

「榕光」在神的恩典裡跨過三十五年，並於2023年1月16日舉行35週年感恩崇拜。



榕光敬拜隊帶領敬拜讚美



榕光會友獻唱



安提亞泰國教會舞蹈



榕光兒童團獻唱



祝福禮

「榕光」的異象方向仍是向基層人士分享主耶穌基督救贖罪人的福音，讓他們生命得著盼望。並連繫地區教會及機構，分享如何關愛基層群體。為參與榕光聚會的不同年齡的人士，以小組模式牧養他們。盼望他們積極面對人生，勇於迎向逆境。

牧養與培訓

2023年5月本會舉行了「誰愛榕樹頭」訓練班，透過有關課程的內容，幫助學員了解如何關懷孤苦無依的長者、基層工作的人士以及社區裡邊緣的人士，並且進一步學習如何關心情緒有需要的人。目的讓參與的學員效法耶穌基督的愛和憐憫心腸。



2022-2023年事工主題為「深化牧養，迎向考驗。」讓參與「榕光」聚會的人士，透過不同主題的活動，除了幫助他們學習聖經話語真理，鞏固信仰的基礎。更重要是如何裝備自己，建立正面的情緒，以敬拜、研讀經文與禱告，帶領他們身心健康成長。實踐愛心生活。

週六崇拜及祈禱會



週三小組活動



健康操



美荷樓半天遊



參觀香港花卉展



開心生日會



桌上遊戲



參觀中華聖經文物館

門訓小組



小組栽培



破冰遊戲



敬拜讚美

2023年12月17日「榕光」舉行第55屆洗禮並首次使用活動浸池，是次有青年及長者接受浸禮和轉會禮。



社區關懷

關心基層群體不是只說不做，而是需要身體力行，以智慧與生命流露無偽的愛心，方能讓他們感受耶穌基督的愛。盼望將來您也能夠參與其中，為主作美好的見證。



差傳學院師生參與探訪



為住戶禱告

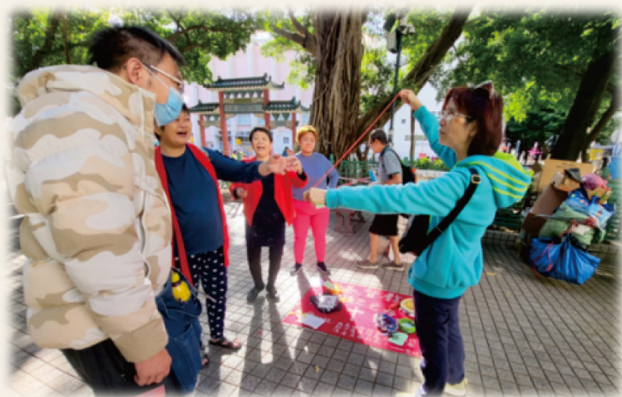


香港神學院師生參與探訪



關顧床位住戶

佈道關懷社區是「榕光」事工重點，每月定期舉行佈道工作，加強弟兄姊妹傳福音的心志。



鄰舍關懷事工

今年「榕光」如常為基層的家庭舉行不同的活動，除了聖經教導外，亦與其他機構合作；舉行生日會、聽英語學品格及戶外旅行等，建立親子關係、身心健康及情緒支援。



大食會



贈送生日禮物



慶祝生日



聽英語學品格



小手工



互動教學



聖誕聯歡會



禮物抽獎



小食



馬灣挪亞方舟一日遊

關懷探訪街友行動

除假期外，「榕光」每逢星期四晚上六時三十分，均會前往附近遊樂場向街友送贈熱湯及飯盒。為了使他們得著溫飽外，也是鼓勵我們學習如何走進他們的世界，視他們如朋友；陪伴、聆聽及關懷，盼望藉此讓耶穌基督的愛進入他們的內心。誠邀讀者與我們一同關愛街友，透過主動與他們同行，讓您的生命也同樣經歷改變。



開飯前祈禱



個別關顧



全年洗禮人數	16 人
全年決志人數	81 人
全年佈道接觸	1502 人次
生活及情緒輔導	527 人次
家居探訪	1330 人次
床位、板間房以及劏房住戶探訪	529 人次
物資援助	2057 人次
社交及康樂活動	3568 人次
功課輔導	778 人次
愛心糧倉	134 人次
院舍探訪	259 人次



張麗昆會計師行

MORRIS & CO.

Certified Public Accountants (Practising)

香港上環永樂街139號永興商業大廈17字樓

17/F., Wing Hing Commercial Building, 139 Wing Lok Street, Sheung Wan, Hong Kong

Tel : 2142 7711 Fax : 2815 5323 E-mail : cpa@morrisco CPA.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF 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 12, which comprise the statement of financial position as at 31 December 2023, 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.

BASIS OF OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to Practice Note 900 (Revised), Audit of Financial Statements Prepared in Accordance with the SME-FRS 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.

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the Report of the Directors, 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 AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

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.

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

張麗昆會計師行

MORRIS & CO.

Certified Public Accountants (Practising)

香港上環永樂街139號永興商業大廈17字樓

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Tel : 2142 7711 Fax : 2815 5323 E-mail : cpa@morrisocpa.com

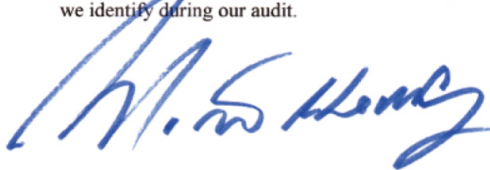
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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. The report is made solely to you, as a body, in accordance with Section 405 of the Hong Kong 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. 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.



MORRIS & CO.
Certified Public Accountants (Practising)

Hong Kong : 22 JUN 2024

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 SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME
YEAR ENDED 31 DECEMBER 2023

	Note	2023			2022		
		General fund HK\$	Special funds HK\$	Total HK\$	General fund HK\$	Special funds HK\$	Total HK\$
INCOME							
Donations received		1,500,531.70	-	1,500,531.70	1,715,375.40	328,252.20	2,043,627.60
Interest income		29,053.67	-	29,053.67	1,746.20	-	1,746.20
Miscellaneous		20,990.00	-	20,990.00	16,950.00	-	16,950.00
Government grant under Employment Support Scheme		-	-	-	94,800.00	-	94,800.00
		<u>1,550,575.37</u>	<u>-</u>	<u>1,550,575.37</u>	<u>1,828,871.60</u>	<u>328,252.20</u>	<u>2,157,123.80</u>
EXPENSES							
Depreciation		-	(44,070.00)	(44,070.00)	-	(44,070.00)	(44,070.00)
Donations paid		(12,000.00)	-	(12,000.00)	(17,000.00)	-	(17,000.00)
Leasing of office equipment		(4,500.00)	-	(4,500.00)	-	-	-
Operating rental paid in respect of land and building		(112,500.00)	-	(112,500.00)	(150,000.00)	-	(150,000.00)
Staff costs							
- Salaries		(1,196,700.00)	-	(1,196,700.00)	(1,090,825.00)	-	(1,090,825.00)
- Mandatory provident fund		(46,380.00)	-	(46,380.00)	(39,091.00)	-	(39,091.00)
- Staff medical		(1,722.00)	-	(1,722.00)	(2,064.80)	-	(2,064.80)
	5	<u>(1,244,802.00)</u>	<u>-</u>	<u>(1,244,802.00)</u>	<u>(1,131,980.80)</u>	<u>-</u>	<u>(1,131,980.80)</u>
Other operating expenses		(421,985.54)	-	(421,985.54)	(429,745.35)	(34,470.70)	(464,216.05)
		<u>(1,795,787.54)</u>	<u>(44,070.00)</u>	<u>(1,839,857.54)</u>	<u>(1,728,726.15)</u>	<u>(78,540.70)</u>	<u>(1,807,266.85)</u>
(Deficit)/Surplus for the year	6	(245,212.17)	(44,070.00)	(289,282.17)	100,145.45	249,711.50	349,856.95
Other comprehensive income		-	-	-	-	-	-
Surplus/(Deficit) and total comprehensive income for the year		<u>(245,212.17)</u>	<u>(44,070.00)</u>	<u>(289,282.17)</u>	<u>100,145.45</u>	<u>249,711.50</u>	<u>349,856.95</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

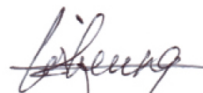
AS AT 31 DECEMBER 2023

	Note	2023 HK\$	2022 HK\$
Non-current assets			
Property, plant and equipment	8	<u>1,356,460.00</u>	<u>1,400,530.00</u>
Current assets			
Rental and utility deposits		9,200.00	47,900.00
Cash at bank		2,343,985.60	2,547,997.77
Cash in hand		<u>3,000.00</u>	<u>5,000.00</u>
		2,356,185.60	2,600,897.77
Less: Current liability			
Accrued expenses		<u>(8,500.00)</u>	<u>(8,000.00)</u>
Net current assets		<u>2,347,685.60</u>	<u>2,592,897.77</u>
NET ASSETS		<u><u>3,704,145.60</u></u>	<u><u>3,993,427.77</u></u>
REPRESENTED BY:			
Accumulated fund	9	1,711,568.97	1,956,781.14
Special funds	11	<u>1,992,576.63</u>	<u>2,036,646.63</u>
		<u><u>3,704,145.60</u></u>	<u><u>3,993,427.77</u></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 2023

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

(incorporated in Hong Kong with limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

(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
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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) 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.

Land held for own use under an operating lease which cannot be measured separately from the building situated thereon at the inception of the lease, is accounted for as being held under a finance lease, unless the building is also clearly held under an operating lease. The inception of the lease, for this purpose, is the time when the lease was first entered into by the Company, or taken over from the previous lessee, or at the date of construction of those buildings, if later. Assets held under finance leases are included in property, plant and equipment and are depreciated over the estimated useful lives of the property.

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

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 2023

(CONTINUED)

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES – CONTINUED

(e) 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.

(f) 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.

3. REVENUE

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

	2023 HK\$	2022 HK\$
Donations received	<u>1,500,531.70</u>	<u>2,043,627.60</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:-

	2023 HK\$	2022 HK\$
Fees	-	-
Other emoluments		
- Salaries and allowance	284,400.00	277,560.00
- Mandatory provident fund contribution	-	192.75
	<u>284,400.00</u>	<u>277,752.75</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 TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

(CONTINUED)

5. STAFF COSTS

	2023	2022
	HK\$	HK\$
Salaries	1,196,700.00	1,090,825.00
Mandatory provident fund	46,380.00	39,091.00
Staff medical	1,722.00	2,064.80
	<u>1,244,802.00</u>	<u>1,131,980.80</u>

6. (DEFICIT)/SURPLUS FOR THE YEAR

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

	2023	2022
	HK\$	HK\$
Depreciation	44,070.00	44,070.00
Leasing of office equipment	4,500.00	-
Operating rental paid in respect of land and building	112,500.00	150,000.00
Staff costs	<u>1,244,802.00</u>	<u>1,131,980.80</u>
And crediting:-		
Bank interest received	<u>29,053.67</u>	<u>1,746.20</u>

7. TAXATION

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

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 2023

(CONTINUED)

8. PROPERTY, PLANT AND EQUIPMENT

	Leasehold land and building HK\$
COST	
At 1 January 2023 and 31 December 2023	2,237,860.00
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES	
At 1 January 2023	837,330.00
Depreciation for the year charged to Development fund (Note 11)	44,070.00
At 31 December 2023	881,400.00
NET CARRYING AMOUNT	
At 31 December 2023	1,356,460.00
At 31 December 2022	1,400,530.00

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

9. ACCUMULATED FUND

	2023 HK\$	2022 HK\$
Balance brought forward	1,956,781.14	1,856,635.69
Deficit for the year	(245,212.17)	100,145.45
Balance carried forward	1,711,568.97	1,956,781.14

10. OPERATING LEASE COMMITMENTS

The Company leases its office equipment under operating lease arrangement for a term of 5 years. At year ended date, the Company had total future minimum lease payments under non-cancellable operating lease falling due as follows:-

	2023 HK\$	2022 HK\$
Lease expires:-		
Within one year	6,000.00	-
In the second to fifth years inclusive	19,500.00	-
	25,500.00	-

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 2023

(CONTINUED)

11. SPECIAL FUNDS

	Development fund HK\$	Charity fund HK\$	Total HK\$
Balance at 1 January 2022	1,786,935.13	-	1,786,935.13
Income	-	328,252.20	328,252.20
Depreciation	(44,070.00)	-	(44,070.00)
Expenses	-	(34,470.70)	(34,470.70)
(Deficit)/Surplus for the year	(44,070.00)	293,781.50	249,711.50
Balance at 31 December 2022 and 1 January 2023	1,742,865.13	293,781.50	2,036,646.63
Depreciation	(44,070.00)	-	(44,070.00)
Deficit for the year	(44,070.00)	-	(44,070.00)
Balance at 31 December 2023	<u>1,698,795.13</u>	<u>293,781.50</u>	<u>1,992,576.63</u>

12. APPROVAL OF FINANCIAL STATEMENTS

These statements were authorised for issue by the directors on 22 JUN 2024 .

顧問

陳一華牧師
余達心牧師

李偉健牧師
林重生牧師

蕭宏展醫生

董事會

黃亞初長老(主席)
張天和牧師(書記)
張運來傳道(司庫)

梁友東牧師
黃兆偉牧師
蕭錦華博士

陳碧霞牧師
許惠卿姊妹
張敏雯姊妹

同工會

陳碧霞牧師
張錦鴻傳道
陳珊珊姊妹(福音幹事)

李秋夷傳道
莊永高傳道
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

電話：2729 2142

傳真：2708 4991

電郵：yungshutau@yahoo.com.hk

網址：www.lightyst.com

會址：九龍長沙灣東京街56-58號嘉利閣1字樓