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嘮明會

THE COMFORT CARE CONCERN GROUP

跳出生命幽谷

活出人生彩虹



Annual Report

2022-2023 年報

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機構簡介

賸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。本會是公益金及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捷成集團慈善基金的受惠團體。

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

家居及醫院探訪

義工招募及訓練

社區教育及專業訓練

向日葵互助會(喪親人士互助組織)

「動·人情緣」動物晚晴及離世輔導服務(自資服務)



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榮譽贊助人

香港聖公會教省鄭保羅榮休大主教

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

林子綢律師

義務核數師

博智會計師事務所

董事會

主席	郭紫達女士
副主席	陳永佳先生
	陳煒嬋醫生
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
	丘素珍女士
	關蕙敏博士

Honor Patrons

The Most Rev. Paul Kwong, Retired Archbishop and Primate of Hong Kong Sheng Kung Hui

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

Wisdom Professional Limited

Council of CCCG

Chairperson Ms. Dorothy KWOK Chi Tat

Vice-Chairpersons Mr. CHAN Wing Kai

Dr. CHEN Wai Tsan

Honor Treasurer Ms. Wendy WU Kit Ying

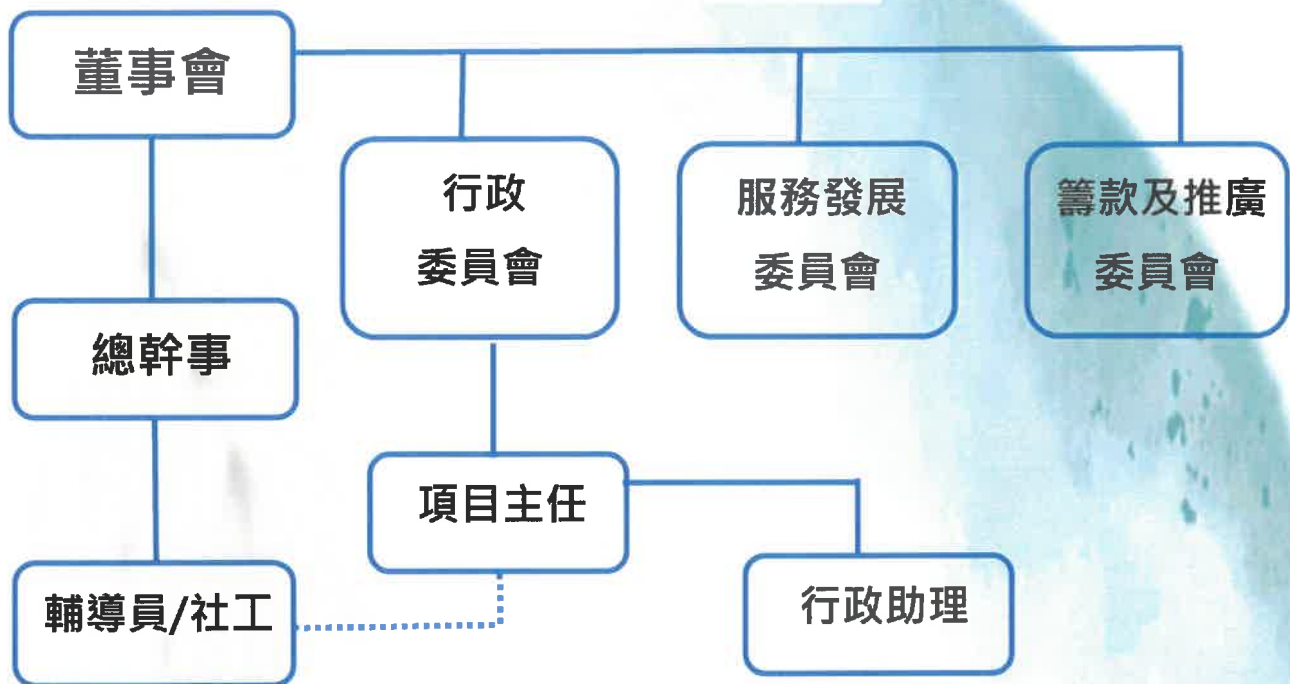
Honor Secretary Dr. Rita KWOK Hoi Yee

Members Ms. Ellen YEUNG Wai Fong

Ms. Jennifer Yau So Chun

Dr. Cecilia Kwan Wai Man

組織架構圖



艦明會職員：

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

關惠文先生

陳康然先生

鍾耀洋先生

行政助理

鄭子謙先生 (至 30/4/2022)

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

Mr. Kwan Wilmon

Mr. Chan Hong Yin

Mr. Chung Yiu Yeung

Admin. Assistant

Mr. Cheng Tze Him (Till 30/4/2022)

Workman (Part-time)

Ms. Tsang Hang Kuen



主席的話

郭紫達女士

生命中最痛苦的經驗之一是失去親人，這種喪親之痛常常讓我們陷入絕望，悲傷和孤獨之中。2022 年死亡人數為 62,100 人，是自 1961 年以來最多。至 2023 年中，死亡人數已達 54,600 人。機構需求服務亦大幅增加。隨著疫情褪去，贖明會的實體服務已全面恢復。

贖明會的主要服務其一是臨終關懷服務，通過和醫院合作，於紓緩病房提供床邊關懷探訪，節日探訪及活動等，讓院友在人生最後的時光中感受到溫暖和關愛，亦為家屬提供情感支持和實用指南，讓他們在這個艱難的時刻感到安心和慰藉。殯儀支援服務方面，明白這個時候家屬所面臨的壓力和困惑，因此我們提供了全方位的協助，包括陪同家屬認領遺體處理、後事安排、禮儀儀式等方面，讓家屬在這個困難的時刻感到支持和安慰。至於悲傷輔導服務，陪伴著那些失去親人的家屬走過哀傷的日子。機構提供一個安靜及舒適的空間，讓他們能夠表達情感、走出陰霾及釋放壓力，建立起於喪親後生活的信心，重新獲得生活的勇氣和希望。一如過往，贖明會定繼續秉承服務理念，為臨終及喪親人士帶來關心、希望和尊嚴。同時我們也將留意社會的變化，以確保我們的服務能夠符合社會的需求和期望，為有需要人士提供專業服務。

藉此機會，在此感謝香港賽馬會慈善信託基金、捷成集團慈善基金、公益金、各慷慨的捐助者及支持者，以及合作夥伴及熱心人士等，為中心提供財政及物資津助，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，是瞽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 - 紓緩展晴計劃

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資助，過去一年，本會接觸到 254 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。中心為他們提供了接近 1500 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。此外，瞽明會本年度亦和兒童醫院合作，舉辦了一個專為年幼子女離逝的家長小組，讓他們分享在醫院照顧子女的點滴，並一起抒發對逝者的思念。

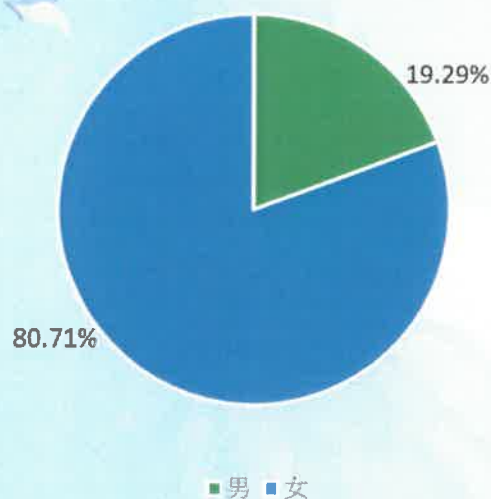
據本會統計，這些輔導個案之中，其中女性求助者佔 80.7%，男性佔 19.3%，情況跟過往相若。在喪親類別方面，最多為成年子女喪父母(41.7%)、其次為喪配偶(28.4%)和喪子女的父母(13.4%)，這三個喪親組別共佔了總個案數字 83%。個案來源方面，自洽/電話查詢的個案有 38.6%，其次為醫院轉介個案，佔 26.4%，而綜合家庭服務中心和慈善團體的轉介數字分別是 20%和 13.4%。
(詳見下頁圖表)



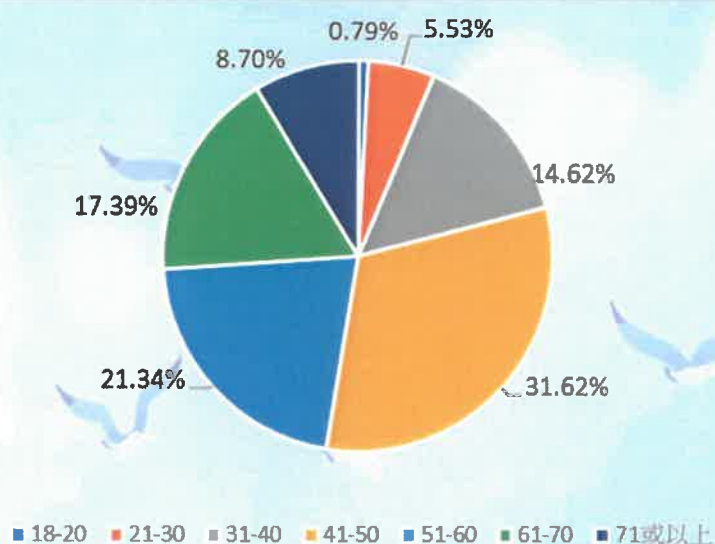
香港賽馬會社區資助計劃 - 紓緩展晴計劃

下列為本會去年(2022-23 年度) 接收的哀傷輔導服務資料(個案數目=254)：

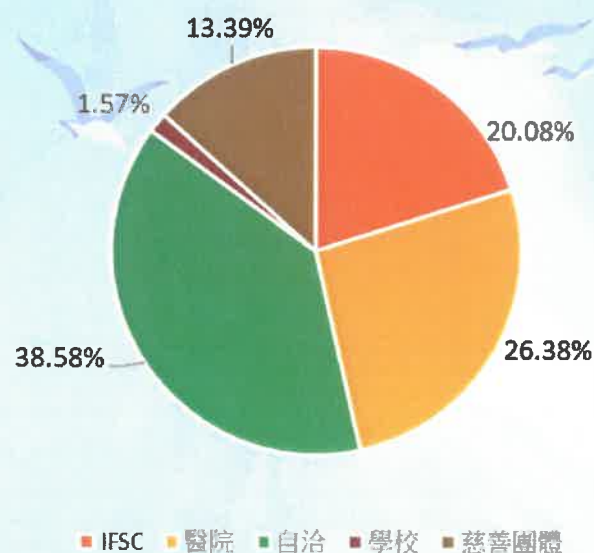
圖表一：喪親輔導個案性別分佈



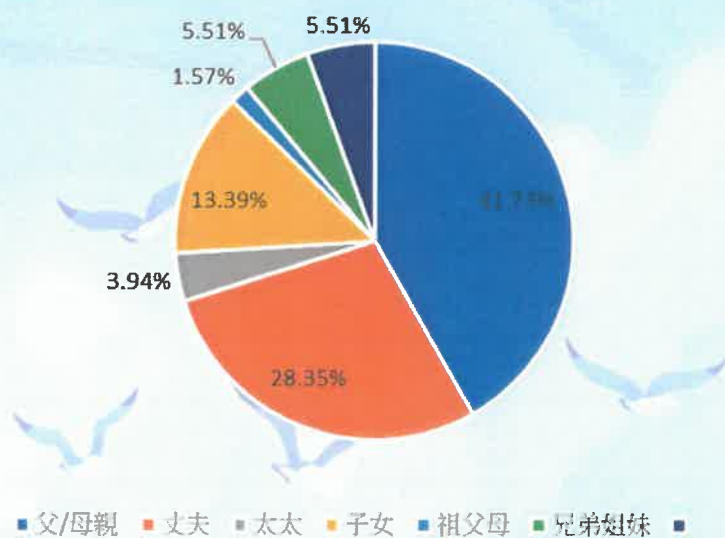
圖表二：喪親輔導個案年齡分佈



圖表三：喪親輔導個案轉介來源



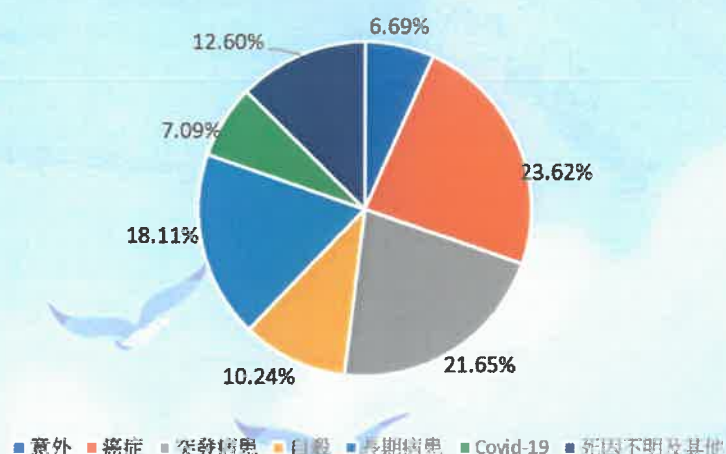
圖表四：喪親輔導個案之喪親類別



香港賽馬會社區資助計劃 - 紓緩展晴計劃

圖表五：個案親人之離逝原因

在 2022-23 年度之數字中，家人因癌症過身的求助者佔最多，約 23.6%，其次為突然離逝有 21.6%，而因家人有長期病患過身而求助的個案也有 16.1%，排第三位。另外，也有 7% 的喪親者的家人是 2019 新冠肺炎離世而求助。



1.2 成人哀傷治療小組

治療小組是由瞋明會同工帶領，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 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 60 名喪親人士參與，98% 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。過去一年瞋明會透過講座持續支援喪親者及其親友，共舉辦了 6 次「伴行哀傷路」活動，共 123 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 14 次活動的中小型活動，共 247 人次參加，中心亦把過去的大型聚餐和一天遊活動改為小組手工藝和 6-8 人的茶聚，讓同路人能定期見面、分享不同時節的沉重心情。

香港賽馬會社區資助計劃 - 紓緩展晴計劃

2. 「共童導過」兒童哀傷輔導服務

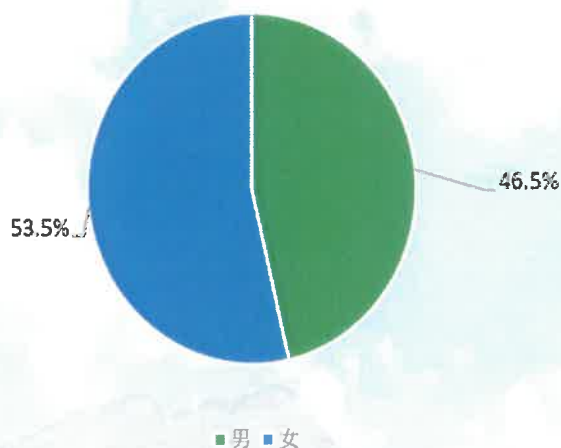
2.1 兒童哀傷輔導及治療小組

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。

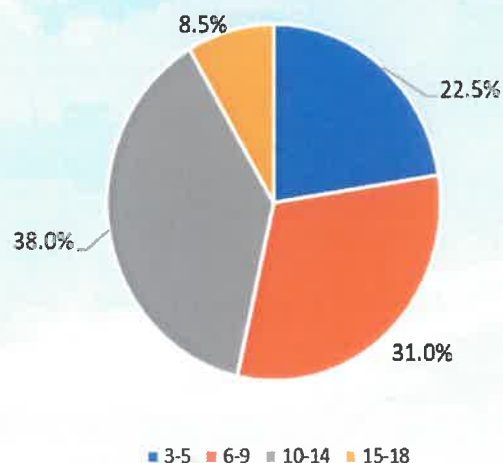
在 2022-23 年度，本會為 71 名喪親兒童及青少年（未滿 18 歲）提供哀傷輔導服務，輔導節數(中心面談)超過 500 節。除了個別 / 家庭輔導之外，本會亦有喪親兒童治療小組，讓喪親兒童在朋輩的支援下抒發內心的哀傷。輔導個案當中，男女比例相對平均，男孩子佔 53.5%，而女孩佔 46.5%。個案來源方面，近 30% 的個案來自綜合家庭服務中心(IFSC)，和去年相若，第二及第三位是學校及自洽個案，分別佔 26.8% 和 23.9%。(詳見附圖)

下列為本會去年接收的兒童哀傷輔導服務資料(個案數目=71)：

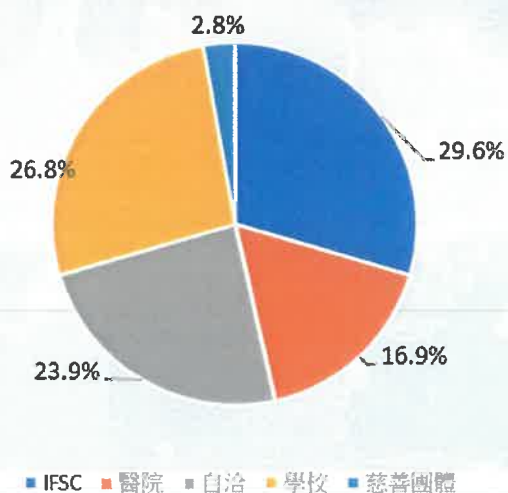
圖表六：喪親兒童個案性別分佈



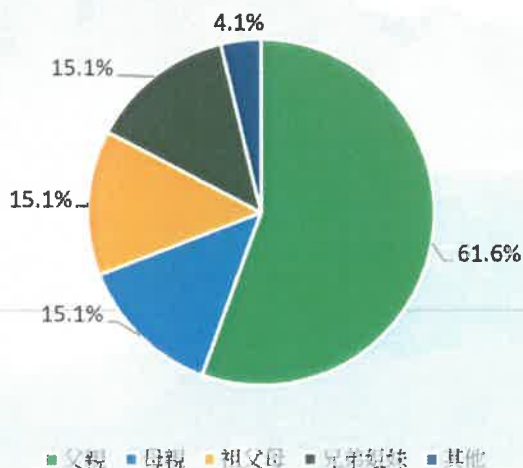
圖表七：喪親兒童個案年齡分佈



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



香港賽馬會社區資助計劃 - 紓緩展晴計劃

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，賸明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 8 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。即使社區仍受疫情影響，為讓有興趣人士了解喪親及臨終人士的需要，除了實體工作坊外，賸明會亦舉辦了 4 場線上講座，反應非常熱烈，共 640 人參與。連同另外 11 場的實體的社區教育講座，超過 1000 位社區人士接觸由本會提供的生死教育服務。

此外，為了更有效推動生死教育，本會去年共舉辦了 5 個共 18 節體驗式的心理教育小組，讓 70 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。

「生死相繫」

4. 「生死相繫」線上講座 2023

面對親友的臨終和離逝，喪親者除了情感上的傷痛，亦有不少實務事情需要兼顧。殯明會於二、三月舉行了四場「生·死相繫」線上講座，題目包含法律、殯儀、紓緩治療及中醫，從不同範疇出發，讓公眾可以從更多層面去認識生死教育。

前兩場講座（「遺願遺愛」及「紓緩治療及晚期照顧」）是因服務性質所限，社會大眾對於這兩項事務所知不多，因而很容易存在一些誤解或疑問。有見及此，殯明會特別邀請了黎曉洋律師及前顧問護師（紓緩治療）楊偉芳女士，為參加者講解常見問題。後兩場講座「身後事身前了」和「中醫療傷痛」則較集中為喪親人士而設。前者希望能幫助大眾更了解殯儀之實務資訊，後者則是從中醫角度去照顧喪親者的情緒。

由於是次線上講座反應非常踴躍，共 640 人參與。展望未來，殯明會於來年會持續舉辦「生·死相繫」線上講座，讓更多對生命教育有興趣的人士能參與，打造一個有更多關懷和陪伴臨終病人及喪親者的環境。

捷成集團慈善基金

5. 「臚心同行」計劃

過去一年，隨著新冠疫情緩和，服務也逐漸回復正常。唯死亡數字卻是歷年最高，服務需求有持續上升。我們非常榮幸地獲得捷成集團慈善基金的慷慨資助「臚心同行」計劃，這使我們能夠在新界西及港島區提供外展哀傷輔導服務。外展安排得到服務使用者的正面迴響，亦得到區內服務單位的認同。在服務的首年中，儘管計劃仍受到疫情的影響，面談的情況存在一些限制，但整體而言，我們成功地擴展服務區域和縮短了面談的輪候時間達一個半月的時間。

通過外展輔導服務，我們能夠直接在喪親人士所屬的社區安排面見，並在他們最需要幫助的時候提供支持。在計劃首年裡，我們共接觸到 151 名喪親者，並為他們提供了共 868.5 節的哀傷輔導服務。其中港島區佔 197 節，九龍區佔 457 節，新界西佔 97 節及家訪佔 117.5 節。透過外展模式協助喪親者面對失去親人所帶來的痛苦和無助感，處理哀傷的情緒和挑戰，以能重建生活，並逐漸走出哀傷的陰影。正是這個計劃工作目標的其中重點。

「贐心同行」計劃首年轉介個案圖表

圖表一：

(180) 個案分佈

(港島/新界西/家訪/九龍)

圖表二：年齡分佈

(18-30/30-45/45-60/60 以上)



圖表三：個案轉介來源

(醫院/ IFSC/自洽/NGO/學校)

圖表四：個案喪親類別

(父母/配偶/子女/兄弟姊妹/其他)



圖表五：離世原因

(意外/癌症/突發病患/自殺/長期病患/其他)

圖表六：性別分佈



6. 末期病患人士服務

- 關懷探訪

6.1 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，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。雖因疫情影響，減少了床邊關懷探訪，我們加強了以電話、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。

6.2 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。

6.3 義工培訓及持續支援

義工培訓是我們一直十分重視的一項工作，特別在醫院探訪及殯儀支援服務方面，義工們都擔當了不可或缺的角色。

義工訓練課程包括臨終關懷理念、醫護常識、殯儀知識及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，為不同的末期病者和喪親人士提供關懷和支援服務。完成培訓後，本會義工在提供服務時，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。



7. 其他服務及工作匯報

本會去年於不同的傳播媒體，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，增加大眾關注及對服務需求的意識。而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，而透過公眾更多認識本會及對服務的認同，有助更多資源支持機構服務。

7.1 九龍殯儀館捐款箱

本會承蒙九龍殯儀館的支持，繼續讓本會之捐款箱放置於他們的殯儀館內，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，對機構的服務有著重要的幫助。籌得的捐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 「動·人情緣」動物晚晴及離世輔導服務 (自資服務)

除了個別面見及同路人互助小組之外，我們在中心舉辦電影放映及欣賞會，藉著電影情節中的動物和人之連繫反思生死。適逢節日，一班同路人更學習以和諧粉彩去畫出動物的剪影，表達對至愛動物的節日祝福及心意。

在社區教育工作方面，我們在電台節目中，向聽眾分享動物晚年照顧及離世服務的支援。我們協助由香港社會工作人員協會主辦的工作坊，向專業同工分享如何支援主人面對動物離世的哀傷。

「動·人情緣」聲空下



THE COMFORT CARE CONCERN GROUP

Financial Statements

For the year ended 31st March, 2023

TSUI SHU YAN
Certified Public Accountant (Practising)

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, 2023.

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 Wing Kai	
Chen Wai Tsan	
Kwan Wai Man Cecilia	(Appointed on 17th December 2022)
Kwok Chi Tat Dorothy	
Kwok Hoi Yee	
Wu Kit Ying Wendy	
Yau So Chun	(Appointed on 17th December 2022)
Yeung Wai Fong Ellen	
Chan Chi Ho, Wallace	(Retired on 17th December 2022)

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, 2023 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.

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.

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 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 shares in, or debentures of the Association or any other body corporate.

AUDITORS

Messrs. Tsui Shu Yan Certified Public Accountant (Practising) is the Company's retiring Auditor who, being eligible, offers himself for re-election as your Auditor for the coming year.

For and on behalf of the Association



Kwok Chi Tai Dorothy
Chairman

Hong Kong, 20th December, 2023

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)

I have audited the financial statements of The Comfort Care Concern Group ("the Association") set out on pages 6 to 18, which comprise the statement of financial position as at 31st March, 2023, 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 my opinion, the financial statements of the Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants

Basis for opinion

I conducted my audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to PN 900 (Revised) Audit of Financial Statements Prepared in Accordance with the Small and Medium-Sized Entity Financial Reporting Standard issued by the HKICPA. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and I have fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 my auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I 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 in accordance with the SME-FRS issued by the HKICPA, and for such internal control as the proprietor 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

My 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 my opinion. This report is made solely to you, I do not assume responsibility towards of accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

I 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 I identify during my audit.



Unit 702, 7/F, Greenfield Tower,
Concordia Plaza,
1 Science Museum Road,
Tsim Sha Tsui East, Kowloon, Hong Kong.

Tsui Shu Yan
Certified Public Accountant (Practising)

Hong Kong, 20th December, 2023

THE COMFORT CARE CONCERN GROUP**Statement of Comprehensive Income****For the year ended 31st March, 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
Income			
The Community Chest		\$ 318,700	\$ 304,850
The HK Jockey Club Charities Trust	(8)	1,667,000	1,835,925
One Off Fund from The HK Jockey Club Charities Trust		234,000	-
Ng Teng Fong Charitable Foundation Limited		-	100,000
Jebsen Beverage Company Limited	(9)	926,495	989,040
SWD Rent & Rate Subvention		-	122,894
Other Donations		501,583	303,742
Other Income	(3)	130,430	55,937
Total Income		<u>\$ 3,778,208</u>	<u>\$ 3,712,388</u>
Expenditure			
Advertising		\$ 10,534	\$ 6,475
Accounting Fee		25,000	-
Bank Charges		1,861	2,623
Cleaning		737	7,471
Contribution to Mandatory Provident Fund (MPF)		132,853	136,985
Depreciation		44,525	42,475
Depreciation on right-of-use assets		-	110,857
Electricity and Water		20,777	20,535
Insurance		14,563	15,996
Lease Interest Expenses		-	6,577
Medical Expenses		530	5,330
Membership fee		8,930	5,852
Other Donations		-	3,400
Postage		2,877	1,874
Printing and Stationery		28,794	40,749
Programme Activity Expenses		329,231	191,041
Publication		16,086	12,899
Repairs and Maintenance		6,246	23,961
Rent & Rates		128,942	-
Secretarial Fee		105	-
Staff Salaries		<u>2,657,062</u>	<u>2,727,121</u>
bal c/f		3,429,653	3,362,221

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TSUI SHU YAN

CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

THE COMFORT CARE CONCERN GROUP

Statement of Comprehensive Income - continued

For the year ended 31st March, 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
Expenditure (Continued)			
bal b/f		\$ 3,429,653	\$ 3,362,221
Staff Training		32,300	23,500
Sundry Expenses		1,032	30,395
Telephone and Website Design		9,659	12,163
Transportation and Travelling		5,850	2,743
Total Expenditure		<u>\$ 3,478,494</u>	<u>\$ 3,431,022</u>
Surplus for the year	(5)	\$ 299,714	\$ 281,366
Accumulated Deficit Brought Forward		<u>(472,025)</u>	<u>(753,391)</u>
Accumulated Deficit Carried Forward		<u>\$ (172,311)</u>	<u>\$ (472,025)</u>

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, 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	(7)	\$ 50,027	\$ 86,354
Current Assets			
Accounts Receivable		\$ 10,800	\$ 216,748
Utility Deposits		5,300	5,300
Cash and Cash Equivalents	(10)	1,460,476	1,022,400
		<u>\$ 1,476,576</u>	<u>\$ 1,244,448</u>
Current Liabilities			
Accounts Payable		\$ 27,487	\$ 37,879
Accrued Expenses		45,381	72,962
Deferred Income		-	26,070
		<u>\$ 72,868</u>	<u>\$ 136,911</u>
Net Current Assets		<u>\$ 1,403,708</u>	<u>\$ 1,107,537</u>
Total Assets less Current Liabilities		<u>\$ 1,453,735</u>	<u>\$ 1,193,891</u>
Non Current Liabilities			
Deferred Income		<u>\$ -</u>	<u>\$ 39,870</u>
NET ASSETS		<u>\$ 1,453,735</u>	<u>\$ 1,154,021</u>
Funded by:			
Reserves		<u>\$ 1,453,735</u>	<u>\$ 1,154,021</u>



Kwok Chi Tat Dorothy
Chairman



Wu Kit Ying Wendy
Honorary Treasurer

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

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TSUI SHU YAN
CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

THE COMFORT CARE CONCERN GROUP

Statement of Changes in Reserve

For the year ended 31st March, 2023

	Fund Designated for funeral support services <u>HKD</u>	Fund Designated for bereaved volunteer services <u>HKD</u>	Fund Designated for child bereaved services <u>HKD</u>	Sub-total <u>HKD</u>	Accumulated Deficit <u>HKD</u>	TOTAL <u>HKD</u>
As at 1/4/2021	633,549	192,497	800,000	1,626,046	(753,391)	872,655
Surplus for the year	-	-	-	-	281,366	281,366
Transfer	-	-	-	-	-	-
As at 31/3/2022	<u>633,549</u>	<u>192,497</u>	<u>800,000</u>	<u>1,626,046</u>	<u>(472,025)</u>	<u>1,154,021</u>
As at 1/4/2022	633,549	192,497	800,000	1,626,046	(472,025)	1,154,021
Surplus for the year	-	-	-	-	299,714	299,714
Transfer	-	-	-	-	-	-
As at 31/3/2023	<u>633,549</u>	<u>192,497</u>	<u>800,000</u>	<u>1,626,046</u>	<u>(172,311)</u>	<u>1,453,735</u>

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, 2023

	<u>2023</u>	<u>2022</u>
<u>Cash Flows from Operating Activities</u>		
Surplus for the year	\$ 299,714	\$ 281,366
Adjustments for :		
Depreciation	44,525	42,475
Depreciation on Right-of-use Assets	-	110,857
Interest Income	(2,015)	(37)
Interest on Lease Liability	-	6,577
Operating Surplus/(Deficit) before Changes in working capital	342,224	441,238
Increase/(Decrease) in Accrued Expenses	(27,581)	66,887
(Increase)/Decrease in Accounts Receivable	205,948	(24,639)
(Increase)/Decrease in Other Receivable	-	981
Increase/(Decrease) in Deferred Income	(65,940)	(187,754)
Increase/(Decrease) in Accounts Payable	(10,392)	37,879
Cash generated from/(used in) Operating Activities	444,259	334,592
Interest element on Lease Liability	-	(6,577)
Net Cash generated from/(used in) Operating Activities	444,259	328,015
<u>Cash Flow from Investing Activities</u>		
Interest Income	2,015	37
Additions of Plant and Equipment	(8,198)	(63,218)
Net Cash used in Investing Activities	(6,183)	(63,181)
<u>Cash Flow from Financing Activities</u>		
Principal Portion of Lease Payment	-	(116,317)
Net Cash used in Financing Activities	-	(116,317)
Net Increase/(Decrease) in Cash and Cash Equivalents	\$ 438,076	\$ 148,517
Cash and Cash Equivalents at beginning of year	1,022,400	873,883
Cash and Cash Equivalents at end of year	\$ 1,460,476	\$ 1,022,400
<u>Analysis of the Balance of Cash and Cash Equivalents</u>		
Cash and Bank Balances	\$ 1,460,476	\$ 1,022,400
Bank overdraft	-	-
	\$ 1,460,476	\$ 1,022,400

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(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 be required 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 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.

(2) Basis of Preparation and Accounting Policies

The Association qualifies as a small private company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the Small and Medium-sized Entity Financial Reporting Standard issued by the Hong Kong Institute of Certified Public Accountants and have been prepared under the accrual basis of accounting and on the basis that the company is a going concern.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements:

(a) Revenue

Revenue is recognised when it is probable that the economic benefits will flow to the Association and when the revenue can be measured reliably, on the following bases:

- (i) Donations and sponsorship income which are recognized on a cash receipt basis; function income is recognized when the event takes place; and
- (ii) Interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest applicable.

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TSUI SHU YAN

CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(2) Basis of Preparation and Accounting Policies

(b) 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.

(c) Property, Plant & Equipment

Property, plant & equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Office Equipment	4 years
------------------	---------

(d) Impairment of Assets

An assessment is made at each balance sheet date to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment, intangible assets and long-term investments. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

(e) Foreign Currency Translation

The reporting currency of the Association is Hong Kong Dollars, which is the currency of the primary economic environment in which the Association operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the balance sheet date. Gains and losses on foreign exchange are recognised in the income statement.

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(2) Basis of Preparation and Accounting Policies

(f) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

(g) Trade and Other Receivables

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the income statement.

(h) Cash and Cash Equivalents

Cash comprises cash on hand and at bank and demand deposits with bank. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Trade and other payables

Trade and other payables are initially measured at fair value and, after initial recognition, at amortised cost, except for short-term payables with no stated interest rate and the effect of discounting being immaterial, that are measured at their original invoice amount.

(j) Leases

Leases that transfer substantially all the rewards and risks of ownership of assets to the Association, are accounted for as finance leases. At the inception of a finance lease, the cost of the leased asset is capitalised at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to the income statement.

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term.

Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Annual rents applicable to such operating leases are charged to the income statement on a straight-line basis over the lease term.

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(3) <u>Other Income</u>	<u>2023</u>	<u>2022</u>
Honorarium Income	\$ 94,480	\$ 54,500
Interest Income	2,015	37
Sundry Income	33,935	1,400
	<u>\$ 130,430</u>	<u>\$ 55,937</u>

(4) 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.

(5) <u>Surplus/(Deficit) for the year</u>	<u>2023</u>	<u>2022</u>
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The Association's surplus/(Deficit) for the year is stated after :

Charging:

Auditor's remuneration	\$ -	\$ -
Depreciation	44,525	42,475
Depreciation on Right-of-use Assets	-	110,857
Staff costs excluding remuneration of executive committee members		
- Salaries and Allowances	2,657,062	2,727,121
- Employer's MPF contributions	132,853	136,985
- Staff Training	32,300	23,500
and Crediting:		
Interest Income	2,015	37

(6) Remuneration of Councillors

No councillors are remunerated in the capacity as councillors.

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(7) Property, Plant & Equipment

	<u>Office Equipment</u>	<u>Total</u>
Cost		
At 1 April, 2021	\$ 106,682	\$ 106,682
Additions	63,218	63,218
Disposal	<u>-</u>	<u>-</u>
At 31 March, 2022	169,900	169,900
Additions	8,198	8,198
Disposal	<u>-</u>	<u>-</u>
At 31 March, 2023	<u>\$ 178,098</u>	<u>\$ 178,098</u>
Accumulated Depreciation		
At 1 April, 2021	\$ 41,071	\$ 41,071
Charge for the year	42,475	42,475
Written Back	<u>-</u>	<u>-</u>
At 31 March, 2022	83,546	83,546
Charge for the year	44,525	44,525
Written Back	<u>-</u>	<u>-</u>
At 31 March, 2023	<u>\$ 128,071</u>	<u>\$ 128,071</u>
Net Book Value		
At 31 March, 2022	<u>\$ 86,354</u>	<u>\$ 86,354</u>
At 31 March, 2023	<u>\$ 50,027</u>	<u>\$ 50,027</u>

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(8) Grant from The HK Jockey Club Charities Trust

	<u>2023</u>	<u>2022</u>
Income:		
Grant from The HK Jockey Club Charities Trust	\$ 1,667,000	\$ 1,667,000
Grant from The HK Jockey Club Community Sustainability Fund	-	168,925
	<u>\$ 1,667,000</u>	<u>\$ 1,835,925</u>
Expenses:		
Programme expenses	\$ 38,834	\$ 135,141
Salaries	1,864,747	1,841,656
Others Administrative Expenses	24,155	12,754
Indirect Administrative Cost	118,653	151,139
	<u>\$ 2,046,389</u>	<u>\$ 2,140,690</u>
Deficit subsidized by The Comfort Care Concern Group General Fund	<u>\$ (379,389)</u>	<u>\$ (304,765)</u>

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(9) <u>Grant from Jebson Beverage Company Limited</u>	<u>2023</u>	<u>2022</u>
<u>Project Title : Towards the Better Life 2021/22 (Year 1)</u>		
	<u>1/4/2022 - 20/7/2022</u>	<u>21/7/2021 - 31/3/2022</u>
Balance b/f	\$ 497,474	\$ -
Grant received during the year	-	989,040
	<u>497,474</u>	<u>989,040</u>
Less : Expenses		
Programme expenses	67,285	\$ 29,905
Salaries	268,082	461,661
	<u>335,366</u>	<u>\$ 491,566</u>
Surplus	\$ 162,108	\$ 497,474
Balance transfer to Project Year 2	(162,108)	-
balance c/f	<u>\$ -</u>	<u>\$ 497,474</u>

Project Title : Towards the Better Life 2022/23 (Year 2)

	<u>26/9/2022 - 31/3/2023</u>
Balance transfer from Project Year 1	\$ 162,108
Grant received during the year	926,495
	<u>1,088,603</u>
Less : Expenses	
Programme expenses	131,872
Salaries	412,008
	<u>543,880</u>
balance c/f	<u>\$ 544,723</u>

The balance of Grant included in The Comfort Care Concern Group general fund.

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(10) <u>Cash and Cash Equivalents</u>	<u>2023</u>	<u>2022</u>
Cash at Bank	\$ 1,445,278	\$ 1,014,430
Cash in Hand	15,198	7,970
Cash and cash equivalents in the Statement of Financial Position	1,460,476	1,022,400
Bank Overdrafts	-	-
Cash and cash equivalents in the Cash Flow Statement	<u>\$ 1,460,476</u>	<u>\$ 1,022,400</u>

(11) 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.

(12) Commitments under Operating Lease

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

	<u>2023</u>	<u>2022</u>
As Lessee		
Within one year	\$ 124,992	\$ -
In the second to fifth years inclusive	124,992	-
	<u>\$ 249,984</u>	<u>\$ -</u>

(13) Approval of Financial Statements

The financial statements are approved and authorised for issue by the councillors on 20th December, 2023.



嘸明會

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)

☐ 繳費靈 PPS (嘸明會商戶編號：9331)

PPS (The Comfort Care Concern Group Merchant No. : 9331)

☐ 劃線支票 Crossed cheque (支票號碼 Cheque number: _____)

(抬頭請寫「嘸明會」 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)

(請將入數紙連同本頁郵寄/傳真/電郵回本會，以便發出正式捐款收據。)

Please mail/fax/email the bank-in slip and this donation form back for the issue of donation receipt)

捐款人資料 Personal details：

*捐款人/公司名稱 Name：_____

*地址 Address：_____

*電話 Tel：_____ 電郵 Email：_____

*必要填寫項目 Must fill items

衷心感謝你的支持

Thank you for your support

寄 To : 贐明會

THE COMFORT CARE CONCERN GROUP

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Stamp

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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

(排名不分先後)

政府部門 / 合作或支持團體 / 贊助或捐助公司或人士

社會福利署

沙田醫院

白普理寧養中心

靈實醫院

律敦治醫院

東華三院黃大仙醫院

香港中文大學社會工作學系

香港大學社會工作及社會行政學系

香港社會服務聯會

義務工作發展局

遺善最樂

善寧會

一切從簡

九龍殯儀館

凌雲寺

社會人士

(排名不分先後)

跳出生命幽谷

活出人生彩虹

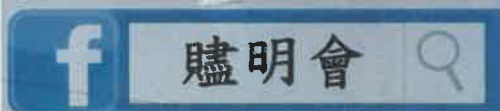
膳明會 THE COMFORT CARE CONCERN GROUP

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