



**Helping
Hand**

伸手助人協會

We Care for the Elderly
愛心護老·助享耆年

Annual Report
2023-2024



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.

Where Life is Full of Fun



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EXECUTIVE COMMITTEE, SUBCOMMITTEES & GROUP 2023 - 2024

EXECUTIVE COMMITTEE

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Vice Chairperson	: Ms Edith Shih
Hon Treasurer	: Mr Frank Lyn
Hon Secretary	: Ms Veronica Tao
Hon Legal Advisor	: Mr Simon Yun-sang Yung
Members	: Hon Mr Justice Kemal Bokhary, NPJ, GBM, JP Mr Walter Chang (from 13 Jun 2024) Mr Raymond Chow (from 28 Sep 2023) Dr York Chow, GBS, SBS, MBE, JP Dr David Lok-kwan Dai, MH, JP (up to 28 Sep 2023) 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 Ms Helena Wai Mr Andy Yung
Ex-officio	: Mr Sandy Macalister
Committee Secretary	: Ms Peggy Lai

PROJECT DEVELOPMENT SUBCOMMITTEE

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Vice Chairperson	: Ms Regina Fuk-ching Gan
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Committee Secretary	: Ms Jenny Chan

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Vice Chairperson	: Mrs Johanna Arculli, BBS Ms Christine Lie	(from 28 Aug 2024) (up to 27 Aug 2024)
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	
Ex-officio	: Ms Connie Chu Mr Sandy Macalister	
Committee Secretary	: Ms Kency Chan	

MEDICAL & HEALTH GROUP

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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 (up to 22 Sep 2023) Ms Anne Chung, Superintendent Mr Osmund Fung, Occupational Therapist (from 4 Dec 2023) Mr Byran Lee, Speech Therapist (up to 31 Mar 2024) Ms Hiu-ching Lam, Social Service Manager (from 1 Oct 2023) Dr Justina Liu, Associate Professor, The Hong Kong Polytechnic University Mr Sandy Macalister, Chief Executive Officer Ms Rosa Mah, OIC, Physiotherapy Unit 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)**

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Mr Leo Lin-cheng Kung, GBS, JP
Mr Tim Lui, GBS, JP
Mr Stephen Sun
Ms Helena Wai (from 28 Sep 2023)
Mr Simon Yun-sang Yung
Secretary : Mr Sandy Macalister

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



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Lady Youde

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SBS, MBE, JP
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Ms Woon-kwan Lee
Ms Michell Lie
Ms Alice Sai-lam Luk
Ms Helen Lai-ping Wong

FULL MEMBER

Mr Kin-hung Au



CHAIRPERSON'S REPORT

1 April 2023 – 31 March 2024



At Helping Hand our mission is of course to care for the elderly, but our role within society goes further. As an NGO we serve as an intermediary between donors and social change. To us donors empower long-term support for elderly care and enable advocacy, innovation and true impact. We have just enjoyed another year of seeing this partnership in action, for which we are incredibly humbled and grateful.

The opportunity to work for the elderly is an immense privilege. The people we care for inspire us every day. Their warmth and sincerity makes our involvement in Helping Hand a true joy. Look no further than Lok Fu's "National Treasure", the remarkable, fun loving and mobile Leung-hing who at 107 years of age is living proof that age should not define us.

We are grateful to The Hong Kong Jockey Club's immense generosity of funding the two-year renovation of our Holiday Centre (HC) and in making this a world-class facility. Works were completed in August 2023. Unexpectedly, SWD seconded the Centre the same month for emergency accommodation for SAHK, an NGO who cares for those with disabilities. This caused a certain amount of upheaval to our operation and some disappointment that we were unable to use it as planned, but our HC staff rose to the challenge and addressed the considerable demands of the situation with professionalism and positivity. At the time of writing we have no firm date of when it will be returned to us, but look forward to using and enjoying it in the future.

Work also continues on the pre-tender stages of the new Continuum-of-Care Home, which will be constructed on the site next to the Holiday Centre. Destined to raise the bar in elderly care, this state-of-the-art 200 bed home, will be financed substantially by SWD and is therefore subject to intense scrutiny by SWD and Architectural Services Department. The tender documents will soon be approved and the long-delayed selection of Architects and Quantity surveyors will begin. It is envisaged to be completed and fully operational by 2029.

We have seen a very positive shift in our relationship with our Hong Kong partner SWD and the Mainland authorities, especially with regard to our Home in Zhaoqing. We are well placed to take an important role in the development of the Greater Bay Area and both entities take a very keen interest in our operation and are helping with its promotion. This is something which has not been done before and we are excited to see this level of collaboration in our sector.

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

Biel Crystal (HK) Manufactory Ltd, Mr & Mrs Max Burger, Mrs Winnie Wong Chan, Chen Yang Foo Oi Foundation Ltd, CICC Charity Foundation HK Ltd, Mrs Betty Da Silva, Global Cosmetics (HK) Co Ltd, Mr Christopher Marcus Gradel, Green Huge Ltd, Haitong International Charitable Foundation Ltd, Mr Richard Li, Ms Christine Lie, Lions Club of Central, Majesty Quartz, Max Trinity Ltd, New Era Cap Asia Pacific Ltd, Overlook Investments Ltd, Saint Honore Cake Shop Ltd, Shang Sin Chun Tong Community Services Ltd, Mrs Purviz R Shroff, Si Yuan Foundation, Sinoway Properties Ltd, Mr John Size, The Hong Kong Jockey Club Charities Trust, The Van Zuiden Charity Trust, Twin Wealth Group Ltd, Vera Ruttonjee Desai Charitable Fund, Ms May Yee Yeung, Yifung Holdings Ltd and Mr Larry Yung.



On behalf of all of Helping Hand, I wish to thank a very special member of Helping Hand's Zhaoqing family, our General Manager Mr Wu Shang Wei, who retired on 24th June, after 26 years of service. Mr Wu has played an indispensable role in the building and the running of our home since 1998. His exceptional service to Helping Hand, his excellent management and visionary leadership, will remain his legacy to our home for many years to come. We thank him most sincerely and wish him a very happy, healthy - and very well-earned retirement!

I extend a heartfelt THANK YOU to all our dedicated Staff and Committee Members. Without their strong support and commitment, Helping Hand would not be able to deliver our mission.

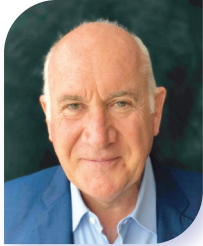


Our treasured 107 year old Leung Hing

**Johanna Arculli, Chairperson
Executive Committee**

CHIEF EXECUTIVE OFFICER'S REPORT

1 April 2023 - 31 March 2024



It has been just over a year since the Government removed the isolation orders on our homes, and while we embrace a new sense of normality, Helping Hand continues to focus on enhancing the lives of our precious residents.

With the restrictions of COVID-19 behind us, it was wonderful to see Helping Hand's signature event, our outstanding Boccia competition, revived once again. Initiated by Helping Hand in 2003, this inspiring event brings together over 120 players - many aged over 90 years - from 43 care homes, to compete in day-long competitions. We are looking forward to even more participants in our upcoming competition. It was heartening to also see our residents and their families, enthusiastically enjoying "Tsuen Linn Faan" (團年飯) and CNY dinners again, after the pandemic hiatus.

The major event last year was the surprise secondment of our newly renovated Holiday Centre by SWD. This was to provide emergency accommodation for a large NGO, who cater for those with learning and cognitive disabilities. They had needed to urgently evacuate their premises and re-accommodate the 181 residents and 160 staff. The initial 6-month period was extended and is likely to be further extended at least into the beginning of 2025. Helping Hand has continued to receive appropriate compensation from SWD during this period, with the assurance that there will be no negative financial impact to the organisation. This will include any and all revitalisation works before SWD hand the premises back to Helping Hand.

Human Resources and staffing still presents great challenges for us. In elderly care, we are facing a shortage of cleaners, care workers and personal care workers. However, our restructured HR Team has produced substantial improvements in recruitment, processing and staff support. As well as making every effort to recruit locally through all available platforms, in 2023 we joined the imported labour scheme and was fortunate to secure 8 personal care workers from the Chinese Mainland. They have, so far, proven to be valuable employees, and have made substantial contributions to our centres. We are looking forward to the next round of applications and hoping we can substantially expand our allocation.

Some of our biggest positive changes over the last year, have been initiated by our very competent and creative Medical Team. Falling remains one of the most common and dangerous events involving the elderly. In September 2023, a new project was launched, which focused on proactively reducing the frequency and severity of falls, while also reducing the use of uncomfortable restraints. Part of the solution lies shifting the mindsets of staff and the residents' families, the implementation of a thorough system of recording, reporting, reviewing and assessing all falls, and the completion of detailed staff questionnaires, interviews and discussions. A total of 7 training courses were held over the last year, including visits by Taiwan specialists on fall management, the correct use of restraints and fall prevention gerontology. Multi-disciplined collaborations were used to tailor make training programmes for selected residents in the physical, cognitive and safe toilet technique areas. The team constantly reviewed new technology and as a result installed bed monitoring, fall detection systems and fall prevention mats, for early detection and reduction of injury. Fast inflating, 'airbag-style' jackets have also been deployed for residents deemed at high-risk.





To reduce valuable nurse administration time, we have adopted initiatives that convert individual sales of incontinence wear, nasal and gastric tubes and urinary catheters, to package fees, so nursing staff can spend more time with personal care, and nutritional and body weight assessments. A multidisciplinary, personal care approach, involving nursing staff, nutritionists, chefs, speech therapists, social workers and visiting medical officers, has also achieved significant improvement using the latest soft meal technology. This has gained recognition from family members and residents for our efforts to enhance meal processes, improving both health and enjoyment through visual appeal, aroma, taste, and presentation.

Following on from the Productivity Council's recommendations in 2023 to make greater use of digital platforms, we have taken steps to revamp our websites, commission an advanced booking system for the Holiday Centre, and have moved to a paperless procurement and inventory system in Hong Kong, with Zhaoqing to follow suit.

Finally, I wish to thank our extraordinary supporters and donors, whose generosity enables us to do our important work; our amazing volunteers whose dedication and kindness continually demonstrates the true Hong Kong spirit; and our staff, who have, for another year, worked selflessly, compassionately and professionally, in taking care of our elderly.

We are grateful to you all, and excited to see what comes next.

Sandy Macalister
Chief Executive Officer



PROJECT DEVELOPMENT REPORT

1 April 2023 – 31 March 2024



"Only by never forgetting your original intention can you achieve success." The world is constantly changing, and this sentence will serve as a helpful reminder to me when I am feeling lost or confronted with a variety of challenges. The Hong Kong economy is still recovering, and previously dependable funding sources are dwindling. This presents numerous fundraising challenges, and we must be more innovative in developing new revenue streams. However, we would stick to our original mission of providing homes and care for the elderly in need. We are grateful to have had your wonderful support during these difficult times, and I am confident that together we can overcome all obstacles and achieve our goals. I would like to express my sincere gratitude to our sponsors, donors, supporters, employees, volunteers, and coworkers for their unwavering support.

Cookie Campaign 2024

This year, the Cookie Campaign offers egg tart and coconut tart vouchers in addition to boxes of cookies, expanding the product offering and simplifying delivery arrangements. We appreciate the continued support of Green Huge Ltd as our "Premium Sponsor". We also want to thank CICC Charity Foundation Ltd, Global Cosmetics (HK) Company Ltd, Haitung International Charitable Foundation Ltd, HealthBank (Twin Wealth Biotech Ltd), Shang Sin Chun Tong Charitable Foundation, and Yifung Holdings Ltd for being our "Caring Sponsors". Your contributions are essential to our success.



Cookies

St. Honore continues to supply cookies for our cookie campaign, where we have a long-standing partnership. We maintain the eco-friendly, straightforward yet appealing packaging design from the previous year. To add novelty to the campaign, we expand the product offering to include St Honore's signature oval-shaped egg tarts and coconut tarts in redemption vouchers. The redemption vouchers help in attracting donors to support the campaign because they are easy to send as gifts to others. We are grateful to St Honore for their partnership and support, which enabled the Cookie Campaign to be implemented successfully.

Sales and Donations

We are extremely fortunate to have the support from many organisations and donors who order our cookies and contribute to our Cookie Campaign. We sincerely appreciate Biel Crystal (HK) Manufactory Ltd, Buddhist Youth Association Ltd, Kerry Properties Ltd, Max Trinity Ltd, Si Yuan Foundation, St Honore Cake Shop Ltd, Ms Betty Da Silva, Ms Christine Hay-tai Lie, Mr Christopher Marcus Gradel, Ms Edith Shih, Mr John Size, Mr Larry Yung, Ms May Yee Yeung, Mr & Mrs Max Burger, Mrs Purviz R Shroff and Mr Richard Li. Furthermore, we would like to sincerely thank the group of volunteers and supporters for their enthusiastic involvement in spreading the word about the Cookie Campaign. Your assistance in encouraging your friends and family to take part in the cookie sale has helped the campaign gain greater attention and support. Our success is always derived from your contribution.

Furthermore, we conducted two sections of in-person cookie sales in May at YM2 in Kwun Tong and New Town Plaza in Shatin. The events also showcased the stories and images of our residents and staff, which were produced by Hong Kong Shifts, a social enterprise that uses storytelling as a means of fostering community relationships. The humble but inspirational stories of our residents and staff make me even more determined to help the elderly in need. We would like to acknowledge YM2 and New Town Plaza for providing the venue, Metro Radio for assisting with event promotion, Esmond W.T. Leung & Co., Oasis Brand Communications, and the elderly residents of our homes for their contributions to the success of the events. We hope to hold more of these physical charity sales events in the near future to increase awareness of our organisation and raise additional funds for the Cookie Campaign.

In addition, we have launched a variety of festive gift sets since last year to add freshness and attract more donors to the campaign. Many donors also participated in the "Double the Giving" event, returning the gift sets to people and organisations in need, allowing the underprivileged to enjoy the festive seasons.

Double the Giving

We are grateful to the many donors who participated in our "Double the Giving" campaign, donating ordered cookies or festival gift sets to our residents and other groups in need. As of August, we had received more than HKD 200K in donations through this program. In addition to our residents, we also make donations 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. The event in this year has not yet concluded, and I hope that everyone will continue to support it so that more organisations and people in need can benefit.



Inter-school Cookie Campaign

The number of participating schools has decreased since COVID-19; we have increased slightly this year but remain below the level prior to COVID. Hopefully, as the new term begins, more schools will participate. The winners of the Inter-School Cookie Campaign Contest 2023 were announced:

- The Champion : W F Joseph Lee Primary School
- The 1st runner up : La Salle College
- The 2nd runner up : Sha Tin Wai Dr Catherine F Woo Memorial School
- The 3rd runner up : Lingnan Kindergarten & Day Nursery (Siu Sai Wan)
- The 4th runner up : Choi Wan St. Joseph's Primary School

We are extremely grateful to Wofoo Social Enterprises for Co-organising and supporting the event. We are also grateful to the schools, teachers, student volunteers, and parents who contributed to the cookie campaign. I hope that this inter-school competition continues to grow, attracting more schools and students to participate while instilling in our future owner the values of respect and care for the elderly.

Advertising and Marketing

We are extremely thankful to Mr Jacky Cheung, the superstar, for being our Cookie Campaign ambassador for over 20 years. In addition, I am really appreciative to Rena Creative Products Ltd for designing all the attractive packaging, posters and marketing materials. We would also like to extend our thanks to the media that have supported us with advertising including Asiaray, Citybus, Hutchison Telecom Hong Kong, KMB, Metro Broadcast, MTR Corporation, The Star Ferry for helping us spread awareness and enabling us to reach a wider audience.

Other Fundraising / Donation / Corporate Partnership

- Aeon Stores (Hong Kong) Co., Ltd We are very fortunate to have chosen by Aeon Stores (Hong Kong) Co., Ltd to place donation boxes at their outlets, as well as to participate in their "Yellow Receipt" Campaign.
- Haitong International Securities Group Ltd We are so grateful for the unwavering support of Haitong International Securities Group Ltd for sponsoring the "Care for the Elderly, Care for the Brain" project, which allows us to extend it for another year.
- Hermes Asia Pacific Ltd We are so fortunate to receive sponsorship from Hermes Asia Pacific Ltd for 'Soft meal project' and purchase of equipment for our Care Homes.
- Lions Club of Central We are truly thankful to receive a generous donation from the Lions Club of Central to convert some of our shared rooms into single rooms at Zhaoqing Home for the Elderly to meet with the updated needs.
- Overlook Investments Ltd We are extremely thankful for a generous donation from Overlook Investments Ltd. The funding supports 'Soft meal project', '1-year dietitian services', 'purchase of equipment' and organizing activities for our Homes
- Ongoing Charitable Choice Donations We are very thankful to have been chosen by Charitable Choice Donations as their beneficiary of their online gift cards campaign since 2012. Their outstanding efforts to provide ongoing contributions to dozens of charities are remarkable.
- Shang Sin Chun Tong We are so grateful to have Shang Sin Chung Tong sponsoring the 'Dug separation project', 'Boccia Competition for the elderly 2024', 'Hot meal project' as well as events for our residents.
- The American Women's Association of Hong Kong Foundation We are very fortunate to have The American Women's Association of Hong Kong Foundation sponsoring the air bag vests for our Care Homes.
- The Community Chest of Hong Kong We are extremely thankful that Community Chest is sponsoring the installation of new air conditioning units for our Self-care Elderly Homes.
- The Hong Kong Jockey Club Charities Trust We are very fortunate to receive generous funding from The Hong Kong Jockey Club Charities Trust for renovating the rooms of our Zhaoqing Home for the Elderly.
- The Van Zuiden Charity Trust Thank you to The Van Zuiden Charity Trust sponsoring the purchase of equipment for our Care Homes.





- Vera Ruttonjee Desai Charitable Fund We are so fortunate to have The Vera Fund sponsoring the “Reduce restraint project” for our Care Homes.
- Donation from Mrs Winnie Wong Chan Thank you to Mrs Chan for her ongoing support of the "Love Elders Action" project, which allows our Self-care homes' residents and the community elderly in need to enjoy hot soup every month.

Other Major Donating Organisations / Foundations / Individuals

We would like to express our sincere thank you to the following individuals, foundations, and corporate donors for their generous support: Biel Crystal (HK) Manufactory Ltd, Charitable Choice, Chan Yang Foo Oi Foundation, Coresystem Technology Ltd, Flagro Group Ltd, Oldham, Li & Nie, HSZ (Hong Kong) Ltd, King and Wood Mallesons, Majesty Quartz, Morgan Stanley Asia Ltd, New Era Cap Asia Pacific Ltd, Phoenix Connect Ltd, Richards Basmajian Ltd, Sinoway Properties Ltd, Si Yuan Foundation, The Council of the Diocesan Girl's School, Union Giftware (HK) Ltd, 錦園有限公司, Dr Jessica Ogilvy-Stuart, Mr Ling Chiu Shing, Ms Choo Eng Chua, 林修瑜先生 and 李雪珍女士.

Group Visits to / Events for Home

Many corporations, organisations, groups, and individuals paid visits to our homes and organised activities for our residents, allowing them to stay connected to the outside world while also enjoying the various events. We were delighted to welcome: Amgen HK Ltd, Amway Hong Kong Ltd, Anson Kong's Fan Club, Bangkok Bank, Benson's Fan Club, China Resources (Holding) Co., Ltd, Chun Au Knitting Factory Ltd, CICC Charity Foundation Ltd, Commerce and Finance Law Offices, CLSA Ltd, Doctor Pet, Fulum Group, Four Seasons Hong Kong, Houbour Grand Kowloon Hotel, Hoi Tin Tong Co Ltd, Hong Kong Girl Guides, Haitong International Securities Group Ltd, Hermes Asia Pacific Ltd, Hoe Hin Pak Fah Yeow Manufactory Ltd, Jebsen & Co, Japan Tobacco (Hong Kong) Ltd, Morgan Stanley Asia Ltd, Japan Tobacco International (China) Ltd, King and Wood Mallesons, Regal Hotel, Rena Creative Products Ltd, Watami (China) Co., Ltd, Wong Tai Sin Bright Women Club, Sheraton Hotel Hong Kong, Silka Far East Hotel, Sing Sin Chun Tong, SinoPac Securities (Asia) Ltd, Towngas Hong Kong, Buddhist Wong Cheuk Um Primary School, International Church of the Foursquare Gospel Hong Kong District Ltd, and many other groups and individuals visiting and organizing events in our homes.

Caring Companies / Organisations

“Alone we can do so little, together we can do so much”. We would like to congratulate and express our gratitude to the 45 awardees of the Caring Company Logo Scheme, introduced by the Hong Kong Council of Social Service.

Here is the list of awardees:

Aeon Stores (Hong Kong) Co., Ltd, Amgen Hong Kong Ltd, Bangkok Bank Public Company Ltd, China CITIC Bank International Ltd, China International Capital Corporation (International) Ltd, Chun Au Knitting Factory Ltd, Citybus Ltd, CLSA Ltd, Crown Worldwide (HK) Ltd, Eric Chow & Co., Green Huge Ltd, Haitong International Charitable Foundation Ltd, Haitong International Securities Group Ltd, Hoe Hin Pak Fah Yeow Manufactory Ltd, Island Pacific Hotel, Jebsen & Co Ltd, KPMG, Kwan Tai Engineering Co., Ltd, Lan Kwai Fong Properties Ltd, Lions Club of Central, Metro Broadcast Corporation Ltd, Morgan Stanley Asia Ltd, MTR Corporation, NHT Global Hong Kong Ltd, Oldham Li & Nie Solicitors, Regal Hong Kong Hotel, Regal Kowloon Hotel, Rena Creative Products Ltd, S.T. Music & Art Centre, Saint Honore Cake Shop Ltd, Shang Sin Chun Tong Community Services Ltd, Silka Far East Hotel, Hong Kong, Silka Seaview Hotel, Hong Kong, Sino Group, Swire Properties Ltd, The “Star” Ferry Company Ltd, The Brandon Learning Centre, The Hong Kong & China Gas Company Ltd, The Kowloon Motor Bus Co. (1993) Ltd, The Olympian Hong Kong, The Pottinger Hong Kong, Twin Wealth Group Ltd, Watami (China) Co Ltd, Wofoo Plastics Ltd.

Ending

Serving the elderly who are in need makes me feel incredibly fortunate because they inspired me more than I do for them, and get to meet people who share the same values. I want to express my gratitude to all of our volunteers and co-workers who have made a commitment to help the underprivileged elderly. Despite all the difficulties and changes, you are still prepared to take on the challenges. We can proceed as of today all because of your dedication and passion. We all can help make the world a better place by lending our hands.

In addition, our regional flag day will be December 7 (Hong Kong Island). I would like to take this opportunity to invite you, your family and friends to participate in our Flag Day. For detail information, please scan the QR code below for the Flag Day page. We appreciate your support and look forward to seeing you at the event!

Siemen Mok

**Siemen Mok, Chairperson
Project Development Subcommittee**



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

1 April 2023 – 31 March 2024



It has been a positive year for our China Home in Zhaoqing. After nearly 26 years of operation, the Social Welfare Department and the Greater Bay authorities have shown interest in the Helping Hand model and acknowledged that elderly care homes in China offer a valuable solution for those waiting for home placements in Hong Kong.

The Hong Kong Government has been very responsive in removing some of the previous obstacles we have faced and are now partnering with us, and actively promoting us as a care home option by allowing Hong Kong elderly to experience a trial stay of up to 6 months, without losing their place on the Hong Kong waiting list.

This partnership has facilitated more elderly individuals from Hong Kong to explore the option of aging in the Greater Bay Area, and the ZQ Home has seen a noticeable increase in applications as a result.

With the high-speed rail and the increased road connectivity, the travel time to and from Zhaoqing continues to shorten, offering more choices and options for residents and their families.

We are currently working together with SWD to explore the feasibility of enhancing the existing dementia wing and establishing a training facility for the Greater Bay Area. Meanwhile our very competent training teams, comprising nurses, careworkers, social service, accounting and IT staff, continue to visit the ZQ home to offer advice and conduct training.





The new single rooms, ready for occupancy

A conversion of 7 six-bed rooms to 14 single rooms for our self-care residents, has also proved a popular decision. These modern, spacious and stylish rooms offer self-care residents an excellent living environment with open, natural surroundings. We thank the Lions Club of Central, for their kindness and support to fund this project.

Thanks to the generous support of the Hong Kong Jockey Club Charities Trust, work has also started on the complete refurbishment of 94 remaining rooms.

As always, we are focused on further upgrading our standards of care, and our Hong Kong training and support team continue to visit and work with the ZQ home's nurses and careworkers. The aim is to lift the standard of the home's care to a 'Nursing Home' level. This requires a high degree of medical and nursing expertise to cater to the complex needs of residents needing specialised support. It is a priority to enhance the professional competencies of nurses, careworkers, and support staff, and a crucial step in optimising the ZQ Home's services to ensure and deliver the best possible elderly care.

After 26 years of loyal service and serving the Home since its construction, Mr Shang-wei Wu, our committed General Manager, has retired. On behalf of the Zhaoqing Board, we thank Mr Wu for his excellent service and considerable contribution.

We welcome the appointment of Mr Wu's Deputy Superintendent, Ms Zi-Yang Zeng, as the new General Manager, and thank our staff for their hardwork and support over the last year.



Mr Wu attending his farewell with his long serving colleagues

**FRANK LYN, 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

(於二零二四年三月三十一日)
(AS AT 31 MARCH 2024)

		老人之家 Housing for the Elderly (Pop 310)		護老院 Care Home (Pop 325)		療養單位 Infirmary Unit (Pop 13)		日間護理單位 Day Care Unit (Pop 64)		總人數 Total Population (Pop 712)	
平均年齡 Average Age		76.93		86.36		90.00		84.89		82.19	
年齡 Age	性別 Sex	No	%	No	%	No	%	No	%	No	%
六十至六十九 60 - 69	M	21	6.8	3	0.9	0	0.0	4	6.2	28	3.9
	F	35	11.3	8	2.5	0	0.0	0	0.0	43	6.0
七十至七十九 70 - 79	M	64	20.6	33	10.1	0	0.0	2	3.1	99	13.9
	F	80	25.8	34	10.5	1	7.7	8	12.5	123	17.3
八十至八十九 80 - 89	M	27	8.7	36	11.1	2	15.4	14	21.9	79	11.1
	F	58	18.7	75	23.1	2	15.4	12	18.8	147	20.7
九十或以上 90 or over	M	11	3.6	25	7.7	1	7.7	6	9.4	43	6.0
	F	14	4.5	111	34.1	7	53.8	18	28.1	150	21.1
總數 TOTAL	M	123	39.7	97	29.8	3	23.1	26	40.6	249	34.9
	F	187	60.3	228	70.2	10	76.9	38	59.4	463	65.1

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

(於二零二四年三月三十一日)
(AS AT 31 MARCH 2024)

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	78	25.2	47	14.5	0	0.0	125	19.3
獨居 (家人資助生活費) Living Alone (With Family Support)	5	1.6	3	0.9	0	0.0	8	1.2
獨居 (家人離棄) Living Alone (Abandoned by Family)	5	1.6	0	0.0	0	0.0	5	0.8
與家人同住 Live with Immediate Family	164	52.9	125	38.5	2	15.4	291	44.9
與親友同住 Living with Relatives	10	3.2	11	3.4	0	0.0	21	3.2
住院 Living under Residential Care	48	15.5	139	42.8	11	84.6	198	30.6
總數 Total	310		325		13		648	

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

(於二零二四年三月三十一日)
(AS AT 31 MARCH 2024)

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	278	89.7	11	3.4	0	0.0	16	25.0	305	42.8
用輔助器行動 (拐杖、 四爪手杖等) Walk with Aids (Sticks, Quadripods, etc)	32	10.3	36	11.1	0	0.0	31	48.4	99	13.9
用助行架行動 Walk with Walking Frame	0	0.0	53	16.3	0	0.0	9	14.1	62	8.7
不能行動 Wheelchair/ Chair-bound	0	0.0	149	45.8	11	84.6	8	12.5	168	23.6
完全臥床 Completely Bed- bound	0	0.0	76	23.4	2	15.4	0	0.0	78	11.0
總數 Total	310		325		13		64		712	

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

(於二零二四年三月三十一日)
(AS AT 31 MARCH 2024)

疾病 Health Problems	護老院 Care Home		麗瑤 Lai Yiu (Pop 71)		畢尚華 Father Sean Burke (Pop 205)		樂富 Lok Fu (Pop 49)		療養單位 Infirmary Unit (Pop 13)		日間護理單位 Day Care Unit (Pop 64)		總人數 Total (Pop 402)	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%
高血壓 Hypertension	51	71.8	159	77.6	44	89.8	8	61.5	45	70.3	307	76.4		
認知障礙症 Dementia	41	57.7	129	62.9	24	49.0	11	84.6	40	62.5	245	60.9		
白內障 Cataract	22	31.0	68	33.2	29	59.2	5	38.5	23	35.9	147	36.6		
糖尿病 Diabetes Mellitus	14	19.7	68	33.2	17	34.7	6	46.2	23	35.9	128	31.8		
中風/腦血管病 Stroke / Cerebrovascular Disease	16	22.5	65	31.7	19	38.8	7	53.8	20	31.3	127	31.6		
心臟病 Heart Disease	18	25.4	62	30.2	17	34.7	2	15.4	19	29.7	118	29.4		
關節炎 Arthritis	14	19.7	40	19.5	12	24.5	3	23.1	8	12.5	77	19.2		
盆骨 / 大腿骨折 Fracture of Hip / Femur	11	15.5	30	14.6	6	12.2	4	30.8	6	9.4	57	14.2		
骨質疏鬆 Osteoporosis	5	7.0	26	12.7	5	10.2	3	23.1	6	9.4	45	11.2		
慢性阻塞性 呼吸道疾病 Respiratory Tract Disorder (COAD)	8	11.3	15	7.3	1	2.0	1	7.7	3	4.7	28	7.0		
帕金森氏病 Parkinson's Disease	3	4.2	16	7.8	2	4.1	1	7.7	4	6.3	26	6.5		

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

(於二零二四年三月三十一日)
(AS AT 31 MARCH 2024)

疾病 Health Problems	老人之家 Housing for the Elderly		竹園 Chuk Yuen (Pop 128)		寶林 Po Lam (Pop 122)		小西灣 Siu Sai Wan (Pop 60)		總人數 Total (Pop 310)	
	No	%	No	%	No	%	No	%	No	%
高血壓 Hypertension	69	53.9	70	57.4	29	48.3	168	54.2		
糖尿病 Diabetes Mellitus	27	21.1	27	22.1	12	20.0	66	21.3		
心臟病 Heart Disease	12	9.4	16	13.1	7	11.7	35	11.3		
白內障 Cataract	13	10.2	9	7.4	10	16.7	32	10.3		
關節炎 Arthritis	6	4.7	5	4.1	6	10.0	17	5.5		
骨質疏鬆 Osteoporosis	3	2.3	8	6.6	2	3.3	13	4.2		
中風 / 腦血管病 Stroke or Cerebrovascular Disease	6	4.7	0	0.0	3	5.0	9	2.9		
慢性阻塞性呼吸道疾病 Respiratory Tract Disorder (COAD)	4	3.1	0	0.0	1	1.7	5	1.6		
帕金森氏病 Parkinson's Disease	2	1.6	1	0.8	1	1.7	4	1.3		
認知障礙症 Dementia	1	0.8	0	0.0	1	1.7	2	0.6		
盆骨/大腿骨折 Fracture of Hip / Femur	0	0.0	0	0.0	2	3.3	2	0.6		

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

(於二零二四年三月三十一日)
(AS AT 31 MARCH 2024)

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	59	19.0	324	99.7	13	100.0	61	95.3	457	64.2
其他志願機構 Other Voluntary Agencies	142	45.8	0	0.0	0	0.0	0	0.0	142	19.9
獨立申請 (包括內部轉介) Independent Application (Incl Internal Transfers)	109	35.2	1	0.3	0	0.0	3	4.7	113	15.9
總數 Total	310		325		13		64		712	



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

(於二零二四年三月三十一日)
(AS AT 31 MARCH 2024)

經濟狀況 Financial Conditions	老人之家 Housing for the Elderly (Pop 310)		護老院 Care Home (Pop 325)		療養單位 Infirmary Unit (Pop 13)		日間護理單位 Day Care Unit (Pop 64)		總人數 Total Population (Pop 712)	
	No	%	No	%	No	%	No	%	No	%
綜合社會保障援助金 CSSA	166	53.5	86	26.5	0	0.0	3	4.7	255	35.8
長者生活津貼 (OALA)	96	31.0	127	39.1	2	15.4	13	20.3	238	33.4
高齡津貼 OAA	11	3.5	24	7.4	0	0.0	29	45.3	64	9.0
綜合社會保障援助金 (殘疾程度100%) CSSA (100% Disabled)	3	1.0	46	14.2	10	76.9	2	3.1	61	8.6
傷殘津貼DA	4	1.3	37	11.4	1	7.7	5	7.8	47	6.6
自我供養 Self - finance	29	9.4	2	0.6	0	0.0	2	3.1	33	4.6
由家人 / 親友援助 Family / Relatives Support	23	7.4	1	0.3	0	0.0	4	6.3	28	3.9
退休金 Retirement Fund	8	2.6	2	0.6	0	0.0	0	0.0	10	1.4
高額傷殘津貼 HDA	0	0.0	0	0.0	0	0.0	5	7.8	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	1	1.6	1	0.1

單位活動次數 TOTAL FREQUENCY OF ACTIVITIES

(由二零二三年四月一日至二零二四年三月三十一日)
(FROM 1 APRIL 2023 TO 31 MARCH 2024)

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
復康性： 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	877	975	500
發展性： 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	1240	541	242
教育性： 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	397	525	310
康樂性： 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	279	941	61
社交性： 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	257	621	25

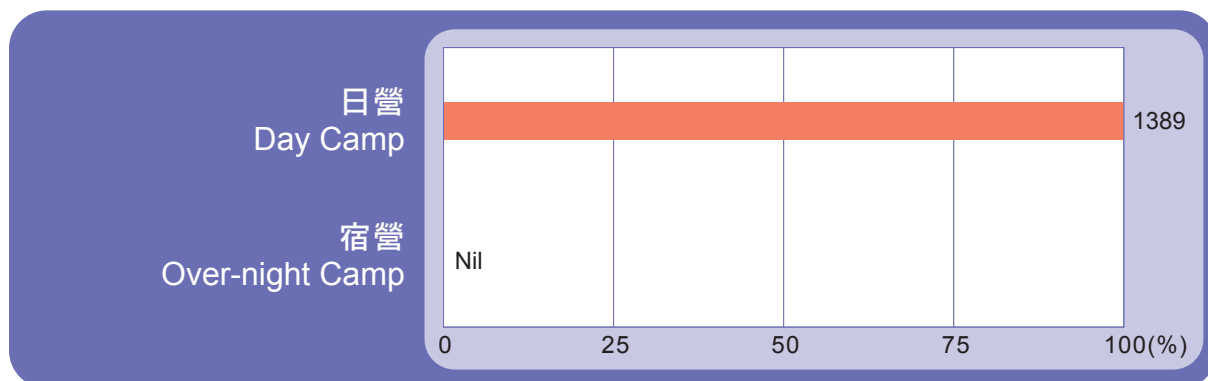
* 註：數據是以活動次數為單位。

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

2023 – 2024 使用率
Total Attendance of Users 2023 – 2024



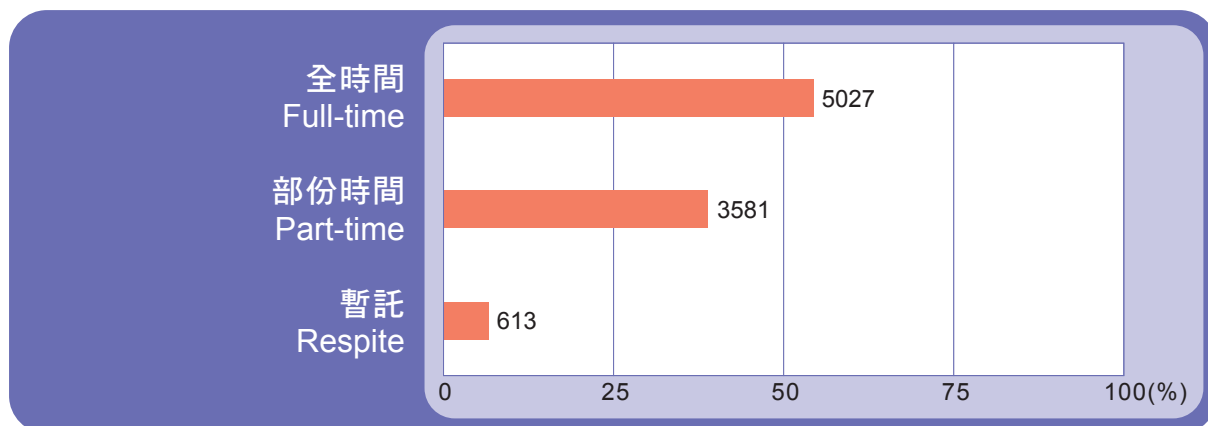
總人次 Total : 1389

備註： 度假中心之裝修工程已經完成，並於2023年4月重開，為日營營友提供服務。然而，鑑於緊急服務安排，由2023年8月29日起，社會福利署徵借度假中心，讓香港耀能協會將盛康園的服務使用者遷往中心暫住。這段期間，度假中心暫停接受所有個人及團體的訂營申請，直至另行通知為止。

Remarks: The renovation work of Holiday Centre was completed, and reopened to provide service for day campers in April 2023. On 29th August, Social Welfare Department seconded the Holiday Centre for the SAHK who needed to relocate their residents from their premises in LOHAS Garden. During this period, the Holiday Centre suspended all individual and group camping service bookings, until further notice.

日間護理單位 DAY CARE UNIT

2023 – 2024 使用率
Total attendance of users 2023 – 2024



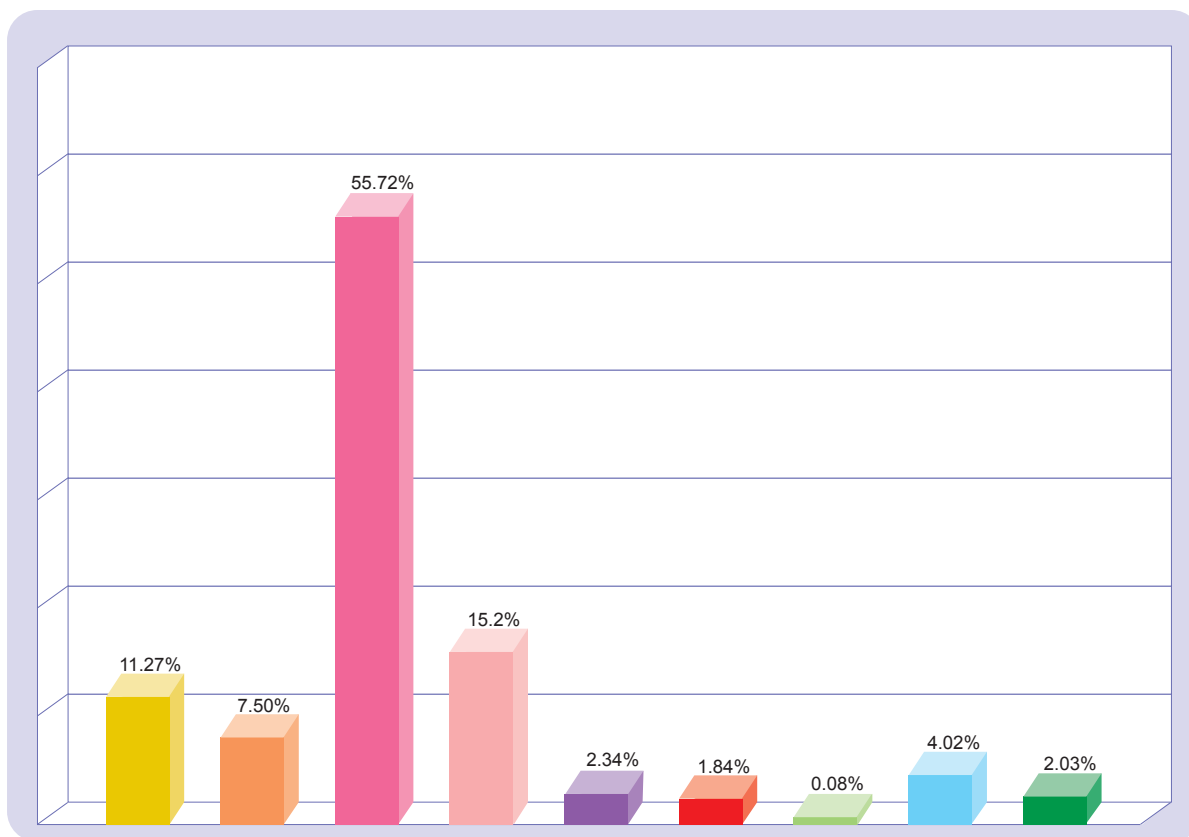
總人次 Total : 9221



伸手助人協會二零二三年至二零二四年度經常性收支狀況 INCOME AND EXPENDITURE (RECURRENT) FOR 2023 - 2024

(由二零二三年四月一日至二零二四年三月三十一日)
(FROM 1 APRIL 2023 TO 31 MARCH 2024)

收入 Income



總收入 Total Income : HK\$152,805,195

- 度假中心社署津貼
SWD Subvention for Holiday Centre
- 度假中心營費
Camp Fee for Holiday Centre
- 社署津貼
SWD Subvention
- 院舍膳宿費
Rent & Meal (Homes)
- 公益金撥款
The Community Chest Allocation

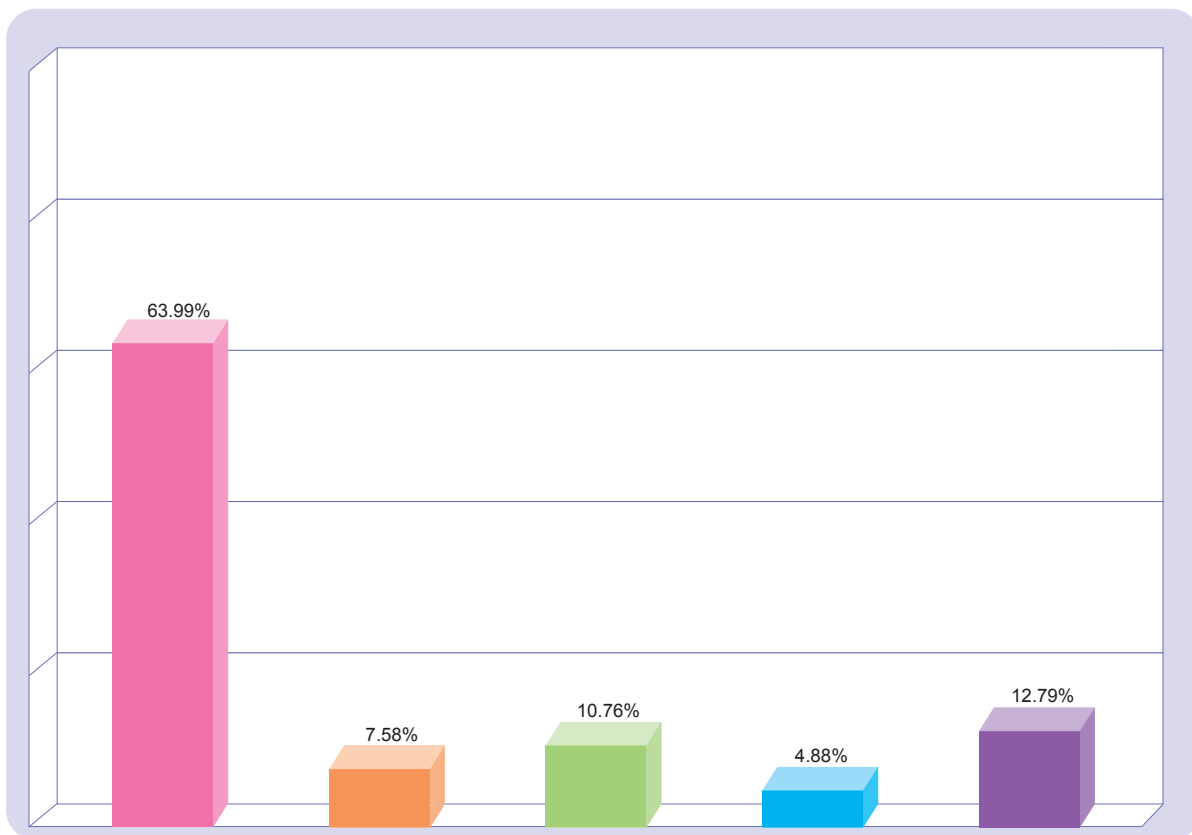
- 曲奇義賣運動及其他籌款活動
Cookie Campaign & Other Fundraising Events
- 一般捐款及收入
General Donations & Other Sources of Income
- 特定收入（院舍經常性開支用途）
Designated for Care Home / Housing for the Elderly
- 特定收入（行政開支用途）
Designated for Administrative Expenses



伸手助人協會二零二三年至二零二四年度經常性收支狀況 INCOME AND EXPENDITURE (RECURRENT) FOR 2023 - 2024

(由二零二三年四月一日至二零二四年三月三十一日)
(FROM 1 APRIL 2023 TO 31 MARCH 2024)

支出 Expenditure



總支出 Total Expenditure : HK\$166,321,526

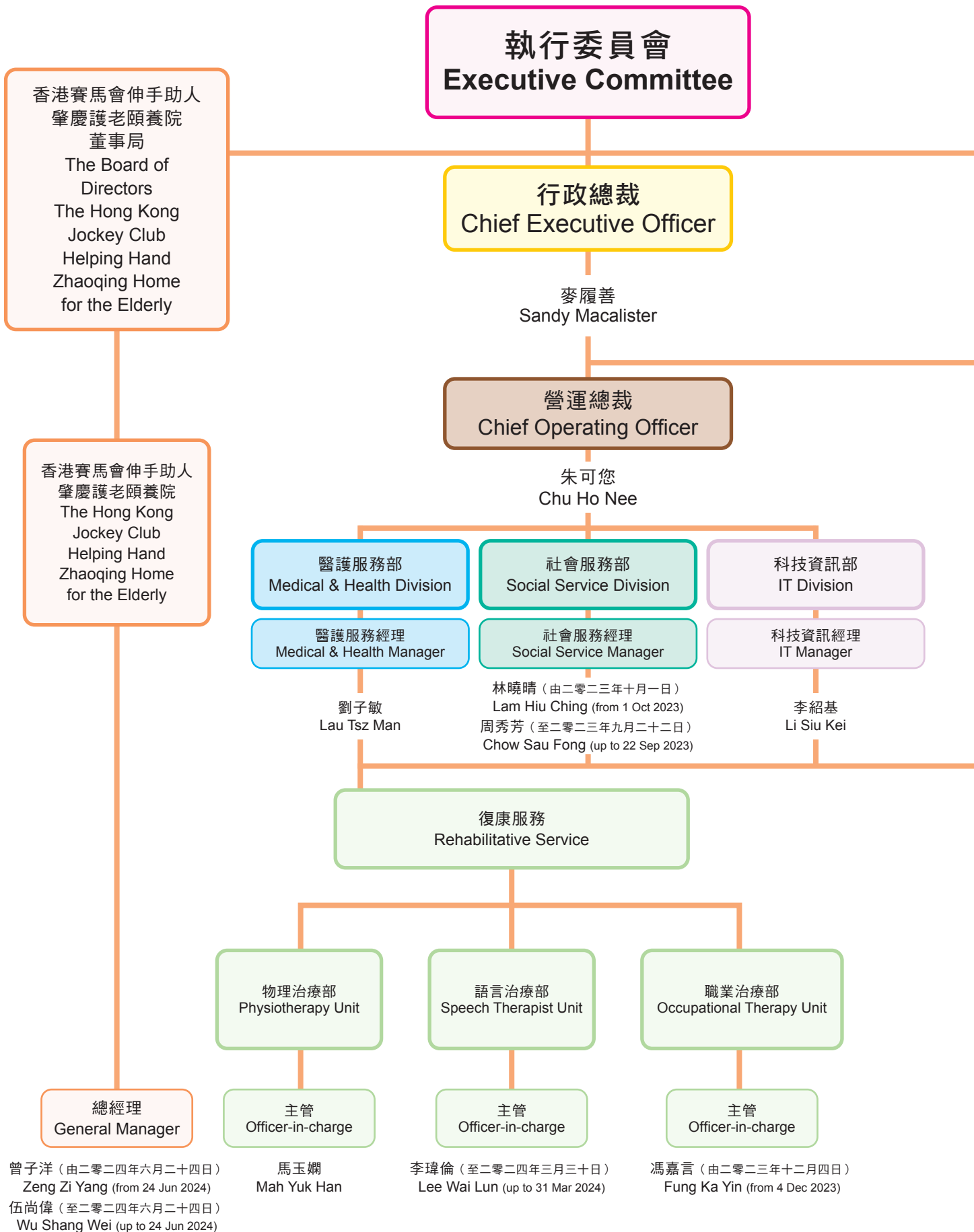
- 護老院
Care Homes

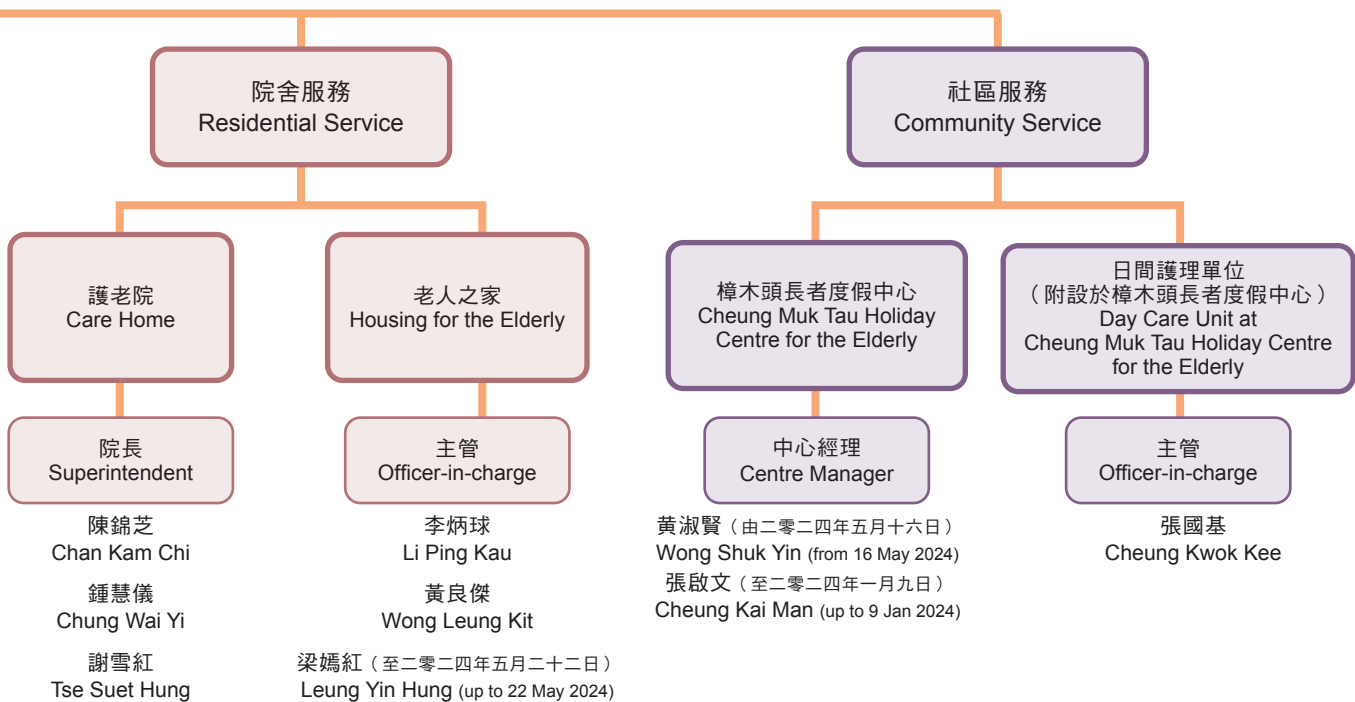
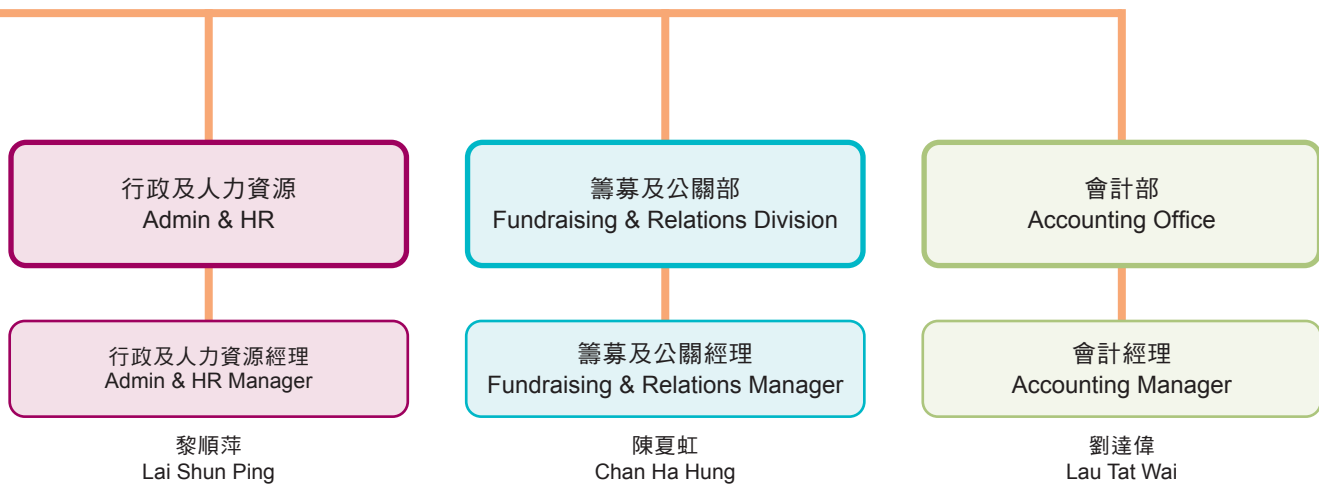
- 老人之家
Housing for the Elderly

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

- 行政開支
Central Administration

- 資產折舊
Depreciation





(更新於二零二四年九月)
(as at Sep 2024)



圖片

Highlights of the Year in Photographs

年度年報

2023-2024 Annual Report

We Care for the Elderly 愛心護老·助享耆年



二零二四年度伸手助人協會之曲奇義賣運動 Helping Hand Cookie Campaign 2024



院友齊心合力包裝節日禮盒，大家有說有笑，一起為協會出力。
院友一直是我們曲奇義賣的最強後盾，多謝你們！

With the kind help from our wonderful elders, our festive gifts were packed for sale.

Our residents have played an important role, and have always been our strongest support in the campaign for all these years – "Thank you!"



曲奇義賣活動展出了我們院友及員工的人物故事專訪及相片，他們的故事令人鼓舞又具啟發性。

The events also featured the stories and images of our residents and staff, which were both motivating and inspiring.



「慈善曲奇轉贈計劃」得以持續並讓本會長者及其他弱勢社群同感關愛及受惠，實在有賴每一位善長的熱心支持，謹此衷心致謝。

Our sincere thanks go to every individual and group, who donated cookies for our elderly and other underprivileged groups, so that we may again spread the love and kindness thru our "Double the Giving" programme again.



觀塘裕民坊及沙田新城市廣場舉行了兩場共六天的實體曲奇義賣活動。
Two "in-person" cookie sales took place in YM2 and New Town Plaza.



院舍活動 Home Activities



職員為博院友一笑，落力排練話劇，在聖誕派對上表演，維肖維妙。
FSB staff again staged a brilliant Christmas production for the residents.



院友難得到政府飛行服務隊的總部參觀，並見識各式各樣的機隊及救援設備。
大家一起在多用途運輸直昇機前留影，特別興奮。
Residents visited the headquarters of Government Flying Service, where they learnt about the variety of aircraft and equipment used in rescue missions.



又到盛產榴槤的季節，院舍舉辦榴槤派對 - 院友食得津津有味！
It was time to call all the durian lovers! Residents just loved it!

「流動五感大茶樓」的懷舊點心是專為有吞嚥困難的長者而製作的，非常用心和有心思，院友大快朵頤！
The dim sum experience from the "Sensory Restaurant on Wheels™" for our residents with swallowing difficulties, was so impressive and meaningful. Our residents loved it!



院友與義工一起到甜品工作室製作聖誕蛋糕，度過溫馨又愉快的早上。
Residents visited a cake studio to make Christmas cakes with volunteers. All had a wonderful time together.



院友一起往香港故宮文化博物館參觀，欣賞來自世界各地的珍貴文物。
Residents visited the Hong Kong Palace Museum to see art and treasures from all over the world.



義工於中秋慶祝活動表演古箏後，讓院友也體驗一下彈奏古箏的樂趣；院友都覺得新奇，躍躍欲試！
Residents were eager to try playing Guzheng (Chinese Zither) after the volunteers performed for them in the Moon Festival party.



「關愛長者大行動」計劃中，院舍每星期都會為院友和社區長者預備愛心靚湯，送上溫暖。
Homemade soups were distributed to the residents and elders from the community weekly under the "Love Elders Action" project. Thank you!



院舍活動 Home Activities



院友聚首一堂享用冬至團圓飯；除感謝過去豐足的一年，更感恩：「我們都是一家人。」
Residents gathered together at the winter solstice reunion dinner. They were grateful for the good year that had passed, and felt blessed to be one of the Home's family.



院友一起練習「大笑瑜珈」，透過不同的遊戲和動作互動，盡情大笑一番。
Residents practised "Laughter Yoga" together. Thru various exercises and interaction with their peers, laughter soon filled the room.



為推廣健康飲食，院舍舉辦「識飲識食大比拼」烹飪比賽；院友都非常認真地構思菜色，色香味俱全。

To promote a healthy diet, "Healthy Foodie Cooking Competition" was held. Residents worked hard to create their dishes. Look how nutritious and presentable they were!



「耆耆耆老」合唱團正式成立；院友認真練歌，期待為大家獻唱金曲，送上歡樂。
Our SSW Elderly Choir was officially formed. Residents practise frequently, hoping to bring happiness for everyone.



義工細心教導院友如何護理皮膚，非常實用 - 「祝大家都青春常駐！」
Volunteers taught our residents some tips on skincare. Residents found it very practical - "Let us stay young and beautiful!"



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



院友定期相約一起上酒樓嘆茶食點心，順道逛超市購物，簡單卻滿足！
Residents joined together for dimsum regularly, and then shopped at the supermarket afterwards. Happy and satisfied!



院友結伴到佛山市南海區博物館參觀，一起欣賞歷史藝術，體會文化風情。
Residents enjoyed the exhibitions in Foshan Nanhai Museum, which showcased a selection of arts and cultural treasures.



院友一起製作浮水畫，作品都色彩繽紛，非常漂亮！
Residents excelled in marble painting, producing beautiful works!



懇親會活動中，院友與親屬濟濟一堂同慶新春，現場更有年青義工表演精彩的舞獅，氣氛相當熱鬧，樂也融融。
In the family reunion event, residents and their family members gathered together to celebrate Chinese New Year. They enjoyed an impressive lion dance and wonderful entertainment.



長者度假中心 Holiday Centre for the Elderly



度假中心完成翻新工程後，我們於去年五月舉辦了一次「家庭同樂日」。一眾熱心義工帶領公眾人士參觀中心專門為長者而設的新器材和新設施，又一起體驗不同的活動，大家都非常愉快！

Our Holiday Centre held a Family Fun Day after the renovation last May. With the help of our volunteers, we were able to present to the public our "new" Holiday Centre with various facilities and activities designated for the elderly.



扭氣球活動中，會員扭出長劍後即興玩起來，童心盡現，笑彎了腰！

In the balloon twisting class, members had fun not only in making various items, but also took time to perfect their fencing skills!



會員試玩「木棋運動」，這是一項新興運動，能夠考驗會員的棋賽技巧、眼界和戰術策略 - 好玩！

Members played Molkky for the first time. It is a new game that requires skill, precision and a strategic mindset. Lots of fun!



空靈鼓是一種容易上手的樂器，即使會員沒有音樂基礎也可輕鬆彈奏不同的流行曲，成功感十足！

The tank drum is quite an easy instrument for beginners. Members soon enjoyed playing some popular songs by themselves, which provided a great sense of accomplishment.

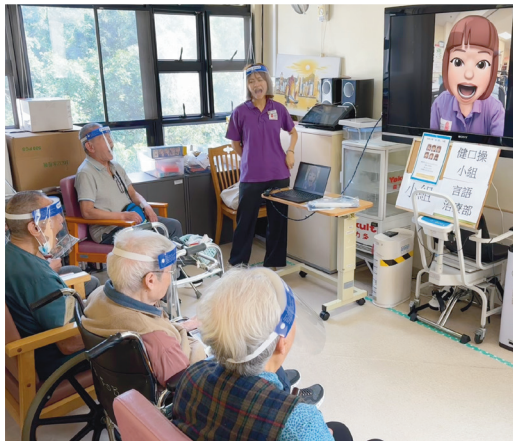


夏日消暑「良」茶工作坊中，會員一邊品茶，一邊學習泡茶技巧，度過悠閒早上。

Members learnt some practical knowledge on tea brewing, and enjoyed various types of tea in our Summer Tea workshop.



復康服務 Rehabilitative Services



言語治療師透過自製的動畫影片來帶領院友進行口肌訓練，院友都非常投入，並努力練習。
Our speech therapist conducted oromotor exercises with customized animated videos for our residents.



肇慶院舍的院友齊踏單車做運動，好好鍛鍊身體，活力充沛。

Our residents in Zhao Qing Home for the Elderly joined group spin class together to stay fit.



物理治療師利用紅外線治療儀來舒緩院友手部不適。

Our physiotherapist conducted infrared therapy for our resident to relieve his arm discomfort.



職業治療部開辦「大展手藝」小組，讓院友透過不同的「手」工活動，輕鬆愉快地鍛鍊上肢的精細肌肉，同時維持認知功能。

Our Occupational Therapy Department conducted a series of arts and craft workshops for our residents. Thru these enjoyable fine motor skill activities, their upper limb strength can be enhanced, and their cognitive ability maintained.

長者日間護理單位 Day Care Unit



長者用鮮花製作手工畫，作品精緻，使人欣喜！

Our elder created an enchanting artwork with real fresh flowers!

長者以「香港早晨」開展新的一天；透過不同的記憶輔助物品及活動，讓長者重新掌握時間、人物和地點等重要資訊，並鼓勵他們與他人互動，以改善或維持長者的認知能力。

Elders started their day with "Good Morning Hong Kong". Through different memory aids and activities, elders were able to regain important information, such as time, person, and place. They also encouraged to stay connected with others, so as to improve or maintain their cognition.







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羅艷影女士
譚天逸小姐
譚天韻小姐
譚竹君女士
關仲英女士
關祐生先生
蘇文璐女士



**Companies, Government Departments,
Institutions & Organisations**

A R Medicom Inc (Asia) Ltd
Alianz Global Corporate & Specialty Hong Kong Branch
Allied First Corporation Ltd
American Women's Association of Hong Kong
Amway Hong Kong Ltd
Bloomberg L P
China Citic Bank International Ltd
China Resources (Holdings) Co Ltd.
Chun Au Knitting Factory Ltd
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Committee on the Promotion of Civic Education (Kidults)
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Four Seasons Hotel Hong Kong
Giving Love
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St Johannes College (Primary Section)
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The Community Chest of Hong Kong
The Hong Kong Indian Women's Club
The JC Group
The Kowloon Motor Bus Co (1933) Ltd
The Van Zuiden Charity Trust
Union Giftware (HK) Ltd
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上海總會
大廚料理有限公司
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志蓮牙科診所有限公司
拔萃女書院
招商局慈善基金會
明愛黃耀南中心
東九龍居民委員會
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社會福利署
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香港社會服務聯會
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蘭桂坊集團
鷹美(國際)控股有限公司

We are grateful to the following **supporters** for their **kind assistance** in the year 2023 - 2024.

Individuals

Mrs Johanna ARCULLI
Ms Teresa LAW
王麗娜女士
王麗萍中醫師
伍科霖女士
朱智淞中醫師
何芷桐女士
呂林志嫦女士
李少英女士
李家彤小姐
李鳳貞女士
李錦榮先生
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香倩兒女士
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梁玉書先生
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梁敏紅女士
郭治鴻中醫師
陳永佳先生
陳永強先生
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陳慧芳女士
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黃思琪女士
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葉東松先生
趙佩瑩女士
劉麗華中醫師
劉耀華中醫師
慕容毅豪先生
歐敏儀中醫師
盧淑貞中醫師
鍾翠瑩女士
羅偉梅女士
譚天逸小姐
譚天韻小姐
蘇文璐女士

Companies, Institutions & Organisations

Allianz Global Corporate & Specialty Hong Kong Branch
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Anson Kong Fan Club
Bangkok Bank Public Co Ltd
Brandon Learning Centre
Breathe-Easy Aircon Cleaning HK Ltd
Charitable Choice Ltd
Commerce & Finance Law Offices
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Department of Health
Dr POM Medical Care Ltd
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- Lok Fu Estate
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King & Wood Mallesons
Kiu Hair Salon
Kwan Tai Engineering Co Ltd
Morgan Stanley Asia Ltd
Sacred Heart Canossian College
Samuel Ashley
Sino Group of Hotels
Social Welfare Department
The Community Chest of Hong Kong
The Hong Kong Council of Social Service
The Hong Kong Jockey Club
Timberland
九巴之友
中文大學醫學院（無言老師計劃）
中金公司
仁濟醫院靚次伯紀念中學
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志蓮牙科診所有限公司
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金利鎮樂貝爾幼兒園
哈羅國際學校
省善真堂社會服務有限公司



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龍華同鄉會
顏志恆歌迷會
鐵路樂風中隊

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 2024** is still on going, 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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HealthBank (Twin Wealth Biotech Ltd)
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Manhattan Garments (International) Ltd
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Ng Teng Fong Charitable Foundation Ltd
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Ruby & Minoo N Master Charity Foundation
Ms Edith SHIH
Mr John SIZE
Mr Henry TANG
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YM2
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佛教青年協會



Our Helping Hand Cookie Campaign 2024 is still on going, 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.

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ALPS Advisory (HK) Ltd
Ms Cassie AU YEUNG
Ms Ophelia AU YEUNG
Ms Jessice BELLOC
Mr Edmund BRADLEY
Ms Anita CHAN
Mr Billy CHAN
Dr Henry CHAN
Ms Jenny CHAN
Ms Ka-yee CHAN
Ms Keibie CHAN
Ms Selina CHAN
Ms Suen CHAN
Ms Janie CHANG
Mrs Elisabeth CHAUDHURI
Ms Mei-wai CHOI
CLSA Ltd
Mr Wai CHEUNG
Ms Wendy CHOW
Kwok-ting CHEUNG
Kwok-tung CHEUNG
Dr Daniel CHAK
Dr Edgar CHENG
Mr Adrian CHOW
Mr Anthony Wing-kin CHOW
Fung-yu CHOW
Ms Mei-han CHOW
Mr Shi-choi CHOW
Mr Kin-wah CHU
Mr A S DA CRUZ
David Li Kwok-po Charitable Foundation Ltd
Ms Claire DU
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Mr Chi-nam KWAN
Mr Sai-cheong KWONG
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Ms Connie Pui-fan LAM
Ms Elaine LAU
Ms Jillian Chi-ling LAU
Mr Tat-wai LAU

Ms Percy LAU
Ms Hoi-yan LAW
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Ms Gloria Wai-kwan NG
Ms Rachel NG
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The Bank of Asia Charitable Foundation Ltd
The Development Studio Ltd
The Hong Kong Mortgage Corp Ltd
Mr Kenneth TING
Tokyo Byokane Co (HK) Ltd
Mr Nicolas TSE
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Ms Karmen TSE
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Ms Heidi TSE
Ms Fanny TUNG
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和諧之家
張桂生先生
陳慶華君
楊愛貞女士
福興蔬菜
歐陽柏基先生
蕭國雄先生
鍾浩偉先生
顏志恒歌迷會

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 2024 is still on going, we are grateful to the support given by the following schools who participated in the **Inter-School Cookie Competition** under this campaign.

Caritas Fanling Chan Chun Ha Secondary School
Choi Wan St. Joseph's Primary School
City Kidz
Hong Kong Gifted Education Teachers' Association
La Salle College
Lingnan Kindergarten & Day Nursery (Siu Sai Wan)
Maple Bear Canadian International Kindergarten
St Francis of Assisi's College
St Paul's Convent School (Secondary Section)
W F Joseph Lee Primary School



HELPING HAND
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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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 2024.

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 5.

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)	Dr. Joseph Lee
Ms. Edith Shih (Vice Chairperson)	Ms. Christine Hay-tai Lie
Mr. Frank Yee-chon Lyn (Hon Treasurer)	Ms. Siemen Sin-man Tsoi
Ms. Veronica Tao (Hon Secretary)	Dr. Jessica Ogilvy-Stuart
Mr. Simon Yun-sang Yung (Hon Legal Advisor)	Mr. Tim-leung Lui
Hon Mr. Justice Kemal Bokhary	Mrs. Nancy Giok-Ching Thompson (Deceased on 12 August 2023)
Dr. York Yat-ngok Chow	Ms. Helena Suk-chong Wai
Dr. David Lok-kwan Dai (Resigned on 29 September 2023)	Mr. Andy Yung
Ms. Regina Fuk-ching Gan	Mr. Gary Kin-man Yau (Resigned on 16 June 2023)
Mrs. Lena Harilela	Mr. Raymond Ming Joe Chow (Appointed on 28 September 2023)
Mr. Leo Lin-cheng Kung	Mr. Walter Chang (Appointed on 13 June 2024)
Ms. Christina Oi-ping Lee	

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.

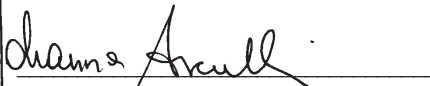
EXECUTIVE COMMITTEE MEMBERS’ RIGHTS TO ACQUIRE SHARES OR DEBENTURES

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, 6 September 2024

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 2024, 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 material accounting policy information.

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 2024, 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 ("HKSAs") 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 of the Company is responsible for the other information. The other information comprises 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 of the Company 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.

The Executive Committee is responsible for overseeing the Group's financial reporting process.



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 HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with HKSA's, 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, 6 September 2024

Leung Pak Ki
Practising Certificate Number P08014
HCH0896-2024



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

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
OPERATING INCOME AND EXPENDITURE			
Community Chest allocation	20(a)	3,120,900	3,120,900
Donations			
- Others	20(b)	3,793,560	3,742,860
Interest income		23,698	24,127
Lump sum grant		64,616,097	61,892,622
Meal income		7,015,701	6,604,059
Meal income from staff		458,801	490,693
Rental income		16,211,289	15,906,255
Sundry income		1,897,231	1,633,359
SWD Subvention for homes		13,035,118	13,016,940
SWD others		239,212	5,597,513
		110,411,607	112,029,328
Total operating income (Appendix I)		(124,135,177)	(120,195,260)
Less: Operating expenditure (Appendix I)		(13,723,570)	(8,165,932)
		(193,303)	(277,644)
Less: Finance cost (Appendix I)			
Donations for capital costs		1,363,073	645,487
- SWD – Block Grants		-	680,000
- Community Chest Capital Project	20(b)	630,857	1,050,631
- Others	20(b)	1,993,930	2,376,118
		(11,922,943)	(6,067,458)
ADMINISTRATIVE INCOME AND EXPENDITURE			
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		(1,717,213)	(368,049)
General donations	20(b)	970,808	3,186,567
Donation for running cost	20(b)	167,333	-
Donation for capital costs	20(b)	10,745,417	-
Interest income		1,930,702	957,011
Lump sum grant		7,257,201	6,879,998
Membership fee and sponsoring membership		15,960	14,360
Sundry income		35,485	221,966
Exchange (loss)/gain		(19,024)	21,680
SWD - Lotteries Funds		20,720	217,304
SWD - Others		-	3,807
		19,856,389	11,585,644
Less: Administrative expenditure		(8,112,057)	(7,601,426)
Depreciation of property, plant and equipment		(15,858,554)	(4,504,017)
		4,114,222	(519,799)
Net administrative deficit (Appendix II)			
FUND RAISING EVENTS INCOME, NET			
Cookie Campaign (Appendix III)		2,671,167	1,563,347
Other fund raising events (Appendix IV)		140,699	1,958,359
		2,811,866	3,521,706
HOLIDAY CENTRE - SURPLUS FOR THE YEAR			
	5	10,650,545	6,005,600
(DEFICIT)/SURPLUS FOR THE YEAR			
		(2,574,754)	2,940,049
Other comprehensive expenditure for the year			
Item that may be reclassified subsequently to surplus or deficit:			
Exchange differences on translation of financial statements of foreign operation		(1,624,711)	(2,621,369)
		(4,199,465)	318,680
TOTAL COMPREHENSIVE (EXPENDITURE)/ INCOME FOR THE YEAR			
		(4,199,465)	318,680

The accompanying notes form part of these financial statements.



CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT 31 MARCH 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		HK\$	HK\$
NON-CURRENT ASSETS			
Property, plant and equipment	6(a)	169,777,243	167,582,978
Financial assets at fair value through profit or loss	7	11,732,440	13,855,855
		181,509,683	181,438,833
CURRENT ASSETS			
Inventories	9	187,620	102,256
Trade and other receivables	10	4,008,920	6,298,190
Deposits with banks (maturity over 3 months)	11(b)	42,832,011	32,669,867
Cash and cash equivalents	11(a)	30,619,167	31,671,158
		77,647,718	70,741,471
CURRENT LIABILITIES			
Trade and other payables	12	20,530,961	16,484,791
Deferred income	14	57,377,751	48,426,655
Lease liabilities	13	1,943,979	1,943,950
		<u>(79,852,691)</u>	<u>(66,855,396)</u>
NON-CURRENT LIABILITIES			
Lease liabilities	13	-	<u>(1,820,733)</u>
		<u>179,304,710</u>	<u>183,504,175</u>
NET ASSETS			
FUNDS EMPLOYED			
General deficit		(79,212,450)	(65,892,279)
General reserve		1,885,526	1,885,526
Exchange reserve		4,860,015	6,484,726
Christa Tisdall Fund	15	13,239	13,239
The Hong Kong Jockey Club Charities Trust	16	91,773,695	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	78,939,796	73,691,713
		<u>179,304,710</u>	<u>183,504,175</u>
TOTAL FUNDS EMPLOYED			

Approved and authorised for issue by the executive committee on 6 September 2024.


 Mrs. Johanna Arculli
 Chairperson, Executive Committee


 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 2024**

	General reserve	Exchange reserve	Christa Tisdall Fund	The Hong Kong Jockey Club Charities Trust
	HK\$	HK\$	HK\$	HK\$
At 1 April 2022	1,885,526	9,106,095	13,239	86,276,361
Total comprehensive (expenditure)/ income for the year	-	(2,621,369)	-	-
At 31 March 2023	<u>1,885,526</u>	<u>6,484,726</u>	<u>13,239</u>	<u>86,276,361</u>
At 1 April 2023	1,885,526	6,484,726	13,239	86,276,361
Total comprehensive (expenditure)/ income for the year	-	(1,624,711)	-	-
Transfer	-	-	-	<u>5,497,334</u>
At 31 March 2024	<u><u>1,885,526</u></u>	<u><u>4,860,015</u></u>	<u><u>13,239</u></u>	<u><u>91,773,695</u></u>

The accompanying notes form part of these financial statements.

SWD Reserve Fund						
Gold Coin Fund	Holiday Centre Project - Others	Holiday Centre	SWD Lotteries Fund	General deficit	Total	
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	
77,636,711	1,316,280	2,091,898	73,691,713	(68,832,328)	183,185,495	
-	-	-	-	2,940,049	318,680	
77,636,711	1,316,280	2,091,898	73,691,713	(65,892,279)	183,504,175	
77,636,711	1,316,280	2,091,898	73,691,713	(65,892,279)	183,504,175	
-	-	-	-	(2,574,754)	(4,199,465)	
-	-	-	5,248,083	(10,745,417)	-	
<u>77,636,711</u>	<u>1,316,280</u>	<u>2,091,898</u>	<u>78,939,796</u>	<u>(79,212,450)</u>	<u>179,304,710</u>	

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
OPERATING ACTIVITIES			
(Deficit)/surplus for the year		(2,574,754)	2,940,049
Adjustments for:			
Depreciation		23,104,107	12,949,563
Interest income		(1,954,400)	(981,138)
Finance cost		193,303	277,644
Donation received		(8,430,931)	(12,151,503)
Provision/(reversal of provision) for untaken annual leave		118,576	(180,364)
Reversal of provision for long service payment		(281,655)	(101,725)
Fair value loss on financial assets at fair value through profit or loss		1,717,213	368,049
Foreign exchange (loss)/gain		19,024	(21,680)
Net loss on disposal of property, plant and equipment		5,548	12,297
		11,916,031	3,111,192
CHANGES IN WORKING CAPITAL			
(Increase)/decrease in inventories		(85,364)	25,591
Decrease/(increase) in trade and other receivables		2,289,270	(1,242,373)
Increase/(decrease) in trade and other payables		4,209,249	(9,821,326)
NET CASH GENERATED FROM/ (USED IN) OPERATING ACTIVITIES		18,329,186	(7,926,916)
INVESTING ACTIVITIES			
Interest received		1,954,400	983,146
Increase in deposits with banks (maturity over 3 months)		(10,162,144)	(22,861,706)
Payment for the purchases of property, plant and equipment		(3,330,340)	(2,661,720)
Payment for the purchases of property, plant and equipment from The Hong Kong Jockey Club Charities Trust		(19,960,187)	(15,167,000)
Payment for the purchases of property, plant and equipment from Lotteries Fund		(3,632,186)	(786,016)
Proceeds from disposal of financial assets at fair value through profit or loss		-	1,772,550
Proceeds from disposal of property, plant and equipment		-	3,798
NET CASH USED IN INVESTING ACTIVITIES		(35,130,457)	(38,716,948)
FINANCING ACTIVITIES			
Deferred income received		8,951,096	15,872,911
Donations received		8,430,931	12,151,503
Interest element of lease liabilities paid	11(c)	(193,303)	(277,644)
Capital element of lease liabilities paid	11(c)	(1,820,704)	(1,736,363)
NET CASH GENERATED FROM FINANCING ACTIVITIES		15,368,020	26,010,407
NET DECREASE IN CASH AND CASH EQUIVALENTS		(1,433,251)	(20,633,457)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR			
	11(a)	31,671,158	52,191,071
Effect of foreign exchange rate changes, net		381,260	113,544
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	11(a)	30,619,167	31,671,158

The accompanying notes form part of these financial statements.



NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION

a) Statement of compliance

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

The HKICPA has issued certain new and amendments to HKFRSs which are mandatorily 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 accounting period reflected in these financial statements.

b) Basis of preparation of the financial statements

The consolidated financial statements for the year ended 31 March 2024 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, unless the investment is classified as held for sale (see note 2(g)).

2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (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. All regular way purchases or sales of equity securities are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of equity securities that require delivery of assets within the time frame established by regulation or convention in the market place. 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 financial assets at 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 is 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 measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset and is included in the fair value gain/loss on financial assets at fair value through profit or loss line item, unless the dividends clearly represent a recovery of part of the cost of the investment.

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 terms of leases 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. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (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) Leases

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 less any lease incentives received, 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, and is reduced by 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 (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 financial asset measured 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. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

f) Leases (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 used to determine those payments, or there is a change in the Group's estimate of the amount expected to be payable under a residual value guarantee, by discounting the revised lease payments using an unchanged discount rate, unless the change in lease payments results from a change in floating interest rates. In that case, the lessee shall use a revised discount rate that reflects changes in the interest rate. When there is a change arising from the reassessment of whether the Group will be reasonably certain to exercise a purchase, extension or termination option, the lease liability is remeasured by discounting the revised lease payments using a revised discount rate, being the interest rate implicit in the lease for the remainder of the lease term, or the Group's incremental borrowing rate at the date of reassessment, if the interest rate implicit in the lease cannot be readily determined. When the lease liability is remeasured in either of these ways, 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") and that is not accounted for as a separate lease. In this case the consideration in the modified contract is allocated to each lease component on the basis of the relative stand-alone price of the lease component and the associated non-lease components are included in the respective lease components. 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 over the expected life of the financial instrument. 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 life of a financial instrument.

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.



2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

g) Credit losses and impairment of assets (Continued)

(i) Credit losses from financial instruments (Continued)

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.

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;
- an actual or expected internal credit rating downgrade for the borrower;
- an actual or expected significant change in the operating results of the borrower;
- significant changes in the expected performance and behaviour of the borrower.

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.

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.

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.

2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

g) Credit losses and impairment of assets (Continued)

(i) Credit losses from financial instruments (Continued)

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. Financial assets written off may still be subject to enforcement activities under the Group's recovery procedures, taking into account legal advice where appropriate.

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.

(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.

2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

i) Trade and other receivables (Continued)

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)).

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) Defined benefit plan obligations

The Group has a defined benefit plan, representing long service payment ("LSP") under the Hong Kong Employment Ordinance. The Group's net defined benefit obligation is measured by discounting the estimated cost to the Group of the benefit that employees have earned in return for their service in the current and prior periods, after deducting the negative service cost arising from the accrued benefits derived from the Group's MPF contributions that have been vested with employees, which are deemed to be contributions from the relevant employees.

iii) 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.

2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

o) Income tax (Continued)

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, the entity has sufficient taxable temporary differences relating to the same taxation authority and the same taxable entity, which will result in taxable amounts against which the unused tax losses or unused tax credits can be utilised.

The limited exceptions to recognition of deferred tax assets and liabilities are:

- temporary differences arising from goodwill not deductible for tax purposes,
- temporary differences arising from the initial recognition of assets or liabilities that affect neither accounting nor taxable profit (provided they are not part of a business combination) and do not give rise to equal taxable and deductible temporary differences,
- temporary differences relating to investments in subsidiaries, associates and joint ventures to the extent that 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, and
- temporary differences related to income taxes arising from tax laws enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development.

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 present 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 uncertain future events not wholly within the control of the Group is also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.



2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

p) Provisions and contingent liabilities

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 at contract inception, 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.

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.

2. BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

r) Translation of foreign currencies (Continued)

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 average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the foreign exchange rates ruling at the dates of the transactions are used. 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.

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 the entity and the Group 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 new and amendments to HKFRSs issued by the HKICPA to these financial statements for the current accounting period for the first time, which are mandatorily effective for the Group's financial annual period beginning on or after 1 April 2023.

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

HKFRS 17 and related amendments	Insurance Contracts
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to HKAS 12	International Tax Reform - Pillar Two Model Rules

The application of the new and amendments to HKFRSs in the current year has had no material impact on the Group's financial positions and performance for the current and prior years and/ or on the disclosures set out in these consolidated financial statements. The Group has not applied any amendments to HKFRSs that are not yet mandatorily effective for the current accounting period.

Possible impact of amendments issued but not yet effective for the year ended 31 March 2024

Up to the date of approval for issue of these consolidated financial statements, the HKICPA has issued a number of amendments which are not yet effective for the year ended 31 March 2024 and which have not been adopted in these consolidated financial statements, as follows:

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 ¹
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements ¹
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ¹
Amendments to HKAS 21	Lack of Exchangeability ²
Amendments to HKFRS 9 and HKFRS 7	Amendments to the Classification and Measurement of Financial Instruments ³
HKFRS 18 and consequential amendments to other HKFRSs	Presentation and Disclosure in Financial Statements ⁴
HKFRS 19	Subsidiaries without Public Accountability: Disclosures ⁴
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ⁵

¹ Effective for annual periods beginning on or after 1 January 2024

² Effective for annual periods beginning on or after 1 January 2025

³ Effective for annual periods beginning on or after 1 January 2026

⁴ Effective for annual periods beginning on or after 1 January 2027

⁵ Effective for annual periods beginning on or after a date to be determined

Except for the amendments to HKFRSs mentioned below, the directors anticipate that the application of all other 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 (2023: Nil).

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

	2024 HK\$	2023 HK\$
(Deficit)/surplus for the year before taxation	(2,574,754)	2,940,049
Notional tax on (deficit)/surplus before taxation, calculated at the rates applicable to deficit in the countries concerned	(740,550)	(5,029)
Tax effect of non-deductible expenses	25,911,634	21,800,571
Tax effect of non-taxable income	(26,099,660)	(23,237,118)
Tax effect of tax losses not recognised	928,576	1,441,576
Actual tax expense	-	-

(c) Deferred tax assets not recognised

As at 31 March 2024, the Group has unused tax losses of HK\$18,391,085 (2023: HK\$22,395,837) 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\$28,866,283 (2023: HK\$17,095,739) and expenses incurred amounted to HK\$18,215,738 (2023: HK\$11,090,139).

6. PROPERTY, PLANT AND EQUIPMENT

a) Reconciliation of carrying amount

	Right-of-use assets	Buildings	Leasehold improvements
	HK\$	HK\$	HK\$
Cost			
At 1 April 2022	8,660,899	245,763,556	19,270,555
Effect of foreign currency exchange differences	(254,526)	(6,891,177)	(208,466)
Additions	5,501,046	251,921	700,778
Disposals	-	-	-
Transfer	-	108,155	-
	<u>13,907,419</u>	<u>239,232,455</u>	<u>19,762,867</u>
At 31 March 2023	13,907,419	239,232,455	19,762,867
At 1 April 2023	13,907,419	239,232,455	19,762,867
Effect of foreign currency exchange differences	(161,996)	(4,404,435)	(132,680)
Additions	-	720,957	1,007,080
Disposals	-	-	-
Transfer	-	-	66,312,216
	<u>13,745,423</u>	<u>235,548,977</u>	<u>86,949,483</u>
At 31 March 2024	13,745,423	235,548,977	86,949,483
Accumulated depreciation			
At 1 April 2022	5,610,388	132,232,460	15,709,894
Effect of foreign currency exchange differences	(25,773)	(4,573,379)	(108,983)
Charge for the year	1,938,992	5,537,302	1,348,021
Written back on disposals	-	-	-
	<u>7,523,607</u>	<u>133,196,383</u>	<u>16,948,932</u>
At 31 March 2023	7,523,607	133,196,383	16,948,932
At 1 April 2023	7,523,607	133,196,383	16,948,932
Effect of foreign currency exchange differences	(22,461)	(3,013,835)	(70,155)
Charge for the year	1,934,124	5,475,242	11,948,467
Written back on disposals	-	-	-
	<u>9,435,270</u>	<u>135,657,790</u>	<u>28,827,244</u>
At 31 March 2024	9,435,270	135,657,790	28,827,244
Carrying amounts			
At 31 March 2024	<u><u>4,310,153</u></u>	<u><u>99,891,187</u></u>	<u><u>58,122,239</u></u>
At 31 March 2023	<u><u>6,383,812</u></u>	<u><u>106,036,072</u></u>	<u><u>2,813,935</u></u>

Furniture and fixtures	Office equipment	Motor vehicles	Construction-in-progress	Total
HK\$	HK\$	HK\$	HK\$	HK\$
18,512,416	25,699,957	11,496,240	29,724,479	359,128,102
(285,791)	(501,944)	(210,532)	(8,571)	(8,361,007)
487,197	1,221,824	-	15,953,016	24,115,782
(423,562)	(240,867)	-	-	(664,429)
-	-	-	(108,155)	-
<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>
18,290,260	26,178,970	11,285,708	45,560,769	374,218,448
(181,172)	(318,773)	(133,996)	-	(5,333,052)
375,033	1,151,253	-	23,668,390	26,922,713
(616,651)	(690,059)	-	-	(1,306,710)
61,291	2,779,634	-	(69,153,141)	-
<u>17,928,761</u>	<u>29,101,025</u>	<u>11,151,712</u>	<u>76,018</u>	<u>394,501,399</u>
16,754,179	19,552,177	10,123,135	-	199,982,233
(281,776)	(468,352)	(189,729)	-	(5,647,992)
691,163	2,713,258	720,827	-	12,949,563
(421,200)	(227,134)	-	-	(648,334)
<u>16,742,366</u>	<u>21,569,949</u>	<u>10,654,233</u>	<u>-</u>	<u>206,635,470</u>
16,742,366	21,569,949	10,654,233	-	206,635,470
(179,011)	(308,042)	(120,755)	-	(3,714,259)
649,690	2,721,500	375,084	-	23,104,107
(615,396)	(685,766)	-	-	(1,301,162)
<u>16,597,649</u>	<u>23,297,641</u>	<u>10,908,562</u>	<u>-</u>	<u>224,724,156</u>
<u>1,331,112</u>	<u>5,803,384</u>	<u>243,150</u>	<u>76,018</u>	<u>169,777,243</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>

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>2024</u>	<u>2023</u>
	HK\$	HK\$
Ownership interests in leasehold land held for own use, carried at cost less depreciation in the People's Republic of China	2,476,471	2,716,448
Property leased for own use, carried at cost less depreciation	<u>1,833,682</u>	<u>3,667,364</u>
	<u>4,310,153</u>	<u>6,383,812</u>

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

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
Depreciation charge of right-of-use assets by class of underlying asset:		
Ownership interests in leasehold land	100,442	105,310
Property leased for own use	<u>1,833,682</u>	<u>1,833,682</u>
	<u>1,934,124</u>	<u>1,938,992</u>
Interest on lease liabilities	<u>193,303</u>	<u>277,644</u>
Expense relating to short-term leases	<u>3,464,374</u>	<u>3,440,328</u>

Note:

During the year, additions to right-of-use assets were HK\$nil (2023: HK\$5,501,046). 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 2024 and 2023, 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>2024</u>	<u>2023</u>
	HK\$	HK\$
At fair values:		
Equity securities listed in Hong Kong	10,067,335	12,161,822
Equity securities listed outside Hong Kong	1,589,714	1,560,936
Cash under management	<u>75,391</u>	<u>133,097</u>
	<u>11,732,440</u>	<u>13,855,855</u>

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\$92,297,520 (2023: HK\$91,237,530)	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. Leo-Lin-cheng Kung Mr. Tim-leung Lui Mr. Stephen Wing-fai, Sun Dr. York Yat-ngok Chow
Mr. Simon Yun-sang Yung Mr. Frank Yee-chon Lyn Ms. Helena Suk Chong Wai (Appointed on 18 October 2023)
Mr. Gary Kin-man Yau (Resigned on 18 October 2023)

9. INVENTORIES

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
Merchandises	<u>187,620</u>	<u>102,256</u>

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

10. TRADE AND OTHER RECEIVABLES

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
Other receivables	2,183,721	898,903
Prepayments and deposits	<u>1,825,199</u>	<u>5,399,287</u>
	<u>4,008,920</u>	<u>6,298,190</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>2024</u>	<u>2023</u>
	HK\$	HK\$
Deposits with banks	7,341,852	12,960,000
Cash at banks and on hand	<u>23,277,315</u>	<u>18,711,158</u>
Cash and cash equivalents in the consolidated statement of financial position and the consolidated statement of cash flows	<u>30,619,167</u>	<u>31,671,158</u>

The interest rates on the deposits with banks and cash at banks ranged from 0% to 4.60% (2023: 0% to 5.25%) 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 5.00% (2023: 1.55% to 5.35%) per annum.

(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.



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

(c) Reconciliation of liabilities arising from financing activities (Continued)

	<u>Lease liabilities</u> HK\$ (note 13)
At 1 April 2022	-
Changes from financing cash flows:	
Capital element of lease liabilities paid	(1,736,363)
Interest element of lease liabilities paid	(277,644)
Total changes from financing cash flows	<u>(2,014,007)</u>
Other changes:	
New lease entered	5,501,046
Interest expenses	277,644
Total other changes	<u>5,778,690</u>
At 31 March 2023	<u>3,764,683</u>
At 1 April 2023	3,764,683
Changes from financing cash flows:	
Capital element of lease liabilities paid	(1,820,704)
Interest element of lease liabilities paid	(193,303)
Total changes from financing cash flows	<u>(2,014,007)</u>
Other changes:	
Interest expenses	193,303
Total other changes	<u>193,303</u>
At 31 March 2024	<u>1,943,979</u>

d) Total cash outflow for leases

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

	<u>2024</u> HK\$	<u>2023</u> HK\$
Within operating cash flows	3,464,374	3,440,328
Within financing cash flows	2,014,007	2,014,007
	<u>5,478,381</u>	<u>5,454,335</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.

	<u>HK\$</u>
Use of the Social Welfare Development Fund Phase 3	
Balance of SWDF brought forward from previous financial year	265,428
Allocation from SWDF during the year	-
Interest received during the year	1,920
Expenditure under SWDF during the year	
Project under scope B (IT)	-
	<u>- *</u>
Balance of SWDF carried forward to the next financial year	<u>267,348</u>

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

13. LEASE LIABILITIES

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

	2024		2023	
	Present value of the minimum lease payments HK\$	Total minimum lease payments HK\$	Present value of the minimum lease payments HK\$	Total minimum lease payments HK\$
Within 1 year	1,943,979	2,014,008	1,943,950	2,014,008
After 1 year but within 2 years	-	-	1,820,733	2,014,008
	<u>1,943,979</u>	<u>2,014,008</u>	<u>3,764,683</u>	<u>4,028,016</u>
Less: total future interest expenses		(70,029)		(263,333)
Present value of lease liabilities		<u>1,943,979</u>		<u>3,764,683</u>

The incremental borrowing rates applied to lease liabilities is 6.75% (2023: 6.75%).

14. DEFERRED INCOME

	2024 HK\$	2023 HK\$
Block Grants received from The Government of the Hong Kong Special Administrative Region (the "HKSAR") (note a)	<u>1,915,940</u>	<u>1,814,021</u>
Lotteries Fund received from the HKSAR		
Wi-Fi Project (note b)	41,880	62,600
New Care Home	1,692,845	1,341,600
Renovation Works for Helping Hand Cheung Muk Tau Holiday Centre for the Elderly (note c)	<u>26,240,417</u>	<u>29,950,500</u>
	<u>27,975,142</u>	<u>31,354,700</u>
The Hong Kong Jockey Club Charities Trust		
Upgrade of Cheung Muk Tau Holiday Centre for the Elderly (note d)	<u>27,486,669</u>	<u>15,257,934</u>
	<u>57,377,751</u>	<u>48,426,655</u>

During the year, a total sum of HK\$18,627,069 (2023: HK\$13,507,912) was received from Hong Kong Jockey Club Charities Trust of which capital donation of HK\$17,726,069 (2023: HK\$13,507,912) (note d) is included in the above balance and donation income of HK\$901,000 (2023: Nil) received in advance is included in trade and other payable.

a) Block Grants received from The Government of the HKSAR

	HK\$	HK\$
Credit balance brought forward from previous financial year		1,814,021
Add: Block Grants received during the year	1,485,000	
Interest income received	<u>20,116</u>	
		1,505,116
Less: Expenditure during the year		
Furniture & Equipment	527,344	
Minor Works Projects	763,153	
Vehicle Overhauling	<u>112,700</u>	
		<u>(1,403,197)</u>
Credit balance carried forward to the next financial year		<u>1,915,940</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.

14. DEFERRED INCOME (Continued)

a) Block Grants received from The Government of the HKSAR (Continued)

Capital commitments

As at 31 March 2024, the outstanding commitments in respect of F&E Replenishment and Minor Works Grant not provided for in the financial statements were as follows:

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
Contracted for	121,330	384,808
Authorised but not contracted for	<u>1,794,610</u>	<u>1,429,213</u>
	<u><u>1,915,940</u></u>	<u><u>1,814,021</u></u>

b) Wi-Fi Project

	<u>HK\$</u>	<u>HK\$</u>
Income		
Lotteries Fund Grant		-
Interest income		<u>-</u>
Total income		<u>-</u>
Expenditure		
Other Expenditure:		
(i) Technical set-up and installation cost		-
(ii) Operating expenses		<u>20,720</u>
Total Expenditure		<u>20,720</u>
Deficit for the Year		(20,720)
Add: Cumulated Income brought forward	1,184,871	
Cumulated Expenditure brought forward	<u>(1,122,271)</u>	
Cumulated surplus brought forward		<u>62,600</u>
Cumulated surplus carried forward		<u><u>41,880</u></u>

c) Renovation Works for Helping Hand Cheung Muk Tau Holiday Centre for the Elderly

	<u>HK\$</u>
Credit balance brought forward from previous financial year	29,950,500
Add: Lotteries Fund received during the year	1,538,000
Less: Amortise over the useful life of property, plant and equipment	<u>(5,248,083)</u>
Credit balance carried forward to the next financial year	<u><u>26,240,417</u></u>

d) The Hong Kong Jockey Club Charities Trust - Upgrade of Cheung Muk Tau Holiday Centre for the Elderly

	<u>HK\$</u>
Credit balance brought forward from previous financial year	15,257,934
Add: Donation received during the year	17,726,069
Less: Amortise over the useful life of property, plant and equipment	<u>(5,497,334)</u>
Credit balance carried forward to the next financial year	<u><u>27,486,669</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 and upgrade of Cheung Muk Tau Holiday Centre for the Elderly in Hong Kong, 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 for the Elderly, 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 2024 amounting to HK\$3,569,900 (2023: HK\$3,569,900) has been allocated as follows:

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
Homes	2,195,250	2,195,250
Occupational Therapy Unit	422,360	422,360
Physiotherapy Unit	503,290	503,290
	<u>3,120,900</u>	<u>3,120,900</u>
Head office	449,000	449,000
	<u>3,569,900</u>	<u>3,569,900</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 2024 is as follows:

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
Homes - Operating income	3,793,560	3,742,860
Homes - Donations for capital costs	630,857	1,050,631
Homes - Community Chest Capital project	-	680,000
Head office - Administrative income	1,138,141	3,186,567
Head office - Donations for capital costs	10,745,417	-
Holiday centre - Operating income	16,736	10,700
Holiday centre - Donations for capital costs	92,026	249,334
	<u>16,416,737</u>	<u>8,920,092</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.

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% (2023:45%) with upper allowance of not exceeding 10% (2023: 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, 70% (2023: 56%) 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:

	2024		2023	
	Effective interest rates		Effective interest rates	
	%	HK\$	%	HK\$
Fixed rate instruments:				
Cash at banks	0.35% to 5.00%	50,173,201	1.55% to 5.35%	45,629,867
Lease liabilities	6.75%	1,943,979	6.75%	3,764,683
Variable rate instruments:				
Cash at banks	0% to 0.88%	7,478,625	0% to 0.75%	8,783,722



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

c) Interest rate risk (Continued)

ii) Sensitivity analysis

At 31 March 2024, it is estimated that a general increase/decrease of 50 basis points (2023: 50 basis points) in interest rates for variable rate bank deposits, with all other variables held constant, would decrease/increase the Group's deficit for the year and decrease/increase the Group's general deficit by HK\$37,393 (2023: increase/decrease the Group's surplus for the year and decrease/increase the Group's general deficit by HK\$43,919). 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 (2023: 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 2023.

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\$)					
	2024			2023		
	United States Dollars	Renminbi	HK\$	United States Dollars	Renminbi	HK\$
Financial assets at fair value through profit or loss	1,663,963	899	-	1,608,805	76,147	-
Trade and other receivables	-	-	611,918	-	-	398,937
Cash and cash equivalents	666,894	593,226	1,076,136	669,120	416,982	3,105,448
Trade and other payables	-	-	(25,419)	-	-	(18,290)
Net exposure arising from recognised assets and liabilities	<u>2,330,857</u>	<u>594,125</u>	<u>1,662,635</u>	<u>2,277,925</u>	<u>493,129</u>	<u>3,486,095</u>

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)

	2024			2023		
	Increase/ (decrease) in foreign exchange rates	Decrease/ (increase) in deficit for the year	Decrease/ (increase) in general deficit	Increase/ (decrease) in foreign exchange rates	Increase/ (decrease) in surplus for the year	Decrease/ (increase) in general deficit
		HK\$	HK\$		HK\$	HK\$
HK\$	5% (5%)	83,132 (83,132)	83,132 (83,132)	5% (5%)	174,305 (174,305)	174,305 (174,305)
RMB	5% (5%)	29,706 (29,706)	29,706 (29,706)	5% (5%)	24,656 (24,656)	24,656 (24,656)

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 2023.

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 2024, it is estimated that 10% increase/decrease in the price of the respective equity securities, with all other variables held constant, would have decrease/increase the Group's deficit for the year and decrease/increase the Group's general deficit by approximately HK\$1,165,705 (2023: increase/decrease the Group's surplus for the year and decrease/increase the Group's general deficit by approximately HK\$1,372,276).

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 2023.

At 31 March 2024, the Group have no concentration of equity price risk on its equity investments as the Group held fourteen (2023: fourteen) 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.

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.

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

f) Fair value measurement (Continued)

Fair value hierarchy (Continued)

- 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 2024	Fair value measurements as at 31 March 2024 categorised into		
	Level 1	Level 2	Level 3
HK\$	HK\$	HK\$	HK\$
Recurring fair value measurements			
Assets:			
Financial assets at fair value through profit or loss	11,732,440	11,732,440	-

Fair value as at 31 March 2023	Fair value measurements as at 31 March 2023 categorised into		
	Level 1	Level 2	Level 3
HK\$	HK\$	HK\$	HK\$
Recurring fair value measurements			
Assets:			
Financial assets at fair value through profit or loss	13,855,855	13,855,855	-

During the years ended 31 March 2023 and 2024, 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 received sponsorship of HK\$1,011,701 for the year ended 31 March 2024 (2023: HK\$1,021,262) as endowment expenses from Helping Hand Charitable Trust, a related party which certain executive committee members of the Group are also the trustees and the key management personnel and can control the operations thereof.

23. COMMITMENTS

Capital commitments outstanding at 31 March 2024 not provided for in the financial statements were as follows:

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
Contracted for		
Acquisition of property, plant and equipment	86,330	384,808
Construction of elderly care home	<u>35,000</u>	<u>-</u>
	<u>121,330</u>	<u>384,808</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>2024</u>	<u>2023</u>
		HK\$	HK\$
NON-CURRENT ASSETS			
Property, plant and equipment		139,817,377	134,702,874
Financial assets at fair value through profit or loss		11,732,440	13,855,855
Interests in a subsidiary		46,308,242	48,848,242
		197,858,059	197,406,971
CURRENT ASSETS			
Inventories		174,825	89,114
Trade and other receivables		3,370,564	5,728,457
Deposits with banks (maturity over 3 months)		41,637,509	31,430,000
Cash and cash equivalents		26,950,318	27,106,019
		72,133,216	64,353,590
CURRENT LIABILITIES			
Trade and other payables		17,232,642	12,951,967
Deferred income		57,377,751	48,426,655
Lease liabilities		1,943,979	1,943,950
		<u>(76,554,372)</u>	<u>(63,322,572)</u>
NON-CURRENT LIABILITIES			
Lease liabilities		-	(1,820,733)
		<u>193,436,903</u>	<u>196,617,256</u>
NET ASSETS			
FUNDS EMPLOYED			
General deficit		(59,811,288)	(45,885,518)
General reserve		1,476,572	1,476,572
Christa Tisdall Fund	15	13,239	13,239
The Hong Kong Jockey Club Charities Trust	16	91,773,695	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	78,939,796	73,691,713
		<u>193,436,903</u>	<u>196,617,256</u>
TOTAL FUNDS EMPLOYED			

Approved and authorised for issue by the executive committee on 6 September 2024.



 Mrs. Johanna Arculli
 Chairperson, Executive Committee



 Mr. Frank Yee-chón 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 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 and 1 April 2023	1,476,572	13,239	86,276,361
Total comprehensive expenditure for the year	-	-	-
Transfer	<u>-</u>	<u>-</u>	<u>5,497,334</u>
At 31 March 2024	<u><u>1,476,572</u></u>	<u><u>13,239</u></u>	<u><u>91,773,695</u></u>

SWD Reserve Fund					
Gold Coin Fund	Holiday Centre Project - Others	Holiday Centre	SWD Lotteries Fund	General Deficit	Total
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
77,636,711	1,316,280	2,091,898	73,691,713	(28,528,154)	213,974,620
-	-	-	-	(17,357,364)	(17,357,364)
77,636,711	1,316,280	2,091,898	73,691,713	(45,885,518)	196,617,256
-	-	-	-	(3,180,353)	(3,180,353)
-	-	-	5,248,083	(10,745,417)	-
<u>77,636,711</u>	<u>1,316,280</u>	<u>2,091,898</u>	<u>78,939,796</u>	<u>(59,811,288)</u>	<u>193,436,903</u>

(FOR MANAGEMENT PURPOSES ONLY)
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INCOME AND EXPENDITURE ACCOUNT FOR HOLIDAY CENTRE
FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		HK\$	HK\$
INCOME			
Lump Sum Grant		17,212,982	16,260,506
Licensed guesthouse subsidy		-	80,000
Camp fees received		479,886	283,133
Programme income		25,800	6,495
Donations	20(b)	16,736	10,700
Donation for capital costs	20(b)	92,026	249,334
SWD Time - Limited Posts		-	4,800
SWD - Block Grants		-	152,532
SWD - Other		-	14,000
Other income			
- Subvented		10,953,158	8,322
- Unrecognised		85,695	25,917
		28,866,283	17,095,739
COST OF SALES			
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 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		HK\$	HK\$
EXPENDITURE			
Advertising		6,355	25,705
Audit fee		64,575	59,850
Cleaning		279,662	81,347
Food		2,106,450	73,762
Gas		212,982	372
General expenses		165,976	164,607
Insurance		151,453	178,982
Laundry		4,029	-
Medical expenses		9,397	28,594
Motor vehicle expenses		238,963	303,297
Postage		459	135
Printing and stationery		38,531	23,908
Programme expenses		162,303	24,382
Provident fund		506,516	394,299
Reversal of provision for long service payment		(270,430)	(31,531)
Reversal of provision for untaken annual leave		(32,881)	(1,115)
Government rent and rates		300,400	288,400
Repairs and maintenance		1,229,168	555,390
Salaries		11,621,751	8,241,845
Staff uniform		64	2,282
Telephone and cable		27,136	27,862
Travelling expenses		13,262	16,887
Unrecognised expenses (Note)		385,497	314,810
Water and electricity		994,120	316,069
		<u>(18,215,738)</u>	<u>(11,090,139)</u>
NET SURPLUS	5	<u>10,650,545</u>	<u>6,005,600</u>

Note: The depreciation charge and loss on disposal of property, plant and equipment of HK\$314,687 (2023: HK\$282,400) and HK\$Nil (2023: HK\$nil) 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 2024

	<u>Lok Fu</u> HK\$	<u>Lai Yiu</u> HK\$	<u>F S B</u> HK\$
CAPITAL INCOME			
SWD - Block Grant	655,308	170,371	537,394
Community Chest Capital Project	-	-	-
Others	22,000	49,520	109,100
	<u>677,308</u>	<u>219,891</u>	<u>646,494</u>
TOTAL CAPITAL INCOME			
RECURRENT INCOME			
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	532,325	494,248	1,141,600
Interest income	-	-	-
Lump Sum Grant	15,842,664	13,677,047	35,096,386
Meal income	1,295,063	1,491,567	4,229,071
Meal income from staff	92,726	86,664	279,411
Rental income	279,807	322,263	913,719
Sundry income	150,149	318,866	580,311
SWD subvention for homes	1,047,140	2,625,076	9,362,902
SWD others (note)	68,670	55,190	115,352
	<u>19,712,465</u>	<u>19,474,842</u>	<u>52,714,466</u>
TOTAL RECURRENT INCOME			
Running costs			
Audit fee	-	-	-
Advertising	14,935	4,949	13,497
Bank charges	4,536	4,845	11,469
Cleaning	151,144	76,513	278,137
Depreciation			
- owned property, plant and equipment	471,003	598,619	650,578
- right of use asset	930,727	902,955	-
Food	1,077,511	1,106,967	3,298,482
Function expenses			
- Subsidised by Helping Hand - Activities	36,094	12,525	115,349
- Subsidised by outsiders	74,838	83,396	97,714
Fixed assets written off	2,683	-	1,313
Gas	198,529	161,768	414,025
General expenses	10,079	3,625	40,125
Government charge	-	-	-
Insurance	208,711	175,596	378,519
Life insurance	4,541	5,070	3,598
Lucky money	6,400	7,500	20,700

APPENDIX I
(FOR MANAGEMENT PURPOSES ONLY)
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<u>Chuk Yuen</u>	<u>Po Lam</u>	<u>Siu Sai Wan</u>	<u>Zhaoqing</u>	<u>2024</u>	<u>2023</u>
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
-	-	-	-	1,363,073	645,487
-	-	-	-	-	680,000
74,800	367,439	7,998	-	630,857	1,050,631
<u>74,800</u>	<u>367,439</u>	<u>7,998</u>	<u>-</u>	<u>1,993,930</u>	<u>2,376,118</u>
291,017	291,017	291,016	-	2,195,250	2,195,250
148,092	148,092	148,110	-	925,650	925,650
385,330	461,786	260,088	518,183	3,793,560	3,742,860
-	-	-	23,698	23,698	24,127
-	-	-	-	64,616,097	61,892,622
-	-	-	-	7,015,701	6,604,059
-	-	-	-	458,801	490,693
3,636,740	3,436,698	1,485,990	6,136,072	16,211,289	15,906,255
30,475	16,358	19,490	781,582	1,897,231	1,633,359
-	-	-	-	13,035,118	13,016,940
-	-	-	-	239,212	5,597,513
<u>4,491,654</u>	<u>4,353,951</u>	<u>2,204,694</u>	<u>7,459,535</u>	<u>110,411,607</u>	<u>112,029,328</u>
-	-	-	9,824	9,824	14,301
150	7,726	1,545	5,037	47,839	64,614
8,536	7,076	4,441	260	41,163	51,962
21,893	38,458	17,896	75,644	659,684	886,530
593,790	341,340	316,710	2,034,918	5,006,958	6,224,154
-	-	-	100,442	1,934,124	1,938,992
26,420	39,235	6,677	746,426	6,301,718	6,259,737
21,636	109,805	23,552	-	318,961	205,049
176,917	198,196	76,541	27,742	735,344	458,609
-	-	-	1,553	5,549	14,297
19,006	14,964	7,542	-	815,834	821,163
1,752	4,947	7,484	148,498	216,510	321,967
-	-	-	31,830	31,830	9,559
37,210	42,082	16,725	30,563	889,406	1,067,535
46	46	46	-	13,347	18,879
12,400	11,600	6,000	-	64,600	62,800

**DETAILED OPERATING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Lok Fu</u> HK\$	<u>Lai Yiu</u> HK\$	<u>F S B</u> HK\$
Running costs (Continued)			
Medical expenses	332,408	376,083	792,321
Newspaper & magazine	8,520	12,750	20,814
O.T. & P.T. unit expenditure	98,359	98,358	212,453
Other tax	-	-	-
Postage	559	1,138	1,274
Printing & stationery	32,825	32,229	50,681
Provident fund	765,126	763,655	1,308,312
Provision/(reversal of provision) for long service payment	(38,882)	20,399	1,060
Provision/(reversal of provision) for untaken annual leave	34,853	36,834	12,661
Rent & rates	170,091	125,295	362,800
Repair & maintenance	257,358	406,106	1,381,389
Salaries	17,206,061	16,555,138	43,668,714
Souvenir	13,750	7,165	25,075
Staff training	15,476	11,492	30,384
Staff welfare	14,652	14,457	33,696
Sundry expenses	-	-	-
Telephone and cable	16,449	13,853	21,762
Training	-	-	-
Transportation expenses	74,487	78,976	170,729
Uniforms	729	65	723
Utensil	6,186	21,399	13,276
Water and electricity	514,378	549,690	1,908,482
	<u>22,715,116</u>	<u>22,269,410</u>	<u>55,340,112</u>
TOTAL RECURRENT EXPENDITURE			
	<u>(3,002,651)</u>	<u>(2,794,568)</u>	<u>(2,625,646)</u>
OPERATING (DEFICIT)/SURPLUS			
FINANCE COST			
Interest on lease liabilities	<u>(98,115)</u>	<u>(95,188)</u>	<u>-</u>
NET (DEFICIT)/SURPLUS	<u>(2,423,458)</u>	<u>(2,669,865)</u>	<u>(1,979,152)</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 2024, subventions received amounted to HK\$Nil (2023: HK\$1,650,000), of which HK\$Nil (2023: HK\$1,650,000), is recognised as income in the year and expenses incurred amounted to HK\$Nil (2023: HK\$1,650,000), 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 2024, subventions received amounted to HK\$Nil (2023: HK\$Nil). Of the subsidies received in the previous year, HK\$Nil (2023: HK\$2,706,000) is recognised as income in the year and expenses incurred amounted to HK\$Nil (2023: HK\$2,706,000) in the year. The remaining balance of HK\$Nil (2023: HK\$6,551,500) has been returned to the SWD during the year ended 31 March 2024.

"Additional special allowance for RCHs under on-site quarantine/isolation" Scheme is subvented by the SWD. During the year ended 31 March 2024, subventions received amounted to HK\$Nil (2023: HK\$Nil). Of the subsidies received in the previous year, HK\$Nil (2023: HK\$144,335) is recognised as income in the year and expenses incurred amounted to HK\$Nil (2023: HK\$144,683) in the year ended 31 March 2024.

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<u>Chuk Yuen</u>	<u>Po Lam</u>	<u>Siu Sai Wan</u>	<u>Zhaoqing</u>	<u>2024</u>	<u>2023</u>
HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
15,400	20,956	6,680	151,511	1,695,359	2,157,555
6,552	6,926	-	-	55,562	53,471
125,898	125,898	125,898	-	786,864	927,708
-	-	-	3,359	3,359	3,940
-	528	44	-	3,543	4,898
9,157	22,099	8,796	8,837	164,624	153,639
190,850	94,719	75,655	563,911	3,762,228	3,784,445
(3,237)	(53,168)	48,581	-	(25,247)	(64,284)
7,056	(1,167)	1,675	-	91,912	(102,889)
1,605,808	1,247,488	822,352	-	4,333,834	4,234,104
72,509	120,542	80,965	132,376	2,451,245	2,033,951
2,498,832	2,069,179	1,813,386	4,805,455	88,616,765	84,028,030
36	1,040	1,238	-	48,304	38,590
2,317	2,063	1,746	286	63,764	30,498
3,455	2,928	3,718	-	72,906	154,888
-	-	-	193,955	193,955	138,987
99,824	96,273	60,552	56,833	365,546	377,563
-	-	-	2,080	2,080	-
2,502	2,933	2,499	219,078	551,204	441,134
-	228	180	5,011	6,936	15,317
-	510	8,118	-	49,489	48,192
<u>83,155</u>	<u>47,203</u>	<u>46,290</u>	<u>599,055</u>	<u>3,748,253</u>	<u>3,315,375</u>
<u>5,639,870</u>	<u>4,622,653</u>	<u>3,593,532</u>	<u>9,954,484</u>	<u>124,135,177</u>	<u>120,195,260</u>
<u>(1,148,216)</u>	<u>(268,702)</u>	<u>(1,388,838)</u>	<u>(2,494,949)</u>	<u>(13,723,570)</u>	<u>(8,165,932)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(193,303)</u>	<u>(277,644)</u>
<u>(1,073,416)</u>	<u>98,737</u>	<u>(1,380,840)</u>	<u>(2,494,949)</u>	<u>(11,922,943)</u>	<u>(6,067,458)</u>

DETAILED ADMINISTRATIVE INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
INCOME			
Community Chest allocation	20(a)	449,000	449,000
Gain on disposal of property, plant and equipment		-	2,000
Fair value loss on financial assets at fair value through profit or loss		(1,717,213)	(368,049)
General donations	20(b)	970,808	3,186,567
Donation for running cost	20(b)	167,333	-
Donation for capital costs	20(b)	10,745,417	-
Interest income		1,930,702	957,011
Lump sum grant		7,257,201	6,879,998
Membership fee and sponsoring membership		15,960	14,360
Sundry income		35,485	221,966
Exchange (loss)/gain		(19,024)	21,680
SWD - Lotteries Funds		20,720	217,304
SWD - Others		-	3,807
		<hr/>	<hr/>
Total administrative income		19,856,389	11,585,644
EXPENDITURE			
Advertising		14,160	27,726
Audit fee		371,295	304,860
Bank charges		30,370	18,362
Cleaning		19,500	11,570
Depreciation		15,858,554	4,504,017
Gas		1,600	2,600
General expenses		8,544	20,288
Insurance		151,935	118,572
Life insurance		1,152	1,298
Medical expenses		3,900	1,070
Membership fee		8,435	7,880
Motor vehicle expenses		7,155	3,601
Newspaper and magazine		-	10
Postage		7,323	6,209
Printing and stationery		57,667	36,127
Provident fund		263,596	446,340
Provision/(reversal of provision) for long services payment		14,022	(5,910)
Provision/(reversal of provision) for untaken annual leave		67,865	(76,360)
Publication		27,500	27,200
Rent and rates		11,200	2,600
Repairs and maintenance		93,331	88,162
Salaries		6,772,655	6,400,045
Souvenir		10,250	9,200
Staff welfare		14,295	17,125
Telephone and cable		48,485	56,063
Training		37,010	6,617
Transportation expenses		2,240	8,087
Water and electricity		66,572	62,084
		<hr/>	<hr/>
		(23,970,611)	(12,105,443)
NET ADMINISTRATIVE DEFICIT			
		<hr/> <hr/>	<hr/> <hr/>
		(4,114,222)	(519,799)

APPENDIX III

(FOR MANAGEMENT PURPOSES ONLY)

COOKIE CAMPAIGN - INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
INCOME (Note)	3,581,440	2,290,591
EXPENDITURE	<u>(910,273)</u>	<u>(727,244)</u>
 SURPLUS FROM “COOKIE CAMPAIGN”	 <u>2,671,167</u>	 <u>1,563,347</u>

Note: (1) Included in the income of the Cookie Campaign for the year ended 31 March 2024, there is HK\$2,450,673 (2023: HK\$1,915,436) being donations and sponsorship income.

(2) The net proceeds from the fund raising activities approved in the “Public Subscription Permit No. 2023/048/1 during the period from 13 May 2023 to 14 May 2023 is HK\$6,979 with the income of HK\$19,231 net off the expenditure of HK\$12,252. The usage of funds is to support residence, nursing, rehabilitation, community support and other services to meet our senior citizens’ needs.

APPENDIX IV

(FOR MANAGEMENT PURPOSES ONLY)

OTHER FUND RAISING EVENTS - INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
INCOME (Note)	411,459	1,999,075
EXPENDITURE	<u>(270,760)</u>	<u>(40,716)</u>
 SURPLUS FROM OTHER FUND RAISING EVENTS	 <u>140,699</u>	 <u>1,958,359</u>

Note: (1) Included in the income of other fund raising events for the year ended 31 March 2024, there is HK\$308,938 (2023: HK\$1,995,975) being donations and sponsorship income.

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 : 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 : _____

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 : 英文 _____ 中文 _____

Name / Company : 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: _____

(* 請圈上合適一欄 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

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

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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! 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)

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 : _____

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

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

PayMe 電子捐款
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.

For Office Use	
AUTH CODE	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

梁嬌紅女士
(至二零二四年五月二十二日)

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
黃淑賢女士
(由二零二四年五月十六日)

張啟文先生
(至二零二四年一月九日)

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

總經理
曾子洋女士
(由二零二四年六月二十四日)

伍尚偉先生
(至二零二四年六月二十四日)



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

營運總裁

朱可您女士

服務單位

護老院

伸手助人協會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

laiuiu@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

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



香港賽馬會伸手助人肇慶護老頤養院董事局報告

二零二三年四月一日至二零二四年三月三十一日



對於肇慶護老頤養院來說，這是既充實又充滿新機遇的一年。院舍開辦至今已二十六年，社會福利署和大灣區的政府部門能夠對肇慶院舍的設立表示肯定和關注，並認同在內地開辦安老院舍能有助紓緩香港長者需要輪候頗長時間才可入住安老院舍的問題，可說令人欣慰。

香港政府理解到肇慶院舍之前在營運及招收香港長者入住院舍所面對的困難，已積極回應我們的訴求，並與我們攜手合作向香港長者推廣院舍的安老服務。因應現有窒礙作出相關政策調整，允許香港長者可以試住長達六個月，而這並不會中斷他們在香港輪候資助安老院舍的申請。這政策提高香港長者考慮返回大灣區安老的可能性，而最近申請入住院舍的申請亦有所增長，實在可喜。

隨著高鐵落成啟用，交通網絡愈來愈四通八達；從香港往返肇慶的時間比之前快捷了；讓院友及親屬有更多交通選項往返院舍，方便很多。

我們現正與社署合作，一起探討提升認知障礙症護理設施，並設立大灣區培訓基地的可行性。為配合服務需要，我們專業的培訓團隊，包括護士、護理員，以及社工部、會計部及資訊科技部的同工繼續不時到訪肇慶院舍、為院舍服務提供指導及舉辦培訓。

此外，我們重新打造院舍的房間，將七間六床房分拆成十四間單人房予具自理能力的院友入住。新房間設計明淨、寬敞又舒適，而且四周環境綠意盎然，視野開揚，很受院友歡迎呢。我們謹此衷心多謝中區獅子會熱心贊助是次工程。

承蒙香港賽馬會慈善信託基金慷慨贊助，我們已著手陸續為餘下的九十四間房間進行翻新，期待工程早日完成。

致力提升長者護理服務的質素一直是我們的重要任務。香港的培訓及支援小組繼續定期到訪院舍，為護理團隊提供指導及各項支援。我們致力將院舍的服務由護理級別提升至護養級別，而這需要大量的醫護專才來照顧我們不同護理程度的院友。因此，為護理團隊、護理員及支援同工提供不同的培訓，以增進他們的專業知識，同時優化院舍的服務，是我們的首要目標，以提供最優秀的安老服務予有需要的長者。

院舍總經理伍尚偉先生於本會服務二十六年後，已於六月二十四日正式榮休。伍先生自本會興建肇慶院舍以來已經擔任職務，一直忠誠工作，盡心盡意照顧每一位院友。我謹代表董事局衷心多謝伍先生多年以來卓越的服務和傑出的貢獻。

我們已聘任伍先生在任時的副院長——曾子洋女士為新總經理，謹此歡迎；最後，我亦要衷心多謝一班辛勤盡責的員工團隊，全賴大家的鼎力支持，我們才可繼續照顧好每一位院友。

董事局主席：林怡仲先生



- 愛馬仕亞太有限公司 我們很榮幸獲得愛馬仕亞太有限公司贊助我們的「軟餐計劃」、購買「無痛智能測糖系統」、「飲食圍巾」和「天花吊機」予護老院。
- 中區獅子會 我們非常感謝中區獅子會的慷慨捐助，贊助我們肇慶頤養院改造房間以滿足需求。
- Overlook Investments Ltd 我們非常感謝Overlook Investments Ltd的慷慨捐贈。善款將用於「節日軟餐計劃」、「維持一年的營養師計劃」、安排各種活動予院友及購買儀器之用。
- 擇善坊持續捐款 我們非常感謝擇善坊選擇了本會為其線上禮品卡活動的受益人。他們為數十個慈善機構提供持續捐款付出了很多努力，貢獻良多。
- 省善真堂 非常感謝省善真堂贊助我們護老院的「分藥計畫」、「2024長者硬地滾球大賽」、「膳心午餐大使計畫」以及為院友舉辦各種活動。
- 香港美國婦女協會基金會 我們很幸運有香港美國婦女協會基金會贊助安全氣囊背心予我們的護老院。
- 香港公益金 我們非常感謝公香港益金資助我們老人之家更換冷氣。
- 香港賽馬會慈善信託基金 我們非常榮幸獲得香港賽馬會慈善信託基金的慷慨資助，用於翻新肇慶頤養院的房間提升工程。
- 萬瑞庭慈善基金 非常感謝萬瑞庭慈善基金為我們的護老院贊助電動站立架。
- 維拉律敦治·荻茜慈善基金 我們很幸運得到維拉基金贊助我們護老院的「減少約束計劃」。
- Mrs Winnie Wong Chan 感謝陳太太一直以來對「關愛長者大行動」的支持，讓我們老人之家的院友和社區有需要的長者每月都可獲熱湯派發。



其他主要捐獻企業/機構/基金/人士

我們衷心感謝以下個人、基金會和企業捐款者的慷慨支持：擇善坊、陳楊福和基金有限公司、鴻博科技有限公司、傲域集團有限公司、高李嚴律師行、HSZ (Hong Kong) Ltd、金杜律師事務所、摩根士丹利亞洲有限公司、New Era Cap Asia Pacific Ltd、Phoenix Connect Ltd、李柏有限公司、中保置業有限公司、思源基金會、拔萃女書院校董會、友聯禮品(香港)有限公司、錦園有限公司、謝思嘉博士、凌釗城先生、蔡英珠女士、林修瑜先生及李雪珍女士。

外界探訪/義工活動

許多企業、組織、團體和善長到我們院舍探訪，為我們的院友組織活動，讓他們與外界保持聯繫，並參與各種活動，讓生活變得更充實。我們懇切歡迎：安進香港、美國安利(香港)日用品有限公司、江燦生歌迷會、盤谷銀行、華潤集團、震歐線衫廠有限公司、中國國際金融香港資產管理有限公司、通商律師事務所、中信里昂證券有限公司、動物醫生、富臨集團、香港四季酒店、九龍海逸君綽酒店、海天堂、香港女童軍、海通國際證券集團有限公司、愛馬仕亞太有限公司、和興白花油藥廠有限公司、捷成洋行、日本煙草(香港)有限公司、摩根士丹利亞洲有限公司、日本煙草國際(中國)有限公司、金杜律師事務所、富豪酒店、思華創意有限公司、和民(中國)有限公司、黃大仙慧蘭婦女會、香港喜來登酒店、香港遠東絲麗酒店、省善真堂、永豐金(證券)亞洲有限公司、佛教黃煒菴小學、國際四方福音會，以及許多其他團體和義工到來探訪及為院友舉行活動。

商界展關懷/同心展關懷

「獨自一人，我們能做的很少，而團結起來，我們可以做很多」。我們謹向香港社會服務聯會推出的「商界展關懷」標誌計畫的45位得獎者表示祝賀和感謝。

以下是得獎名單：

永旺百貨有限公司、安進香港、美國安利(香港)日用品有限公司、盤谷銀行、中信銀行(國際)有限公司、中國國際金融香港資產管理有限公司、震歐線衫廠有限公司、城巴有限公司、中信里昂證券有限公司、嘉栢環球有限公司、周俊軒律師事務所、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、和興白花油藥廠有限公司、港島太平洋酒店、捷成洋行、畢馬威、鈞泰工程有限公司、Lan Kwai Fong Properties Ltd、中區獅子會、新城廣播有限公司、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、香港遠東絲麗酒店、香港海景絲麗酒店、信和集團、太古地產、天星小輪有限公司、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、石板街酒店、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

能夠為有需要的長者服務，讓我覺得很幸運，因為我在他們身上學習到更多，並遇到了擁有相同價值觀的各位。我衷心感謝每一位義工及同工，盡心盡力為有需要的長者服務，即使面對各種變遷和困難，仍然願意迎難而上，全賴你們的熱心和投入，我們才可走到今天。只要每人都願意出一分力，我們是可以讓世界變得更美好的。

此外，我們的港島區賣旗日設於12月7日，我想藉此機會邀請大家成為賣旗日義工幫助本會籌款。有關詳情可掃描以下二維碼瀏覽賣旗日專頁了解，非常感謝各位的支持，期待你們的參與！

項目發展委員會主席：莫蔡倩文女士



項目發展委員會報告

二零二三年四月一日至二零二四年三月三十一日



「不忘初心，方得始終」，世事變化萬千，當面對各種挑戰，感到迷失方向時，我都會想起這句說話來提醒自己。香港經濟仍未完全復甦，加上以往穩定的資助來源將逐漸減少，這的確為我們在籌募上帶來很多挑戰，亦需要更積極去開發新的收入來源。雖然面對各種困難，但我相信只要大家目標一致，我們必定能衝破種種難關，去達成我們的目標。我們非常感恩，在這些困難的時刻，一直有你們的支持。我衷心感謝各位善長、企業機構、義工和本會同工的持續支持，一同為服務有需要長者這目標而努力不懈。

曲奇義賣運動2024

今年的曲奇義賣除了售賣曲奇餅，還加入了蛋撻及椰撻兌換禮券以增加產品選擇及方便派送。我們非常榮幸，能夠一直獲得廣萊有限公司擔任我們曲奇義賣運動的「尊尚贊助」。另外我們也非常感謝中金慈善基金會、海通國際證券、高寶化妝品（中國）有限公司、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」。你們的貢獻對我們至關重要，全因為有你們的支持，我們的曲奇義賣運動才能獲得成功。

曲奇

聖安娜餅屋已經是曲奇義賣的多年合作伙伴，義賣曲奇的產品包裝設計，沿用之前的環保紙盒，簡潔但精美。另外今年還加入了聖安娜餅屋的招牌產品橢圓形蛋撻及椰撻，為義賣活動帶來更多新鮮感，由於兌換券寄送方便，亦方便作為禮物送贈，成功吸引了不少善長購買支持。我們非常感謝聖安娜餅屋的配合及支持，使曲奇義賣運動能夠順利展開並運作暢順。



曲奇訂購及捐款

我們非常幸運，得到很多機構及善長支持訂購我們的曲奇，及參與我們的曲奇轉贈行動。我們衷心多謝伯恩光學有限公司、佛教青年協會、嘉里建設有限公司、Max Trinity Ltd、思源基金會、聖安娜餅屋有限公司、Ms Betty Da Silva、李晞靄女士、Mr Christopher Marcus Gradel、施熙德女士、蔡約翰先生、榮智健先生、Ms May Yee Yeung、Mr & Mrs Max Burger及 Mrs Purviz R Shroff。此外，亦非常感謝各界義工好友，善長及團體的熱心參與，鼓勵親友參加曲奇義賣，幫助活動獲得更多回響及支持，您的幫助一直是活動成功的關鍵。

除此之外，我們在5月份分別在觀塘裕民坊及沙田新城市廣場舉行了兩場共六天的實體曲奇義賣活動，並展出了由 Hong Kong Shifts 為我們院友及員工制作的人物故事專訪及相片，他們的故事看似平凡卻啟發了我許多，讓我更加堅定要幫助有需要長者的目標。非常感謝觀塘裕民坊及沙田新城市廣場提供場地，還有新城電台協助宣傳、奧貝思廣告有限公司及梁偉德會計師事務所的協助，亦要特別多謝我們「老人之家」院友義工的落力參與，最後更要多謝各位善長支持，讓這義賣活動得到理想的成績。我們希望在接下來的時間，還可以繼續多舉辦這些實體義賣活動，以為本會宣傳及為曲奇義賣籌得更多善款。

另外，我們自去年開始，亦會在節日期間推出各種應節禮品套裝，為活動加入新鮮感，以吸引更多支持。很多善長還選擇參加轉贈行動，讓我們的院友及有需要的群體，也能感受節日的祝福和快樂。

慈善曲奇轉贈行動

非常感謝很多善長加入我們的「慈善曲奇轉贈行動」，將訂購的曲奇或節日禮盒套裝轉贈予我們的院友及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20萬港元的善款，受惠人士除了本會院友，亦安排轉贈至其他團體，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。今年的活動還未結束，希望大家仍然繼續支持，讓更多有需要的人士可以受惠。

校際曲奇義賣比賽

由於之前受到新冠疫情的影響，去年參與的學校數目比之前減少了，今年雖稍有上升但對比疫情前仍有一段距離，期望新學年的開始，將有更多學校參與。校際曲奇義賣比賽2023的得獎名單亦已公布：

- 冠軍：和富慈善基金李宗德小學
- 亞軍：喇沙書院
- 季軍：沙田圍胡素貞博士紀念學校
- 殿軍：嶺南幼稚園幼兒園（小西灣）
- 第五名：彩雲聖若瑟小學

非常感謝和富社會企業的協辦及支持，以及一直為曲奇義賣運動作出貢獻的學校、老師、學生義工及家長，亦希望這校際比賽可以一直伸展開去，吸引更多學校及學生參加，傳揚敬老護老的訊息予我們未來的主人翁。

廣告及宣傳

非常感謝超級巨星張學友先生廿多年來擔任我們曲奇義賣大使。另外，非常感謝思華創意有限公司繼續為活動創作了活動海報、小冊子，可愛又引人注目的校際曲奇包裝盒等。此外，我們還要感謝給予廣告支持的廣告代理商和媒體，包括雅仕維傳媒、城巴、和記電訊香港、九巴、新城廣播、港鐵公司、天星小輪，幫助我們接觸更多的群眾，讓活動能夠得到廣泛的認識。

其他籌募/捐款/企業夥伴合作項目

- 海通國際證券集團有限公司 非常感謝海通國際證券集團有限公司對「愛老愛腦」計畫的大力支持，讓我們的計畫再延長一年。



為了維持及提升院友的體能及認知能力，並增強他們安全如廁的技巧，我們的跨專業團隊不時會合作制定各式各樣的訓練小組予有需要的院友參與。他們亦會運用新的樂齡科技，例如智能床邊防跌監察系統和防跌軟墊，以及早預防院友跌倒的可能性，從而減少受傷的機會。此外，我們亦配備防跌衣，一種能夠迅速充氣形成保護墊的外套予高危跌倒的長者使用。

為減省護理團隊日益繁重的行政工作，我們已採用「失禁護理及日用品月費計劃」來取代逐次訂購模式，為院友訂購失禁護理用品、鼻胃喉及導尿管，讓護理團隊能夠有更多時間照顧院友，同時留意他們的體重變化，因應需要為他們添加營養食品。隨著製作軟餐的技術愈來愈先進，我們亦會綜合跨專業部門，包括護士、營養師、廚師、言語治療師、社工及到訪醫生的建議，來為有吞嚥困難的院友提供個人化服務，製作軟餐，成效顯著。令人鼓舞的是，院友及家屬們對我們製作的軟餐膳食非常欣賞，因為不單改善健康，亦能夠享受餐膳的色、香、味、美！

感謝去年香港生產力促進局就我們的資訊科技系統提升計劃提出專業建議，我們將善用更多數碼科技，以應付日新月異的服務需求。我們已開始重整網站，同時為度假中心引入先進的預約系統，並將在香港的服務單位實施無紙化的採購及庫存程序，而有關程序稍後亦會於肇慶院舍推行。

最後，我要衷心多謝一眾善長，你們都很有愛心！全賴你們的慷慨支持，我們才可繼續服務長者，讓他們安享晚年。還要多謝所有義工，你們的善心繼續照耀著院友，展現真正的香港精神！當然還要多謝一班專業盡責的員工團隊，你們盡心盡性照顧好每一位院友，讓院友的生活充實和愉快！

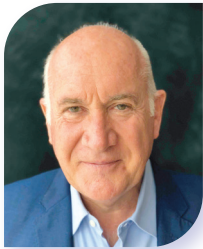
我謹此再一次衷心向各位致謝，讓我們一起展望未來。

行政總裁：麥履善先生



行政總裁報告

二零二三年四月一日至二零二四年三月三十一日



政府撤銷安老院舍的隔離令措施已逾一年，我們的生活進入新常態，亦算是回復正常；伸手助人協會繼續致力照顧我們寶貴的院友。

由於疫情的限制措施已經解除，廣受長者喜愛的「全港長者硬地滾球大賽」得以再次舉辦，實在令人興奮。該比賽於二零零三年由本會創辦，每次都吸引超過一百二十名健兒來報名參加；這場比賽歷時一整天，參加比賽的長者當中有不少已年過九十，分別來自四十三間護老院。比賽當日大家都全力以赴爭取佳績，場面非常熱鬧；我們期待未來有更多長者同來參與。此外，疫情期間團年飯和開年飯都被逼取消，現在我們又可重新舉辦了，院友和親友再次歡聚同賀新年，大家都特別高興。

去年，度假中心剛完成翻新工程不久，就被社署徵借予另一間非牟利機構作緊急院舍，是我們始料未及的。該機構專門服務有特殊學習困難及智力障礙等有需要的人士；他們必須緊急遷離原有的宿舍，並重新安置181位舍友和160位員工。原定徵借六個月，現已延長徵借期，起碼至到2025年年初。在徵借期間，伸手助人協會將收取社署合理的補償金額，以確保度假中心的財政不受影響。而補償亦包括社署歸還度假中心予本會後所需進行的設施修復工程預算費用。

招聘人手對於我們來說仍然是一大挑戰。安老服務業一直以來都要面對人手不足的問題，尤其是潔淨員、保健員和個人護理員的職位，長期供不應求。然而，自從重整人力資源部後，我們在招聘人手、處理相關手續及員工支援的工作上，都得到明顯改善；我們將繼續積極透過不同渠道來招聘人手。另外，我們於2023年參加了「院舍輸入護理員特別計劃」，並成功從內地招聘了八位個人護理員；他們都工作認真，為院舍盡心服務作出貢獻。我們期待這項計劃再次開辦，並且能夠在下一次的申請得到更多的人手配額。

為提升長者護理服務的質素，去年，我們既能幹又創新的醫護服務團隊開發了幾個新的計劃。對長者來說，跌倒是最常見的意外，而且受傷的風險很高。去年九月，我們推行了新的措施，盼望能夠減低長者意外次數的同時，也能夠減輕他們因意外所致的損傷程度，並且能夠減少使用約束物品。其中一個解決方法，是要率先改變員工和親屬對於防跌的觀念。透過一系列的活動，全面而有系統地讓他們認識「跌倒」這回事，包括記錄、報告、回顧、評估及分析個案，並且填寫仔細的員工問卷、進行面談及討論。去年，我們共舉辦了七場培訓課程，其中還邀請了台灣的長者防跌專家前來教授防跌管理手冊、約束物品的正確使用方法，以及介紹與防跌相關的樂齡科技。





我謹代表伸手助人協會衷心多謝一位非常特別的成員，就是在我們肇慶院舍的大家庭中，擔任總經理的伍尚偉先生。伍先生於本會服務了二十六年，並已於六月二十四日正式榮休。伍先生於一九九八年加入本會，是本會興建肇慶護老頤養院項目中不可或缺的重要人物，他亦在其後負責管理院舍事務，竭力服務院友，建樹良多。伍先生工作熱誠，領導能力非常卓越，他為長者所作出的貢獻將不斷地延續下去。我們謹此向伍先生衷心致謝，並祝福他退休生活幸福愉快，身體健康，順心順意！

最後，我要多謝全體員工、執行委員會及附屬委員會所有成員。全賴你們盡心盡意的奉獻和無比強大的支持，伸手助人協會才能繼續「愛心護老」，讓我們的長者活出豐盛耆年。



我們的「國寶」梁卿，107歲

執行委員會主席：夏安麗女士



執行委員會主席報告

二零二三年四月一日至二零二四年三月三十一日



伸手助人協會的首要使命固然是「愛心護老·助享耆年」，但我們在社區中所起著的作用可說是更加重要。我們既是一所非牟利機構，同時也是善長與社會之間的中間人；全賴一眾善長長期熱心的支持，我們才可靈活地運用資源，並因應社會不時的變化而提供最適切及創新的服務，去照顧社會上有需要的長者。去年，我們有幸獲得大家的慷慨支持，讓我們繼續可以攜手並肩，一起實踐關顧長者的使命，謹此向各位善長致以最真誠的謝意。

能夠有機會去照顧長者，實在是莫大的榮幸，因為他們每天也能夠給予我們新的啟發。他們真誠且溫暖的個性，讓每一位伸手助人協會的同工亦感到欣喜。這裡不得不提樂富護老院的「國寶」——梁卿婆婆。梁婆婆雖然已屆107歲高齡，現在依然行動自如，精靈可愛，身壯力健，確實向我們證明了「年紀其實不能定義我們」的道理。

承蒙香港賽馬會鼎力贊助，度假中心的設施及設備提升工程已於二零二三年八月順利完成；是次工程為期兩年，所提升的設備皆屬世界級的。然而，中心於同月被社署徵借予香港耀能協會作為緊急宿舍；耀能協會是一所服務殘疾人士的非牟利機構。鑑於度假中心未能按原定計劃重新開放，我們的長者服務亦因而受到頗大的影響，確實有點措手不及。為應對是次變動，我們度假中心的職員依然緊守崗位，並積極配合耀能協會的需要而改動中心設備，調整措施。雖然在這份報告出版之時，我們尚未可訂定中心何時才能夠正式開放；我們只能期待於不久的將來，當中心能夠全面對外開放時，營友再次前來並好好享用度假中心為他們精心打造的嶄新設施。

我們將會在度假中心旁邊興建一座全新的「持續照顧護老院舍」，此計劃現正踏入撰寫聘用顧問招標文件的階段。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，亦期望能夠提升香港整體護老服務的未來標準。新院舍將提供200個宿位，並由社署撥款興建，故此相關文件已交予社署及建築署詳細審批。當聘用顧問的招標文件確定後，我們將開始挑選及聘任合適的建築師和工料測量師；這項計劃實在令人引頸以待。我們預計新院舍可於二零二九年落成並盡快投入服務。

我們與社署和內地政府部門的合作愈見密切，尤其是與肇慶護老頤養院有關，這是一個正面轉變，令人鼓舞。在推廣大灣區安老服務的發展上，肇慶院舍亦是其中一項重要設施，盼望能夠讓更多有需要的長者認識，從而考慮返回內地安老；社署和內地政府部門正積極了解院舍的運作，而我們亦會落力配合相關的推廣活動。我們熱切期待與政府部門有更多類似的合作，一起為長者的福祉而努力。

我們謹此衷心多謝社署及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：

伯恩光學（香港）有限公司、Mr & Mrs Max Burger、Mrs Winnie Wong Chan、陳楊福和基金有限公司、中金香港慈善基金有限公司、Mrs Betty Da Silva、高寶化妝品（香港）有限公司、Mr Christopher Marcus Gradel、廣萊有限公司、海通國際慈善基金有限公司、李澤楷先生、李晞靄女士、中區獅子會、品石居、Max Trinity Ltd、New Era Cap Asia Pacific Ltd、Overlook Investments Ltd、聖安娜餅屋、省善真堂社會服務有限公司、Mrs Purviz R Shroff、思源基金會、中保置業有限公司、蔡約翰先生、香港賽馬會慈善信託基金、The Van Zuiden Charity Trust、並豐集團、維拉律敦治、荻茜基金、Ms May Yee Yeung、怡豐控股及榮智健先生。



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二零二三至二零二四年度執行委員會、附屬委員會及小組

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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。



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2023至2024年度
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