



懷智匠業有限公司  
WAI JI HONG YIP COMPANY LIMITED



2015-2016年報



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# 成立背景、使命、目標

## 成立背景

懷智匡業有限公司是一間社會企業，由基督教懷智服務處管理，於二零零二年五月成立，以關懷及匡扶智障及其他殘疾人士的就業發展，協助他們達致職業康復為宗旨。

## 使命

以分享及實踐神的愛為使命，透過商業營運為智障及其他殘疾人士創造就業機會，建立傷健共融的工作環境及系統。

## 目標

- 經營商業與社會目標兼備的服務，為智障及其他殘疾人士提供公開就業機會，使他們能享有一般就業人士的待遇及福利。
- 建立傷健共融的工作環境及系統，提高社會對智障及其他殘疾人士的接納程度。
- 賺取合理利潤回報，以維持及發展公司的業務，確保智障及其他殘疾人士的就業機會。
- 向顧客提供優質可靠的產品或服務。

## 業務簡介

### 汽車清潔服務

為大小停車場提供洗車、內外清潔及打蠟等服務。

### 清潔服務

為顧客提供一站式到戶清潔服務，包括打掃、抹窗、地板打蠟、吸塵、清洗地氈等。

### 直銷服務

為客戶提供手工藝宴會禮品、貨品包裝及派遞等服務。



### 智快髮

於屯門醫院開設了全港首間快速剪髮專門店，為醫護人員、病人及家屬提供快速剪髮服務及銷售專業理髮產品。



### 好首足@智快髮

設於長沙灣區，為市民提供方便、舒適、價格實惠以及從頭到腳的護理服務，集合洗髮、剪髮服務、天然護理產品銷售及薰腳服務於一身的新業務。



# 董事局成員名單



**主席**  
鍾志煒先生



**副主席**  
梁佳樂先生



**董事**  
鍾建強工程師



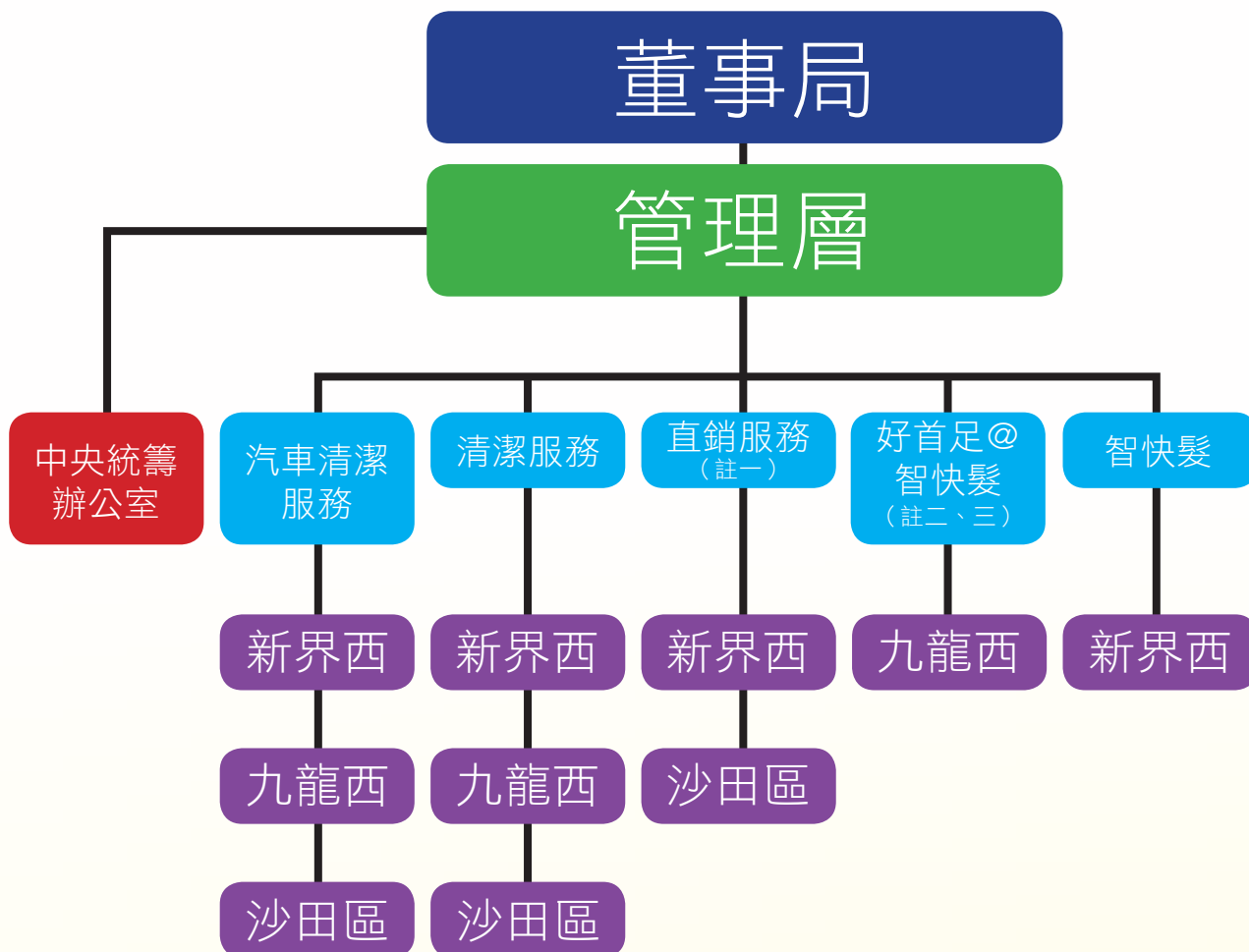
**董事**  
梁耀發先生



**董事**  
李曾慧平教授

\*李文基先生於2015年7月22日辭任董事一職

# 組織架構圖



註一：直銷服務包括手工藝宴會禮品製作及派遞服務

註二：業務按所屬區域劃分

註三：業務由社會福利署「創業展才能計劃」資助

# 職員名單

## 項目主任

關子卓

## 營運主任

王景源

## 營運助理

朱洪思  
李燕娜

霍轉好  
廖巧雲

許桂娟  
王佩詩

羅春雷

陳勇潮

連艷艷

陳蕙瑜

## 服務員

陳麗娟  
蕭志和  
羅玉英  
黃國強

陳 英  
蔡國基  
崔樹芬  
黃惠儀

馮瑞林  
伍震宇  
黃雪雲  
馮敬雯

李靜雯  
梁志鵬  
陳浩恩  
曾秀蘭

林建倫  
陳智民  
李佩珍

李耀華  
陳賴文彩  
劉國明

凌肖基  
林國強  
趙素英

## 手工藝導師

吳懿殷

(由2015年4月至2016年3月期間)

# 主席報告



鍾志煒先生

香港社企近年發展迅速，數目由2008年約260間，增長超過一倍至目前超越570間，社企的業務種類和社會目標亦漸趨多元化，為的都是希望解決不同的社會問題。作為管理及經營社企的一份子，看到越來越多人投身行業，實在令人鼓舞。

懷智匡業有限公司(下稱『公司』)從2002年起經營至今已踏入第十四個年頭，多年來致力推動殘疾人士就業發展，協助殘疾員工解決工作上的困難，為他們安排合適的工作崗位及訓練，讓他們發揮所長。這亦是我們社企所定立的使命和目標。

是年度公司聘用了38位員工，當中有25位為殘疾人士。此外，我們為基督教懷智服務處(下稱『懷智』)的庇護工場及輔助就業服務使用者提供了共34,400多小時(723人次)的工作訓練，以提升他們的工作技能，加強他們出外工作時的信心，為日後能達致公開就業作好準備。

新業務方面，是年度獲社會福利署「創業展才能」計劃資助，於長沙灣福華街623號開設「好首足@智快髮」，希望提供嶄新的服務，令殘疾人士可發揮才能，也讓社會大眾透過親身接觸，了解到殘疾人士的強項和潛能。新業務專營個人護理服務，集合剪髮、洗頭及薰腳服務，提供一個衛生及舒適的地方讓區內之上班人士及附近居民享受服務並藉此舒緩壓力。

本公司的另一項業務是於屯門醫院主大樓大堂的【智快髮】剪髮店。經過一年多的經營，發展漸趨成熟，利潤亦略有增長。我們將繼續努力為醫院病人、探病家屬及院方職員提供優質的「快剪」服務及專業髮型產品。在此鳴謝15M Plus Limited髮型連鎖集團及「奇妙愛心基金」一直對本公司的支持。

喜善手工藝業務、各清潔及汽車美容的業務，均有穩健的發展，為客戶提供優質的服務及維持良好的水平。

展望未來，我們會檢視公司的發展目標及方向，人力資源及各業務之營運方針，使員工及殘疾人士有更多的發展機會。此外，隨著本公司殘疾員工逐漸踏入退休年齡，我們將為各業務重新檢視人手部署及作出服務調整，協助部份有需要的員工作出退休或轉行的準備。業務發展方面，我們將探討試行「社企工作體驗計劃」予各大、中、小學學生，希望讓更多年青朋友認識社企及殘疾人士的能力，了解更多他們在工作上的限制，從而啓發年青朋友反思。

本人衷心感謝『懷智』及一直以來支持本公司的各位董事、委員、基金會、義工、企業及有關的政府部門，亦借此機會感謝各客戶及合作伙伴對本公司的信任和支持。最後，更要感謝各位同工一直以來的努力，繼續同心努力，邁步向前。

## 新界西

林小燕經理、蔡啟然經理

### 智快髮

本公司在2014-2015年度於屯門醫院地下大堂開設了全港首間「快剪」店，為醫院的員工、訪客以及社區人士提供快速和有質素的剪髮服務，同時也銷售各款髮型護理用品及假髮產品。因發現不少院舍對到戶剪髮服務的需求，業務亦提供外剪服務，為未能到店舖剪髮的人士提供專業優質的服務。經過一年多的經營，業務漸見增長中。本公司聘請了殘疾人士擔任店務助理職位，同時亦有提供訓練崗位。業務不但能拓闊工作種類、亦能夠提供髮型行業的知識和技巧，更重要的是能為員工提供有別於傳統體力勞動為主的工作。

### 汽車清潔業務

本公司一直堅持及本著「發揮自己所長，為客戶做到最好」的宗旨，為客戶提供優質的服務。業務已營運超過十年，大部份客戶均對我們有很正面的評價。本年度曾發出問卷以收集客戶意見，藉此提升服務質素。收回問卷中超過70%車主表示滿意整體服務，78%車主滿意本公司的服務質素。可見客戶對本公司服務有好的評價，服務質素也得到大多數客戶肯定及信心。



業務為一班殘疾人士創造了不少就業和訓練機會，共聘用了九位殘疾員工。隨著員工踏入退休年齡，本公司亦會協助部份有需要的員工作出退休或轉行的準備，例如參加一些日間服務或嘗試其他業務等，讓員工能找到適合自己的生活模式，迎接及享受退休生活。此外，本公司十分關注工作技巧訓練及職業安全，會持續為員工提供相關培訓及合適的輔助工具，提升員工職業安全意職及業務質素。

本年度暫停了車輛數量較小及位置較遠的停車場之洗車服務，整合後服務集中於元朗及屯門區兩間醫院、警署等，同時亦於場內進行宣傳活動，希望能吸納新客戶，讓社區人士認識到殘疾人士的才能。過去一年，雖然服務場地減少，但車輛持續增長，可見本公司洗車服務得到客戶的支持，能有如此成績，實在有賴一班員工不辭勞苦地工作，提供優質的服務。在此，特別感謝各服務場地提供的協助及一班客戶的支持。

### 清潔業務

業務於2015-2016年度的全年總營業額接近40萬元，超越預期目標。在不同競爭環境下，營業額能有所增長，成績非常理想，除團隊合作成果外，主要受惠Clean Hong Kong @2015，社署撥款復康單位參與，本公司成功接獲3個復康單位單次大清潔服務，收入超出預算。業務當中以教會清潔服務的收入最為理想，其次是學校恆常清潔





服務及中西醫療中心等。業務仍會繼續開拓復康服務團體、商業辦公室、教會等場地進行清潔及打蠟服務工作。

本年度業務每月平均營業額約近3萬3仟，收入與去年比較大幅增加。過去一年總惠顧客戶為114人次，較上年度增加9%。

本公司一直支持聘用殘疾人士，為他們提供就業機會。本年度我們共聘用了2名健全人士、1名全職及3名兼職時薪殘疾人士。除直接聘用殘疾人士外，我們亦透過恆常清潔訓練，為有興趣及具工作動機的訓練學員提供培訓機會，如辦公室清潔技巧、吸塵、打蠟技巧等，藉以提升他們的工作技能。去年參與清潔服務的訓練學員達143人次，總訓練時數達6,052小時。

未來將維持現有客戶數量，繼續訓練有潛質的學員，推廣清潔服務工作。檢視現有的工作點，分上下午節安排工作，模式較適合年長的訓練學員。我們每年定期舉辦職業安全健康培訓課程予員工與訓練學員，強化他們職安健工作意識。

## 直銷代購業務

直銷代購業務主要為客戶提供訂購科技教材套、手工藝宴會禮品製作、設計利是封、賀卡製作及派遞服務等。2015-2016年度總營業額約37萬元。較上年度略為減少，我們共聘用了2名殘疾人士處理業務，當中包括新學年教材套訂購、酒店及補習社宣傳單張派遞服務及手工藝產品推廣。

## 手工藝禮品製作、包裝及派遞服務

年度初與自在社協作，製作200件磁石貼，在季度會員活動內銷售，效果理想。並教授訓練學員做立體繡工藝訓練，產品在展銷中試賣。年中與基督教服務處觀塘樂Teen會協作，製作45份義工紀念相架及獎狀，效果滿意。

過去一年，手工藝製作發展平穩，銷售理想，全年外出展銷次數亦增加。主力由社會福利署康復服務市場顧問辦事處及外間團體提供，所舉辦的展銷場地，分別有第50屆維園工展會、旺角政府合署、Let Them Shine Gala沙田新城市廣場、拉斐特、油塘、葵芳、浸會大學、元朗三聯書局及中環天星碼頭等。年度尾參與筆凡生活手工藝攤位展銷，間接與Somebody Co.合作，製作領匯活動手工藝紀念品及朗藝坊中秋節聚餐上推廣，效果尚算滿意。手工藝產品款式包括：立體繡、日式麵粉輕黏土、節日賀卡、布藝製作、水晶飾物、小盆栽、紀念品、襪子娃娃、陶瓷飾物及淡水珍珠飾物。亦曾聯絡多間機構及教會安排產品於客戶的店舖內寄賣或展銷，期望創造多元化的培訓及就業機會予殘疾人士。

派遞服務、與科技教材包裝都是利潤較高的項目，科技教材套包裝是連工包料形式與客戶合作，提供超過25款科技教材套予中小學生訂購。手工藝及派遞，本年度有110人次服務使用者參與訓練，總訓練時數達4,417小時。



## 前瞻

### 智快髮

服務可以為殘疾人士提供有別於傳統體力勞動的工作，工作種類更多元化，深得殘疾人士和客戶支持。因此，展望未來，本公司將於長沙灣福華街623號開展分店，不單提供剪髮服務，更提供洗髮、薰腳服務，為區內居民、社區人士及附近上班一族服務，期望為殘疾人士提供更多工作選擇及機會。

### 汽車清潔業務

為提供更多元化的服務，我們將提供車廂內籠清潔服務，添購不同的汽車清潔輔助工具，減少員工的體力勞損，提升工作效率和安全。

### 清潔業務

定期檢視殘疾員工的健康狀況及工作流程，加添輔助工具，盡量減低體力勞損。定期舉辦職安健培訓課程，強化員工的職安健工作意識，保障員工的職業安全。本公司將繼續為有興趣及有潛質的訓練學員，提供工作培訓，期望能夠為清潔業務增添新員工，協助發展業務。

### 直銷業務

未來重點以「元朗情懷」及「喜善同行」手工藝宴會禮品品牌為發展目標，重點設計及開發手工藝產品，繼續嘗試聯絡不同類型的客戶例如：專上院校、中小學、慈善團體、書店、基督教團體及領展商場等，安排產品於客戶的店舖內寄賣及展銷，開拓展銷場地，現場示範及教授製作手工藝品製作，提供各種手工藝培訓班，讓殘疾人士持續參與，發掘有潛質的訓練學員加以培訓，招募及培訓義工以便能協助生產及展銷工作。2016年12月22日至2017年1月2日將會參與在維園舉辦第51屆工展會展銷。



## 九龍西

湛麗翔經理

本年度九龍西區的清潔業務及汽車清潔業務保持平穩的發展，為殘疾人士提供工作、訓練及發揮潛能的機會，向社區人士展現他們工作能力，客戶對本區服務具正面評價，讚賞殘疾人士的努力表現。

### 清潔業務

本年度九龍西區清潔服務客戶包括學校、教會、社會服務單位及公司等，為客戶持續提供定期或單次式的清潔服務。本區與客戶建立良好合作伙伴關係，本年度繼續為聖公會基福小學、扶康會麗瑤成人訓練中心暨麗瑤之家、東方基督教會恩光堂及以馬內利浸信會提供清潔服務，服務質素維持優質水平，有效鞏固服務口碑，客戶對本區清潔服務質素表示滿意。

本區不定期為學校、教會、院舍、非牟利機構等提供單次式地板打蠟及清潔服務，以有效運用人手，增加殘疾人士工作及訓練機會。另持續安排工場訓練學員接受清潔工作訓練，加強他們工作動機及技能。

### 汽車清潔業務

本區的汽車清潔服務保持穩定的客戶人數。面對部份殘疾員工的機能衰退，他們難以長時間擔任體力勞動工作，本區十分關注，並已逐步調整他們的工作時數。另持續檢視各場地運作流程及調配人手，添置輔助工具以減少勞損。

## 前瞻

九龍西區的業務保持平穩的發展，為殘疾人士持續提供工作及訓練機會。唯因面對殘疾員工老化問題，將安排逐步縮減部份場地或服務日數，並嘗試業務轉型，為殘疾人士開拓其他工作空間。為保障員工、訓練學員的職業安全及健康，本區持續檢視各業務運作流程及人手安排，推行職安健培訓，加強他們職安健知識及工作技巧，並添置輔助工具，使他們能於安全及健康的環境工作。另本區積極發展天然環保產品業務，為訓練學員提供多元化的訓練機會，推動殘疾人士潛能發展。

## 沙田區

廖少冰經理

本年度，沙田區的清潔業務及汽車清潔業務均穩定發展。訓練學員能接受穩定之訓練，他們除能發揮其個人潛能外，同事們及訓練學員的表現亦獲得客戶的欣賞及肯定。

### 汽車清潔業務

沙田區的汽車清潔業務於本年度平穩發展，並持續累積穩定之客戶。本年度使用汽車清潔服務的客戶共有 15 位。

### 手工藝製作

本區於本年度有 8 位訓練學員接受手工藝製作的訓練，學習進度理想，全年訓練時間達 3,581 小時。本年度本區除了繼續十字繡、磁石貼、不織布及拼貼的產品外，亦會按節日的需求制作節日及時令的產品，且增加了學前教育的教材產品。參與的訓練學員均能夠掌握有關的技巧，推出市場後亦有不俗的表現。本年度本區繼續協助「喜善同行-手工藝宴會禮品」的業務發展，並將相關產品在展銷場上售賣，讓市場對相關產品有更多的認識。有關展銷的場地，包括了香港教育專業人員協會旺角中心、拉斐特、葵涌運動場食品嘉年華、工展會及元朗跳蚤市場等。



### 清潔業務

本年度本區繼續為東華三院提供清潔服務，並開拓了精英運動員的辦公室清潔工作。本年度共有 4 位學員接受清潔工作訓練，全年的訓練時間達 357 小時，訓練學員的清潔技巧經過密集式的訓練後均有所提升。

## 前瞻

本區於本年度的整體業務未有明顯的增長，惟由於本區的業務規模較小，可以接受訓練的訓練學員有限，故未來的目標是仍然以鞏固現有客戶為主，並會致力於提升訓練學員的整體技巧及加強職安健培訓，以協助有潛質的訓練學員投入市場。此外，本區會繼續透過參與不同的展銷活動及寄賣的銷售方式推廣手工藝貨品。

# 項目發展報告

## 好首足 @ 智快髮

新項目「好首足@智快髮」於2016年2月接獲社署創業展才能秘書處發出之通知信，確認公司成功獲得基金資助。



JIMMY 於「好首足@智快髮」內任職店舖助理，協助髮型師招待客人，為客人洗頭、吹頭是他工作的一部份。



店內設有一部全自動洗頭機，同工經訓練後可自行操作。薰腳區內設有四個梳化座位及薰蒸專用的薰足筒，提供一個舒適的環境讓客人可放鬆心情享受服務。店內亦提供衛生的速剪服務，剪髮的器具(如：髮剪、髮夾、吸髮器之專用吸頭)每當服務完一位客人後均會以酒精殺菌，再放入紫外光消毒櫃中作進一步消毒處理，此外本店會為客人準備全新的膠梳，客人無須擔心衛生及清潔問題，可安心光顧。



# 員工及訓練員心聲



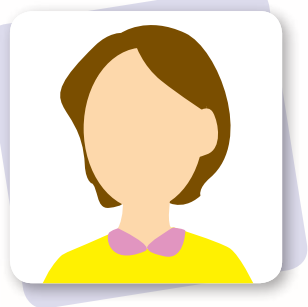
**王景源** | 營運主任，九龍西 |

回想起入職時充滿著疑惑，一年過去了，認識左既每一位訓練學員由工作上的程序至生活上的一點一滴都帶來不一樣的感受，與他們相處會有很多學習機會與歡樂。



**朱洪思** | 營運助理，九龍西 |

要達致每一位殘疾人士重投社會工作，實不容易；慶幸每位同事對工作的熱誠、認真，一絲不苟，相信目標已近。



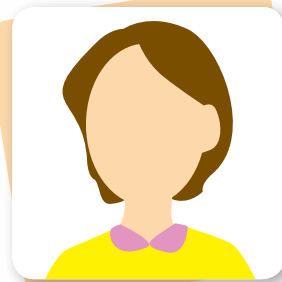
**陳勇潮** | 營運助理，新界西 |

我係替工潮姐，自加入懷智匡業汽車清潔後，感覺投入了另一個新家庭，感覺上又多了份責任，令自己的生活更加充實，更精彩。



**李耀華** | 汽車清潔服務員，新界西 |

我是李耀華，轉眼間加入懷智匡業有限公司多年。在此期間，我擔任汽車清潔服務員。汽車清潔是我倍感興趣的工作，因為它能帶給我成功感。因此，我很感謝公司給我一個機會可以發揮所長。



### 朱詠風 | 訓練員，新界西 |

加入手工藝組不知不覺已經三年多了，它使我的生活增添了很多快樂，它成為了我的嗜好，它讓我結識更多朋友，我希望持續提昇我的技巧，獲得更多的認同令我更愉快。



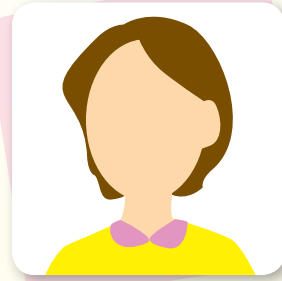
### 吳迪文 | 訓練員，新界西 |

派遞多年，我能用自己的能力令每年收入一點一點的增加，令我的生活得到改善，讓我能逐步貼近我的個人目標，這一切令我更積極工作。



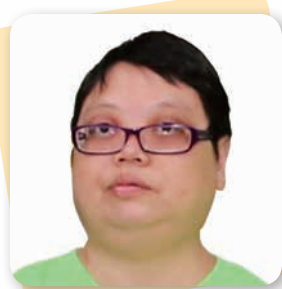
### 陳智民 | 服務員，新界西 |

我負責清潔工作，有宣道會錦繡堂、宣道會宣德堂、在徐澤林小學負責班房和廁所清潔工作、國際十字路會、間中起漬打蠟及家居恆常清潔工作。我喜歡外出工作覺得好開心，有很多客戶都讚我做得叻。



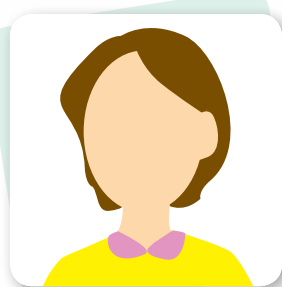
### 廖彩英 | 副店長，好首足 @ 智快髮 |

我在好首足 @ 智快髮工作已接近差不多5個月的時間，我喜歡在這裏工作，同事間工作融洽，亦可學到管理上的一些知識。這裏工作相對我以前的工作，比較容易和簡單，所以很快便可以上手，在此特別多謝卓姑娘和前社工劉姑娘，是她們介紹這份工給我的。謝謝！



### 李美珠 | 店舖助理，好首足 @ 智快髮 |

我好喜歡在好首足工作，在這地方同事相處融洽，工作時間不會太長很適合我，工作內容容易，不難上手，我對這份工作有好大期望。



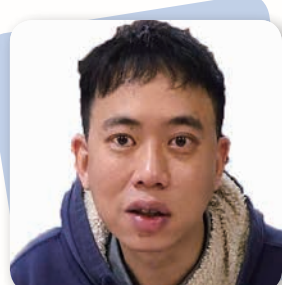
### 淑珍 | 訓練員，智快髮 |

很開心可以在智快髮工作，因為工友們都很友善及樂於助人，故此與他們相處得很好，以致整個工作氣氛都很融洽。此外，我也學習到不少工作技能，以便日後找同類的工作。



### 曾秀蘭 | 店務助理，智快髮 |

在智快髮工作好開心，有收入之餘又可以不用留在院舍這麼沉悶，因為我害怕寂寞，有空時就會容易胡亂思想。另外，我覺得在這裡工作又可以減肥做運動，真是好！



### 黃錦超 | 訓練員，沙田 |

我是黃錦超，本年度開始參與匡業沙田區手工藝訓練。我擅長做不織布產品，產品包括：貓咪公仔、掛飾及擺設，並有機會參與外出展銷。每當自己的手工藝品被賣出及受到顧客欣賞時，我都十分開心。此外，更感到自豪，亦可賺錢購買自己喜歡的東西。



# 服務員榮休

黃國強（下稱國強）是懷智匡業有限公司的服務員亦是汽車清潔服務的開國功臣。

國強起初是輔助就業之個案，經安排受訓後轉介至本公司當汽車清潔服務員。居住粉嶺的他每天由家中出發自行到工作地點，非常獨立。過往曾於北區內的醫院、政府合署、法院及警署等地點清潔汽車，很多車主都認同及讚賞他的工作，亦會主動和他打招呼，多年來光顧的客戶亦和他像老朋友一樣，對他充滿信心。



個性開朗的國強願意與人合作，每當有新同事入職，他亦會主動協助新同事尋找車場內需要服務之車輛，每次均可正確指出所在位置，非常有記性。他亦非常勤奮，由最初需要導師幫忙，到每天可自行處理及清潔15-16部車，多年來的努力，實在值得嘉許。

今年國強已踏入退休年齡，服務了十四年的開國功臣將會進入人生的另一個階段，我們都衷心祝福國強身體健康、退休生活愉快!!



# 週年聚餐活動

一年一度的週年聚餐活動於2016年3月5日於天水圍嘉湖海逸酒店舉行，是年度共有126人參加。活動當日節目非常豐富，有財神賀新春、魔術及舞蹈表演。除了慶祝農曆新年外，本公司當日亦頒贈長期服務獎以感謝公司員工付出的努力及加以鼓勵。一如既往，本公司亦邀請了業務的合作伙伴及友好作嘉賓，還有表演及抽獎，氣氛相當融洽，各人都非常歡暢，員工亦滿載而歸。

## 週年聚餐活動花絮：



大合照：



董事及管理層員工



新界西員工



九龍西員工



沙田區員工



中央統籌辦公室員工



嘉賓

# 宣傳活動

## 手工藝銷售及推廣

活動 / 展銷日期	名稱
03/2016	HKCN HKCN攤位活動 錦上路跳蚤市場寄賣活動(03/2016)
02/2016	06/02/2016 自在社維園年宵寄賣活動
12/2015 ~ 01/2016	24/12/2015-04/01/2016 第50屆工展會展銷推廣活動 18-20/11/2015 浸會大學展銷活動
11/2015	12-15/11/2015 Let Them Shine Gala 沙田展銷推廣活動 05/11/2015 南京交流團展銷活動 31/10-04/11/2015 第四屆香港食品嘉年華展銷推廣活動
10/2015	09-10/10/2015 銅鑼灣百德新街展銷推廣活動
09/2015	25-26/09/2015 元朗三聯書局展銷活動 26/09/2015 中環天星碼頭展銷推廣活動 19/09/2015 朗屏中秋慶團圓展銷活動 自在社 香港基督教服務處觀塘樂Teen會
07/2015	自在社 18/07/2015 中環天星碼頭展銷推廣活動
06/2015	13/06/2015 中環天星碼頭展銷推廣活動 自在社
05/2015	09/05/2015 中環天星碼頭展銷推廣活動 15-17/05/2015 油塘大本營展銷推廣活動
04/2015	30/03/2015-02/04/2015 長沙灣政府合署展銷推廣活動



第50屆工展會展銷



油塘大本型展銷



元朗三聯書局展銷

## 商界展關懷 社區伙伴合作展 2016

為了讓公眾及更多團體認識本公司，是年度本公司參與了香港社會服務聯會主辦的「商界展關懷社區伙伴合作展 2016」展覽活動，我們以新項目「好首足@智快髮」為宣傳重點，向公眾推廣速剪、薰腳等服務。此外，亦有即場派發天然手工皂及「喜善」手工藝紀念品，藉此向參觀者宣傳我們特色的產品，以及展示殘疾人士的才能。



(本公司的一眾員工合照)



獲本公司提名多年的天水圍嘉湖海逸酒店亦親臨展位支持，酒店人力資源總監羅翠珊女士與本公司各員工合照。

# 客戶贈言



就這件事足以證明你們的服務係5星級。

蔡偉國  
愛回家  
八時入席  
廠景攝影師  
祝匡業事業步步高升

## 蔡偉國先生 | 九龍西汽車清潔客戶 | TVB 攝影師

各位工作人員好，我部車不經不覺經你們清潔有差不多十年，一直覺得十分滿意。

在過往多年中，我想起有一件事令我印象深刻。我當天返通宵更在1730左右返到停車場，見到你們工作人員已準備收工和收好所有物件，在我落車見到何小姐便和她說：現在咁夜唔好抹啦，明天先補抹，說完我便轉身走，怎知收工我發現架車已清潔乾淨得很，第日我見到何小姐便說聲唔該晒，再講起原來昨天你們其中一位員工當見到我架車未泊好就即刻裝水拿毛巾推車幫我抹車，就連何小姐向他說車主話明天先補抹啦，但這位員工堅持抹完先收工。

就這件事足以證明你們的服務係5星級。



## 黃家榮先生 | 九龍西汽車清潔客戶 |

能夠照顧殘疾人士就業是很大功德

看見他們很有熱誠 至少令他們融入社會 自食其力。

本人的車子已交了貴公司清洗，合作得非常愉快，真是多謝辛苦你們了。

黃家榮

## 劉醫生 | 新界西汽車清潔客戶 |

不經不覺，懷智為醫院提供優質洗車服務已經十年。懷智員工工作認真，專注，細心。希望懷智持續成長，穩健向前發展。

# 特別鳴謝

## 公司 / 機構 / 團體 ( 排名不分先後 )

九龍佑寧堂

朱靜華博士 — 退休長者協會有限公司

信和集團 - 黃廷方慈善基金

拉斐特

屯門醫院

國際十字路會

15M Plus Limited 髮型連鎖集團

基督教宣道會徐澤林小學

759 阿信屋

仁愛堂蕭梁詠筠綜合醫療中心

電視廣播有限公司

香港教育專業人員協會

資生堂香港有限公司

聖公會基福小學

嘉湖海逸酒店

扶康會麗瑤成人訓練中心暨麗瑤之家

Medicare Wig Center

以馬內利浸信會

Dakebestore

長沙灣政府合署

三聯書店

何文田香港房屋委員會

大有行有限公司

億豐環球實業有限公司

香港理工大學

基督教香港信義會靈暉堂

傑成系統有限公司

桌遊天地 — 桌上遊戲 Café

麵之家

基督教宣道會錦繡堂

心怡薰蒸社

宣道會宣德堂

鄰舍輔導會屯門 / 元朗鄉郊中心

東方基督教會恩光堂

仁濟醫院廿四屆董事局社會服務中心

正意工作室有限公司

# 核數報告

**WAI JI HONG YIP COMPANY LIMITED**  
懷智匡業有限公司

**Reports and Financial Statements**  
**For the year ended 31 March 2016**



WAI JI HONG YIP COMPANY LIMITED  
懷智匡業有限公司  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

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**WAI JI HONG YIP COMPANY LIMITED**  
**懷智匡業有限公司**  
**DIRECTORS' REPORT**

The directors have the pleasure in presenting their annual report and the audited financial statements for the year ended 31 March 2016.

**Principal activities**

The principal activities of the Company is creating employment opportunities for people with disabilities through its provision of cleansing services and the operation of a snack shop and a hair salon.

**Business review**

The Company falls within reporting exemption for the financial year. Accordingly, the Company is exempted from preparing a business review.

**Results and state of affairs**

The results of the Company for the year ended 31 March 2016 and the state of the Company's affairs as at that date are shown in the financial statements on pages 5 to 20.

**Reserves and funds**

Movements in the Funds of the Company during the year are set out in the statement of changes in funds on page 7.

**Fixed assets**

Details of the movements in the Company's fixed assets during the year are set out in note 10 to the financial statements.

**Directors**

Directors who held office during the year and up to the date of this report were as follows:-

Chung Chi Wai	鍾志煒	
Chung Kin Keung, Lawrence	鍾建強	
Tsang Wai Ping, Cecilia	曾慧平	
Leung Kai Lok, Peter	梁佳樂	
Leung Yiu Fat, Allen	梁耀發	
Lee Man Key	李文基	(Resigned on 22 July 2015)

In accordance with the Company's Articles of Association, all directors retire, and being eligible, offer themselves for re-election.

**Management contracts**

No contracts concerning the management and administration of the whole or any substantial part of the business of the Company were entered into or existed during the year.

**Directors' interest in contracts**

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

WAI JI HONG YIP COMPANY LIMITED  
懷智匠業有限公司  
DIRECTORS' REPORT

**Permitted indemnity provisions**

At no time during the financial year and up to the date of this Directors' Report, there was or is, any permitted indemnity provision being in force for the benefit of any of the directors of the Company (whether made by the Company or otherwise).

**Auditor**

The financial statements have been audited by Fung, Yu & Co. CPA Limited, Certified Public Accountants (Practising), who will retire and, being eligible, offer themselves for re-appointment at the forthcoming annual general meeting.

For and on behalf of the board



Chung Chi Wai  
Chairperson

Date: 21 NOV 2016



FUNG, YU & CO. CPA LIMITED  
馮兆林余錫光會計師事務所有限公司

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
WAI JI HONG YIP COMPANY LIMITED  
懷智匡業有限公司  
(incorporated in Hong Kong and limited by guarantee)**

We have audited the financial statements of Wai Ji Hong Yip Company Limited ("the Company") set out on pages 5 to 20, which comprise the statement of financial position as at 31 March 2016, and the statement of surplus or deficit and other comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

***Directors' Responsibility for the Financial Statements***

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit and to 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.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's presentation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**FUNG, YU & CO. CPA LIMITED**  
馮兆林余錫光會計師事務所有限公司

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
WAI JI HONG YIP COMPANY LIMITED  
懷智匡業有限公司  
(incorporated in Hong Kong and limited by guarantee)**

*Opinion*

In our opinion, the financial statements give a true and fair view of the financial position of the Company as at 31 March 2016 and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

**FUNG, YU & CO. CPA LIMITED**  
Certified Public Accountants (Practising)

**LAU Vui Cheong**  
Practising Certificate Number: P03455



Date: 21 NOV 2016


WAI JI HONG YIP COMPANY LIMITED  
懷智匡業有限公司  
STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 MARCH 2016


	Notes	2016 HK\$	2015 HK\$
Turnover	5	3,359,069	2,855,281
Other income	6	39,922	212,872
		3,398,991	3,068,153
Cost of inventories sold		(30,794)	(52,929)
Selling and distribution costs		(743,485)	(707,905)
Administrative expenses		(2,214,282)	(2,069,464)
Surplus for the year	7	410,430	237,855
Other comprehensive income for the year		-	-
Total comprehensive income for the year		410,430	237,855

WAI JI HONG YIP COMPANY LIMITED  
懷智匡業有限公司  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2016

	Notes	2016 HK\$	2015 HK\$
<b>Non-current assets</b>			
Plant and equipment	10	-	129,124
<b>Current assets</b>			
Inventories	11	28,945	13,914
Trade and other receivables		397,000	428,191
Deposit held for more than 6 months		2,435,876	1,901,361
Cash at bank and in hand		3,524,656	3,506,391
		6,386,477	5,849,857
<b>Deduct:</b>			
<b>Current liabilities</b>			
Other payables	12	309,553	371,133
Amounts due to a related company		170,150	111,504
		479,703	482,637
<b>Net current assets</b>		5,906,774	5,367,220
<b>Net assets</b>		5,906,774	5,496,344
<b>Funds</b>			
Accumulated funds		5,906,774	5,496,344

Approved and authorized for issue by the board of directors on 21 NOV 2016  
On behalf of the board:

  
Chung Chi Wai  
Chairperson

  
Leung Yiu Fat, Allen  
Director

WAI JI HONG YIP COMPANY LIMITED  
懷智匠業有限公司  
STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED 31 MARCH 2016

	Accumulated funds HK\$
Balance as at 1 April 2014	5,258,489
Surplus for the year	237,855
Other comprehensive income for the year	-
Total comprehensive income for the year	237,855
Balance as at 31 March 2015	5,496,344
Surplus for the year	410,430
Other comprehensive income for the year	-
Total comprehensive income for the year	410,430
Balance as at 31 March 2016	5,906,774

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WAI JI HONG YIP COMPANY LIMITED  
懷智匠業有限公司  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2016

	2016 HK\$	2015 HK\$
<b>Cash flows from operating activities</b>		
Surplus from operations	410,430	237,855
Adjustments for:-		
Depreciation	129,124	129,124
Interest income	(36,922)	(38,136)
Operating surplus before working capital changes	502,632	328,843
Increase in inventories	(15,031)	(13,914)
Decrease in trade and other receivables	31,191	99,827
(Decrease) / increase in other payables	(61,580)	145,297
Increase / (decrease) in amount due to a related company	58,646	(18,984)
Decrease in deferred income	-	(169,105)
<b>Net cash generated from operating activities</b>	515,858	371,964
<b>Cash flows from investing activities</b>		
Interest received	36,922	38,136
Increase in deposits held for more than 6 months	(534,515)	(1,901,361)
Purchases of plant and equipment	-	(258,248)
<b>Net cash used in investing activities</b>	(497,593)	(2,121,473)
<b>Net increase / (decrease) in cash and cash equivalents</b>	18,265	(1,749,509)
<b>Cash and cash equivalents at beginning of year</b>	3,506,391	5,255,900
<b>Cash and cash equivalents at end of year</b>	3,524,656	3,506,391
<b>Analysis of the balances of cash and cash equivalents</b>		
Cash and cash equivalents	1,030,852	2,145,967
Time deposit (matured within 6 months)	2,463,976	1,328,467
Current and saving accounts	29,828	31,957
Cash in hand	-	-
	3,524,656	3,506,391

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WAI JI HONG YIP COMPANY LIMITED  
懷智匯業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

1. **General information**

The Company is a private company limited by guarantee incorporated in Hong Kong. Its registered office is located at G/F., 9-15 Tung Hoi House, Tai Hang Tung Estate, Shek Kip Mei, Kowloon, Hong Kong. The principal activities of the Company is creating employment opportunities for people with disabilities through its provision of cleansing services and the operation of a snack shop and a hair salon.
2. **Adoption of new and revised Hong Kong Financial Reporting Standards (HKFRSs)**

In the current year, the Company has adopted, for the first time, the following amendments to standards issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) which are relevant to its operations and effective for the accounting year ended 31 March 2016.

**Annual Improvements to HKFRSs 2010-2012 Cycle and 2011-2013 Cycle**  
These two cycles of annual improvements contain amendments to nine standards with consequential amendments to other standards. Among them, HKAS 24, *Related Party Disclosures* has been amended to expand the definition of a "related party" to include a management entity that provides key management personnel services to the reporting entity, and to require the disclosure of the amounts incurred for obtaining the key management personnel services provided by the management entity. These amendments do not have an impact on the Company's related party disclosures as the Company does not obtain key management personnel services from management entities.
3. **New and revised HKFRSs issued but not yet effective**

Up to the date of these financial statements, certain new and revised HKFRSs which may be relevant to the Company's operations and financial statements have been issued by the HKICPA but are not yet effective for the accounting year ended 31 March 2016. The Company is not yet in a position to state whether the adoption of them would have a significant impact on the Company's results of operations and financial position.
4. **Significant accounting policies**
  - (a) **Basis of preparation**

These financial statements have been prepared in accordance with the HKFRSs issued by the HKICPA and the disclosure requirements of the Hong Kong Companies Ordinance.

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The financial statements are presented in Hong Kong dollars, which is the same as the functional currency of the Company. All amounts are rounded to the nearest one.
  - (b) **Revenue recognition**

Revenue is recognised when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably, on the following basis:-
    - (i) Sale of goods is recognised when the goods are delivered and the risks and title have been passed.

WAI JI HONG YIP COMPANY LIMITED  
懷智匯業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

4. **Significant accounting policies (cont'd)**
  - (b) **Revenue recognition (cont'd)**
    - (ii) Service income is recognised when services are rendered.
    - (iii) Interest income is recognised as it accrues using the effective interest method.
    - (iv) Subvention income is recognised when the right to receive payment is established.
  - (c) **Plant and equipment**

Plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. The cost of an item of plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, only when it is probable that future economic benefits associated with the asset will flow to the Company and the cost can be measured reliably. All other expenditure incurred after the assets have been put into operation, such as repairs and maintenance, is recognised as expenses during the year in which it is incurred.

The gain or loss on disposal of an item of furniture and equipment is the difference between the net sale proceeds and the net carrying value of the relevant asset, and is recognised in surplus or deficit.

Depreciation is provided to write off the cost of furniture and equipment over their estimated useful lives by using the straight-line method at the following annual rates:

Leasehold improvements	2 years
Furniture and equipment	5 years
  - (d) **Financial assets**

The Company classifies its financial assets in the following categories: loan and other receivables. The classification depends on the purposes for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.
  - (i) **Loans and receivables**

Loans and receivables (including trade and other receivables, deposits held for more than 6 months and cash and cash equivalents) are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are initially recognised at fair value and thereafter stated at amortised cost less any impairment losses for bad and doubtful debts, except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less any impairment losses for bad and doubtful debts.



WAI JI HONG YIP COMPANY LIMITED  
懷智匯業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

4. Significant accounting policies (cont'd)  
Financial assets (cont'd)

Financial assets are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instruments.

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire or the company transfers substantially all the risks and rewards of ownership of the financial assets. On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and the cumulative gain or loss that had been recognised directly in equity is recognised in surplus or deficit.

(c) Impairment of financial assets

Financial assets, other than those at fair value through surplus or deficit, are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as a default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- the disappearance of an active market for that financial asset because of financial difficulties.

For certain categories of financial assets, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the company's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods (see the accounting policy below).

WAI JI HONG YIP COMPANY LIMITED  
懷智匯業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

4. Significant accounting policies (cont'd)  
Impairment of financial assets (cont'd)

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in surplus or deficit.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through surplus or deficit to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

(f) Impairment of non-financial assets

At the end of each reporting period, the carrying amounts of the Company's tangible and intangible assets are reviewed to determine whether there is any indication that those assets are impaired. If any such indication exists, the recoverable amount of the asset is estimated and, where relevant, an impairment loss is recognised to reduce the asset to its recoverable amount. Such impairment losses are recognised in surplus or deficit except where the asset is carried at valuation and the impairment loss does not exceed the revaluation surplus for that same asset, in which case, it is treated as a revaluation decrease.

(g) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost, which comprises all costs of purchase and where applicable, costs of conversion and other costs that have been incurred in bringing the inventories to their present location and condition, is calculated using the first-in, first-out method. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

(h) Financial liabilities

Financial liabilities at amortised cost (including other payables and amount due to a related company) are initially recognised at fair value less directly attributable transaction costs and are subsequently measured at amortised cost, using the effective interest method, unless the balances are interest-free loans obtained from related parties without any fixed repayment terms or the effect of discounting would be immaterial, in such cases, they are stated at cost.

Financial liabilities are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instruments. The company derecognises financial liabilities when the obligation specified in the contract is discharged or cancelled or expires.

WAI JI HONG YIP COMPANY LIMITED  
懷智匡業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

4. **Significant accounting policies (cont'd)**
- (i) **Social Welfare Department grants**  
Social Welfare Department grants are recognised when there is reasonable assurance that the grants will be received and all attaching conditions will be complied with. When the grant relates to an expenses item, it is recognised as income over the periods necessary to match the grant on a systematic basis to the costs that it is intended to compensate.
- (j) **Operating leases**  
Leases where substantially all the rewards and risks of ownership of assets remain with the lessor are accounted for as operating leases. Operating lease rentals payable are charged to surplus or deficit on a straight-line basis over the respective lease terms.
- (k) **Defined contribution plans**  
The obligations for contributions to defined contribution retirement scheme are recognised in surplus or deficit as incurred. The assets of the scheme are held separately from those of the Company in an independently administered fund.
- (l) **Provisions**  
Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of obligation can be made. Expenditures for which a provision has been recognised are charged against the related provision in the year in which the expenditures are incurred. Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. Where the effect of the time value of money is material, the amount provided is the present value of the expenditures expected to be required to settle the obligation. Where the Company expects a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain.
- (m) **Related parties**  
A related party is a person or entity that is related to the Company.  
(i) A person or a close member of that person's family is related to the Company if that person:  
(a) has control or joint control over the Company;  
(b) has significant influence over the Company; or  
(c) is a member of the key management personnel of the Company or of a parent of the Company.  
(ii) An entity is related to the Company if any of the following conditions applies:  
(a) The entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).  
(b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).  
(c) Both entities are joint ventures of the same third party.  
(d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.

WAI JI HONG YIP COMPANY LIMITED  
懷智匡業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

4. **Significant accounting policies (cont'd)**
- (m) **Related parties (cont'd)**  
(ii) (c) The entity is a post-employment benefit plan for the benefit of employees of either the Society or an entity related to the Company.  
(f) The entity is controlled or jointly controlled by a person identified in (i).  
(g) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).  
(h) The entity, or any member of a group of which it is a part, provides key management services to the Company or to the Company's parent.  
Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.
- (n) **Cash and cash equivalents**  
Cash and cash equivalents comprise cash at bank and in 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 changes in value, having been within three months of maturity at acquisition. Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are also included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

5. **Revenue**

	2016 HK\$	2015 HK\$
Sale of goods	510,241	549,000
Service income	2,848,828	2,306,281
	<u>3,359,069</u>	<u>2,855,281</u>

6. **Other income**

	2016 HK\$	2015 HK\$
Interest income	36,922	38,136
Subvention income	-	169,105
Sundry income	3,000	5,631
	<u>39,922</u>	<u>212,872</u>

WAI JI HONG YIP COMPANY LIMITED  
懷智匠業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

7. **Surplus for the year**

The surplus for the year is stated after charging, inter alia, the following:

	2016 HK\$	2015 HK\$
Auditors' remuneration:		
Depreciation	17,500	19,000
Operating leases - warehouse	129,124	129,124
Staff costs:-	180,000	180,000
Salaries and allowances	1,513,528	1,515,360
Contributions to Mandatory Provident Fund	72,757	71,831

8. **Taxation**

No provision for Hong Kong profits tax has been made in the financial statements as the Company is exempt from Hong Kong taxation under Section 88 of the Hong Kong Inland Revenue Ordinance.

9. **Directors' remuneration**

Particulars of directors' remuneration for the year disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance are as follows:-

	2016 HK\$	2015 HK\$
Fees	-	-
Other emoluments:		
Salaries and allowances	-	-
Contributions to Mandatory Provident Fund Scheme	-	-
Quarters expenses	-	-
Retirement benefits	-	-
Compensation for loss of office	-	-
Key management personnel's remuneration	-	-

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WAI JI HONG YIP COMPANY LIMITED  
懷智匠業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

10. **Plant and equipment**

	Leasehold improvements HK\$	Furniture and equipment HK\$	Total HK\$
<b>Cost</b>			
At 1 April 2014	-	102,910	102,910
Additions	258,248	-	258,248
Write off	-	(40,000)	(40,000)
At 31 March 2015 and 31 March 2016	258,248	62,910	321,158
<b>Accumulated depreciation</b>			
At 1 April 2014	-	102,910	102,910
Charge for the year	129,124	-	129,124
Written back	-	(40,000)	(40,000)
At 31 March 2015	129,124	62,910	192,034
Change for the year	129,124	-	129,124
At 31 March 2016	258,248	62,910	321,158
<b>Net book value</b>			
At 31 March 2016	-	-	-
At 31 March 2015	129,124	-	129,124

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WAI JI HONG YIP COMPANY LIMITED  
懷智匯業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

11. Inventories

	2016 HK\$	2015 HK\$
Inventories - salon supplies	28,945	13,914

At 31 March 2016, the carrying amount of inventories that are carried at fair value less costs to sell amounted to HK\$28,945 (2015: HK\$13,914).

12. Amounts due to a related company

The balance is unsecured, non-interest bearing and without fixed repayment terms.

13. Financial instruments

The carrying amounts of each of the categories of financial instruments as at the end of the reporting period are as follows:

	2016 HK\$	2015 HK\$
Financial assets	6,357,532	5,835,943
Financial liabilities	479,703	482,637

The fair values of the Company's financial assets and liabilities are not materially different from their carrying amounts.

14. Risks related to financial instruments

The Company's overall policy on risk management remained the same as in the previous year. The risks associated with the Company's financial instruments at the end of the reporting period are as follows:

**Credit risk**

The carrying amounts of trade and other receivables and deposits held for more than 6 months as stated in the statement of financial position represent the Company's maximum exposure to credit risk at the end of the reporting period. The Company has a credit policy in place and exposures to the credit risk are monitored on an ongoing basis. The Company has no significant concentrations of credit risk.

WAI JI HONG YIP COMPANY LIMITED  
懷智匯業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

14. Risk related to financial instruments (cont'd)

The percentage of trade receivables due from the Company's largest trade receivable and due from the Company's largest five trade receivables in aggregate to the Company's total receivables are as follows:

	2016 %	2015 %
Due from the Company's largest trade receivable	36	21
Due from the Company's largest five trade receivables	55	56

Receivables that were past due but not impaired relate to a number of customers that have a good track record with the Company. Based on past experience, the management believes that no provision for doubtful debt is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable. The Company does not hold any collateral over these balances.

**Liquidity risk**

The Company's policy is to regularly monitor 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.

The maturity analysis for the Company's financial liabilities at the end of the reporting period, based on the contractual undiscounted cash flows, is as follows:

At 31 March 2016

	Other payables HK\$	Amounts due to a related company	Total financial liabilities HK\$
Carrying amount	309,553	170,150	479,703
Without fixed repayment terms	-	170,150	170,150
Within 3 months	309,553	-	309,553
More than 3 months but within 1 year	-	-	-
More than 1 year	-	-	-
Total contractual undiscounted cash flows	309,553	170,150	479,703

WAI JI HONG YIP COMPANY LIMITED  
懷智匠業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

14. Risk related to financial instruments (cont'd)

At 31 March 2015

	Other payables HK\$	Amounts due to a related company	Total financial liabilities HK\$
Carrying amount	371,133	111,504	482,637
Without fixed repayment terms	-	111,504	111,504
Within 3 months	371,133	-	371,133
More than 3 months but within 1 year	-	-	-
More than 1 year	-	-	-
Total contractual undiscounted cash flows	371,133	111,504	482,637

15. Capital management

The Company's financial account includes the account on the accumulated surplus of the Company as described on page 7 of the financial statements. It is the Company's objective to maintain sufficient funds to safeguard the company's ability to continue as a going concern and to support its current and future operating expenditure requirements.

16. Critical accounting estimates and judgements

In preparing these financial statements, the management is required to exercise significant judgements in the selection and application of accounting principles, including making estimates and assumptions concerning the future. The resulting accounting estimate will, by definition, seldom equal to the related actual results. The following is a review of the more significant accounting policies that are impacted by judgements and uncertainties and for which different amounts may be reported under a different set of conditions or using different assumptions.

**Allowance for bad and doubtful debts**

The Company makes allowance for doubtful debts based on an assessment of the recoverability of trade and other receivables. Allowances are applied to trade and other receivables where events or changes in circumstances indicate that the balances may not be collectible. The identification of doubtful debts requires the use of judgement and estimates. Where the expectation on the recoverability of trade and other receivables is different from the original estimate, such different will impact carrying value of trade and other receivables and doubtful debt expenses in the years in which such estimate has been changed.

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WAI JI HONG YIP COMPANY LIMITED  
懷智匠業有限公司  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

16. Critical accounting estimates and judgements (cont'd)

**Depreciation**

The Company's net book value of plant and equipment as at 31 March 2016 was HK\$ Nil. The Company depreciates the assets on a straight-line basis over their estimated useful life. The estimated useful life reflects the directors' estimate of the periods that the Company intends to derive future economic benefits from the use of the assets.

17. Operating lease commitments

At the end of the reporting period, the Company had future aggregate minimum lease payments under non-cancellable operating leases as follows:

	2016 HK\$	2015 HK\$
Within one year	-	120,000
In the second to fifth year inclusive	-	-
	-	120,000

18. Related party transactions

In addition to the transactions / information disclosed elsewhere in these financial statements, during the year, the Company had the following transactions with the related party:

	2016 HK\$	2015 HK\$
Wai Ji Christian Service		
Sales of goods	24,834	36,452
Sub-contracting fee paid	600,657	422,270

19. Comparative figures

The comparative figures were taken from the accounts which were not audited by Fung, Yu & Co. CPA Limited, Certified Public Accountants (Practising).

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WAI JI HONG YIP COMPANY LIMITED  
 懷智匡業有限公司  
 DETAILED INCOME STATEMENT  
 FOR THE YEAR ENDED 31 MARCH 2016  
 (FOR MANAGEMENT PURPOSE ONLY)

	2016 HK\$	2015 HK\$
<b>Revenue</b>		
Sales of goods	510,241	549,000
Service income	2,848,828	2,306,281
	<u>3,359,069</u>	<u>2,855,281</u>
<b>Other income</b>	39,922	212,872
	<u>3,398,991</u>	<u>3,068,153</u>
<b>Cost of inventories sold</b>	(30,794)	(52,929)
<b>Selling and distribution expenses</b>	(743,485)	(707,905)
<b>Administrative expenses</b>	(2,214,282)	(2,069,464)
<b>Surplus for the year</b>	<u>410,430</u>	<u>237,855</u>

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WAI JI HONG YIP COMPANY LIMITED  
 懷智匡業有限公司  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 AS AT 31 MARCH 2016  
 (FOR MANAGEMENT PURPOSE ONLY)

	Direct sales HK\$	Car cleaning HK\$	Cleaning services HK\$	Community water recovery project HK\$	管理處 HK\$	管理處 HK\$	Miscellaneous services HK\$	Central unit HK\$	2016 HK\$	2015 HK\$
<b>Non-current assets</b>										
Plant and equipment										129,124
<b>Current assets</b>										
Accounts receivable	32,787	37,685	127,446	137,639	28,943	1,422	-	5,091	28,943	13,914
Amounts due from central unit	-	-	-	-	-	14,222	-	-	342,270	260,911
Deposits and prepayments	600	-	-	-	3,480	44,500	-	2,700	46,680	4,860,018
Cash and bank	87,922	48,029	49,661	242,069	40,772	1,522	-	2,413,476	2,413,476	1,901,345
	121,309	86,014	177,107	379,708	88,272	35,369	-	5,498,338	6,386,477	3,506,391
<b>Current liabilities</b>										
Trade and other payable	3,745	7,287	7,136	66,235	286	105,434	-	15,910	206,533	288,133
Amount due to a related company	156,641	7,775	(11,429)	-	-	-	-	6,876	170,150	111,504
Amount due to other services	-	-	-	-	-	-	-	103,200	103,200	4,960,018
Deferred income	160,336	15,462	3,994	66,235	286	105,434	-	125,786	479,703	5,342,655
	(39,077)	70,452	171,113	313,453	(70,065)	(70,065)	-	5,372,612	5,906,774	5,267,220
<b>Net current assets</b>										
<b>Net assets</b>										
	(39,077)	70,452	171,113	313,453	(70,065)	(70,065)	-	5,372,612	5,906,774	5,498,344
<b>Financed by:</b>										
Accumulated surplus / (deficit) at	785,955	3,228,634	1,898,981	(71,255)	(201,216)	(177,462)	32,707	-	5,496,344	5,238,489
Surplus / (deficit) for the year	67,667	388,378	238,297	-	(183,837)	(100,512)	-	-	410,430	237,855
<b>Accumulated surplus / (deficit) at</b>	<b>853,622</b>	<b>3,617,012</b>	<b>2,137,278</b>	<b>(71,255)</b>	<b>(385,053)</b>	<b>(277,974)</b>	<b>32,707</b>	<b>-</b>	<b>5,906,774</b>	<b>5,496,344</b>

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WAI JI HONG YIP COMPANY LIMITED  
 懷智匡業有限公司  
 DETAILED INCOME STATEMENT  
 FOR THE YEAR ENDED 31 MARCH 2016  
 (FOR MANAGEMENT PURPOSE ONLY)

	Direct sales HK\$	Car cleaning HK\$	Cleaning services HK\$	匡業點 HK\$	智快髮 HK\$	Central unit HK\$	2016 HK\$	2015 HK\$
<b>Sales of goods</b>	457,670	-	-	27,483	25,088	-	510,241	549,000
<b>Service income</b>	-	1,601,280	1,033,783	-	213,765	-	2,848,828	2,306,281
	457,670	1,601,280	1,033,783	27,483	238,853	-	3,359,069	2,855,281
<b>Cost of sales</b>	-	-	-	(19,563)	(11,231)	-	(30,794)	(52,929)
<b>Gross profit</b>	457,670	1,601,280	1,033,783	7,920	227,622	-	3,328,275	2,802,352
<b>Other income</b>								
Subvention income	-	-	-	-	-	-	-	169,105
Interest income	6,117	18,355	12,449	-	1	-	36,922	38,136
Donation income	-	-	-	-	-	3,000	3,000	5,631
	6,117	18,355	12,449	-	1	3,000	39,922	212,872
<b>Selling and distribution expenses</b>								
Mandatory provident fund	4,485	-	-	-	-	-	4,485	5,260
Repairs and maintenance	-	-	-	-	435	-	435	56,988
Sub-contracting fee	110,001	-	-	-	165,380	-	275,381	156,382
Salaries and allowances	101,464	-	-	-	585	-	102,049	119,161
Sundry expenses	-	-	-	6,156	12,276	-	18,432	21,365
Promotion materials	585	5,954	1,101	335	361	-	8,336	15,746
Warehouse rental	-	-	-	180,000	-	-	180,000	180,000
License fee	-	-	-	-	12,000	-	12,000	7,000
Utilities	-	-	-	4,106	4,685	-	8,791	10,542
Depreciation	-	-	-	-	129,124	-	129,124	129,124
Printing and stationery	-	-	-	66	773	-	839	1,767
Production costs	-	-	-	1,094	2,519	-	3,613	4,570
	216,535	5,954	1,101	191,757	328,138	-	743,485	707,905
<b>Administrative expenses</b>								
Auditor's remuneration	3,500	7,000	7,000	-	-	-	17,500	19,000
Insurance premium	2,522	19,503	11,503	-	-	-	33,528	36,462
Mandatory provident fund	-	46,039	22,233	-	-	-	68,272	66,571
Office and medical supplies	117	536	253	-	-	-	906	476
Printing and stationery	3,710	15,801	7,478	-	-	-	26,989	12,562
Productions costs	138,902	20,937	24,848	-	-	-	184,687	174,016
Salaries and allowances	-	942,586	465,893	-	-	3,000	1,411,479	1,396,199
Staff training	225	673	422	-	-	-	1,320	440
Sub-contracting fee	-	113,400	211,877	-	-	-	325,277	265,888
Sundry expenses	12,904	40,970	46,084	-	-	-	99,958	53,033
Telecommunication charge	686	2,056	1,290	-	-	-	4,032	4,032
Travelling expenses	17,079	15,802	7,453	-	-	-	40,334	40,785
	179,645	1,225,303	806,334	-	-	3,000	2,214,282	2,069,464
<b>Surplus and total comprehensive for the year</b>	<b>67,607</b>	<b>388,378</b>	<b>238,797</b>	<b>(183,837)</b>	<b>(100,515)</b>	<b>-</b>	<b>410,430</b>	<b>237,855</b>

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