Annual Report 2021-2022



C 贐 mfort
C 明 re
C 會 ncern

贐明會

THE COMFORT CARE CONCERN GROUP

目錄

機構簡介 P.3

組織架構圖 P.4-5

主席的話 P.6

服務匯報 P.7-15

香港賽馬會社區資助計劃 - 紓緩展晴計劃：

成人哀傷輔導及喪親支援服務

「共童導過」兒童哀傷輔導服務

社區生死教育

「跨文化下之哀傷與喪親」研討會

香港公益金：

末期病患人士服務

義工培訓及持續支援

賽馬會社區持續抗疫基金：

「善別同行」服務

捷成集團慈善基金：

「明天會更好」計劃

其他服務及工作滙報：

籌款及推廣工作匯報

「動·人情緣」動物晚晴及離世輔導服務(自資服務)

財政報告 P.16-40

捐款表格 P.41-42

鳴謝 P.43

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

馬安妮太平紳士

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

梁蘇會計師事務所

董事會

主席	郭紫達女士
副主席	陳智豪博士
	陳永佳先生
義務司庫	胡潔英女士
義務秘書	郭凱儀博士
董事	楊偉芳女士
	陳煒嬋醫生

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

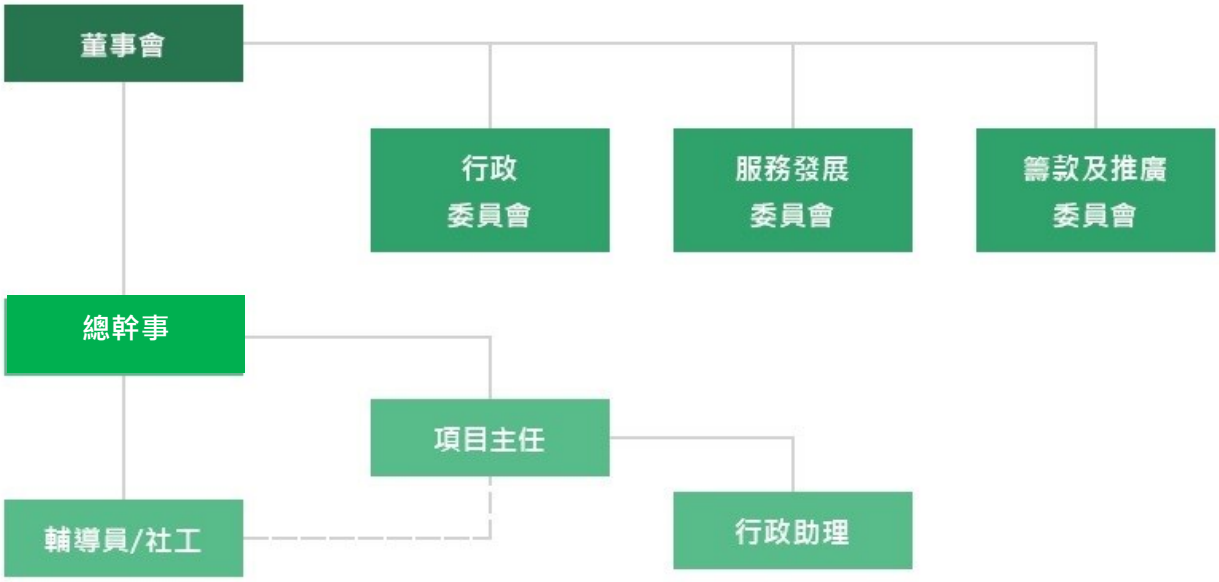
Honor Auditor

Leung & So Certified Public Accountants

Council of CCCG

Chairperson	Ms. Dorothy KWOK Chi Tat
Vice-Chairpersons	Dr. Wallace CHAN Chi Ho
	Mr. CHAN Wing Kai
Honor Treasurer	Ms. Wendy WU Kit Ying
Honor Secretary	Dr. Rita KWOK Hoi Yee
Members	Ms. Ellen YEUNG Wai Fong
	Dr. CHEN Wai Tsan

組織架構圖



瞶明會職員：

總幹事
程偉文先生

項目主任
許明儀小姐

輔導員/社工
鄧海甄小姐
梁嘉儀小姐
周嘉恩小姐 (至 28/11/2021)
關惠文先生
陳康然先生
鍾耀洋先生 (由 4/10/2021)

行政助理　鄭子謙先生 (至 15/1/2022)

兼職職工　曾杏娟女士

Staff of CCCG:

Director
Mr. Tsing Wai Man, Rocky

Project Leader
Ms. Hui Ming Yee

Counsellors/ Social Workers:
Ms. Tang Hoi Yan
Ms. Leung Ka Yee
Ms. Chow Ka Yan (To 28/11/2021)
Mr. Kwan Wilmon
Mr. Chan Hong Yin
Mr. Chung Yiu Yeung (From 4/10/2021)

Admin. Assistant　Mr. Cheng Tsz Him (To 15/1/2022)

Workman (Part-time)　Ms. Tsang Hang Kuen

主席的話

郭紫達女士

贖明會的服務踏入第 35 個年頭。新型冠狀病毒疫情已在港肆虐三年之久，特別在今年 3 月及 4 月期間，因染疫而死亡的個案超越九千多人，當中大部份是長者，實在令人感到悲痛，坊間對殯儀支援及哀傷輔導服務需求也不斷上升，本會亦積極作出回應，**希望能與喪親人士共同渡過這段艱難的日子。**

持久的疫情對於在醫院提供服務的影響最大，恆常的運作模式也需作出改動及增加彈性以配合服務需求。今年得到捷成集團慈善基金的資助，除增添了專業同工以紓緩服務需求外，更外租了輔導場地，為港島區及新界西區的個案可於所屬地區接受服務，個案回應亦十分正面。此外於「遺善最樂」有近 20 名善長訂立平安紙時捐贈部份遺產支持中心服務，亦反映了對中心服務的認同及肯定。而社會各界也撥出特別款項，如賽馬會社區持續抗逆基金第二期計劃、公益金及熱心人士等，為中心提供財政及物資津助，以應對疫情挑戰及維持服務所需。

除多謝同工們努力不懈，提供專業服務外，在此本人謹代表本會感謝各董事、工作小組委員會成員、以及各義工的合作和付出，使本會服務得以持續發展，為臨終支援及喪親人士提供專業及適切的服務。

最後，祝願大家身心健康！



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，是賸明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：

香港賽馬會社區資助計劃 - 紓緩展睛計劃

1.1 成人哀傷輔導服務

服務獲香港賽馬會慈善信託基金的捐助，過去一年，本會接觸到247 名喪親成年人士，喪失親人的類別包括：丈夫、太太、子女、父母、兄弟姐妹及祖父母等。中心為他們提供了 1220 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。



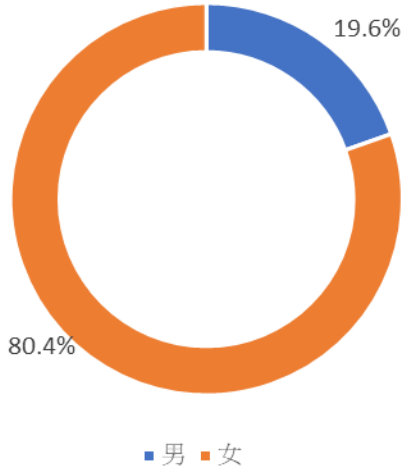
此外，本會亦為喪親的年成人士提供了 6 個治療小組 (包括喪子女、喪夫、喪妻及喪父母小組)，讓他們透過活動及同路人的互相扶持，一同走出哀傷困境。本會按個案的類別，和他們的個別情況，採取切合他們的輔導策略，更有效協助他們渡過人生最艱難的時段。

據本會統計，這些輔導個案之中，其中女性求助者佔 80.4%，男性佔 19.6%，情況跟過往相若。求助者亦包括不同喪親類別，最多為喪丈夫(35%)、其次為喪父母的成年子女(30.4%)和喪子女的父母(15%)，這三個喪親組別共佔了總個案數字八成。個案來源方面，自洽/電話查詢的個案有 41.4%，其次為醫院轉介個案，佔 28%，而慈善團體和綜合家庭服務中心的轉介數字相若，分別是 13 和 15%。(詳見下頁圖表)

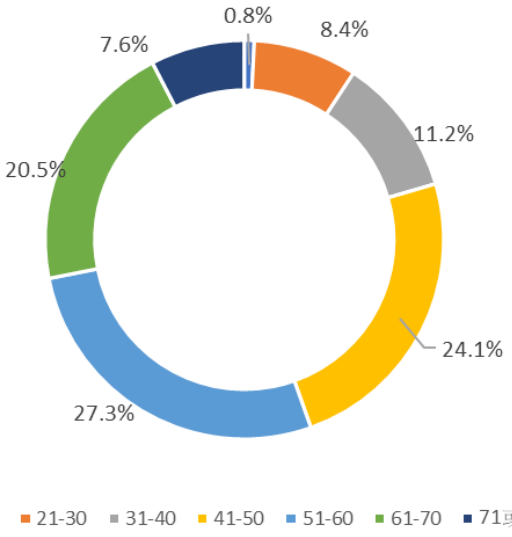
香港賽馬會社區資助計劃 - 紓緩展睛計劃

下列為本會去年(2021-22 年度) 接收的哀傷輔導服務資料(個案數目=249)：

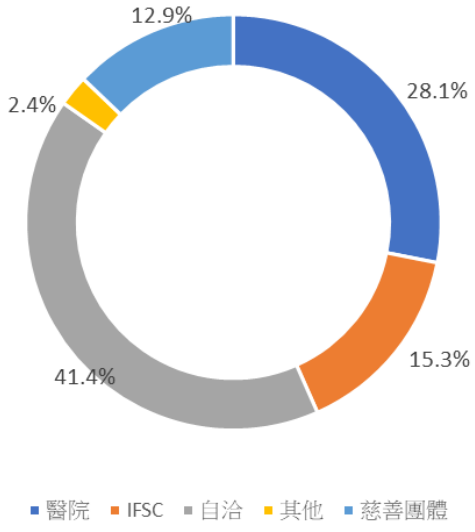
圖表一：喪親輔導個案性別分佈



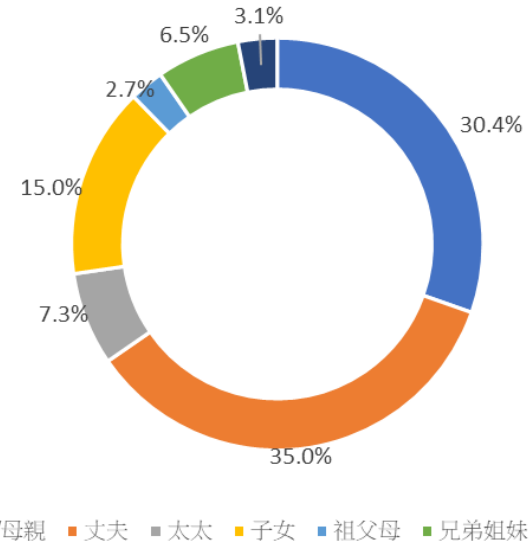
圖表二：喪親輔導個案年齡分佈



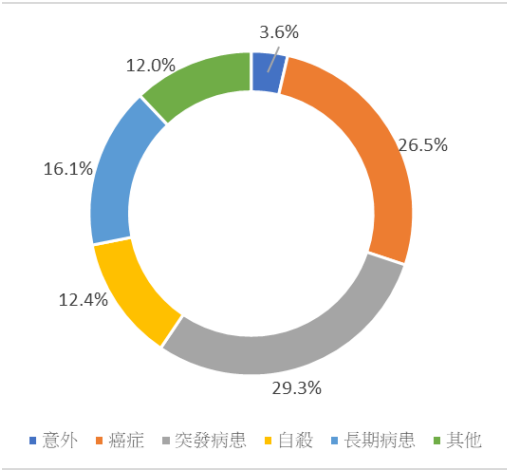
圖表三：喪親輔導個案轉介來源



圖表四：喪親輔導個案之喪親類別



圖表五：個案親人之離逝原因



在 2021-22 年度之數字中，因突發病患過身的佔最多，約 30%，其次為因癌症離逝，有 26.5%，而因家人有長期病患過身來求助的個案也有 16.1%，排第三位。

1.2 成人哀傷治療小組

治療小組是由賫明會同工帶領，並透過同路人之間的共鳴感，協助喪親者渡過哀傷。本會去年共舉辦了 6 個共 48 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 54 名喪親人士參與，超過 99%的參加者認為小組對處理哀傷情緒及生活適應有幫助。

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。過去一年雖受疫情影響，賫明會亦持續支援喪親者及其親友，透過 Zoom 舉辦了 7 次「伴行哀傷路」活動，共 127 名人士參與。

1.4 喪親人士互助活動 (向日葵互助會)

「向日葵互助會」成立已久，由一群曾接受本會輔導服務的喪親人士組成；透過會員間持續的分享、鼓勵和互相支持，使他們更有力量共同面對喪親後的轉變和困難。即使面對疫情限制，互助會仍堅持舉辦了 22 次活動的小型活動，把過去的聚餐和一天遊活動改為小組手工藝，讓同路人能定期見面、分享不同時節的沉重心情。另外，賫明會同工亦鼓勵互助會成員多以電話關顧彼此，去年更有超過 1100 次的電話關顧，持續發揮互助互愛的精神。

2.「共童導過」兒童哀傷輔導服務

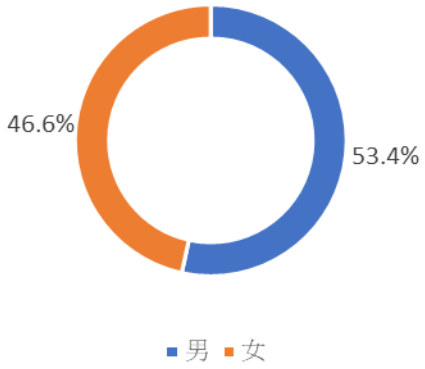
2.1 兒童哀傷輔導及治療小組

本會「共童導過」兒童哀傷輔導服務也是賽馬會慈善信託基金捐助服務之一，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。

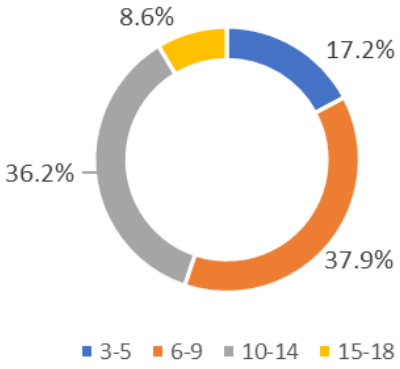
在 2021-22 年度，本會為 58 名喪親兒童及青少年（未滿 18 歲）提供哀傷輔導服務，輔導節數(中心面談)接近 380 節。除了個別 / 家庭輔導之外，本會亦有喪親兒童治療小組，讓喪親兒童在朋輩的支援下抒發內心的哀傷。輔導個案當中，男女比例相對平均，男孩子佔 53.4%，而女孩佔 46.6%。個案來源方面，有 31%的個案來自綜合家庭服務中心(IFSC)，和去年相若，第二及第三位是自洽個案及醫院，分別佔 22.4%和 19%。(詳見附圖)

下列為本會去年接收的兒童哀傷輔導服務資料(個案數目=58)：

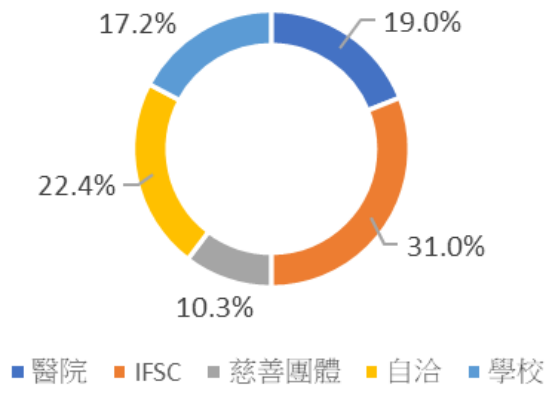
圖表六：喪親兒童個案性別分佈



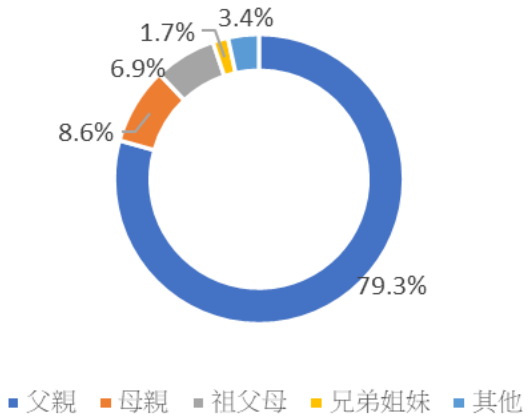
圖表七：喪親兒童個案年齡分佈



圖表八：喪親兒童個案轉介來源



圖表九：喪親兒童個案之喪親類別



2.2 我們這一家(PC Club)



本會希望增加社區人士、家長、學校和其他兒童服務工作者對喪親兒童的了解，多加關注他們的困難和需要，避免喪親兒童年幼時未有好好處理的喪親經驗，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，例如遊戲及藝術等，協助兒童處理喪親帶來的種種情緒和困難。

『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。本年度即使受疫情影響，賽馬會仍希望為喪親孩子帶來歡樂，因此 PC CLUB 在有限的條件下舉辦了 5 個小型外出活動，讓這份『愛』延續下去。



3. 社區生死教育

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 14 次的社區教育講座，讓接近 400 位社區人士和專業人士認識喪親及臨終人士的需要。

此外，為了更有效推動生死教育，本會去年共舉辦了 4 個共 16 節體驗式的心理教育小組，讓 120 位參加者在活動之中體驗死亡，藉此引發他們思索生存的意義，知死而知生。這些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。

主辦機構　　捐助機構　　合作院校

香港賽馬會慈善信託基金

香港賽馬會社區資助計劃

紓緩展晴計劃

認識跨文化下的哀傷與喪親研討會

4.「認識跨文化下之哀傷與喪親」研討會

承蒙香港賽馬會慈善信託基金捐助，曦明會於 2021 年 1 月 15 日舉辦「認識跨文化下之哀傷與喪親」研討會，希望與專業同工互相交流，讓本土的生死教育服務不斷成長。

上午環節有幸邀請到 3 位學者分享華人社區於殯葬及喪親情況的異同，他們分別是來自新加坡 National Cancer Centre Singapore Dr Gilbert Fan、台灣輔仁大學李閏華博士、以及香港中文大學陳智豪博士，他們分享的主題分別是 Understanding Grief & Bereavement with Key Asian Cultures of South East Asia、台灣安寧療護中喪親輔導的發展、香港本土成年子女喪親研究。下午環節則由本會同工與專業醫護人員合作舉行了 3 個工作坊，主題包括在家離逝的反思、失去父母這堂課及「遺物。遺情」思念別苑。



鑑於疫情關係，整個研討會均以網上的形式進行，有接近 120 位參加者出席。而大會亦特意邀請了數位喪親者設計明信片和環保袋，送予當日出席的參加者，以宣揚陪伴與同行的關愛訊息。



4. 末期病患人士服務

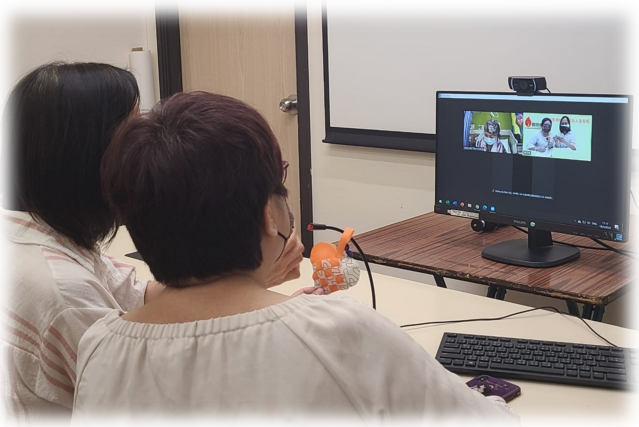
4.1 義工關懷探訪

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。此外，因應疫情原因，增強了以電話、視像、心意咭及手工製作等形式與病房內之院友送上祝福及慰問，為他們的人生最後階段增添多一份的支持及關懷。



4.2 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，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。



4.3 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)。本會繼續舉辦了義工基本訓練課程，包括臨終關懷理念、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。去年招募及訓練以視像及實體模式並行，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。

賽馬會社區持續抗疫基金(第二期)

5. 善別同行計劃

回應本年 2 月底至 4 月期間疫情急速升溫，賽馬會慈善信託基金推出「賽馬會社區持續抗疫基金」第二期計劃，快速回應服務需求。中心得以資源與坊間專業團隊合作，增加哀傷輔導人員。短時間安排面談服務予 107 名喪親者，另舉辦了四場網上講座予專業同工及公眾人士，以提升同工有關處理喪親哀傷的專業知識及減低喪親者的不安和焦慮。四場講座合共超過 400 名參加者。



捷成集團慈善基金

6. 2「明天會更好」計劃

哀傷輔導服務需求持續增加，而相關服務單位集中在九龍地區。捷成集團慈善基金從百多個慈善機構中， 選了 5 間機構作資助項目。很高興賽明會得到基金對服務的認同，除了慷慨資助中心增聘了 2 名專業輔導同工外，更增加資源讓中心可外租港島區及新界西區的輔導場所，以接見個案；並有助增加家訪之數量及縮減了服務輪候的時間。計劃於 7 月 21 日正式開展，每年可增加接見 120 名個案，提供 960 節的面談服務。新計劃對中心亦是一個新的嘗試，期望對居住較遠中心有需要的服務使用者，提供更方便的幫助。



7. 其他服務及工作匯報

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 敬老護老愛心券

贐明會第二年參與「敬老護老愛心券」籌款運動，作為本年度的慈善籌款項目之一。籌款目的是為本會的晚期病患長者及喪親長者提供關懷探訪、哀傷輔導面談、治療小組以及同路人支援活動。感謝各界的支持，本會一定繼續努力，為末期病人及喪親者提供更優質的服務。

7.2 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）。得到社會大眾的熱心捐助，去年本會全年籌善款較過去為多，所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。

7.3『動．人情緣』動物晚晴及離世輔導服務（自資服務）

面對動物的離世，作為主人尤如失去親人一般，會感到哀傷、失落等情緒，影響個人之心理健康。為回應需要，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。

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THE COMFORT CARE CONCERN GROUP

賾明會

REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

THE COMFORT CARE CONCERN GROUP

隨明會

REPORT OF THE COUNCILLORS

The councillors have pleasure in submitting their annual report together with the audited financial statements for the year ended March 31, 2022.

PRINCIPAL ACTIVITIES

The Comfort Care Concern Group (the "Association") is a non-profit making organization. The principal activities of the Association are to cultivate health care professional 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.

FINANCIAL STATEMENTS

The results of the Association for the year ended March 31, 2022 and the state of the Association's affairs at that date are set out in the financial statements on pages 6 to 24.

RESERVES

Movements in reserves of the Association are set out in the statement of changes in reserves.

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	(Retired on December 11, 2021)
Chan Wing Kai	
Chen Wai Tsan	
Kwok Chi Tat Dorothy	
Kwok Hoi Yee	
Lam Nga Chung Ashley	(Retired on December 11, 2021)
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.

PERMITTED INDEMNITY

During the year ended March 31, 2022, a permitted indemnity provision as defined in Hong Kong Companies Ordinance was in force for an indemnity against a liability incurred by Councillors of the Association, to a third party.

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.

PLANT AND EQUIPMENT

Details of movements in plant and equipment of the Association during the year are set out in note 13 of the financial statements.

COUNCILLOR'S INTEREST

No transaction, arrangement or contract of significance 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 debentures, if any, of the Association or any other body corporate.

AUDITOR

A resolution for the reappointment of Leung & So as honorary auditor of the Association will be proposed at the forthcoming annual general meeting.

On behalf of the Council

Kwok Chi Tat Dorothy
Chairperson

Hong Kong, 31 DEC 2022

LEUNG & SO
Certified Public Accountants
梁蘇會計師事務所

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Causeway Bay, Hong Kong
Telephone: (852) 2805 1661
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香港銅鑼灣謝斐道391-407號 新時代中心11樓

INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF THE COMFORT CARE CONCERN GROUP

贖明會
(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of The Comfort Care Concern Group 贖明會 ("the Association") set out on pages 6 to 24, which comprise the statement of financial position as at March 31, 2022, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Association as at March 31, 2022 and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

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

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

The Councillors are responsible for the other information. The other information comprises all the information included in the annual report, other than 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.

聽明會
(Incorporated in Hong Kong and limited by guarantee)

Responsibilities of the Councillors and Those Charged with Governance for the financial statements

The Councillors 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 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. We report our opinion 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.

賜明會
(Incorporated in Hong Kong and limited by guarantee)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 the Councillors 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.

Leung & So
Certified Public Accountants

11/F., Times Tower,
391-407 Jaffe Road,
Causeway Bay,
Hong Kong
31 DEC 2022

THE COMFORT CARE CONCERN GROUP

曦明會

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED MARCH 31, 2022

	Note	2022 HK$	2021 HK$
INCOME			
The Community Chest	10	304,850	318,770
The Hong Kong Jockey Club Charities Trust	11	1,835,925	1,900,196
Swire Trust		-	100,000
Ng Teng Fong Charitable Foundation Limited		100,000	-
Jebsen Beverage Company Limited	12	989,040	-
Social Welfare Department Rent & Rate Subvention		122,894	118,944
Other Donations		303,742	628,006
Other Income	5	55,937	77,046
Government grants		-	478,500
TOTAL INCOME		3,712,388	3,621,462
EXPENDITURE			
Advertising		6,475	1,193
Bank Charges		2,623	8,999
Cleaning		7,471	379
Contribution to Mandatory Provident Fund ("MPF")		136,985	133,796
Depreciation		42,475	26,670
Depreciation on right-of-use assets		110,857	110,856
Electricity and Water		20,535	7,201
Insurance		15,996	2,082
Lease interest expenses	6	6,577	8,165
Loss on disposal of office equipment		-	1
Medical Expenses		5,330	5,240
Membership Fee		5,852	11,425
Other Donations		3,400	10,560
Postage		1,874	3,864
Printing and Stationery		40,749	21,401
Programme Activity Expenses		191,041	148,121
Publication		12,899	12,678
Repairs and Maintenance		23,961	13,090
Staff Salaries		2,727,121	2,736,859
Staff Training		23,500	24,500
Sundry Expense		30,395	2,250
Telephone and Website Design		12,163	14,607
Transportation and Travelling		2,743	2,431
TOTAL EXPENDITURE		3,431,022	3,306,368
Surplus and total comprehensive income for the year	8	281,366	315,094

The notes on pages 11 to 24 form part of these financial statements.

THE COMFORT CARE CONCERN GROUP

瞻明會

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2022

	Note	2022 HK$	2021 HK$
ASSETS AND LIABILITIES			
Non-current assets			
Plant and equipment	13	86,354	65,611
Right-of-use assets	14	-	110,857
		86,354	176,468
Current assets			
Accounts receivable		216,748	192,109
Utility deposits		5,300	5,300
Other receivable		-	981
Cash and cash equivalents	15	1,022,400	873,883
		1,244,448	1,072,273
Current liabilities			
Lease liabilities	16	-	116,317
Accounts payable		37,879	-
Accrued expenses		72,962	6,075
Deferred income	17	26,070	229,154
		136,911	351,546
Net current assets		1,107,537	720,727
Total assets less current liabilities		1,193,891	897,195
Non-current liabilities			
Deferred income	17	39,870	24,540
		39,870	24,540
NET ASSETS		1,154,021	872,655
Represented by:-			
Reserves		1,154,021	872,655

The financial statements on pages 6 to 24 are approved and authorized for issue by the councillors on 31 DEC 2022

Kwok Chi Tat Dorothy
Chairperson

Wu Kit Ying Wendy
Honorary Treasurer

The notes on pages 11 to 24 form part of these financial statements.

THE COMFORT CARE CONCERN GROUP

贖明會

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED MARCH 31, 2022

	Fund designated for funeral support services HK$	Fund designated for bereaved volunteer services HK$	Fund designated for child bereaved services HK$	Sub-total HK$	Accumulated deficit HK$	Total HK$
At April 1, 2020	633,549	192,497	800,000	1,626,046	(1,068,485)	557,561
Surplus for the year	-	-	-	-	315,094	315,094
Transfers	-	-	-	-	-	-
At March 31, 2021 and at April 1, 2021	633,549	192,497	800,000	1,626,046	(753,391)	872,655
Surplus for the year	-	-	-	-	281,366	281,366
Transfers	-	-	-	-	-	-
At March 31, 2022	633,549	192,497	800,000	1,626,046	(472,025)	1,154,021

The notes on pages 11 to 24 form part of these financial statements.

THE COMFORT CARE CONCERN GROUP

贍明會

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2022 HK$	2021 HK$
Surplus for the year		281,366	315,094
Adjustments for :-			
Depreciation		42,475	26,670
Depreciation on right-of-use assets		110,857	110,856
Interest income		(37)	(15)
Interest on lease liability		6,577	8,165
Loss on disposal of office equipment		-	1
Operating surplus before changes in working capital		441,238	460,771
Increase/(Decrease) in accrued expenses		66,887	(17,175)
(Increase) in accounts receivables		(24,639)	(55,798)
Decrease/(Increase) in other receivable		981	(981)
(Decrease)/Increase in deferred income		(187,754)	253,694
Increase in accounts payable		37,879	-
CASH GENERATED FROM OPERATING ACTIVITIES		334,592	640,511
Interest element on lease liability		(6,577)	(8,165)
NET CASH GENERATED FROM OPERATING ACTIVITIES		328,015	632,346
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income		37	15
Additions of plant and equipment	a	(63,218)	(49,080)
NET CASH (USED IN) INVESTING ACTIVITIES		(63,181)	(49,065)
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal portion of lease payment	c	(116,317)	(110,779)
CASH FLOWS (USED IN) FINANCING ACTIVITIES		(116,317)	(110,779)
NET INCREASE IN CASH AND CASH EQUIVALENTS		148,517	472,502
CASH AND CASH EQUIVALENTS AT APRIL 1	b	873,883	401,381
CASH AND CASH EQUIVALENTS AT MARCH 31	b	1,022,400	873,883

Notes: -

(a) PLANT AND EQUIPMENT

During the year, the Association acquired plant and equipment with an aggregate cost of HK$63,218 (2021: HK$49,080). Cash payments of HK$63,218 (2021: HK$49,080) were made to acquire plant and equipment.

STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2022

Notes: -

(b) CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of balances with bank. Cash and cash equivalents included in the statement of cash flows comprise the following amounts in the statement of financial position:-

	2022 HK$	2021 HK$
Cash and cash equivalents	1,022,400	873,883

(c) CHANGE IN LIABILITIES ARISING FROM FINANCING ACTIVITIES

Details of the changes in the Association's liabilities from financing activities are as follows:-

	Lease liabilities HK$
At April 1, 2020	227,096
Changes from financing cash flows:	
- Payment of lease liabilities	(110,779)
At March 31, 2021 and April 1, 2021	116,317
Changes from financing cash flows:	
- Payment of lease liabilities	(116,317)
At March 31, 2022	-

(d) TOTAL CASH OUTFLOW FOR LEASE

Amounts included in the statement of cash flows for lease comprise the following:-

	2022 HK$	2021 HK$
Within operating cash flows	6,577	8,165
Within financing cash flows	116,317	110,779
	122,984	118,944

These amounts relate to the following:-

	2022 HK$	2021 HK$
Lease rental paid	122,894	118,944

THE COMFORT CARE CONCERN GROUP

贐明會

NOTES TO THE FINANCIAL STATEMENTS

1. **GENERAL**

The Comfort Care Concern Group 贐明會 ("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 require to meet the liabilities of the Association but not exceeding the sum of HK$1 each. The registered office of the Association is located at Room 303-305, Podium Floor, Lai Ho House, Lai Kok Estate, Cheung Sha Wan, Kowloon, Hong Kong.

The Association is a non-profit making organization. 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 (the "HKICPA"), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance. Significant accounting policies adopted by the Association are disclosed below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Association. Note 3 provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Association for the current and prior accounting periods reflected in these financial statements.

3. CHANGES IN ACCOUNTING POLICIES

The Association has applied the amendment to HKFRS 16, Covid-19-Related Rent Concessions issued by the HKICPA to these financial statements for the current accounting period. Other than the amendment to HKFRS 16, the Association has not applied any new standard or interpretation that is not yet effective for the current accounting period.

Amendment to HKFRS 16, Covid-19-Related Rent Concessions

The amendment provides a practical expedient that allows a lessee to by-pass the need to evaluate whether certain qualifying rent concessions occurring as a direct consequence of the COVID-19 pandemic ("COVID-19-related rent concessions") are lease modifications and, instead, account for those rent concessions as if they were not lease modifications.

The Association has elected to adopt the amendments and applies the practical expedient to all qualifying COVID-19-related rent concessions granted to the Association during the year. Consequently, rent concessions received have been accounted for as negative variable lease payments recognised in profit or loss in the period in which the event or condition that triggers those payments occurred.

The adoption of amendments to HKFRS 16 does not have impact to the Association's financial statements as the Association had no rent concessions during the year.

4. PRINCIPAL ACCOUNTING POLICIES

The financial statements have been prepared in accordance with HKFRSs. The measurement basis used in the preparation of these financial statements is the historical cost basis except for certain financial instruments that are measured at fair values. Historical cost is generally based on the fair value of the consideration given in exchange for goods. The principal accounting policies adopted are as follows:-

(a) Plant and equipment

Plant and equipment, including right-of-use assets arising from leases over freehold or leasehold properties where the Association is not the registered owner of the property interest.

Plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided to write off the cost of items of plant and equipment over their estimated useful lives and after taking into account their estimated residual value, using the straight line method, at the following rates per annum:-

Office equipment	4 years
Right-of-use assets	3 years

Gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the statement of comprehensive income.

4. PRINCIPAL ACCOUNTING POLICIES (CONTINUED)

(b) Impairment

At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets, if any, to determine whether there is any indication that those assets have suffered an impairment loss. 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. Impairment losses are recognized as an expense immediately.

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

(c) Leased assets

At inception of a contract, the Association assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to profit or loss in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see note 4(a)).

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Association's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Association will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right- of-use asset has been reduced to zero.

4. PRINCIPAL ACCOUNTING POLICIES (CONTINUED)

(d) Accounts receivable

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. If revenue has been recognised before the Association has an unconditional right to receive consideration, the amount is presented as a contract asset.

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses as determined below:

The loss allowance is measured at an amount equal to lifetime expected credit losses ("ECLs") , which are those losses that are expected to occur over the expected life of the receivables. The loss allowance is estimated using a provision matrix based on the Association's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

ECLs are remeasured at each reporting date with any changes recognised as an impairment gain or loss in surplus or deficit. The Association recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of the receivables through a loss allowance account.

The gross carrying amount of the receivable is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Association determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value, having been within three months of maturity at acquisition.

(f) Accounts and other payables

Accounts and other payables are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(g) 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.

4. **PRINCIPAL ACCOUNTING POLICIES (CONTINUED)**

(h) Employment benefits

Salaries, gratuities, 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.

(i) Provisions and contingent liabilities

Provisions are recognised 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 expenditure 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.

(j) Revenue and other income

Donations and sponsorship income are recognised when the Association becomes entitled to the donations and it is probable that they will be received. 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 reserve funds if repayment is not required by donors.

Further details of the Association's revenue and other income recognition policies are as follows:-

(i) Institutional fundraising / Government grants

Institutional fundraising and Government grants are recognized in the statement of financial position initially as deferred income 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 recognized as revenue in income or expenditure on a systematic basis in the same periods in which the expenses are incurred. Grants that compensate the Association for the cost of an asset are recognized in income or expenditure as revenue on a systematic basis over the useful life of the assets.

(ii) Interest income

Interest income is recognised as it accrues under the effective interest method using the rate that exactly discounts estimated future cash receipts through the expected life of the financial assets to the gross carrying amount of the financial assets.

5. OTHER INCOME

	2022 HK$	2021 HK$
Honorarium Income	54,500	45,020
Interest Income	37	15
Sundry Income	1,400	32,011
	55,937	77,046

6. FINANCE COST

	2022 HK$	2021 HK$
Lease interest expenses	6,577	8,165

7. 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 during the current and prior years.

8. SURPLUS FOR THE YEAR

Surplus for the year is arrived at after charging:

	2022 HK$	2021 HK$
Auditor's remuneration	-	-
Depreciation	42,475	26,670
Depreciation on right-of-use assets	110,857	110,856
Loss on disposal of office equipment	-	1
Staff costs excluding remuneration of executive committee members		
- Salaries and allowances	2,727,121	2,736,859
- Employer's MPF contributions	136,985	133,796
- Staff training	23,500	24,500

and after crediting:

Interest Income	37	15
Government grants (note (i))	-	478,500

8. SURPLUS FOR THE YEAR (CONTINUED)

note (i) During the year ended March 31, 2021, the Association successfully applied for funding support from the Employment Support Scheme under the Anti-epidemic Fund, set up by the Hong Kong Special Administrative Region. The purpose of the funding is to provide financial support to enterprises to retain their employees who would otherwise be made redundant. Under the terms of the grant, the Association is required not to make redundancies during the subsidy period and to spend all the funding on paying wages to the employees. The grants received are included in the statement of comprehensive income for the year ended March 31, 2021.

9. REMUNERATION OF COUNCILLORS

Councillors emoluments disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of information about benefits of directors) Regulation, for the year is HK$Nil (2021: HK$Nil).

10. THE COMMUNITY CHEST PROJECT-BASED FUNDING

	2022 HK$	2021 HK$
Income:		
Grant from Community Chest	268,700	268,700
Capital project income	55,200	43,220
One-off supplementary allocation	-	53,740
	323,900	365,660
Less: Deferred income		
One-off supplementary allocation		
- Office equipment	(1,465)	4,395
- Minor purchase and maintenance	(10,080)	10,080
Capital project income		
- Office equipment	(10,805)	32,415
- Office equipment	41,400	-
	19,050	46,890
	304,850	318,770
Expenses:		
Salaries	268,700	268,700
Depreciation	26,070	12,270
Patient in-door activities	-	37,800
Program activities expenses	10,080	-
	304,850	318,770
Deficit subsidized by The Comfort Care Concern Group general fund	-	-

11. GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST

	2022 HK$	2021 HK$
Income:		
Grant from The Hong Kong Jockey Club Charities Trust	1,667,000	1,667,000
Grant from The Hong Kong Jockey Club Community Sustainability Fund	168,925	440,000
	1,835,925	2,107,000
Less: Deferred income		
Grant from The Hong Kong Jockey Club Community Sustainability Fund	-	(206,804)
	1,835,925	1,900,196
Expenses:		
Programme expenses	135,141	17,991
Salaries	1,841,656	1,907,107
Other administrative expenses	12,754	10,626
Indirect administrative cost	151,139	108,016
	2,140,690	2,043,740
(Deficit) subsidized by The Comfort Care Concern Group general fund	(304,765)	(143,544)

12. GRANT FROM JEBSEN BEVERAGE COMPANY LIMITED

	2022 HK$	2021 HK$
Income:		
Grant from Jebsen Beverage Company Limited	989,040	-
Expenses:		
Program expenses	29,905	-
Salaries	461,661	-
	491,566	-
Surplus included in The Comfort Care Concern Group general fund	497,474	-

13. **PLANT AND EQUIPMENT**

	Office equipment HKS
COST	
At April 1, 2020	196,658
Additions	49,080
Disposals	(139,056)
At March 31, 2021 and April 1, 2021	106,682
Additions	63,218
At March 31, 2022	169,900
ACCUMULATED DEPRECIATION	
At April 1, 2020	153,456
Charge for the year	26,670
Written back on disposals	(139,055)
At March 31, 2021 and April 1, 2021	41,071
Charge for the year	42,475
At March 31, 2022	83,546
NET BOOK VALUE	
At March 31, 2022	86,354
At March 31, 2021	65,611

14. RIGHT-OF-USE ASSETS

	Association's office premises HK$
COST	
At April 1, 2020, March 31, 2021, April 1, 2021 and March 31, 2022	332,569
ACCUMULATED DEPRECIATION	
At April 1, 2020	110,856
Charge for the year	110,856
At March 31, 2021 and April 1, 2021	221,712
Charge for the year	110,857
At March 31, 2022	332,569
NET BOOK VALUE	
At March 31, 2022	-
At March 31, 2021	110,857

Lease liability of HK$Nil (2021: HK$116,317) is recognized with related right-of-use asset of HK$Nil (2021: HK$110,857) at March 31, 2022. The lease agreement does not impose any covenants. Leased property may not be used as security for borrowing purposes.

For both years, the Association leases an office for its operations. Lease contract is entered into for a fixed term of 3 years. In determining the lease term and assessing the length of the non-cancellable period, the Association applies the definition of a contract and determines the period for which the contract is enforceable.

15. CASH AND CASH EQUIVALENTS

	2022 HK$	2021 HK$
Cash and cash equivalents comprise:		
Cash at bank	1,014,430	870,563
Cash in hand	7,970	3,320
Cash and cash equivalents as stated in the statement of financial position	1,022,400	873,883

16. LEASE LIABILITIES

At the end of the reporting period, there were total future minimum lease payments under operating lease and their present value were as follows:-

	Minimum lease payments		Present value of minimum lease payments	
	2022	2021	2022	2021
	HK$	HK$	HK$	HK$
Lease liabilities under operating lease:-				
- within one year	-	118,944	-	116,317
- after one year	-	-	-	-
	-	118,944	-	116,317
Less: Future interest expenses	-	(2,627)	N/A	N/A
Present value of future obligations	-	116,317	-	116,317
Less: Amount due for settlement within one year			-	(116,317)
Amount due for settlement after one year			-	-

17. DEFERRED INCOME

Deferred income represents the donations received from the following units but not yet matched with the relevant expenses:-

	2022	2021
	HK$	HK$
Balance of deferred income brought forward	253,694	-
Grant from The Hong Kong Jockey Club Community Sustainability Fund	-	440,000
The Community Chest Project-Based Funding		
- One-off supplementary allocation	-	53,740
- Capital project fund	55,200	43,220
	55,200	96,960
	308,894	536,960

17. DEFERRED INCOME (CONTINUED)

	2022 HK$	2021 HK$
Less: Unspent Grant from The Hong Kong Jockey Club included in accounts payable	(37,879)	-
Less: Expenditure during the year		
- Salaries	(168,925)	(233,196)
- Capital expenses-office equipment	(26,070)	(12,270)
- Patient in-door activities	-	(37,800)
- Program activities expenses	(10,080)	-
	(205,075)	(283,266)
Balance of deferred income carried forward	65,940	253,694
Classified as:-		
Current liabilities	26,070	229,154
Non-current liabilities	39,870	24,540
	65,940	253,694

All of the deferred income are expected to be settled or recognised as income within one year or after one year.

18. EMPLOYEE BENEFIT OBLIGATIONS

The Association operates a MPF scheme for all qualifying employees in Hong Kong. The assets of the MPF are held separately from those of the Association, in funds under the control of independent trustees. The Association and its employees are each required to make contributions to the MPF at rates specified in the MPF Ordinance.

The total costs charged to the statement of comprehensive income of HK$136,985 (2021: HK$133,796) represent contributions payable to the MPF by the Association in respect of the current year. At March 31, 2022, contribution of HK$Nil (2021: HK$ Nil) due in respect of the reporting year had not been paid over to the scheme.

19. 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 minimize potential adverse effects on the Association's financial performance.

19. **FINANCIAL RISK MANAGEMENT (CONTINUED)**

(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 other significant interest-bearing financial assets or liabilities.

(c) Liquidity risk

The Association's policy is to regularly monitor its current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

(d) Currency risk

The Association's operations are principally conducted in Hong Kong and has limited exposure to currency risks which arise from foreign currency receipts and payments.

(e) Financial instruments by category

The Association's financial instruments include the following:-

	2022 HK$	2021 HK$
Loan and receivables (including cash and cash equivalents)		
Accounts receivable	216,748	192,109
Utility deposits	5,300	5,300
Other receivable	-	981
Bank and cash balances	1,022,400	873,883
Other financial liabilities at amortised cost		
Accounts payable	37,879	-
Accrued expenses	72,962	6,075
Lease liabilities	-	116,317
Deferred income	65,940	253,694

20. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED MARCH 31, 2022

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, and a new standard, HKFRS 17, Insurance contracts, which are not yet effective for the year ended March 31, 2022 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the Association.

	Effective for accounting periods beginning on or after
Amendments to HKFRS 3, Reference to the Conceptual Framework	January 1, 2022
Amendments to HKAS 16, Property, Plant and Equipment: Proceeds before Intended Use	January 1, 2022
Amendments to HKAS 37, Onerous Contracts - Cost of Fulfilling a Contract	January 1, 2022
Annual Improvements to HKFRSs 2018-2020 Cycle	January 1, 2022
HKAS 1 and HKFRS Practice Statement 2, Disclosure of Accounting Policies (amendments)	January 1, 2023
HKAS 8, Definition of Accounting Estimates (amendments)	January 1, 2023
HKAS 12, Deferred tax related to assets and liabilities arising from a single transaction (amendments)	January 1, 2023
HKFRS 17, Insurance Contracts (new standard)	January 1, 2023
HKFRS 17, Amendments to HKFRS 17	January 1, 2023
HKFRS 17, Initial Application of HKFRS 17 and HKFRS 9 - Comparative Information	January 1, 2023
Amendments to HKAS 1, Classification of Liabilities as Current or Non-current (amendments)	January 1, 2024
Amendments to HKAS 1, Non-current Liabilities with Covenants (amendments)	January 1, 2024
Amendments to HKFRS 16, Lease Liability in a Sale and Leaseback (amendments)	January 1, 2024
HK Int 5 (Revised), Hong Kong Interpretation 5 (Revised) Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause (HK Int 5 (Revised))	January 1, 2024
Amendments to HKFRS 10 and HKAS 28, Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amendments)	A date to be determined

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 it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

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THE COMFORT CARE CONCERN GROUP

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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)
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☐ 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")

☐ 銀行入賬 Bank-in (匯豐銀行賬戶 HSBC account **441 -264702-001**)
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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 ：贐明會
THE COMFORT CARE CONCERN GROUP

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鳴謝

衷心感謝各團體、公司、個人及義工對本會的支持和鼓勵

主要資助團體/基金

香港賽馬會慈善信託基金

捷成集團慈善基金

香港公益金

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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善寧會

聖公會聖約翰座堂

沙田醫院

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特別鳴謝公益金設施資助計劃 (Capital Project Fund)

本年度慷慨撥款資助本會改善中心空調設施

跳出生命幽谷

活出人生彩虹

贖明會 THE COMFORT CARE CONCERN GROUP

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