



## 福音及牧養事工

「榕光」在神的恩典中跨過廿三年，並於2011年1月23日舉行23周年慶典。事工第三年以「在真道上建立自己」為主題。兩區教會以崇拜及小組為牧養基礎，主日學則以利未記及民數記為核心，並透過「事奉人員加油站」增強對信徒之訓練和牧養。面對社會環境與人心轉變，牧養工作越趨困難。「榕光」目標能建立本土信徒領袖，薪火相傳。

為讓更多區內基層人士得聞福音，除教牧同工每週探訪外，我們更藉節日氣氛舉行不同佈道性活動：如4月5日長沙灣社區會堂「破繭而出」佈道會及跟進聚會、4月16日兒童福音聚會、5月8日「母親節聯歡會」、「夏日尋寶 GO! GO! GO!」兒童暑期活動、8月30日「兒童團契親子營會」、8月19日「金色年華」粵曲佈道會、「聖誕籠屋探訪顯關懷」、「西九龍中心聖誕佈佳音」、「挪亞方舟旅行」等。全年亦有近二十間機構/教會參與探訪體驗，與基層人士分享基督的愛。

由於「榕光」接觸的都是基層弱勢群體，故牧養以「全人關顧」為目標，在協助他們解決生活需要之餘，更期望他們認識真理，經歷生命之主，截至2011年底，本年受洗者有17人，總會友人數為338人。





油麻地牧養工作與深水埗大有不同，因為所接觸的對象大都是無家者、染癖好者、精神病康復者或特別有需要人士等。所以主力由同工、義工或深水埗會友帶領。雖然該區不斷變遷，「榕光」仍堅守「榕樹頭公園」一帶之福音承擔。透過週四「關顧小組」活動吸引新朋友及作基礎栽培；週六崇拜為那流離失所者供應屬靈餵養。雖然多次面對借用聚會地方的問題，但神卻為「榕光」預備棲身之所。

為使更多信徒加入基層福音事工行列，8-9月我們舉辦「誰愛榕樹頭？」佈道訓練班，共15人參與，讓學員對這福音工作有更大的認識與承擔。

我們了解要讓基層人士脫貧，兒童及家長牧養同樣重要，故本年「榕光」舉辦了多個適切性聚會，如：主題公園參觀旅行、「耶穌愛小孩」、「兒童佈道會」等活動，增強接觸層面，並期盼新加入者能融入教會性聚會。

- 兩區崇拜平均出席人數 約 61 人
- 兩區小組平均出席人數 約 93 人
- 全年洗禮人數 17 人
- 全年外展佈道 31 次
- 全年探訪佈道接觸 約 2257 次
- 全年染志人數 約 76 人次



在安老院舍長者福音事工上，「榕光」定點關顧區內多間院舍長者，2011 年全年共接觸 120 人次，並帶領一班信徒領袖及義工傳揚福音、栽培牧養長者，先後共有 21 人決志信主，施行聖餐 13 次。



## 危機家庭緊急援助服務

「神愛之家」緊急援助宿舍於 2000 年開始投入服務。先後獲世界傳道會「那打素基金」及廠商資助宿舍運作費，為危機中的孤兒寡婦提供緊急暫居服務，幫助他們渡過難關。為照顧他們心靈需要，我們極力邀請他們參與教會聚會及提供適時的支援。此外，「神愛之家」重聚活動，更為離開之宿友提供協助，分享生命之需要。面對社會環境改變，舍友背後的故事亦越趨複雜，故此我們需花更多的精神、心力與代禱，與他們一同面對這危機與契機。

2011 年接待了 16 個家庭，當中願意信主人數有 15 名，由開辦至今（2011 底），已幫助 238 個家庭。





## 鄰舍關懷服務



小學生功課輔導班



匯基書院探訪及戶外活動



挪亞方舟旅行

「榕光」鄰舍關懷服務包括為學生而設的「小學生功課輔導班」、「學生文具贈送計劃」；為家庭而設的「電腦中心」、「愛心糧倉」——其目的是為未能應付日常膳食開支的人士或家庭，提供短期食物援助。還有「新來港危機家庭」緊急援助服務、戶外參觀及旅行、節期禮物送贈及探訪。

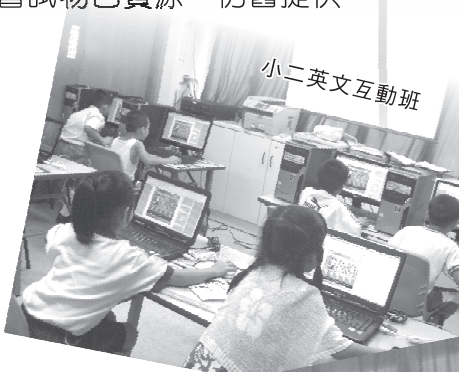
而09年11月開始獲「中銀香港暖心愛港計劃」撥款進行為期兩年之「孩子是我們明日的希望」學習與生活支援計劃，以改善低下階層家庭生活的配套為目標，並以提升其學習和生活為基礎。此計劃由從零設立至2011年11月完滿兩年計劃，平均每節使用人數由3.7人次，最高升至23.23人次，兩年總平均為15.5人次。總括兩年計劃共服務了16,960人次，顯示推行此計劃的廣泛，從不同的層面和範圍，包括

提供8部電腦的電腦中心、電腦訓練課程、服務及學習獎勵計劃、二手電腦轉贈計劃、關懷行動和培育藉義工推行此學習與生活支援計劃，都者大獲好評。在推行此計劃中除有11間

學校的中學生、大學生參與外，同時，更推廣至發展公司和多間教會參與推行此服務。在對外、對內得到肯定下，並獲得一致好評。故此，現時本會在沒有任何資助下嘗試物色資源，仍舊提供服務。

這些服務除協助他們解決經濟需要外，更是傳福音的媒介，透過愛心的關懷、生命的接觸、直接的傳講，讓他們認識到耶穌基督才是生命供應之主。

- 物資援助 988 多人次
- 生活及情緒輔導 670 多人次
- 社交及康樂活動 1044 多人次
- 功課輔導 2021 多人次



參觀科學館





**K. L. NG & COMPANY**  
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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**基督教榕樹頭之光協會有限公司**  
**LIGHT OF YUNG SHU TAU CHRISTIAN SOCIETY LIMITED**  
(incorporated in Hong Kong with limited by guarantee)

We have audited the financial statements of Light of Yung Shu Tau Christian Society Limited set out on pages 4 to 13, which comprise the statement of financial position as at 31 December 2011, and the statement of comprehensive income and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

**Directors' responsibility for the financial statements**

The directors are responsible for the preparation and the true and fair presentation of these financial statements in accordance with Hong Kong Financial Reporting Standard for Private Entities issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit, and to report our opinion solely to you, as a body and in accordance with section 141 of the Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and true and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

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

**Opinion**

In our opinion, the financial statements give a true and fair view of the state of the company's affairs as at 31 December 2011 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

**K. L. Ng & Company**  
Chartered Accountants  
Certified Public Accountants

**Hong Kong : 20 June 2012**

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**LIGHT OF YUNG SHU TAU CHRISTIAN SOCIETY LIMITED**

(incorporated in Hong Kong with limited by guarantee)

**STATEMENT OF COMPREHENSIVE INCOME**

**YEAR ENDED 31 DECEMBER 2011**

	Note	2011 HK\$	2010 HK\$
INCOME			
Donations received		1,433,632.50	1,501,937.90
Interest income		218.70	120.85
Miscellaneous		<u>7,955.70</u>	<u>70,391.47</u>
		<u>1,441,806.90</u>	<u>1,572,450.22</u>
LESS: EXPENDITURE			
Donations		70,000.00	
Operating expenses		279,109.57	259,069.27
Staff costs		<u>736,742.70</u>	<u>755,499.50</u>
		<u>1,085,852.27</u>	<u>1,014,568.77</u>
SURPLUS FOR THE YEAR	4	355,954.63	557,881.45
OTHER COMPREHENSIVE DEFICIT	11	<u>(335,325.20)</u>	<u>(224,219.85)</u>
TOTAL COMPREHENSIVE INCOME		<u>20,629.43</u>	<u>333,661.60</u>



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**STATEMENT OF FINANCIAL POSITION**

**AS AT 31 DECEMBER 2011**

	Note	2011 HK\$	2010 HK\$
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	6	<u>1,885,300.00</u>	<u>1,929,370.00</u>
<b>Current assets</b>			
Prepayments		1,305.00	6,492.00
Rental and utility deposits		20,910.00	20,910.00
Cash at bank		1,553,490.22	1,483,074.69
Cash in hand		<u>6,998.20</u>	<u>8,039.10</u>
		1,582,703.42	1,518,515.79
<b>Less: Current liability</b>			
Accrued expenses		<u>5,500.00</u>	<u>6,011.80</u>
<b>Net current assets</b>		<u>1,577,203.42</u>	<u>1,512,503.99</u>
<b>NET ASSETS</b>		<u>3,462,503.42</u>	<u>3,441,873.99</u>
<b>FUNDS</b>			
Accumulated fund	7	1,729,070.34	1,373,115.71
Development fund	8	1,919,545.13	1,952,740.13
Social welfare fund	9	(107,190.20)	110,717.10
Children are our Hope for Tomorrow fund	10	<u>(78,921.85)</u>	<u>5,301.05</u>
		<u>3,462,503.42</u>	<u>3,441,873.99</u>

APPROVED AND AUTHORISED FOR ISSUE BY THE BOARD OF DIRECTORS ON  
20 JUNE 2012.

  
Director

  
Director



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**LIGHT OF YUNG SHU TAU CHRISTIAN SOCIETY LIMITED**

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**STATEMENT OF CASH FLOWS****YEAR ENDED 31 DECEMBER 2011**

	2011 HK\$	2010 HK\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus for the year	355,954.63	557,881.45
Adjustments for:		
Bank interest earned	(218.70)	(120.85)
Operating surplus before working capital changes	355,735.93	557,760.60
Decrease in prepayments	5,187.00	641.00
Decrease in rental and utility deposits	-	1,000.00
(Decrease) in accrued expenses	(511.80)	(2,816.80)
NET CASH GENERATED FROM OPERATING ACTIVITIES	360,411.13	556,584.80
Cash flows from investing activities		
Bank interest earned	218.70	120.85
NET CASH GENERATED FROM INVESTING ACTIVITIES	218.70	120.85
Cash flows from financing activities		
(Absorption) of funds in other reserves	(291,255.20)	(180,149.85)
NET CASH (USED IN) FINANCING ACTIVITIES	(291,255.20)	(180,149.85)
NET INCREASE IN CASH AND CASH EQUIVALENTS	69,374.63	376,555.80
CASH AND CASH EQUIVALENTS AT 1 JANUARY	1,491,113.79	1,114,557.99
CASH AND CASH EQUIVALENTS AT 31 DECEMBER	1,560,488.42	1,491,113.79
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS		
Cash at bank	1,553,490.22	1,483,074.69
Cash in hand	6,998.20	8,039.10
	1,560,488.42	1,491,113.79



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**NOTES ON THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2011**

**1. GENERAL INFORMATION**

Light of Yung Shu Tau Christian Society Limited is a company incorporated in Hong Kong. In pursuant to Article 6 of the Memorandum of Association, every member undertakes to contribute to the assets of the company, in the event of its being wound up, such amount as may be required not exceeding ten Hong Kong dollars. The address of its registered office is 1<sup>st</sup> Floor, Career Court, 56-58 Tonkin Street, Sham Shui Po, Kowloon, Hong Kong.

The principal activities of the Company are to propagate the Christian Gospel and to promote the faith of Christianity particularly to and with the poor.

The financial statements are presented in Hong Kong Dollars which is the same as the functional currency of the Company.

**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the requirements of the Hong Kong Companies Ordinance. They have been prepared under historical cost convention.

**(a) Property, plant and equipment**

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

Leasehold land and building	1.5-2.5% per annum
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No depreciation is provided on equipment which are fully written off in the year of acquisition.

**(b) Impairment of non-financial assets, other than inventories**

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



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**NOTES ON THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2011**

(CONTINUED)

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES – CONTINUED

(b) Impairment of non-financial assets, other than inventories – continued

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

(c) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits at banks, net of short-term bank loans and bank overdrafts which are repayable on demand.

(d) Employee benefits

Salaries, annual bonuses and allowances are accrued and recognised as an expense in the year in which the associated services are rendered by employees of the Company.

Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered service entitling them to the contributions.

Payments to Mandatory Provident Fund scheme are charged as an expense as they fall due.

(e) Leases

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

Rights to assets held under finance leases are recognised as assets of the Company at the fair value of the leased property (or, if lower, the present value of minimum lease payments) at the inception of the lease. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are deducted in measuring profit or loss. Assets held under finance leases are included in property, plant and equipment, and depreciated and assessed for impairment losses in the same way as owned assets.

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



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**LIGHT OF YUNG SHU TAU CHRISTIAN SOCIETY LIMITED**

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**NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2011**

(CONTINUED)

**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES – CONTINUED****(f) Revenue recognition**

- (i) Income from donations is recognised on a cash basis.
- (ii) Interest income is recognised on a time proportion basis.

**3. DIRECTORS' EMOLUMENTS**

The aggregate amounts of the directors' emoluments pursuant to Section 161 of the Hong Kong Companies Ordinance are as follows:-

	2011 HK\$	2010 HK\$
Fees	-	-
Other emoluments		
- Salaries and allowance	410,080.00	383,760.00
- Mandatory provident fund contribution	20,504.00	19,188.00
	<u>430,584.00</u>	<u>402,948.00</u>

**4. SURPLUS FOR THE YEAR**

Surplus for the year have been arrived at after charging :-

	2011 HK\$	2010 HK\$
Auditors' remuneration	<u>5,500.00</u>	<u>5,200.00</u>

**5. TAXATION**

The Company is exempted from Hong Kong profits tax under Section (88) of the Inland Revenue Ordinance.



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**LIGHT OF YUNG SHU TAU CHRISTIAN SOCIETY LIMITED**

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**NOTES ON THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2011**

(CONTINUED)

6. PROPERTY, PLANT AND EQUIPMENT

	Leasehold land and building HK\$
COST	
At 1 January 2011 and 31 December 2011	2,237,860.00
ACCUMULATED DEPRECIATION AND IMPAIRMENT	
At 1 January 2011	308,490.00
Depreciation for the year charged to Development fund (Note 8)	44,070.00
At 31 December 2011	352,560.00
CARRYING AMOUNT	
At 31 December 2011	1,885,300.00
At 31 December 2010	1,929,370.00

The leasehold land and building is situated in Hong Kong under medium term lease.

7. ACCUMULATED FUND

	2011 HK\$	2010 HK\$
Balance brought forward	1,373,115.71	815,234.26
Surplus for the year	355,954.63	557,881.45
Balance carried forward	1,729,070.34	1,373,115.71



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**NOTES ON THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2011**

(CONTINUED)

8. DEVELOPMENT FUND

	2011 HK\$	2010 HK\$
Balance brought forward	1,952,740.13	1,987,460.13
Donations received	10,875.00	9,350.00
Depreciation (Note 6)	(44,070.00)	(44,070.00)
Deficit for the year (Note 11)	(33,195.00)	(34,720.00)
Balance carried forward	1,919,545.13	1,952,740.13

9. SOCIAL WELFARE FUND

	2011 HK\$	2010 HK\$
Balance brought forward	110,717.10	219,542.10
Donations received	28,455.00	35,080.00
Grant from CWM/Nethersole Fund	-	100,000.00
Other income	4,099.00	1,562.00
	32,554.00	136,642.00
Rental paid in respect of land and building	(72,400.00)	(63,600.00)
Staff costs	(150,570.00)	(140,553.00)
Other expenses	(27,491.30)	(41,314.00)
	(250,461.30)	(245,467.00)
Deficit for the year (Note 11)	(217,907.30)	(108,825.00)
Balance carried forward	(107,190.20)	110,717.10



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**NOTES ON THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2011**

(CONTINUED)

## 10. CHILDREN ARE OUR HOPE FOR TOMORROW FUND

	2011 HK\$	2010 HK\$
Balance brought forward	5,301.05	85,975.90
Funds received	114,897.50	114,897.00
Staff costs	(137,432.50)	(138,058.50)
Computer and accessories expenses	-	(98.00)
Other expenses	(61,687.90)	(57,415.35)
	(199,120.40)	(195,571.85)
Deficit for the year (Note 11)	(84,222.90)	(80,674.85)
Balance carried forward	(78,921.85)	5,301.05

The fund is established under a scheme managed by The Community Chest of Hong Kong with Bank of China as sponsor. The purpose of the fund is to improve the quality of life for the primary and junior secondary students who are in low income families by providing computer center facilities, basic living needs and volunteer services.

## 11. OTHER COMPREHENSIVE DEFICIT

	Note	2011 HK\$	2010 HK\$
Development fund	8	(33,195.00)	(34,720.00)
Social welfare fund	9	(217,907.30)	(108,825.00)
Children are our Hope for Tomorrow fund	10	(84,222.90)	(80,674.85)
		(335,325.20)	(224,219.85)



**K. L. NG & COMPANY**  
CHARTERED ACCOUNTANTS • CERTIFIED PUBLIC ACCOUNTANTS

基督教榕樹頭之光協會有限公司

**LIGHT OF YUNG SHU TAU CHRISTIAN SOCIETY LIMITED**

(incorporated in Hong Kong with limited by guarantee)

**NOTES ON THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2011**

(CONTINUED)

12. OPERATING LEASE ARRANGEMENTS

The company leases hostel premises for social welfare purpose under operating lease arrangement for terms of 2 years. At balance sheet date, the company had total future minimum lease payments under non-cancellable operating lease charge to social welfare fund falling due as follows:-

	2011 HK\$	2010 HK\$
Within one year	63,600.00	5,300.00
In the second to fifth years inclusive	5,300.00	-
	<u>68,900.00</u>	<u>5,300.00</u>