



# 基督教榕樹頭之光協會

## 2019 年報

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## 使命

- 向弱勢社群傳揚主耶穌救贖罪人的福音。
- 栽培基層信徒成為本土領袖，向同伴傳福音。
- 向眾教會推廣異象，激勵信徒關注貧窮弱勢社群的福音需要。

本會在 神的恩手帶領下跨過三十一年，並於 2019 年 1 月 13 日舉行 31 周年感恩佈道會，約 130 人出席。



青少年帶領敬拜讚美



榕光會友獻唱



福音粵曲傳喜訊



宣召回應

面對社會環境不安與人心的轉變，佈道及牧養工作越發困難。然而，同工及義工靠著主的恩典，繼續藉著不同的佈道形式，包括公園及街頭佈道、福音粵曲聚會、安老院舍/居所探訪、小組活動及個人談道等，務求接觸更多街坊，使他們得聞福音。

## 2019 年重點回顧

雖然油麻地區不斷變遷，但「榕光」仍堅守起初的託付，承擔榕樹頭公園一帶的福音工作。



小組活動室進行崇拜



關顧小組

感謝神，藉著主內弟兄愛心奉獻，我們可以在油麻地廟街租用一個約 400 多平方呎單位，作為存放物資、個人輔導及禱告聚會之用。碰上借不到社區中心地方聚會，崇拜及小組聚會需要移師到這個單位進行。



為教會及香港禱告



義工出隊前一起禱告

# 安老院舍福音事工



為病患軟弱院友禱告



院舍佈道,院友得聞福音



探訪問候院友



## 牧養與培訓

2019年8月，同工與10位年青人一起到台灣高雄「匠愛家園」短宣體驗，學習服侍當地的基層傷健群體。



9月15日於小欖涌加多利灣泳灘舉行主日崇拜及洗禮儀節，有6位青年及2位成年弟兄姊妹接受浸禮，另有2位長者接受灑水禮。



## 鄰舍關懷事工

### ◆◆兒童開心生日會◆◆

與義工團隊合作，為深水埗區基層家庭每季舉行一次生日會。藉著詩歌、遊戲、生日禮物、大食會或戶外活動等，讓參與的家長及兒童經歷歡樂，並認識耶穌的愛與救恩。



科技大學舉行生日會



馬灣挪亞方舟一日遊

2019 年四次活動中，共接觸約 230 人次，在往後的日子，我們會持續舉辦同類活動，使更多區內基層家庭得聞福音。

## ◇◆小學生功課輔導◆◇

由於資源所限，功課輔導班只能提供約十個名額，優先幫助缺乏學習支援的學生。



除了學習支援，我們也幫助他們在靈性與品格上的成長。





全年洗禮人數 41 人  
全年佈道接觸 約 1,200 人次

全年決志人數 107 人



生活及情緒輔導 約 540 人次  
家居探訪 約 1,300 人次  
院舍探訪 約 2,000 人次  
籠屋探訪 約 700 人次



物資援助 約 1,450 人次  
社交及康樂活動 約 310 人次  
功課輔導 約 1,000 人次  
愛心糧倉 76 人次



**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)

**Opinion**

We have audited the financial statements of Light of Yung Shu Tau Christian Society Limited ("the Company") set out on pages 4 to 10, which comprise the statement of financial position as at 31 December 2019, and statement of surplus or deficit and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Company are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance (Cap. 622).

**Basis of opinion**

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to PN900 (Revised) Audit of Financial Statement Prepared in Accordance with the Small and Medium-Sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 financial statements and auditor's report thereon**

The directors are responsible for the other information. The other information comprises all information included in the directors' report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 directors**

The directors are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA 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.

In preparing the financial statements, the directors 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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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)

(CONTINUED)

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 (Cap. 622), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of the 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 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 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 company's internal control.
- Evaluate the appropriateness of accounting policies used the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 company to cease to continue as a going concern.

We 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 we identify during our audit.

K. L. Ng & Company  
Chartered Accountants  
Certified Public Accountants  
Hong Kong : 30 June 2020

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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 liability by guarantee)

STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME  
YEAR ENDED 31 DECEMBER 2019

	2019			2018		
	General fund HK\$	Development fund HK\$	Total HK\$	General fund HK\$	Development fund HK\$	Total HK\$
INCOME						
Donations	1,601,567.00	2,500.00	1,604,067.00	1,518,495.55	-	1,518,495.55
30th Anniversary	-	-	-	88,481.00	-	88,481.00
Interest income	1,621.06	-	1,621.06	666.91	-	666.91
Miscellaneous	13,560.00	-	13,560.00	20,705.20	-	20,705.20
	1,616,748.06	2,500.00	1,619,248.06	1,628,348.46	-	1,628,348.46
EXPENSES						
Depreciation	-	(44,070.00)	(44,070.00)	-	(44,070.00)	(44,070.00)
Operating rental paid in respect of land and building	(106,250.00)	-	(106,250.00)	-	-	-
Staff costs						
- Salaries	(1,133,532.00)	-	(1,133,532.00)	(1,010,936.60)	-	(1,010,936.60)
- Mandatory provident fund	(56,676.60)	-	(56,676.60)	(50,546.83)	-	(50,546.83)
- Staff medical	(3,208.00)	-	(3,208.00)	(4,016.00)	-	(4,016.00)
	(1,193,416.60)	-	(1,193,416.60)	(1,065,499.43)	-	(1,065,499.43)
Other operating expenses	(449,012.14)	(56,660.00)	(505,672.14)	(426,919.06)	-	(426,919.06)
	(1,748,678.74)	(100,730.00)	(1,849,408.74)	(1,492,418.49)	(44,070.00)	(1,536,488.49)
(Deficit)/Surplus for the year	(131,930.68)	(98,230.00)	(230,160.68)	135,929.97	(44,070.00)	91,859.97
Other comprehensive income	-	-	-	-	-	-
(Deficit)/Surplus and total comprehensive income for the year	(131,930.68)	(98,230.00)	(230,160.68)	135,929.97	(44,070.00)	91,859.97

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 2019**

	Note	2019 HK\$	2018 HK\$
<b>Non-current assets</b>			
Property, plant and equipment	8	<u>1,532,740.00</u>	<u>1,576,810.00</u>
<b>Current assets</b>			
Rental and utility deposits		47,900.00	9,200.00
Cash at bank		1,398,209.52	1,643,200.20
Cash in hand		<u>8,000.00</u>	<u>8,000.00</u>
		1,454,109.52	1,660,400.20
<b>Less: Current liability</b>			
Accrued expenses		<u>(8,000.00)</u>	<u>(28,200.00)</u>
<b>Net current assets</b>		<u>1,446,109.52</u>	<u>1,632,200.20</u>
<b>NET ASSETS</b>		<u>2,978,849.52</u>	<u>3,209,010.20</u>
<b>REPRESENTED BY:</b>			
Accumulated fund	9	1,303,774.39	1,435,705.07
Development fund	10	<u>1,675,075.13</u>	<u>1,773,305.13</u>
		<u>2,978,849.52</u>	<u>3,209,010.20</u>

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS BY:

  
\_\_\_\_\_  
WONG Ah Chor  
Director

  
\_\_\_\_\_  
CHEUNG Wan Loi  
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 TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

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.

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**

(incorporated in Hong Kong with limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

(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:

	2019 HK\$	2018 HK\$
Donations received	<u>1,604,067.00</u>	<u>1,518,495.35</u>



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 TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

(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:-

	2019 HK\$	2018 HK\$
Fees	-	-
Other emoluments		
- Salaries and allowance	277,560.00	268,920.00
- Mandatory provident fund contribution	13,878.00	13,446.00
	<u>291,438.00</u>	<u>282,366.00</u>

5. STAFF COSTS

	2019 HK\$	2018 HK\$
Salaries	1,133,532.00	1,010,936.60
Mandatory provident fund	56,676.60	50,546.83
Staff medical	3,208.00	4,016.00
	<u>1,193,416.60</u>	<u>1,065,499.43</u>

6. (DEFICIT)/SURPLUS FOR THE YEAR

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

	2019 HK\$	2018 HK\$
Depreciation	44,070.00	44,070.00
Operating rental paid in respect of land and building	106,250.00	-
Staff costs	<u>1,193,416.60</u>	<u>1,065,499.43</u>
And crediting:-		
Bank interest received	<u>1,621.06</u>	<u>666.91</u>





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

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

(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 2019 and 31 December 2019	2,237,860.00
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES	
At 1 January 2019	661,050.00
Depreciation for the year charged to Development fund (Note 10)	44,070.00
At 31 December 2019	705,120.00
NET CARRYING AMOUNT	
At 31 December 2019	1,532,740.00
At 31 December 2018	1,576,810.00

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

9. ACCUMULATED FUND

	2019 HK\$	2018 HK\$
Balance brought forward	1,435,705.07	1,299,775.10
(Deficit)/Surplus for the year	(131,930.68)	135,929.97
Balance carried forward	1,303,774.39	1,435,705.07



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CHARTERED ACCOUNTANTS · CERTIFIED PUBLIC ACCOUNTANTS

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

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

(CONTINUED)

10. DEVELOPMENT FUND

	2019 HK\$	2018 HK\$
Balance brought forward	1,773,305.13	1,817,375.13
Deficit for the year	<u>(98,230.00)</u>	<u>(44,070.00)</u>
Balance carried forward	<u><u>1,675,075.13</u></u>	<u><u>1,773,305.13</u></u>

11. OPERATING LEASE COMMITMENTS

The Company leases its premises under operating lease arrangement for a term of 1 year. At year ended date, the Company had total future minimum lease payments under non-cancellable operating lease falling due as follows:-

	2019 HK\$	2018 HK\$
Lease expires:-		
Within one year	37,500.00	-
In the second to fifth years inclusive	<u>-</u>	<u>-</u>
	<u><u>37,500.00</u></u>	<u><u>-</u></u>

12. APPROVAL OF FINANCIAL STATEMENTS

These statements were authorised for issue by the directors on 30 June 2020.

## 顧問

陳一華牧師  
余達心牧師

湛乃斌牧師  
林重生牧師

李偉建牧師  
蕭宏展醫生

## 董事會

黃亞初長老 (主席)  
張天和牧師 (書記)  
黃兆偉牧師

梁友東牧師  
許惠卿姊妹  
蕭錦華博士

陳碧霞牧師  
張敏雯姊妹  
張運來傳道

## 同工會

陳碧霞牧師  
張玉芝姑娘

莫玉香姑娘

李秋夷姑娘

陳珊珊姊妹(福音幹事)

黃藹平姊妹(行政幹事)

## 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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耶穌說：「我是世界的光，跟從我的，  
就不在黑暗裡走。」《聖經》

Charity listed on  
**WiseGiving**  
惠施·慈善機構

**社聯**  
香港社會服務聯會  
The Hong Kong Council of Social Service

本會是香港註冊  
慈善團體

香港社會服務聯會  
會員機構