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寬明會

The Comfort Care Concern Group



Annual Report 2018-2019

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機構簡介

矇明會是一間非政府資助的社會服務機構，自 1987 年服務香港，致力幫助末期病患者得到安慰和支持，有尊嚴地走完人生的旅程；也協助喪親者安然地與逝世親友道別，在生死離別的體驗中，重拾信心，重整生活，再活出精彩的未來。本會是香港社會服務聯會的會員機構，亦是香港賽馬會慈善信託基金和香港公益金的受惠團體。

宗旨

跳出生命幽谷　活出人生彩虹

核心價值

安慰：心靈安慰 釋懷困苦

關懷：伴你同行 關懷愛心

關心：積極人生 關心社群

服務對象

末期病者及其家屬

喪親人士



服務範圍

末期病者及喪親人士輔導服務

殯儀支援服務

義工招募及訓練

向日葵互助會(喪親人士互助組織)

家居及醫院探訪

社區教育及專業訓練

「動．人情緣」動物晚晴及離世輔導服務 (自資服務)

榮譽贊助人

香港聖公會教省主教長鄺保羅大主教

馬登夫人太平紳士

榮譽顧問(排名不分先後)

衍空法師

黎守信醫生

李錦洪先生

吳思源先生

謝建泉醫生

梁智達醫生

義務法律顧問

林子絪律師

義務核數師

余鐵垣會計師事務所

董事會

主席	陳智豪博士
副主席	陳永佳先生
	胡潔英女士
義務司庫	郭紫達女士
義務秘書	林雅頌女士
董事	楊偉芳女士
	陳寶妍女士
	陳煒嬋醫生
	鄧惠雄先生
	郭凱儀博士

Honor Patrons

The Most Rev. Paul Kwong, Archbishop of Hong Kong

Mrs. Anne Marden, BBs, JP

Honor Advisors

Venerable Hin Hung

Dr. Benjamin LAI

Mr. Daniel LEE

Mr. NG Sze Yuen

Dr. Vincent TSE

Dr. Antony LEUNG

Honor Legal Advisor

Ms. LAM Tsz Yan

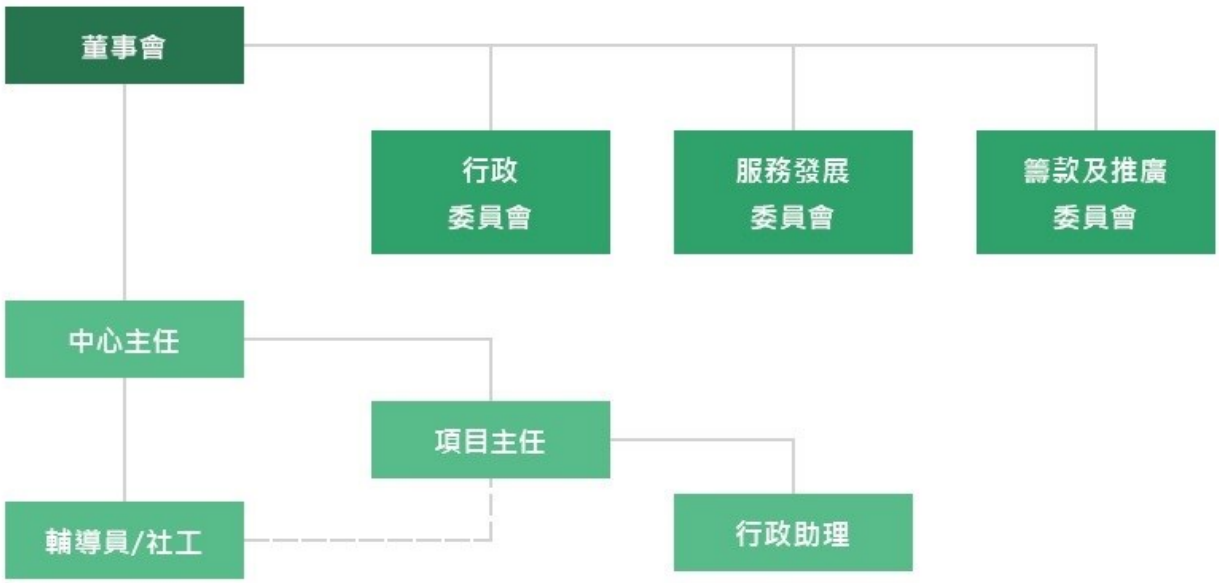
Honor Auditor

Cheung & Yue Certified Public Accountants

Council of CCCG

Chairperson	Dr. Wallace CHAN Chi Ho
Vice-Chairpersons	Mr. CHAN Wing Kai
	Ms. Wendy WU Kit Ying
Honor Treasurer	Ms. Dorothy KWOK Chi Tat
Honor Secretary	Ms. Ashely LAM Nga Chung
Members	Ms. Ellen YEUNG Wai Fong
	Ms. Vivian CHAN Po Yin
	Dr. CHEN Wai Tsan
	Mr. TANG Wai Hung
	Dr. Rita KWOK Hoi Yee

組織架構圖



曦明會職員：

中心主任
張依文小姐 (至 8/5/2018)
程偉文先生 (由 19/6/2018)

項目主任　　許明儀小姐

輔導員/社工
李秀英小姐 (至 26/1/2019)
黃清揚小姐 (至 22/12/2018)
鄧海甄小姐
梁嘉儀小姐
鄭慧琦小姐
周嘉恩小姐 (由 17/12/2018)
關惠文先生
伍子湛先生 (由 1/3/2019)

行政助理　　鄭子謙先生

兼職職工　　曾杏娟女士

Staff of CCCG:

Centre Director
Ms. Cheung Yee Man, Iman (till 8/5/2018)
Mr. Tsing Wai Man, Rocky (from 19/6/2018)

Project Leader　　Ms. Hui Ming Yee

Counsellors/ Social Workers:
Ms. Li Sau Ying (till 26/1/2019)
Ms. Wong Ching Yeung (till 22/12/2018)
Ms. Tang Hoi Yan
Ms. Leung Ka Yee
Ms. Cheng Wai Kei
Ms. Chow Ka Yan (from 17/12/2019)
Mr. Kwan Wilmon
Mr. Ng Tse Cham (from 1/3/2019)

Admin. Assistant　Mr. Cheng Tsz Him

Workman (Part-time)　Ms. Tsang Hang Kuen

主席的話

陳智豪博士

喪親輔導服務在九十年代中後期，開始在香港推展。曉明會便是其中一間歷史最悠久，專門提供喪親輔導服務的機構。在缺乏政府社會福利署的津助下，曉明會作為小型非政府機構，卻一直謹守崗位，致力提供喪親輔導服務予市民。這些服務在同事的努力和付出下，近年愈見得到業界及市民的認同。在此，我衷心感謝同事們的默默耕耘。

另外，我亦希望感謝提供關懷末期病患服務及殯葬支援的同事和義工，以及一直支持我們的「向日葵互助會」的會員。 我們的服務能夠維持，我們特別感謝香港公益金、香港賽馬會信託慈善基金、伍絜宜慈善基金及其他熱心人士的捐助和支持。

看到喪親輔導服務的需求近年不斷上升，我期盼曉明會的服務在未來能有機會繼續發展，以服務更多面對哀傷的朋友。在香港這地方，我深信我們值得擁有更全面的喪親
輔導服務。



服務匯報

與末期病患者和喪親人士同行，為他們提供不同的關懷和專業輔導服務，是賽馬會一直以來持守的宗旨。面對著不斷上升的服務需求，我們亦會繼續努力提供專業輔導和關懷服務，在服務使用者感到困難和哀痛的日子中陪伴在旁。

以下是各項服務的資料和數據：

哀傷輔導及喪親支援服務

1.1 個人及家庭哀傷輔導 (成人服務)



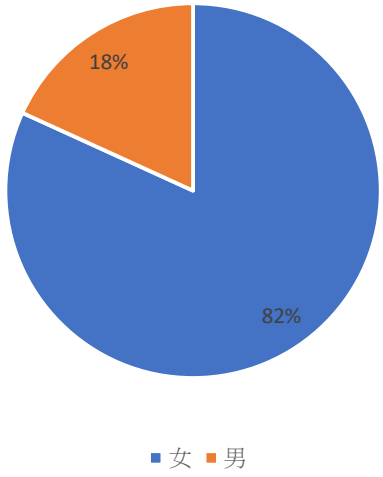
服務獲賽馬會慈善信託基金的資助，過去一年，本會接觸到 341 名喪親成年人士，喪失親人的類別包括：配偶、子女、父母、兄弟姐妹及祖父母等。中心為他們提供了接近 1,350 節的哀傷輔導服務，透過個別面談或家庭輔導的形式，協助他們渡過哀傷歷程和適應新生活。

此外，本會亦為喪親的年成人士提供了 6 個治療小組 (包括喪子女、喪夫、喪妻及喪父母小組)，讓他們透過活動及同路人的互相扶持，一同走出哀傷困境。本會按個案的類別，和他們的個別情況，採取切合他們的輔導策略，更有效協助他們渡過人生最艱難的時段。

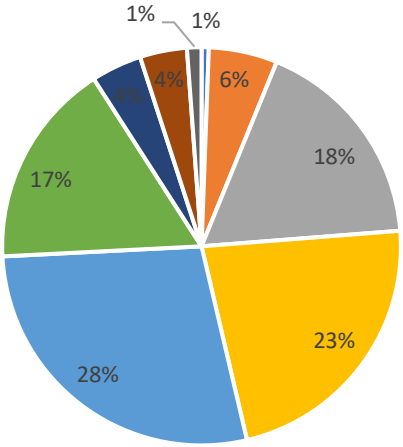
據本會統計，這些輔導個案之中，其中女性求助者佔 82%，男性佔 18%，比例約 4 ： 1，情況跟過往相若。求助者包括不同年齡的人士，最多為 51-60 歲 (28%)、其次為 41-50 歲(23%)和 31-40 歲(18%)，這三個年齡組別共佔了總個案數字約七成。個案來源方面，自洽/電話查詢的個案有 38%，其次為醫院轉介個案，佔 25%，而慈善團體和綜合家庭服務中心的轉介數字相若，均佔 17%。

下列為本會去年接收的哀傷輔導服務資料(個案數目=341)：

圖表一：喪親輔導個案性別分佈

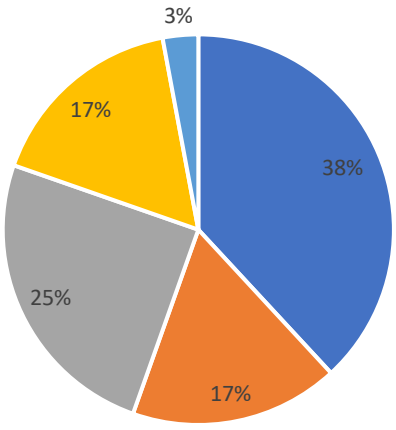


圖表二：喪親輔導個案年齡分佈



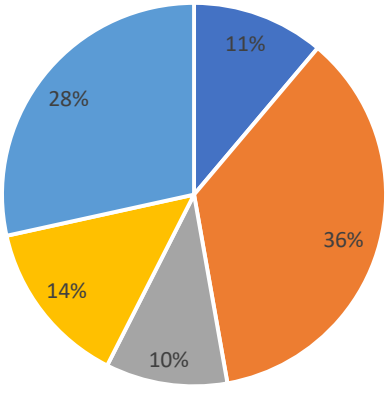


圖表三：喪親輔導個案轉介來源





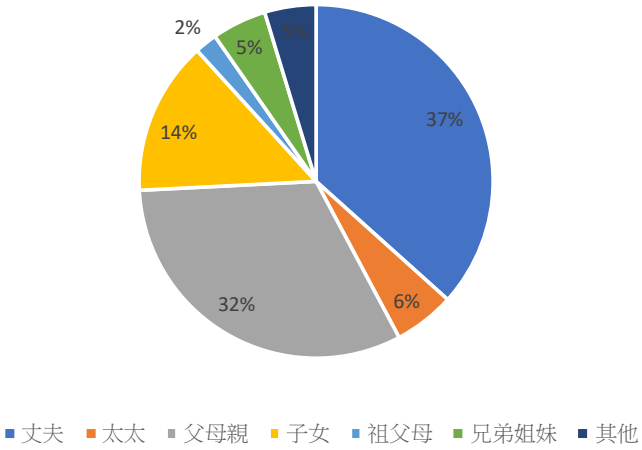
圖表四：個案經濟來源





1.1 個人及家庭哀傷輔導 (成人服務) (續)

圖表五：喪親輔導個案之喪親類別



在 2018-19 年度之數字中，離逝者為個案之丈夫佔最多，有 37%，其次為父/母親離逝，有 32%。

1.2 哀傷輔導小組

透過同路人之間的共鳴感和互相支持，協助喪親者渡過哀傷，因此，本會去年共舉辦了 7 個共 54 節的哀傷治療小組。哀傷治療小組按喪親人士的個案類別和背景為組合準則，設立不同的同質小組(homogenous groups)，包括喪夫、喪妻、喪子女、喪父母等組別，過去一年有 58 名喪親人士參與。小組由社工 / 輔導員帶領及推行，為加強治療效果，我們更會安排同樣有喪親經驗的「過來人」義工參與，以自己的經歷鼓勵小組組員，主動給予他們盼望、支持和鼓勵。

1.3 伴行哀傷路

「伴行哀傷路」是為喪親人士設立的一次性簡介和分享會，由社工 / 輔導員講解喪親帶來身、心、社、靈的反應，並由「過來人」義工分享他們面對喪親的心路歷程。期望能減輕參加者對喪親的焦慮和不必要的擔憂，給予他們希望和信心來面對未來的道路。在過去一年，我們舉辦了 6 次「伴行哀傷路」活動，有 138 名喪親人士和陪伴的親友參與。在深入了解本身的狀況後，部份參加者向本會申請哀傷輔導服務。

1.4 喪親人士互助活動 (向日葵互助會)

「向日葵互助會」是本會其中一項主要的喪親人士互助服務，互助會成立已久。成員由一群曾接受本會輔導服務的喪親人士組成；透過會員間彼此的分享、鼓勵和支持，使他們更有力量共同面對喪親後的轉變和困難。去年，互助會舉辦了 16 次活動，共 256 人參與，活動包括：小組關顧探訪、中心定期聚會、節日聚餐及一天遊等，讓同路人能定期見面、分享不同時節的沉重心情，從而繼續互相扶持守望、發揮互助互愛的精神。

1.5 『動 · 人情緣』動物晚晴及離世輔導服務 (自資服務)

本會為因面對動物晚年及離世而感到情緒困擾的動物主人提供個別及小組輔導、節日思念活動等。

「共童導過」兒童哀傷輔導服務

本會之「共童導過」兒童哀傷輔導服務也是賽馬會慈善信託基金資助服務之一，主要為 18 歲以下的喪親兒童和青少年，提供個別或家庭哀傷輔導。

去年，本會為 84 名喪親兒童及青少年（未滿 18 歲）提供哀傷輔導服務，輔導節數(中心面談及家訪)接近 400 節。除了個別 / 家庭輔導之外，去年本服務又特別推行了 4 個哀傷治療小組，共 20 節，讓喪親兒童家庭在朋輩的支援下抒發內心的哀傷。為了讓兒童和青少年對生、死及哀傷有更合宜的態度，我們於去年舉辦了 8 次的社區教育講座，共有 830 兒童和青少年參加。

輔導個案當中，其中 49%是男孩，51%為女孩，性別分佈與去年相若。年齡方面，37%是 6-9 歲的兒童，其次是 10-14 歲的學童佔 36%，而 5 歲或以下的幼童和 12-17 歲的青少年各佔 13%和 14%。個案來源方面，有 32%的個案是喪親家庭自行向本會求助，較去年下調了約 5%；然而本年度有 29%之個案來自家庭服務中心，數字較去年提升了近 14%。由學校及醫院分別佔 24%及 6%，其他機構轉介則有 10%。

本會希望社區人士、家長、學校和其他兒童服務工作者都認同需要增加對喪親兒童的了解，多加關注他們的困難和需要，避免因年幼時的喪親經驗，隨年日漸長轉變成複雜性哀傷的情況，屆時便更難面對和處理。因此，「及早介入」是本會發展兒童及青少年哀傷輔導背後的信念，希望透過輔導和不同的手法，例如遊戲治療，協助兒童處理喪親帶來的種種困難。

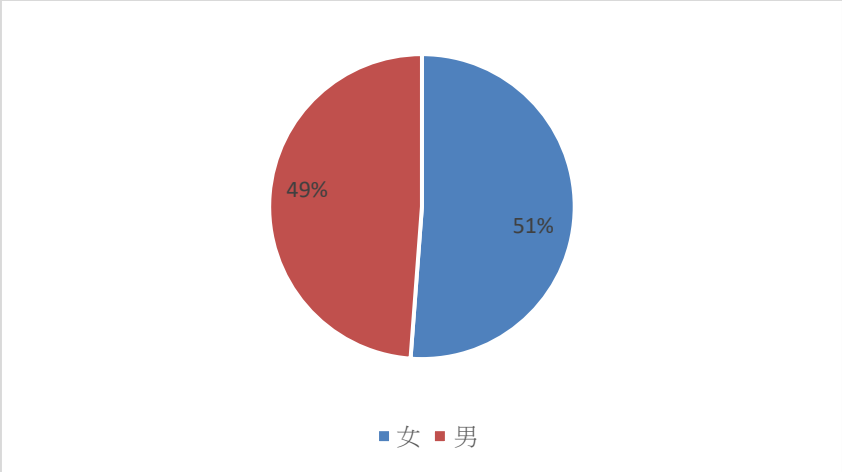


『我們這一家』—PC CLUB 定期舉辦親子活動，讓家長與孩子可以暫時放鬆，享受與同路人互相支持的力量，不只是協助兒童及家長應對當下的哀傷反應，更希望在喪親後仍然可以帶著至親遺下的『愛』繼續成長，活出每一個明天。本年度 PC CLUB 共舉辦了 6 個活動，讓超過 240 位喪親兒童及家長受惠。

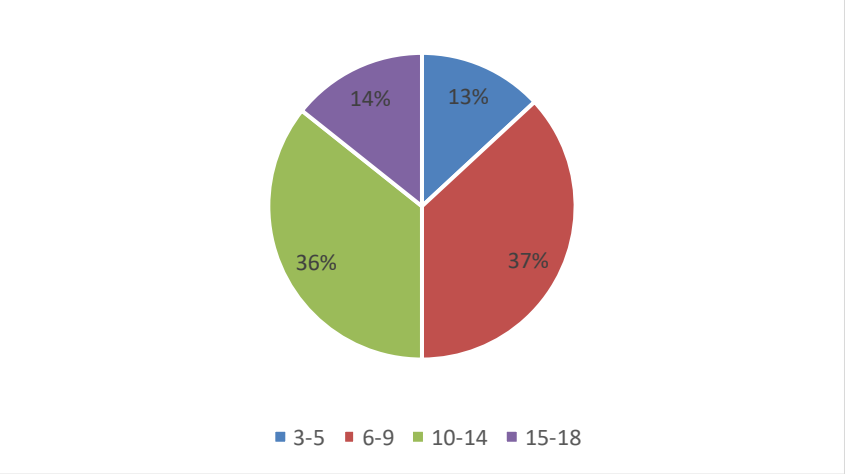


下列為本會去年接收的哀傷輔導服務資料(個案數目=84)：

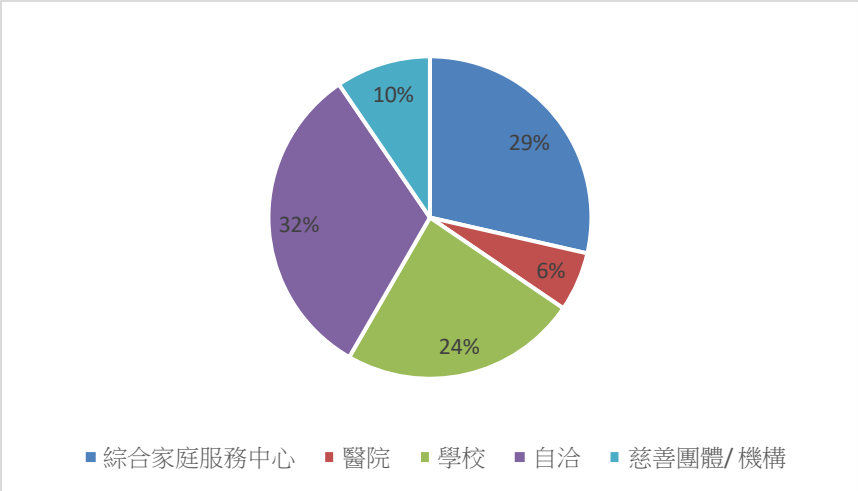
圖表六：兒童哀傷輔導個案性別分佈



圖表七：兒童哀傷輔導個案年齡分佈



圖表八：兒童哀傷輔導個案轉介來源



末期病患人士服務

3.1 心理輔導

患上末期病患可以沉痛地打擊患者和親友的身心靈，有些人會變得意志消沉，對死亡充滿恐懼。病者又或者會對過去抱有不少遺憾，身旁的親人同樣會感到非常徬徨，一方面擔心患者的病況，另一方面因為照顧病人而身心俱疲。在治癒無望、被迫面對死亡的人生階段時，透過本會社工 / 輔導員真誠的關懷和陪伴，使他們能好好與家人道別，並帶著尊嚴離世，看到逝者善終，也有助家屬度過喪親之痛。

3.2 義工關懷探訪

在末期病患的關懷工作上，義工是本會十分重要的夥伴。除了本會社工 / 輔導員為末期病者提供心理輔導之外，義工會定時到醫院、安老院舍或家居進行探訪，讓病者與家人在困苦時得著溫暖的關懷。去年，本會繼續在港九及新界不同的醫院進行義工服務，義工每星期定時到紓緩病房和日間中心探訪末期病者，包括：沙田醫院、黃大仙醫院、律敦治醫院和靈實醫院、白普里寧養中心等等。去年，本會義工總共提供 259 次的關懷探訪，探訪病者和家屬人數多達 2,315 人次。此外，本會義工更恆常地到醫院或家居替病人剪髮，又舉行「贖明 CAFÉ」送上他們喜愛的食物，為他們的人生最後階段增添安慰和舒懷。

3.3 醫院 / 院舍節日活動

每年在各個傳統節日，例如農曆新年、端午節、中秋節和聖誕節等，本會義工會到各合作醫院進行探訪和舉辦節日活動，陪伴病人、一起做手工藝、玩簡單遊戲、唱歌表演等，為留院病人送上歡樂，讓他們雖然身在醫院，同樣感受到節日的氣氛。本會職員和義工更會準備不同的心意和禮物，送給病人和家屬，讓他們留下美好的回憶。去年，我們共舉辦了 18 次醫院或院舍節日活動，共有 758 名病者與家屬參加。

贖明會義工
為醫院病人剪髮



4. 殯儀支援服務



於 2018-19 年度，本會繼續獲得「利銘澤黃瑤璧慈善基金」的資助，為社會大眾提供殯儀支援服務，旨在為缺乏支援的喪親人士提供即時的支援和陪伴，讓他們掌握足夠的資訊，完成整個殯儀過程，讓他們安心地完成親人的心願。這一年間，本會為 108 個家庭提供殯儀資訊，並為當中 44 位有需要的人士提供義工陪伴之殯儀支援服務。當後事完成後，職員亦持續為 14 位有需要人士提供喪親輔導服務，讓家屬能有一條龍的幫助。

除負責職員之外，本會更運用社區參與(Social participation)的概念，從社會上招募義工，加以訓練，並安排義工陪伴喪親人士處理親友的身後事，包括到殯儀館洽談、領取死亡證、索取准葬紙、守靈 (俗稱「守夜」) 、出殯、及申請靈龕等等，以減低喪親者在治喪過程中的不安和焦慮。而義工們在基本的訓練後，亦有持續的訓練，包括瞭解最新骨灰的處理手法，讓義工能夠掌握最新的資訊與個案去分享，並在有需要時陪伴處理。



5. 義工培訓及持續支援

義工服務是我們其中一項非常重要的工作，因此本會一直十分重視。義工以朋輩或過來人的身份去配合本會的專業輔導服務，並擔當重要的支援角色，關懷面對死亡的末期病者和失去親人的喪親人士，以減低他們的社交孤單感(social loneliness)。因此，本會去年繼續舉辦了義工基本訓練課程並提供 10 次培訓，包括關懷理念、醫護常識、心理學等角度去讓義工認識紓緩治療、臨終及哀傷關懷等題目。報名情況跟過往一樣繼續踴躍，是次訓練課程總共有 20 名社區人士參與。再經甄選和實習後，為不同的末期病者和喪親人士提供關懷和支援服務。

除了服務前的基本訓練外，本會亦十分重視對義工的持續支援。由於義工在提供服務的過程中，可能會遇到不少困難，又或自身的情緒受到影響，因此，本會持續為他們安排服務後的即時解說(debriefing)，並就他們的需要和意願，舉辦各類型的進深培訓課程、個案研討、督導、分享會及聯誼活動等等，一方面提升義工的知識和服務技巧，另一方面促進義工之間的互相支持和鼓勵，加強對團隊的歸屬感和凝聚力。



醫院節日探訪活動

6. 社區生死教育

6.1 為不同的團體進行教育講座



本會去年接獲不少由社會服務機構、學校、醫院、教會和公司的邀請，為他們的服務對象、教師、家長、職員、專業社工等等提供教育講座或工作坊，內容包括：哀傷關懷、臨終關懷、殯儀程序處理、哀傷輔導和介紹本會服務等等，去年本會共進行了 15 次的社區教育講座，讓接近 740 位社區人士和專業人士認識喪親及臨終人士的需要，使他們更掌握如何協助有需要的人士渡過困難的時刻。

6.2 心理教育小組

為了推動生死教育，本會去年共舉辦了 4 個共 16 節體驗式的心理教育小組，讓 160 位參加者在體驗活動之中，由死亡引發他們思索生存的意義，知死而知生。這些心理教育小組以體驗式活動去讓參加者從中獲得啟迪，然後轉化為實際行動，並應用於他們實際的生活之中。

7. 籌款及推廣工作匯報

由於本會乃一所非政府資助的社會服務機構，營運經費需依靠慈善基金及社會大眾的捐款。此外，本會去年曾透過不同的傳播媒體，向社會大眾介紹本會服務，並不斷傳遞末期病患和哀傷關懷的信息，增加大眾關注的意識。

7.1 九龍殯儀館捐款箱

本會承蒙九龍殯儀館的支持，去年繼續將捐款箱擺放於他們的殯儀館內，以收集公眾人士的捐款 (包括公眾捐出吉儀封或纓紅利是內的一元硬幣) 。得到社會大眾的熱心捐助，去年本會全年籌得數萬元，較過去為多，籌得的善款將進一步提升本會的喪親人士服務，協助更多有需要的人。

7.2 服務推廣

去年，本會同工和服務使用者曾參與傳播媒介不同的節目和接受訪問，包括 HK01 報紙專訪及香港開電視，目的是向社會大眾講解喪親者和的心路歷程及他們在不同階段所面對的困難，以增添社會人士對他們的接納和了解。





7.3「解開生命教育的迷思」教學研討會

本會應明報教育出版有限公司的邀請，合作出版「生命教育手冊」，給全港中學免費使用，幫助學校面對學童自殺所帶來的挑戰。





財政報告

THE COMFORT CARE CONCERN GROUP

Report to the Councillors

The councillors have pleasure in presenting their annual report together with the audited financial statements for the year ended 31st March, 2019.

PRINCIPAL ACTIVITIES

The Comfort Care Concern Group (the "Association") is a non-profit making organisation. The principal activities of the Association are to cultivate health care professionals for promoting the comfort care to those involved in the dying process within the community and serve and educate the family of the terminally ill to deal with the dying process.

COUNCILLORS

The councillors served on the Association during the year and up to the date of this report were:

Chan Chi Ho
Chan Po Yin Vivian
Chan Wing Kai
Chen Wai Tsan
Kwok Chi Tat Dorothy
Kwok Hoi Yee
Lam Nga Chung Ashley
Tang Wai Hung
Wu Kit Ying Wendy
Yeung Wai Fong Ellen

In accordance with article 37 of the Association's Article of Association, the terms of office of all members of the Association shall be two years, and they shall retire from office at the second Annual General Meeting next after that at which he or she is elected, but they shall be eligible for re-election provided that his/her total term of office on the same position shall not exceed a maximum of four consecutive years.

BUSINESS REVIEW

The Association falls within the reporting exemption under section 359 of the Hong Kong Companies Ordinance for the financial year. Accordingly, the Association is exempted from preparing a business review.

THE COMFORT CARE CONCERN GROUP

Report to the Councillors

FINANCIAL STATEMENTS

The results of the Association for the year ended 31 March 2019 and the state of the Association's affairs at that date are set out in the statement of income and expenditure and statement of financial position on page 6 to 8.

RESERVES

Details of the movements in the reserves of the Association during the year are set out in the statement of changes in reserve on page 9.

The councillors do not propose any transfers to reserves.

PROPERTY, PLANT AND EQUIPMENT

Details of movements in property, plant and equipment of the Association during the year are set out in note 8 to the financial statements.

COUNCILLOR'S INTEREST

No contract of significance in relation to the Association's business to which the Association was a party and in which the councillors of the Association had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

At no time during the year was the Association a party to any arrangement to enable the councillors of the Association to acquire benefits by means of the acquisition of shares in, or debentures of the Association or any other body corporate.

AUDITORS

Messrs. Cheung & Yue are the Association's retiring Auditors who, being eligible, offer themselves for re-election as your Auditors for the coming year.

For and on behalf of the Association



Chan Chi Ho
Chairman

Hong Kong, 12th September, 2019

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COMFORT CARE CONCERN GROUP
(incorporated in Hong Kong as a company limited by guarantee and not have a share capital)

We have audited the financial statements of The Comfort Care Concern Group ("the Association") set out on pages 6 to 24, which comprise the statement of financial position as at 31st March, 2019, and the statement of comprehensive income, the statement of changes in equity and the cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Association as at 31st March, 2019, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The councillors of the Association are responsible for the other information. The other information comprises the information included in the Report to the Councillors, 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 Association and Those Charged with Governance for the Financial Statements

The councillors of the Association are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the councillors determine 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 councillors of the Association are 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 councillors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with Section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the councillors.

- Conclude on the appropriateness of the councillors' 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Cheung & Yue
Certified Public Accountants

12th September, 2019

13/F, Granville House,
41C Granville Road,
Tsimshatsui, Kowloon,
Hong Kong.

THE COMFORT CARE CONCERN GROUP

Statement of Comprehensive Income

For the year ended 31st March, 2019

	Note	2019	2018
Income			
The Community Chest	(9)	$ 253,200	$ 245,800
The HK Jockey Club Charities Trust	(10)	1,365,100	1,365,100
The Harold and Yuk Sin Hairris Memorial Fund		35,879	326,520
Drs Richard Charles & Esther Yewpick Lee Lee Charitable Foundation		226,272	452,544
Wu Jieh Yee Charitable Foundation Limited		200,000	-
HSBC Community Partnership Programme		-	16,438
SWD Rent & rate Subvention		118,880	123,980
Other Donations		813,518	583,770
Programme Activity Revenue		46,355	39,112
Other Income	(4)	26,049	60,476
Total Income		$ 3,085,253	$ 3,213,740
Expenditure			
Advertising		$ 4,089	$ 3,238
Audit Fee		-	-
Bank Charges		5,762	6,398
Cleaning		4,005	3,469
Electricity and Water		23,519	22,568
Insurance		14,705	11,421
Secretarial Fee		105	105
Rent		110,880	110,880
Medical Expenses		6,407	9,285
Membership fee		5,287	6,084
Postage		5,582	4,793
Printing and Stationery		17,486	16,658
Programme Activity Expenses		57,104	160,291
Publication		16,400	21,836
Rates		8,000	13,100
Repairs and Maintenance		73,930	17,002
Contribution to Mandatory Provident Fund (MPF)		128,495	117,596
Staff Salaries		2,657,456	2,411,087
bal c/f		3,139,212	2,935,811

THE COMFORT CARE CONCERN GROUP

Statement of Comprehensive Income - continued

For the year ended 31st March, 2019

	Note	2019	2018
Expenditure (Continued)			
bal b/f		$ 3,139,212	$ 2,935,811
Staff Training		31,229	40,300
Sundry Expenses		4,651	20,358
Telephone and Website Design		13,574	10,759
Transportation and Travelling		5,247	4,204
Total Expenditure		$ 3,193,913	$ 3,011,432
Surplus/(Deficit) for the year	(6)	(108,660)	202,308
Transfer to Fund Designated for Child Bereaved Services		-	-
Accumulated Deficit Brought Forward		(268,449)	(470,757)
Accumulated Deficit Carried Forward		$ (377,109)	$ (268,449)

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

THE COMFORT CARE CONCERN GROUP

Statement of Financial Position

As at 31st March, 2019

	Note	2019	2018
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	(8)	$ 1	$ 1
Current Assets			
Accounts Receivable		$ 6,621	$ 16,438
Temporary Payment		-	980
Utility Deposits		5,300	5,300
Cash and Cash Equivalents	(11)	1,265,539	1,357,178
		$ 1,277,460	$ 1,379,896
Current Liabilities			
Temporary Receipt		$ -	$ -
Accrued Expenses		28,524	22,300
		$ 28,524	$ 22,300
Net Current Assets		$ 1,248,936	$ 1,357,596
Total Assets less Current Liabilities		$ 1,248,937	$ 1,357,597
NET ASSETS		$ 1,248,937	$ 1,357,597
Funded by:			
Reserves		$ 1,248,937	$ 1,357,597

Chan Chi Ho
Chairman

Kwok Chi Tat
Honorary Treasurer

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

CHEUNG & YUE
CERTIFIED PUBLIC ACCOUNTANTS

THE COMFORT CARE CONCERN GROUP

Statement of Changes in Reserve

For the year ended 31st March, 2019

	Fund Designated for funeral support services HKD	Fund Designated for bereaved volunteer services HKD	Fund Designated for child bereaved services HKD	Sub-total HKD	Accumulated Deficit HKD	TOTAL HKD
As at 1/4/2017	633,549	192,497	800,000	1,626,046	(470,757)	1,155,289
Surplus for the year	-	-	-	-	202,308	202,308
Transfer	-	-	-	-	-	-
As at 31/3/2018	633,549	192,497	800,000	1,626,046	(268,449)	1,357,597
As at 1/4/2018	633,549	192,497	800,000	1,626,046	(268,449)	1,357,597
Deficit for the year	-	-	-	-	(108,660)	(108,660)
Transfer	-	-	-	-	-	-
As at 31/3/2019	633,549	192,497	800,000	1,626,046	(377,109)	1,248,937

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

THE COMFORT CARE CONCERN GROUP

Cash Flows Statement

For the year ended 31st March, 2019

		2019		2018
Cash Flows from Operating Activities				
Surplus/(Deficit) for the year	$	(108,660)	$	202,308
Adjustments for :				
Interest Income		(363)		(34)
Operating Surplus/(Deficit) before Changes in working capital		(109,023)		202,274
Increase/(Decrease) in Accrued Expenses		6,224		21,500
Increase/(Decrease) in Temporary Receipt		-		(219,480)
(Increase)/Decrease in Accounts Receivable		9,817		(17,418)
(Increase)/Decrease in Temporary Payment		980		-
Net Cash generated from/(used in) Operating Activities		(92,003)		(13,124)
Cash Flow from Investing Activities				
Interest Income		363		34
Net Cash generated from/(used in) Investing Activities		363		34
Net Increase/(Decrease) in Cash and Cash Equivalents		(91,639)		(13,090)
Cash and Cash Equivalents at beginning of year		1,357,178		1,370,268
Cash and Cash Equivalents at end of year	$	1,265,539	$	1,357,178
Analysis of the Balance of Cash and Cash Equivalents				
Cash and Bank Balances	$	1,265,539	$	1,357,178
Bank overdraft		-		-
	$	1,265,539	$	1,357,178

CHEUNG & YUE
CERTIFIED PUBLIC ACCOUNTANTS

(1) General

The Comfort Care Concern Group ("the Association") is incorporated in Hong Kong as a company limited by guarantee and not having a share capital under the Hong Kong Companies Ordinance. Under the provision of the Association's Articles of Association, every member shall, in the event of the Association being wound up, contribute such amount as may required to meet the liabilities of the Association but not exceeding the sum of HK$1 each. The address of its registered office is Room 303-305, Podium Floor, Lai Ho House, Lai Kok Estate, Cheung Sha Wan, Kowloon, Hong Kong.

The Association is a non-profit making organisation. The principal activities of the Association are to cultivate health care professionals for promoting the comfort care to those involved in the dying process within the community and serve and educate the family of the terminally ill to deal with the dying process.

The financial statements are presented in Hong Kong dollars, which is the same as the functional currency of the Association.

(2) Statement of compliance with Hong Kong Financial Reporting Standards

The Association's financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which 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. A summary of significant accounting policies adopted by the Association is set out in note (3).

(3) Significant Accounting Policies

(a) Basis of preparation of the financial statements

The measurement basis used in preparing the financial statements is historical cost, except for certain financial instruments which are stated at fair value.

(3) Significant Accounting Policies

(b) Income and expenditure

Income and expenditure is accounted for on an accrual basis, except for members' subscription fees received, donations and sponsorship income which are recognized on a cash receipt basis; function income is recognized when the event takes place; and interest income is recognized on a time-apportionment basis on the principal outstanding and at the rate applicable.

(c) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdraft is shown within borrowings in current liabilities on the statement of financial position.

(d) Provisions and Contingent Liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Association has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditures expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

(3) Significant Accounting Policies

(e) Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Where the Association acquires leasehold land for own use under a finance lease, the prepaid cost included in property, plant and equipment on initial recognition represents the fair value of the leasehold land, or if lower, the present value of the minimum lease payments, determined at the inception of the lease and any initial direct costs of the lessee (incremental costs that are directly attributable to negotiation and arranging a lease).

The other cost of such items of property, plant and equipment comprises the following:

- the purchase price, including legal and brokerage fees, import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- any costs directly attributable to bringing the asset to the location and condition necessary for them to be capable of operating in the manner intended by management;
- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. Assets held under finance leases, for which there is no reasonable certainty that the Association will obtain ownership at the end of the lease term, are depreciated over their expected useful lives on the same basis as owned assets, or where shorter, the terms of the relevant lease. The following annual rates are used for the depreciation of property, plant and equipment:

Office Equipment	4 years

If there is an indication that there has been a significant change in the depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(3) Significant Accounting Policies

(f) Borrowings

Borrowings are recognised initially at the transaction price and are subsequently stated at amortised cost. Borrowings are classified as current liabilities unless the Association has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

(g) Impairment of non-financial assets, other than inventories

At each reporting date, property, plant and equipment, intangible assets, and investments are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If an estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in statement of income and expenditure.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the 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 immediately in statement of income and expenditure.

(h) Accounts receivables

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(3) Significant Accounting Policies

(i) Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the lessee. All other leases are classified as operating leases.

Rights to assets held under finance leases are recognised as asset at the fair value of the leased property (or, if lower, the present value of minimum lease payments) at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring profit or loss. Assets held under finance leases are included in property, plant and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.

Rentals payable under operating leases are charged to statement of income and expenditure on a straight-line basis over the term of the relevant lease.

(j) Employee benefit obligations

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.

(k) Taxation

The Association is exempted under Section 88 of the Inland Revenue Ordinance from any tax levied in Hong Kong by reason of being a charitable institution or trust of a public character.

(3) Significant Accounting Policies

(l) Inventories

Inventories are stated at the lower of cost and selling price less costs to complete and sell. Cost is calculated using the first-in, first-out (FIFO) method. The cost of finished goods and work in progress comprises packaging costs, raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity). At each reporting date, inventories are assessed for impairment and the carrying amount is reduced to its selling price less costs to complete and sell with the impairment loss recognised immediately in statement of income and expenditure.

(m) Financial instruments

Financial assets and financial liabilities are recognized in the statements of financial position when a group entity becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value and transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

The Association's financial assets, including receivables and cash and bank balances, are subsequently measured at amortized cost using the effective interest method, less identified impairment charges.

Financial liabilities include payables and other monetary liabilities. All financial liabilities are subsequently measured at amortized cost using the effective interest method.

Impairment of financial assets

The Association recognizes charges for impaired receivables promptly where there is objective evidence that impairment of a receivable has occurred. The impairment of a receivable carried at amortized cost is measured as the difference between the receivable's carrying amount and the present value of estimated future cash flows discounted at the receivable's original effective interest rate. Impairment charges are assessed individually for significant receivables.

(3) Significant Accounting Policies

(m) Financial instruments (continued)

The carrying amount of the receivables is reduced through the use of the receivable impairment charges account. Changes in the carrying amount of the receivable impairment charges account are recognized in the surplus or deficit. When the receivable is considered uncollectible, it is written off against the receivable impairment charges account.

If, in a subsequent period, the amount of an impairment charge decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the previously recognized impairment charge is reversed by reducing the receivable impairment charges account, subject to a restriction that the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortized cost would have been had the impairment not been recognized. The amount of any reversal is recognized in the surplus or deficit.

Derecognition of financial assets and financial liabilities

Financial assets are derecognized when the rights to receive cash flows from the assets have expired; or where the Group has transferred its contractual rights to receive the cash flows of the financial assets and has transferred substantially all the risks and rewards of ownership; or where control is not retained.

Financial liabilities are derecognized when they are extinguished, i.e. when the obligation is discharged, cancelled or expires.

(n) Related parties

For the purpose of these financial statements, related party includes a person and entity as defined below:

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

(i) is a member of the key management personnel of the Association;

(ii) has control over the Association; or

(iii) has joint control or significant influence over the reporting entity or has significant voting power in it.

(3) Significant Accounting Policies

(n) Related parties (continued)

(b) An entity is related to the Association if any of the following conditions applies:

(i) the entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

(ii) either entity is an associate or joint venture of the other entity (or of a member of a group of which the other entity is a member).

(iii) both entities are joint ventures of a third entity.

(iv) either entity is a joint venture of a third entity and the other entity is an associate of the third entity.

(v) the entity is a post-employment benefit plan for the benefit of employees of either the Group and the Association or an entity related to the Group and the Association. If the reporting entity is itself such a plan, the sponsoring employers are also related to the plan.

(vi) the entity is controlled or jointly controlled by a person identified in (a).

(vii) a person identified in (a)(i) has significant voting power in the entity.

(viii) a person identified in (a)(ii) has significant influence over the entity or significant voting power in it.

(ix) a person or a close member of that person's family has both significant influence over the entity or significant voting power in it and joint control over the Group and the Association.

(x) a member of the key management personnel of the entity or of a parent of the entity, or a close member of that member's family, has control or joint control over the Group and the Association or has significant voting power in it.

(4) Other Income

	2019	2018
Honorarium Income	$ 23,800	$ 58,870
Members' Subscriptions	-	200
Interest Income	363	34
Sundry Income	1,886	1,372
	$ 26,049	$ 60,476

(5) Income Tax Expense

No provision for Hong Kong Profits Tax has been made in the financial statements of the Association as the Association is an approved charitable institution. It is exempted from payment of tax by virtue of Section 88 of the Inland Revenue Ordinance.

(6) Surplus/(deficit) for the year

The Association's surplus/(deficit) for the year is stated after :

	2019	2018
Charging:		
Auditor's remuneration	-	-
Depreciation	-	-
Staff costs excluding remuneration of executive committee members		
- salaries and allowances	2,657,456	2,411,087
- Employers MPF contributions	128,495	117,597
and Crediting:		
Interest Income	363	34

(7) Remuneration of Councillors

No councillors are remunerated in the capacity as councillors.

(8) Property, Plant & Equipment

	Office Equipment	Total
Cost		
At 1 April 2017	$ 139,056	$ 139,056
Additions	-	-
Disposal	-	-
At 31 March 2018	139,056	139,056
Additions	-	-
Disposal	-	-
At 31 March 2019	$ **139,056**	$ **139,056**
Accumulated Depreciation		
At 1 April 2017	$ 139,055	$ 139,055
Charge for the year	-	-
Written Back	-	-
At 31 March 2018	139,055	139,055
Charge for the year	-	-
Written Back	-	-
At 31 March 2019	$ **139,055**	$ **139,055**
Net Book Value		
At 31 March 2018	$ 1	$ 1
At 31 March 2019	$ **1**	$ **1**

(9) The Community Chest Project-Based Funding

	2019	2018
Income:		
Grant from Community Chest	$ 253,200	$ 245,800
Activities income	-	-
	$ 253,200	$ 245,800
Expenses:		
Activities expenses	$ -	$ -
Salaries	253,200	245,800
	$ 253,200	$ 245,800
Deficit subsidized by TCCCG General Fund	$ -	$ -

(10) Grant from The HK Jockey Club Charities Trust

Income:		
Grant from The HK Jockey Club Charities Trust	$ 1,365,100	$ 1,365,100
Programme income	24,225	-
	$ 1,389,325	$ 1,365,100
Expenses:		
Programme expenses	$ 37,538	$ 32,124
Salaries	1,534,209	1,437,613
Others Administrative Expenses	49,157	55,452
Indirect Administrative Cost	139,987	115,832
	$ 1,760,890	$ 1,641,022
Deficit subsidized by TCCCG General Fund	$ (371,565)	$ (275,922)

(11) Cash and Cash Equivalents

	2019	2018
Cash at Bank	$ 1,264,188	$ 1,352,312
Cash in Hand	1,350	4,866
Cash and cash equivalents in the Statement of Financial Position	1,265,539	1,357,178
Bank Overdrafts	-	-
Cash and cash equivalents in the Cash Flow Statement	$ 1,265,539	$ 1,357,178

(12) Employee Benefit Obligations

The Association operates a Mandatory Provident Fund Scheme (the MPF scheme) under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance and not previously covered by the defined benefit retirement plan. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees' relevant income, subject to a cap of monthly relevant income of HK$30,000. Contributions to the plan vest immediately.

(13) Commitments under Operating Lease

At the reporting date, the Association had outstanding commitments under non-cancellable operating lease, which would fall due as follows:

	2019	2018
As Lessee		
Within one year	$ 110,880	$ 110,880
In the second to fifth years inclusive	-	-
	$ 110,880	$ 110,880

(14) Financial Risk Management

The Association's objectives when managing capital are to safeguard the Association's ability to continue as a going concern. The Association manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. The Association's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Association's financial performance.

(a) Credit risk

The carrying amounts of deposits and bank balances included in the statement of financial position represent the Association's maximum exposure to credit risk in relation to its financial assets. The Association has no significant concentration of credit risk.

The credit risk on bank balance is limited because the counterparty is bank with high credit-ratings assigned by international credit-rating agencies.

(b) Interest rate risk

The Association's exposure to market risk for changes in interest rates relates primarily to the Association's bank balance. These deposits bear interests at variable rates with the then prevailing market condition. The Association has no significant interest-bearing financial

At 31 March 2019 and 2018, if the interest rates at these dates have been 10 basis point lower or higher, with all other variable factors held constant, these would be no significant change to surplus/(deficit) for the years.

(c) Liquidity risk

The Association generally finances its operations with internally generated financial resources. The Association has sufficient internal cash to finance its operations. The Association's exposure to liquidity risk is limited with the strong cash balances.

As of 31 March 2019, the undiscounted contractual maturity of the Association's financial liabilities is less than one year.

(14) Financial Risk Management (continued)

(d) Financial instruments by category

The Association's financial instruments include the following:

	2019	2018
	$	$
Loan and receivables (including cash and cash equivalents)		
Accounts Receivable	6,621	16,438
Temporary Payment	-	980
Deposits	5,300	5,300
Bank and cash balances	1,265,539	1,357,178
Other financial liabilities at amortised cost		
Accruals	28,234	22,300
Receipts in advance	-	-

(15) Approval of Financial Statements

The financial statements are approved and authorised for issue by the councillors on 12th September, 2019.

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THE COMFORT CARE CONCERN GROUP

捐款表格 Donation Form

本人 / 公司 / 團體樂意支持　貴會，並以以下方式作出捐款：

I would like to donate to CCCG with the following details:

捐款金額 Donation amount ：

☐ $200　☐ $300　☐ $500　☐ $1,000　☐ 其他 Other ：_____

捐款方法 Donation Method ：

☐ 網上信用卡捐款 Donation by Credit Card (Visa / Master Card)
(捐款網址 website ： https://www.cccg.org.hk)

☐ 劃線支票 Crossed cheque (支票號碼 Cheque number:_____)
(抬頭請寫「驁明會」Please make cheque payable to "The Comfort Care Concern Group")

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衷心感謝您的支持

Thank you for your support

捐款人資料 Personal details ：

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寄 To ：贍明會
THE COMFORT CARE CONCERN GROUP

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鳴謝

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主要資助團體/基金

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伍絜宜慈善基金有限公司

香港公益金

The Harold and Yuk Sin Harris Memorial Fund

Drs Richard Charles & Esther Yewpick Lee Charitable Foundation

St John Cathedral Michaelmas Fair

政府部門 / 合作或支持團體 / 贊助或捐助公司

社會福利署

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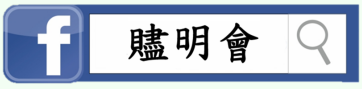
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臨明會 THE COMFORT CARE CONCERN GROUP

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香港賽馬會慈善信託基金
The Hong Kong Jockey Club Charities Trust

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

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