按摩機服務、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」。



學習應用手機
使用健康應用程式



護老同行心花放

在加強公眾在認知障礙症方面認識，中心定期舉行公眾教育活動，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：「認識及照顧認知障礙症長者」講座、認知無障礙工作坊、「記憶與您」講座、智齒保健講座、認識護老者的精神壓力講座：智遺愛不忘。此外，為認知障礙症長者提供認知訓練活動方面，中心除了每星期會舉行利用桌上遊戲訓練腦筋的「憶路茶座小組」、「憶力多」認知訓練小組外，亦有「護腦同行心花放」園藝體驗小組、「創意無限園藝DIY活動」延緩他們認知退化的速度。

本年度中心更喜獲社會福利署老有所為資助『「腦」「幼」相連樂無限』計劃，透過一系列的活動，包括認知無障礙義工工作坊、護老同行心花放社區探訪活動、「腦」力大作戰細運會、腦幼相連樂無限嘉年華、腦友樂遊遊年青義工與長者出外活動等，向社區認知障礙症人士及護老者表達關愛。一方面讓年青人認識認知障礙症，另一方面希望在社區共建和諧、友善氣氛，傳承關愛互助的精神，為長者締造豐盛晚年。

耆樂無窮

疫情後中心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、卡拉OK茶座、端午愛心送糉行動 2023、「深」晴「愉」快一天遊、西九長幼共融故宮遊、同心同行愛心飯盒、開心齊齊玩、中秋關愛贈月餅2023、耆樂無窮迎中秋2023、生命脈搏之旅展覽、嘻哈共融大笑操、大澳：歷史漁村一日遊、長

者日同樂日2023、秋日耆樂樂優遊、獅心歲晚敬老聯歡午宴、2024「鄰社第一」鄰社團年飯、一家親團年晚宴2024、新春會員團拜、冬日愛心湯包送贈、龍年春茗午宴暨一至三月生日會、耄耋同歡賀新春2024、喜喜洋洋送盆栽、樂聚共融在隆亨等等。



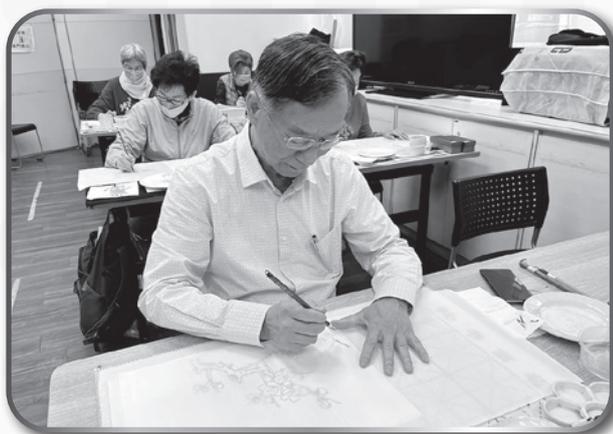
年青義工與長者一起共遊故宮博物館



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，為鼓勵長者培養多元興趣，中心本年度亦舉行鏢棋納異飛標班、粵曲班、書法研習班、魅力舞蹈組、水墨牡丹畫班、山水畫班、與你共享攝影樂趣日、手語班、粵曲班、二胡初班及中班等等。此外，中心亦舉行「咖啡鬆一鬆」，讓會員嘗試沖咖啡及拉花，完成後更體驗做咖啡師，沖咖啡給長者試飲，反應熱烈！而本年度中心亦帶領會員首次參加「2024全港長者紙飛機大賽」，他們都認真準備，其中會員黃健芳更勇奪女子組冠軍！可喜可賀！



全港長者紙飛機大賽



水墨畫班

為增強會員對手機應用的知識，本年度舉辦了智能手機諮詢站、智能手機資多啲、數碼管理健康諮詢站、精靈手機班、智慧生活：左點右點話咁易、與你一起Zoom 教學等，讓會員學習最新手機知識，與時並進。



二胡班同學表演



英文班同學英詩表演

耆義無私

中心金星義工組一向是不可或缺的義工力量，他們付出了時間、精力，積極投入參與服務社群。本年度的義工幹事會策劃及舉行了多項活動，包括：金星義工三十六週年聚餐暨第三十屆金星義工幹事就職禮、金星義工幹事會、金聲演藝團、會務部齊齊做、金星義工才藝表演、金星義工嘉許禮暨新春團拜等。

為了迎合社會需要，我們亦不斷舉行不同類型的義工培訓，讓義工們充實自己，學習新的技能，本年度舉辦了精靈手機班義工、金星美食

廚房-腰果酥合桃酥、金星美食廚房-砵仔糕西米盞、關懷部義工培訓、汽球創意班、金星義工手機特快車、金星義工中秋玉兔串珠班、金星義工輕鬆運動班、金星義工馬賽克燈DIY、Chill義整甜品、新年利是封吊飾創作、新年福字吊飾創作、金星義工糕點制作班。



金星義工與崇真小學同學交流

本中心關懷部義工亦定期探訪隆亨邨、新翠邨的獨居長者，並到醫院及上門探望關懷有需要的會員，發揮互助精神，讓有需要的人感到的不單是一份幫助，而是一份金錢買不到的關心及暖意。



愛心券齊齊義賣

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。

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，壓力得以減輕或舒緩，中心提供支援服務包括：協助區內有需要的護老者申請關愛基金的護老者生活津貼、輪椅及復康用品借用服務、邀請專業人士為

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。此外，中心社工亦定期舉行護老講座，向護老者提供最新知識，包括：膽固醇睇真D、正向心理工作坊、家居安全及預防跌倒、社區照顧服務、認識冠心病、居家安老斷捨離、沙田區齊撐照顧者社區講座等。

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，社工教授照顧長者的技巧及減壓知識，例如照顧者抖抖氣支援小組、護老舒壓系列-護老安眠小組、護老舒壓系列-護老情緒健康工作坊、護老舒壓系列-護老流體畫藝術工作坊、護老健康管理-認識柏金遜講座護、護老健康管理-正視肩頸痛講座等。



護老抖抖氣減壓之旅



言語治療評估

本年度社會福利署沙田區福利辦事處資助「護老食得好減壓同路坊」，計劃透過一系列活動，回應被照護長者機能退化的問題及護老者的需要。「吞嚥能力評估」邀請言語治療師評估吞嚥困難的長者，並提供飲食照顧的意見。「護老軟餐月餅製作工作坊」令護老者得以親身接觸軟餐製作流程，學習使用多功能料理廚房煮食機製作軟餐，減少參加者對製作軟餐的憂慮。「護老香薰減壓小組」、「護老抖抖氣減壓之旅」及「護老滋潤面霜減壓工作坊」，有助護老者舒緩壓力，提供心靈休憩空間，讓護老者在疫情後得以接觸大自然，並提供交流機會，有助認識同路人以便建立支援網絡。

總結

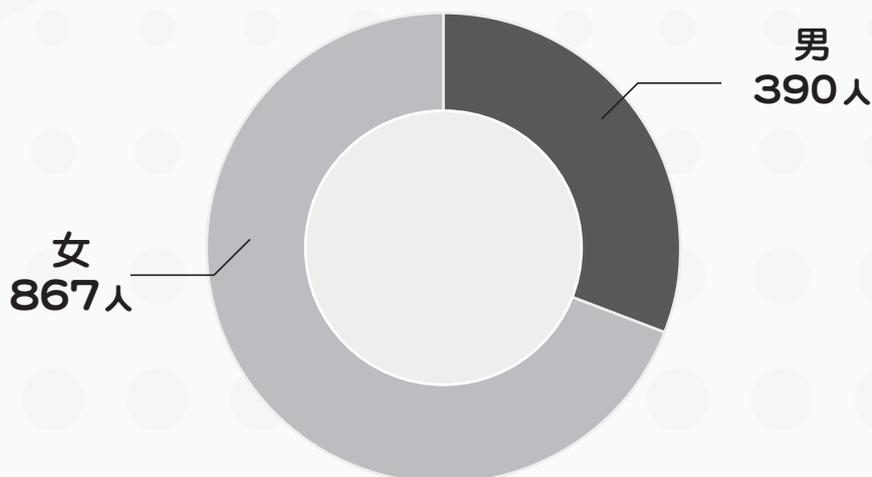
隨著社會的不斷變遷，長者及其家屬的需要亦有所不同，中心竭力配合政府的政策，善用新增資源，及積極尋找更多社區資源，為長者及護老者提供適切的服務。感謝天父帶領我們，本年度中心有幸得到多方面的資助，讓長者及護老者得到多方面的關顧。未來的日子，中心繼續本著基督的愛心，去關懷長者心、身、靈的需要，提供優質的服務，讓長者於社區活得更健康、更豐盛及更有尊嚴。

建生堂耆年中心工作報告

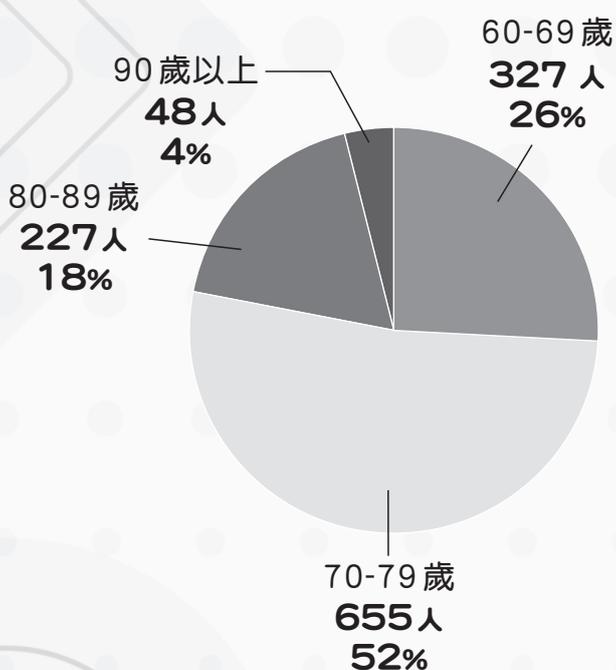
統計數字(2023年4月1日至2024年3月31日)

會員資料分析—截至2024年3月31日止，共有會員1,257人

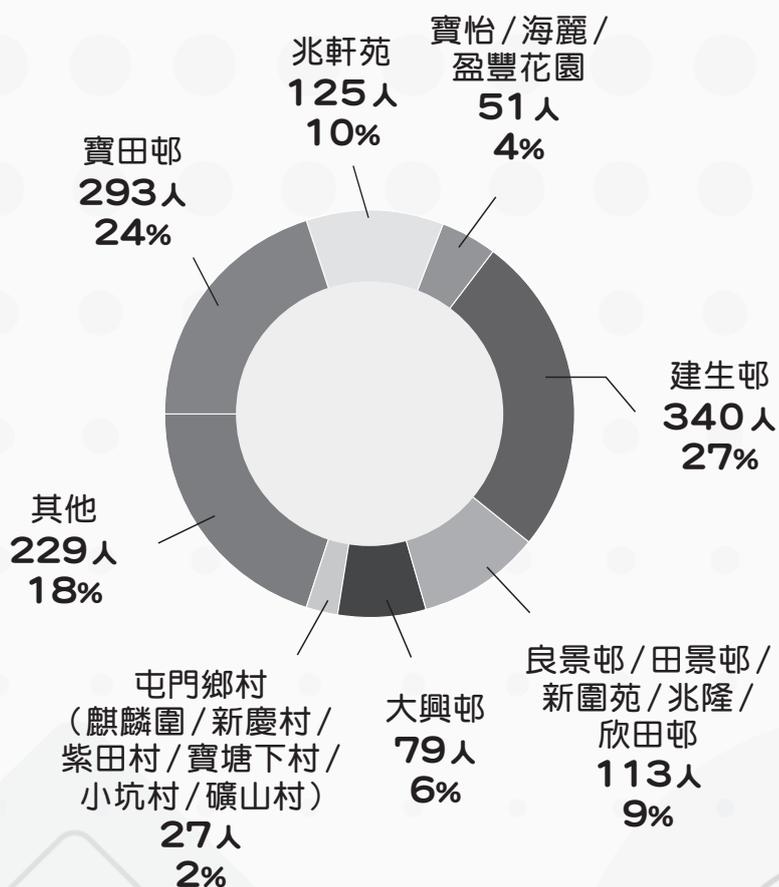
男女比例



年齡分佈



居住區域



2023年4月1日至2024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	1257
一年內的每節的平均出席人數。	60	97.52
一年內舉辦的小組、活動及計劃的總數：	220	333
a. (i) 推廣長者「健康與積極樂頤年」、生理、心理社交健康； (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；	110	189
(iv) 向長者推廣健康晚年生活 (Healthy Aging)	20 (10)	12
(v) 向長者推廣活躍晚年 (Active Ageing)	5 (3)	4
(vi) 向長者推廣退休前計劃 (Pre-retirement Planning)	3 (2)	2
(vii) 向長者推廣數碼科技及樂齡創科 (Digital Technology and Gerontechnology)	2 (1)	2
b. 義工招募、發展及服務；	40	80
c. 提供護老者支援服務，包括互助支援小組及培訓活動等；	40	44
一年內的義工總數。	100	161
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	100	224.75
b. 活躍輔導個案的流轉率	20%	30%
一年內服務的護老者總數。	140	146
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	73.9
b. 一年內處理的隱蔽或需要照顧的長者個案的流轉率	20%	30%
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	16	110
一年內進行「長者健康及家居護理評估」的總數	45	140
認知障礙症服務		
a. 接受認知障礙症相關知識訓練人數	30	95
b. 認知障礙症公眾教育活動	10	12
c. 認知障礙症長者及其護老者活動	6	16
d. 認知障礙症長者及其護老者小組	3	4
e. 認知障礙症員工訓練節數	15	37.31
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	17
c. 有需要護老者支援服務	100	140
d. i) 一年內有需要護老者數目	50	80
ii) 一年內處理的有需要護老者流轉率	20%	33%
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 (2023年10月 後取消)	2

全年投訴個案次數：0次

服務報告

過去幾年，大家日常的生活亦受疫情影響。本年我們終於走出疫情的陰霾，社會回復正常，中心秉持「疫後更精彩」的信念，透過舉辦不同類型的活動，營造快樂輕鬆的氛圍，與會員重投積極及精彩的生活。

耆 健 無 患

長者要健康地在社區生活，運動是生活上不可或缺的一部分。有見及此，中心定期舉辦不同類型的運動小組予會員參加，其中包括：《活力強肌運動帶操》-增強肌肉力量和柔韌性，提高長者平衡能力，預防跌倒；《護心健康操》和《拉筋運動》-鍛煉心肺功能，降低心血管疾病風險；《長者健體運動-椅子操》則適合行動不便的長者，增強上肢和核心肌群；《柔力球》及《拉丁舞班》培養長者做運動的趣味性及興趣。透過以上不同的運動小組，藉此為長者建立良好的生活習慣，改善身心健康。

此外，中心亦會定期舉辦相關健康講座，透過不同專業人士的分享，提升長者健康意識，當中包括《小中風，大危險》教育長者預防中風的方法；《消化系統與飲食健康》指導長者如何通過飲食調理消化功能；《低脂肪飲食及烹調方法》讓長者學習烹飪健康美味的膳食等。中心透過形形色色的運動小組及健康講座活動等，以提升長者關注自身健康，營造健康活力社區。



大家都在寶田分處
專心學習健康知識

耆 樂 無 窮

中心透過舉辦大大小小的戶外旅遊、節日聚會等活動，鼓勵長者善用餘暇，讓長者及護老者建立社交網絡，感受當中喜悅。今年度旅遊活動當中包括《耆樂濕地美食遊》及《挪亞方舟愛與生命之旅》，讓長者暫時遠離生活煩囂，投入大自然、欣賞風景，放鬆心情。《穿越香江一天遊》、《耆樂四方樂悠遊》，則擴闊長者視野，了解歷史古蹟，增廣見聞。這些活動讓參加者一起享受相聚時光，營造熱鬧及愉快的氛圍！此外，節日聚會也很重要，特別對於一些孤寡的長者，能與中心會員及職員一同慶祝節日，讓他們倍添溫暖，就好像《耆樂端陽愛心糰2023》、《四方團聚慶中秋2023》、《2024愛心行動喜迎春》、《闔府

感恩慶團年》等節慶活動及聚會，中心為長者送上節日食品及互相祝賀，營造濃厚的節日氣氛，讓他們感受到節日的喜悅。此外，中心亦會定期舉辦同樂日，例如：《耆樂家庭同樂日》、《耆樂聖誕同樂日》，一方面促進長者的社交生活，另一方面提升他們對中心的歸屬感及生活樂趣。



長者們到區內遊覽

耆智無限

中心為長者舉辦不同類型的班組，讓他們能夠終生學習，與時並進；其中包括《耆藝好聲音》、《聖言書法班》、《耆藝水墨畫班》、《健體舞蹈組》、《耆樂識字班》及《咖啡拉花班》等，這些活動不僅能減輕長者腦部衰退的速度，亦能促進長者的智能及身心健康發展。

現今社會科技與我們生活息息相關，中心亦透過不同類型的班組來協助長者適應社會科技的變遷，就好像《HA GO 登記易推廣計劃》定期邀請醫管局職員來教長者醫療管理應用程式的使用；《TANO 運動遊戲復康訓練》透過富趣味性的電子遊戲鼓勵長者定期運動；《手機解難支援》協助長者及護老者解決日常使用手機的疑難。中心透過多方面的介入，協助長者融入科技發展的新時代。



水墨畫班的同學仔十分專心努力練習。

耆義無私

中心長者義工表現熱心，發揮老有所為，服務社群的精神。本年度中心共有161名長者參與義工服務，全年義工時數高達2075小時。在「傑出義工獎勵計劃」有47人獲獎，長者服務社群的精神，真值得敬佩！

中心在培養長者義工熱心服務社區時，亦不乏提供多樣化的義工服務供長者選擇。其中節日準備及探訪義工服務，包括：耆樂探訪長者、耆樂關懷長者、四方包糬義工團、耆樂聖誕同樂日、愛心揮春迎新歲等；擔任小組導師的義工服務包括有：四大運動班、柔力球、水墨畫及聖言書法等。在發

展長者的義務精神同時，中心亦希望長者各展所長，選擇自己擅長及喜愛的義務範疇。

中心一直與不同學校及團體保持緊密伙伴合作關係，推動關愛文化。本年度合作舉辦的活動包括：白普理幼兒園義工服務、深培樂齡科

技遊、路德會人生惜別到訪、小童群益會義工關懷及節日探訪、康恩園義工中秋探訪、善導會義工服務、快活愛心送遞、愛心健康飯盒、長幼共融同樂日、跨代共融計劃-和諧粉彩體驗班服務等。中心更與小童群益會合作舉辦「樂活體藝學堂」；長者義工與青少年義工一起學習製作香薰蠟燭、低碳煮食、伸展運動、芬蘭木棋及一起推行分享和探訪等服務，甚獲服務對象欣賞。

中心本年度亦有參與由屯門區安老服務協調委員會舉辦的「開姐樂叔計劃」，當中7名中心義工參與多項服務及訓練後，更榮獲精神爽利獎！另外，在「屯城愛起動」屯門區義工嘉許禮2023，中心2名義工及綠化行動義工組亦獲大會嘉許獲獎！中心義工的服務在不同領域方獲得認同，堅持老有所為的義工發展精神！



義工們協助同樂日活動

隨著社區對護老者支援服務需求增加，中心一方面持續為長者提供個案管理、陪診/護送、代購和藥物管理服務外，亦不斷發展多元化活動及小組，期望達致全面關顧護老者身、心、靈健康。

不少護老者及長者長期留在家中缺乏運動機會，「提升你多D-運動小組」、「長者排排舞」及「增肌運動你要識」等能提升護老者及長者的運動意識，增強肌肉，減少跌倒的機會。「您健康嗎」活動透過使用由樂齡及康復創科應用基金贊助購買的Inbody身體成份分析儀，協助護老者及長者量度身體脂肪、肌肉量及基礎代謝率等，讓他們進一步了解自己身體的狀況，提升健康意識。長時間的照顧難免會為護老者產生照顧壓力，引致情緒健康問題。有見及此，在過去一年，中心舉辦了「同你。同心-護老者減壓小組」、「精神健康工作坊」及「展情行動」，為護老者建立同路人網絡，營造一個可抒發照顧壓力的空間；「花天地護老小組」、「繁花似錦護老樂」、「皮革DIY(1) & (2)」等藝



術治療小組和手工活動有助護老者以藝術途徑抒發照顧壓力，表達負面情緒；「幻愛保齡遊」、「正念旅行團」、「工展會之旅」及「錦上圍爐」，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；節日慶祝如「聖誕派對」和「護老新春團拜2024」讓護老者家庭聚首一堂，互相交流，一同歡渡節日。除此之外，中心亦經常舉辦護老者及長者工作坊和講座，如「提升您多D-護老知識小組」、「資訊科技無難度」、「社區資源大搜索」、「在家離世講座」，讓他們掌握不同知識，提升照顧及生活技巧。

現時全球每3秒便有1人確診認知障礙症，而本港每10名70歲或以上長者便有1名患者，85歲以上患病比率更高達三分之一，情況不容忽視。有見及此，中心為認知障礙症患者及長者提供不同治療性及預防性的活動和訓練；其中包括「耆知樂」為認知障礙症患者提供適切的認知訓練，減慢退化的速度；「舞動腦」透過系統性的運動，提升患者及長者的手眼協調；「流體畫」、「蠟燭瓶體驗」及「流體熊」製作，透過藝術創作，增加長者的創意思維發展，同時亦抒發平日的負面情緒。除了照顧患者及長者的需要外，中心亦努力為認知障礙人士打造一個友好社區，中心定期舉辦認知友善好友分享會，分享有關認知障礙症的資訊，鼓勵他們以行動關懷和支持患者與其家人，建立友善社區。



護老者及長者們到錦田俱樂部遊覽

總結

面對社會的變遷，我們繼續致力與區內不同機構及團體合作，使服務更多元化及更到位，當中我們亦有幸得到不少基金撥款，如：何東爵士慈善基金、老有所為活動計劃及民政事務總署等資助，使中心有更多資源去推行預防及教育性的活動及小組，顧及社區上不同長者和護老者的需要。我們期望在未來的一年度，中心能持續提供優質的服務，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
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
屯門區推廣義工服務地區協調委員會
香港環境保護署
屯門地區康健中心
食物環境衛生署
投資者及理財教育委員會
香港吸煙與健康委員會
田心消防局
耆樂警訊

學校

屯輝長者學苑
深培中學
屯門天主教中學
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
僑港伍氏宗親會伍時暢紀念學校
保良局方王錦全小學
香港基督教女青年會隆亨幼兒學校
博愛醫院陳楷長者學苑
宣道會鄭榮之中學
青年會書院
沙田崇真小學
樂善堂楊葛小琳中學
香港專業教育學院(沙田)
循理會白普理基金循理小學

基金

香港公益金
何東爵士慈善基金
關愛基金
麥羅武慈善基金
福幼基金會

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
蓮花健康素食
香港中華煤氣有限公司
大快活集團有限公司
香港益力多乳品有限公司

香港傳染病預防中心
Hong Kong Oral Motor Reconstruction
Therapy Ltd
華懋集團
天力旅遊

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
香港紅十字會
銀杏館
一線通平安鐘
香港醫護聯盟
香港挪亞方舟-一方舟生命教育館
新生精神康復會-山景宿舍
新生精神康復會(安泰軒)沙田
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
香港路德會社會服務處
香港聖公會聖馬提亞綜合服務中心
香港聖公會福利協會康恩園中途宿舍
香港聖公會屯門精神健康綜合社區中心
香港青年協會賽馬會建生青年空間
香港基督少年軍臻品中心
香港小童群益會賽馬會屯門青少年綜合服務中心
善導會-建康滙社會康復及支援綜合服務中心
賽馬會樂齡同行計劃
四方福音會建生堂
職業性失聰補償管理局
香港耀能協會安定宿舍
玉馨詩曲藝社
香港華彩歌舞團
More Good Foundation Ltd
中國香港排球總會有限公司
聖雅各福群會
心觸樂健康服務社
幸福元氣
賽馬會e家易離院支援計劃
長者安居協會
聖雅各福群會伍集成聽力及視力中心
神托會創耆坊
景田苑業主立案法團
香港傷健協會賽馬會沙田青少年綜合服務中心
撒瑪利亞會「星伴流金護老關愛計劃」
仁濟醫院董事局
東華三院羅文燾安老院
植皂坊
基督教香港信義會沙田多元化金齡服務中心
新界獅子會
香港心理衛生會隆亨中心
香港藥學服務基金

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

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

2. 一百元或以上捐款可獲本會發出捐款收據，並可申請扣減稅項。

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

收據抬頭Please issue a receipt to: _____

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

整筆撥款儲備水平規劃及評估：

機構自2010年2月起接受整筆撥款，至2024年3月31日，機構的整筆撥款儲備(寄存帳戶)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，在機構的整筆撥款資助服務出現財政赤字時，將會動用此筆儲備以履行對員工的合約承諾；此外，至2024年3月31日機構的整筆撥款儲備的結餘是\$2,698,717.31，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。

非定影員工的公積金的儲備及其使用：

截至2024年3月31日，非定影員工的公積金儲備有\$315,774.14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。

隆亨堂耆年中心

活動剪影



手牽手一起走



全港長者紙飛機大賽



每季生日會開開心心一起玩



金星義工編織守護團



護老流體畫工作坊



金星義工幹事會



長友共情日營



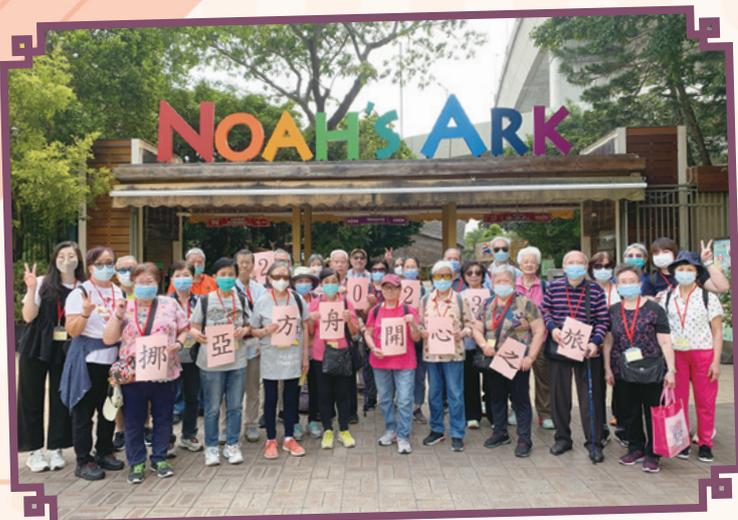
咖啡鬆一鬆



故宮大旅行



美食無限耆工作坊



挪亞方舟開心之旅



團年飯舞蹈班表演



金星義工烹飪班



學習飛標技巧



衝上雲霄參加護老中秋軟餐月餅探訪



腦力大作戰細運會



護老抖抖氣減壓之旅



護老到戶認知訓練

建生堂耆年中心

活動剪影



護老者一同學習花藝手作，十分有趣



長幼共融，青年義工與中心長者互相交流



大家聚首一堂慶祝復活節



長者到學校與學生交流，大家也打成一片



義工們獲得精神爽利獎



在寒冷的天氣，中心為會員送上暖湯



拉丁舞組成員於中心活動落力演出



在晴朗既一天，會員一起到故宮博物館參觀，大家都樂而忘返！



芬蘭木棋原來咁好玩，長者們都玩得很開心



長者們一起學習製作流體畫



義工們整裝待發，
準備探訪長者



長者們開心地學習手工製作



專業人士到中心替
長者進行骨質密度測試



長者們努力進行認知訓練，預防退化



聖誕節護老者一起吃聖誕大餐，倍感溫暖

職聰復康網絡 活動花絮



職聰會友學習書法已一段時間，他們在新春以福音春聯祝福大家。



全神貫注投飛鏢，不單有趣亦能訓練手眼協調。



積極樂頤年嘉年華，有表演、有攤位、仲有火雞大家一齊賀聖誕。



我地在天朗氣清日子裡遊橋咀洲，外遊讓我們身心開朗。



職聰會友一齊摘龍眼，即採即食好過癮。



積極樂頤年嘉年華，展示會友過去一年的學習成果，位位參觀者都大比「讚」。

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 2024

The district executive council presents the annual report together with the audited financial statements for the year ended 31 March 2024.

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 2024 and the state of the association's affairs as at that date are set out in the attached financial statements.

Property, plant and equipment

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

Funds

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

District executive council members

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

Rev. Cheung Vee Bon
Mr. Chuk Wai Chun, Winston
Mr. Kwan Kwok Wah
Ms. Kong Shuk Wah, Florence
Rev. Kwong Tak Shing
Ms. Fung Ching Ching
Mr. Lee Cheuk Bun

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 2024

Business review

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

1) Review of the association's operations

The association engaged in the following operations during the year:

- (a) Thanks go to all members and donors. The association received offering income and donations over HK\$18 million from the general public. Overall speaking, the district executive council considers that the financial result of the year is satisfactory.
- (b) Government subvention from social welfare department of about HK\$13 million for providing social services.
- (c) Holding time deposits with reputable banks for earning interest income.
- (d) Letting property for generating steady rental income.

2) Principal risks and uncertainties facing the association

The district executive council considers that the principal risks and uncertainties facing the association are set out in note 19 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 Vee Bon
Chairman

Hong Kong, 8 October 2024

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 2024, 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 material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the association as at 31 March 2024, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRS") 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 ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the association in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The district executive council is responsible for the other information. The other information comprises all the information included in the report of the district executive council, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of district executive council 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 HKFRS 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

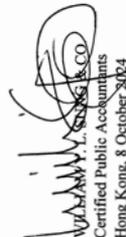
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 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 HKSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the district executive council.
- Conclude on the appropriateness of the district executive council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty 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. WU
Certified Public Accountants
Hong Kong, 8 October 2024

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

Statement of Comprehensive Income
For the year ended 31 March 2024

	NOTE	2024 HK\$	2023 HK\$
Income			
Offering income		17,080,465.22	17,257,063.18
Government subvention for social services		13,223,977.00	11,468,102.00
Fundraising income for social services		187,805.32	725,822.32
Designated fund received		319,534.50	447,616.50
Special project income	11	1,770,000.00	1,560,000.00
Activities income		832,450.50	496,755.00
Membership fee received		52,899.00	58,926.00
Rental income		321,710.00	298,220.00
Bank interest received		1,272,432.32	350,735.79
Other donations and sundry income		986,963.38	836,497.23
Net income from Community Care Service Voucher Scheme for the Elderly	12	26,282.50	-
Net income from Living Allowance for Carers of Elderly Persons from Low-income Families Scheme	13	67,869.20	-
		<u>36,142,388.94</u>	<u>33,499,738.02</u>
Expenditure			
Administrative expenses	14	30,162,466.65	27,061,199.47
Mission expenses		765,117.23	656,939.51
Ministry expenses		1,471,016.18	1,083,795.13
Designated fund expenses		248,105.59	608,481.63
Group, activities and programme expenses		1,526,726.46	1,989,616.86
		<u>34,173,432.11</u>	<u>31,400,032.60</u>
Surplus for the year		1,968,956.83	2,099,705.42
Other comprehensive income for the year		287,580.40	156,140.88
Net income taken directly to funds		<u>2,256,537.23</u>	<u>2,255,846.30</u>

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

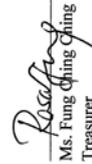
**INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED**

Statement of Financial Position
As at 31 March 2024

	NOTE	2024 HK\$	2023 HK\$
Non-current assets			
Property, plant and equipment	4	44,509,739.84	35,876,009.27
Current assets			
Inventories	5	37,381.50	94,630.00
Accounts and other receivables	6	3,460,164.53	1,027,104.32
Cash and cash equivalents	7(a)	43,593,424.74	43,577,921.37
		<u>47,090,970.77</u>	<u>44,699,655.69</u>
Current liabilities			
Accounts and other payables		(71,664.94)	(81,846.96)
Rental deposit received		(70,000.00)	(70,000.00)
Loan and advance	8	(2,455,000.00)	(3,035,000.00)
Lease liabilities	9	(2,589,161.97)	(317,500.00)
		<u>(5,185,826.91)</u>	<u>(3,504,346.96)</u>
Net current assets		41,905,143.86	41,195,308.73
Non-current liabilities			
Lease liabilities	9	(7,174,528.47)	(87,500.00)
NET ASSETS		<u>79,240,355.23</u>	<u>76,983,818.00</u>
Represented by:			
UNDS	10	79,240,355.23	76,983,818.00

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


Ms. Cheung Vee Bon
Chairman


Ms. Fung Qing Ching
Treasurer

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

Statement of Cash Flows
For the year ended 31 March 2024

	NOTE	2024 HK\$	2023 HK\$
Operating activities			
Net cash generated from operating activities	7(b)	2,874,067.46	4,987,044.04
Investing activities			
Payment for purchase of property, plant and equipment		(1,149,912.09)	(740,258.50)
Decrease/(Increase) in long term fixed deposits		7,682,981.20	(698,860.12)
Net cash generated from/(used in) investing activities		6,533,069.11	(1,439,118.62)
Financing activities	7(c)		
Repayment of loan and advance, net		(580,000.00)	(682,000.00)
Capital element of lease rentals paid		(1,019,707.13)	(479,577.00)
Interest element of lease rentals paid		(108,944.87)	-
Net cash used in financing activities		(1,708,652.00)	(1,161,577.00)
Net increase in cash and cash equivalents		7,698,484.57	2,386,348.42
Cash and cash equivalents at beginning of year		32,473,165.17	30,086,816.75
Cash and cash equivalents at ending of year	7(a)	40,171,649.74	32,473,165.17

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 2024

	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 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
Total comprehensive income for the year	1,968,956.83	-	-	-	-	-	287,580.40	2,256,537.23
Transfers	(26,136.43)	5,635.17	(23,437.19)	23,014.60	26,961.97	223,581.15	(229,619.27)	-
At 31 March 2024	63,219,260.11	161,026.03	412,830.24	629,465.68	350,801.84	6,141,317.13	8,325,654.20	79,240,355.23

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

Notes to the Financial Statements
For the year ended 31 March 2024

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 2024, 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:
- Simple Kindergarten
 - Simple 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 a material effect on how the association's result and financial position for the current or prior periods have been prepared or presented.

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2024

2) Significant accounting policies (continued)

- a) Statement of compliance (continued)

The association has not early adopted the new and revised standards, amendments and new interpretations (if any) of HKFRSs issued by the HKICPA that are not yet effective for the current accounting year.

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.

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

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2024

2) Significant accounting policies (continued)

d) Inventories

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

e) Accounts and other receivables

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

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

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

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

f) Impairment of assets

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

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

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2024

2) Significant accounting policies (continued)

g) Accounts and other payables

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

h) Recognition of income

(i) Offering income, 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 2024

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 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 2024

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 2024

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 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
Additions	-	1,149,912.09	1,149,912.09
At 31 March 2024	41,935,963.00	19,937,566.31	61,873,529.31
Accumulated depreciation:			
At 1 April 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
Charge for the year	1,031,222.00	843,649.96	1,874,871.96
At 31 March 2024	9,122,228.00	18,005,251.91	27,127,479.91
Net carrying amount:			
At 31 March 2024	32,813,735.00	1,932,314.40	34,746,049.40
At 31 March 2023	33,844,957.00	1,626,052.27	35,471,009.27

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(f) 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 2024

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 2022	464,577.00
Inception of lease contract	420,000.00
Depreciation	(479,577.00)
At 31 March 2023	405,000.00
Inception of lease contracts	10,378,397.57
Depreciation	(1,019,707.13)
At 31 March 2024	9,763,690.44

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

	2024 HK\$	2023 HK\$
Leasehold properties held for own use	32,813,735.00	33,844,957.00
Properties leased for own use	9,763,690.44	405,000.00
	42,577,425.44	34,249,957.00

5) Inventories

Stocks (Health products)	2024 HK\$	2023 HK\$
	37,381.50	94,630.00

The amount of inventories recognised as an expense and included in surplus or deficit is HK\$339,090.00 (2023: HK\$224,024.00).

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

Notes to the Financial Statements
For the year ended 31 March 2024

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

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

	2024 HK\$	2023 HK\$
Cash flows from operating activities:		
Total comprehensive income for the year	2,256,537.23	2,255,846.30
Adjustments for:		
Depreciation on property, plant and equipment	2,894,579.09	2,532,235.17
Interest income	(1,272,432.32)	(350,735.79)
Interest on lease liabilities	108,944.87	-
Operating surplus before changes in working capital	3,987,628.87	4,437,345.68
(Increase)/Decrease in inventories	57,248.50	2,842.00
(Increase)/Decrease in accounts and other receivables	(2,433,060.21)	227,600.76
Increase/(Decrease) in accounts and other payables	(10,182.02)	(31,480.19)
Cash generated from operations	1,601,635.14	4,636,308.25
Interest received	1,272,432.32	350,735.79
Net cash generated from operating activities	2,874,067.46	4,987,044.04

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 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
Changes from financing cash flows:			
Inception of lease contract	-	10,378,397.57	10,378,397.57
Repayment of loan and advance	(580,000.00)	-	(580,000.00)
Repayment of lease liabilities	-	(1,019,707.13)	(1,019,707.13)
At 31 March 2024	2,455,000.00	9,763,690.44	12,218,690.44

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

Notes to the Financial Statements
For the year ended 31 March 2024

6) Accounts and other receivables

	2024 HK\$	2023 HK\$
Accounts receivable	1,457,968.28	849,589.25
Deposits and prepayments	2,002,196.25	177,515.07
	3,460,164.53	1,027,104.32

The amount of deposits and prepayments expected to be recovered or recognised as expense after one year is HK\$69,810.29 (2023: HK\$153,581.00). All of the other receivables are expected to be recovered or recognised as expense within one year.

7) Cash and cash equivalents and other cash flow information

a) Cash and cash equivalents comprise:

	2024 HK\$	2023 HK\$
Cash in hand	21,190.00	19,990.00
Current and saving accounts	13,260,365.96	11,860,481.89
Fixed deposits - Maturity within 3 months at acquisition	26,890,093.78	20,592,693.28
Cash and cash equivalents in the statement of cash flows	40,171,649.74	32,473,165.17
Fixed deposits - Maturity over 3 months at acquisition	3,421,775.00	11,104,756.20
Cash and bank balances in the statement of financial position	43,593,424.74	43,577,921.37

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2024

8) Loan and advance

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

9) Lease liabilities

At 31 March 2024, the lease liabilities were repayable as follows:

	2024 HK\$	2023 HK\$
Within one year	2,589,161.97	317,500.00
After 1 year but within 2 years	2,648,802.55	87,500.00
After 2 years but within 5 years	4,525,725.92	-
	<u>7,174,528.47</u>	<u>87,500.00</u>
	<u>9,763,690.44</u>	<u>405,000.00</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:

	Hend office and churches HK\$	Social concern department HK\$	Total HK\$
At 1 April 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 from/(to) other funds	(49,292.12)	(1,133,403.18)	(1,182,695.30)
At 31 March 2023	58,542,102.20	2,734,337.51	61,276,439.71
Total comprehensive income for the year	1,182,216.61	786,740.22	1,968,956.83
Transfer from/(to) other funds	(255,755.70)	229,619.27	(26,136.43)
At 31 March 2024	<u>59,468,563.11</u>	<u>3,750,697.00</u>	<u>63,219,260.11</u>

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

Notes to the Financial Statements
For the year ended 31 March 2024

10) Funds (continued)

b) FMTI fund

FMTI fund is used for publication and printing matters of Foursquare books.

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 HK\$	ED ministry fund HK\$	Total HK\$
At 1 April 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	3,769,288.94	2,148,447.04	5,917,735.98
Transfer from general fund	141,842.34	81,738.81	223,581.15
At 31 March 2024	<u>3,911,131.28</u>	<u>2,230,185.85</u>	<u>6,141,317.13</u>

(continued)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2024

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 (See note 21) HK\$	Total HK\$
At 1 April 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
Surplus/(Deficit) for the year	8,368.40	-	-	279,212.00	-	-	-	-	-	287,580.40
Transfer from/(to) general fund	-	-	-	-	-	115,314.23	-	(409,509.45)	64,575.95	(229,619.27)
At 31 March 2024	601,078.42	-	477,230.93	1,873,401.29	298,011.63	400,142.49	1,120,941.51	2,039,215.31	1,515,632.62	8,325,654.20

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2024

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)

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2024

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) Net income from Community Care Service Voucher Scheme for the Elderly ("CCSV")

	2024 HK\$	2023 HK\$
Income		
Subsidy from Social Welfare Department	47,681.00	-
Programme income	3,657.00	-
	<u>51,338.00</u>	<u>-</u>
Expenditure		
Insurance	16,016.00	-
Provident fund contribution	379.50	-
Repairs and maintenance	200.00	-
Salaries and allowance	7,920.00	-
Telephone, fax and internet access	540.00	-
	<u>25,055.50</u>	<u>-</u>
Net income from CCSV for the year	<u>26,282.50</u>	<u>-</u>

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL
- HONG KONG DISTRICT LIMITED

Notes to the Financial Statements
For the year ended 31 March 2024

13) Net income from Living Allowance for Carers of Elderly Persons from Low-income Families Scheme ("LIFS")

	2024 HK\$	2023 HK\$
Income		
Subsidy from Social Welfare Department	77,000.00	-
	<u>77,000.00</u>	<u>-</u>
Expenditure		
Provident fund contribution	826.80	-
Salaries and allowance	8,304.00	-
	<u>9,130.80</u>	<u>-</u>
Net income from LIFS for the year	<u>67,869.20</u>	<u>-</u>

14) Administrative expenses

	2024 HK\$	2023 HK\$
Advertising	7,517.20	6,944.00
Audit fee	74,500.00	77,000.00
Bank charges	9,006.65	6,813.40
Cleaning expenses	49,672.03	69,530.10
Depreciation on property, plant and equipment	2,894,579.09	2,532,235.17
Electricity, gas and water	323,599.13	263,345.50
Insurance	207,499.19	237,413.04
Interest on lease liabilities	108,944.87	-
Membership fee	202,451.42	212,969.52
Office supplies expenses	54,829.45	55,369.99
Postage and postage box hire	4,971.10	9,766.40
Printing and stationery	179,289.39	132,426.05
Provident fund contribution	1,333,732.28	1,418,590.69
Rent, rates and management fee	1,100,996.69	995,585.06
Repairs and maintenance	715,974.56	193,645.80
Salaries and allowance	22,605,674.71	20,582,813.53
Storage charges	26,603.65	24,155.00
Sundry expenses	128,808.63	91,374.44
Telephone, fax and internet access	95,847.11	98,324.95
Travelling expenses	37,969.50	52,896.83
	<u>30,162,466.65</u>	<u>27,061,199.47</u>

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

Notes to the Financial Statements
For the year ended 31 March 2024

15) 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.

16) Key management personnel's remuneration

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

	2024	2023
	HK\$	HK\$
Short-term employee benefits	1,580,310.00	1,478,956.90

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

17) Operating lease arrangements

At 31 March 2024, the association, as a lessor, has the following total future minimum lease payments receivable under non-cancellable operating lease with its tenant:

	2024	2023
	HK\$	HK\$
Within one year	125,000.00	335,000.00
In the second to fifth years inclusive	-	150,000.00
	<u>125,000.00</u>	<u>485,000.00</u>

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

18) 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	2024	2023
	HK\$	HK\$
Financial assets at amortised cost:		
Accounts and other receivables	3,390,354.24	1,016,058.25
Cash and cash equivalents	43,593,424.74	43,577,921.37
	<u>46,983,778.98</u>	<u>44,593,979.62</u>

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

Notes to the Financial Statements
For the year ended 31 March 2024

18) Financial instruments by category (continued)

b) Financial liabilities

	2024	2023
	HK\$	HK\$
Financial assets at amortised cost:		
Accounts and other payables	71,664.94	81,846.96
Rental deposit received	70,000.00	70,000.00
Loan and advance	2,455,000.00	3,035,000.00
Lease liabilities	9,763,690.44	405,000.00
	<u>12,360,355.38</u>	<u>3,591,846.96</u>

19) 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:

	2024	2023
	HK\$	HK\$
Cash at banks	8,685,901.69	9,028,310.73
Fixed deposits with banks	30,311,868.78	31,697,449.48
	<u>38,997,770.47</u>	<u>40,725,760.21</u>

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2024

19) Financial risk management (continued)

b) Interest rate risk (continued)

Assuming that the amount of interest-bearing assets at the end of reporting period was unchanged for the whole year with all other variables held constant, a 50 basis point increase/decrease in interest rate at 31 March 2024 and 2023 would have increased/decreased the association's surplus by HK\$194,989 and HK\$203,628 respectively. The analysis is prepared on the same basis for 2023.

c) Foreign currency risk

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

d) Securities price risk

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

e) Liquidity risk

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

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

	Within 1 year or on demand HK\$	More than 1 year but less than 5 years HK\$	Total HK\$
2024			
Accounts and other payables	71,664.94	-	71,664.94
Rental deposit received	70,000.00	-	70,000.00
Loan and advance	2,455,000.00	-	2,455,000.00
Lease liabilities	2,589,161.97	7,174,528.47	9,763,690.44
	<u>5,185,826.91</u>	<u>7,174,528.47</u>	<u>12,360,355.38</u>
	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>

(continue)

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

Notes to the Financial Statements
For the year ended 31 March 2024

19) Financial risk management (continued)

f) Fair value measurement

At 31 March 2024, there were no financial assets and liabilities measured at fair value (2023: 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 2024 and 2023.

20) 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:

	2024 HK\$	2023 HK\$
International Church of the Foursquare Gospel	1,530,000.00	1,225,000.00
- Loan and advance	87,500.00	297,500.00
- Lease liabilities		

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.

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

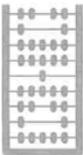
The flag day net income will be used to subsidise renovation costs and improvement of facilities and purchases of furniture and equipment for the upgrade of two elderly centres of the association, and to finance community care and support services for the elderly.

Movement of flag day fund is set out below:

	HK\$
At 1 April 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
Usage of previous flag day net income for the year	64,575.95
Flag day net income for the year	1,515,632.62
At 31 March 2024	<u>1,515,632.62</u>

22) Approval of financial statements

These financial statements were authorised for issue by the association's district executive council on 8 October 2024.



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

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 2024 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 2024.

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 2024 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.

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CHARLES H.C. CHEUNG & CPA LIMITED
Certified Public Accountants (Practising)

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-complied 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 2024 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, 30 AUG 2024

Lam Kwan, Anthony
Practising Certificate Number: P03451

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INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LIMITED
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Notes</u>	<u>2023-2024</u> HK\$	<u>2022-2023</u> HK\$
A. Income			
1. Lump sum grant			
a. Lump sum grant (excluding provident fund)	1b	11,272,695.00	10,317,109.00
b. Provident fund	1c	924,306.00	842,519.00
2. Fee income	2	52,899.00	58,926.00
3. Central items	3	-	-
4. Rent and rates	4	285,874.00	285,874.00
5. Other income	5	1,549,003.13	2,672,241.89
6. Interest received	6	88,020.01	1,655.10
Total income		<u>14,172,797.14</u>	<u>14,178,324.99</u>
B. Expenditure			
1. Personal emoluments			
a. Salaries	1c	10,780,431.74	9,673,436.67
b. Provident fund		808,991.77	851,197.65
c. Allowances		53,858.25	273,453.33
Sub - total	6	<u>11,643,281.76</u>	<u>10,798,087.65</u>
2. Other charges	7	1,878,334.60	1,681,334.31
3. Central items	3	-	-
4. Rent and rates	4	945,376.00	268,274.00
Total expenditure		<u>14,466,992.36</u>	<u>12,747,695.96</u>
C. (Deficit)/ surplus for the year		<u>(294,195.22)</u>	<u>1,430,629.03</u>

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: **30 AUG 2024**


 Mr. Kwan Kwok Wah
 Director Of Social Concern Department

Date: **30 AUG 2024**

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024
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") services (including support services to FSA services) 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 during 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 which are separately included as part of the income and expenditure of the relevant disclosures have been shown under Note 3.

Details are analysed below:

<u>Provident fund contribution</u>	<u>Snapshot staff</u> HK\$	<u>6.8% and other</u> <u>posts</u> HK\$	<u>2023-2024</u> <u>Total</u> HK\$
Subvention received	314,235.00	610,071.00	924,306.00
Provident fund contribution paid during the year:	<u>(221,946.15)</u>	<u>(587,045.62)</u>	<u>(808,991.77)</u>
Surplus for the year	92,288.85	23,025.38	115,314.23
Add: (Deficit)/surplus b/f	(7,920.50)	292,748.76	284,828.26
Additional subvention received for previous years (Ref. Apr 2021 payroll)	-	-	-
Surplus c/f	<u>84,368.35</u>	<u>315,774.14</u>	<u>400,142.49</u>

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 2024
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:

	2023-2024 HK\$	2022-2023 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 2024
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 be included as other income in AFR. In this respect, donations should be included if it is used to finance expenditure of the FSA services/ FSA-related activities reflected in the AFR.

The breakdown on other income is as follows:

	2023-2024 HK\$	2022-2023 HK\$
Other income		
(a) Activities income	832,450.50	496,755.00
(b) Others		
Donation	7,150.00	10,153.00
Sundry income	6,962.24	17,810.10
Disposal of damaged assets	450.00	-
Reimbursement from agency	2,568.80	-
Grant Fm. Simon K. Y. Lee Fdn. Ltd. 李國賢基金會	-	110,000.00
District board subvention	58,044.00	45,103.24
Other funding	28,675.20	8,000.00
沙田民政事務處	-	23,520.00
香港社會服務聯會	-	32,200.00
何東爵士基金資助 2022/2023 年度舉行活動「肌不可失」	85,000.00	-
香港中華基督教青年會	1,000.00	-
新生精神康復會	1,000.00	-
Income from administration cost (ODRN)	19,947.08	291,165.00
Opportunities for the elderly project	79,050.00	17,800.00
HSEC community partnership programme	-	415,305.30
Income from innovation and technology fund	25,600	122,580.00
賣旗基金撥款資助	-	280,000.00
Time-limited posts from SWD (AEF)	-	130,800.00
Salary subsidies from agency ODRN	361,105.31	281,050.25
Long Service Payment Income	-	390,000.00
One-off district council ordinary election from SWD	40,000.00	-
	<u>716,552.63</u>	<u>2,175,486.89</u>
Total	<u>1,549,003.13</u>	<u>2,672,241.89</u>

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL - HONG KONG DISTRICT LTD
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024
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	767,091.90
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
SOCIAL CONCERN DEPARTMENT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024
NOTES ON THE ANNUAL FINANCIAL REPORT

7. Other charges

The breakdown on other charges is as follows:

	2023-2024 HK\$	2022-2023 HK\$
Electricity, gas and fuel	116,075.40	101,927.60
Water and sewage charge	755.60	365.70
Postage	1,595.00	5,770.80
Telephone, fax and internet access	44,809.05	46,286.32
Advertising	6,049.20	2,556.00
Audit fee	29,565.32	28,612.00
Staff training	24,458.00	-
Cleaning material	8,814.90	6,460.10
Printing & stationery	53,043.91	35,732.27
Newspaper & magazine	5,472.00	130.00
Group or activity or programme expenses	944,636.48	671,742.74
Minor purchase	46,034.30	18,597.70
Sundry expenses	2,350.00	2,450.00
Computerization system	32,000.00	-
Repair & maintenance	114,405.10	81,138.60
Travelling expenses	13,207.80	15,848.20
Insurance	64,879.24	105,236.28
Membership fees to agency	5,379.00	4,980.00
Expenses for time-limited posts from SWD (AEF)	-	163,500.00
Innovation and technology equipment expenses	333,064.00	-
Expenses of maternity leave pay	31,740.30	-
Long service payment expenses	-	390,000.00
Total	<u>1,878,334.60</u>	<u>1,681,334.31</u>

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

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

NOTES ON THE ANNUAL FINANCIAL REPORT

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

Note	Lump sum grant (LSG) HK\$	Holding account (HA) HK\$	Rent and rates HK\$	Central items HK\$	Total HK\$
	12,197,001.00	-	-	-	12,197,001.00
	52,899.00	-	-	-	52,899.00
	-	-	285,874.00	-	285,874.00
(1)	1,549,003.13	-	-	-	1,549,003.13
(2)	88,020.01	-	-	-	88,020.01
(a)	13,886,923.14	-	285,874.00	-	14,172,797.14
	11,643,281.76	-	-	-	11,643,281.76
	1,878,334.60	-	-	-	1,878,334.60
	-	-	945,376.00	-	945,376.00
(b)	13,521,616.36	-	945,376.00	-	14,466,992.36
	365,306.78	-	(659,502.00)	-	(294,195.22)
(a)-(b)	(115,314.23)	-	-	-	(115,314.23)
	249,992.55	-	(659,502.00)	-	(409,509.45)
(3)	2,448,724.76	1,120,941.51	17,600.00	-	3,587,266.27
	-	-	(21,199.00)	-	(21,199.00)
	-	-	3,599.00	-	3,599.00
(5)	2,698,717.31	1,120,941.51	(659,502.00)	-	3,160,156.82

Notes:

(1) The undercount and omission of other income "Salary subsidies from agency ODRN" to be recognized in next financial year.

2023-2024

Undercount	HK\$
Omission/ missing count	37,583.70
	9,997.64
	<u>47,581.34</u>

(2) Interest received on LSG (including HA) and provident fund reserves, rent and rates, central items, special one-off grant are included as one item under LSD; and the item is considered as part of LSG reserve.

(3) Accumulated balance of LSG surplus b/f from previous years (including holding account) and all interest received in previous years (see (2) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.

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

(5) The level of LSG cumulative reserve, less LSG reserve kept in the holding account, will be capped at 2.5% 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 2024

4. Rent and rates

Unit code and name	Subvented element HK\$	Subvention released (Note 1) HK\$	Actual expenditure HK\$	Surplus (Note 2) HK\$	Deficit (Note 2) HK\$
3910 – Lung Hang Church Elderly Centre	Rent (Note 3) Rates	7,645.00 14,597.00	658,824.00 13,940.00	657.00	(651,179.00)
Total - A		22,242.00	672,764.00	657.00	(651,179.00)
3912 – Kim Sang Church Elderly Centre	Rent Rates	246,264.00 10,912.00	246,264.00 18,680.00	-	(7,768.00)
Government rent		6,456.00	7,668.00	-	(1,212.00)
Total - B		263,632.00	272,612.00	-	(8,980.00)
Grand total - (A+B)		285,874.00	945,376.00	657.00	(660,159.00)

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 PHE 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 2024

	2023-2024 HK\$	2022-2023 HK\$
LSG reserve at 31st March 2024	2,698,717.31	2,448,724.76
Holding account as at 31st March 2024	1,120,941.51	1,120,941.51
Total LSG reserve	3,819,658.82	3,569,666.27

Represented by:

Investment:

HKD bank account balances	3,819,658.82	1,769,666.27
HKD fixed deposits	-	1,800,000.00
	3,819,658.82	3,569,666.27

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: 30 AUG 2024



Mr. Kwan Kwok Wah
Director of Social Concern Department

Date: 30 AUG 2024

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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社會福利署資助服務
Subsidised Service by the Social Welfare Department



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

編印日期：2024年12月