

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED
中華基督教會大埔堂有限公司**

**REPORTS AND FINANCIAL STATEMENTS
報告及財務報表**

**FOR THE YEAR ENDED 31ST DECEMBER 2022
截至二零二二年十二月三十一日止年度**

AUDITED BY

CHAN CHI KUEN

CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

陳志權執業會計師

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**
中華基督教會大埔堂有限公司

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- * The annual financial report is presented in English and Chinese. In case of discrepancy, the original version in English shall prevail.
- * 本年度財務報告之中英文版本如有歧義，概以英文版本為準。

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

REPORT OF THE EXECUTIVE COMMITTEE

The executive committee hereby submit their annual report and the audited financial statements for the year ended 31st December 2022.

PRINCIPAL ACTIVITIES

The Church of Christ in China, Tai Po Church Limited ("the Company") was a company limited by guarantee incorporated under the Companies Ordinance. The principal activity of the Company is preaching the gospel of Christ.

BUSINESS REVIEW

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

RESULTS

The results of the Company for the year ended 31st December 2022 and the state of affairs of the Company as at that date are set out in the accompanying financial statements.

DONATIONS

Charitable donations made by the Company during the year ended 31st December 2022 amounted to HK\$8,865 (2021: HK\$62,760).

PROPERTY, PLANT AND EQUIPMENT

Details of the movement in property, plant and equipment during the year are set out in Note 9 to the financial statements.

FUNDS AND RESERVES

Details of the movement in reserves during the year are set out in the statement of funds and reserves on page 12.

**中華基督教會
大埔堂有限公司**

執行委員會報告

執行委員會特此提呈截至二零二二年十二月三十一日止年度之年度報告及經審核財務報表。

主要業務

中華基督教會大埔堂有限公司(「本公司」)乃根據《公司條例》註冊成立之擔保有限公司。本公司之主要業務為傳揚基督教福音。

業務回顧

於本財政年度，本公司在提交報告方面獲豁免。因此，本公司毋需編製業務回顧。

業績

本公司截至二零二二年十二月三十一日止年度之業績及本公司於該日之財務狀況載於隨附之財務報表。

捐款

截至二零二二年十二月三十一日止年度，本公司作出慈善捐款合共8,865港元(二零二一年：62,760港元)。

物業、廠房及設備

年度物業、廠房及設備之變動詳情載列於財務報表附註9。

基金及儲備

年度儲備之變動詳情載列於第12頁之基金及儲備表。

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

REPORT OF THE EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE MEMBERS

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

Chan Chi Kwong
Lam Fong Wing, Fannie
Lai Yee Kang
Tse Bik Kei
Leung Kin Ming
Ng Toi Wa
Lee Hing Pon
Fung Hoi Shuen¹
Wong Chun Sing¹
Tam Sze Man¹

Notes:

¹Appointed on 1st January 2023 subsequent to the end of the reporting period

In accordance with Article 12 of the Articles of Association of the Company, other than the ministry-in-charge, the terms for each executive committee member shall be two years. At the end of every term of office, all executive committee members other than the ministry-in-charge shall retire from office and eligible for re-election, but the re-elected executive committee member cannot be in the same office for more than two consecutive terms of office.

MANAGEMENT CONTRACT

The Company did not enter into any contract, other than the contracts of service with the directors or any person engaged in the full-time employment of the Company, whereby any individual, firm or body corporate undertakes the management and administration of the whole, or any substantial part of any business of the Company.

**中華基督教會
大埔堂有限公司**

執行委員會報告

執行委員

本公司年內及截止本報告日期之執行委員如下:

陳志光
林方詠
賴儀耕
謝璧璣
梁建明
吳黛華
李興邦
封海旋¹
黃振聲¹
譚思敏¹

附註:

¹ 於報告期末後二零二三年一月一日獲委任

根據本公司之組織章程細則第十二條，除當然執行委員外，各執行委員之任期為兩年，任期屆滿者須遵章告退，有志連任的執行委員可在新一屆執行委員選舉中被提名，連選得連任，但連任的執行委員不得擔任同一職位超過兩屆。

管理合約

本公司除與董事或於本公司擔任全職工作之任何人士所訂立之服務合約外，概無訂立任何個人、公司或法人團體可藉此接管本公司之整體或任何重大部分業務之管理及行政工作之任何合約。

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

REPORT OF THE EXECUTIVE COMMITTEE

PERMITTED INDEMNITY PROVISION

At any time during the financial year and at the time of approval of this report, there were no permitted indemnity provisions in force for the benefit of one or more executive committee members of the Company.

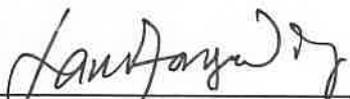
DIRECTORS' INTERESTS IN CONTRACTS

There were no contracts of significance to which the Company was a party and in which an executive committee member of the Company had material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

AUDITOR

A resolution for the reappointment of Mr. Chan Chi Kuen Certified Public Accountant (Practising) as the auditor of the Company to be proposed at the forthcoming annual general meeting.

On behalf of the Executive Committee
代表執行委員會



Lam Fong Wing, Fannie

林方詠

Chairman

主席

Hong Kong, 16th April 2023

香港，二零二三年四月十六日

中華基督教會
大埔堂有限公司

執行委員會報告

獲准許彌償條文

於本財政年度任何時間及本報告獲批准當時，概不存在任何以本公司任何一名或多名執行委員為受益人的獲准許彌償條文。

董事合約權益

於年末或年內任何時間，本公司並無訂立任何本公司執行委員於其中直接或間接擁有重大權益之重大合約。

核數師

本公司將於應屆股東週年大會上提呈一項重新委聘陳志權執業會計師為本公司核數師之決議案。

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

(Incorporated in Hong Kong with liability limited by guarantee)

Opinion

I have audited the financial statements of The Church of Christ in China, Tai Po Church Limited ("the Company") set out on pages 10 to 23, which comprise the statement of financial position as at 31st December 2022, the statement of comprehensive income, statement of funds and reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the financial position of the Company as at 31st December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Companies Ordinance.

Basis of Opinion

I conducted my audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and I have fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**獨立核數師報告
致中華基督教會
大埔堂有限公司
成員**

(於香港註冊成立的擔保有限公司)

意見

本人已審計載列於第十至二十三頁的中華基督教會大埔堂有限公司（「貴公司」）的財務報表，此財務報表包括於二零二二年十二月三十一日的財務狀況表與截至該日止年度的全面收益表、基金及儲備表及現金流量表，以及財務報表附註，包括主要會計政策概要。

本人認為，該等財務報表已根據香港會計師公會頒布的《私營企業香港財務報告準則》真實而中肯地反映了貴公司於二零二二年十二月三十一日的財務狀況及截至該日止年度的財務表現及現金流量，並已遵照《公司條例》妥為擬備。

意見的基礎

本人已根據香港會計師公會頒布的《香港審計準則》進行審計。本人在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》（以下簡稱「守則」），本人獨立於貴公司，並已履行守則中的其他專業道德責任。本人相信，本人所獲得的審計憑證能充足及適當地為本人的審計意見提供基礎。

**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

**TO THE MEMBERS OF
THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

(Incorporated in Hong Kong with liability limited by guarantee)

Other Information

The executive committee members are responsible for the other information. The other information comprises the information included in the report of the executive committee, but does not include the financial statements and my auditor's report thereon.

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

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

Responsibilities of Executive Committee Members and Those Charged with Governance for the Financial Statements

The executive committee members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA and the Companies Ordinance, and for such internal control as the executive committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

獨立核數師報告(續)

**致中華基督教會
大埔堂有限公司
成員**

(於香港註冊成立的擔保有限公司)

其他信息

執行委員需對其他信息負責。其他信息包括刊載於執行委員會報告內的信息，但不包括財務報表及本人的核數師報告。

本人對財務報表的意見並不涵蓋其他信息，本人亦不對該等其他信息發表任何形式的鑒證結論。

結合本人對財務報表的審計，本人的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或本人在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於本人已執行的工作，如果本人認為其他信息存在重大錯誤陳述，本人需要報告該事實。在這方面，本人沒有任何報告。

執行委員及治理層就財務報表須承擔的責任

執行委員須負責根據香港會計師公會頒布的《私營企業香港財務報告準則》及《公司條例》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

**TO THE MEMBERS OF
THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

(Incorporated in Hong Kong with liability limited by guarantee)

**Responsibilities of Executive Committee Members
and Those Charged with Governance for the
Financial Statements (Continued)**

In preparing the financial statements, the executive committee members are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee members either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

**Auditor's Responsibilities for the Audit of the
Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. This report is made solely to you, as a body, in accordance with section 405 of the Companies Ordinance, and for no other purpose. I do not assume responsibility towards or accept liability to any other person for the contents of the report.

獨立核數師報告(續)

**致中華基督教會
大埔堂有限公司
成員**

(於香港註冊成立的擔保有限公司)

**執行委員及治理層就財務報表須承擔
的責任 (續)**

在擬備財務報表時，執行委員負責評估 貴公司持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非執行委員有意將 貴公司清盤或停止經營，或別無其他實際的替代方案。

治理層須負責監督 貴公司的財務報告過程。

核數師就審計財務報表承擔的責任

本人的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括本人意見的核數師報告。本人按照《公司條例》第405條僅向閣下（作為整體）報告，除此之外本報告別無其他目的。本人不會就本報告的內容向任何其他人士負上或承擔任何責任。

**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

**TO THE MEMBERS OF
THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

*(Incorporated in Hong Kong with liability limited by
guarantee)*

**Auditor's Responsibilities for the Audit of the
Financial Statements (Continued)**

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

獨立核數師報告(續)

**致中華基督教會
大埔堂有限公司
成員**

(於香港註冊成立的擔保有限公司)

**核數師就審計財務報表承擔的責任
(續)**

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，本人運用了專業判斷，保持了專業懷疑態度。本人亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為本人意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴公司內部控制的有效性發表意見。

**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

**TO THE MEMBERS OF
THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

(Incorporated in Hong Kong with liability limited by guarantee)

**Auditor's Responsibilities for the Audit of the
Financial Statements (Continued)**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee members.
- Conclude on the appropriateness of the executive committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

獨立核數師報告(續)

**致中華基督教會
大埔堂有限公司
成員**

(於香港註冊成立的擔保有限公司)

**核數師就審計財務報表承擔的責任
(續)**

- 評價執行委員所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對執行委員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴公司的持續經營能力產生重大疑慮。如果本人認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則本人應當發表非無保留意見。本人的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴公司不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

CHAN CHI KUEN
Certified Public Accountant (Practising)

陳志權執業會計師

Room 2107-9, 21/F., CC Wu Building,
308 Hennessy Road, Wanchai, Hong Kong
香港灣仔軒尼詩道308號
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**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

**TO THE MEMBERS OF
THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

*(Incorporated in Hong Kong with liability limited by
guarantee)*

**Auditor's Responsibilities for the Audit of the
Financial Statements (Continued)**

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

獨立核數師報告(續)

**致中華基督教會
大埔堂有限公司
成員**

(於香港註冊成立的擔保有限公司)

**核數師就審計財務報表承擔的責任
(續)**

除其他事項外，本人與治理層溝通了計劃的審計範圍、時間安排、重大審計發現等，包括本人在審計中識別出內部控制的任何重大缺陷。



Chan Chi Kuen
Certified Public Accountant (Practising)

陳志權
執業會計師

Hong Kong, 16th April 2023
香港，二零二三年四月十六日

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

STATEMENT OF COMPREHENSIVE INCOME

**FOR THE YEAR ENDED
31ST DECEMBER 2022**

中華基督教會
大埔堂有限公司

全面收益表

截至二零二二年
十二月三十一日止年度

		Notes 附註	<u>2022</u> HK\$ 港元	<u>2021</u> HK\$ 港元
Revenue	收益	4	2,216,492	2,207,754
Other income	其他收入	4	120,000	3,992
Administrative expenses	行政開支	7	<u>(2,394,502)</u>	<u>(2,826,474)</u>
Deficit before taxation	除稅前虧損	5	(58,010)	(614,728)
Income tax expense	所得稅開支	6	<u>-</u>	<u>-</u>
Deficit for the year	年內虧損		(58,010)	(614,728)
Other comprehensive income	其他全面收入		<u>-</u>	<u>-</u>
Total comprehensive loss for the year	年內全面虧損 總額		<u>(58,010)</u>	<u>(614,728)</u>

The accompanying notes form an integral part of these financial statements.

隨附附註構成此等財務報表之組成部分。

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER 2022

中華基督教會
大埔堂有限公司

財務狀況表

於二零二二年十二月三十一日

		Notes	2022 HK\$ 港元	2021 HK\$ 港元
		附註		
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	9	1,217,755	1,323,423
Current assets	流動資產			
Utilities deposits	水電費按金		1,900	1,900
Prepayments	預付款項		14,627	14,744
Cash and cash equivalents	現金及現金等值項目		521,414	473,545
			537,941	490,189
Current liabilities	流動負債			
Accrued expenses	應計開支		8,500	8,750
Received in advance	預收賬款		10,295	9,951
			18,795	18,701
Net current assets	流動資產淨值		519,146	471,488
Net assets	資產淨值		1,736,901	1,794,911
Funds and reserve	基金及儲備			
General funds	普通基金		13,148	11,375
Church development funds	教會發展基金		1,667,689	1,667,689
Church planting funds	植堂基金		9,261	9,054
Maintenance funds	維修基金		46,803	106,793
Total funds and reserve	基金及儲備總額		1,736,901	1,794,911

Approved on behalf of the executive committee by:

代表執行委員會批准:



Lam Fong Wing, Fannie
林方詠
Chairman
主席



Tse Bik Kei
謝璧瓊
Hon. Treasurer
司數

The accompanying notes form an integral part of these financial statements.

隨附附註構成此等財務報表之組成部分。

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

**STATEMENT OF FUNDS AND RESERVES
FOR THE YEAR ENDED
31ST DECEMBER 2022**

中華基督教會
大埔堂有限公司
基金及儲備表
截至二零二二年
十二月三十一日止年度

	General funds 普通基金 HK\$ 港元	Church development funds 教會發展基金 HK\$ 港元	Church planting funds 植堂基金 HK\$ 港元	Maintenance funds 維修基金 HK\$ 港元	Total 總計 HK\$ 港元
Balance as at 1st January 2021 於二零二一年一月 一日之結餘	536,105	1,667,689	9,054	196,791	2,409,639
Total comprehensive loss for the year 年內全面虧損總額	(614,728)	-	-	-	(614,728)
Transfer surplus to respective funds 盈餘轉撥至相關基金	89,998	-	-	(89,998)	-
Balance as at 31st December 2021 and 1st January 2022 於二零二一年十二月 三十一日及二零二二年 一月一日之結餘	11,375	1,667,689	9,054	106,793	1,794,911
Total comprehensive loss for the year 年內全面虧損總額	(58,010)	-	-	-	(58,010)
Transfer surplus to respective funds 盈餘轉撥至相關基金	59,783	-	207	(59,990)	-
Balance as at 31st December 2022 於二零二二年十二月 三十一日之結餘	13,148	1,667,689	9,261	46,803	1,736,901

The accompanying notes form an integral part of these financial statements.

隨附附註構成此等財務報表之組成部分。

THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED

中華基督教會
大埔堂有限公司

STATEMENT OF CASH FLOWS

現金流量表

FOR THE YEAR ENDED
31ST DECEMBER 2022

截至二零二二年
十二月三十一日止年度

		<u>2022</u>	<u>2021</u>
		HK\$	HK\$
		港元	港元
Operating activities	營運活動		
Deficit before taxation	除稅前虧損	(58,010)	(614,728)
Adjustment for:	就以下項目作出調整:		
Depreciation on property, plant and equipment	物業、廠房及 設備折舊	114,967	187,808
Interest income	利息收入	(2,847)	(4,295)
Operating surplus/(deficit) before changes in working capital	營運資金變動前 之營運盈餘/(虧損)	54,110	(431,215)
Decrease in account receivable	應收賬款減少	-	188
Decrease in prepayments	預付款項減少	117	3,568
(Decrease)/increase in accrued expenses	應計開支 (減少)/增加	(250)	750
Increase/(decrease) in received in advance	預收賬款 增加/(減少)	344	(2,600)
Cash generated from/ (used in) operations	營運所得/ (所用)現金	54,321	(429,309)
Income tax paid	已付所得稅	-	-
Net cash generated from /(used in) operating activities	營運活動所得/ (所用)現金淨額	<u>54,321</u>	<u>(429,309)</u>
Investing activities	投資活動		
Purchases of property, plant and equipment	購買物業、廠房 及設備	(9,299)	(225,389)
Interest received	已收利息	2,847	4,295
Net cash used in investing activities	投資活動所用 現金淨額	<u>(6,452)</u>	<u>(221,094)</u>
Net increase/(decrease) in cash and cash equivalents	現金及現金等值項目 增加/(減少)淨額	47,869	(650,403)
Cash and cash equivalents at beginning of year	年初之現金 及現金等值項目	<u>473,545</u>	<u>1,123,948</u>
Cash and cash equivalents at end of year	年末之現金 及現金等值項目		
Represented by bank and cash balances	指銀行及 現金結餘	<u>521,414</u>	<u>473,545</u>

The accompanying notes form an integral part of these financial statements.

隨附附註構成此等財務報表之組成部分。

1. GENERAL INFORMATION

The Church of Christ in China, Tai Po Church Limited ("the Company") was a company limited by guarantee incorporated under the Companies Ordinance. Every member of the Company undertakes to contribute, if required, an amount not exceeding HK\$1, to the assets of the Company in the event of its being wound up. Its registered office is located at 22 Sui On Street, Tai Po, New Territories, Hong Kong. The principal activity of the Company is preaching the gospel of Christ.

2. BASIS OF PREPARATION

(a) Statement of compliance

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants. In addition, the financial statements include applicable disclosures required by the Companies Ordinance.

(b) Basis of measurement

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

3. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented.

(a) Revenue recognition

- (i) Offerings are recognised as income upon actual receipt of money;
- (ii) interest income is recognised using the effective interest method; and
- (iii) sundry income is recognised on an accrual basis; and

1. 一般資料

中華基督教會大埔堂有限公司(「本公司」)乃根據《公司條例》註冊成立之擔保有限公司。本公司各成員承諾，倘本公司清盤，將支付(倘需要)不超過1港元的款額，作為本公司的資產。其註冊辦事處位於香港新界大埔瑞安街22號。本公司主要業務為傳揚基督教福音。

2. 編製基準

(a) 合規聲明

財務報表乃按照香港會計師公會頒佈之《私營企業香港財務報告準則》編製。此外，財務報表包含《公司條例》所規定之適當披露事項。

(b) 計量基準

編製財務報表所用的計量基準為歷史成本基準。

3. 主要會計政策

編製財務報表所採納之主要會計政策載列如下。此等政策均於所有呈列年度貫徹應用。

(a) 收入確認

- (i) 奉獻收入於實際收取款項時確認為收入;
- (ii) 利息收入乃按實際利率法確認; 及
- (iii) 其他收入乃按累計基準確認; 及

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

3. SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

3. 主要會計政策 (續)

(a) Revenue recognition (continued)

(iv) government grants are recognised when there is reasonable assurance that the Company will comply with the conditions attaching to the grants and the grants will be received, as further explained in the accounting policies for “Government grants” below.

(a) 收入確認 (續)

(iv) 當能合理確定本公司將遵守政府補貼所附帶的條件及將獲取有關補貼，則會確認政府補貼，進一步詳情於下文有關「政府補貼」的會計政策中釋述。

(b) Property, plant and equipment

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

(b) 物業、廠房及設備

物業、廠房及設備乃按成本減累計折舊及任何累計減值虧損列賬。

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

折舊採用直線法於其估計可使用年期內撇銷物業、廠房及設備項目之成本減去其估計剩餘價值 (如有) 計算，詳情如下:

Leasehold improvement	2-20%
Furniture and fixture	20%
Computer equipment	33%

租賃物業裝修	2-20%
傢俬及裝置	20%
電腦設備	33%

(c) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalents in the statement of financial position and for the purpose of the statement of cash flows.

(c) 現金及現金等值項目

現金及現金等值項目包括銀行及手頭現金，以及可隨時轉換為已知數額現金之短期高流動性投資，該等投資所面對之價值變動風險並不重大。就現金流量表而言，須應要求償還並構成本公司現金管理一部分之銀行透支乃計入財務狀況表之現金及現金等值項目之組成部分。

3. SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

(d) Impairment of non-financial assets

At the end of each reporting period, the Company reviews the carrying amounts of its assets to determine whether there is any indication that these assets have suffered an impairment loss. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, such that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

(e) Account receivables

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

(f) Provisions and contingent liabilities

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

3. 主要會計政策 (續)

(d) 非金融資產減值

於各報告期末，本公司會審閱其資產之賬面金額，以確定是否有跡象顯示該等資產出現減值虧損。倘資產之可收回金額估計低於其賬面金額，則將該資產之賬面金額減至其可收回金額，減值虧損會即時於損益確認。

倘減值虧損於其後撥回，資產之賬面金額乃增至其經修訂估計可收回金額，但增加後之賬面金額不能超過倘於過往年度並無就該資產確認減值虧損之賬面金額。減值虧損之撥回會即時於損益確認。

(e) 應收賬款

應收賬款於各債務已獲個別考慮後按估計可變現價值列賬。倘一項債務變為呆賬，則須作出撥備，並於收益表內扣除。

(f) 撥備及或然負債

倘本公司需就過往事件承擔法律或推定責任，而承擔該責任可能會導致經濟利益外流，並可作出可靠估計，方就該時間或金額方面均不確定之負債確認撥備。倘貨幣時間值屬重大，則按履行責任所需支出之現值將撥備列賬。

3. SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

(f) Provisions and contingent liabilities
- continued

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

(g) Employee benefits

Salaries, 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.

(h) Foreign exchange

The reporting currency of the Company is Hong Kong Dollars, which is the currency of the primary economic environment in which the Company operates. The financial statements are presented in Hong Kong Dollars.

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

3. 主要會計政策 (續)

(f) 撥備及或然負債 (續)

倘不大可能出現經濟利益外流，或無法對該金額作出可靠估計，該責任則披露為或然負債，惟經濟利益外流之可能性極低則除外。倘須視乎一宗或多宗未來事件會否發生方能確定潛在責任是否存在，該責任亦披露為或然負債，惟經濟利益外流之可能性極低則除外。

(g) 僱員福利

薪金、有薪年假、界定供款退休計劃之供款及非貨幣性福利成本均在僱員提供相關服務之年度累計。倘有關款項延遲支付或結算且影響重大，則該等金額按其現值列賬。

(h) 外匯

本公司的呈報貨幣為港元，其為本公司營運所在的主要經濟環境的貨幣。財務報表以港元呈列。

外幣交易乃以交易日期所適用的匯率兌換。外幣貨幣項目乃以報告期末所適用的匯率兌換為港元。外匯損益乃於收益表內確認。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

3. SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

(i) Government grants

Government grants are recognised as income over periods necessary to match them with the related costs they are intended to compensate, on a systematic basis when there is reasonable assurance that the Company will comply with the conditions attaching to them and the grants will be received. A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company, with no future related costs, is recognised as income of the period in which it becomes receivable. Government grants related to assets are presented in the statement of financial position by setting up the grants as a deferred income or by deducting the grants in arriving at the carrying amount of the asset.

4. REVENUE AND OTHER INCOME

An analysis of the Company's revenue and other income is as follows:

<u>Revenue:</u>	<u>收益:</u>
Offerings	奉獻收入
Interest income	利息收入
Sundry income	其他收入
<u>Other income:</u>	<u>其他收入:</u>
Government grants (note)	政府補貼 (附註)
Exchange gain	匯兌收益

3. 主要會計政策 (續)

(i) 政府補貼

當能合理確定本公司將遵守政府補貼所附帶的條件及將獲取有關補貼，政府補貼會於須與彼等擬補償的相關成本配對之期間按系統基準確認為收入。作為對已產生的支出或損失的補償，或是為本公司提供即時財務支持，而未來不會產生任何相關成本的政府補貼應收款項在其應收期間確認為收入。資產相關政府補貼乃透過設立補貼作為遞延收入或於計算資產賬面值時透過扣減該補助於財務狀況表內呈列。

4. 收益及其他收入

本公司之收益及其他收入分析如下:

	<u>2022</u>	<u>2021</u>
	HK\$	HK\$
	港元	港元
Offerings	2,210,428	2,199,807
Interest income	2,847	4,295
Sundry income	3,217	3,652
	<u>2,216,492</u>	<u>2,207,754</u>
Government grants (note)	120,000	-
Exchange gain	-	3,992
	<u>120,000</u>	<u>3,992</u>

**THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED**

NOTES TO THE FINANCIAL STATEMENTS

**4. REVENUE AND OTHER INCOME
(CONTINUED)**

Note:

Wage subsidies of HK\$120,000 were granted from the Hong Kong SAR government's Employment Support Scheme under Anti-Epidemic Fund for the use of paying wages of employees.

There were no unfulfilled conditions or other contingencies attaching to the subsidies and the Government grants that had been recognised in the income statement.

5. DEFICIT BEFORE TAXATION

Deficit before taxation is arrived at after charging/(crediting):

Auditor's remuneration	核數師酬金
Depreciation on property, plant and equipment	物業、廠房及 設備折舊
Exchange loss/(gain)	匯兌損失/(收益)
Key management personnel's remuneration	主要管理人員 之酬金
Other staff costs	其他員工成本

6. INCOME TAX EXPENSE

The Company is a charitable institution under Section 88 of the Inland Revenue Ordinance and is exempted from Hong Kong profits tax under this Ordinance.

**中華基督教會
大埔堂有限公司**

財務報表附註

4. 收益及其他收入 (續)

附註：

香港特別行政區政府在防疫抗疫基金下的保就業計劃授出120,000港元的工資補貼乃用作支付僱員工資。

已於收益表中確認的補助及政府補貼概無未達成的條件或其他或然情況。

5. 除稅前虧損

除稅前虧損經扣除/(計入)下列項目:

	<u>2022</u>	<u>2021</u>
	HK\$	HK\$
	港元	港元
	8,500	8,500
	114,967	187,808
	13,291	(3,992)
	625,752	311,242
	1,124,854	1,752,237

6. 所得稅開支

本公司屬稅務條例第88條所認可之慈善團體，並根據此條例獲豁免繳納香港利得稅。

THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED

中華基督教會
大埔堂有限公司

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

7. ADMINISTRATIVE EXPENSES

7. 行政開支

		<u>2022</u>	<u>2021</u>
		HK\$	HK\$
		港元	港元
Activities expenses	事工費用	55,811	47,900
Auditor's remuneration	核數師酬金	8,500	8,500
Bank charges	銀行費用	7,787	8,400
Cleaning fee	清潔費	960	9,600
Contributions to Council and Union	區會及聯會 捐獻	96,172	94,603
Depreciation on property, plant and equipment	物業、廠房及 設備折舊	114,967	187,808
Directors' remuneration	董事酬金	607,752	302,242
Donation	捐獻	8,865	62,760
Exchange loss	匯兌損失	13,291	-
Florist	花置	11,512	11,582
Government rent and rates	地租及差餉	28,440	28,784
Insurance	保險	30,318	32,403
Legal and professional fee	法律及專業費用	1,500	1,753
Mandatory Provident Fund contributions	強制性公積金 供款	83,588	103,324
Postage	郵費	1,437	2,219
Printing and stationery	印刷及文具費用	13,901	18,302
Repairs and maintenance	保養及維修費用	72,363	37,157
Salaries and allowances	薪酬及津貼	1,059,266	1,657,913
Sections expenses	各部門費用	63,873	108,658
Sundry expenses	雜項費用	22,567	19,509
Telephone	電話費	31,677	29,474
Travelling expenses	差旅費	27,720	16,031
Water and electricity	水電費用	32,235	37,552
		<u>2,394,502</u>	<u>2,826,474</u>

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

8. DIRECTORS' REMUNERATION

Remuneration of the Company's directors disclosed pursuant to section 383 of the Companies Ordinance (Cap. 622) and the Companies (Disclosure of Information about Benefits of Directors) Regulation (Cap. 622G) is as follows:

8. 董事酬金

根據《公司條例》第622章第383條及公司(披露董事利益資料)規例(第622G章)，本公司董事酬金披露如下：

		<u>2022</u>	<u>2021</u>
		HK\$	HK\$
		港元	港元
Directors' emoluments for services as directors of the Company:	作為本公司董事服務的董事酬金：		
Directors' fees	董事袍金	-	-
Other emoluments in connection with the management of the affairs of the Company	有關管理本公司事務的其他酬金		
- Salaries	薪金	607,752	302,242
- Mandatory Provident Fund contributions	強制性公積金供款	18,000	9,000
Amount paid to third parties for making available the services of persons as directors	就獲提供任何人士的董事服務向第三方支付款項	-	-
Payments in respect of termination of service	有關終止服務的付款	-	-
Retirement benefits given to retired directors	給予退任董事的退休福利	-	-
		<u>625,752</u>	<u>311,242</u>

THE CHURCH OF CHRIST IN CHINA,
TAI PO CHURCH LIMITED

中華基督教會
大埔堂有限公司

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9. PROPERTY, PLANT AND EQUIPMENT

9. 物業、廠房及設備

	Leasehold improvement 租賃物業裝修 HK\$ 港元	Furniture and fixture 傢俬及裝置 HK\$ 港元	Computer equipment 電腦設備 HK\$ 港元	Total 總計 HK\$ 港元
Cost 成本				
As at 1st January 2022 於二零二二年一月一日	4,480,900	1,006,781	249,176	5,736,857
Additions 添置	-	3,200	6,099	9,299
As at 31st December 2022 於二零二二年 十二月三十一日	4,480,900	1,009,981	255,275	5,746,156
Accumulated depreciation and impairment losses 累計折舊及減值虧損				
As at 1st January 2022 於二零二二年一月一日	3,205,139	967,965	240,330	4,413,434
Depreciation for the year 年內折舊	87,076	21,067	6,824	114,967
As at 31st December 2022 於二零二二年 十二月三十一日	3,292,215	989,032	247,154	4,528,401
Net carrying amount 賬面淨值				
As at 31st December 2022 於二零二二年 十二月三十一日	1,188,685	20,949	8,121	1,217,755
As at 31st December 2021 於二零二一年 十二月三十一日	1,275,761	38,816	8,846	1,323,423

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10. CONTINGENT LIABILITIES

The directors are of the opinion that the Company had no significant contingent liabilities, assets fraud and/or litigations of any kind known further and existing at the end of the reporting period.

10. 或然負債

董事認為本公司並無已知及於報告期末存在之重大或然負債、資產欺詐及／或任何類型之訴訟。

11. EMPLOYEE RETIREMENT BENEFITS

The Company operates a Mandatory Provident Fund Scheme ("the MPF scheme") under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employee are each required to make contributions to the plan at 5% of the employee's relevant income, subject to a cap of monthly relevant income of HK\$30,000. Contributions to the plan vest immediately.

11. 僱員退休福利

本公司根據香港強制性公積金計劃條例，為按香港僱傭條例受僱之僱員營運一項強制性公積金計劃(「強積金計劃」)。強積金計劃為定額供款退休計劃，由獨立受託人管理。根據強積金計劃，僱主及其僱員各自須按僱員相關收入之5%，向該計劃作出供款，每月相關收入之上限為30,000港元。向該計劃作出之供款即時歸屬。

12. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorised for issue by the Company's executive committee on 16th April 2023.

12. 批准財務報表

此等財務報表已於二零二三年四月十六日獲本公司執行委員會授權刊發。

*** END 完 ***