

「榕光」2015年事工主題為「天國的子民」，季題為「聖潔的群體」、「得贖的群體」、「敬拜的群體」。

重點回顧：

- **1月** 推動「全年讀經計劃」，鼓勵會眾每天研讀聖經。
- **1月11日**於「中華聖潔會禮拜堂」舉行「廿七週年紀念慶典暨主日崇拜」。



- **1月17日**舉行新一季度「開心生日會」讓基層家庭感受愛與關懷。
- **2月** 黃亞初長老將屆退休年齡，轉為半職事奉。
- **2月21日**參與「耶穌愛香港」大巡遊。



○ **3月14-15日**於「西貢樟木頭渡假中心」舉行「生活營」，
會友學習彼此分享，深化關係。

○ **4月3日**舉行「受難節默想聚會」，藉苦路十四站，默想主
大愛。



○ **4月9日**獲「香港迪士尼樂園」送贈免費入場券，讓基層家
庭共渡愉快的一天。

○ **4月18日**舉行第二次「開心生日會」



會前兒童團契成員同心禱告仰望



生日會後跟進探訪工作



○ **5月 7日**總幹事張運來傳道榮休。

○ **5月10日**母親節下午舉行「頌親恩佈道會」，有90多人出席，兩位決志信主。

○ **6-8月**份有三位神學生參與暑期實習。



○ **7-8月**份舉行兒童及青少年暑期「屬TEEN任命」訓練，包括：兒童聖經班、信仰栽培、南寧宣教文化體驗等。



參與可喜可樂之城聚會



探訪家庭



參與南寧當地禮拜堂聚會

- **7月3日**參與「愛滿家——福音餐會」。
- **7月11日**舉行第三次「開心生日會」
- **8月9日**開始，主日下午借出場地作「泰國教會安提亞堂」崇拜之用。
- **8月12-14日**出席國內「企石之光」八週年紀念聚會。
- **8月21日**與「基督教耆福會」協辦「金色年華」福音粵曲佈道會。
- **9月15日**「功課輔導班」於暑假後、新學年恢復服務。
- **10月5-7日**舉行「同工事工計劃營」為新一年事工作預備。
- **10月10日**舉行第四次「開心生日會」
- **11月**份油麻地聚會點未能借用梁顯利社區中心作聚會之用，後得「福臨教會」借出場地。



梁顯利社區中心小組聚會

- **11月15日**教會崇拜後到「獅子會自然教育中心」舉行旅行日。



○ **11月29日**有三位姊妹於「天國耆兵」訓練畢業。



○ **11月21日**參與「深水埗嘉年華會」。

○ **12月11日**開始隔週舉行「週五崇拜/支持小組」，牧養未能出席主日崇拜之肢體。

○ **12月23日**舉行「有一份愛」聖誕佈道會。

○ **12月24日**舉行油麻地「榕樹頭公園」佈道、報佳音。



兩區崇拜平均出席人數	55 人
兩區小組每週出席平均人數	54 人
全年洗禮人數	18 人
全年佈道接觸	約 1,230 人次
全年探訪接觸	約 1,140 人次
護老院探訪接觸	約 350 人次
決志人數	約 150 人次
物資援助	220 多人次
生活及情緒輔導	260 多人次
社交及康樂活動	510 多人次
功課輔導	740 多人次



第44屆洗禮



護老院探訪



「明光社」親子探訪齊送暖活動

生日快樂 🎂 😊



小組生日活動



家庭探訪



周年會員大會後合照



義工探訪



K. L. NG & COMPANY
CHARTERED ACCOUNTANTS · CERTIFIED PUBLIC ACCOUNTANTS

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 (“the Company”) set out on pages 4 to 11, which comprise the statement of financial position as at 31 December 2015, and the income statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

The Directors' responsibility for the financial statements

The directors are responsible for the preparation of financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 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 and with reference to Practice Note 900 (Revised) “Audit of Financial Statements Prepared in Accordance with the SME-FRS” 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 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 of the Company for the year ended 31 December 2015 are prepared, in all material respects, in accordance with the SME-FRS and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

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

Hong Kong : 21 June 2016

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基
林
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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)

INCOME STATEMENT

YEAR ENDED 31 DECEMBER 2015

	Note	2015 HK\$	2014 HK\$
INCOME			
Revenue	3	1,354,143.20	1,192,220.90
Interest income		1,024.73	140.95
Miscellaneous		3,118.50	4,522.90
		<u>1,358,286.43</u>	<u>1,196,884.75</u>
LESS: EXPENDITURE			
Operating expenses		264,943.44	305,485.66
Staff costs	5	<u>1,004,033.00</u>	<u>1,037,165.35</u>
		<u>1,268,976.44</u>	<u>1,342,651.01</u>
SURPLUS/(DEFICIT) FOR THE YEAR	6	<u>89,309.99</u>	<u>(145,766.26)</u>

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.



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)

STATEMENT OF FINANCIAL POSITION

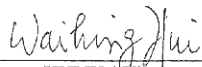
AS AT 31 DECEMBER 2015

	Note	2015 HK\$	2014 HK\$
Non-current assets			
Property, plant and equipment	8	<u>1,709,020.00</u>	<u>1,753,090.00</u>
Current assets			
Utility deposits		9,200.00	9,200.00
Time deposit		606,409.08	-
Cash at bank		945,415.67	1,364,757.26
Cash in hand		<u>10,000.00</u>	<u>3,762.50</u>
		1,571,024.75	1,377,719.76
Less: Current liability			
Accrued expenses		<u>(6,600.00)</u>	<u>(6,300.00)</u>
Net current assets		<u>1,564,424.75</u>	<u>1,371,419.76</u>
NET ASSETS		<u>3,273,444.75</u>	<u>3,124,509.76</u>
FUNDS			
Accumulated fund	9	1,345,523.98	1,256,213.99
Development fund	10	1,905,515.13	1,896,585.13
Social welfare fund	11	<u>22,405.64</u>	<u>(28,289.36)</u>
		<u>3,273,444.75</u>	<u>3,124,509.76</u>

APPROVED AND AUTHORISED FOR ISSUE BY THE BOARD OF DIRECTORS ON
21 JUNE 2016.



CHEUNG Tin Wo
Director



HUI Wai Hing
Director

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.



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 2015

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 1st 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.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Company qualifies for the reporting exemption as a small private company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern.

The measurement base adopted is the historical cost convention.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements:

(a) Revenue

Revenue is recognised when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably, on the following bases:

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



基督教榕樹頭之光協會有限公司

LIGHT OF YUNG SHU TAU CHRISTIAN SOCIETY LIMITED

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NOTES ON THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

(CONTINUED)

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES – CONTINUED

(b) 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

No depreciation is provided on equipment which are fully written off in the year of acquisition.

(c) Impairment of assets

The Company reviews the carrying amounts of assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If such assets are considered to be impaired, the impairment to be recognised is measured by the amount by which the carrying amount of the assets exceeds the recoverable amount.

(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.

Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Scheme Ordinance are recognised as an expense in the income statement as incurred.

3. REVENUE

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

	2015 HK\$	2014 HK\$
Donations received	<u>1,354,143.20</u>	<u>1,192,220.90</u>



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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 2015

(CONTINUED)

4. DIRECTORS' EMOLUMENTS

The aggregate amounts of the directors' emoluments pursuant to section 383(1) of the Hong Kong Companies Ordinance are as follows:-

	2015 HK\$	2014 HK\$
Fees	-	-
Other emoluments		
- Salaries and allowance	370,740.00	463,680.00
- Mandatory provident fund contribution	<u>18,537.00</u>	<u>23,184.00</u>
	<u>389,277.00</u>	<u>486,864.00</u>

5. STAFF COSTS

	2015 HK\$	2014 HK\$
Salaries	952,580.00	981,330.00
Mandatory provident fund	47,629.00	49,066.55
Staff medical	<u>3,824.00</u>	<u>6,768.80</u>
	<u>1,004,033.00</u>	<u>1,037,165.35</u>

6. SURPLUS/(DEFICIT) FOR THE YEAR

Surplus/(Deficit) for the year is arrived at after charging :-

	2015 HK\$	2014 HK\$
Staff costs	<u>1,004,033.00</u>	<u>1,037,165.35</u>
And crediting:-		
Bank interest received	<u>1,024.73</u>	<u>140.95</u>



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 2015

(CONTINUED)

7. TAXATION

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

8. PROPERTY, PLANT AND EQUIPMENT

	Leasehold land and building HK\$
COST	
At 1 January 2015 and 31 December 2015	2,237,860.00
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES	
At 1 January 2015	484,770.00
Depreciation for the year charged to Development fund (Note 10)	44,070.00
At 31 December 2015	528,840.00
NET CARRYING AMOUNT	
At 31 December 2015	1,709,020.00
At 31 December 2014	1,753,090.00

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

9. ACCUMULATED FUND

	2015 HK\$	2014 HK\$
Balance brought forward	1,256,213.99	1,436,154.00
Surplus/(Deficit) for the year	89,309.99	(145,766.26)
Transferred to Mission matching fund - Angel program (Note 12)	-	(34,173.75)
Balance carried forward	1,345,523.98	1,256,213.99



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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 2015

(CONTINUED)

10. DEVELOPMENT FUND

	2015 HK\$	2014 HK\$
Balance brought forward	1,896,585.13	1,938,655.13
Donations received	53,000.00	2,000.00
Depreciation (Note 8)	(44,070.00)	(44,070.00)
Surplus/(Deficit) for the year	8,930.00	(42,070.00)
Balance carried forward	1,905,515.13	1,896,585.13

11. SOCIAL WELFARE FUND

	2015 HK\$	2014 HK\$
Balance brought forward	(28,289.36)	45,641.84
Donations received	144,165.00	44,518.00
Other income	2,550.00	3,045.00
	146,715.00	47,563.00
Staff costs	(79,905.00)	(106,029.00)
Other expenses	(16,115.00)	(15,465.20)
	(96,020.00)	(121,494.20)
Surplus/(Deficit) for the year	50,695.00	(73,931.20)
Balance carried forward	22,405.64	(28,289.36)



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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 2015

(CONTINUED)

12. MISSION MATCHING FUND – ANGEL PROGRAM

	2015 HK\$	2014 HK\$
Balance brought forward	-	1,306.70
Other income	-	1,170.00
Staff costs	-	(30,429.00)
Other expenses	-	(6,221.45)
	-	(36,650.45)
Deficit for the year	-	(35,480.45)
Transferred from Accumulated fund (Note 9)	-	34,173.75
Balance carried forward	-	-

13. APPROVAL OF FINANCIAL STATEMENTS

These statements were authorised for issue by the directors on 21 June 2016.