

# 目錄

2021 年度事工簡報	P.1 - 7
財政報告	P.8 - 16
組織	P.17

## 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。



## 2021 年重點回顧

祈禱與佈道是「榕光」成立至現今，貫徹始終堅守主耶穌基督吩咐的大使命，承擔深水埗和油麻



地區一帶的福音工作。感謝神，今年舉辦了「破繭而出」佈道會和聖誕節報佳音，讓教會的同工和弟兄姊妹可以同一心志，為傳揚主耶穌的愛忠心擺上，齊心參與。

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## 10 月 14 日破繭而出佈道會



佈道會前四十天禁食祈禱(4/9/21-13/10/21)，以及主日行區祈禱，並且在深水埗家庭探訪和公園派發宣傳佈道會單張。感謝神，當日參加者共 255 人，有 162 人填表留下電話地址跟進。



## 榕光社區關懷活動 探訪與關心基層人士



社區關懷是「榕光」從不間斷的工作，盼望透過以上行動，讓受助者身心不但重獲健康，也藉著愛心關懷，讓他們重拾盼望，生命得著改變。



## 鄰舍關懷事工 馬灣挪亞方舟一日遊



11月14日(主日)，本會舉辦了是次活動。讓參加者不但盡興而歸，也感受和認識神創造的美好。

## 聖誕報佳音

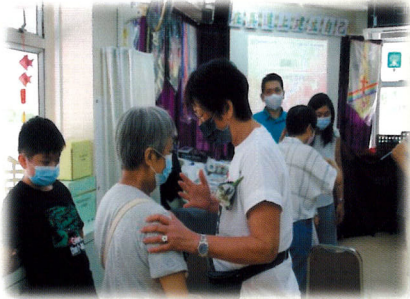


12月23日(四)本會同工、義工一同與其他教會傳道及弟兄姊妹，分組向油麻地不同地方，傳揚耶穌基督降生喜樂的信息。並在12月24日(五)平安夜，本會青少年在長沙灣公園及街道報佳音，齊來歌頌神施恩拯救。



## 兒童聚會

每年本會與義工團隊合作，為深水埗基層家庭舉行不同的活動。如慶祝聖誕，生日會和感謝日等。讓參與的家長及兒童的生命經歷耶穌基督救恩的喜樂。也感謝本會栽培牧養的青少年，願意與參加聚會的兒童同行，關心他們的生活和學習境況，為他們祈禱守望。



## 關懷探訪街友行動

除了公眾假期外，本協會每逢星期四晚上六時三十分至七時三十分，均會前往附近向街友送贈愛心熱湯及飯盒。目的不只是讓他們得著溫飽，更重要的是關懷他們過程裡，使他們感受耶穌基督的愛，願意決志歸主。對於我們來說，也是終身學習和實踐聖經的教導。我凡事給你們作榜樣，叫你們知道應當這樣勞苦，扶助軟弱的人，又當記念主耶穌的話，說：「施比受更為有福。」(使徒行傳 20 章 35 節)

預備材料煲熱湯



開飯前同工與事奉人員一同禱告



感恩享用晚膳



為他們個別關懷輔導



## 牧養與培訓

### 心靈醫治釋放課程與 21 天聖靈降臨復興聚會



今年本會舉辦了第一屆心靈醫治與釋放課程，讓參加者經歷神的醫治，更新與釋放，從而生命經歷神的愛。並於 25/4-15/5 舉行了 21 天聖靈降臨復興聚會，參加者得著生命更新。

## 主日崇拜洗禮

2021 年 6 月 27 日，本會舉行了主日崇拜洗禮儀節和兒童奉獻禮，共有 9 位成年弟兄姊妹接受洗禮。2 位兒童接受奉獻禮。並於 12 月 19 日，有 2 位長者接受洗禮，榮耀歸主！



|                |          |
|----------------|----------|
| 全年洗禮人數         | 11 人     |
| 全年決志人數         | 65 人     |
| 全年佈道接觸         | 1702 人次  |
| 生活及情緒輔導        | 323 人次   |
| 家居探訪           | 635 人次   |
| 床位、板間房以及劏房住戶探訪 | 724 人次   |
| 物資援助           | 3158 人次  |
| 社交及康樂活動        | 504 人次   |
| 功課輔導           | 1239 人次  |
| 愛心糧倉           | 約 200 人次 |





## 顧問

陳一華牧師

李偉健牧師

余達心牧師

林重生牧師

蕭宏展醫生

## 董事會

黃亞初長老(主席)

梁友東牧師

陳碧霞牧師

張天和牧師(書記)

黃兆偉牧師

許惠卿姊妹

張運來傳道(司庫)

蕭錦華博士

張敏雯姊妹

## 同工會

陳碧霞牧師

李秋夷傳道

張玉芝傳道

張錦鴻傳道(2021年9月1日入職)

陳珊珊姊妹(福音幹事)

蔡泳霖先生(事工幹事)

## 基督教榕樹頭之光協會有限公司

Light of Yung Shu Tau Christian Society Limited

會址:九龍長沙灣東京街 56-58 號嘉利閣 1 樓

電話:2729 2142 傳真:2708 4991

電郵:[yungshutau@yahoo.com.hk](mailto:yungshutau@yahoo.com.hk)

網址:[www.lightyst.com](http://www.lightyst.com)





**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 5 to 11, which comprise the statement of financial position as at 31 December 2021, 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 ("HKSAs") 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.

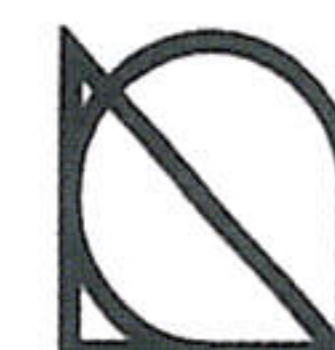
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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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**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 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, 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 & Co.*

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

Hong Kong : 8 June 2022

伍基林會計師行

伍基林會計師行









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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 2021**

**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.



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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2021**

(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.

**(e) Government grants**

Government grants are recognised when there is reasonable assurance that they will be received and that the Company will comply with the conditions attaching to them.



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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 2021**

(CONTINUED)

3. REVENUE

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

|                    | 2021<br>HK\$        | 2020<br>HK\$        |
|--------------------|---------------------|---------------------|
| Donations received | <u>1,919,890.10</u> | <u>2,036,882.56</u> |

4. DIRECTORS' EMOLUMENTS

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

|                                         | 2021<br>HK\$      | 2020<br>HK\$      |
|-----------------------------------------|-------------------|-------------------|
| Fees                                    | -                 | -                 |
| Other emoluments                        |                   |                   |
| - Salaries and allowance                | 280,560.00        | 277,560.00        |
| - Mandatory provident fund contribution | <u>14,028.00</u>  | <u>13,878.00</u>  |
|                                         | <u>294,588.00</u> | <u>291,438.00</u> |

5. STAFF COSTS

|                          | 2021<br>HK\$        | 2020<br>HK\$        |
|--------------------------|---------------------|---------------------|
| Salaries                 | 1,027,400.00        | 1,072,824.60        |
| Mandatory provident fund | 51,680.75           | 51,845.30           |
| Staff medical            | <u>3,508.00</u>     | <u>6,168.80</u>     |
|                          | <u>1,082,588.75</u> | <u>1,130,838.70</u> |

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2021**

(CONTINUED)

6. SURPLUS/(DEFICIT) FOR THE YEAR

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

|                                                       | 2021<br>HK\$        | 2020<br>HK\$        |
|-------------------------------------------------------|---------------------|---------------------|
| Depreciation                                          | 44,070.00           | 44,070.00           |
| Operating rental paid in respect of land and building | 150,000.00          | 150,000.00          |
| Staff costs                                           | <u>1,082,588.75</u> | <u>1,130,838.70</u> |
| And crediting:-                                       |                     |                     |
| Bank interest received                                | <u>26.84</u>        | <u>22.53</u>        |

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<br>HK\$ |
|-----------------------------------------------------------------|-------------------------------------|
| COST                                                            |                                     |
| At 1 January 2021 and 31 December 2021                          | <u>2,237,860.00</u>                 |
| ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES                  |                                     |
| At 1 January 2021                                               | 749,190.00                          |
| Depreciation for the year charged to Development fund (Note 10) | <u>44,070.00</u>                    |
| At 31 December 2021                                             | <u>793,260.00</u>                   |
| NET CARRYING AMOUNT                                             |                                     |
| At 31 December 2021                                             | <u>1,444,600.00</u>                 |
| At 31 December 2020                                             | <u>1,488,670.00</u>                 |

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





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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2021**

(CONTINUED)

9. ACCUMULATED FUND

|                         | 2021<br>HK\$        | 2020<br>HK\$        |
|-------------------------|---------------------|---------------------|
| Balance brought forward | 1,687,238.69        | 1,303,774.39        |
| Surplus for the year    | 169,397.00          | 583,464.30          |
| Transfer (Note 10)      | -                   | (200,000.00)        |
| Balance carried forward | <u>1,856,635.69</u> | <u>1,687,238.69</u> |

10. DEVELOPMENT FUND

|                         | 2021<br>HK\$        | 2020<br>HK\$        |
|-------------------------|---------------------|---------------------|
| Balance brought forward | 1,831,005.13        | 1,675,075.13        |
| Deficit for the year    | (44,070.00)         | (44,070.00)         |
| Transfer (Note 9)       | -                   | 200,000.00          |
| Balance carried forward | <u>1,786,935.13</u> | <u>1,831,005.13</u> |

11. APPROVAL OF FINANCIAL STATEMENTS

These statements were authorised for issue by the directors on 8 June 2022.