

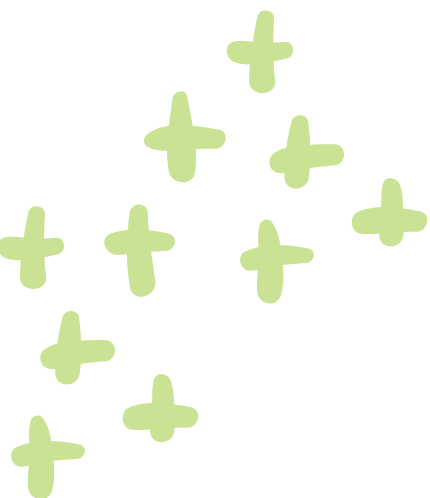
懷智匠業有限公司

2020-2021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2002年5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、產品包裝及派遞等服務。

天然手工皂及環保產品

向學員提供製作手工皂及環保產品的訓練，以培養他們的環保意識。天然環保產品會定期批量生產，並於各個展銷會進行推廣及銷售。

生涯規劃 — 工作體驗課程

為有需要的學生提供多種職業技能訓練，讓他們認識個人生涯發展的重要性，建立正確的工作態度和意向。

原匠坊

於元朗開設以藝術為方向的課程中心，為發掘及提高服務使用者的創作力及其藝術才能。

塗層服務

於疫情期間開展防病毒的塗層服務。

董事局成員名單



主席
鄭心美女士



副主席
陳廣發先生



董事(司庫)
梁耀發先生

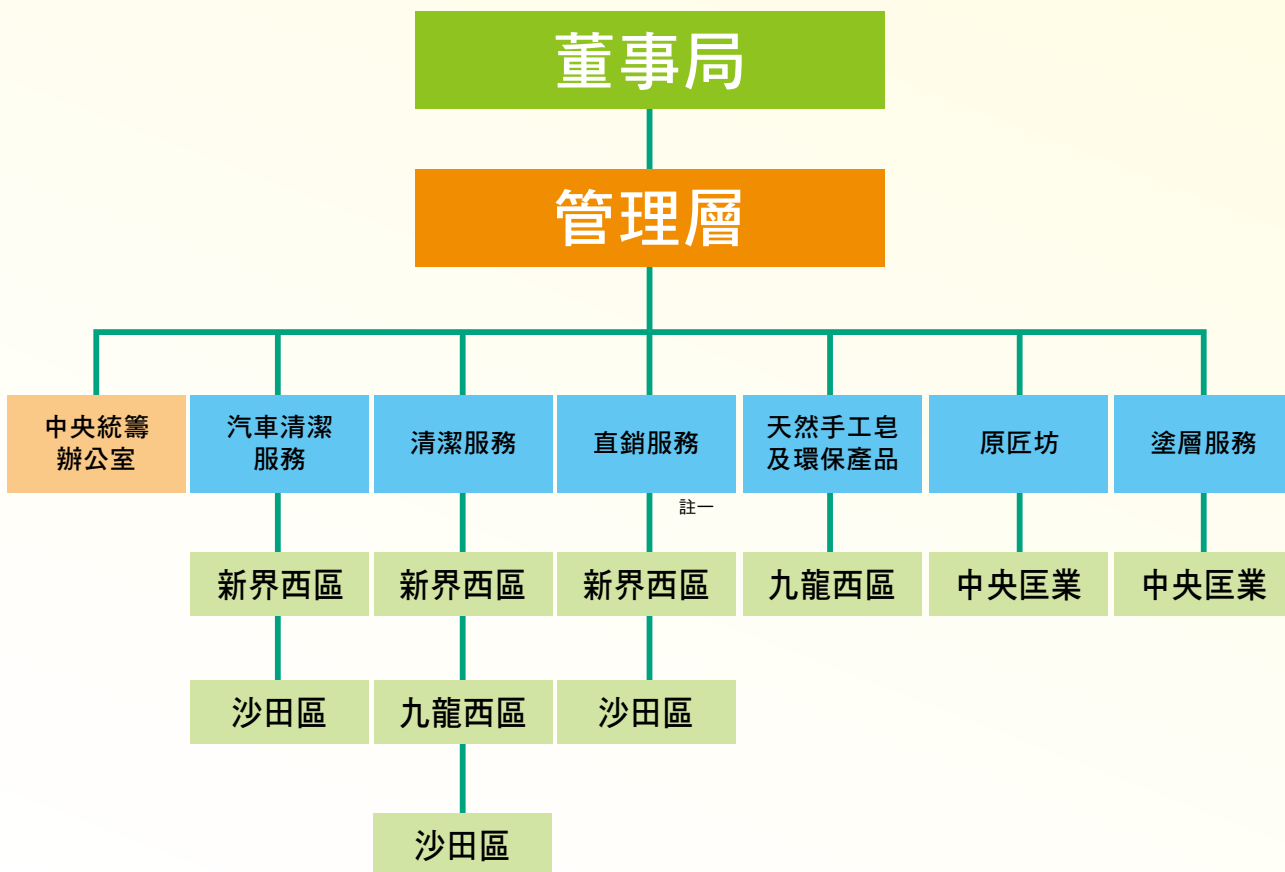


董事
李曾慧平教授



董事
梁佳樂先生

組織架構圖



註

一：直銷業務包括手工藝宴會禮品及派遞服務

職員名單

截至2021年3月31日

總幹事 (兼任管理)

陳國明

督導主任 (兼任管理)

李端怡

項目主任

周曉晴 彭嘉輝

會計文員

黎日成

營運主任

林楚楚

營運助理

張鳳妹	許桂娟	劉煥好	陳艷霞	陳勇潮	范芳薇	韓潔珍
梁旭明	梁旭森	廖寶燕	蘇俊熙	謝卓豪	謝佩珊	

服務員

陳麗娟	李靜雯	馮瑞林	林建倫	李耀華	凌肖基	黃文鳳
吳禮宜	蕭志和	劉國明	郭婉珊	胡俊龍	陳智民	趙素英
黃雪雲	林欣欣	馮宥勝	袁楚茵	吳昕頌	李佩珍	鄧小玉
張偉釗	林雪盈	李美珠	謝佩妍	張學源	黃惠儀	

主席報告



鄺心美女士



懷智匡業有限公司(下稱「匡業」)自2002年5月成立已超過19年，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目標及使命，透過業務發展為殘疾人士提供不同的工作機會和職業訓練，提升他們的技能迎接不同的挑戰。

回首過去市場的各種挑戰下，已發展出不同類型業務，如清潔服務、手工藝產品、塗層服務及直銷服務等，在學員及同事們十年多的努力下，各項業務均穩步向上，不斷積極推動公司革新，讓業務可持續發展，迎合未來需要。

在天父的保守下，引領大家在危機中尋找出路，在持續的疫情期間，匡業發展塗層服務，除了提升了匡業持續經營業務的能力，亦能平衡匡業各個業務和長期穩定地健康發展。

由2020年初起，疫情肆虐一年有餘，反覆的疫情使公司業務及僱員的工作受到影響，但我們沒有就此放緩腳步，更新增不同的業務為僱員提供新技術和培訓，帶來不同的工作機會。

截至2021年3月31日，匡業聘請了44位員工，當中有27位為殘疾人士。除此之外，我們亦為基督教懷智服務處(下稱「懷智」)轄下庇護工場及輔助就業服務的服務使用者提供了256人次，合共7,765小時的工作訓練。

本人衷心感謝各位匡業董事、委員、基金會、義工、企業、機構、政府部門、客戶和合作伙伴長久以來對本公司的支持和信任。

匡業今後將會上下一心，共同跨越障礙及克服困難，為業務增值。

我雖行在患難中，你必將我救活。我的仇敵發怒，
你必伸手抵擋他們，你的右手也必救我。(詩篇 138:7)

汽車清潔業務

懷智匡業有限公司由2002年開始發展汽車清潔業務，至今經歷十九年頭，當中高峰時為多達8個政府場地及公眾停車場，汽車清潔業務宗旨是為客戶提供：「以人為本」服務。能持續提供服務接近二十年，全因得到廣大客戶對本社企的支持及愛戴，讓一眾殘疾人士在導師們悉心教導能發揮才能，在此感謝大家多年來的支持。

本社企汽車清潔業務現時主要服務屯門醫院及博愛醫院，每月汽車數量約250架次。在本年度，本社企為殘疾人士創造了不少就業機會，共聘7位殘疾員工及提供8個訓練崗位予殘疾人士擔任汽車清潔工作。透過不同場地的洗車工作，不少市民也能透過親自接觸見證到殘疾人士的才能。

雖然近年疫情反覆，員工在有足夠防疫裝備下，能繼續提供洗車服務，在此感謝各車主的體諒及支持。作為一間關愛員工的社企，疫情期間本社企為保障員工安全，不定期派發防疫物資予員工，希望員工及其家人能有更大保障，同時每年也會舉辦多項工作技巧訓練及職業安全培訓，讓僱員掌握正確姿態及技巧，亦會舉辦不同員工活動及按限聚令規格下舉辦小型春茗等，促進團隊合作及建立愉快工作間。



近年來，殘疾員工踏進老齡化，體力及認知下降，另一邊鮮有年輕的殘疾人士願意加入洗車行列，出現青黃不接問題。本社企雖已經調整營運流程，引入輔助器材協助殘疾員工進行洗車，仍然未能舒緩人手短缺問題，加上本社企新業務發展的因此來年會檢視洗車業務發展方向。

清潔業務

清潔業務於2020-2021年度的全年總營業額較上年度大幅減少，遠低於預期目標。當中以學校清潔服務的收入較為理想，其次是中西醫療中心，餘下國際義工服務團體、教會、復康機構等。主要因受新冠狀病毒感染肺炎的疫情影響，部份工作點客戶通知暫停服務，由每月固定清潔服務客戶，減少近一半。

本年度清潔業務除恆常清潔服務外，暫停所有幼稚園及教會散客戶清潔打蠟，導致營業額大幅減少。過去一年總惠顧客戶較上年度下降。

本年度匡業共聘用2名健全人士、1名全職及3名兼職時薪殘疾人士，為他們提供就業機會。我們亦透過恆常清潔訓練，為有潛質及具工作動機的服務使用者提供多元化工序培訓機會，如課室清潔技巧、教會辦公室清潔吸塵、打蠟清潔技巧等，協助提升他們的個人工作技能。無奈疫情下統計全年祇有30名服務使用者參與人次，參與我們的清潔訓練，總訓練時數下降至568.5小時。

期望保持現有清潔客戶，因疫情暫停的客戶亦能逐步恢復正常清潔服務，讓新加入職業復康服務的服務使用者，能嘗試實地培訓，提升個人工作技能，為清潔業務帶來新動力。亦需定期檢視工作點，適時調節工序，配合不同體能限制的服務使用者。每年定期舉辦職業安全健康培訓講座，讓參與培訓的服務使用者提高職安健工作意識，從而減低勞損及受傷機會。



我們仍會在疫情穩定時繼續開拓復康服務團體、辦公室、教會清潔及打蠟清潔服務工作。亦會為復康單位提供清潔實習場地，讓服務使用者於輔助就業服務前裝備自己，嘗試參與不同清潔點實地培訓，提升個人工作技能，未來有機會受聘於匡業或對外公開就業。

直銷代購業務

直銷代購業務主要為客戶提供訂購教材套、手工藝製作、活動紀念品、賀卡製作、派遞及代購服務。2020-2021年度總營業額較預期目標低，主要由於新型冠狀病毒的疫情持續，社會福利署於2020年初宣佈暫停庇護工場和綜合職業康復中心服務，營業額受到嚴重影響。仍維持僱用了2名殘疾人士協助處理各業務，當中包括2020年9月新學年教材套訂購、手工藝製作、手工藝班組課程等。

手工藝禮品製作、包裝及派遞服務

過去一年，手工藝製作放緩，全年減少外出展銷，銷售相對影響。以內銷及友好團體訂購紀念品為主。第二季因為新型冠狀病毒仍然肆虐香港，導致原有定計劃及教學活動停止，仍參與不同推廣項目：中秋慶典-社創追月記市集展銷推廣、天星碼頭展銷、錦上路跳蚤市場攤檔展銷手工藝品、懷智主日紀念品、荃薈展銷推廣及蠓薈展銷活動等。

手工藝產品款式包括：日式麵粉輕黏土、立體繡、蝶古巴特材料包、節日賀卡、布藝製作、水晶飾物、迷你小盆栽、繩結飾物、多款花燈及十字繡飾物等。繼續聯絡不同機構安排手工藝產品於客戶的店鋪內寄賣，期望提供多元化的培訓及就業機會予殘疾人士。

派遞服務於本年度全面暫停，連同科技教材包裝都受學校停課影響，教材全年訂單、手工藝、協康會協作教班及代購服務量均減少。手工藝每月平均有2名服務使用者參與我們的訓練，總訓練時數達1,134小時。



前 瞻

清潔業務

檢視殘疾僱員的健康狀況，按需要調節工作量、清潔場地及訓練流程，加添輔助工具及器材，工作及訓練時段安排定時小休及飲水，減低體力耗損。每年定期舉辦職安健及工作培訓課程，持續提高僱員職業安全工作意識，保障僱員的職業安全。本公司仍繼續提供不同工作培訓予服務使用者，期望能夠為清潔業務發掘俱潛質的新成員，協助拓展業務。



直銷代購業務

未來繼續探討及研發其他新設計的手工藝，嘗試聯繫不同類型的客戶、網上推廣、特殊學校、慈善團體、私人機構及基督教團體，安排手工藝產品於客戶的店鋪內寄賣，另繼續參與維園舉辦第55屆工展會展銷和借用其他場地展銷，安排即場示範及開班教授製作手工藝品，提供各種手工藝及傷健共融培訓班，讓殘疾人士持續參與。



九龍西區

湛麗翔經理

本年度上半年在疫情影響下，本區業務大部份工作暫停。幸而於下半年疫情舒緩下得到本區現有客戶的持續支持，令業務漸漸回復正常。

清潔業務

本年度的清潔業務能保持運作。感謝聖公會基福小學多年來對本區及殘疾人士的支持，持續為學校提供校舍清潔服務。另感謝東方基督教會恩光堂、以馬內利浸信會、新福事工協會有限公司，提供工作及訓練機會予殘疾人士。



天然手工皂及環保產品

本業務持續探索發展不同的產品，透過生產訓練讓殘疾人士學習不同的工作技能。

前 瞻

本區持續拓展清潔業務，並提供工作技巧訓練及職業安全健康培訓予員工。另感謝董事及公司一直對本區的支持，讓本區於疫情影響下仍能於深水埗西九龍中心開設小賣檔，成為固定的銷售點。提供了零售及銷售訓練機會，並加強殘疾人士與社區的共融，提升公司形象，增加客戶信心。





沙田區

鄧婉霞經理

本年度礙於疫情關係，沙田區的清潔、汽車清潔及手工藝業務大受影響。清潔場地大部份時間需要暫停，展銷市集也因疫情取消已減少了銷售渠道。

汽車清潔業務

沙田區的汽車清潔業務減少，基於疫情下工場訓練曾暫停，故疫情後只能維持部份客戶駕車到本中心門外洗車。本年度使用汽車清潔服務的客戶共有10位，參與服務使用者有8位。

手工藝製作

本區於本年度有8位服務使用者接受手工藝製作的訓練，因疫情下部份時間暫停工場訓練，全年訓練時間只有359小時。本年度本區除手縫不織布藝產品外，亦有繼續製作毛冷產品作銷售及捐予慈善團體或長者院舍，另新開展了手繪和諧粉彩系列產品。

本年度工展會展銷因疫情取消了，手工藝產品主要在錦上路跳蚤市場作寄賣，亦有新增教會元福堂作寄賣點。



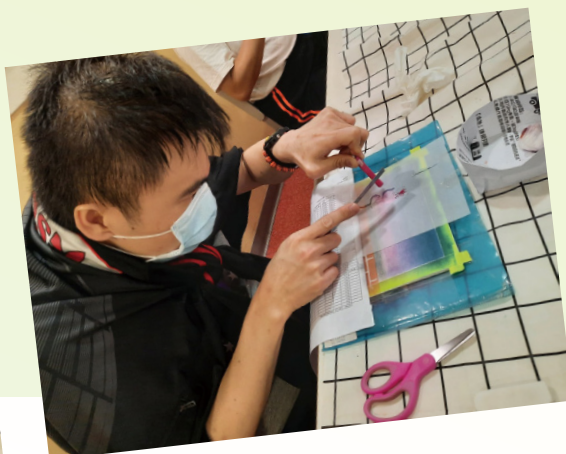
清潔業務

本年度本區原定東華三院愛烘焙中心辦公室清潔服務因疫情暫停，疫情後亦沒有再持續，暫未有新增清潔業務。



前 瞻

本區於來年度會繼續維持現有客戶，疫情過後聯繫洗車及清潔客戶，回復穩定的清潔業務。為確保維持良好的服務質素，給予清潔工作技巧培訓予服務使用者。在手工藝業務方面，除不織布及毛冷產品，亦會開發和諧粉彩系列新產品，發掘服務使用者的繪畫天份製作成產品。未來會嘗試於單位內開展小賣部訓練，訓練服務使用者的銷售及存倉技巧。



項目發展報告

原匠坊 原匠坊

本公司於2019年9月於元朗區綜合服務大樓正式營運【原匠坊】，這是以元朗文化特色結合傷健共融的新項目，為培養殘疾人士藝術發展為主的一個藝術共享空間。

隨著社會事件及疫情的影響下，未能有效地順利發展，現時主要以會內單位場地共享及發展殘疾人士藝術事宜，期待未來有不同的發展方向。



塗層服務

於2020年初疫情肆虐，匡業推出能具有防病毒及殺滅細菌的塗層服務(由供應商提供的證書證明)，藉此機會，服務使用者參與噴灑塗層工具和設備的訓練，還可增加工作機會；透過團隊的對外工作，提升服務使用者與團隊的合作和溝通能力。



智快髮



懷智匡業有限公司於2014年在屯門醫院主座地下大堂開設全港首間由社企營運的快剪專門店-「智快髮」，透過專業髮型師提供的剪髮服務、殘疾人士提供的親切接待，為醫院員工及訪客提供舒適的剪髮服務。成立至今一直穩定發展，得到不少客戶的愛戴。

然而因全港疫情蔓延、業務轉型、殘疾員工工作技能的配對需要等的不同考慮，本社企於2020年8月31日約滿後，正式結束營業。在此再次感謝各客戶多年來的支持及愛戴！



天然手工皂及環保產品

九龍西區的天然手工皂及環保產品，除了天然手工皂、氨基酸皂、潤膚膏、天然紫染外，本年度更持續研發天然寵物產品。



員工及訓練員心聲



趙志輝

心靈綠洲（沙田區）

我的名字是趙志輝，在心靈綠洲已四年，跟吳姑娘畫和諧粉彩畫已有兩年了。畫和諧粉彩的題材可以很廣泛，例如花、草、橋、動物、天地、日與夜等等，自從畫了粉彩，人都精神了，心情都好了，當然說是藝術品還差很遠，但是都很盡力去畫，希望將來有些出色的作品啦！



陳智民

匡業清潔服務訓練員（新界西區）

我的名字是陳智民，參與匡業清潔服務已好多年，現時主力在仁愛堂中醫部，國際十字路會，徐澤林小學及童軍知友社做清潔工作，平常工作很開心，最喜歡在國際十字路會當值，因為那裡工作的義工很好人，中午有免費午餐提供，可以節省錢買零食。



黃文鳳

時薪服務員（九龍西區）

過往是家庭主婦的文鳳，多年來主要料理家務及照顧女兒。現在女兒逐漸長大，文鳳開始有重投社會、自力更新的想法。2020年，文鳳加入懷智匡業有限公司的大家庭，從事服務員的兼職工作。

工作讓文鳳掌握了不同工作知識和技巧，使她更具信心，邁向自力更新之路。工作讓文鳳賺取了不少的友誼，伙伴間的關心及問候使她感到溫暖。

兼職的彈性令文鳳可以重建自己的職業生涯，還可持續見證女兒成長的重要點滴。喜出望外的是，因著工作的關係，女兒的獨立性亦不其然有所提升，此乃文鳳最意外的「收入」！



林楚楚

營運主任（九龍西區）

在匡業工作，令我因此學習到不同的技能和嘗試了很多從未試過的業務工作。在新冠肺炎疫情下，很開心依然可以參與發展不同新舊業務。希望未來，匡業繼續能夠發展更多，給予不同殘障人士就業發展。

宣傳活動

手工皂及天然環保產品銷售及推廣

日期	舉行地點
7 — 9/2020	西九龍中心小賣檔
10 — 12/2020	西九龍中心小賣檔 創業軒中環天星碼頭展銷市場
1 — 3/2021	西九龍中心小賣檔

手工藝銷售及推廣

日期	舉行地點
2020 — 2021	錦上路跳蚤市場寄賣活動
9 — 11/2/2021	饒宗頤年宵市集
3/10/2020	觀塘海濱市集
4 — 6/2020	錦上路跳蚤市場攤檔手工藝品展銷 基督教懷智服務處 - 安定宿舍(紀念品製作)。 懷智主日 2020 紀念品 200 份。
7 — 9/2020	內部產品推廣及銷售 - 多款花燈 中秋慶典 - 社創追月記市集展銷推廣 錦上路跳蚤市場寄售產品
10 — 12/2020	中秋慶典 - 社創追月記市集展銷推廣 創業軒中環天星碼頭展銷市場 荃薈展銷推廣活動
1 — 3/2021	基督教懷智服務處 - 4 次訂購共 107 件手工藝產品 流浮山蠔薈展銷共 6 次 社會福利署 - 訂購賀年揮春掛飾及布藝磁石貼 錦上路跳蚤市場寄售產品

客戶贈言

致 懷智匡業有限公司

本人是屯門醫院骨科醫生，也要到博愛醫院工作，已使用懷智匡業在二間醫院汽車美容服務多年。本人親人也是自閉症患者，深切明白殘疾人士在社會工作面對的困難。他們有一定的工作能力和表現，忠誠，勤奮，盡責。需要的是一個機會和社會認同。面對車主自僱外傭的競爭，前景有一定挑戰。希望大家多多支持和鼓勵。

黃學良醫生



特別鳴謝

公司／機構／團體（掛名不分先後）

屯門醫院

博愛醫院

15M

嘉湖海逸酒店

正意工作室有限公司

香港協康會水邊圍中心

香港協康會大窩口中心

香港協康會馬鞍山服務中心

香港紅十字會

宣道會錦繡堂

國際十字路會

仁愛堂蕭梁詠筠綜合醫療中心

宣道會徐澤林小學

基督教香港信義會靈暉堂

宣道會宣德堂

仁愛堂鄭丁港善心藥物中心

香港童軍總會童軍知友社學校社會工作服務

Pearson Education Asia Limited

聖公會基福小學

東方基督教會恩光堂

新福事工協會有限公司

Pure International (HK) Ltd.

以馬內利浸信會

迦南護理安老院

香港國際社會服務社

循道衛理楊震社會服務處



核數報告

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2021

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范陳會計師行有限公司
FAN, CHAN & CO. LIMITED
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

WAI JI HONG YIP COMPANY LIMITED
 偉智園業有限公司
 DIRECTORS' REPORT

The directors present herewith their report and the audited financial statements for the year ended 31 March, 2021.

Principal activities

The principal activities of Wai Ji Hong Yip Company Limited ("the Company") is creating employment opportunities for people with disabilities through its provision of cleansing services, the operation of a hair salon, direct sales, soap selling, coating spray and provision of venue.

Financial statements

The results of the Company for the year ended 31 March, 2021 and the state of affairs of the Company as at that date are set out in the financial statements on pages 6 to 18.

Funds

Details of movements in the funds of the Company for 2021 are set out in the statement of changes in funds.

Company status

The Company is incorporated in Hong Kong with liability limited by guarantee.

Directors

The directors who held office during the year and up to the date of this report were:

Leung Kai Lok, Peter	梁佳樂	
Leung Yiu Fat, Allen	梁耀發	
Tsang Wai Ping, Cecilia	曾慧平	
Chan Kwong Fat	陳廣發	
Kwong Sum Mei, Esther	鄧心美	Resigned on 4 December, 2020
Chung Chi Wai	鍾志偉	

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

Business review

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

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WAI JI HONG YIP COMPANY LIMITED
 偉智園業有限公司
 DIRECTORS' REPORT

Directors' material interests in transactions, arrangements and contracts that are significant in relation to the Company's business

No transaction, arrangement and contract of significance to which the Company was a party and in which a director of the Company had a material interest, subsisted at the end of the year or at any time during the year.

Events after the reporting period

Details of significant events occurring after the reporting period are set out in note 17 to the financial statements.

Permitted indemnity provisions

A permitted indemnity provision (as defined in section 469 of the Hong Kong Companies Ordinance) for the benefit of the directors of the Company is currently in force and was in force throughout this year.

Auditor

A resolution to reappoint Fan, Chan & Co. Limited as auditor of the Company will be put at the forthcoming annual general meeting.

For and on behalf of the Board



Kwong Sum Mei, Esther
 Chairperson
 Dated, 3 December, 2021

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范陳會計師行有限公司
Fan, Chan & Co. Limited

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF WAI JI HONG YIP COMPANY LIMITED
機智臣業有限公司

(incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Wai Ji Hong Yip Company Limited ("the Company") set out on pages 6 to 18, which comprise the statement of financial position as at 31 March, 2021, and the statement of comprehensive income, statement of cash flows and statement of changes in funds 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 Company as at 31 March, 2021, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") 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 Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditor's report thereon.

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

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



A member of
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Tel: (852) 2816 3188 Fax: (852) 2891 5103 Email: fanchan@fanchan.com

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范陳會計師行有限公司
Fan, Chan & Co. Limited

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF WAI JI HONG YIP COMPANY LIMITED
機智臣業有限公司

(incorporated in Hong Kong and limited by guarantee)

Responsibilities of Directors and Those Charged with Governance for the Financial Statements

The directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA 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.

In preparing the financial statements, the directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.



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范陳會計師行有限公司
Fan, Chan & Co. Limited

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF WAI JI HONG YIP COMPANY LIMITED

緯滔臣業有限公司

(incorporated in Hong Kong and limited by guarantee)

- Conclude on the appropriateness of the directors' 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number: P03702

Hong Kong, 3 December, 2021



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WAI JI HONG YIP COMPANY LIMITED
緯滔臣業有限公司

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH, 2021

	Note	2021 HK\$	2020 HK\$
Revenue	(4)	2,881,564	2,708,516
Cost of sales		(7,934)	(2,581)
Gross profit		2,873,630	2,705,925
Other income		521,694	123,248
Selling and distribution costs	(4)	(539,705)	(886,362)
Administrative expenses		(2,582,526)	(2,579,874)
Surplus/(deficit) for the year	(5)	263,093	(637,063)

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WAI JI HONG YIP COMPANY LIMITED
 衛智匯業有限公司

STATEMENT OF FINANCIAL POSITION
 AS AT 31 MARCH, 2021

	Note	2021 HK\$	2020 HK\$
Non-current assets			
Plant and equipment	(8)	53,012	38,640
Current assets			
Inventories	(9)	-	7,934
Accounts and other receivables	(10)	289,742	455,615
Fixed deposits	(11)	4,763,419	4,668,701
Cash and cash equivalents	(11)	1,857,033	1,603,370
		6,920,194	6,735,620
Current liabilities			
Accounts and other payables	(12)	272,427	256,287
Amounts due to Wai Ji Christian Service	(13)	100,146	178,433
Deferred income – Social Welfare Department grants	(14)	-	-
		372,573	434,720
Net current assets		6,547,621	6,300,900
Net assets		6,600,633	6,337,540
Funds			
Accumulated funds		6,600,633	6,337,540

The financial statements were approved and authorised for issue by the Board of Directors on 3 December, 2021 and are signed on its behalf by:


 Kwong Sum Mei, Esther
 Chairperson


 Leung Yiu Fat, Allen
 Director

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WAI JI HONG YIP COMPANY LIMITED
 衛智匯業有限公司

STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 MARCH, 2021

	2021 HK\$	2020 HK\$
Operating activities		
Surplus/(deficit) for the year	263,093	(637,063)
Adjustments for:		
Depreciation	20,418	10,200
Interest income	(71,544)	(93,867)
Loss on disposal of plant and equipment	-	26,000
Operating surplus/(deficit) before changes in working capital	211,967	(694,730)
Decrease in inventories	7,934	1,886
Decrease/(increase) in accounts and other receivables	132,699	(65,875)
Increase/(decrease) in accounts and other payables	16,140	(25,770)
Decrease in amounts due to Wai Ji Christian Service	(78,287)	(8,954)
Decrease in deferred income	-	(26,000)
Cash flow generated from/ (used in) operating activities	290,453	(819,443)
Investing activities		
Interest received	-	10
Purchases of plant and equipment	(36,790)	(30,200)
Cash flow used in investing activities	(36,790)	(30,190)
Net increase/ (decrease) in cash and cash equivalents	253,663	(849,633)
Cash and cash equivalents at the beginning of the year	1,603,370	2,453,003
Cash and cash equivalents at the end of the year	1,857,033	1,603,370

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WAI JI HONG YIP COMPANY LIMITED
 偉智匠業有限公司
 STATEMENT OF CHANGES IN FUNDS
 FOR THE YEAR ENDED 31 MARCH, 2021

	Accumulated funds HK\$
As at 1 April, 2019	6,974,603
Deficit for the year	<u>(637,063)</u>
As at 31 March, 2020 and at 1 April, 2020	6,337,540
Surplus for the year	<u>263,093</u>
As at 31 March, 2021	<u>6,600,633</u>

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WAI JI HONG YIP COMPANY LIMITED
 偉智匠業有限公司
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH, 2021

1. General information

The Company is a company limited by guarantee incorporated in Hong Kong. The address of Company's registered office and principal place of operation is located at G/F., 9-15 Tung Hoi House, Tai Hang Tung Estate, Shek Kip Mei, Kowloon, Hong Kong.

The financial statements are presented in Hong Kong dollars, which is also the functional currency of the Company.

During the year, the principal activities of the Company are creating employment opportunities for people with disabilities through its provision of cleansing services; the operation of a hair salon, direct sales, soap selling, coating spray and provision of venue.

2. Basis of preparation and accounting policies

These financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standard of Private Entities (HKFRS for Private Entities) issued by the Hong Kong Institute of Certified Public Accountants and the requirements of the Hong Kong Companies Ordinance. The financial statements have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern. They have been prepared under the historical cost convention, as explained in the respective accounting policy as set out below.

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 bases:

- (i) Sale of goods is recognised when the goods are delivered and the significant risks and rewards of ownership of the goods has passed to the customers.
- (ii) Service fee income is recognised when the services are provided.
- (iii) Government subventions are recognised when there is reasonable assurance that the grants will be received and all attaching conditions will be complied with.
- (iv) Interest income is recognised as it accrues using the effective interest method.

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2. Basis of preparation and accounting policies (continued)

Plant and equipment

Items of plant and equipment are measured at initial recognition at cost and subsequently measured at cost less accumulated depreciation and any accumulated impairment losses.

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

Leasehold improvements	Over the unexpired lease term or 10 years whichever is shorter
Furniture and equipment	20%
Computer equipment	33%

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

On disposal or retirement, the cost together with associated accumulated depreciation and impairment losses, if any, of the plant and equipment are derecognised and any gain or loss resulting from the disposal is recognised in profit or loss.

Impairment of non-financial assets, other than inventories

At each reporting date, plant and equipment are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount or any affected asset (or group of related assets) is estimated and compared with its carrying amount. If an estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Financial instruments

Account and other receivables are initially recognised at the transaction price. All sales are made on the basis of normal credit terms, and the receivables do not bear interest. At the end of each reporting period, the carrying amounts of accounts and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in profit or loss.

Financial liabilities are initially recognised at the transaction price (including transaction costs). Accounts payables are obligations on the basis of normal credit terms and do not bear interest.

2. Basis of preparation and accounting policies (continued)

Inventories

Inventories are stated at the lower of cost and selling price less costs to complete and sell. Cost is calculated using the first-in, first-out (FIFO) method. At each reporting date, inventories are assessed for impairment and the carrying amount is reduced to its selling price less costs to complete and sell with the impairment loss recognised immediately in profit or loss.

Cash and cash equivalents

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

Leases

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

Rentals payable under operating leases are charged to profit or loss on a straight-line basis over the term of the relevant lease.

Government grants

Government 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 expense 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. Where the grant relates to an asset, the grant is credited to a deferred income account and is released to profit or loss over the expected useful life of the relevant asset by equal annual instalments/deducted from the carrying amount of the asset and released to profit or loss by way of a reduced depreciation charge.

WAI JI HONG YIP COMPANY LIMITED
緯滔園業有限公司

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2021

2. Basis of preparation and accounting policies (continued)

Related parties

A person or an entity is related to the Company if:

- (a) A person, or a close member of that person's family, is related to the Company if that person:
 - (i) has control or joint control over the Company;
 - (ii) has significant influence over the Company, or
 - (iii) is a member of the key management personnel of the Company or the Company's parent.
- (b) An entity is related to the Company if any of the following conditions applies:
 - (i) 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).
 - (ii) 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).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Company or an entity related to the Company.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).
 - (vii) A person identified in (a)(i) 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).
 - (viii) The entity, or any member of a group of which it is a part, provides key management personnel 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.

Employee benefit obligations

Salaries, bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present value.

3. Key sources of estimation uncertainty

Allowance for impairment of accounts receivables

Allowance for impairment of accounts receivables are assessed and provided based on the Company's regular review of ageing analysis and evaluation of collectibility. A considerable level of judgement is exercised by the Company when assessing the creditworthiness and past collection history of each individual customer. Any increase or decrease in the allowance for impairment of accounts receivables would affect surplus or deficit in future years.

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WAI JI HONG YIP COMPANY LIMITED
緯滔園業有限公司

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2021

4. Revenue and other income

	2021 HK\$	2020 HK\$
Revenue:		
Sale of goods	23,209	387,333
Service income	2,858,355	2,321,183
	2,881,564	2,708,516
Other income:		
Subvention income	449,245	-
Deferred income on capital expenditure	-	26,000
Interest income	71,544	93,867
Sundry income	905	3,381
	521,694	123,248

5. Surplus/(deficit) for the year

	2021 HK\$	2020 HK\$
Surplus/(deficit) for the year is arrived at after charging the following items:		
(a) Staff costs		
Salaries and allowances	1,848,022	1,861,210
Contributions to the Mandatory Provident Fund	91,951	95,127
Total staff costs	1,939,973	1,956,337
(b) Other items		
Auditor's remuneration	20,500	24,500
Depreciation	20,418	10,200
Operating lease rentals	189,400	155,200
Loss on disposal of plant and equipment	-	26,000

6. Taxation

No provision for Hong Kong profits tax has been made in the financial statements as the Company, being a non-profit-making organisation by character, is exempt from Hong Kong profits tax under Section 88 of the Inland Revenue Ordinance.

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NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH, 2021

7. Benefits and interests of directors

The following information is disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance and Part 2 and 3 of the Companies (Disclosure of Information about Benefits of Directors) Regulation as follows:

Directors' remuneration

The directors received no remuneration for their services to the Company during the year (2020: Nil).

8. Plant and equipment

	Leasehold improvements		Furniture and equipment		Computer equipment		Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	
Cost							
At 1 April, 2020	258,248	113,910	-	-	-	-	372,158
Additions	-	14,790	22,000	-	-	-	36,790
Disposal	(258,248)	(62,910)	-	-	-	-	(321,158)
At 31 March, 2021	-	65,790	22,000	-	-	-	87,790
Accumulated depreciation							
At 1 April, 2020	258,248	77,270	-	-	-	-	335,518
Charge for the year	-	13,158	7,260	-	-	-	20,418
Written-back	(258,248)	(62,910)	-	-	-	-	(321,158)
At 31 March, 2021	-	27,518	7,260	-	-	-	34,778
Net book value							
At 31 March, 2021	-	38,272	14,740	-	-	-	53,012
At 31 March, 2020	-	36,640	-	-	-	-	36,640

9. Inventories

There was no stock held by the Company at the reporting date. Stock of HK\$7,934 of last year comprise of finished goods which are ready for sale.

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NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH, 2021

10. Accounts and other receivables

	2021 HK\$	2020 HK\$
Accounts receivables	217,090	283,440
Interest receivables	33,190	56,364
Other receivables	2,536	11,457
Prepayments	37,676	101,240
Deposits	9,250	3,114
	299,742	455,615

The Company allows a credit period of 30 days from the date of billing to its customers for accounts receivables.

11. Fixed deposits and cash and cash equivalents

	2021 HK\$	2020 HK\$
Time deposits	4,763,419	4,668,701
Cash and cash equivalents		
- Current and saving accounts	1,816,893	1,539,166
- Cash in hand	40,140	64,204
	1,857,033	1,603,370

Cash and cash equivalents comprise cash held by the Company and short-term bank deposits with an original maturity of three months or less.

12. Accounts and other payables

	2021 HK\$	2020 HK\$
Accounts payables and accruals	160,913	126,563
Receipt in advance	111,514	129,704
	272,427	256,287

13. Amounts due to Wai Ji Christian Service

The amounts are unsecured, non-interest bearing and repayable on demand.

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WAI JI HONG YIP COMPANY LIMITED
 緯略醫業有限公司
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH, 2021

14. Deferred income – Social Welfare Department (“SWD”) grants

Note	2021 HK\$	2020 HK\$
Balance brought forward	-	26,000
Transfer to income on capital expenditure	(4)	(26,000)
Balance carried forward	-	-

Balance represented unrecognised portion of government grants received. The recognition of government grants is in accordance with the depreciation charge under operating expense for the project which the amounts to be recognised will be released from this account. When the asset is disposed, the balance equivalent to the carrying amount of the disposed assets is transferred to income and expenditure accounts under other income.

15. Operating lease arrangements

At 31 March, 2021, the Company had total future minimum lease payments under non-cancellable operating lease falling due as follows:

	2021 HK\$	2020 HK\$
Within one year	192,000	195,600
Later than one year but within five years	272,000	464,000
	464,000	659,600

16. Related party transactions

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Company had the following transactions with its related parties during the year:

Nature of related party relationship	Related party	Nature of transactions	2021 HK\$	2020 HK\$
Related company	Wai Ji Christian Service	Sales of goods and services	1,324,932	59,257
		Sub-contracting fee paid	-	487,627

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WAI JI HONG YIP COMPANY LIMITED
 緯略醫業有限公司
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31 MARCH, 2021

17. Novel Coronavirus (“COVID-19”) outbreak

As a result of the uncertainties caused by the coronavirus outbreak in early 2020, there was a certain impact on the performance of the Company. Since the COVID-19 continues to evolve depending on future development and spread of COVID-19, the Board of Directors will closely monitor the development of the epidemic and assess its impact on the financial position and operating results of the Company.

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WAL JI HONG YIP COMPANY LIMITED
廣恒通有限公司

DETAILED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH, 2021
(FOR MANAGEMENT PURPOSE ONLY)

	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Revenue												
Sales of goods	131,250	458,015	39,080	720,646	23,209	39,788	1,395,491	39,788	1,395,491	2,856,355	2,856,355	2,856,355
Service income	131,250	458,015	39,080	720,646	74,088	39,788	1,395,491	39,788	1,395,491	2,856,355	2,856,355	2,856,355
Cost of sales												
Gross surplus	131,250	458,015	39,080	720,646	89,380	39,788	1,395,491	39,788	1,395,491	2,873,600	2,873,600	2,873,600
Other income												
Interest income	4,498	14,706	6,004	27,821	3,420	1,785	13,300	1,785	13,300	71,544	69,897	69,897
Miscellaneous income	28,458	112,147	18,127	204,704	40,329	5,328	40,155	448,245	448,245	3,391	3,391	3,391
Subvention income	-	-	-	-	-	-	-	-	-	-	-	-
Deferred income	32,956	126,683	24,131	233,430	43,746	7,093	53,455	521,664	521,664	26,000	26,000	26,000
Selling and distribution costs												
Depreciation	7,260	-	6,040	4,160	-	-	2,659	20,418	20,418	10,200	10,200	10,200
General office supplies	4,095	-	-	-	24	-	-	6,508	6,508	10,115	10,115	10,115
Mandatory provident fund	-	-	-	-	1,813	-	-	510	510	112	112	112
Printing and stationery	-	-	-	-	510	-	-	38	38	695	695	695
Production cost	283	927	378	2,180	2,500	6,101	897	10,386	10,386	44	44	44
Repairs and maintenance	1,018	3,785	1,564	10,324	1,500	31,500	23,147	189,400	189,400	155,200	155,200	155,200
Salary	95,129	320,880	14,631	14,631	38,659	-	23,147	131,785	131,785	205,492	205,492	205,492
Sub-contracting fee	26,298	91,006	-	-	81,006	-	-	117,304	117,304	289,494	289,494	289,494
Sundries	105	-	-	-	186	-	-	6,304	6,304	12,574	12,574	12,574
Telephone	-	-	-	-	81	-	-	186	186	-	-	-
Travelling	-	-	2,125	-	1,187	-	-	81	81	10,773	10,773	10,773
Utilities	-	-	-	-	-	-	-	3,312	3,312	-	-	-
Loss on disposal of assets	-	-	-	-	-	-	-	-	-	26,000	26,000	26,000
Administrative expenses												
Audit fee	4,550	7,975	-	7,975	-	-	-	20,500	20,500	24,500	24,500	24,500
General office supplies	72	111	43	251	-	12	251	740	740	458	458	458
Insurance	1,995	9,880	-	9,168	-	-	-	21,094	21,094	46,246	46,246	46,246
Mandatory provident fund	1,271	26,784	4,151	41,873	-	929	11,705	85,442	85,442	85,012	85,012	85,012
Printing and stationery	46,742	3,347	858	4,457	-	252	1,891	28,190	28,190	28,190	28,190	28,190
Production cost	-	9,170	1,352	37,827	-	17,084	289,089	383,204	383,204	164,611	164,611	164,611
Repairs and maintenance	-	537,985	83,719	840,388	-	18,785	235,989	1,716,237	1,716,237	1,855,718	1,855,718	1,855,718
Salary	-	32,880	330	221,840	-	800	5,000	259,850	259,850	440,469	440,469	440,469
Sub-contracting fee	3,635	12,888	5,650	30,594	-	1,451	12,327	66,095	66,095	75,235	75,235	75,235
Sundries	1,668	348	324	1,502	-	95	718	3,776	3,776	3,676	3,676	3,676
Telephone	-	-	-	-	-	42	-	18,922	18,922	55,753	55,753	55,753
Travelling	62,137	640,424	97,919	1,197,037	-	39,859	555,350	2,592,528	2,592,528	2,579,874	2,579,874	2,579,874
Surplus/(Deficit) for the year	(32,719)	(60,248)	(199,651)	(263,932)	(16,632)	(30,379)	866,654	283,093	866,654	(837,063)	(837,063)	(837,063)

WAL JI HONG YIP COMPANY LIMITED
廣恒通有限公司

DETAILED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH, 2021
(FOR MANAGEMENT PURPOSE ONLY)

	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Non-current assets												
Computer equipment	14,740	-	-	-	-	-	-	-	-	-	14,740	-
Plant and equipment	14,740	-	18,120	8,320	-	-	11,832	-	-	38,272	36,640	-
Current assets												
Inventories	-	-	-	-	-	-	-	-	-	-	-	7,834
Accounts and receivables	2,643	(1,088)	-	168,060	-	6,821	45,270	-	33,190	252,816	351,261	-
Amounts due from/to	-	-	-	-	-	-	-	-	-	-	5,896,803	-
Central Unit	-	-	-	-	-	-	-	-	-	-	-	-
Amounts due (to) / from	-	-	-	-	-	-	-	-	-	-	(5,896,803)	-
other service units	3,675	3,800	12,469	-	-	9,000	-	-	17,861	46,926	104,354	-
Deposits and cash	72,573	82,300	11,500	81,612	-	-	15,651	-	4,763,419	4,668,701	1,603,370	-
Fixed deposits	-	-	-	-	-	-	-	-	-	-	-	-
Cash and bank	72,573	82,300	11,500	81,612	-	-	15,651	-	4,763,419	4,668,701	1,603,370	-
Current liabilities												
Accounts and other payables	11,440	13,615	-	30,635	-	103,299	-	-	113,438	272,427	256,287	-
Amounts due to Wal Ji Christian Service	99,926	-	(16,000)	-	-	-	-	-	16,220	100,146	178,433	-
Deferred income	-	-	-	-	-	-	-	-	-	-	-	-
Department grants	-	-	-	-	-	-	-	-	-	-	-	-
Net current assets (liabilities)	111,366	13,615	(16,000)	30,635	103,299	15,821	60,831	6,308,199	6,308,199	6,547,621	6,300,900	434,720
	(32,575)	41,497	39,890	217,057	(103,299)	15,821	60,831	6,308,199	6,308,199	6,547,621	6,300,900	434,720
Net assets/(liabilities)	(17,835)	41,497	58,110	225,377	(103,299)	15,821	72,763	6,308,199	6,308,199	6,000,633	6,337,540	6,337,540
Represented by:												
Accumulated funds/(losses)	(17,835)	41,497	58,110	225,377	(103,299)	15,821	72,763	6,308,199	6,308,199	6,000,633	6,337,540	6,337,540

中央統籌辦公室



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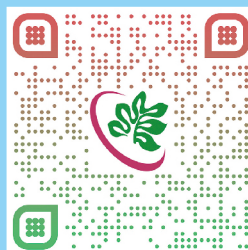
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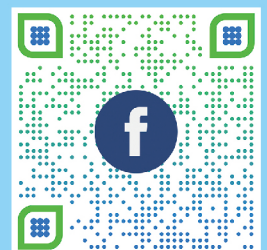
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