



**Helping  
Hand**

伸手助人協會

**We Care for the Elderly**  
愛心護老·助享耆年

2022至2023年度  
年報



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

## § BELIEF §

It is our firm belief that senior citizens should be entitled to enjoy a rich and dignified life after years of contribution to the society.

## § OBJECTIVE AND MISSION §

Helping Hand's objective is to meet the emerging housing, caring and other needs of our senior citizens as quickly, effectively and imaginatively as possible. In order to cope with the rapid social changes and the changing needs and aspirations of our senior citizens, we are always ready to tackle problems, try out new ideas and pioneer alternative approaches.

*The Hong Kong Jockey Club Helping Hand  
Zhaoping Home for the Elderly*





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## EXECUTIVE COMMITTEE, SUBCOMMITTEES & GROUP 2022 - 2023

### EXECUTIVE COMMITTEE

Chairperson	: Mrs Johanna Arculli, BBS	
Vice Chairperson	: Ms Edith Shih	
Hon Treasurer	: Mr Frank Lyn	(from 29 Sep 2022)
Hon Secretary	: Ms Veronica Tao	
Hon Legal Advisor	: Mr Simon Yun-sang Yung	
Members	: Hon Mr Justice Kemal Bokhary, NPJ, GBM, JP Dr York Chow, GBS, SBS, MBE, JP Dr David Lok-kwan Dai, MH, JP Ms Regina Fuk-ching Gan Mrs Lena Harilela Mr Leo Lin-cheng Kung, GBS, JP Ms Christina Oi-ping Lee, MH Dr Joseph Lee, GBS, OStJ, JP Ms Christine Lie Mr Tim Lui, GBS, JP Mrs Siemen Sin-man Tsoi Mok Dr Jessica Ogilvy-Stuart <u>Mrs Nancy Ma Thompson</u>	(up to 12 Aug 2023)
	Ms Helena Wai	
	Mr Gary Kin-man Yau	(up to 15 Jun 2023)
	Mr Andy Yung	
Ex-officio	: Mr Sandy Macalister	(from 20 Mar 2023)
	Mr Colman Wong	(up to 31 Mar 2023)
Committee Secretary	: Ms Peggy Lai	(from 1 Aug 2023)
	Ms April Chan	(up to 27 Aug 2023)

### PROJECT DEVELOPMENT SUBCOMMITTEE

Chairperson	: Mrs Siemen Sin-man Tsoi Mok	
Vice Chairperson	: Ms Regina Fuk-ching Gan	(from 2 May 2023)
Members	: Mrs Johanna Arculli, BBS Ms Veronica Tao Mr Leo Lin-cheng Kung, GBS, JP Ms Christina Oi-ping Lee, MH Dr Joseph Lee, GBS, OStJ, JP Ms Christine Lie Mr Ricky Chi-keung Liu Dr Jessica Ogilvy-Stuart Ms Edith Shih <u>Mrs Nancy Ma Thompson</u>	(up to 12 Aug 2023)
	Mrs Diana Wong	
Committee Secretary	: Ms Jenny Chan	(from 19 Jun 2023)
	Ms Heather Yin	(up to 25 Jun 2023)

## CHEUNG MUK TAU INTEGRATED SERVICES MANAGEMENT SUBCOMMITTEE

Chairperson	: Mrs Johanna Arculli, BBS	
Vice Chairperson	: Ms Christine Lie	
Members	: Mr Walter Chang Mr Shing-kwong Fung Mr Adrian Wing-hang Ip Ms Claudia Lai Mr Frank Lyn Mr Stephen Sun Mrs Teresa B K Tsien Ms Helena Wai Mr Gary Kin-man Yau	(up to 15 Jun 2023)
Ex-officio	: Ms Connie Chu Mr Sandy Macalister Mr Colman Wong	(from 20 Mar 2023) (up to 31 Mar 2023)
Committee Secretary	: Ms Kency Chan Ms Connie Chu	(from 1 Apr 2023) (up to 31 Mar 2023)

## MEDICAL & HEALTH GROUP

Chairperson	: Ms Connie Chu, Chief Operation Officer	
Members	: Mr Alex Chan, Nursing Officer Ms Kency Chan, Superintendent Dr Selina Kit-yan Chan, Specialist in Geriatric Medicine Mr Kwok-kee Cheung, Registered Nurse Ms Sau-fong Chow, Social Service Manager Ms Anne Chung, Superintendent Mr Byran Lee, Speech Therapist Dr Justina Liu, Associate Professor, The Hong Kong Polytechnic University Mr Sandy Macalister, Chief Executive Officer (from 20 Mar 2023) Ms Rosa Mah, OIC, Physiotherapy Unit Mr Colman Wong, Chief Executive Officer (up to 31 Mar 2023) Ms Mei-yan Yeung, Registered Nurse Prof Doris Yu, Professor, The University of Hong Kong	
Group Secretary	: Ms Yvonne Lau, Medical and Health Manager	

**THE BOARD OF DIRECTORS  
THE HONGKONG JOCKEY CLUB HELPING HAND ZHAOQING HOME  
FOR THE ELDERLY  
(ZHAOQING HELPING HAND HOME FOR THE ELDERLY LTD)**

Chairperson	: Mr Gary Kin-man Yau	(up to 15 Jun 2023)
Members	: Dr York Chow, GBS, SBS, MBE, JP Mr Leo Lin-cheng Kung, GBS, JP Mr Frank Lyn Mr Tim Lui, GBS, JP Mr Stephen Sun Mr Simon Yun-sang Yung	
Secretary	: Mr Sandy Macalister	(from 20 Mar 2023)
	: Mr Colman Wong	(up to 31 Mar 2023)

*The terms of reference of the committee and subcommittees are available at the Central Office.*

## HONORARY LIFE MEMBERS

Mrs Regina Leung  
Mrs Lavender Patten  
Mrs Selina Tsang  
Mrs Betty Tung, JP  
Lady Wilson  
Lady Youde

## 10-YEAR MEMBERS

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Mr T H Barma  
Mrs Jane Binstead  
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Mr R J F Brothers  
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Mr Bing-woon Chan, SBS, MBE, JP  
Mrs Brenda Chan  
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Dr David Lok-kwan Dai, MH, JP  
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Mr Shing-kwong Fung  
Ms Regina Fuk-ching Gan  
Mr Stephen Fock-wai Gan  
Mr Richard Gee  
Mr & Mrs A J Hardy  
Mrs Lena Harilela  
Mr N V Hegde  
Ms Loretta Pak-ching Ho  
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Mr Peter Po-hung Kwan  
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Ms Peggy Mei-sum Kwok  
Ms Claudia Kam-yuk Lai

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Mr Ricky Chi-keung Liu  
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Mr Stephen Wing-fai Sun  
Mrs Nancy Ma Thompson  
Dr Stephen Tse  
Mrs Teresa Bik-kwan Tsien  
Ms Helena Wai  
Ms Ada Ying-kay Wong, JP  
Mr Ching-sheung Wong  
Mrs Diana Wong  
Mr Ting-hong Wong  
Mr York-lam Wong  
Mr Walter J Wuest  
Mr Chi-chiu Yau  
Mr Gary K M Yau  
Mr Anthony Sik-keung Yeung  
Mr Andy Yung  
Ms Mary Yung  
Mr Simon Yun-sang Yung

## SPONSORING MEMBERS

Mr John Robertson Budge, SBS, MBE, JP  
Ms Mei-tung Cheng  
Ms Woon-kwan Lee  
Ms Michell Lie  
Ms Alice Sai-lam Luk  
Ms Helen Lai-ping Wong



## CHAIRPERSON'S REPORT

1 April 2022 – 31 March 2023



In January, the Government relaxed its COVID-19 measures, and we began the slow journey back to some form of “normality”. But looking back on the last few years, and the immense losses suffered, there are many reasons to still feel the pain of despondency. That is an ache that may take time to heal - and one way we can continue to find strength and resilience is to also reflect on the extraordinary spirit of our staff and residents.

The selflessness, commitment, care, and genuine love that they embodied, alongside the incredible kindness of our supporters and donors, is humbling to say the least.

Our Executive Committee are very proud of how our Helping Hand staff, under the leadership of Ms Connie Chu rose to the tidal wave of challenges that hit us over the years, and never deviated from our collective mission to Care for the Elderly.

### New hurdles

The impacts of the pandemic are still being felt in other ways, too. In March 2022 the Social Welfare Department officially informed Helping Hand that there would be a 1% cut in the subvention allocation, for the financial year 2022/2023. This equates to a loss in subvention of approximately HK\$0.81M.

We received further bad news in July 2022, when SWD informed us that Helping Hand would not be provided with any additional allocation to cover any shortfall incurred in the operation of our C&A home services. A reply to our subsequent appeal reiterated that it was up to the organisation to either increase income or make even more prudent savings. This puts our existing fundraising activities under increasing pressure.

### Reasons to celebrate

However, there has also been plenty of good news. Following the completion of the major Lotteries-funded renovation works of our Cheung Muk Tau Holiday Centre in December 2021 subsequently, a revitalisation project began in May 2022 which was funded by the Hong Kong Jockey Club and included health check rooms, enhanced cooking classes to teach healthy nutrition, games and activity rooms, new facilities for those suffering from dementia, a sensory garden, a new barbeque area, an upgraded kitchen and restaurant, pool and changing room improvements, an enhanced CCTV system and much more. All works have been completed except the new garden platform which is still under final construction. Our ‘new’ Holiday Centre has been running regular soft openings and we were hoping to reopen soon. However, the new re-opening date is now subject to SWD’s request for another NGO to occupy the Centre temporarily, while their existing premises undergo urgent repairs.

Helping Hand’s new flagship “Continuum of Care Home” (COC)’s ninth and final feasibility study was approved by SWD in February 2023. This state-of-the-art elderly home concept will raise the bar for Hong Kong care homes and will be an excellent model for others to build upon and help to raise future standards of elderly care in Hong Kong.

We closed the year with the excellent news that SWD will support us with costs associated with consultancy services for the new COC Home. Tender documents have been submitted for SWD’s approval.



### **Our generous and gracious supporters**

We are sincerely grateful to SWD and the Hong Kong Jockey Club, for their generous support and wish to extend our sincere gratitude to all our wonderful donors. To name a few:

Alice Wu Memorial Fund, Anna Pao Sohmen Foundation, AnsonLoHonting International Fan Club Ltd, Mr & Mrs Max Burger, CCB International (Holdings) Ltd, Mrs Winnie Chu-chu Wong Chan, Mr Bernard King-hua Chau, Chen Yang Foo Oi Foundation Ltd, CICC Charity Foundation HK Ltd, DFI Development (HK) Ltd, Flagro Group Ltd, Mr Christopher Marcus Gradel, Green Huge Ltd, Haitong International Charitable Foundation Ltd, Haitong International Securities Group Ltd, Hermès Asia Pacific Ltd, HKT Services Ltd, Ms Christine Hay-tai Lie, Majesty Quartz, Mr Kam-chan Mak, Max Trinity Ltd, Overlook Investments Ltd, Saint Honore Cake Shop Ltd, Shang Sin Chun Tong Community Services Ltd, Ms Edith Shih, Si Yuan Foundation, Sunshine For Life Charitable Trust, The Community Chest of Hong Kong, The Dairy Farm Co Ltd, The Hong Kong Jockey Club Charities Trust, Twin Wealth Group, Mr & Mrs Allan & Mei Warburg and Yifung Holdings Ltd.

### **Leaving a legacy**

Finally, at the close of the year, our CEO, Mr Colman Wong, retired after 30 years of service. Mr Wong joined Helping Hand in 1992 and has served our organisation with compassion, dedication and excellence. His remarkably long service has included holding the position of Chief Executive Officer since 2019 during which time he led our organisation successfully through some of the most difficult times in our history. His contribution has been immense. Colman was the key figure in the establishment of Helping Hand's Zhaoqing Home, the building of Father Sean Burke Home, the renovation and revitalisation work of the Cheung Muk Tau Holiday Centre, to name just a few. It was more than just dedication in his work, it was his full commitment with heart and soul to enhance the life of Hong Kong's elderly – Thank you Colman!

We have appointed Mr Sandy Macalister to succeed Mr Colman Wong as our CEO.

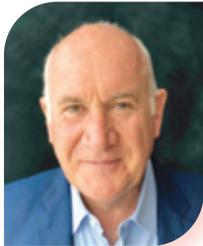
My heartfelt thank you to all members of our Executive Committee and Subcommittees for their expertise and advice, and a special thank you to all our staff for their outstanding dedication and hard work. We are blessed to have all of you, working hand in hand to make a difference to the lives of the elderly.

**Johanna Arculli, Chairperson  
Executive Committee**



## CHIEF EXECUTIVE OFFICER'S REPORT

1 April 2022 - 31 March 2023



At the end of January 2023 the Government removed the isolation orders on our homes. The primary focus of the front-line staff and supporting units up to that point had been to mitigate the risks and effects of the pandemic, which they did with much dedication and tenacity.

The performance of our front-line staff was exceptional and inspiring. While our nurses, care workers, and cleaners worked tirelessly, our social service staff made effective use of mobile devices and technology to maintain communication between our residents and their family members. There was a constant need to update and reassure family members. It was also a time when our staff teams demonstrated their impressive creativity by developing virtual experiences and activities for our restricted residents. The virtual travel experience in Po Lam served as an outstanding example of our staff's resourcefulness and creativity, always ensuring strict control measures were in place.

Nutrition emerged as an unforeseen concern during the pandemic, as it was observed that a substantial number of elderly residents experienced significant weight loss. In 2022, the timely introduction of Dietitian consultations supported by Overlook investments, along with the generous support from two sponsors, CCB International and Hermes, facilitated the procurement of such items as milk supplements, high-calorie puddings, products and plans tailored to the needs of our residents. As a result, the trend of weight loss was promptly halted, and our residents exhibited satisfactory weight gain once again. Upcoming dietary initiatives will include new equipment and product to produce visually attractive soft meals as opposed to the standard pureed dishes of the past.

Although somewhat restricted, the year still produced some good initiatives on our intake assessment procedures, monthly nurse training and the introduction of 'monthly charge plans' to improve efficiency and work flow. The opening of the Holiday Centre's Health Hub and the year's theme of Osteoporosis, saw well attended health talks and mini health checks.

Following the easing of the restrictions, our frontline personnel have progressively expanded their activities and visitations. This has been accomplished through efficient collaboration, regular case sharing, and discussions on infection control practices across departments. Every endeavour has been undertaken to reinstate our residents' daily routines to enhance their psychological and social well-being.

In order to achieve this year's objectives of elevating the standard of elderly care, every opportunity was taken to provide extra training for our staff, to enhance procedures, and to improve our care standards. Nevertheless, the front-line management faced persistent challenges of staff shortages, particularly in the caregiving and nursing areas.

Subsequently, efforts were made later in the year to promote work-life balance by transitioning our carers, nurses and office staff to a five-day working week. This resulted in a significant surge in applications. As the year drew to a close, a decision was also made to participate in the imported labour scheme starting September 2023, with the expectation that this will have a positive impact on our staff numbers and stability.

Recruitment and retention of our care and nursing staff will remain a top priority in the upcoming year.



Significant progress has been made in refining the Feasibility Study on Helping Hand's new Continuum of Care project. The renovation and revitalization of the Holiday Centre has demanded the organisation's utmost attention. Our focus was on creating a new facility with comprehensive activities and an enthusiastic team of trained, elderly volunteers to deliver an enhanced holiday experience. Soft opening activities have been ongoing, and the feedback on the new Centre has been exceptional. However, the official opening might experience further delays as we have been requested by the SWD to temporarily accommodate another NGO in urgent need of emergency accommodation. SWD have assured Helping Hand, that there will be no negative financial impact to Helping Hand and that our subvention will continue during this period, which may well last for 6 months.

The upcoming year will witness the commencement of the second phase of the IT system upgrade, made possible through the generous sponsorship of the Hong Kong Jockey Club and in collaboration with the HK Productivity Council. Anticipated to span a year before seeking funding for implementation, this project will be overseen by our newly appointed IT Manager.

We wish to express our most sincere gratitude for the incredible support and kindness of ALL our donors and

supporters. Throughout the year, many of them generously dedicated their time to visit and entertain our residents. Your contributions have had a significant impact on the lives and wellbeing of our deserving elderly and we are profoundly indebted to you.

The expertise and support of our Executive Committee has played a major role in various areas, and the time and effort given by so many members to our organisation has been outstanding and immeasurable.

Lastly, we extend a huge thanks to our staff, volunteers, and the families of our residents. Your hard work and support are invaluable and indispensable to us.

**Sandy Macalister**  
Chief Executive Officer



## PROJECT DEVELOPMENT REPORT

1 April 2022 – 31 March 2023



This year, the world has gradually returned to normal after being impacted by the pandemic. Despite the challenges we still face, we are confident in regaining our pre-COVID momentum.

As the Project Development Subcommittee Chairperson for the second year, I want to express my gratitude to our sponsors, donors, supporters, volunteers, staff, and co-workers for their ongoing support. Your tremendous contribution and dedication are crucial to our success. I sincerely appreciate your kindness and collaboration in achieving our goals of providing services to the elderly.

### Cookie Campaign 2023

The Cookie sales this year are mainly online-based. We are grateful to have Green Huge Ltd and CICC Charity Foundation HK Ltd as our “Premium Sponsor”, with the latter joining our Cookie Campaign for the first time. We also extend our thanks to HealthBank (Twin Wealth Biotech Ltd), Shang Sin Chun Tong Charitable Foundation, Yifung Holdings Ltd as for being our our “Caring Sponsors”. Also, thank you to Bangkok Bank Public Co Ltd for being a first time “Cookie Sponsor”. Your contributions are immensely important to us and instrumental in our success.



*We continue to use environmentally friendly supplies for our cookie packaging and Pandas on our school cookies.*

### Cookies

Saint Honore Cake Shop Ltd continues to provide delicious cookies in environmentally friendly packaging, reflecting our organisation’s commitment to the environment. Part of their proceeds from cookies sales will also give back to Helping Hand as a donation. We are grateful for their on-going and generous support.

### Sales and Donations

Although the lack of physical selling locations has affected cookie sales, we have been fortunate to receive support from various organisations and individuals who have ordered our cookies or made donations. Special thanks to Biel Crystal (HK) Manufactory, HKT Services Ltd, Kerry Properties (HK) Ltd, Max Trinity Ltd, Mr & Mrs Max Burger, Mr Christopher Marcus Gradel, Ms Christine Hay-tai Lie, Mr Victor Lo, Mrs Edith Shih, Mr John Size, Mr & Mrs Allan & Mei Warburg and Ms May Yee Yeung.

In addition, we would like to express our sincere gratitude to the group of volunteers and supporters for their dedicated participation in promoting our campaign. We encourage you to invite your families and friends to participate, as it has been successful in raising awareness and allowing more people to contribute. Your passion is truly inspiring.



*We are grateful for the support of all donors and volunteers participated in the event – “Thank YOU”!*



*We sincerely appreciate Central Market for providing us with a lovely location to hold the Mother’s Day charity sales.*

For Mother’s Day, we created a special Mother’s Day gift box that includes a bouquet of preserved flowers from Le Petit Flora Shop, along with our box of cookies. We previously had a stall in Central Market which helped to promote the campaign. We would like to extend our appreciation to Hoe Hin Pak Fah Yeow Manufactory Ltd, Central Market, and Le Petit Flora Shop for their support in making this event possible.

For Father’s Day, we offered a gift box that includes our box of cookies, a portable electrical fan, and a takeaway coffee cup. For the Mid-Autumn Festival, we have a Moon Festival Gift Box that includes our box of cookies and an LED Rabbit Lantern. We would like to thank Comfort Home Co, Ltd for providing the lovely rabbit lantern. These gift sets have greatly contributed to raising awareness and have been well received.

Although we are still working towards reaching our cookie-selling target, I am confident that we can achieve it if we continue working together.



### **Double the Giving**

We are thrilled to have businesses and individuals join our 'Double the Giving' campaign. They donate to our elderly and re-donate their cookies to other groups in need. So far, through the programme, we have raised nearly HK\$250,000 as of August, and the campaign is still ongoing. In addition to our residents, we have also donated to various groups. These include those with Down Syndrome, deprived families, underprivileged children, individuals in small group homes, victims of domestic violence, isolated elderly in the community, people with disabilities, those suffering from chronic diseases, homeless individuals, and users of food banks.

### **Inter-School Cookie Campaign**

The event is still ongoing. With the relaxation of COVID-19 regulations this year, we expect more schools to participate when classes resume in September. We want to thank the schools, volunteers, and supporters who have consistently contributed to the event; your involvement is crucial for its success. We would also like to express our gratitude to Wofoo Social Enterprises for co-organising and supporting the event.

### **Advertising & Marketing**

We would like to express our gratitude to Mr Jacky Cheung for his continuous support as the ambassador of our Cookie Campaign. The eye-catching flyer and poster for this year's event, created by Rena Creative Products Ltd, have effectively raised public awareness. We would also like to extend our thanks to our supporting and advertising agents and media partners, including CityBus, KMB, Metro Broadcast, MTR Corporation, The Star Ferry, and Oasis brand communications, for helping us reach a wider audience.

### **Other Fundraising / Donation / Corporate Partnership Projects**

- The Hong Kong Jockey Club Charities Trust We are extremely grateful to The Trust for their thoughtful and significant donations that have improved facilities at our elderly homes and the Holiday Centre renovation project.
- CCB International (Holdings) Ltd We are very grateful to receive sponsorship for the 'Nutrition Improvement' Project for our elderly homes.
- CICC Charity Foundation HK Ltd We greatly appreciate their kind donation for the purchase of disinfection equipment and materials for our homes to fight COVID-19.
- Hermès Asia Pacific Ltd We are so fortunate to receive sponsorship from Hermès Asia Pacific Ltd for 'Personal Emergency Alarm' Service, 'Nutrition Supplement' Project, and donations in support of the provision of facilities for our elderly homes.
- Haitong International Securities Group Ltd Thanks to the continued sponsorship from Haitong International Securities Group Ltd, we extended our 'Care for the Elderly, Care for the Brain' Project for another year.
- Overlook Investments Ltd We are grateful for a generous donation from Overlook Investments. This funding will support programming, equipment purchases, and 1-year dietitian services for our elderly homes.
- Ongoing Charitable Choice Donations Since 2012, Charitable Choice has chosen us as a beneficiary charity, receiving donations through their online gift cards. We greatly appreciate their commendable efforts in facilitating ongoing donations for numerous charitable organizations.
- Shang Sin Chun Tong Community Services Ltd We are truly grateful to have Shang Sin Chun Tong sponsoring the 'Hot Meal Ambassador' Project and 'Drug Distribution' Project.
- Donation from Mrs Winnie Wong Chan We appreciate Mrs Chan kindness for her ongoing support and donation towards the 'Love Elders Action' Project.



*Our deepest thanks to CICC Charity Foundation HK for their generous support.*



## Other Major Donating Organisations / Foundations / Individuals



Last Mid-Autumn Festival, AnsonLoHonting International Fan Club donated mooncakes and anti-epidemic supplies to our elderly – "Thank you very much!"

We would like to express our gratitude to the following individuals, foundations and corporate donors for their generous support: Alice Wu Memorial Fund, AnsonLoHonting International Fan Club Ltd, Antipear Co Ltd, Charitable Foundation Ltd, Mr Bernard King-hua Chau, Chen Yang Foo Oi Foundation Ltd, DFI Development (HK) Ltd, Flagro Group Ltd, Mr Janson Cham-lau Leung, Ms Christine Hay-tai Lie, Mr Kam-chan Mak, Ms Edith Shih, Si Yuan Foundation, Sunshine for Life Charitable Trust, The Community Chest of Hong Kong and The Dairy Farm Co Ltd.

## Group Visits to / Events for Home

It is wonderful that we can once again welcome guests and organisations into our homes. During the pandemic, the elderly were discouraged from leaving their homes and guest visits had stopped. We were happy to have Amway Hong Kong Ltd, Buddhist Youth Association, CLSA Ltd, Doctor Pet, Hong Kong Customs Volunteer Team, Morgan Stanley Asia Ltd, MTR Corporation Ltd, Oldham, Li & Nie Solicitors, Shang Sin Chun Tong Community Services Ltd, St Johannes College (Primary Section), Tseung Kwan O Pui Chi School, Watami (China) Co Ltd, Yue Wah Yeung Charity, and many other groups and individuals visiting and organising events in our homes.

## Caring Companies / Organisations

We are pleased to see an increasing number of organisations incorporating CSR into their business operations. We would like to congratulate and express our gratitude to the 43 awardees of the Caring Company Logo Scheme, introduced by the Hong Kong Council of Social Service.

Here is the list of awardees:

Amway Hong Kong Ltd, Bangkok Bank Public Co Ltd, CCB International (Holdings) Ltd, Chun Au Knitting Factory Ltd, CLSA Ltd, Crown Worldwide (HK) Ltd, Green Huge Ltd, Haitong International Charitable Foundation Ltd, Haitong International Securities Group Ltd, Head Chef Hong Kong Holding Ltd, Hoe Hin Pak Fah Yeow Manufactory Ltd, Janco Global Logistics Ltd, Jebesen & Co Ltd, Kai Shing Management Services Ltd - Chelsea Heights Shopping Arcade, Koala Financial Group Ltd, Lan Kwai Fong Properties Ltd, Lions Club of Central, Metro Broadcast Corp Ltd,



Our sincere thanks go to all the donors and supporters for your kindness! Together we can make a difference to enhance the lives of our elderly.

Million Tech Development Ltd, Morgan Stanley Asia Ltd, MTR Corporation Ltd, NHT Global Hong Kong Ltd, Oldham, Li & Nie Solicitors, Regal Hongkong Hotel, Regal Hotels International Ltd, Regal Kowloon Hotel, Rena Creative Products Ltd, S T Music & Art Centre, Saint Honore Cake Shop Ltd, Shang Sin Chun Tong Community Services Ltd, Shangri-la Int'l Hotel Management Ltd, Silka Far East Hotel Hong Kong, Silka Seaview Hotel Hong Kong, Swire Properties Ltd, The Bank of East Asia, Ltd, The Bank of New York Mellon, The Brandon Learning Centre, The Hong Kong and China Gas Co Ltd, The Kowloon Motor Bus Co (1933) Ltd, The Olympian Hong Kong, Twin Wealth Group Ltd, Watami (China) Co Ltd and Wofoo Plastics Ltd.



We are so grateful to have MTR volunteers for their staunch support for our elderly especially during the pandemic.

## Ending

I feel incredibly content serving as the Chairperson of the Project Development Subcommittee for the second year. It's amazing to witness the generosity and dedication of our Helping Hand staff, volunteers, and committee members. Your unwavering commitment to assisting our elderly is truly admirable. The addition of new faces to our Helping Hand team, bringing fresh perspectives and energy, also brings me great joy. I want to express my gratitude for your kindness and how fortunate I am to work with such wonderful individuals.

*Siemen Mok*

Siemen Mok, Chairperson  
Project Development Subcommittee



## THE HONG KONG JOCKEY CLUB HELPING HAND ZHAOQING HOME FOR THE ELDERLY

1 April 2022 – 31 March 2023

The Hong Kong Jockey Club Helping Hand Zhaoqing Home for the Elderly went through three challenging years of remote management until the mainland restrictions were lifted in April 2023. During the past two years, the government imposed an enclosed loop system on all care homes in China, preventing staff from returning home after their shifts. Since the restrictions were lifted, our Hong Kong support teams have been visiting frequently to address staffing, healthcare, training, and maintenance.

With an occupancy rate of around 88 residents (34%), it remains challenging to encourage Hong Kong elderly individuals to take up the 6-month trial period offer. This will likely persist until an agreement is reached with the Hong Kong Government. However, fruitful discussions with the SWD have already taken place regarding the following points:

- Allowing the elderly to retain their place on the Central Waiting List for Subsidised Long Term Care Services (CWL) for entry into a subsidised Hong Kong Care and Attention home.
- Allowing them to retain their public housing tenancy during their trial period.
- Calculating subvention based on the number of beds for easier management of care and staffing.
- Providing funding support for the purchase of care equipment and minor fitting out works.
- Proactively promoting the Residential Care Services Scheme in Guangdong (GDRCS).
- Removing the restriction of the standard monthly rate under the Portable Comprehensive Social Security Assistance (PCSSA) scheme. Facilitating the elderly to handle these applications and matters in the mainland, rather than having to travel back to Hong Kong.
- Enhancing medical support for the elderly residing in the Greater Bay Area.

Enabling the families of the elderly to continue claiming dependent tax allowance, even if they are in care in the mainland, is another important factor for families considering moving their elderly there. We are currently optimistic about the renewed interest in cross-border elderly care and our Zhaoqing model from both the Hong Kong and mainland sides, which is highly encouraging.





Over the past year, extensive renovation plans have been made and some have already begun. Despite initial COVID-related delays, work finally started in the first quarter of 2023 to convert seven six-person rooms into 14 spacious single rooms, each with its own ensuite bathroom. These modern and comfortable spaces will introduce a new and higher standard of elderly accommodation once completed.

Furthermore, thanks to the generous support of The Hong Kong Jockey Club, a total of 94 shared rooms will undergo a complete renovation, including improved lighting, rejuvenated bathrooms, complete painting and new wall treatments. We hope that this work will commence in 2023 and give our home a fresh and appealing look.

Having joined the Residential Aged Care Accreditation Scheme, we are pleased to have successfully passed the annual audit by the Hong Kong Gerontology Association, which is a requirement of joining the SWD GDRCS scheme. Now that we are part of the enhanced SWD GDRCS Scheme which accept elders waiting for a subsidised nursing home place on CWL, our staffing strategy for the next year is to further elevate the standards of our nursing home care level. This will involve recruiting experienced nurses and once in place, increasing staff training, experience, and supervision.

We are very fortunate to have our experienced Hong Kong Day Care Unit in-charge, Mr. K.K. Cheung, as part of our Hong Kong-Zhaoqing support team. With Mr. Cheung's in-depth experience in handling psychiatric illness, we are confident that we can enhance our dementia care, which we believe will be a strong differentiating factor in the quality of care we provide.

We would like to express our sincere gratitude to our Zhaoqing staff, who have persevered through challenging times. We commend the leadership of Mr. Shang-wei Wu, our Consultant, and Miss Zi-yang Zeng, our energetic Administration Manager. We are also immensely thankful to Mr. Gary K.M. Yau, who is retiring as Chairman of the Hong Kong Zhaoqing Board, for his 12 years of invaluable contributions. Lastly, we extend our thanks to the Members of the Zhaoqing Board and the entire Hong Kong team for their unwavering commitment to realising the full potential of our Zhaoqing Home.



**Sandy Macalister**  
Chief Executive Officer  
On Behalf of Chairperson, Board of Directors



## 院友及日間護理單位長者之年齡及性別分佈 AGE AND SEX DISTRIBUTION OF RESIDENTS AND ELDERLY USERS IN DAY CARE UNIT

(於二零二三年三月三十一日)  
(AS AT 31 MARCH 2023)

		老人之家 Housing for the Elderly (Pop 300)		護老院 Care Home (Pop 324)		療養單位 Infirmary Unit (Pop 10)		日間護理單位 Day Care Unit (Pop 56)		總人數 Total Population (Pop 690)	
平均年齡 Average Age		76.7		87.1		88.7		83.9		82.4	
年齡 Age	性別 Sex	No	%	No	%	No	%	No	%	No	%
六十至六十九 60 - 69	M	18	6.0	11	3.4	0	0.0	5	8.9	34	4.9
	F	43	14.3	2	0.6	0	0.0	2	3.6	47	6.8
七十至七十九 70 - 79	M	55	18.3	32	9.9	0	0.0	4	7.1	91	13.2
	F	76	25.4	30	9.3	1	10.0	4	7.1	111	16.1
八十至八十九 80 - 89	M	26	8.7	33	10.2	1	10.0	9	16.1	69	10.0
	F	58	19.3	93	28.7	2	20.0	16	28.6	169	24.5
九十或以上 90 or over	M	9	3.0	27	8.3	2	20.0	3	5.4	41	5.9
	F	15	5.0	96	29.6	4	40.0	13	23.2	128	18.6
總數 TOTAL	M	108	36.0	103	31.8	3	30.0	21	37.5	235	34.1
	F	192	64.0	221	68.2	7	70.0	35	62.5	455	65.9



## 院友入住院舍前之居住狀況 PRIOR LIVING CONDITION OF RESIDENTS

(於二零二三年三月三十一日)  
(AS AT 31 MARCH 2023)

居住狀況 Living Conditions	老人之家 Housing for the Elderly		護老院 Care Home		療養單位 Infirmary Unit		總人數 Total Population	
	No	%	No	%	No	%	No	%
獨居 Living Alone	70	23.3	43	13.3	0	0.0	113	17.8
獨居 (家人資助生活費) Living Alone (With Family Support)	26	8.7	3	0.9	0	0.0	29	4.6
獨居 (家人離棄) Living Alone (Abandoned by Family)	17	5.7	0	0.0	0	0.0	17	2.7
與家人同住 Live with Immediate Family	129	43.0	124	38.3	0	0.0	253	39.9
與親友同住 Living with Relatives	14	4.6	7	2.1	0	0.0	21	3.3
住院 Living under Residential Care	44	14.7	147	45.4	10	100.0	201	31.7
總數 Total	300		324		10		634	



## 院友及日間護理單位長者之行動能力狀況 MOBILITY CONDITION OF RESIDENTS AND ELDERLY USERS IN DAY CARE UNIT

(於二零二三年三月三十一日)  
(AS AT 31 MARCH 2023)

行動能力狀況 Mobility Conditions	老人之家 Housing for the Elderly		護老院 Care Home		療養單位 Infirmary Unit		日間護理單位 Day Care Unit		總人數 Total Population	
	No	%	No	%	No	%	No	%	No	%
行動自如 Fully Ambulant	253	84.3	26	8.0	0	0.0	18	32.1	297	43.0
用輔助器行動 (拐杖、 四爪手杖等) Walk with Aids (Sticks, Quadripods, etc)	47	15.7	33	10.2	0	0.0	28	50.0	108	15.7
用助行架行動 Walk with Walking Frame	0	0.0	57	17.6	0	0.0	7	12.5	64	9.3
不能行動 Wheelchair/ Chair-bound	0	0.0	156	48.1	9	90.0	3	5.4	168	24.3
完全臥床 Completely Bed- bound	0	0.0	52	16.0	1	10.0	0	0.0	53	7.7
總數 Total	300		324		10		56		690	



## 護老院院友及日間護理單位長者之健康狀況 HEALTH CONDITION OF RESIDENTS IN CARE HOME AND ELDERLY USERS IN DAY CARE UNIT

(於二零二三年三月三十一日)  
(AS AT 31 MARCH 2023)

疾病 Health Problems	護老院 Care Home		麗瑤 Lai Yiu (Pop 66)		畢尚華 Father Sean Burke (Pop 206)		樂富 Lok Fu (Pop 52)		療養單位 Infirmary Unit (Pop 10)		日間護理單位 Day Care Unit (Pop 56)		總人數 Total (Pop 390)	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%
高血壓 Hypertension	42	63.6	149	72.3	46	88.5	7	70.0	37	66.1	281	72.1		
認知障礙症 Dementia	35	53.0	122	59.2	24	46.2	8	80.0	31	55.4	220	56.4		
白內障 Cataract	26	39.4	64	31.1	30	57.7	6	60.0	22	39.3	148	37.9		
中風/腦血管病 Stroke / Cerebrovascular Disease	15	22.7	61	29.6	24	46.2	5	50.0	20	35.7	125	32.1		
糖尿病 Diabetes Mellitus	13	19.7	64	31.1	20	38.5	5	50.0	22	39.3	124	31.8		
心臟病 Heart Disease	15	22.7	53	25.7	15	28.8	1	10.0	14	25.0	98	25.1		
關節炎 Arthritis	13	19.7	42	20.4	16	30.8	3	30.0	8	14.3	82	21.0		
盆骨 / 大腿骨折 Fracture of Hip / Femur	9	13.6	31	15.0	11	21.2	2	20.0	4	7.1	57	14.6		
骨質疏鬆 Osteoporosis	5	7.6	23	11.2	5	9.6	3	30.0	6	10.7	42	10.8		
帕金森氏病 Parkinson's Disease	3	4.5	16	7.8	2	3.8	2	20.0	5	8.9	28	7.2		
慢性阻塞性 呼吸道疾病 Respiratory Tract Disorder (COAD)	7	10.6	12	5.8	3	5.8	2	20.0	1	1.8	25	6.4		



## 老人之家院友之健康狀況 HEALTH CONDITION OF RESIDENTS IN HOUSING FOR THE ELDERLY

(於二零二三年三月三十一日)  
(AS AT 31 MARCH 2023)

疾病 Health Problems	老人之家 Housing for the Elderly	竹園 Chuk Yuen (Pop 127)		寶林 Po Lam (Pop 120)		小西灣 Siu Sai Wan (Pop 53)		總人數 Total (Pop 300)	
		No	%	No	%	No	%	No	%
高血壓 Hypertension		74	58.3	68	56.7	29	54.7	171	57.0
糖尿病 Diabetes Mellitus		27	21.3	21	17.5	13	24.5	61	20.3
心臟病 Heart Disease		13	10.2	13	10.8	7	13.2	33	11.0
白內障 Cataract		11	8.7	4	3.3	7	13.2	22	7.3
關節炎 Arthritis		3	2.4	1	0.8	7	13.2	11	3.7
中風 / 腦血管病 Stroke or Cerebrovascular Disease		5	3.9	0	0.0	3	5.7	8	2.7
骨質疏鬆 Osteoporosis		2	1.6	2	1.7	3	5.7	7	2.3
慢性阻塞性呼吸道疾病 Respiratory Tract Disorder (COAD)		2	1.6	2	1.7	1	1.9	5	1.7
帕金森氏病 Parkinson's Disease		1	0.8	1	0.8	1	1.9	3	1.0
認知障礙症 Dementia		0	0.0	1	0.8	0	0.0	1	0.3
盆骨/大腿骨折 Fracture of Hip / Femur		0	0.0	0	0.0	1	1.9	1	0.3



## 院友及日間護理單位長者之轉介來源 SOURCES OF REFERRAL OF RESIDENTS AND ELDERLY USERS IN DAY CARE UNIT

(於二零二三年三月三十一日)  
(AS AT 31 MARCH 2023)

轉介來源 Sources of Referral	老人之家 Housing for the Elderly		護老院 Care Home		療養單位 Infirmary Unit		日間護理單位 Day Care Unit		總人數 Total Population	
	No	%	No	%	No	%	No	%	No	%
社會福利署 Social Welfare Department	78	26.0	323	99.7	10	100.0	49	87.5	460	66.7
其他志願機構 Other Voluntary Agencies	126	42.0	0	0.0	0	0.0	0	0.0	126	18.2
獨立申請 (包括內部轉介) Independent Application (Incl Internal Transfers)	96	32.0	1	0.3	0	0.0	7	12.5	104	15.1
總數 Total	300		324		10		56		690	



## 院友及日間護理單位長者之經濟狀況 FINANCIAL CONDITION OF RESIDENTS AND ELDERLY USERS IN DAY CARE UNIT

(於二零二三年三月三十一日)  
(AS AT 31 MARCH 2023)

經濟狀況 Financial Conditions	老人之家 Housing for the Elderly (Pop 300)		護老院 Care Home (Pop 324)		療養單位 Infirmary Unit (Pop 10)		日間護理單位 Day Care Unit (Pop 56)		總人數 Total Population (Pop 690)	
	No	%	No	%	No	%	No	%	No	%
綜合社會保障援助金 CSSA	167	55.7	107	33.0	7	70.0	2	3.6	283	41.0
長者生活津貼 (OALA)	95	31.7	121	37.3	2	20.0	23	41.1	241	34.9
傷殘津貼DA	5	1.7	36	11.1	1	10.0	7	12.5	49	7.1
綜合社會保障援助金 (殘疾程度100%) CSSA (100% Disabled)	0	0.0	36	11.1	0	0.0	1	1.8	37	5.4
高齡津貼 OAA	7	2.3	19	5.9	0	0.0	10	17.9	36	5.2
自我供養 Self - finance	23	7.7	2	0.6	0	0.0	2	3.6	27	3.9
由家人 / 親友援助 Family / Relatives Support	6	2.0	2	0.6	0	0.0	4	7.1	12	1.7
退休金 Retirement Fund	5	1.7	1	0.3	0	0.0	0	0.0	6	0.9
高額傷殘津貼 HDA	0	0.0	0	0.0	0	0.0	5	8.9	5	0.7
綜合社會保障援助金 (需要經常護理) CSSA (Requiring Constant Attendance)	0	0.0	0	0.0	0	0.0	2	3.6	2	0.3



## 單位活動次數 TOTAL FREQUENCY OF ACTIVITIES

(由二零二二年四月一日至二零二三年三月三十一日)  
(FROM 1 APRIL 2022 TO 31 MARCH 2023)

活動 Activities	老人之家 Housing for the Elderly	護老院及 療養單位 Care Home and Infirmary Unit	日間護理 單位 Day Care Unit
<b>復康性：</b> Rehabilitative : 早操，以小組形式舉行之復康及現實認知訓練的活動、懷舊小組、硬地滾球及魔力橋活動 morning exercises; group exercises for rehabilitation, reality orientation training, reminiscence classes, Boccia activities and Rummikub groups	1767	628	680
<b>發展性：</b> Developmental : 院友會議，小組活動如園藝，書法，繪畫及手工藝班，服務院舍及社區之老人義工 residents' council meetings; group activities like gardening, calligraphy, painting and other handicraft classes; elderly volunteers serving the homes and the community	1793	505	303
<b>教育性：</b> Educational : 營養及健康講座，醫療及牙齒諮詢，讀報，道路安全講座，防火演習，各類宗教活動 nutrition & health talks; medical & dental consultations; newspaper reading; road safety talks; fire drills; religious programmes	570	399	278
<b>康樂性：</b> Recreational : 文娛活動如電影、影碟、粵劇及舞蹈欣賞，戶外活動，遊覽各風景區，酒樓飲茶及午膳，各種不同類型之興趣小組 cultural programmes like films, DVDs, operas, dramas, dances and carnivals; excursions; field trips; sightseeing; eating out; various interest groups and classes	436	522	215
<b>社交性：</b> Social : 生日會、歡迎會，節日慶祝，學生、社會服務團體、民間社團及私人公司定期探訪 birthday parties, welcoming parties; festival celebrations; regular visits from students, members of social service agencies, private clubs and business firms	239	658	219

\* 註：數據是以活動次數為單位。

Remarks – data refers to number of meetings for activities.

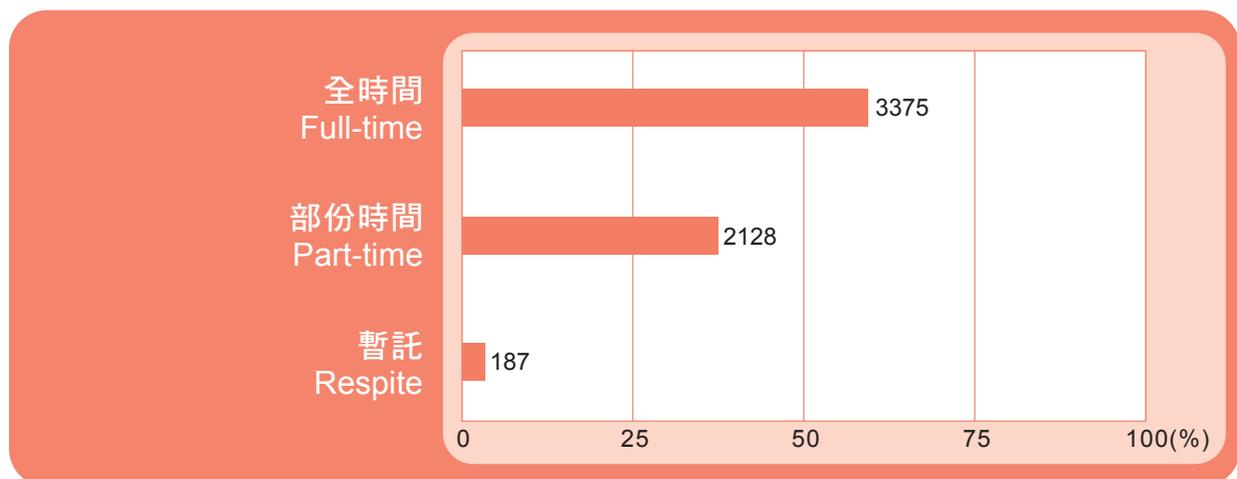
## 樟木頭長者度假中心 CHEUNG MUK TAU HOLIDAY CENTRE FOR THE ELDERLY

中心自2021年初展開全面的裝修工程，而有關工程已於2023年4月完成，致使中心於本年度仍未能全面開放及提供服務。

The renovation work at our Holiday Centre, implemented in early 2021, was still in progress in April 2023, and was unable to provide service for campers in the year of 2022 to 2023.

## 日間護理單位 DAY CARE UNIT

2022 – 2023 使用率  
Total attendance of users 2022 – 2023



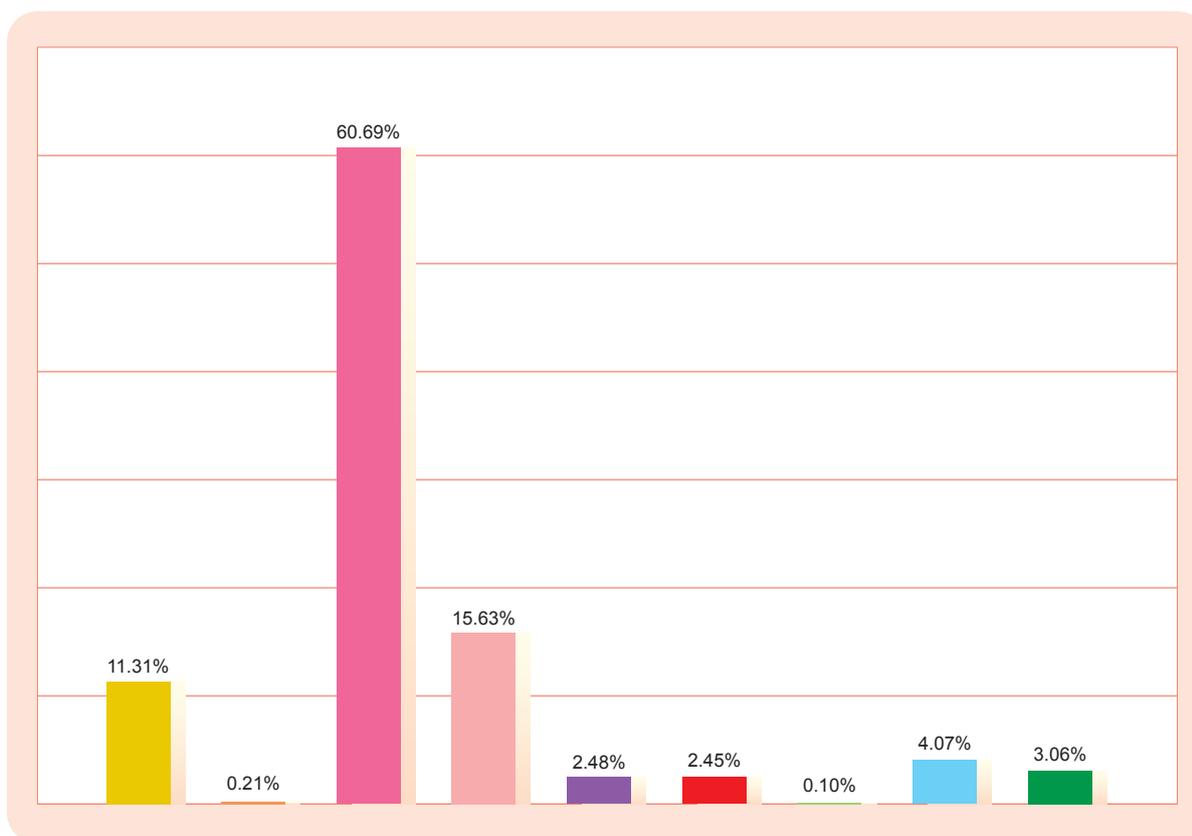
總人次 Total : 5690



## 伸手助人協會二零二二年至二零二三年度經常性收支狀況 INCOME AND EXPENDITURE (RECURRENT) FOR 2022 - 2023

(由二零二二年四月一日至二零二三年三月三十一日)  
(FROM 1 APRIL 2022 TO 31 MARCH 2023)

### 收入 Income



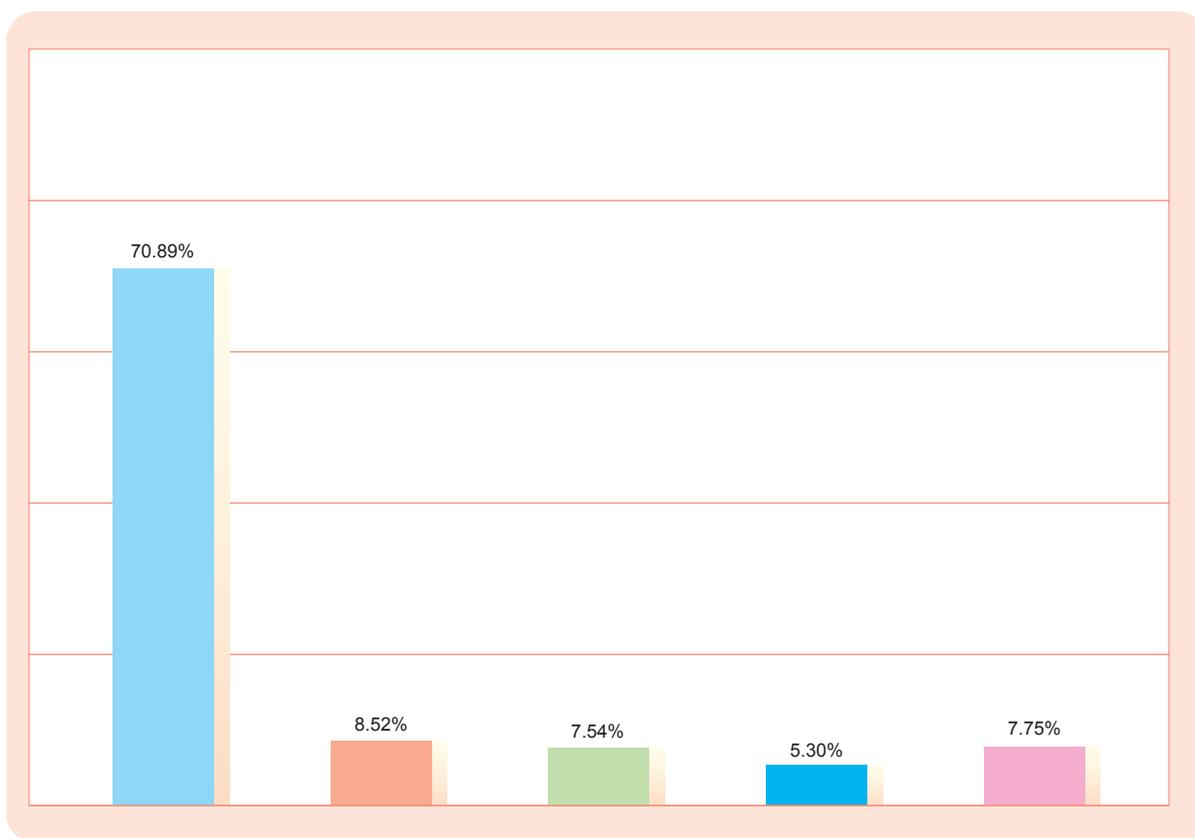
總收入 Total Income : HK\$143,979,296

- |   |   |
|---|---|
| <span style="color: yellow;">■</span> 度假中心社署津貼<br>SWD Subvention for Holiday Centre | <span style="color: red;">■</span> 曲奇義賣運動及其他籌款活動<br>Cookie Campaign & Other Fundraising Events            |
| <span style="color: orange;">■</span> 度假中心營費<br>Camp Fee for Holiday Centre         | <span style="color: green;">■</span> 一般捐款及收入<br>General Donations & Other Sources of Income               |
| <span style="color: pink;">■</span> 社署津貼<br>SWD Subvention                          | <span style="color: blue;">■</span> 特定收入（院舍經常性開支用途）<br>Designated for Care Home / Housing for the Elderly |
| <span style="color: lightcoral;">■</span> 院舍膳宿費<br>Rent & Meal (Homes)              | <span style="color: darkgreen;">■</span> 特定收入（行政開支用途）<br>Designated for Administrative Expenses           |
| <span style="color: purple;">■</span> 公益金撥款<br>The Community Chest Allocation       |   |

## 伸手助人協會二零二二年至二零二三年度經常性收支狀況 INCOME AND EXPENDITURE (RECURRENT) FOR 2022 - 2023

(由二零二二年四月一日至二零二三年三月三十一日)  
(FROM 1 APRIL 2022 TO 31 MARCH 2023)

### 支出 Expenditure



總支出 Total Expenditure : HK\$143,390,842

- 護老院  
Care Homes

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- 老人之家  
Housing for the Elderly

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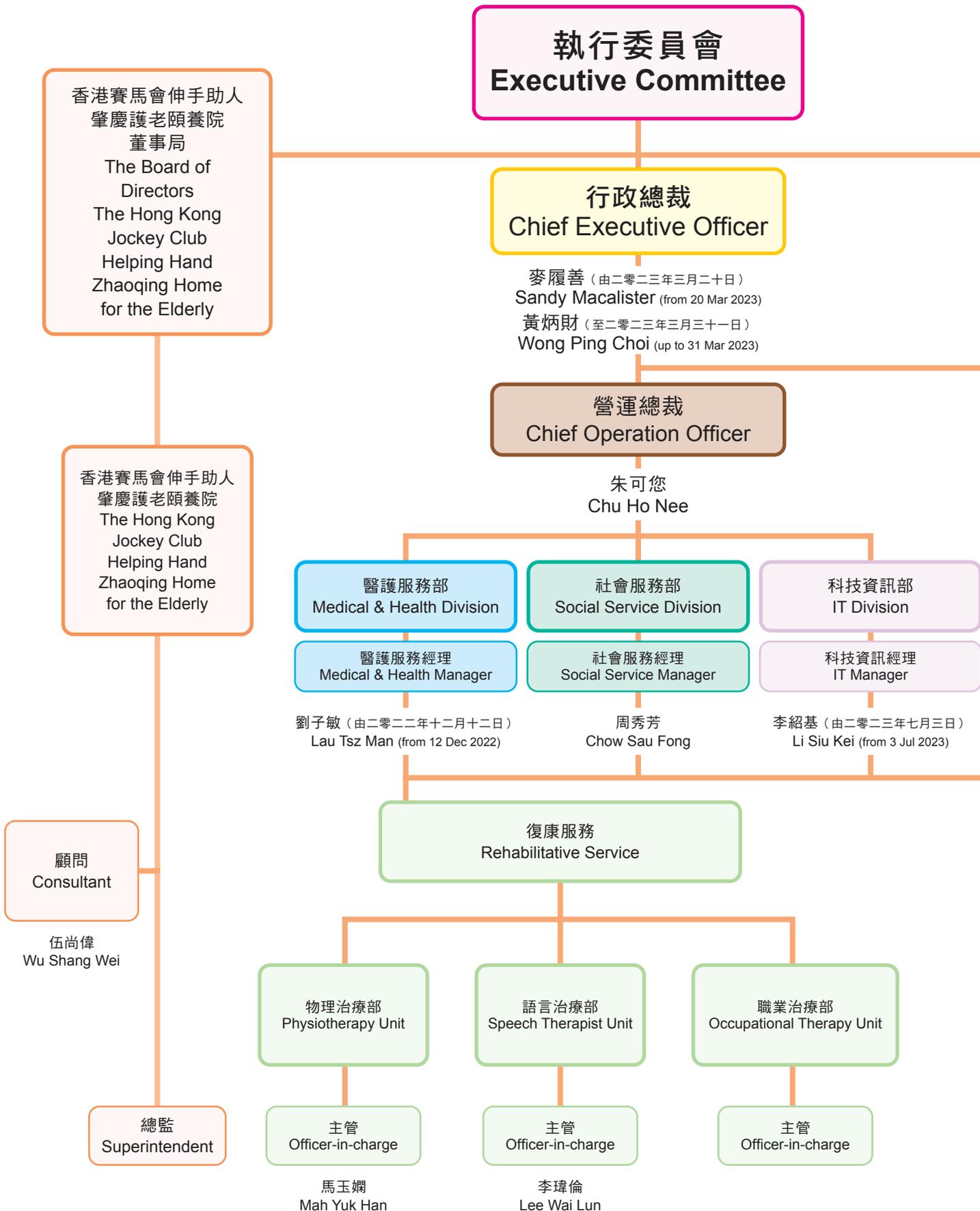
- 度假中心營運經費  
Holiday Centre Running Cost

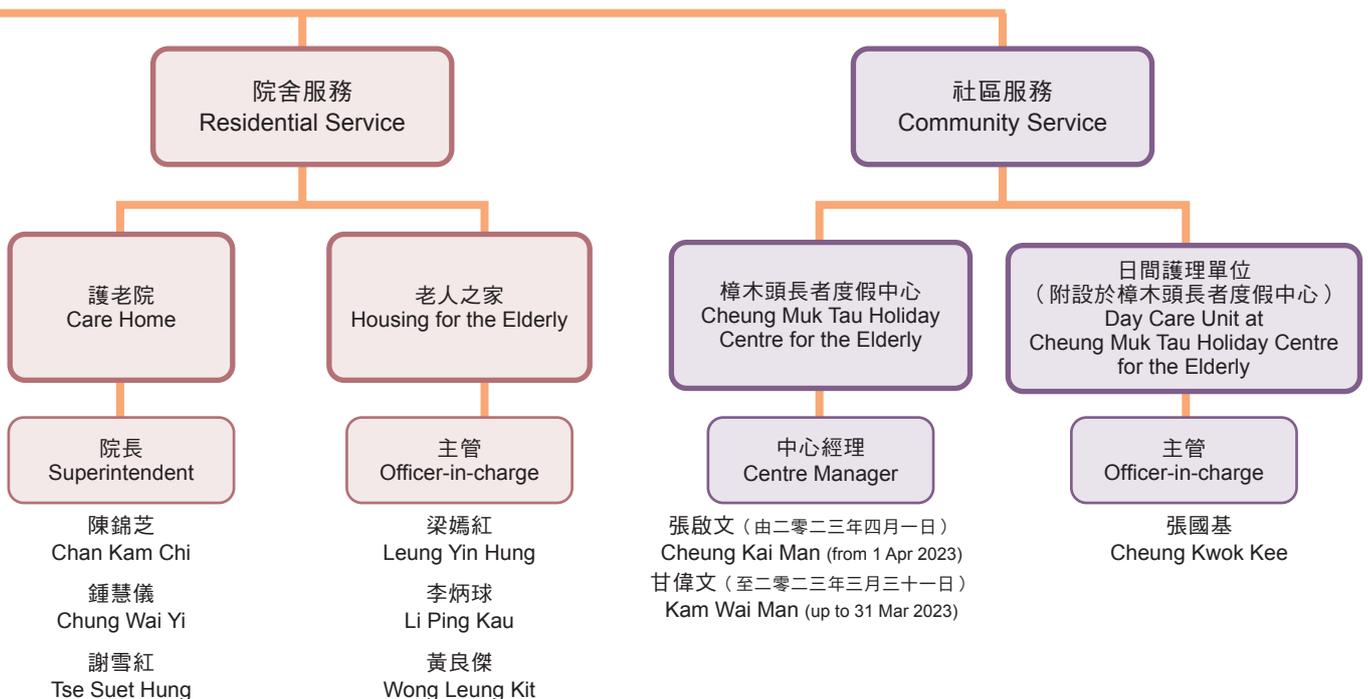
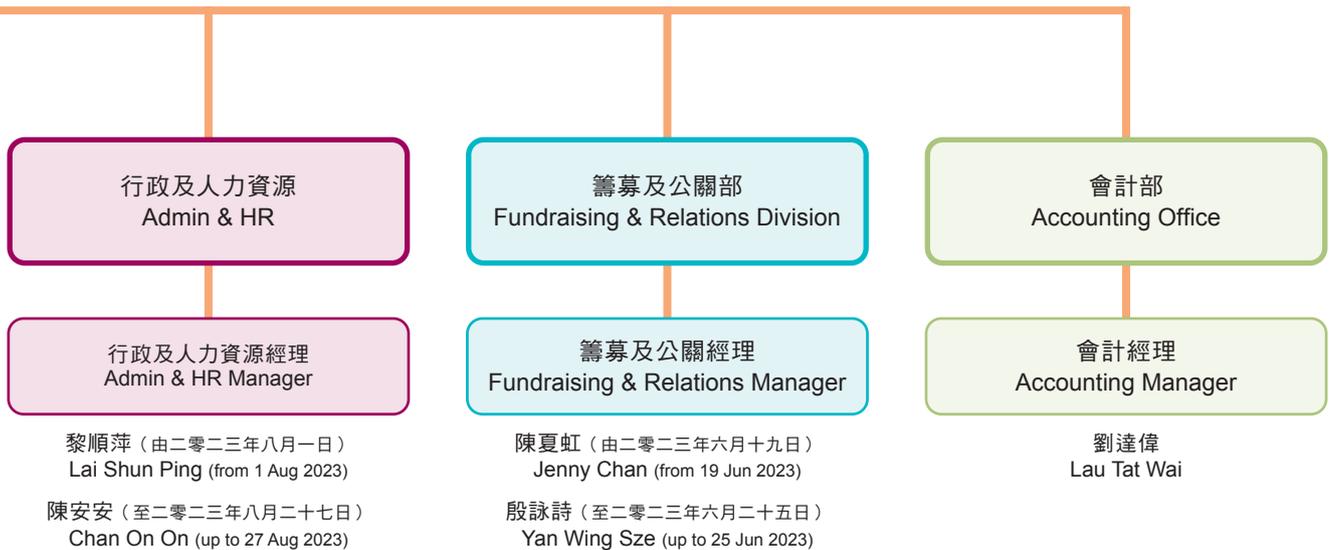
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- 行政開支  
Central Administration

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- 資產折舊  
Depreciation





(更新於二零二三年九月)  
(as at Sep 2023)

## 二零二三年度伸手助人協會之曲奇義賣運動 Helping Hand Cookie Campaign 2023



張學友先生是曲奇義賣運動非常重要的宣傳大使；我們由衷感激他多年來對本會長者的無私支持。

*Mr Jacky Cheung is the significant icon of our Cookie Campaign. We are deeply grateful for his unconditional kindness and long-time support!*



今年我們首次推出慈善曲奇節日禮盒，包括「母親節永生花束禮盒」、「父親節So Cool套裝禮盒」及「中秋節花兔燈籠禮盒」，並透過網站 <https://helpinghand.shoplineapp.com/> 發售。

謹此向每一位訂購禮盒以支持本會長者服務的善長致以衷心謝意！

*A selection of Festive Charity Cookie Gift Sets were launched online at <https://helpinghand.shoplineapp.com/> for sale under our Cookie Campaign, including "Mother's Day Preserved Flower Bouquet Gift Box", "Father's Day So Cool Gift Box" and "Moon Festival Lantern Gift Box". Here we would like to extend our heartfelt thanks to every one of you who have generously ordered the gift sets in support of our elderly service!*



感謝香港海關義工隊於疫情下仍然鼎力支持曲奇義賣運動，讓我們去年聖誕於總部進行義賣；院友義工都非常興奮能夠再次出隊 - 「謝謝你們！」

*With the great support of Hong Kong Customs Volunteer Team, we conducted a charity sale at their headquarters last Christmas. Our elderly volunteers were particularly excited about it - "Thank you very much!"*



## 院舍活動 Home Activities



又到院舍的年度盛事之一 - 「麻雀王大賽」，院友都聚精會神，爭取佳績。今年問鼎冠軍的會是「麻雀之王」還是「麻雀之后」呢？

Residents concentrated in playing Mahjong in the annual contest. Let's see who will be the "King" or the "Queen" of Mahjong this year?



「眼睛去旅行」這次帶領院友到日本旅行，院友穿上著名動漫角色的服飾作角色扮演拍照時表情十足，維肖維妙。

"Virtual Tour Around" programme brought our residents to Japan this time. See how bright our resident was in the costume of a popular Anime character in the cosplay session!

院友專心地玩沙遊，這是一種簡單但具治療性的遊戲。院友透過沙盤裡不同的人物角色和場景去創作故事，在過程中亦能夠放鬆心情。

Resident concentrated in sandplay, which is a simple but therapeutic game for them to create their own story by the use of different figurines in a sandtray, while they enjoyed the relaxing process.



在疫情下，「動物醫生」雖然未能親自探訪護理老院的院友，然而院友看見貓咪在螢幕上依然笑逐顏開，大家透過視像互動一番。

During the pandemic, "Doctor Pet" could only visit our residents at care homes thru Zoom, yet our residents were still very glad to meet them and were entertained by their cuteness on the screen.



院舍舉辦「親友心聲交流會」，讓院友親屬與單位同工可以會面交流；院舍亦向親屬發佈會方最新資訊，並讓他們體驗新的復康設施。

A sharing session was held for residents' relatives and friends, which they could meet our staff in person and receive latest updates about Helping Hand. They could also try our new rehabilitation facilities at the home unit.



院舍廚師用心製作雞蛋仔來逗院友開心，院友吃得健康又滋味！

Our cook made some rabbit-shaped eggs for our residents, so cute and nutritious. Our residents loved them!



## 院舍活動 Home Activities



院舍舉辦天台拉闊音樂會，讓院友可以在陽光下欣賞音樂，放鬆心情；義工歌手都落力演唱，現場氣氛相當熱鬧呢！  
Residents enjoyed the Rooftop Live Concert performed by voluntary singers under the sunshine. Everyone was thrilled!



疫情期間，員工陪伴院友到院舍附近的商店購買水果 - 「食水果身體好，一切都好！」  
Resident escorted by our staff went buying fruit nearby the Home during the pandemic - "Eat well be well, everyone!"



「生命電影館」每月為院友挑選一部與人生有關的電影，既勵志又感人；院友全神貫注地觀賞電影，大家都能夠安靜地反思生命，份外感動。  
Residents concentrated in seeing movie in our Home together in the "Life Theatre", which a series of life related movies are broadcasted monthly. All of them were deeply touched.



「一切從簡」聯合創辦人伍桂麟先生蒞臨院舍與院友分享「身後事」等生死議題，同時鼓勵大家活在當下；院友獲益匪淺。  
Mr. Pasu Ng, Co-founder of "RIP88", held a talk about Funeral Planning and Life-and-Death Education at our Home. It was particularly insightful and rewarding for our residents.



「院委會」聚會中，成員透過遊戲認識「團結就是力量」；大家齊心協力，一起加油！  
Members of our Resident Committee Group learnt "United We Stand" thru the game at the Resident Committee Gathering. Let us work together and keep going!

院友享用團年飯時，看到盆菜非常興奮；美食當前誰能抵擋，好味道！  
Resident was thrilled to see the huge basin of Pun Choi served at the reunion dinner - "Yay! So yummy!"





### 香港賽馬會伸手助人肇慶護老頤養院

## The Hong Kong Jockey Club Helping Hand Zhaoqing Home for the Elderly



院友嘗試製作不同的手工藝畫，作品都非常漂亮，大家都很有藝術天份呢！

Residents enjoyed themselves in art, and their works were fantastic - so talented!



年度長者運動會中，院友合力將彩色氣球傳送到大桶裡，刺激又好玩！

Residents worked together actively in the Balloon Delivery Competition in the annual Sports Day full of laughter and fun!



重陽節慶祝活動中，肇慶老幹金秋歌舞團為院友帶來精彩的舞蹈表演，院友都樂在其中。  
A volunteer group performed dancing in the celebration event of Chongyang Festival. Our residents really enjoyed the show!



院友一起到貓爪谷旅遊，並在可愛的佈景前開心留影，童心盡顯。  
Residents visited Cat's Paws Valley, a themed park in Zhaoqing - "Smile, let's take a photo!"



院友閒時享受寧靜的閱讀時光，亦增廣見聞。

Residents enjoyed reading together in their leisure time.



## 長者度假中心 Holiday Centre for the Elderly



會員帶同自己的舊衣服來參加環保工作坊，將舊衣服變身為獨一無二的環保袋。  
Members made their unique eco-friendly bags by using own old T-shirts in a recycling workshop.



中心舉辦手機攝影班教授會員不同的攝影技巧，非常實用；其中一位參加者臨時擔任模特兒亦維肖維妙，非常稱職！

Members learnt some practical photography skills in a photography workshop held at the Centre. A participant acted as a model for them – how charming and professional!



會員參與「自給自足健康煮食工作坊」- 由親自種植白蘿蔔到採收，再製成蘿蔔糕，需時大約三個月，實在是很難得的體驗。大家帶著自家出品的蘿蔔糕回家時都格外滿足！

Members planted turnips and made the turnip cakes by their own produce at a three-month-workshop promoting healthy diet. It was a wonderful experience and they were thrilled and satisfied to bring their cakes home.



會員在情人節一起製作兔仔和壽桃造型的湯圓，甜蜜又可愛！

Members made some peach-shaped and rabbit-shaped glutinous rice balls in the Valentine's Day together – so cute and sweet!



## 復康服務 Rehabilitative Services



院友使用由萬瑞庭慈善基金會贊助的「手脚健體機」來提昇肌肉力量。  
Our residents practiced the new "Arms-legs Training Machines" sponsored by the Van Zuiden Charity Trust to improve their muscle strength.



言語治療師透過遊戲來帶領院友進行口肌訓練，讓院友的進食能力能夠維持，甚至得以改善，能夠進食不同的膳食。  
Speech therapist practiced oral motor exercises with our residents thru games to maintain and improve their ability in consuming different types of diet.



職業治療部開辦以新年為主題的懷緬小組，藉此鼓勵院友回想往事和分享經歷的同時，亦有助維持他們的認知及語言能力。

Occupational Therapist Department conducted a reminiscence therapeutic workshop about Chinese New Year for our residents. Our residents were encouraged to recall their past experience and share memories with each other, which would be also an effective way to maintain their cognitive and language abilities.

## 長者日間護理單位 Day Care Unit



衛生署每月到訪單位，並為長者舉辦不同主題的講座，向長者推廣健康知識。  
Dept of Health hold talks with different topics for our elders monthly to promote health tips.



長者專注地練習書法，怡然自得！  
Elder concentrated in practising Chinese calligraphy – simply enjoyed!





- |   |                                      |
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| - Helping Hand Day Care Unit<br>at Cheung Muk Tau Holiday Centre<br>for the Elderly | - 伸手助人協會<br>日間護理單位<br>(附設於樟木頭長者度假中心) |
| - Helping Hand Father Sean Burke<br>Care Home for the Elderly                       | - 伸手助人協會<br>畢尚華神父護老頤養院               |
| (7) Helping Hand Central Office   | 伸手助人協會總辦事處                           |



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2022-2023 Annual Report



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林蓮好女士  
林蓮好女士  
邱少帆醫生  
姚桂珍女士  
洪偉成先生  
胡雲清女士  
倫天佑先生  
凌釗城先生  
唐玉貞老師  
孫永輝先生  
孫玉珠女士  
容海恩女士  
袁秀英女士  
馬澤慈女士  
區淑霞女士  
張少娟女士  
張明欣女士  
張照臻先生  
梁玉書先生  
梁志才女士  
梁國輝先生  
梁彩帶女士  
梁湛流先生  
梁麗明女士  
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郭滿寶女士  
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陳巧敏女士  
陳妙玲女士

陳志華先生  
陳育豐先生  
陳佩韶女士  
陳紅玉女士  
陳英先生  
陳崢榮先生  
陳舜瑜女士  
陳媽妹女士  
陳慧姿女士  
陳慧美女士  
陳慧嫻女士  
陳錦賓先生  
陳麗英女士  
麥金鳳女士  
麥建德先生  
彭淑賢女士  
無名氏  
馮婉慧女士  
馮萬好女士  
馮滿堂先生  
黃文忠先生  
黃汝光先生  
黃俠然先生  
黃苑喬女士  
黃清鈔先生  
黃碧嬌女士  
黃慧靈女士  
黃麗薇女士  
楊偉洛先生  
楊漢英女士  
楊麗卿女士  
溫好女士  
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葉靜雯女士  
廖麗珍女士  
廖麗萍女士  
趙小麗女士  
趙松蘭女士  
趙婉貞女士  
趙麗珍女士  
劉滿榮先生  
劉鳳嬌女士  
劉靚女士  
樊其森先生  
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鄧潔儀小姐  
鄭子強先生

鄭尔聰先生  
鄭嬌女士  
鄭慧霞女士  
黎詩彤女士  
盧柳娜女士  
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蕭國雄先生  
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謝嘉樂女士  
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Society for the Prevention of Cruelty to Animals (Hong Kong)  
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The JC Group  
The Kowloon Motor Bus Co (1933) Ltd  
The Van Zuiden Charity Trust



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 大廚料理  
 小寶慈善基金 (惜食堂)  
 中區獅子會  
 中華基督教會小西灣堂  
 中銀集團  
 方艙醫院  
 弘研知識產權有限公司  
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 佛教青年會  
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 明心大藥房藥物管理中心  
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 榕光社  
 滿櫃膳糧  
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 豪勁國際慈善基金  
 寬巷子  
 廣同興  
 廣東省民政廳  
 樂餉社  
 澄淨堂  
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 貓代宗師CatMaster  
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 點心堂  
 寶林邨業主立案法團  
 耀陽行動



We are grateful to the following **supporters** for their **kind assistance** in the year 2022 - 2023.

#### Individuals

Mrs Johanna ARCULLI  
Ms Teresa LAW  
Ms Christine LIE  
Mrs Siemen Sin-man Tsoi MOK  
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吳富強先生  
林澎醫生  
容梓琪女士  
徐思濠先生  
殷家麗中醫師  
張少娟女士  
張綺潔女士  
梁玉書先生  
梁健義中醫師  
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劉耀華中醫師  
歐敏儀中醫師  
衛詩雅小姐  
黎詩彤女士  
盧淑貞中醫師  
蕭國雄會長  
蘇文璐女士

#### Companies, Institutions & Organisations

Brandon Learning Centre  
Charitable Choice Hong Kong  
Crossroads Foundation Hong Kong  
Department of Health  
Giving Love  
Hong Kong Housing Authority and Housing Department  
- Chuk Yuen Estate  
- Lai Yiu Estate  
- Lok Fu Estate  
- Po Lam Estate  
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Hospital Authority Community Geriatric Assessment Team  
HSBC Trustee (Hong Kong) Ltd  
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志蓮牙科診所有限公司  
金利鎮樂貝爾幼兒園  
省善真堂社會服務有限公司  
香港老年學會  
高要區人民醫院  
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康健天地  
御華陽慈善社  
復康力量  
循道衛理教會主恩堂  
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雅研社  
嗇色園可德幼稚園  
新生精神康復會  
獅子山下同學會  
肇慶綠地樾湖  
豪勁國際慈善基金會  
寶林消防局

*We would also like to extend our grateful thanks to those supporters and friends whose names may not have appeared in the above columns.*



Our **Helping Hand Cookie Campaign 2023** is still ongoing, we would like to send our heartfelt thanks to the following **companies, groups and individuals** who generously sponsored and supported this campaign.

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Wofoo Foundation Ltd  
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永旺百貨有限公司  
海名軒

Our Helping Hand Cookie Campaign 2023 is still ongoing, we would like to express our gratitude for all **cookie buyers and sellers** as well as the following **companies, groups and individuals** for their contribution in this campaign.

**Cookie Buyers, Sellers & Other Supporters**

Archway City Co Ltd

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*We would also like to thank all our donors, volunteers, cookie sellers and all who bought cookies and gave so generously.*



Our Helping Hand Cookie Campaign 2023 is still ongoing, we are grateful to the support given by the following schools who participated in the **Inter-School Cookie Competition** under this campaign.

City Kidz  
Lingnan Kindergarten & Day Nursery (Siu Sai Wan)  
Sha Tin Wai Dr Catherine F. Woo Memorial School  
St Francis of Assisi's College  
W F Joseph Lee Primary School



**HELPING HAND**  
**REPORTS AND FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 MARCH 2023



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(LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)  
**REPORT OF THE EXECUTIVE COMMITTEE**

The Executive Committee has pleasure in submitting its annual report together with the audited financial statements for the year ended 31 March 2023.

### **PRINCIPAL PLACE OF OPERATION**

Helping Hand (“the Company”) is a company incorporated and domiciled in Hong Kong and has its registered office and principal place of operation at 1/F., 12 Borrett Road, Hong Kong.

### **PRINCIPAL ACTIVITIES**

The principal activities of the Company and its subsidiary (“the Group”) are to provide care, housing and recreational facilities, including care homes, housing for the elderly and a holiday resort centre cum day care unit, for the needy elderly of Hong Kong and the People’s Republic of China.

### **RESULTS**

The results of the Group for the year are set out in the consolidated statement of surplus or deficit and other comprehensive income and expenditure account on page 4.

### **EXECUTIVE COMMITTEE MEMBERS**

The executive committee members of the Company during the financial year and up to the date of this report were:

Mrs. Johanna Arculli (Chairperson)	Ms. Christina Oi-ping Lee
Ms. Edith Shih (Vice Chairperson)	Dr. Joseph Lee
Mr. Frank Yee-chon Lyn (Hon Treasurer)	Ms. Christine Hay-tai Lie
Ms. Veronica Tao (Hon Secretary)	Ms. Siemen Sin-man Tsoi
Mr. Simon Yun-sang Yung (Hon Legal Advisor)	Dr. Jessica Ogilvy-Stuart
Hon Mr. Justice Kemal Bokhary	Mr. Tim-leung Lui
Dr. York Yat-ngok Chow	Mrs. Nancy Giok-Ching Thompson (Deceased on 12 August 2023)
Dr. David Lok-kwan Dai	Ms. Helena Suk-chong Wai
Ms. Regina Fuk-ching Gan	Mr. Andy Yung
Mrs. Lena Harilela	Mr. Gary Kin-man Yau (Resigned on 16 June 2023)
Mr. Leo Lin-cheng Kung	Mr. Gabriel Matthew Leung (Resigned on 7 June 2022)

In accordance with Articles 15 of the Company’s Articles of Association, all executive committee members of the Executive Committee retire from the committee and, being eligible, offer themselves for re-election.

A full list of the names of the directors of the Company’s subsidiary is shown in note 8 to the consolidated financial statements.

### **INDEMNITY OF EXECUTIVE COMMITTEE MEMBERS**

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

### **MANAGEMENT CONTRACTS**

No contract concerning the management and administration of the whole or any substantial part of the operation of the Group were entered into or existed during the year.

### **EXECUTIVE COMMITTEE MEMBERS’ INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS**

No transaction, arrangement or contract of significance in relation to the Group’s operation to which the Company or its subsidiary was a party and in which an executive committee member of the Company had a material interest, whether directly or indirectly, subsisted at the end of the reporting period or at any time during the year.

### **EXECUTIVE COMMITTEE MEMBERS’ RIGHTS TO ACQUIRE SHARES OR DEBENTURES**

At no time during the year was the Company or its subsidiary a party to any arrangement to enable the executive committee members of the Company to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

### **AUDITORS**

The financial statements have been audited by Crowe (HK) CPA Limited, who retire and, being eligible, offers itself for re-appointment.

On behalf of the Executive Committee

  
Chairperson, Executive Committee  
Hong Kong, 7 September 2023



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HELPING HAND

(Incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

### Opinion

We have audited the consolidated financial statements of Helping Hand ("the Company") and its subsidiary ("the Group") set out on pages 4 to 35, which comprise the consolidated statement of financial position as at 31 March 2023, and the consolidated statement of surplus or deficit and other comprehensive income and expenditure account, the consolidated statement of changes in funds employed and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 March 2023, and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

### Basis for opinion

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

### Information other than the consolidated financial statements and auditor's report thereon

The Executive Committee is responsible for the other information. The other information comprises all the information included in the annual report, other than the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of the Executive Committee for the consolidated financial statements

The Executive Committee is responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the Executive Committee determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Executive Committee is responsible for assessing the Group'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 Executive Committee either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



## Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Executive Committee 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.

Crowe (HK) CPA Limited

Crowe (HK) CPA Limited  
Certified Public Accountants  
Hong Kong, 7 September 2023

Leung Pak Ki  
Practising Certificate Number P08014

HCH0896-2023

**CONSOLIDATED STATEMENT OF SURPLUS OR DEFICIT AND OTHER  
COMPREHENSIVE INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 HK\$	2022 HK\$
<b>OPERATING INCOME AND EXPENDITURE</b>			
Community Chest allocation	20(a)	3,120,900	3,120,900
Donations			
- Others	20(b)	3,742,860	4,443,284
Interest income		24,127	32,171
Lump sum grant		61,892,622	61,029,063
Meal income		6,604,059	7,084,258
Meal income from staff		490,693	526,047
Rental income		15,906,255	16,921,864
Sundry income		1,633,359	1,552,998
SWD Subvention for homes		13,016,940	13,314,847
SWD others		5,597,513	2,185,142
Total operating income (Appendix I)		112,029,328	110,210,574
Less: Operating expenditure (Appendix I)		(120,195,260)	(120,939,379)
		(8,165,932)	(10,728,805)
Less: Finance cost (Appendix I)		(277,644)	(61,950)
Donations for capital costs			
- SWD – Block Grants	20(b)	645,487	756,479
- Community Chest Capital Project	20(b)	680,000	-
- Others	20(b)	1,050,631	2,003,357
		2,376,118	2,759,836
		(6,067,458)	(8,030,919)
<b>ADMINISTRATIVE INCOME AND EXPENDITURE</b>			
Community Chest allocation	20(a)	449,000	449,000
Gain on disposal of property, plant and equipment		2,000	-
Net loss on financial assets at fair value through profit or loss		(368,049)	(2,438,565)
General donations	20(b)	3,186,567	1,533,903
Interest income		957,011	99,627
Lump sum grant		6,879,998	6,926,728
Membership fee and sponsoring membership		14,360	21,640
Sundry income		221,966	113,152
Exchange gain		21,680	4,162
SWD - Lotteries Funds		217,304	65,876
SWD - Others		3,807	44,484
Total administrative income		11,585,644	6,820,007
Less: Administrative expenditure		(7,601,426)	(8,042,207)
Depreciation of property, plant and equipment		(4,504,017)	(4,499,877)
Net administrative deficit (Appendix II)		(519,799)	(5,722,077)
<b>FUND RAISING EVENTS INCOME, NET</b>			
Cookie Campaign (Appendix III)		1,563,347	2,658,459
Other fund raising events (Appendix IV)		1,958,359	1,967,477
		3,521,706	4,625,936
<b>HOLIDAY CENTRE - SURPLUS FOR THE YEAR</b>	5	6,005,600	3,746,227
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		2,940,049	(5,380,833)
<b>Other comprehensive (expenditure)/income for the year</b>			
Item that may be reclassified subsequently to surplus or deficit:			
Exchange differences on translation of financial statements of foreign operation		(2,621,369)	1,427,651
<b>TOTAL COMPREHENSIVE INCOME/ (EXPENDITURE) FOR THE YEAR</b>		318,680	(3,953,182)

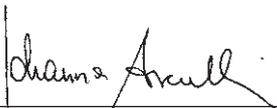
The accompanying notes form part of these financial statements.

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT 31 MARCH 2023

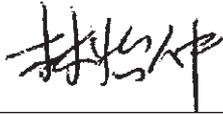
	<u>Note</u>	<u>2023</u>	<u>2022</u>
		HK\$	HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6(a)	167,582,978	159,145,869
Financial assets at fair value through profit or loss	7	13,855,855	15,996,672
		181,438,833	175,142,541
<b>CURRENT ASSETS</b>			
Inventories	9	102,256	127,847
Trade and other receivables	10	6,298,190	5,055,817
Deposits with banks (maturity over 3 months)	11(b)	32,669,867	9,808,161
Cash and cash equivalents	11(a)	31,671,158	52,191,071
		70,741,471	67,182,896
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	16,484,791	26,588,206
Deferred income	14	48,426,655	32,551,736
Lease liabilities	13	1,943,950	-
		(66,855,396)	(59,139,942)
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	13	(1,820,733)	-
<b>NET ASSETS</b>			
		183,504,175	183,185,495
<b>FUNDS EMPLOYED</b>			
General deficit		(65,892,279)	(68,832,328)
General reserve		1,885,526	1,885,526
Exchange reserve		6,484,726	9,106,095
Christa Tisdall Fund	15	13,239	13,239
The Hong Kong Jockey Club Charities Trust Holiday Centre project:	16	86,276,361	86,276,361
Gold Coin Fund	17	77,636,711	77,636,711
SWD Reserve Fund	18	2,091,898	2,091,898
Others		1,316,280	1,316,280
SWD Lotteries Fund	19	73,691,713	73,691,713
<b>TOTAL FUNDS EMPLOYED</b>			
		183,504,175	183,185,495

Approved and authorised for issue by the executive committee on 7 September 2023.



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Mrs. Johanna Arculli  
Chairperson, Executive Committee



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Mr. Frank Yee-chon Lyn  
Hon Treasurer, Executive Committee

The accompanying notes form part of these financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN FUNDS EMPLOYED**

FOR THE YEAR ENDED 31 MARCH 2023

	<u>General reserve</u>	<u>Exchange reserve</u>	<u>Christa Tisdall Fund</u>	<u>The Hong Kong Jockey Club Charities Trust</u>
	HK\$	HK\$	HK\$	HK\$
At 1 April 2021	1,885,526	7,678,444	13,239	86,276,361
Total comprehensive income/ (expenditure) for the year	<u>-</u>	<u>1,427,651</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>1,885,526</u>	<u>9,106,095</u>	<u>13,239</u>	<u>86,276,361</u>
At 1 April 2022	1,885,526	9,106,095	13,239	86,276,361
Total comprehensive (expenditure)/ income for the year	<u>-</u>	<u>(2,621,369)</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u><u>1,885,526</u></u>	<u><u>6,484,726</u></u>	<u><u>13,239</u></u>	<u><u>86,276,361</u></u>

The accompanying notes form part of these financial statements.

Gold Coin Fund	SWD Reserve Fund		SWD Lotteries Fund	General deficit	Total
	Holiday Centre Project - Others	Holiday Centre			
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
77,636,711	1,316,280	2,091,898	73,691,713	(63,451,495)	187,138,677
-	-	-	-	(5,380,833)	(3,953,182)
<u>77,636,711</u>	<u>1,316,280</u>	<u>2,091,898</u>	<u>73,691,713</u>	<u>(68,832,328)</u>	<u>183,185,495</u>
77,636,711	1,316,280	2,091,898	73,691,713	(68,832,328)	183,185,495
-	-	-	-	2,940,049	318,680
<u><u>77,636,711</u></u>	<u><u>1,316,280</u></u>	<u><u>2,091,898</u></u>	<u><u>73,691,713</u></u>	<u><u>(65,892,279)</u></u>	<u><u>183,504,175</u></u>

**CONSOLIDATED STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>2023</u> HK\$	<u>2022</u> HK\$
<b>OPERATING ACTIVITIES</b>			
Surplus/(deficit) for the year		2,940,049	(5,380,833)
Adjustments for:			
Depreciation		12,949,563	14,262,045
Interest income		(981,138)	(131,798)
Finance cost		277,644	61,950
Donations received		(12,151,503)	(12,846,083)
(Reversal of provision)/provision for untaken annual leave		(180,364)	167,572
Reversal of provision for long service payment		(101,725)	(167,391)
Fair value loss on financial assets at fair value through profit or loss		368,049	2,438,565
Foreign exchange gain		(21,680)	(4,162)
Net loss on disposal of property, plant and equipment		12,297	50,112
		<u>3,111,192</u>	<u>(1,550,023)</u>
<b>CHANGES IN WORKING CAPITAL</b>			
Decrease in inventories		25,591	14,819
Increase in trade and other receivables		(1,242,373)	(689,325)
(Decrease)/increase in trade and other payables		(9,821,326)	10,367,028
<b>NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES</b>			
		<u>(7,926,916)</u>	<u>8,142,499</u>
<b>INVESTING ACTIVITIES</b>			
Interest received		983,146	131,859
Increase in deposits with banks (maturity over 3 months)		(22,861,706)	(794,876)
Payment for the purchases of property, plant and equipment		(18,614,736)	(33,688,597)
Proceeds from disposal of financial assets at fair value through profit or loss		1,772,550	91,502
Proceeds from disposal of property, plant and equipment		3,798	-
<b>NET CASH USED IN INVESTING ACTIVITIES</b>			
		<u>(38,716,948)</u>	<u>(34,260,112)</u>
<b>FINANCING ACTIVITIES</b>			
Deferred income received		15,872,911	31,506,153
Donations received		12,151,503	12,846,083
Interest element of lease liabilities paid	11(c)	(277,644)	(61,950)
Capital element of lease liabilities paid	11(c)	(1,736,363)	(1,854,605)
<b>NET CASH GENERATED FROM FINANCING ACTIVITIES</b>			
		<u>26,010,407</u>	<u>42,435,681</u>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>			
		(20,633,457)	16,318,068
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>			
	11(a)	52,191,071	35,918,020
Effect of foreign exchange rate changes, net		113,544	(45,017)
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>			
	11(a)	<u>31,671,158</u>	<u>52,191,071</u>

The accompanying notes form part of these financial statements.



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 1. GENERAL INFORMATION

Helping Hand (“the Company”), a company limited by guarantee and its subsidiary (together “the Group”), is a charitable organisation engaged in providing care, housing and recreational facilities, including care homes, housing for the elderly and a holiday resort centre cum day care unit, for the needy elderly of Hong Kong and the People’s Republic of China (“the PRC”). The Company has obtained permission from the Registrar of Companies to omit “Limited” from its name. The income and property of the Company, wheresoever derived, is applied solely towards the promotion of the objects set out in the Company’s memorandum of association. The Company’s funds are not distributable to its members.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”), Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance. Significant accounting policies adopted by the Group are disclosed below.

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

#### b) Basis of preparation of the financial statements

The consolidated financial statements for the year ended 31 March 2023 comprise the Company and its subsidiary.

Items included in the financial statements of each entity in the Group are measured using the currency of the primary economic environment in which the entity operates (“the functional currency”). The consolidated financial statements are presented in Hong Kong Dollars (“HK\$”), which is the Company’s functional and the Group’s presentation currency.

The measurement basis used in the preparation of the financial statements is the historical cost basis except that the investments in financial assets at fair value through profit or loss are stated at their fair value as explained in note 2(d).

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by management in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are discussed in note 24.

#### c) Subsidiary

Subsidiary is entity controlled by the Group. The Group controls an entity when it is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. When assessing whether the Group has power, only substantive rights (held by the Group and other parties) are considered. The Group reassesses whether or not it controls an entity if facts and circumstances indicate that there are changes to one or more of the elements of control.

An investment in a subsidiary is consolidated into the consolidated financial statements from the date that control commences until the date that control ceases. Intra-group balances, transactions and cash flows and any unrealised profits arising from intra-group transactions are eliminated in full in preparing the consolidated financial statements. Unrealised losses resulting from intra-group transactions are eliminated in the same way as unrealised gains but only to the extent that there is no evidence of impairment.

In the Company’s statement of financial position, an investment in a subsidiary is stated at cost less impairment losses (see note 2(g)).



## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### d) Other investments in equity securities

The Group's policies for investments in equity securities, other than investment in subsidiary, are set out below:

Investments in equity securities are recognised/derecognised on the date the Group commits to purchase/sell the investment. The investments are initially stated at fair value plus directly attributable transaction costs, except for those investments measured at fair value through profit or loss ("FVPL") for which transaction costs are recognised directly in profit or loss. For an explanation of how the Group determines fair value of financial instruments, see note 21(f). These investments are subsequently accounted for as follows, depending on their classification.

#### Equity investments

An investment in equity security is classified as fair value at profit or loss (FVPL) unless the equity investment is not held for trading purposes and on initial recognition of the investment the Group makes an election to designate the investment at fair value through other comprehensive income (FVOCI) (non-recycling) such that subsequent changes in fair value are recognised in other comprehensive income. Such elections are made on an instrument-by-instrument basis, but may only be made if the investment meets the definition of equity from the issuer's perspective. Where such an election is made, the amount accumulated in other comprehensive income remains in the fair value reserve (non-recycling) until the investment is disposed of. At the time of disposal, the amount accumulated in the fair value reserve (non-recycling) is transferred to general deficit. It is not recycled through profit or loss. Dividends from an investment in equity security, irrespective of whether classified as at FVPL or FVOCI, are recognised in surplus or deficit as other income in accordance with the policy set out in note 2(q), unless the dividends clearly represent a recovery of part of the cost of the investment.

Financial assets at FVPL are stated at fair value, with any gains or losses arising on remeasurement recognised in the statement of surplus or deficit and other comprehensive income and expenditure account. The net gain or loss recognised in the statement of surplus or deficit and other comprehensive income and expenditure account includes any dividend or interest earned on the financial assets and is included in the "fair value gain/loss on financial assets at fair value through profit or loss" line item. Fair value is determined in the manner described in note 7.

### e) Property, plant and equipment

The following items of property, plant and equipment, other than construction in progress, are stated at cost less accumulated depreciation and any accumulated impairment losses (see note 2(g)(ii)):

- interests in leasehold land and buildings where the Group is the registered owner of the property interest;
- right-of-use assets arising from leases over leasehold properties where the Group is not the registered owner of the property interest; and
- other items of property, plant and equipment, including right-of-use assets arising from leases of underlying property, plant and equipment.

Depreciation is calculated to write off the cost of items of property, plant and equipment, other than construction in progress, less their estimated residual value, if any, using the straight line method over their estimated useful lives as follows:

- buildings situated on leasehold land are depreciated over the shorter of the unexpired term of lease and their estimated useful lives, being no more than 50 years after the date of completion.
- Leasehold improvements                      4 to 15 years or over the remaining term of the lease
- Furniture and fixtures                        4 to 5 years
- Office equipment                               4 to 5 years
- Motor vehicles                                  4 to 5 years

Where parts of an item of property, plant and equipment have different useful lives, the cost of the item is allocated on a reasonable basis between the parts and each part is depreciated separately. Both the useful life of an asset and its residual value, if any, are reviewed annually.

Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are recognised in statement of surplus or deficit and other comprehensive income and expenditure account during the financial period in which they are incurred.

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



## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### e) Property, plant and equipment (Continued)

Gain or loss arising from the retirement or disposal of an item of property, plant and equipment is determined as the difference between the net proceeds on disposal and the carrying amount of the item and is recognised in statement of surplus or deficit and other comprehensive income and expenditure account on the date of retirement or disposal.

Properties, plant and equipment in the course of construction for production, supply or administrative purposes are carried at cost, less any recognised impairment loss. Costs includes professional fees and, for qualifying assets, borrowing costs capitalised in accordance with the Group's accounting policy. Items may be produced while bringing an item of property, plant and equipment to the location and condition necessary for it to be capable of operating in the manner intended by management. The proceeds from selling any such items and the related costs are recognised in surplus or deficit. The cost of those items is measured in accordance with the measurement requirements of HKAS 2 Inventories ("HKAS 2"). Such properties, plant and equipment are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

### f) Leased assets

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

#### (i) As a lessee

Where the contract contains lease component(s) and non-lease component(s), the Group has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

At the lease commencement date, the Group recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets. When the Group enters into a lease in respect of a low-value asset, the Group decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments (less any lease incentives receivable) payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to profit or loss in the accounting period in which they are incurred. Lease payments also include amounts expected to be payable by the Group under residual value guarantees; the exercise price of a purchase option if the Group is reasonably certain to exercise the option; and payments of penalties for terminating a lease, if the lease term reflects the Group exercising an option to terminate the lease.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses and adjusted for any remeasurement of lease liabilities other than adjustments to lease liabilities resulting from COVID19-related rent concessions in which the Group applied the practical expedient (see notes 2(e) and 2(g)).

The initial fair value of refundable rental deposits is accounted for separately from the right-of-use assets in accordance with the accounting policy applicable to receivables carried at amortised cost (see notes 2(i) and 2(g)(i)). Any difference between the initial fair value and the nominal value of the deposits is accounted for as additional lease payments made and is included in the cost of right-of-use assets.

The Group presents right-of-use assets that do not meet the definition of investment property in "property, plant and equipment", the same line item within which the corresponding underlying assets would be presented if they were owned.

## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### f) Leased assets (Continued)

#### (i) As a lessee (Continued)

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

The lease liability is also remeasured when there is a change in the scope of a lease or the consideration for a lease that is not originally provided for in the lease contract ("lease modification") that is not accounted for as a separate lease. In this case the lease liability is remeasured based on the revised lease payments and lease term using a revised discount rate at the effective date of the modification. The only exceptions are rent concessions that occurred as a direct consequence of the COVID-19 pandemic and met the conditions set out in paragraph 46B of HKFRS 16 Leases. In such cases, the Group has taken advantage of the practical expedient not to assess whether the rent concessions are lease modifications, and recognised the change in consideration as negative variable lease payments in profit or loss in the period in which the event or condition that triggers the rent concessions occurred.

The Group presents lease liabilities as a separate line item on the consolidated statement of financial position. In the consolidated statement of financial position, the current portion of long-term lease liabilities is determined as the present value of contractual payments that are due to be settled within twelve months after the reporting period.

### g) Credit losses and impairment of assets

#### (i) Credit losses from financial instruments

The Group recognises a loss allowance for expected credit losses (ECLs) for financial assets measured at amortised cost (including deposits with banks, cash and cash equivalents and trade and other receivables).

Financial assets measured at fair value, including equity securities measured at FVPL, are not subject to the ECL assessment.

#### Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all expected cash shortfalls (i.e. the difference between the cash flows due to the Group in accordance with the contract and the cash flows that the Group expects to receive).

The expected cash shortfalls are discounted using the following discount rates where the effect of discounting is material:

- fixed-rate financial assets, trade and other receivables: effective interest rate determined at initial recognition or an approximation thereof;
- variable-rate financial assets: current effective interest rate;

The maximum period considered when estimating ECLs is the maximum contractual period over which the Group is exposed to credit risk.

In measuring ECLs, the Group takes into account reasonable and supportable information that is available without undue cost or effort. This includes information about past events, current conditions and forecasts of future economic conditions.

ECLs are measured on either of the following bases:

- 12-month ECLs: these are losses that are expected to result from possible default events within the 12 months after the reporting date; and
- lifetime ECLs: these are losses that are expected to result from all possible default events over the expected lives of the items to which the ECL model applies.

Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs. ECLs on trade receivables are estimated using a provision matrix based on the Group's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

For all other financial instruments, the Group recognises a loss allowance equal to 12-month ECLs unless there has been a significant increase in credit risk of the financial instrument since initial recognition, in which case the loss allowance is measured at an amount equal to lifetime ECLs.



## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### g) Credit losses and impairment of assets (Continued)

#### (i) Credit losses from financial instruments (Continued)

##### Significant increases in credit risk

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Group compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this reassessment, the Group considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Group in full, without recourse by the Group to actions such as realising security (if any is held); or (ii) the financial asset is 90 days past due unless the Group has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate. The Group considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly since initial recognition:

- failure to make payments of principal or interest on their contractually due dates;
- an actual or expected significant deterioration in a financial instrument's external or internal credit rating (if available);
- an actual or expected significant deterioration in the operating results of the debtor; and
- existing or forecast changes in the technological, market, economic or legal environment that have a significant adverse effect on the debtor's ability to meet its obligation to the Group.

Depending on the nature of the financial instruments, the assessment of a significant increase in credit risk is performed on either an individual basis or a collective basis. When the assessment is performed on a collective basis, the financial instruments are grouped based on shared credit risk characteristics, such as past due status and credit risk ratings.

The Group presumes that the credit risk has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Group has reasonable and supportable information that demonstrates otherwise.

ECLs are remeasured at each reporting date to reflect changes in the financial instrument's credit risk since initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in surplus or deficit. The Group recognises an impairment gain or loss for all financial instruments with a corresponding adjustment to their carrying amount, with the exception of trade receivables where the corresponding adjustment is recognised through a loss allowance account.

##### Basis of calculation of interest income

Interest income recognised in accordance with note 2(q)(vi) is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit-impaired, in which case interest income is calculated based on the amortised cost (i.e. the gross carrying amount less loss allowance) of the financial asset.

##### Credit-impaired financial assets

At each reporting date, the Group assesses whether a financial asset is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable events:

- significant financial difficulties of the debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the borrower will enter into bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; or
- the disappearance of an active market for a security because of financial difficulties of the issuer.

##### Write-off policy

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

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in surplus or deficit in the period in which the recovery occurs.



## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### g) Credit losses and impairment of assets (Continued)

#### (ii) Impairment of non-financial assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased:

- property, plant and equipment; and
- investments in a subsidiary in the Company's statement of financial position.

If any such indication exists, the asset's recoverable amount is estimated.

- Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit). A portion of the carrying amount of a corporate asset (for example, head office building) is allocated to an individual cash-generating unit if the allocation can be done on a reasonable and consistent basis, or to the smallest group of cash-generating units if otherwise.

- Recognition of impairment losses

An impairment loss is recognised in the statement of surplus or deficit and other comprehensive income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

- Reversal of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the statement of surplus or deficit and other comprehensive income and expenditure account in the year in which the reversals are recognised.

### h) Inventories

Inventories are assets which are held for sale in the ordinary course of operation, in the process of production for such sale or in the form of material or supplies to be consumed in the production process or in the rendering of services.

Inventories are carried at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is 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. Costs necessary to make the sale include incremental costs directly attributable to the sale and non-incremental costs which the Group must incur to make the sale.

When inventories are sold, the carrying amount of those inventories is recognised as an expenditure in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expenditure in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories is recognised as a reduction in the amount of inventories recognised as an expenditure in the period in which the reversal occurs.

### i) Trade and other receivables

A receivable is recognised when the Group has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due. If revenue has been recognised before the Group has an unconditional right to receive consideration, the amount is presented as a contract asset.

Trade receivables that do not contain a significant financing component are initially measured at their transaction price. Trade receivables that contain a significant financing component and other receivables are initially measured at fair value plus transaction costs. All receivables are subsequently stated at amortised cost, using the effective interest method, less allowance for ECL (see note 2(g)(i)).



## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### j) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments 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 Group's cash management are also included as a component of cash and cash equivalents for the purpose of the consolidated statement of cash flows. Cash and cash equivalents are assessed for expected credit losses (ECLs) in accordance with the policy set out in note 2(g)(i).

Cash at bank excludes bank balances that are subject to regulatory restrictions that result in such balances no longer meeting the definition of cash.

### k) Trade and other payables

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

### l) Derecognition of financial assets

The Group derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in surplus or deficit.

### m) Derecognition of financial liabilities

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in surplus or deficit.

### n) Employee benefits

#### i) Short term employee benefits and contributions to defined contribution retirement plans

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

Contributions to the Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are charged to statement of surplus or deficit and other comprehensive income and expenditure account when incurred.

#### ii) Termination benefits

Termination benefits are recognised at the earlier of when the Group can no longer withdraw the offer of those benefits and when it recognises re-structuring costs involving the payment of termination benefits.

### o) Income tax

Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in statement of surplus or deficit except to the extent that they relate to items recognised in other comprehensive income or directly in equity, in which case they are recognised in other comprehensive income or directly in equity, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits.

Apart from certain limited exceptions, all deferred tax liabilities, and all deferred tax assets to the extent that it is probable that future taxable profits will be available against which the asset can be utilised, are recognised. Future taxable profits that may support the recognition of deferred tax assets arising from deductible temporary differences include those that will arise from the reversal of existing taxable temporary difference, provided that those differences relate to the same taxation authority and the same taxable entity, and are expected to reverse either in the same period as the expected reversal of the deductible temporary difference or in periods into which a tax loss arising from the deferred tax asset can be carried back or forward. The same criteria are adopted when determining whether existing taxable temporary differences support the recognition of deferred tax assets arising from unused tax losses and credits, that is, those differences are taken into account if they relate to the same taxation authority and the same taxable entity, and are expected to reverse in a period, or periods, in which the tax loss or credit can be utilised.

## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### o) Income tax (Continued)

The limited exceptions to recognition of deferred tax assets and liabilities are those temporary differences arising from goodwill not deductible for tax purposes, the initial recognition of assets or liabilities that affect neither accounting nor taxable profit (provided they are not part of a business combination), and temporary differences relating to investments in subsidiaries to the extent that, in the case of taxable differences, the Group controls the timing of the reversal and it is probable that the differences will not reverse in the foreseeable future, or in the case of deductible differences, unless it is probable that they will reverse in the future.

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

The carrying amount of a deferred tax asset is reviewed at the end of each reporting period and is reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the related tax benefit to be utilised. Any such reduction is reversed to the extent that it becomes probable that sufficient taxable profits will be available.

Additional income taxes that arise from the distribution of dividends are recognised when the liability to pay the related dividends is recognised.

Current tax balances and deferred tax balances, and movements therein, are presented separately from each other and are not offset. Current tax assets are offset against current tax liabilities, and deferred tax assets against deferred tax liabilities, if the Group has the legally enforceable right to set off current tax assets against current tax liabilities and the following additional conditions are met:

- in the case of current tax assets and liabilities, the Group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously; or
- in the case of deferred tax assets and liabilities, if they relate to income taxes levied by the same taxation authority on either:
  - the same taxable entity; or
  - different taxable entities, which, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered, intend to realise the current tax assets and settle the current tax liabilities on a net basis or realise and settle simultaneously.

### p) Provisions and contingent liabilities

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

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

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, a separate asset is recognised for any expected reimbursement that would be virtually certain. The amount recognised for the reimbursement is limited to the carrying amount of the provision.

### q) Revenue and other income

Income is classified by the Group as revenue when it arises from the sale of goods or the provision of services in the ordinary course of the Group's operation.

Revenue is recognised when control over a product or service is transferred to the customer at the amount of promised consideration to which the Group is expected to be entitled, excluding those amounts collected on behalf of third parties. Revenue excludes value added tax or other sales taxes and is after deduction of any trade discounts.

Where the contract contains a financing component which provides a significant financing benefit to the customer for more than 12 months, revenue is measured at the present value of the amount receivable, discounted using the discount rate that would be reflected in a separate financing transaction with the customer, and interest income is accrued separately under the effective interest method. Where the contract contains a financing component which provides a significant financing benefit to the Group, revenue recognised under that contract includes the interest expense accreted on the contract liability under the effective interest method. The Group takes advantage of the practical expedient in paragraph 63 of HKFRS 15 and does not adjust the consideration for any effects of a significant financing component if the period of financing is 12 months or less.



## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### q) Revenue and other income (Continued)

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

- i) government grants for specific capital costs of projects are deferred and released to the statement of surplus or deficit and other comprehensive income and expenditure account as income when those specific capital costs are incurred. Any unused grants are classified as deferred income under current liabilities as further explained in note 2(t) below;
- ii) donations received from specific donors (other than government bodies) for specific purposes are deferred and released to the statement of surplus or deficit and other comprehensive income and expenditure account as income when the donations are expended on those specific purposes. Any unused donations are classified as funds within the funds employed section of the statement of financial position;
- iii) donations and government subventions other than the items (i) and (ii) above, on a cash receipt basis. Any excess government subventions to be refunded to government are classified as trade and other payables under current liabilities;
- iv) income from functions organised by the Group, on a cash receipt basis;
- v) membership fee and sponsorship membership fee, in the accounting year to which the subscription are related;
- vi) interest income is recognised as it accrues using the effective interest method. For financial assets (other than purchased or originated credit-impaired financial assets) measured at amortised cost or FVOCI (recycling) that are not credit-impaired, the effective interest rate is applied to the gross carrying amount of the asset. For credit-impaired financial assets, the effective interest rate is applied to the amortised cost (i.e. gross carrying amount net of loss allowance) of the asset (see note 2(g)(i)).
- vii) rental and meals income, in the period when the services are rendered;
- viii) income from sale of investments, on the transaction dates when the relevant contract notes are exchanged;
- ix) sales of goods, transfer of control over goods which generally coincides with the time when the goods are delivered to customers and title has passed; and
- (x) dividend income from listed investments is recognised when the share price of the investment goes ex-dividend.

### r) Translation of foreign currencies

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the end of the reporting period. Exchange gains and losses are recognised in the statement of surplus or deficit and other comprehensive income and expenditure account, except for exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised initially in other comprehensive income and reclassified from funds employed to surplus or deficit on disposal or partial disposal of the Group's net investment in the foreign operation.

Non-monetary assets and liabilities measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates and are not re-translated. The transaction date is the date on which the Group initially recognises such non-monetary assets or liabilities. Non-monetary assets and liabilities denominated in foreign currencies stated at fair value are translated using the foreign exchange rates ruling at the dates the fair value was measured.

When a fair value gain or loss on a non-monetary item is recognised in surplus or deficit, any exchange component of that gain or loss is also recognised in surplus or deficit. When a fair value gain or loss on a non-monetary item is recognised in other comprehensive income, any exchange component of that gain or loss is also recognised in other comprehensive income.

The results of foreign operations are translated into Hong Kong dollars at the exchange rates approximating the foreign exchange rates ruling at the dates of the transactions. Items in statement of financial position are translated into Hong Kong dollars at the closing foreign exchange rates ruling at the end of the reporting period. The resulting exchange differences are recognised in other comprehensive income and expenditure and accumulated separately in the exchange reserve in funds employed.

### s) Related parties

- a) A person, or a close member of that person's family, is related to the Group if that person:
  - i) has control or joint control over the Group;
  - ii) has significant influence over the Group; or
  - iii) is a member of the key management personnel of the Group or the Group's parent.



## 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### s) Related parties (Continued)

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

- i) The entity and the Group 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 Group or an entity related to the Group.
- 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 Group or to the Group'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.

### t) Government grants

Government grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in statement of surplus or deficit and other comprehensive income and expenditure account on a systematic basis over the periods in which the Group recognises as expenditure the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Group should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to statement of surplus or deficit and other comprehensive income and expenditure account on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Group with no future related costs are recognised in statement of surplus or deficit and other comprehensive income and expenditure account in the period in which they become receivable.

### u) Projects surplus/(deficit)

Donations and other income received and expenditure incurred on project operations during the year are dealt with in the projects' statement of surplus or deficit and other comprehensive income and expenditure account.

## 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs

### Amendments to HKFRSs that are mandatorily effective for the current year

The Group has applied the following amendments to HKFRSs issued by the HKICPA to these financial statements for the current accounting period for the first time:

Amendments to HKFRS 3	Reference to the Conceptual Framework
Amendments to HKAS 16	Property, Plant and Equipment - Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts - Cost of Fulfilling a Contract
Amendments to HKFRSs	Annual Improvements to HKFRSs 2018-2020

None of the developments have had a material effect on how the Group's results and financial position for the year have been prepared or presented in the consolidated financial statements. The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

### New and amendments to HKFRSs in issue but not yet effective

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard which are not yet effective for the year ended 31 March 2023 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the Group.

### 3. APPLICATION OF NEW AND AMENDMENTS TO HKFRSs (Continued)

#### New and amendments to HKFRSs in issue but not yet effective (Continued)

HKFRS 17 and related Amendments	Insurance Contracts <sup>1</sup>
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies <sup>1</sup>
Amendments to HKAS 8	Definition of Accounting Estimates <sup>1</sup>
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction <sup>1</sup>
Amendments to HKAS 12	International Tax Reform - Pillar Two Model Rules <sup>2</sup>
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 and Non-current Liabilities with Covenants <sup>3</sup>
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements <sup>3</sup>
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback <sup>3</sup>
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>4</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2023

<sup>2</sup> Immediately effective for the disclosure of the use of mandatory temporary exception (from recognising and disclosing deferred tax assets and liabilities related to Pillar Two income taxes) upon issuance of the amendments and retrospectively. The remaining disclosure requirements apply for annual reporting periods beginning on or after 1 January 2023, but not for any interim periods ending on or before 31 December 2023

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2024

<sup>4</sup> Effective for annual periods beginning on or after a date to be determined

The directors anticipate that the application of the new and amendments to HKFRSs will have no material impact on the consolidated financial statements in the foreseeable future.

### 4. INCOME TAX

(a) Income tax in the consolidated statement of surplus or deficit

The Company being a charitable organisation is exempt from Hong Kong Profits Tax by virtue of Section 88 of the Inland Revenue Ordinance.

No PRC Enterprise Income Tax has been provided for in the consolidated financial statements as the subsidiary, Zhaoqing Helping Hand Home for The Elderly Limited, has no assessable profits for the year (2022: Nil).

(b) Reconciliation between tax expense and accounting surplus/(deficit) at applicable tax rates:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Surplus/(deficit) for the year before taxation	<u>2,940,049</u>	<u>(5,380,833)</u>
Notional tax on surplus/(deficit) before taxation, calculated at the rates applicable to surplus/(deficit) in the countries concerned	(5,029)	(1,097,661)
Tax effect of non-deductible expenses	21,800,571	22,654,757
Tax effect of non-taxable income	(23,237,118)	(22,174,223)
Tax effect of tax losses not recognised	<u>1,441,576</u>	<u>617,127</u>
Actual tax expense	<u>-</u>	<u>-</u>

(c) Deferred tax assets not recognised

As at 31 March 2023, the Group has unused tax losses of HK\$22,395,837 (2022: HK\$19,387,720) available for offset against future surplus that may be carried forward with expiry date of within 5 years in the tax jurisdiction of the PRC. No deferred tax assets have been recognised in respect of the tax losses due to the unpredictability of future surplus streams.

### 5. HOLIDAY CENTRE

The Holiday Centre is subvented by the Social Welfare Department (the "SWD"). During the year, subventions, camp fees, donations and other income received amounted to HK\$17,095,739 (2022: HK\$17,136,291) and expenses incurred amounted to HK\$11,090,139 (2022: HK\$13,390,064).

**6. PROPERTY, PLANT AND EQUIPMENT****a) Reconciliation of carrying amount**

	Right-of-use assets	Buildings
	HK\$	HK\$
<b>Cost</b>		
At 1 April 2021	8,526,360	241,994,266
Effect of foreign currency exchange differences	134,539	3,637,247
Additions	-	132,043
Disposals	-	-
	<u>8,660,899</u>	<u>245,763,556</u>
At 31 March 2022		
At 1 April 2022	8,660,899	245,763,556
Effect of foreign currency exchange differences	(254,526)	(6,891,177)
Additions	5,501,046	251,921
Disposals	-	-
Transfer	-	108,155
	<u>13,907,419</u>	<u>239,232,455</u>
At 31 March 2023		
<b>Accumulated depreciation</b>		
At 1 April 2021	3,731,241	124,226,693
Effect of foreign currency exchange differences	11,069	2,374,319
Charge for the year	1,868,078	5,631,448
Written back on disposals	-	-
	<u>5,610,388</u>	<u>132,232,460</u>
At 31 March 2022		
At 1 April 2022	5,610,388	132,232,460
Effect of foreign currency exchange differences	(25,773)	(4,573,379)
Charge for the year	1,938,992	5,537,302
Written back on disposals	-	-
	<u>7,523,607</u>	<u>133,196,383</u>
At 31 March 2023		
<b>Carrying amounts</b>		
At 31 March 2023	<u>6,383,812</u>	<u>106,036,072</u>
At 31 March 2022	<u>3,050,511</u>	<u>113,531,096</u>

Leasehold improvements	Furniture and fixtures	Office equipment	Motor vehicles	Construction-in-progress	Total
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
20,836,936	17,658,528	23,472,357	11,384,955	-	323,873,402
110,194	151,003	268,658	111,285	-	4,412,926
397,600	1,109,798	2,324,677	-	29,724,479	33,688,597
(2,074,175)	(406,913)	(365,735)	-	-	(2,846,823)
<u>19,270,555</u>	<u>18,512,416</u>	<u>25,699,957</u>	<u>11,496,240</u>	<u>29,724,479</u>	<u>359,128,102</u>
19,270,555	18,512,416	25,699,957	11,496,240	29,724,479	359,128,102
(208,466)	(285,791)	(501,944)	(210,532)	(8,571)	(8,361,007)
700,778	487,197	1,221,824	-	15,953,016	24,115,782
-	(423,562)	(240,867)	-	-	(664,429)
-	-	-	-	(108,155)	-
<u>19,762,867</u>	<u>18,290,260</u>	<u>26,178,970</u>	<u>11,285,708</u>	<u>45,560,769</u>	<u>374,218,448</u>
15,116,581	16,333,957	16,983,364	9,189,016	-	185,580,852
57,274	148,550	244,547	100,288	-	2,936,047
2,610,214	647,262	2,671,212	833,831	-	14,262,045
(2,074,175)	(375,590)	(346,946)	-	-	(2,796,711)
<u>15,709,894</u>	<u>16,754,179</u>	<u>19,552,177</u>	<u>10,123,135</u>	<u>-</u>	<u>199,982,233</u>
15,709,894	16,754,179	19,552,177	10,123,135	-	199,982,233
(108,983)	(281,776)	(468,352)	(189,729)	-	(5,647,992)
1,348,021	691,163	2,713,258	720,827	-	12,949,563
-	(421,200)	(227,134)	-	-	(648,334)
<u>16,948,932</u>	<u>16,742,366</u>	<u>21,569,949</u>	<u>10,654,233</u>	<u>-</u>	<u>206,635,470</u>
<u>2,813,935</u>	<u>1,547,894</u>	<u>4,609,021</u>	<u>631,475</u>	<u>45,560,769</u>	<u>167,582,978</u>
<u>3,560,661</u>	<u>1,758,237</u>	<u>6,147,780</u>	<u>1,373,105</u>	<u>29,724,479</u>	<u>159,145,869</u>



## 6. PROPERTY, PLANT AND EQUIPMENT (Continued)

### b) Right-of-use assets

The analysis of the carrying amount of right-of-use assets by class of underlying asset is as follows:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Ownership interests in leasehold land held for own use, carried at cost less depreciation in the People's Republic of China	2,716,448	3,050,511
Property leased for own use, carried at cost less depreciation	<u>3,667,364</u>	<u>-</u>
	<u>6,383,812</u>	<u>3,050,511</u>

The analysis of expense items in relation to leases recognised in surplus or deficit is as follows:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Depreciation charge of right-of-use assets by class of underlying asset:		
Ownership interests in leasehold land	105,310	111,604
Property leased for own use	<u>1,833,682</u>	<u>1,756,474</u>
	<u>1,938,992</u>	<u>1,868,078</u>
Interest on lease liabilities	<u>277,644</u>	<u>61,950</u>
Expense relating to short-term leases	<u>3,440,328</u>	<u>3,413,736</u>

Note:

During the year, additions to right-of-use assets were HK\$5,501,046 (2022: HK\$nil). This amount related to the capitalised lease payments payable under new tenancy agreements.

Details of total cash outflow for leases and the maturity analysis of lease liabilities are set out in notes 11(d) and 13, respectively.

*Ownerships interests in leasehold land held for own use*

The Group holds a leasehold land, where one of its elderly residential homes is located. The Group is the registered owner of these property interests, including the whole or part of undivided share in the underlying land. Lump sum payments were made upfront to acquire these property interests from its previous registered owners, and there are no ongoing payments to be made under the land lease, other than payments based on rateable values set by relevant government authorities. These payments vary from time to time and are payable to the relevant government authorities.

*Property leased for own use*

The Group has obtained the right to use properties as elderly residential care home through tenancy agreement. The lease typically run for an initial period of three years. The lease does not include an option to renew the lease after the end of the contract term and variable lease payments.

The Group regularly entered into short-term leases for properties for use as elderly residential care home. As at 31 March 2023 and 2022, the portfolio of short-term leases is similar to the portfolio of short-term lease to which the short-term leases expense disclosed above.

## 7. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

The Group held funds and equity securities under management as follows:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
At fair values:		
Equity securities listed in Hong Kong	12,161,822	12,442,219
Equity securities listed outside Hong Kong	1,560,936	1,891,663
Cash under management	<u>133,097</u>	<u>1,662,790</u>
	<u>13,855,855</u>	<u>15,996,672</u>

## 7. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (Continued)

At the end of the reporting period, the financial assets at FVTPL are stated at fair values based on valuation provided by respective fund managers and the current bid prices in active market for the funds and the listed equity securities respectively.

## 8. SUBSIDIARY

The particulars of the Group's subsidiary, which is unlisted and limited liability company, are set out as follows:

Name	Place of incorporation and operation	Class of shares held	Particulars of paid up capital	Percentage of interest held	Principal activity
Zhaoqing Helping Hand Home for The Elderly Limited*	The PRC	Registered	HK\$91,237,530 (2022: HK\$86,369,200)	100%	Operation of a care home for the elderly

\* A wholly foreign owned enterprise

The directors of the subsidiary during the financial year and up to the date of this report were:

Mr. Gary Kin-man Yau	Mr. Tim-leung Lui	Dr. York Yat-ngok Chow	Mr. Frank Yee-chon Lyn
Mr. Leo Lin-cheng Kung	Mr. Stephen Wing-fai, Sun	Mr. Simon Yun-sang Yung	

## 9. INVENTORIES

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Merchandises	<u>102,256</u>	<u>127,847</u>

All of the inventories are expected to be recovered within one year.

## 10. TRADE AND OTHER RECEIVABLES

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Other receivables	898,903	653,640
Prepayments and deposits	<u>5,399,287</u>	<u>4,402,177</u>
	<u>6,298,190</u>	<u>5,055,817</u>

All of the receivables are neither past due nor impaired and are expected to be recovered within one year and prepayments are expected to be recognised as expense within one year.

The Group does not hold any collateral as security.

## 11. CASH AND CASH EQUIVALENTS AND DEPOSITS WITH BANKS (MATURITY OVER 3 MONTHS)

(a) Cash and cash equivalents

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Deposits with banks	12,960,000	21,930,000
Cash at banks and on hand	<u>18,711,158</u>	<u>30,261,071</u>
Cash and cash equivalents in the consolidated statement of financial position and the consolidated statement of cash flows	<u>31,671,158</u>	<u>52,191,071</u>

The interest rates on the deposits with banks and cash at banks ranged from 0% to 5.25% (2022: 0% to 0.75%) per annum.

(b) Deposits with banks (maturity over 3 months)

The interest rates on the deposits with banks with maturity over 3 months ranged from 1.55% to 5.35% (2022: 0.35% to 1.75%) per annum.



**11. CASH AND CASH EQUIVALENTS AND DEPOSITS WITH BANKS  
(MATURITY OVER 3 MONTHS) (Continued)**

(c) Reconciliation of liabilities arising from financing activities

The table below details changes in the Group's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Group's statement of cash flows as cash flows from financing activities.

	<u>Lease liabilities</u>
	HK\$
	(note 13)
<b>At 1 April 2021</b>	1,854,605
<b>Changes from financing cash flows:</b>	
Capital element of lease liabilities paid	(1,854,605)
Interest element of lease liabilities paid	<u>(61,950)</u>
<b>Total changes from financing cash flows</b>	<u>(1,916,555)</u>
<b>Other changes:</b>	
Interest expenses	<u>61,950</u>
<b>Total other changes</b>	<u>61,950</u>
<b>At 31 March 2022</b>	<u>-</u>
<b>At 1 April 2022</b>	-
<b>Changes from financing cash flows:</b>	
Capital element of lease liabilities paid	(1,736,363)
Interest element of lease liabilities paid	<u>(277,644)</u>
<b>Total changes from financing cash flows</b>	<u>(2,014,007)</u>
<b>Other changes:</b>	
New lease entered	5,501,046
Interest expenses	<u>277,644</u>
<b>Total other changes</b>	<u>5,778,690</u>
<b>At 31 March 2023</b>	<u>3,764,683</u>

d) Total cash outflow for leases

Amounts included in the consolidated statement of cash flows for leases comprise the following:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Within operating cash flows	3,440,328	3,413,736
Within financing cash flows	<u>2,014,007</u>	<u>1,916,555</u>
	<u>5,454,335</u>	<u>5,330,291</u>

## 12. TRADE AND OTHER PAYABLES

The below expenditure under the Social Welfare Development Fund (“SWDF”) funded by Lotteries Fund have been incurred in accordance with the requirements stipulated in SWDF Guidance Notes for Applications, SWD’s approval letters and the procurement of projects and services are in line with the procedures specified in the Lotteries Fund Manual.

	HK\$
<b>Use of the Social Welfare Development Fund Phase 3</b>	
Balance of SWDF brought forward from previous financial year	251,088
Allocation from SWDF during the year	11,000
Interest received during the year	270
Expenditure under SWDF during the year	
Project under scope B (IT)	3,070 *
Balance of SWDF carried forward to the next financial year	265,428

All of the trade and other payables are expected to be settled or recognised as income within one year or are repayable on demand.

\* The Expenditure under SWDF during the year represented disallowed expenditure incurred in previous years.

## 13. LEASE LIABILITIES

The following table shows the remaining contractual maturities of the Group’s lease liabilities at the end of the reporting periods.

	2023		2022	
	Present value of the minimum lease payments	Total minimum lease payments	Present value of the minimum lease payments	Total minimum lease payments
	HK\$	HK\$	HK\$	HK\$
Within 1 year	1,943,950	2,014,008	-	-
After 1 year but within 2 years	1,820,733	2,014,008	-	-
	3,764,683	4,028,016	-	-
Less: total future interest expenses		(263,333)		-
Present value of lease liabilities		3,764,683		-

The incremental borrowing rates applied to lease liabilities is 6.75% (2022: nil).

## 14. DEFERRED INCOME

	2023	2022
	HK\$	HK\$
Block Grants received from The Government of the Hong Kong Special Administrative Region (the “HKSAR”) (note a)	1,814,021	1,163,032
Lotteries Fund received from the HKSAR		
Wi-Fi Project (note b)	62,600	185,104
New Care Home	1,341,600	1,341,600
Renovation Works for Helping Hand Cheung Muk Tau Holiday Centre for the Elderly	29,950,500	28,078,000
	31,354,700	29,604,704
The Hong Kong Jockey Club Charities Trust		
Upgrade of Cheung Muk Tau Holiday Centre for the Elderly	15,257,934	1,784,000
	48,426,655	32,551,736

The above balance included capital donation received from Hong Kong Jockey Club Charities Trust for the year ended 31 March 2023 amounting to HK\$13,507,912 (2022: HK\$3,900,267) of which HK\$253,992 (2022: HK\$1,876,243) is recognised as donation income in the year (Note 20(b)).



## 14. DEFERRED INCOME (Continued)

### a) Block Grants received from The Government of the HKSAR

	<u>HK\$</u>	<u>HK\$</u>
Credit balance brought forward from previous financial year		1,163,032
Add: Block Grants received during the year	1,447,000	
Interest income received	<u>2,008</u>	
		1,449,008
Less: Expenditure during the year		
Furniture & Equipment	502,383	
Minor Works Projects	121,436	
Vehicle Overhauling	<u>174,200</u>	
		<u>(798,019)</u>
Credit balance carried forward to the next financial year		<u><u>1,814,021</u></u>

The Block Grants received from the Government of the HKSAR can only be used for minor work projects, furniture and equipment replenishment and vehicle overhauling.

### Capital commitments

As at 31 March 2023, the outstanding commitments in respect of F&E Replenishment and Minor Works Grant not provided for in the financial statements were as follows:

	<u>2023</u>	<u>2022</u>
	<u>HK\$</u>	<u>HK\$</u>
Contracted for	384,808	100,177
Authorised but not contracted for	<u>1,429,213</u>	<u>1,062,855</u>
	<u><u>1,814,021</u></u>	<u><u>1,163,032</u></u>

### b) Wi-Fi Project

	<u>HK\$</u>	<u>HK\$</u>
<b>Income</b>		
Lotteries Fund Grant		94,800
Interest income		<u>-</u>
Total income		<u>94,800</u>
<b>Expenditure</b>		
Other Expenditure:		
(i) Technical set-up and installation cost		-
(ii) Operating expenses		<u>217,304</u>
Total Expenditure		<u>217,304</u>
Deficit for the Year		(122,504)
Add: Cumulated Income brought forward	1,090,071	
Cumulated Expenditure brought forward	<u>(904,967)</u>	
Cumulated surplus brought forward		<u>185,104</u>
Cumulated surplus carried forward		<u><u>62,600</u></u>

## 15. CHRISTA TISDALL FUND

The Christa Tisdall Fund was established to provide leisure and recreation activities for elderly people and was approved by the Executive Committee at a Board meeting held on 31 March 1990.

## 16. THE HONG KONG JOCKEY CLUB CHARITIES TRUST

The donation received from Hong Kong Jockey Club Charities Trust was utilised for the establishment of a care home for the elderly in Zhaoqing, Mainland China, the cost of which is included in property, plant and equipment.

## 17. GOLD COIN FUND – HOLIDAY CENTRE

The fund represents costs incurred by the Company and the Group and reimbursed by The Government of the HKSAR in respect of the construction of the Cheung Muk Tau Holiday Centre, the cost of which is included in property, plant and equipment.

## 18. SWD RESERVE FUND – HOLIDAY CENTRE

The fund represents costs incurred by the Company and the Group and reimbursed by the Social Welfare Department in respect of the renovation works of the Cheung Muk Tau Holiday Centre, the cost of which is included in property, plant and equipment.

## 19. SWD LOTTERIES FUND

The fund represents costs incurred by the Company and the Group and reimbursed by the Government of the HKSAR in respect of the construction of Helping Hand Father Sean Burke Care Home, the cost of which is included in property, plant and equipment.

## 20. DONATIONS

### a) Donations from Community Chest - Baseline Allocation

The total donation granted from the Community Chest for the year ended 31 March 2023 amounting to HK\$3,569,900 (2022: HK\$3,569,900) has been allocated as follows:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Homes	2,195,250	2,195,250
Occupational Therapy Unit	422,360	422,360
Physiotherapy Unit	<u>503,290</u>	<u>503,290</u>
	3,120,900	3,120,900
Head office	<u>449,000</u>	<u>449,000</u>
	<u><u>3,569,900</u></u>	<u><u>3,569,900</u></u>

### b) Other donations

The total donations received from others (excluding donations received in cookie campaign and other fund raising events which are included as income as shown in Appendix III and IV) for the year ended 31 March 2023 is as follows:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Homes - Operating income	3,742,860	4,443,284
Homes - Donations for capital costs	1,050,631	2,003,357
Homes - Community Chest Capital project	680,000	-
Head office - Administrative income	3,186,567	1,533,903
Holiday centre - Operating income	10,700	129,134
Holiday centre - Donations for capital costs	<u>249,334</u>	<u>75,436</u>
	<u><u>8,920,092</u></u>	<u><u>8,185,114</u></u>

## 21. FINANCIAL AND CAPITAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS

The Group's major financial instruments include financial assets at fair value through profit or loss, trade and other receivables, trade and other payables, deposits with banks, cash and cash equivalents and lease liabilities. Details of the financial instruments are disclosed in respective notes. The risks associated with these financial instruments include credit risk, liquidity risk, currency risk, interest rate risk and other price risk. The policies on how to mitigate these risks are set out below. The Executive Committee manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.



**21. FINANCIAL AND CAPITAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS (Continued)**

**a) Credit risk**

- i) Credit risk refers to the risk that a counterparty will default on its contractual obligation resulting in financial loss to the Group. The Group has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults.
- ii) The Group's credit risk arises mainly from the investments held by fund managers. Given the high credit ratings, good reputation and past prevailing good performances of the fund managers who are managing the investment portfolios, the Group's management has confidence that they could meet their obligations. Fund managers monitor the credit risks with reference to their respective portfolio mandates. Also, the Group's investment sub-committee was appointed to make direct investment on equities with guidelines on the maximum holding of 45% with upper allowance of not exceeding 10% (2022: 10%) equities for all portfolios and equities on hand in aggregate. Both parties submit reports on portfolio performance to the Group on a regular basis.
- iii) The Group's exposure to credit risk is influenced mainly by the individual characteristics of each debtor. At the end of the reporting period, 56% (2022: 52%) of the total receivables (excluding bank deposits and cash and cash equivalents) of the Group were due from the two largest debtors, one of which being Social Welfare Department.
- iv) The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies, which the Group considers to represent low credit risk. The Group assessed 12m ECL for bank balances by reference to information relating to probability of default and loss given default of the respective credit rating grades published by external credit rating agencies. Based on the average loss rates, the 12m ECL on bank balances is considered to be insignificant and therefore no loss allowance was recognised.

**b) Liquidity risk**

The Group has all the time being able to ensure that there are adequate funds to meet its current and expected liquidity requirements. Cash flows are closely monitored by the Executive Committee on an ongoing basis and the Group's exposure to liquidity risk is minimal.

The Group also employs projected cash flow analysis to manage liquidity risk by forecasting the amount of cash required to ensure that all liabilities due and funding requirements are met.

All the remaining contractual maturities of the Group's financial liabilities, which are based on contractual undiscounted cash flows and the earliest date the Group can be required to pay, at the end of the reporting period are within one year or on demand.

**c) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's cash flow interest rate risk mainly concentrates on the fluctuation of market interest rate arising from the bank deposits. The Group controls the risk through benchmark guidelines and asset allocation.

Lease liability is fixed rate instrument which exposes the Group to fair value interest rate risk and is insensitive to any change in interest rate. A change in interest rates at the end of the reporting period would not affect surplus or deficit and funds employed of the Group.

i) Interest rate risk profile

The following table, as reported to the management of the Group, details the interest rate risk profile of the Group's interest-bearing financial instruments at the end of the reporting period:

	2023		2022	
	Effective interest rates %	HK\$	Effective interest rates %	HK\$
<b>Fixed rate instruments:</b>				
Cash at banks	1.55% to 5.35%	45,629,867	0.35% to 1.75%	31,738,161
Lease liabilities	6.75%	3,764,683	-	-
<b>Variable rate instruments:</b>				
Cash at banks	0% to 0.75%	8,783,722	0% to 0.45%	4,866,870

## 21. FINANCIAL AND CAPITAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS (Continued)

### c) Interest rate risk (Continued)

#### ii) Sensitivity analysis

At 31 March 2023, it is estimated that a general increase/decrease of 50 basis points (2022: 50 basis points) in interest rates for variable rate bank deposits, with all other variables held constant, would increase/decrease the Group's surplus for the year and decrease/increase the Group's general deficit by HK\$43,919 (2022: decrease/increase the Group's deficit for the year and the Group's general deficit by HK\$24,334). This is mainly attributable to the Group's exposure to interest rates on its variable rate bank deposits. Other components of funds employed would not change in response to the general increase/decrease in interest rates.

The sensitivity analysis above has been determined based on the exposure to interest rate risk at the end of the reporting period. The analysis is prepared assuming the financial instruments outstanding at the end of the reporting period were outstanding for the whole year. The 50 basis points (2022: 50 basis points) increase or decrease in interest rates is used when reporting interest rate risk internally to key management personnel and represents management's assessment of a reasonably possible change in interest rates. The analysis is performed on the same basis for 2022.

### d) Currency risk

#### i) Exposure to currency risk

The Group is exposed to currency risk primarily arising from investments in financial assets, receivables, payables, bank deposits and cash and cash equivalents that are denominated in a foreign currency, that is, a currency other than the functional currency of the operations to which the transactions relate. In addition, the Company has intra-group balances with the subsidiary denominated in foreign currencies which also expose the Group to foreign currency risk. The currencies giving rise to this risk are primarily United States Dollars, Renminbi and HK\$. The Group currently does not have a foreign currency hedging policy as the Group believes its exposure to foreign exchange rate is not significant. However, the management monitors the Group's foreign currency exposures and will consider hedging significant foreign currency exposures should the need arise.

The following details the Group's exposure at the end of the reporting period to currency risk arising from recognised assets or liabilities denominated in a currency other than the functional currency of the entity to which they relate. For presentation purposes, the amounts of the exposure are shown in HK\$, translated using the spot rate at the end of the reporting period. Differences resulting from the translation of the financial statements of foreign operations into the Group's presentation currency are excluded.

	Exposure to foreign currencies (expressed in HK\$)					
	2023			2022		
	United States Dollars	Renminbi	HK\$	United States Dollars	Renminbi	HK\$
Financial assets at fair value through profit or loss	1,608,805	76,147	-	1,891,664	430,013	-
Trade and other receivables	-	-	398,937	-	-	206,687
Cash and cash equivalents	669,120	416,982	3,105,448	432,464	439,655	590,754
Trade and other payables	-	-	(18,290)	-	-	(39,283)
Net exposure arising from recognised assets and liabilities	2,277,925	493,129	3,486,095	2,324,128	869,668	758,158

#### ii) Sensitivity analysis

The following table indicates the instantaneous change in the Group's surplus/deficit for the year (and general deficit) and other comprehensive income and expenditure account that would arise if foreign exchange rates to which the Group has significant exposure at the end of reporting period has changed at that date, assuming all other risk variables remained constant. In this respect, it is assumed that the pegged rate between the HK\$ and the US\$ would not be affected by any changes in movements in value of the US\$ against other currencies. The increase/(decrease) in foreign exchange rates of 5% represents the sensitivity rate of management's assessments of the reasonably possible strengthening/(weakening) of the foreign currency against the functional currencies of the group entities.



**21. FINANCIAL AND CAPITAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS (Continued)**

**d) Currency risk (Continued)**

**ii) Sensitivity analysis (Continued)**

	2023			2022		
	Increase/ (decrease) in foreign exchange rates	Increase/ (decrease) in surplus for the year HK\$	Decrease/ (increase) in general deficit HK\$	Increase/ (decrease) in foreign exchanges rates	Decrease/ (increase) in deficit for the year HK\$	Decrease/ (increase) in general deficit HK\$
HK\$	5%	174,305	174,305	5%	37,908	37,908
	(5%)	(174,305)	(174,305)	(5%)	(37,908)	(37,908)
RMB	5%	24,656	24,656	5%	43,483	43,483
	(5%)	(24,656)	(24,656)	(5%)	(43,483)	(43,483)

Results of the analysis as presented in the above table represent an aggregation of the instantaneous effects on each of the group entities surplus/deficit for the year and general deficit measured in the respective functional currencies, translated into HK\$ at the exchange rate ruling at the end of the reporting period for presentation purposes.

The sensitivity analysis assumes that the change in foreign exchange rates had been applied to re-measure those financial instruments held by the Group which expose the Group to foreign currency risk at the end of the reporting period. The analysis excludes differences that would result from the translation of the financial statements of foreign operations into the Group's presentation currency. The analysis is performed on the same basis for 2022.

**e) Other price risk**

The Group is exposed to price changes arising from financial assets at FVPL which comprise mainly listed investments.

Decisions to buy or sell investments are based on daily monitoring of the performance of investments by fund managers, who submit reports on portfolio performance to the Group on a regular basis. The Group controls the risk through benchmark guidelines and asset allocation.

Most of the Group's investments are listed on the Stock Exchange of Hong Kong. Listed investments held in the investment portfolio that are not held for trading purposes have been chosen based on their longer term growth potential and are monitored regularly for performance against expectations.

*Sensitivity analysis*

The sensitivity analysis below has been determined based on the exposure to equity price risk at the end of the reporting period.

At 31 March 2023, it is estimated that 10% increase/decrease in the price of the respective equity securities, with all other variables held constant, would have increase/decrease the Group's surplus for the year and decrease/increase the Group's general deficit by approximately HK\$1,372,276 (2022: decrease/increase the Group's deficit for the year and the Group's general deficit by approximately HK\$1,433,388).

The sensitivity analysis indicates the instantaneous change in the Group's surplus/deficit for the year and other components of funds employed that would arise assuming that the changes in the stock prices had occurred at the end of the reporting period and had been applied to re-measure those financial instruments held by the Group which expose the Group to equity price risk at the end of the reporting period, and that all other variables remain constant. The analysis is performed on the same basis for the year ended 31 March 2022.

At 31 March 2023, the Group have no concentration of equity price risk on its equity investments as the Group held fourteen (2022: twelve) listed equity investment in the investment portfolio. The Group's equity are exposed to equity price risk due to the fluctuation of prices of the listed equity securities in the relevant stock markets.

## 21. FINANCIAL AND CAPITAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS (Continued)

### f) Fair value measurement

#### Fair value hierarchy

The following table presents the fair value of the Group's financial instruments measured at the end of the reporting period on a recurring basis, categorised into the three-level fair value hierarchy as defined in HKFRS 13 Fair Value Measurement. The level into which a fair value measurement is classified is determined with reference to the observability and significance of the inputs used in the valuation technique as follows:

- Level 1 valuations: Fair value measured using only Level 1 inputs i.e. unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date.
- Level 2 valuations: Fair value measured using Level 2 inputs i.e. observable inputs which fail to meet Level 1, and not using significant unobservable inputs. Unobservable inputs are inputs for which market data are not available.
- Level 3 valuations: Fair value measured using significant unobservable inputs.

The fund managers perform valuations for the financial instruments and report directly to the Group's Executive Committee. The fair values of the investments represent the bid prices of these investments in the respective internationally – renowned investment banks and the stock market.

	Fair value as at 31 March 2023 HK\$	Fair value measurements as at 31 March 2023 categorised into		
		Level 1 HK\$	Level 2 HK\$	Level 3 HK\$
<b>Recurring fair value measurements</b>				
Assets:				
Financial assets at fair value through profit or loss	13,855,855	13,855,855	-	-
	Fair value as at 31 March 2022 HK\$	Fair value measurements as at 31 March 2022 categorised into		
		Level 1 HK\$	Level 2 HK\$	Level 3 HK\$
<b>Recurring fair value measurements</b>				
Assets:				
Financial assets at fair value through profit or loss	15,996,672	15,996,672	-	-

During the years ended 31 March 2022 and 2023, there were no transfers between Level 1 and Level 2, or transfers into or out of Level 3. The Group's policy is to recognise transfers between levels of fair value hierarchy as at the end of the reporting period in which they occur.

### g) Fair value of financial assets and liabilities carried at other than fair value

The fair values of deposits with banks, cash and cash equivalents, trade and other receivables, trade and other payables and lease liabilities are not materially different from their carrying amounts because of the immediate or short-term maturity of these financial instruments. The fair value has been determined either by reference to the market value at the end of each reporting period or by discounting the relevant cash flows using current interest rates for similar instruments.

### h) Capital risk management

The Group's objective when managing capital are to safeguard the Group's ability to continue as a going concern in order to carry out its principal activities, i.e. to provide care, housing and recreational facilities for the needy elderly of Hong Kong and the PRC.

The capital structure of the Group consists of general deficit, general reserve and other reserves and designated funds. In order to maintain or adjust the capital structure, the Group may appeal for subventions from the HKSAR Government and donations from the general public and other charitable organisations.

The Group is not subject to any externally imposed capital requirements.



## 22. MATERIAL RELATED PARTY TRANSACTIONS

- a) Key management personnel remuneration  
All members of key management personnel are the executive committee members of the Company.  
There was no transaction with key management personnel during the current and prior years.
- b) The Group has not entered into any related party transactions.

## 23. COMMITMENTS

Capital commitments outstanding at 31 March 2023 not provided for in the financial statements were as follows:

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
Contracted for		
Renovation of property, plant and equipment	-	4,920
Acquisition of property, plant and equipment	384,808	95,257
Construction of elderly care home	-	241,315
	<u>384,808</u>	<u>341,492</u>

## 24. ACCOUNTING ESTIMATES AND JUDGEMENTS

### Key sources of estimation uncertainties

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### a) Impairment of non-financial assets

Determining whether there is an impairment requires an estimation of recoverable amounts of the non-financial assets or the respective cash-generating unit in which the non-financial assets belong, which is the higher of value in use and fair value less costs of disposal. If there is any indication that an asset may be impaired, recoverable amount shall be estimated for individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the Group shall determine the recoverable amount of the cash-generating unit to which the asset belongs. The value in use calculation requires the Group to estimate the future cash flows expected to arise from the assets or cash-generating units and a suitable discount rate in order to calculate the present value. The discount rate represents a rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the future cash flow estimates have not been adjusted. Where the actual future cash flows or the revision of estimated future cash flows are less than original estimated future cash flow, a material impairment loss may arise.

#### b) Impairment of financial assets

The loss allowance for financial assets are based on assumptions about risk of default and expected loss rates. The Group uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

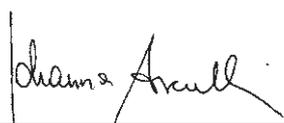
#### c) Depreciation

Property, plant and equipment are depreciated on a straight-line basis over the estimated useful lives of the assets, after taking into account the estimated residual values. The Executive Committee reviews the estimated useful lives and the residual values of the assets regularly in order to determine the amount of depreciation charge for the year. The estimate is based on the historical experience of the actual useful lives and residual values of assets of similar nature and functions and taking into account anticipated technological changes. The depreciation charge for future periods are adjusted if there are significant changes from previous estimates.

## 25. COMPANY – LEVEL STATEMENT OF FINANCIAL POSITION

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		HK\$	HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment		134,702,874	121,424,705
Financial assets at fair value through profit or loss		13,855,855	15,996,672
Interests in a subsidiary		48,848,242	67,979,921
		197,406,971	205,401,298
<b>CURRENT ASSETS</b>			
Inventories		89,114	101,144
Trade and other receivables		5,728,457	4,808,956
Deposits with banks (maturity over 3 months)		31,430,000	8,100,000
Cash and cash equivalents		27,106,019	50,911,461
		64,353,590	63,921,561
<b>CURRENT LIABILITIES</b>			
Trade and other payables		12,951,967	22,796,503
Deferred income		48,426,655	32,551,736
Lease liabilities		1,943,950	-
		<u>(63,322,572)</u>	<u>(55,348,239)</u>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities		<u>(1,820,733)</u>	<u>-</u>
<b>NET ASSETS</b>		<u>196,617,256</u>	<u>213,974,620</u>
<b>FUNDS EMPLOYED</b>			
General deficit		(45,885,518)	(28,528,154)
General reserve		1,476,572	1,476,572
Christa Tisdall Fund	15	13,239	13,239
The Hong Kong Jockey Club Charities Trust	16	86,276,361	86,276,361
Holiday Centre project:			
Gold Coin Fund	17	77,636,711	77,636,711
SWD Reserve Fund	18	2,091,898	2,091,898
Others		1,316,280	1,316,280
SWD Lotteries Fund	19	<u>73,691,713</u>	<u>73,691,713</u>
<b>TOTAL FUNDS EMPLOYED</b>		<u>196,617,256</u>	<u>213,974,620</u>

Approved and authorised for issue by the executive committee on 7 September 2023.



Mrs. Johanna Arculli  
Chairperson, Executive Committee



Mr. Frank Yee-chon Lyn  
Hon Treasurer, Executive Committee

**25. COMPANY – LEVEL STATEMENT OF FINANCIAL POSITION (Continued)**

Note: Details of the changes in the Company's individual components of funds employed between the beginning and the end of the year are set out below:

	<u>General Reserve</u>	<u>Christa Tisdall Fund</u>	<u>The Hong Kong Jockey Club Charities Trust</u>
	HK\$	HK\$	HK\$
At 1 April 2021	1,476,572	13,239	86,276,361
Total comprehensive expenditure for the year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022 and 1 April 2022	1,476,572	13,239	86,276,361
Total comprehensive expenditure for the year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u><u>1,476,572</u></u>	<u><u>13,239</u></u>	<u><u>86,276,361</u></u>

<u>SWD Reserve Fund</u>					
<u>Gold Coin Fund</u>	<u>Holiday Centre Project - Others</u>	<u>Holiday Centre</u>	<u>SWD Lotteries Fund</u>	<u>General Deficit</u>	<u>Total</u>
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
77,636,711	1,316,280	2,091,898	73,691,713	(14,217,796)	228,284,978
-	-	-	-	(14,310,358)	(14,310,358)
77,636,711	1,316,280	2,091,898	73,691,713	(28,528,154)	213,974,620
-	-	-	-	(17,357,364)	(17,357,364)
<u>77,636,711</u>	<u>1,316,280</u>	<u>2,091,898</u>	<u>73,691,713</u>	<u>(45,885,518)</u>	<u>196,617,256</u>

(FOR MANAGEMENT PURPOSES ONLY)  
(Page 1 of 2)**INCOME AND EXPENDITURE ACCOUNT FOR HOLIDAY CENTRE**  
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		HK\$	HK\$
<b>INCOME</b>			
Lump Sum Grant		16,260,506	15,913,907
Licensed guesthouse subsidy		80,000	-
Camp fees received		283,133	164,655
Programme income		6,495	1,160
Donations	20(b)	10,700	129,134
Donation for capital cost	20(b)	249,334	75,436
SWD Time - Limited Posts		4,800	130,800
SWD - Block Grants		152,532	277,892
SWD - Other		14,000	430,565
Other income			
- Subvented		8,322	5,692
- Unrecognised		25,917	7,050
		17,095,739	17,136,291
<b>COST OF SALES</b>			
Opening inventories		5,439	5,439
Purchases		-	-
Closing inventories		(5,439)	(5,439)
		-	-

(FOR MANAGEMENT PURPOSES ONLY)  
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## INCOME AND EXPENDITURE ACCOUNT FOR HOLIDAY CENTRE FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>2023</u> HK\$	<u>2022</u> HK\$
<b>EXPENDITURE</b>			
Advertising		25,705	20,060
Audit fee		59,850	59,850
Cleaning		81,347	206,919
Food		73,762	42,884
Gas		372	-
General expenses		164,607	226,615
Insurance		178,982	46,367
Medical expenses		28,594	55,649
Motor vehicle expenses		303,297	219,525
Postage		135	590
Printing and stationery		23,908	21,000
Programme expenses		24,382	13,629
Provident fund		394,299	490,657
Reversal of provision for long service payment		(31,531)	(23,703)
Reversal of provision for untaken annual leave		(1,115)	(4,418)
Government rent and rates		288,400	288,400
Repairs and maintenance		555,390	895,361
Salaries		8,241,845	9,838,483
Staff uniform		2,282	459
Telephone and cable		27,862	52,122
Travelling expenses		16,887	11,769
Unrecognised expenses (Note)		314,810	435,889
Water and electricity		316,069	365,957
SWD Time - Limited Posts		-	126,000
		<u>(11,090,139)</u>	<u>(13,390,064)</u>
<b>NET SURPLUS</b>	<b>5</b>	<u><u>6,005,600</u></u>	<u><u>3,746,227</u></u>

Note: The depreciation charge and loss on disposal of property, plant and equipment of HK\$282,400 (2022: HK\$225,961) and HK\$nil (2022: HK\$31,250) respectively, are included in unrecognised expenses in the income and expenditure account for Holiday Centre.

**DETAILED OPERATING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Lok Fu</u>	<u>Lai Yiu</u>	<u>F S B</u>
	HK\$	HK\$	HK\$
<b>CAPITAL INCOME</b>			
SWD - Block Grant	162,944	154,466	328,077
Community Chest Capital Project	-	-	-
Others	248,690	157,227	355,790
	<u>411,634</u>	<u>311,693</u>	<u>683,867</u>
<b>TOTAL CAPITAL INCOME</b>			
	<u>411,634</u>	<u>311,693</u>	<u>683,867</u>
<b>RECURRENT INCOME</b>			
Community Chest Allocation			
- Homes	288,205	288,205	745,790
- O.T. & P.T. unit	115,716	115,716	249,924
Donation for running costs	512,777	505,788	1,433,381
Interest income	-	-	-
Lump Sum Grant	15,202,277	13,109,024	33,581,321
Meal income	1,195,117	1,388,233	4,020,709
Meal income from staff	98,023	92,313	300,357
Rental income	259,243	299,937	868,701
Sundry income	66,727	34,166	434,680
SWD subvention for homes	1,065,402	2,622,323	9,329,215
SWD others (note)	1,405,602	1,296,477	2,895,434
	<u>20,209,089</u>	<u>19,752,182</u>	<u>53,859,512</u>
<b>TOTAL RECURRENT INCOME</b>			
	<u>20,209,089</u>	<u>19,752,182</u>	<u>53,859,512</u>
<b>Running costs</b>			
Audit fee	-	-	4,000
Advertising	15,195	14,072	24,852
Bank charges	6,759	6,955	17,809
Cleaning	168,067	125,972	373,670
Depreciation			
- owned property, plant and equipment	464,549	1,273,000	989,987
- right of use asset	930,727	902,955	-
Food	1,048,333	1,029,213	3,175,439
Function expenses			
- Subsidised by Helping Hand - Activities	35,010	3,956	56,861
- Subsidised by outsiders	17,712	53,101	75,811
Fixed assets written off	-	1,963	8,092
Gas	182,994	219,335	383,473
General expenses	25,339	64,641	46,795
Government charge	-	-	-
Insurance	222,753	231,531	470,668
Life insurance	6,057	6,412	4,472
Lucky money	6,000	6,800	20,300

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<u>Chuk Yuen</u> HK\$	<u>Po Lam</u> HK\$	<u>Siu Sai Wan</u> HK\$	<u>Zhaoqing</u> HK\$	<u>2023</u> HK\$	<u>2022</u> HK\$
-	-	-	-	645,487	756,479
-	-	680,000	-	680,000	-
104,524	97,550	86,850	-	1,050,631	2,003,357
<u>104,524</u>	<u>97,550</u>	<u>766,850</u>	<u>-</u>	<u>2,376,118</u>	<u>2,759,836</u>
291,017	291,017	291,016	-	2,195,250	2,195,250
148,092	148,092	148,110	-	925,650	925,650
378,638	445,732	370,697	95,847	3,742,860	4,443,284
-	-	-	24,127	24,127	32,171
-	-	-	-	61,892,622	61,029,063
-	-	-	-	6,604,059	7,084,258
-	-	-	-	490,693	526,047
3,689,955	3,359,748	1,557,572	5,871,099	15,906,255	16,921,864
179,815	184,874	82,855	650,242	1,633,359	1,552,998
-	-	-	-	13,016,940	13,314,847
-	-	-	-	5,597,513	2,185,142
<u>4,687,517</u>	<u>4,429,463</u>	<u>2,450,250</u>	<u>6,641,315</u>	<u>112,029,328</u>	<u>110,210,574</u>
-	-	-	10,301	14,301	14,916
1,434	527	8,534	-	64,614	54,441
8,631	7,643	4,141	24	51,962	62,947
38,904	61,493	47,519	70,905	886,530	1,036,975
664,564	326,068	218,571	2,287,415	6,224,154	7,668,129
-	-	-	105,310	1,938,992	1,868,078
61,476	74,003	14,701	856,572	6,259,737	6,335,821
60,508	24,637	24,077	-	205,049	250,538
65,805	92,936	103,196	50,048	458,609	474,852
-	-	1,699	2,543	14,297	18,862
16,193	12,416	6,752	-	821,163	833,653
2,558	15,676	3,995	162,963	321,967	225,953
-	-	-	9,559	9,559	51,097
44,570	34,904	27,004	36,105	1,067,535	1,106,028
1,840	52	46	-	18,879	27,863
12,600	11,800	5,300	-	62,800	68,000

**DETAILED OPERATING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Lok Fu</u>	<u>Lai Yiu</u>	<u>F S B</u>
	HK\$	HK\$	HK\$
<b>Running costs (Continued)</b>			
Medical expenses	517,312	534,091	897,920
Newspaper & magazine	7,652	13,452	21,186
O.T. & P.T. unit expenditure	115,964	115,964	250,481
Other tax	-	-	-
Postage	1,709	1,239	1,403
Printing & stationery	33,972	31,813	53,296
Provident fund	786,140	748,749	1,321,215
Provision/(reversal of provision) for long service payment	33,450	(24,750)	(108,269)
Provision/(reversal of provision) for untaken annual leave	17,631	(2,162)	(112,551)
Renaming cost (Appendix V)	-	-	-
Rent & rates	154,756	109,960	350,800
Repair & maintenance	238,513	435,583	1,005,407
Salaries	16,564,762	16,648,701	39,872,938
Souvenir	12,230	5,400	10,325
Staff training	9,445	7,629	9,670
Staff welfare	18,942	18,664	85,107
Sundry expenses	-	-	-
Telephone and cable	14,608	12,566	21,342
Transportation expenses	83,076	39,631	159,327
Uniforms	2,747	3,030	8,387
Utensil	11,466	7,911	11,323
Water and electricity	377,018	481,404	1,638,416
<b>TOTAL RECURRENT EXPENDITURE</b>	<u>22,130,888</u>	<u>23,128,781</u>	<u>51,149,952</u>
<b>OPERATING (DEFICIT)/SURPLUS</b>	<u>(1,921,799)</u>	<u>(3,376,599)</u>	<u>2,709,560</u>
<b>FINANCE COST</b>			
Interest on lease liabilities	<u>(140,925)</u>	<u>(136,719)</u>	<u>-</u>
<b>NET (DEFICIT)/SURPLUS</b>	<u>(1,651,090)</u>	<u>(3,201,625)</u>	<u>3,393,427</u>

Note: "Special anti-pandemic allowance for RCH staff" Scheme is subvented by the Social Welfare Department (the "SWD"). During the year ended 31 March 2023, subventions received amounted to HK\$1,650,000 (2022: HK\$368,000), of which HK\$1,650,000 (2022: HK\$368,000), is recognised as income in the year and expenses incurred amounted to HK\$1,650,000 (2022: HK\$368,000), in the year.

"Extra allowance for RCH staff under on-site quarantine/isolation" Scheme is subvented by the SWD. During the year ended 31 March 2023, subventions received amounted to HK\$Nil (2022: HK\$10,190,500). Of the subsidies received in the previous year, HK\$2,706,000 (2022: HK\$933,000) is recognised as income in the year and expenses incurred amounted to HK\$2,706,000 (2022: HK\$933,000) in the year. The remaining balance of HK\$6,551,500 (2022: HK\$Nil) has been returned to the SWD during the year ended 31 March 2023.

"Additional special allowance for RCHs under on-site quarantine/isolation" Scheme is subvented by the SWD. During the year ended 31 March 2023, subventions received amounted to HK\$Nil (2022: HK\$204,000). Of the subsidies received in the previous year, HK\$144,335 (2022: HK\$59,665) is recognised as income in the year and expenses incurred amounted to HK\$144,683 (2022: HK\$59,665) in the year ended 31 March 2023.

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<u>Chuk Yuen</u> HK\$	<u>Po Lam</u> HK\$	<u>Siu Sai Wan</u> HK\$	<u>Zhaoqing</u> HK\$	<u>2023</u> HK\$	<u>2022</u> HK\$
15,450	30,151	17,537	145,094	2,157,555	2,252,708
6,012	3,610	1,559	-	53,471	63,769
148,433	148,433	148,433	-	927,708	938,803
-	-	-	3,940	3,940	5,179
20	497	30	-	4,898	5,415
5,459	17,849	9,419	1,831	153,639	183,360
177,764	111,159	59,864	579,554	3,784,445	4,514,784
48,638	(13,353)	-	-	(64,284)	(139,667)
(3,701)	5,319	(7,425)	-	(102,889)	148,219
-	-	-	-	-	334,117
1,584,580	1,228,360	805,648	-	4,234,104	4,208,724
86,062	146,091	38,883	83,412	2,033,951	1,951,360
2,319,878	2,118,376	1,547,303	4,956,072	84,028,030	81,862,978
2,735	7,900	-	-	38,590	42,466
1,143	1,016	222	1,373	30,498	14,197
5,360	2,615	2,600	21,600	154,888	80,437
-	-	-	138,987	138,987	158,855
102,913	104,016	63,247	58,871	377,563	530,642
4,911	7,789	5,083	141,317	441,134	408,331
367	493	293	-	15,317	97,650
440	16,620	432	-	48,192	49,405
79,070	51,379	49,957	638,131	3,315,375	3,129,494
<u>5,564,617</u>	<u>4,650,475</u>	<u>3,208,620</u>	<u>10,361,927</u>	<u>120,195,260</u>	<u>120,939,379</u>
<u>(877,100)</u>	<u>(221,012)</u>	<u>(758,370)</u>	<u>(3,720,612)</u>	<u>(8,165,932)</u>	<u>(10,728,805)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(277,644)</u>	<u>(61,950)</u>
<u>(772,576)</u>	<u>(123,462)</u>	<u>8,480</u>	<u>(3,720,612)</u>	<u>(6,067,458)</u>	<u>(8,030,919)</u>

APPENDIX II  
(FOR MANAGEMENT PURPOSES ONLY)**DETAILED ADMINISTRATIVE INCOME AND EXPENDITURE**

FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>2023</u> HK\$	<u>2022</u> HK\$
<b>INCOME</b>			
Community Chest allocation	20(a)	449,000	449,000
Gain on disposal of property, plant and equipment		2,000	-
Fair value (loss)/gain on financial assets at fair value through profit or loss		(368,049)	(2,438,565)
General donations	20(b)	3,186,567	1,533,903
Interest income		957,011	99,627
Lump sum grant		6,879,998	6,926,728
Membership fee and sponsoring membership		14,360	21,640
Sundry income		221,966	113,152
Exchange gain		21,680	4,162
SWD - Lotteries Funds		217,304	65,876
SWD - Others		3,807	44,484
		<hr/>	<hr/>
Total administrative income		11,585,644	6,820,007
<b>EXPENDITURE</b>			
Advertising		27,726	19,250
Audit fee		304,860	313,070
Bank charges		18,362	24,830
Cleaning		11,570	13,684
Depreciation		4,504,017	4,499,877
Gas		2,600	980
General expenses		20,288	27,175
Insurance		118,572	183,373
Life insurance		1,298	4,490
Medical expenses		1,070	12,625
Membership fee		7,880	-
Motor vehicle expenses		3,601	2,080
Newspaper and magazine		10	-
Postage		6,209	7,089
Printing and stationery		36,127	38,987
Provident fund		446,340	518,791
Reversal of provision for long services payment		(5,910)	(4,021)
(Reversal of provision)/provision for untaken annual leave		(76,360)	23,771
Publication		27,200	26,800
Rent and rates		2,600	2,600
Repairs and maintenance		88,162	260,524
Salaries		6,400,045	6,315,637
Souvenir		9,200	(26,040)
Staff welfare		17,125	68,925
Telephone and cable		56,063	106,456
Training		6,617	44,622
Transportation expenses		8,087	7,313
Water and electricity		62,084	49,196
		<hr/>	<hr/>
		(12,105,443)	(12,542,084)
<b>NET ADMINISTRATIVE DEFICIT</b>			
		<hr/> <u>(519,799)</u>	<hr/> <u>(5,722,077)</u>

APPENDIX III  
(FOR MANAGEMENT PURPOSES ONLY)

### COOKIE CAMPAIGN - INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
<b>INCOME (Note)</b>	2,290,591	3,369,214
<b>EXPENDITURE</b>	<u>(727,244)</u>	<u>(710,755)</u>
<b>SURPLUS FROM “COOKIE CAMPAIGN”</b>	<u>1,563,347</u>	<u>2,658,459</u>

Note: Included in the income of the Cookie Campaign for the year ended 31 March 2023, there is HK\$1,915,436 (2022: HK\$2,571,426) being donations and sponsorship income.

APPENDIX IV  
(FOR MANAGEMENT PURPOSES ONLY)

### OTHER FUND RAISING EVENTS - INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	HK\$	HK\$
<b>INCOME (Note)</b>	1,999,075	2,355,149
<b>EXPENDITURE</b>	<u>(40,716)</u>	<u>(387,672)</u>
<b>SURPLUS FROM OTHER FUND RAISING EVENTS</b>	<u>1,958,359</u>	<u>1,967,477</u>

Note: (1) Included in the income of other fund raising events for the year ended 31 March 2023, there is HK\$1,995,975 (2022: HK\$2,089,543) being donations and sponsorship income.

(2) The net proceeds from the fund raising activities approved in the “Public Subscription Permit No. 2022/009/1 during the period from 11 February 2022 to 31 July 2022 is HK\$20,815 with the income of HK\$24,603 net off the expenditure of HK\$3,788. The usage of funds is to support the running costs of Helping Hand’s elderly homes and services.

APPENDIX V  
(FOR MANAGEMENT PURPOSES ONLY)

### NAMING OF HELPING HAND LAI YIU BRADBURY CARE HOME

FOR THE YEAR ENDED 31 MARCH 2023

Naming after: Helping Hand Vera R. Desai Lai Yiu Care Home

**Date of approval for naming the service unit after the donor: 03/01/2022**

	<u>HK\$</u>	<u>HK\$</u>
<b>(A1) Donation for naming-after purpose</b>		
(i) Amount of donation designated for naming-after purpose	-	
(ii) Contribution to the Lotteries Fund	-	
(iii) Donation retained for upgrading the project	<u>                    </u>	
(iii) = (i) - (ii)		-
<b>(A2) Balance of donation for naming-after purpose brought forward from previous financial year</b>		285,253
<b>(B) Interest income received</b>		<u>290</u>
<b>Total Income: [A1(iii)/A2 + B]</b>		<u>285,543</u>
<b>Expenditure during the year for upgrading the project</b>		
(i) Minor Works	170,150	
(iii) Furniture and Equipment	<u>115,582</u>	
		<u>285,732</u>
<b>Balance carried forward to next financial year</b>		<u>(189)</u>

愛心曲奇助老人



伸手助人顯關懷



香港公益金  
THE COMMUNITY CHEST

會員機構 MEMBER AGENCY



義工申請表  
Volunteer Application Form

個人義工  
Individual Volunteer

團體義工  
Group Volunteers

公司/團體名稱 Name of Organisation : 英文 English \_\_\_\_\_ 中文 Chinese \_\_\_\_\_  
 性質 Nature :  商業 Corporate  社會服務 Social Service  學校 School  宗教 Religious  其他 Others  
 義工人數 No of Volunteers : \_\_\_\_\_

姓名/聯絡人 Name / Contact Person : 英文 English \_\_\_\_\_ 中文 Chinese \_\_\_\_\_  
 通訊地址 Correspondence Address : \_\_\_\_\_ 電郵 Email : \_\_\_\_\_  
 聯絡電話 Contact Tel No : \_\_\_\_\_ 最方便的聯絡時間 Best Contact Time : \_\_\_\_\_

(此欄只適用於個人義工 Applicable to individual volunteers)

年齡 Age :  20 或以下 (20 or below)  21至39 (21 to 39)  40 或以上 (40 or above)  
 性別 Sex :  男 M  女 F 職業 Occupation : \_\_\_\_\_  
 教育程度 Education :  小學 Primary  中學 Secondary  大專/大學或以上 Post-secondary / University or above

語言 Language :  廣東話 Cantonese  英文 English  其他 (請列明) Others (please specify) : \_\_\_\_\_  
 義工經驗 Service Experience :  長者 Elderly  其他 Others : \_\_\_\_\_  
 沒有 Nil 服務年期 Duration of Service : \_\_\_\_\_  
 興趣 Interests : \_\_\_\_\_ 專長 Special Skills : \_\_\_\_\_  
 介紹人/機構 Referring Person / Organisation : \_\_\_\_\_  
 可服務時間 Date / Time Available for Service :  平日 Weekdays  週末 Weekends  
 上午 AM  下午 PM  
 其他 Others : \_\_\_\_\_

有興趣的義務工作 Areas of Interest :

- 探訪老人 Visit Elderly  為院舍提供活動 Organise Activities for Home  
 領導興趣班 Lead Interest Groups  協助推行院內活動 Assist in Home Activities  
 文職工作 (如打字或整理文件) Clerical Work (e.g. typing, filing)  協助曲奇義賣運動及其他義賣活動 Assist in Cookie Campaign & Other Charity Sale Events  
 其他 (如攝影、設計或翻譯 [請列明]) Others (e.g. photography, design, translation [please specify]) : \_\_\_\_\_

為本會做義務工作的原因 Reasons for performing volunteer service for Helping Hand : \_\_\_\_\_

**使用個人資料 Use of Personal Data**

本會除儲存閣下提供的個人資料作內部紀錄、文件通訊、開發收據及刊物鳴謝外，並擬使用閣下的姓名、所屬機構、電話、傳真、電郵及郵寄地址與閣下保持聯繫及進行與本會長者服務有關的直接促銷 (意指籌款募捐、義工招募、服務宣傳、活動邀請、發放刊物、優惠推廣、會籍通訊及課程介紹)，但絕不會轉交此等資料予其他機構或人士。在〈個人資料 (私隱) 條例〉下，除非經閣下同意，否則本會不得如此使用閣下的個人資料。

如閣下表示同意，請在下面簽署。如閣下不同意，請在以下空格加上「✓」號，然後簽署。

本人反對伸手助人協會使用本人的個人資料於協會擬作出的直接促銷及宣傳推廣。

In addition to storing your personal data provided for internal records, acknowledgements, issuing receipts and correspondence, we intend to use your name, organisation, phone numbers, fax numbers, email and postal addresses to keep you in contacts and perform direct marketing related to our elderly services (implying donation solicitation, volunteer recruitment, service promotion, activity invitation, dispatching publicity, special offer, membership update and course introduction) but will not transfer these data to any other external parties. Under the Personal Data (Privacy) Ordinance, we cannot so use your personal data without your consent.

Please sign below to indicate your agreement. If you are not agreeable, please tick the following box before signing.

I object to the proposed use of my personal data by Helping Hand in direct marketing and promotion.

簽署 Signature : \_\_\_\_\_

日期 Date : \_\_\_\_\_



## 會員申請表格 Membership Application Form

我樂意成為「伸手助人協會」會員。I would like to be a Helping Hand Member.

所選擇會籍及會費 Preferred Membership and fee

個人會籍 Individual Membership

- 一年會員 Full Membership  
港幣一百二十元正 HK\$120 / year
- 十年會員 10-year Membership  
港幣一千元正 HK\$1,000 / 10 years
- 贊助會員 Sponsoring Membership  
每月港幣一百二十元正 HK\$120 / month

公司一年會籍 One-year Corporate Membership

- 純銀會員 Silver Membership  
港幣五千元正 HK\$5,000 / year
- 黃金會員 Gold Membership  
港幣二萬元正 HK\$20,000 / year

請瀏覽本會網頁或致電本會查詢有關的專享福利。  
For details about the benefits, please visit our website or call us.

及/或 and / or

捐款 Donation HK\$ \_\_\_\_\_

付款/捐款方法 Payment / Donation Method

茲附上支票(抬頭請寫「伸手助人協會」)乙張。Enclosed is a cheque payable to "Helping Hand".

茲附上銀行存款存根(「伸手助人協會」恒生銀行戶口: 024-262-346083-001)。Enclosed is a bank pay-in slip (bank account of "Helping Hand" at Hang Seng Bank: 024-262-346083-001)

信用卡 Credit Card

- 單次 One-off
- 每月 Monthly: HK\$ \_\_\_\_\_ 由 From \_\_\_\_\_ / \_\_\_\_\_ 至 To \_\_\_\_\_ / \_\_\_\_\_
- 美國運通 AMEX  VISA  萬事達卡 MasterCard

信用卡號碼 Card No.: \_\_\_\_\_

發卡銀行 Card Issuing Bank: \_\_\_\_\_

有效日期至(月/年) Expiry Date (mm/yy): \_\_\_\_\_

付款金額 Amount: \_\_\_\_\_

持卡人姓名 Cardholder's Name: \_\_\_\_\_

持卡人簽名 Authorized Signature: \_\_\_\_\_

簽署日期 Signing Date: \_\_\_\_\_

For Office Use	
AUTH CODE	DATE

銀行戶口每月自動轉賬(表格將另函寄上) Monthly Direct Debit (We will send you the Direct Debit Form)

姓名 / 公司 Name / Company: 英文 \_\_\_\_\_ 中文 \_\_\_\_\_  
: English \_\_\_\_\_ Chinese \_\_\_\_\_

公司聯絡人 Contact Person: \_\_\_\_\_

地址 Address: \_\_\_\_\_

電話 Tel: \_\_\_\_\_ 傳真 Fax: \_\_\_\_\_ 電郵 Email: \_\_\_\_\_

\* 認識本會的渠道: 本會網站 / 單張 / 廣告 / 本會會員轉介 / 其他轉介(請註明)  
\* How do you know HELPING HAND: Our Website / Leaflet / Advertisement / Referred by a HH Member / Other Referral (Please specify)  
Name: \_\_\_\_\_

(\* 請圈上合適一種 Please circle the appropriate field)

1. 申請成為會員須經由本會執行委員會批准。  
Application for Membership is subject to approval of our Executive Committee.

2. 會員須遵守本會之權責, 有關資料將送交新會員, 亦可向總辦事處索取。  
Members must abide by the Rights & Obligations of Helping Hand, a copy of which will be sent to all new members and is available on request at our Central Office.

捐款港幣一百元或以上可獲免稅。  
Donation of HK\$100 or above is tax-deductible.

### 使用個人資料 Use of Personal Data

本會除儲存閣下提供的個人資料作內部紀錄、文件通訊、開發收據及刊物請謝外, 並擬使用閣下的姓名、所屬機構、電話、傳真、電郵及郵寄地址與閣下保持聯繫及進行與本會長者服務有關的直接促銷(意指籌款募捐、義工招募、服務宣傳、活動邀請、發放刊物、優惠推廣、會籍通訊及課程介紹), 但絕不會轉交此等資料予其他機構或人士。在<個人資料(私隱)條例>下, 除非經閣下同意, 否則本會不得如此使用閣下的個人資料。

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Please sign below to indicate your agreement. If you are not agreeable, please tick the following box before signing.

本人反對伸手助人協會使用本人的個人資料於協會擬作出的直接促銷及宣傳推廣。

I object to the proposed use of my personal data by Helping Hand in direct marketing and promotion.

如閣下不欲本會使用閣下資料的任何部分, 可致電 2522 4494 通知本會。

If you do not wish us to use any part of your data, please call us at 2522 4494.

簽署 Signature: \_\_\_\_\_ 日期 Date: \_\_\_\_\_

請填妥此表格後, 寄回、傳真或電郵至本會。Please complete this form and send it to us by mail, fax or email.

香港波老道十二號一樓 1st Floor, 12 Borrett Road, Hong Kong  
電話 Tel: 2522 4494 傳真 Fax: 2840 1278

網址 Website: www.helpinghand.org.hk  
電郵 Email: admin@helpinghand.org.hk



## 讓長者笑容再現！ Help Us Keep Our Elderly Smiling!

我們需要您的慷慨捐款，以支持本會的安老服務。  
We need your generous donation to support our elderly services.

### 捐款方法 Donation Method

- 附上銀行存款存根（「伸手助人協會」恒生銀行戶口：024-262-346083-001）  
Enclosing a bank pay-in slip (bank account of "Helping Hand" at Hang Seng Bank: 024-262-346083-001)
- 劃線支票（抬頭請寫「伸手助人協會」）  
Crossed cheque payable to "Helping Hand"
- 信用卡 Credit Card
- 單次捐款 One-off Donation
- 每月捐款 Monthly Donation : HK\$ \_\_\_\_\_  
由 From \_\_\_\_\_ / \_\_\_\_\_ 至 To \_\_\_\_\_ / \_\_\_\_\_
- 美國運通 AMEX     VISA     萬事達卡 MasterCard
- 信用卡號碼 Card No : \_\_\_\_\_
- 發卡銀行 Card issuing bank : \_\_\_\_\_
- 有效日期至 (月/年) Expiry date (mm/yy) : \_\_\_\_\_
- 捐款金額 Donation amount : \_\_\_\_\_
- 持卡人姓名 Cardholder's name : \_\_\_\_\_
- 持卡人簽名 Authorised signature : \_\_\_\_\_
- 簽署日期 Signing Date : \_\_\_\_\_
- 銀行戶口每月自動轉賬（表格將另函寄上）  
Monthly Direct Debit (We will send you the Direct Debit Form)

新登場  
PayMe 電子捐款  
NEW  
e-Donation via PayMe

Helping Hand

用 PayMe 一掃即 Pay



如需免稅收據，請將閣下全名、手提聯絡電話及郵寄地址電郵至 frgr@helpinghand.org.hk 或 WhatsApp 至 62566128。

For donation receipt, please send us your full name, mobile no and mailing address via email frgr@helpinghand.org.hk or WhatsApp no 62566128.

### 捐款者資料 Donor's Information

姓名 / 公司 : 英文 \_\_\_\_\_ 中文 \_\_\_\_\_  
Name / Company : English \_\_\_\_\_ Chinese \_\_\_\_\_

聯絡人 Contact Person : \_\_\_\_\_ 捐款金額 Donation Amount : \_\_\_\_\_

地址 Address : \_\_\_\_\_

電話 Tel : \_\_\_\_\_ 傳真 Fax : \_\_\_\_\_ 電郵 Email : \_\_\_\_\_

捐款港幣一百元或以上可獲免稅。  
Donation of HK\$100 or above is tax-deductible.  
請填妥此表格後，寄回或傳真至本會。  
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簽署 Signature : \_\_\_\_\_ 日期 Date : \_\_\_\_\_

請即伸出援手，  
助長者活出豐盛耆年。

**Act now!**

**Give your helping hand towards successful ageing.**

請在此貼上郵票

Please affix  
stamp here

伸手助人協會  
香港波老道12號一樓  
**HELPING HAND**  
1/F, 12 BORRETT ROAD, H.K.



## 伸手助人協會寶林賽馬會老人之家

九龍將軍澳寶林邨寶智樓二至三樓

☎ 2703 1363

☎ 2703 9831

✉ polam@helpinghand.org.hk

黃良傑先生

## 伸手助人協會小西灣賽馬會老人之家

香港柴灣小西灣邨瑞滿樓一至二樓

☎ 2896 0292

☎ 2595 0288

✉ siusaiwan@helpinghand.org.hk

梁媽紅女士

## 伸手助人協會樟木頭長者度假中心及日間護理單位

新界西貢樟木頭北年華路

☎ 2640 8810

☎ 2640 7990

✉ holidaycentre@helpinghand.org.hk

中心經理

張啟文先生

(由二零二三年四月一日)

甘偉文先生

(至二零二三年三月三十一日)

## 日間護理單位 (附設於樟木頭長者度假中心)

新界西貢樟木頭北年華路

☎ 2633 9513

☎ 2633 7730

✉ hc.spc@helpinghand.org.hk

主管

張國基先生

## 香港賽馬會伸手助人肇慶護老頤養院

中國廣東省肇慶市高要白土鎮福壽坪

☎ (0758) 816 2223

☎ (0758) 816 2778

✉ zqhh@helpinghand.org.hk

顧問

伍尚偉先生



## 總辦事處

香港波老道十二號一樓

☎ 2522 4494, 2526 3233

☎ 2840 1278

✉ admin@helpinghand.org.hk

🌐 http://www.helpinghand.org.hk

行政總裁

麥履善先生

(由二零二三年三月二十日)

黃炳財先生

(至二零二三年三月三十一日)

營運總裁

朱可您女士

## 服務單位

護老院

畢尚華神父護老頤養院

新界西貢樟木頭北年華路

☎ 2144 9969

☎ 2144 9906

✉ hhfsb@helpinghand.org.hk

院長

陳錦芝女士

伸手助人協會滙豐銀行基金樂富護老院

九龍樂富邨樂民樓地下

☎ 2336 0716

☎ 2304 6472

✉ lokfu@helpinghand.org.hk

謝雪紅女士

伸手助人協會維拉荻茜麗瑤護老院

新界葵涌麗瑤邨商場B座地下

☎ 2785 2127

☎ 2742 4645

✉ laiyiu@helpinghand.org.hk

鍾慧儀女士

老人之家

伸手助人協會竹園北邨賽馬會老人之家

九龍黃大仙竹園北邨松園樓二至三樓

☎ 2325 5738

☎ 2329 3681

✉ chukyuen@helpinghand.org.hk

主管

李炳球先生



## 香港賽馬會伸手助人肇慶護老頤養院董事局報告

二零二二年四月一日至二零二三年三月三十一日

香港賽馬會伸手助人肇慶護老頤養院於疫情嚴峻的這三年間，因為入境限制，我們未能如往常一樣定期前往院舍親自監督服務，並只能透過視像與院舍密切溝通以了解情況及提供協助，在管理上對我們來說，確實是一個挑戰。猶幸今年四月內地逐步放寬防疫政策及入境安排，院舍的生活才得以逐漸復常。於過去兩年，內地政府要求所有內地的安老院舍實施「閉環管理」模式營運，院舍職員輪班工作完畢後，仍需留宿院舍不能回家；隨著相關的防疫措施解除，香港支援小組得以再次親自前往院舍，並著手跟進院舍事務，包括人事、護理、培訓及設施維修保養等各種問題。

院舍現時約有88位院友入住（入住率為34%）。為鼓勵香港長者入住院舍，我們推出了試住計劃，可惜入住率仍然偏低。而這情況預計將會持續一段時間，我們熱切盼望政府能就移居大灣區所遇到的問題能夠改善相關政策，包括推出六個月的試住期，有見及此，我們積極與社署開會並就以下問題提出討論：

- 允許長者於試住期間保留他們申請入住香港資助安老院舍中央輪候名單上的排名。
- 允許長者於試住期間仍保留公屋單位租約上的戶籍。
- 以資助床位數量計算津助撥款，讓院舍在提供護理服務及安排人手之管理上更有彈性。
- 提供資助予院舍購置醫護設備及進行小型裝修工程。
- 積極宣傳「廣東院舍照顧服務計劃」讓更多長者認識有關政策。
- 刪除於「綜援長者廣東及福建省養老計劃」下每月標準金額的限制，讓長者可於內地辦理申請及相關事宜，而不用他們來港。
- 為選居於大灣區安老院舍的長者提供醫療援助。

讓返回內地安老的長者的香港家屬能夠繼續獲取父母/祖父母免稅額，這也會是家屬決定讓長者入住內地安老院舍的考慮因素。隨著大家對跨境養老的興趣漸漸增加，我們仍然樂觀相信在不久之後，會有更多有需要的長者申請入住院舍，而我們的肇慶院舍在香港及內地一直都是業界模範，我們定必持續改善及提升服務。

過去一年，我們致力籌備院舍的翻新工程，以改善院內的居住環境，而部份工程已經開始。縱然在疫情期間，工程難免有所延誤，有關工程於今年上旬總算已順利啟動；首要項目是將七間六人房改建為十四間寬敞的單人房，而每間房內均設有獨立浴室；當工程完成後，新房間將會更加舒適，設備亦更齊全，為院友提供更優質的住宿體驗。

此外，承蒙香港賽馬會的慷慨贊助，我們將會為其餘的九十四間院友房間進行全面裝修，包括提升照明系統、更換浴室設施、為房間掃上新油等工程。我們希望工程能於今年內開始，讓院舍早日能以嶄新又優美的環境服務大家。

為配合社署「廣東院舍照顧服務計劃」的要求，我們一直都有參與「香港安老院舍評審計劃」；今年，香港老年學會繼續為我們的服務進行全面的評審，而評審亦已順利通過，令人欣慰。由於我們現時也是社署擴大「廣東院舍照顧服務計劃」後的認可服務營辦者之一，我們來年將進一步提升護養院的護理水平，我們懇切盼望能夠招募更多具有資深護理經驗的護士，並為相關部門提供專業培訓，作出適時的指引及督導，一起照顧院友。

我們熱烈歡迎日間護理單位主管——張國基先生加入香港支援小組，為院舍提供支援；張先生在照顧行為問題長者方面經驗豐富，我們深信他能協助院舍改善認知障礙症方面的護理服務，而這對提升院舍整體的服務水平有極大的幫助。

我們要衷心多謝院舍所有盡心工作的員工，面對疫情下種種艱辛的挑戰，大家都攜手一起跨過去了。我們亦要感謝顧問伍尚偉先生的卓越領導，以及行政經理曾子洋女士的熱心工作，你們都專心一意地照顧院友，多謝你們！此外，我們要向前董事局主席丘建文先生致以最誠心的謝意；丘先生現已退任主席，他於過去十二年間盡心服務本會，為本會提供專業意見，亦為長者貢獻良多，我們實在非常榮幸及感激！最後，我們要多謝董事局各成員的悉心指導和協助，還有來自本會不同院舍的香港支援小組同工——全因有你們堅定不移的精神和全力以赴的付出，我們才可在逆境中迎難而上，互相守望，繼續好好照顧每一位院友——多謝！

行政總裁：麥履善先生  
謹代表董事局主席報告



## 其他籌募/捐款/企業夥伴合作項目

- 香港賽馬會慈善信託基金 本會獲得該基金慷慨的撥款，讓老人之家能夠改善院舍設施，並贊助長者度假中心的設施及設備提升工程。
- 建銀國際（控股）有限公司 我們非常感謝建銀國際慷慨捐款予院舍購買一系列的營養補充品予體弱的院友。
- 中金慈善基金會香港有限公司 我們衷心感謝中金慈善基金會慷慨捐款予院舍購買一批抗疫用品和設備。
- 愛馬仕亞太有限公司 我們很榮幸獲得愛馬仕贊助「長者平安鐘服務」計劃及「營養補充品」計劃，並慷慨捐款讓我們改善院舍設施。
- 海通國際慈善基金及海通國際證券集團有限公司 感謝海通國際的慷慨支持，讓我們可以繼續為院友舉辦「愛老愛腦」計劃。
- Overlook Investments Ltd 我們很榮幸獲得Overlook Investments的慷慨捐款，讓院舍購買設備及舉辦活動，並贊助為期一年的營養師服務。
- 擇善坊持續捐款 自二零一二年起，本會有幸成為擇善坊受惠機構之一，接受其透過推出網上慈善禮物卡籌得的善款。我們特此感謝他們積極為本會及其他多個慈善團體持續籌款所付出的努力。
- 省善真堂社會服務有限公司 我們衷心感謝省善真堂贊助「膳心午餐」計劃及「分藥服務」計劃。
- Mrs Winnie Wong Chan 個人捐款 感謝陳太太多年以來的慷慨捐款，並熱心贊助「關愛長者大行動」計劃，本會不勝銘感。



我們由衷感謝中金慈善基金會香港有限公司的慷慨捐助。

## 其他主要捐獻企業/機構/基金/人士



感謝盧瀚霆國際後援會於去年中秋捐贈月餅及防疫物資予院友，送上關愛。

我們特別多謝以下善長、基金會和企業機構：Alice Wu Memorial Fund、盧瀚霆國際後援會、Antipear Co Ltd、Charitable Foundation Ltd、Mr Bernard King-hua Chau、陳楊福和基金有限公司、DFI Development (HK) Ltd、傲域集團有限公司、梁湛流先生、李晞靄女士、麥錦燦先生、施熙德女士、思源基金會、Sunshine for Life Charitable Trust、香港公益金及牛奶有限公司。

## 外界探訪/義工活動

受疫情影響，義工探訪活動已經停了好一段時間，很高興我們能夠再次接待各界義工好友和團體來探訪我們的院友。我們懇切歡迎：美國安利（香港）日用品有限公司、佛教青年協會、中信里昂證券有限公司、動物醫生、香港海關義工隊、摩根士丹利亞洲有限公司、港鐵公司、高李嚴律師行、省善真堂社會服務有限公司、聖若望英文書院（小學部）、將軍澳培智學校、和民（中國）有限公司、御華陽慈善社，以及許多其他團體和個人義工到來探訪及為院友舉行活動。



港鐵義工隊於疫情下仍熱心探訪和關愛我們的院友，我們尤其感激。

## 商界展關懷/同心展關懷



衷心多謝一直熱心支持本會的所有公司及團體！全賴有你們與我們並肩同行，院友就能夠活得更加豐盛，安享晚年。

我們非常鼓舞看到愈來愈多的機構和公司將企業社會責任看成商業營運的一環，我們再次向榮獲由香港社會服務聯會舉辦的「商界展關懷」標誌計劃的43位獲獎的企業及機構致以恭賀和感謝。

此等提名機構包括：美國安利（香港）日用品有限公司、盤谷銀行、建銀國際（控股）有限公司、震歐線衫廠有限公司、中信里昂證券有限公司、嘉柏環球有限公司、廣萊有限公司、海通國際慈善基金有限公司、海通國際證券集團有限公司、大廚香港股份有限公司、和興白花油藥廠有限公司、駿高物流有限公司、捷成洋行、啟勝管理服務有限公司、卓爾廣場、樹熊證券有限公司、Lan Kwai Fong Properties Ltd、中區獅子會、新城廣播有限公司、萬碧發展有限公司、摩根士丹利亞洲有限公司、港鐵公司、然健環球香港有限公司、高李嚴律師行、富豪香港酒店、富豪國際酒店集團、富豪九龍酒店、思華創意有限公司、華偉音樂藝術中心、聖安娜餅屋有限公司、省善真堂社會服務有限公司、香格里拉國際飯店管理有限公司、香港遠東絲麗酒店、香港海景絲麗酒店、太古地產、東亞銀行有限公司、The Bank of New York Mellon、科慧學習中心、香港中華煤氣有限公司、九龍巴士（一九三三）有限公司、香港遨凱酒店、並豐集團有限公司、和民（中國）有限公司及和富塑膠有限公司。

## 結語

擔任項目發展委員會主席的第二年讓我感到非常滿足，因為我看到我們「伸手助人協會」的全體職員、一眾義工好友和委員會成員都如此熱心助人、慷慨和投入。你們對幫助長者的毅力和堅定不移的承諾令人欽佩。我們的「伸手助人協會」團隊中也有許多新面孔，他們帶來了新的視角和活力，這也讓我感到非常高興。我要感謝你們的愛心和用心，同時亦十分感恩能與你們如此卓越的人一起工作 - 多謝你們！

項目發展委員會主席：莫蔡倩文女士



## 項目發展委員會報告

二零二二年四月一日至二零二三年三月三十一日



世界在經歷數年的疫情後，今年逐漸恢復正常。儘管我們還面臨著許多挑戰，但我相信，只要我們共同努力，我們一定能夠克服困難。這是我擔任項目發展委員會主席的第二年。我衷心感謝一眾新舊善長、企業機構、義工和本會同工的持續支持，你們巨大的貢獻和奉獻精神是我們長者服務得以順利實行的成功基石。我衷心感謝你們對長者的愛護和關心，讓我們可以努力以赴好好照顧每一位院友。

### 曲奇義賣運動2023

今年的曲奇義賣仍然主要通過網上進行。我們非常榮幸能獲得一直支持我們的廣萊有限公司和中金慈善基金會香港有限公司擔任我們曲奇義賣運動的「尊尚贊助」，其中中金慈善基金會更是首次參與支持曲奇義賣運動。我們也非常感謝保多康（並豐生物科技有限公司）、省善真堂慈善基金會和怡豐發展控股有限公司一起擔任我們的「愛心贊助」。還有盤谷銀行擔任「曲奇贊助」，實在感激。你們的貢獻對我們非常重要，也是這項義賣的成功關鍵。



今年的曲奇禮盒沿用去年的設計，環保精美。

### 曲奇

聖安娜餅屋有限公司繼續為我們提供美味的曲奇，而貫徹本會支持環保的理念，今次繼續採用環保紙盒包裝，設計雖簡單但精美。一如以往，聖安娜餅屋會將是次曲奇銷售的部分收入捐予本會以支持我們的長者服務；我們實在非常感謝聖安娜餅屋持續的慷慨支持。

### 曲奇訂購及捐款

雖然缺乏實體售賣點顯然對曲奇的銷售產生了影響，但我們也很幸運地得到了許多機構和善長的熱心支持，訂購我們的曲奇甚至將曲奇轉贈予其他有需要人士。我們衷心感謝伯恩光學控股、香港電訊有限公司、嘉里建設（香港）有限公司、Max Trinity Ltd、Mr & Mrs Max Burger、Mr Christopher Marcus Gradel、李晞靄女士、Mr Victor Lo、施熙德女士、蔡約翰先生、Mr & Mrs Allan & Mei Warburg及Ms May Yee Yeung。此外，我們特別感謝各界義工好友、善長及團體熱心地推廣是次活動，並鼓勵家人和朋友參加曲奇義賣。為活動提高了知名度並讓更多的人支持我們。你們的熱情非常鼓舞人心。



感恩一眾善長親自蒞臨中環街市支持義賣，義工們亦賣得開心又起勁！



感謝中環街市借出場地予我們於母親節進行義賣。

為慶祝今年的母親節，我們首次推出「母親節花束禮盒」供大家選購，禮盒包括一束永生花和一盒慈善曲奇於網上發售，並在母親節週末於中環街市設立義賣攤位。感謝和興白花油藥廠有限公司、中環街市和Le Petit Flora Shop對這項活動的支持。其後我們在父親節亦推出了「So Cool」禮盒套裝，禮盒包括一盒慈善曲奇、一個手提電風扇和一個保溫瓶。另外，我們在中秋節推出了「花兔燈籠禮盒」，禮盒包括慈善曲奇和LED花兔燈籠各一個，我們衷心感謝溫馨無限有限公司以優惠價錢提供可愛的花兔燈籠予是次義賣。這三套禮品套裝都引起了廣泛關注，並廣受好評。

現時曲奇義賣仍在熱烈進行中，距離籌款目標或許仍有一些差距，但我相信，只要我們一起努力，我們定能順利達標。

### 慈善曲奇轉贈行動

我們很高興看到不少善長加入我們的「慈善曲奇轉贈行動」，將訂購的曲奇轉贈予其他有需要的社區群體。截至8月份，我們通過此計劃籌集了近25萬港元的善款，而善款將繼續增加中。除了我們的院友之外，我們還安排將曲奇轉贈到其他社區團體，包括患有唐氏綜合症患者、貧困家庭、無依兒童、家庭暴力的受害者、居住在社區的獨居長者、殘障人士、長期病患者、露宿者和食物銀行受惠人士等等。

### 校際曲奇義賣比賽

是項比賽還在進行中；鑑於防疫措施今年年初經已解除，我們預計當新的學年於9月開始，將會有更多學校報名參加比賽。

感謝一直以來為曲奇義賣運動作出貢獻的學校、老師、學生義工和家長，你們的參與對活動的成功至關重要。我們也感謝和富社會企業繼續與我們協辦義賣，並贊助比賽獎牌致以謝意，非常多謝你們多年來對義賣運動的支持。

### 廣告及宣傳

我們非常感謝超級巨星張學友先生一直以來擔任我們曲奇義賣的大使。我們也非常感謝思華創意有限公司為今年的活動製作了引人注目的小冊子和海報，吸引更多公眾認識是次活動。此外，我要感謝給予我們支持的廣告代理商和媒體，包括城巴、九巴、新城廣播、港鐵公司、天星小輪和綠洲品牌傳播，幫助我們接觸更多的市民大眾。



有關「持續照顧護老院舍」的建築工程項目，我們已向社署呈交最後修訂版之技術可行性研究報告，並終獲社署批准興建。而於過去幾年，我們全力為樟木頭長者度假中心進行翻新和設備提升工程，期望能為長者打造一個更加全面及優質的度假勝地；配合創新設備及一班受過訓練、既積極又熱誠的長者義工，讓營友能夠盡情享用中心專門為他們而設的各項活動和設施。在試行運作期間，中心舉辦不少活動都得到會員及營友熱烈回應，而翻新後的度假中心更獲一致好評。然而，中心正式全面開放的日期尚待落實，原因是中心現時被社署緊急徵用作另一間非牟利機構的臨時院舍；社署承諾在中心被徵用期間，他們對中心的資助並不會受到影響，並預計是項安排有可能將維期六個月。

承蒙香港賽馬會的慷慨贊助，以及香港生產力促進局的熱心支持，我們來年將進行第二期的資訊科技系統提升計劃，以應付日新月異的服務需求。我們預計需用一年時間，因應不同的單位及服務需求來籌備整項的系統提升計劃，其後將申請資金贊助；是項計劃將由新的資訊科技經理負責統籌。

我們今年繼續獲得不少熱心人士、機構和公司的善款支持，而且既出錢又出力，很多善長和團體在疫情期間仍熱心以視像模式探訪院友，帶給他們關愛和歡樂。全賴你們的無私支持，院友的生活仍然充實和愉快，實在感激！

此外，我要衷心多謝執行委員會所有委員及附屬委員會所有成員，他們的專業遍及不同範疇，為本會的服務發展提供卓越而中肯的意見，並為本會付出寶貴的時間及協助，謹此衷心致謝。

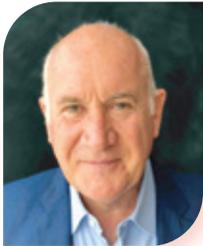
最後，我要衷心多謝一班忠誠盡責的員工團隊、以及無數善心滿載的義工團體，並所有院友的親屬。全賴大家的鼎力支持，我們才可繼續盡心盡性照顧好每一位院友。我謹此再一次衷心向各位講聲：多謝！

行政總裁：麥履善先生



## 行政總裁報告

二零二二年四月一日至二零二三年三月三十一日



政府於二零二三年一月下旬撤銷安老院舍的隔離令措施。疫情期間，前線員工與服務單位一直致力以保護院友免受2019冠狀病毒病感染為首要任務，而隔離令解除後，減低受感染的風險及於疫情下生活的各樣挑戰才得以漸漸緩解。

前線員工的工作表現尤其卓越且鼓舞人心，我們的護士、個人護理員和潔淨員孜孜不息地照顧院友，而社工團隊就善用手機裝置和科技產品讓院友與親屬於疫情期間能夠透過視像通話繼續連繫，親屬都需要知道院友的最新情況以確保他們安好；社工團隊亦積極發揮驚人的創意，精心設計視像體驗及各種有趣的活動讓院友參與，其中寶林老人之家舉辦的「眼睛想旅行」活動就是一個傑出的例子，社工團隊善用科技為院友創造多次模擬的出國之旅，同時亦嚴格遵守防疫措施，讓院友玩得安心又開心。

疫情期間，院友的營養問題尤其令人關注，我們一直密切觀察院友的身體狀況，發現不少院友體重明顯下降，這是始料未及的。感恩的是，承蒙Overlook Investments Ltd的慷慨贊助，我們於二零二二年能夠適時為院友推行營養師諮詢服務計劃；此外，我們十分感謝建設銀行國際（控股）有限公司及愛馬仕亞太區有限公司的慷慨支持，讓我們能夠為院友購買一系列的營養補充品，包括營養奶及高營養布甸等等，我們更可以因應院友不同的身體需要而設定專門的營養補充計劃，幫助他們恢復理想體重。令人欣慰的是，計劃推出後院友體重下降的情況迅即暫停，而院友的體重亦得以顯著回升，成效理想。接續下來，我們將會購置新的煮食設備與工具，希望能夠自行製作營養與賣相兼備的軟餐菜餚，來替代過去一般的糊餐膳食，讓體弱、需要進食軟餐的院友都能夠盡情享用美食，食得開心又健康。

為提升工作效率及優化工作流程，今年我們重新檢視「新入住院友評估表」，以方便院舍為新入住的院友訂立更優質個人化的照顧計劃。此外，我們為護士及護理員舉辦「每月培訓課程」，並推行「失禁護理及日用品月費計劃」，以精簡院舍日益繁重的行政工作，讓我們能夠有更多時間照顧院友。而設於長者度假中心的「伸手健體坊」已經開放，並以年度主題為長者舉辦了幾場「骨質疏鬆症」的健康講座及健康檢測活動，參加者的出席率和反應都不錯呢！

隨著隔離令措施逐步解除，我們的前線同工亦開始陸續為院友安排各項活動，並重新開放院舍讓親屬能夠親自探訪院友。為確保院舍服務能夠順利復常，所有單位仍須緊密合作，並且定期報告院舍的感染個案，讓我們能夠適時調整相關的防疫措施。大家都全力以赴，希望院友的生活能夠盡快復常，繼續活得豐盛，安享晚年。

致力提升長者護理服務的質素是我們今年的重要任務。我們積極為員工舉辦額外培訓，同時優化工作流程，並且提高服務水平，繼續盡心照顧我們的院友。然而，人手長期嚴重短缺——尤其是護理及醫護人手方面，對於我們來說仍然是一大挑戰，有待解決。

為落實工作與生活平衡的理念，我們已為醫護同工及辦公室支援人員實行五天工作周，新政策確實能吸引更多人才應徵有關職位。而於今年下旬，我們亦決定參與「院舍輸入護理員特別計劃」；這項計劃將於九月開始，我們懇切期望屆時能夠招聘更多護理及醫護人手，同時減少員工的流失率以維持優質的護理服務，而這將會是我們來年的首要任務。



### 全賴有您們的支持

我們謹此衷心多謝社署和香港賽馬會熱心的支持，以及一眾善長持續慷慨解囊，謹列舉部分如下：

Alice Wu Memorial Fund、包陪慶基金會、盧瀚霆國際後援會、Mr & Mrs Max Burger、建銀國際（控股）有限公司、Mrs Winnie Wong Chan、Mr Bernard King-hua Chau、陳楊福和基金有限公司、中金香港慈善基金有限公司、DFI Development (HK) Ltd、傲域集團有限公司、Mr Christopher M Gradel、廣萊有限公司、海通國際慈善基金有限公司、海通國際證券集團有限公司、愛馬仕亞太區有限公司、香港電訊有限公司、李晞禔女士、品石居、麥錦燦先生、Max Trinity Ltd、Overlook Investments Ltd、聖安娜餅屋、省善真堂社會服務有限公司、施熙德女士、思源基金會、Sunshine For Life Charitable Trust、香港公益金、牛奶有限公司、香港賽馬會慈善信託基金、並豐集團、Mr & Mrs Allan & Mei Warburg 及怡豐控股。

### 傑出貢獻

行政總裁黃炳財先生於本會服務三十年後，已於三月底正式榮休。黃先生於一九九二年加入本會，並全心以服務長者為己任，工作認真，表現優秀。他從二零一九年起擔任行政總裁，並帶領本會順利度過歷史上某幾個最艱難的時刻。在他竭力服務本會悠長的工作歲月裡，可謂建樹良多，功不可沒。他在本會興建肇慶護老頤養院的項目中擔當重要職務，亦主力參與建設畢尚華神父護老頤養院及樟木頭度假中心的翻新及設備提升工程。對於工作，他不只是百分百地全情投入，更是盡心盡性地為香港長者的福祉作出貢獻 — Colman，多謝你！

我們已委任麥履善先生繼任黃炳財先生為新的行政總裁，謹此歡迎。

最後，我要多謝執行委員會及附屬委員會所有成員給予我們無私的幫助和專業的指導，更加要多謝全體員工一如既往盡心盡意的奉獻和卓越辛勤的工作。能有你們每一位與我們並肩同行，攜手同心，讓我們的長者能活出不一樣的生命，實在是我們的福氣。

多謝大家！

執行委員會主席：夏安麗女士



## 執行委員會主席報告

二零二二年四月一日至二零二三年三月三十一日



自從政府於今年一月宣佈放寬2019冠狀病毒病的防疫措施，我們便開始踏上復常生活的緩慢旅程了。然而，回顧疫情時生活非常艱苦的那幾年，我們經歷了很多失去，至今仍然有很多原因可讓我們想起當時的無力和沮喪。這份傷痛或許還需要多一些時間來治癒——而讓本會在困難之中仍能持續得力、迎難而上的一個原因，卻亦可從我們員工和院友非凡的意志上顯現出來——他們無私並孜孜不倦地付出真誠與愛心，還有一眾善長好友無比慷慨的好意和支持，讓本會在艱難時期仍能堅定前行。全賴本會營運總裁朱可您女士卓越領導我們專業和優秀的護理團隊齊心抗疫，於疫情肆虐期間所面對的種種挑戰我們都跨過了，並且依然能夠秉持使命盡心照顧好每一位院友，執行委員會的所有委員實在以本會的員工為榮。

### 新的難題

疫情所帶來的衝擊依然不斷。社會福利署於二零二二年三月正式通知我們有關二零二二/二零二三年度之津貼撥款將被削減百分之一，這讓我們失去相當於港幣八十一萬左右的津貼。

同年七月我們收到另一則壞消息，社署通知我們他們將不會再為營運護老院舍服務所遭受的虧蝕提供任何額外的津貼援助。我們其後提出上訴，社署重申機構可自己決定增加院舍收入或籌募更多穩固的儲備，讓現有的募捐活動更添壓力。

### 逆風中仍有慶祝的理由

令人鼓舞的是，我們亦有一些好消息要跟大家分享。承蒙獎券基金慷慨撥款支持，樟木頭長者度假中心於二零二一年十二月已順利完成了翻新工程。接續下來，我們於二零二二年五月開始為中心進行了由香港賽馬會贊助的設施和設備的提升工程，包括設立健康檢查室、專門教授長者營養飲食的烹飪教室、康樂遊戲及活動室、為患有認知障礙症的營友而設的嶄新設施、一個感官花園、一個全新的燒烤場地、設備更完善的廚房和餐廳、翻新的泳池及更衣室，並安裝更先進的閉路電視系統等等，不勝枚舉。除了新的花園平台仍在興建，有關工程已進入最後階段外，以上所有工程都已順利完成。「全新」打造的度假中心其實已經開始試運，我們都期望中心能盡快全面開放服務大家。然而，我們尚未能訂定中心何時才能夠正式開放。因應社署要求，中心大部份設施暫被徵借予另一間非牟利機構，茲因該機構現址需要進行極度緊急的修葺工程。

「持續照顧護老院舍」是本會最新的重點興建項目，我們提交了「項目技術可行性研究報告」第九次及最後之修訂版予社署審批，並於本年二月終獲社署正式批准興建。我們將引用最先進的護老理念來設計和營運院舍，以提升香港護老院的水平之外，亦期望能夠成為業界的翹楚，以提升香港整體護老服務的未來標準。

此外，我很高興向大家報告一個極好的消息，就是社署已應允為是次興建項目之諮詢服務提供撥款援助，現時我們正積極預備相關文件予社署審批。



### 名譽永久會員

梁唐青儀女士  
彭定康夫人  
曾鮑笑薇女士  
董趙洪娉女士 JP  
衛奕信勳爵夫人  
尤德爵士夫人

### 十年會員

夏安麗女士 BBS  
Mr T H Barma  
Mrs Jane Binstead  
包致金終審法院非常任法官  
GBM, JP  
Mr R J F Brothers  
卡達瑪嘉烈女士  
陳炳煥先生 SBS, MBE, JP  
陳鄺希麗女士  
陳華德先生  
鄭維健博士 GBS, JP  
張建東夫人  
陶伊婷女士  
周鉉姬女士  
周一嶽醫生 GBS, SBS, MBS, JP  
戴樂群醫生 MH, JP  
Mr Ozer E Ebrahim  
馮承光先生  
顏福貞女士  
顏福偉先生  
金力克先生  
Mr & Mrs A J Hardy  
蓮娜女士  
Mr N V Hegde  
何柏貞小姐  
葉永恆先生  
葉錫安博士 JP  
謝寶誠夫人  
孔令成先生 GBS, JP  
關寶雄先生  
Mr Randolph Kwei  
郭美心小姐

賴錦玉女士  
Mr Eamond Wah Lai  
林志華先生  
劉嘉時小姐 BBS  
劉家倫先生  
羅貴全先生  
李愛平女士 MH  
李宗德博士 GBS, OStJ, JP  
李子文先生  
梁卓偉教授 GBS, JP  
李晞熾女士  
廖志強先生  
雷添良先生 GBS, JP  
林怡仲先生  
Mr Ching-cheng Ma  
馬郭志清女士  
梅大衛先生  
Mr Ramesh Melwani  
莫蔡倩文女士  
Dr Lewis Mullins  
謝思嘉博士  
彭玉陵先生  
Mr Chandru Parmanand  
Lady Violet May Ride  
Mrs Barbara Rogers  
施熙德女士  
蘇包陪慶女士 SBS  
孫永輝先生  
馬玉清女士  
謝本強醫生  
錢黃碧君女士  
衛淑莊女士  
黃英琦女士 JP  
黃正雙先生  
黃梁婉冰女士  
黃定康先生  
黃毓麟先生  
Mr Walter J Wuest  
邱子昭先生  
丘建文先生  
Mr Anthony Sik-keung Yeung  
榮明棣先生

Ms Mary Yung

容潤笙先生

### 贊助會員

Mr John Robertson Budge  
SBS, MBE, JP  
鄭美東女士  
Ms Woon-kwan Lee  
Ms Michell Lie  
Ms Alice Sai-lam Luk  
黃麗平小姐



香港賽馬會伸手助人肇慶護老頤養院董事局  
(肇慶伸手助人護老頤養院有限公司)

主席：丘建文先生 (至二零二三年六月十五日)  
成員：周一嶽醫生，GBS，SBS，MBE，JP  
孔令成先生，GBS，JP  
林怡仲先生  
雷添良先生，GBS，JP  
孫永輝先生  
容潤笙先生  
秘書：麥履善先生 (由二零二三年三月二十日)  
黃炳財先生 (至二零二三年三月三十一日)



## 樟木頭綜合服務管理委員會

主席	席：夏安麗女士，BBS	
副主席	席：李晞禔女士	
成員	員：陳華德先生 馮承光先生 葉永恆先生 賴錦玉女士 林怡仲先生 孫永輝先生 錢黃碧君女士 衛淑莊女士 丘建文先生	(至二零二三年六月十五日)
當然委員	員：朱可您女士 麥履善先生 黃炳財先生	(由二零二三年三月二十日) (至二零二三年三月三十一日)
秘書	書：陳錦芝女士 朱可您女士	(由二零二三年四月一日) (至二零二三年三月三十一日)

## 醫療及衛生小組

主席	席：朱可您女士，營運總裁	
成員	員：陳子洋先生，護理主任 陳錦芝女士，院長 陳潔茵醫生，老人科專科醫生 張國基先生，註冊護士 周秀芳女士，社會服務經理 鍾慧儀女士，院長 李瑋倫先生，言語治療師 雷逸華博士，香港理工大學護理系副教授 麥履善先生，行政總裁 馬玉嫻女士，物理治療部主任 黃炳財先生，行政總裁 楊美茵女士，註冊護士 余秀鳳教授，香港大學護理系教授	(由二零二三年三月二十日) (至二零二三年三月三十一日)
秘書	書：劉子敏女士，醫護服務經理	



## 二零二二至二零二三年度執行委員會、附屬委員會及小組

### 執行委員會

- 主席：夏安麗女士，BBS  
副主席：施熙德女士  
名譽司庫：林怡仲先生 (由二零二二年九月二十九日)  
名譽秘書：陶伊婷女士  
名譽法律顧問：容潤笙先生  
委員：包至金終審法院非常任法官，GBM，JP  
周一嶽醫生，GBS，SBS，MBE，JP  
戴樂群醫生，MH，JP  
顏福貞女士  
蓮娜女士  
孔令成先生，GBS，JP  
李愛平女士，MH  
李宗德博士，GBS，OStJ，JP  
李晞禔女士  
雷添良先生，GBS，JP  
莫蔡倩文女士  
謝思嘉博士  
馬玉清女士 (至二零二三年八月十二日)  
衛淑莊女士  
丘建文先生 (至二零二三年六月十五日)  
榮明棣先生  
當然委員：麥履善先生 (由二零二三年三月二十日)  
黃炳財先生 (至二零二三年三月三十一日)  
秘書：黎順萍女士 (由二零二三年八月一日)  
陳安安女士 (至二零二三年八月二十七日)

### 項目發展委員會

- 主席：莫蔡倩文女士  
副主席：顏福貞女士 (由二零二三年五月二日)  
委員：夏安麗女士，BBS  
陶伊婷女士  
孔令成先生，GBS，JP  
李愛平女士，MH  
李宗德博士，GBS，OStJ，JP  
李晞禔女士  
廖志強先生  
謝思嘉博士  
施熙德女士  
馬玉清女士 (至二零二三年八月十二日)  
黃梁婉冰女士  
秘書：陳夏虹女士 (由二零二三年六月十九日)  
殷詠詩女士 (至二零二三年六月二十五日)



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香港賽馬會伸手助人肇慶護老頤養院



## 信念

我們深信由於長者過去對社會貢獻良多，  
故應受人尊重，  
樂享豐盛晚年。

## 宗旨及使命

本會的宗旨乃盡量設法並迅速有效地滿足本港長者對住宿、  
護理及其他方面的需求。  
為了適應社會的急劇轉變及長者日新月異的期望及需求，  
本會隨時準備應付新問題，  
實踐新理念及試用不同的工作手法。



**Helping  
Hand**

伸手助人協會

**We Care for the Elderly**  
愛心護老·助享耆年

**Annual Report**  
**2022-2023**



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