



香港聾人協進會 2011-13年雙年報 簡易版



簡介

香港聾人協進會(聾協)於1976年，由一班聾人義工成立。聾協是香港最大及歷史最悠久之由聾人管理之非牟利社會服務機構，提供全面社會服務給聾人、弱聽人士，以及其家人。聾協同時是世界聾人聯盟的香港代表，代表香港聾人出席本地、國內及國際聾人會議。

理念

- (一) 我們相信手語是聾人的母語，而不同的手語是植根於不同國家、地區和社群的文化、歷史發展、習俗和承傳而自然發展其獨特不同之處。
- (二) 我們相信每一個國家或地區的聾人有其完全的自主權，因應社會文化發展而去改變其社群、地方或國家的手語。而手語亦應成為每個地區及國家的官方認可語言。
- (三) 我們相信不同社群或國家的聾人有其獨特文化及聾人身份認同，而聾人的身份認同及文化應該受所有人尊重及重視。
- (四) 我們相信手語為本之教育對聾童及弱聽兒童之全人發展(身體、智力、人格及語言)都非常重要。

會務架構

本會為一個聾人自助服務組織，在管理及行政事務上皆由聾人組成之執行委員會負責，並由一群熱心聾人服務之健聽人士的諮詢委員會，對會務提供意見。



| 執行委員會名單 | 諮詢委員會名單 |
|---------------------|-------------|
| 會長：劉麗芳 | 主席：麥海華 |
| 副會長：趙家康、莫嘉嫻女士(健聽代表) | 副主席：陳錦元、黃文泰 |
| 秘書：陳鳳儀 | 委員：尹兆堅 |
| 財政：吳國建 | 委員：李遠大 |
| 外務：黃迺釗 | 委員：梁子微 |
| 內務：張雪薇 | 委員：陳永佳 |
| 權益：朱永棠 | 委員：林衛邦 |
| 副權益：余翠鳳 | 委員：梁志文 |
| 康樂：李文泰 | 委員：周傑浩 |
| 副康樂：卓佩珊 | 委員：姚君偉 |

會長獻辭

香港聾人協進會一直多年來，都由聾協的各成員同心協力，為會員提供多方面的服務，包括手語翻譯、就業輔助、家庭生活及健康文化教育、多項技能培訓課程、社交康樂活動及講座等。同時，我們不斷創新，與社會各機構團體緊密合作，通過不同渠道籌募資金，為會員提供公益金資助服務、集思公益計劃、開辦南區綜合服務中心及與其它機構合作發展各地區手語中心，宣揚聾人的手語及文化，努力消除社會對聾人的偏見及歧視，為聾人爭取更大的權益。

感謝社會各界一直以來對本會的支持，今後我們將一本初衷，不斷完善各項服務，保持聾協與各界的聯繫，加強創新改革，為聾人提供更多優質服務，共同推動可持續和聾健共融社會的進步。

香港聾人協進會執行委員會會長
劉麗芳
二零一三年十月三日

會員統計資料

截至二零一三年三月三十一日，總會員人數為4,900。

| 會員類型 | 人數 |
|------|-------|
| 永久 | 1274 |
| 基本 | 1613 |
| 青少年 | 113 |
| 健聽 | 1900 |
| 總數 | 4,900 |

工作報告：

公益金社區手語翻譯支援服務

2012-2013

| 性質 | 數目 |
|--------|-----|
| 面談/諮詢 | 69 |
| 婚姻登記 | 13 |
| 醫療 | 57 |
| 法律問題 | 57 |
| 住房 | 36 |
| 處理文件 | 36 |
| 會議/研討會 | 97 |
| 其他 | 100 |
| 總數 | 465 |

2011-2012

| 性質 | 數目 |
|--------|-----|
| 面談/諮詢 | 42 |
| 婚姻登記 | 12 |
| 醫療 | 54 |
| 法律問題 | 42 |
| 住房 | 27 |
| 處理文件 | 51 |
| 會議/研討會 | 62 |
| 其他 | 20 |
| 總數 | 310 |

公益金聾人及弱聽人士精神健康支援服務及朋輩計劃

2012-2013

| 項目 | 受惠人數 | 服務節數 |
|---------------|------|------|
| 手語精神健康服務 | 32 | 1080 |
| 精神健康家庭教育小組 | 44 | 63 |
| 精神健康及家庭教育活動 | 1993 | 116 |
| 朋輩輔導訓練 | 17 | 30 |
| 聾人/弱聽人士朋輩輔導計劃 | 12 | 48 |

2011-2012

| 項目 | 受惠人數 | 服務節數 |
|---------------|------|------|
| 手語精神健康服務 | 30 | 1080 |
| 精神健康家庭教育小組 | 16 | 16 |
| 精神健康及家庭教育活動 | 1984 | 114 |
| 朋輩輔導訓練 | 8 | 20 |
| 聾人/弱聽人士朋輩輔導計劃 | 12 | 48 |

工作報告：

社交康樂及支援服務

2012-2013

| 活動性質 | 活動數目 | 參與/受惠 | 參與義工 |
|--------------------------------------|------|-------------------|------|
| | | 聾人或弱聽人士 及其家人人數 | 人數 |
| 互助/分享小組 | 24 | 408 | 12 |
| 外展活動/關懷探 | 6 | 58 | 10 |
| 義工訓練 | 8 | 236 | 13 |
| 社交/康樂活動 | 73 | 1321 | 157 |
| 興趣/運動班 | 192 | 1112 | 139 |
| 與其他機構/學校 /醫療單位/商界 等合辦的網絡活 動 | 134 | 588 | 131 |
| 支援服務，例如 熱線/租借用具/ 維修/代購服務等 | 47 | 444 | 66 |
| 其他 | 17 | 298 | 37 |
| Total | 501 | 4465 | 565 |
| 總數 | | | |

2011-2012

| 活動性質 | 活動數目 | 參與/受惠 | 參與義工 |
|--------------------------------------|------|-------------------|------|
| | | 聾人或弱聽人士 及其家人人數 | 人數 |
| 互助/分享小組 | 6 | 230 | 7 |
| 外展活動/關懷探 | 3 | 94 | 4 |
| 義工訓練 | 7 | 164 | 53 |
| 社交/康樂活動 | 68 | 1263 | 123 |
| 興趣/運動班 | 185 | 1042 | 127 |
| 與其他機構/學校 /醫療單位/商界 等合辦的網絡活 動 | 131 | 580 | 129 |
| 支援服務，例如 熱線/租借用具/ 維修/代購服務等 | 44 | 439 | 61 |
| 其他 | 18 | 292 | 33 |
| Total | 462 | 4101 | 537 |
| 總數 | | | |

聾童教育中心服務

2012-2013

| | 節數 | 受惠人次 |
|----|-----|------|
| 總數 | 320 | 2551 |

2011-2012

| | 節數 | 受惠人次 |
|----|-----|------|
| 總數 | 178 | 1379 |

就業服務

2012-2013

| | 就業輔導個案 | 就業成功 |
|----|--------|------|
| 總數 | 187 | 60 |

2011-2012

| | 就業輔導個案 | 就業成功 |
|----|--------|------|
| 總數 | 281 | 108 |

創新服務

近年來，聾協力求進步，不斷進行社區需要評估，藉以研發創新服務，滿足聾人不同的需要。由於聾人聽力受損，以致與外間溝通遇上種種困難，故此手語提供的服務，對於聾人來說是不可或缺的。

香港公益金資助之服務

| 計劃名稱 | 計劃簡介 (2013年6月開始) |
|------------|---|
| 聾兒通達學習支援計劃 | 計劃採用創新雙語（手語及口語）雙文化（聾人文化及健聽文化）方式，向4-13歲聾兒提供手語及口語雙語進行之學習支援、課外活動及通識訓練。同時，提供0-3歲學前聾兒早期評估與介入，以及家長支援服務。 |

《心澤坊手語善終服務》現已開始

聽不見聲音，講不到，一直使到聾人及弱聽人士得不到應有之社會服務。面對絕症、身體痛楚、死亡臨近，聾人及弱聽臨終者之徬徨及無助更因不能與健聽服務提供者溝通而壓力倍增，甚至是被排除服務之外。得到《Love Ideas HK集思公益計劃》的資助，我們設立《心澤坊手語善終服務》，以手語及口語提供緩解支援，讓臨終者生前有尊嚴，死後有體面葬禮。透過熟悉聾人文化及手語之緩解員，為聾人及弱聽臨終者提供一系列生死教育、情緒／靈性輔導、痛楚舒緩、安排平安契及葬禮，讓他們在生前活得有尊嚴，死後有體面之葬禮。而在葬禮安排上，我們已得到本地殯儀館之支持，以極低廉之收費，讓低收入亡者得到全套，合符傳統習俗、宗教儀式及亡者意願之葬禮。亦安排手語翻譯，使亡者得到完全之尊重。

《心平坊手語戒癮服務》現已開始

此外，《Love Ideas HK集思公益計劃》亦資助我們設立《心平坊手語戒癮服務》。心平坊是一個以手語為本，為聾人提供戒癮及戒賭服務。賭博及其他沉溺行為，除了健聽人士會面對外，在聾人及弱聽社群亦一直存在，礙於聾健之間的溝通問題，令有需要處理問題的聾人未能尋求支援，情況往往惡化至不能收拾才被發現，如遭不法份子追債、破產、家庭暴力時才被發現，如果可以及早支援，這些情況絕對可以避免。透過純熟口語手語的輔導員，為有病態賭博及其他成癮行為的聾人及弱聽人士提供(一)戒癮治療、(二)債務重組、(三)法律支援、(四)生命教育及(五)生活規劃。有案主得到心平坊的幫助，成功重新規劃自己的生活，之後積極投入義工服務，去幫助其他聾人。

HONG KONG ASSOCIATION OF THE DEAF

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2012

2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2012

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班利仕會計師事務所有限公司 BENTLEYS C.P.A. COMPANY LIMITED

Rooms 705-6, 7/F., Nan Fung Tower, 173 Des Voeux Road Central, Hong Kong.

香港中環德輔道中 173 號南豐大廈 7 樓 705-06 室

Tel : (852) 2542-0005 Fax : (852) 2542-0015

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HONG KONG ASSOCIATION OF THE DEAF

Report on the financial statements

We have audited the financial statements of Hong Kong Association of the Deaf set out on pages 3 to 13, which comprise the statement of financial position as at 31st March, 2012, the income and expenditure account, statement of changes in accumulated fund and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board of committee's responsibility for the financial statements

As required by the 'Guide to Social Welfare Funding', the board of committee is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. 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.

Auditors' 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 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 auditors' 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 auditors consider 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.

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班利仕會計師事務所有限公司 BENTLEYS C.P.A. COMPANY LIMITED

Rooms 705-6, 7/F., Nan Fung Tower, 173 Des Voeux Road Central, Hong Kong.

香港中環德輔道中 173 號南豐大廈 7 樓 705-06 室

Tel : (852) 2542-0005 Fax : (852) 2542-0015

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HONG KONG ASSOCIATION OF THE DEAF

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Association's affairs as at 31st March, 2012 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.



Bentleys C.P.A. Company Limited
Certified Public Accountants
Hong Kong, 28th August, 2012
Lam Wing Yi, Jerry, Certificate number P01522

2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2012

| | Note | 2012 HK\$ | 2011 HK\$ |
|--|------|------------------|------------------|
| INCOME | | | |
| Social Welfare Department funding | 3 | 322,260 | 320,340 |
| Membership fees | | 42,420 | 51,240 |
| Activities receipts | | 1,031,999 | 838,177 |
| Labour and Welfare Bureau funding | | 327,066 | 315,841 |
| Fund raising income | 4 | 697,768 | 1,036,676 |
| Community Chest Fund Subvention | | 497,200 | - |
| One-Off Special Grant for Self-help Organisations of People with Disabilities/Chronic Illness (2010) | | 50,000 | - |
| Other income | | 232,800 | 41,768 |
| Donation income | | 1,193,223 | 247,391 |
| | | <u>4,394,736</u> | <u>2,851,433</u> |
| EXPENDITURE | | | |
| Activities expenses | 5 | 2,741,217 | 1,918,428 |
| Expenses in relation to the financial support scheme for Self-help Organisations of People Disabilities/Chronic Illness | 6 | 154,398 | 145,602 |
| Premises and rental expenses | 7 | 481,137 | 316,433 |
| Fund rising expenses | | 51,108 | 142,056 |
| Administrative expenses | 8 | 223,433 | 144,243 |
| The Community Chest Fund | 9 | 497,200 | - |
| Expenses in relation to the One-Off Special Grant for Self-help Organisations of People with Disabilities/Chronic Illness (2010) | 10 | 50,000 | - |
| | | <u>4,198,493</u> | <u>2,666,762</u> |
| SURPLUS FOR THE YEAR | | <u>196,243</u> | <u>184,671</u> |

The annexed notes on pages 8 to 13 form an integral part of these financial statements.

2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF
STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH, 2012

| | Note | 2012 HK\$ | 2011 HK\$ |
|--|------|--------------|--------------|
| NON-CURRENT ASSETS | | | |
| Fixed assets | 11 | 221,889 | - |
| CURRENT ASSETS | | | |
| Utility deposit and prepayment | | 52,818 | 20,113 |
| Cash and bank balance | | 1,291,562 | 1,425,383 |
| | | 1,344,380 | 1,445,496 |
| CURRENT LIABILITIES | | | |
| Receipts in advance: | | | |
| - Social Welfare Department funding One-off special grant for Self-help Organisations of People with Disabilities/Chronic Illness (2010) | | - | 50,000 |
| - Labour and Welfare Bureau funding | | 276,291 | 250,261 |
| - Other | | 49,090 | 313,090 |
| Accruals | | 439,254 | 225,904 |
| Deposit received | | - | 850 |
| | | 764,635 | 840,105 |
| NET CURRENT ASSETS | | 579,745 | 605,391 |
| NET ASSETS | | 801,634 | 605,391 |
| Representing: | | | |
| SPECIAL PROJECT FUND | | 172,887 | 172,887 |
| GENERAL FUND | 12 | 471,956 | 275,713 |
| RESERVE FUND | 13 | 156,791 | 156,791 |
| | | 801,634 | 605,391 |

The annexed notes on pages 8 to 13 form an integral part of these financial statements.


PRESIDENT


TREASURER

2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF STATEMENT OF CHANGES IN ACCUMULATED FUND FOR THE YEAR ENDED 31ST MARCH, 2012

| | Special project fund HK\$ | General fund HK\$ | Supported employment programme surplus HK\$ | Accounting support surplus HK\$ | Other service surplus HK\$ | Total HK\$ |
|-------------------------|---------------------------------|-------------------------|---|--|-------------------------------------|---------------|
| Balance as at 1.4.2010 | 172,887 | 91,042 | 116,995 | 11,292 | 28,504 | 420,720 |
| Surplus for the year | - | 184,671 | - | - | - | 184,671 |
| Balance as at 31.3.2011 | 172,887 | 275,713 | 116,995 | 11,292 | 28,504 | 605,391 |
| Balance as at 1.4.2011 | 172,887 | 275,713 | 116,995 | 11,292 | 28,504 | 605,391 |
| Surplus for the year | - | 196,243 | - | - | - | 196,243 |
| Balance as at 31.3.2012 | 172,887 | 471,956 | 116,995 | 11,292 | 28,504 | 801,634 |

The annexed notes on pages 8 to 13 form an integral part of these financial statements.



2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2012

| | 2012 HK\$ | 2011 HK\$ |
|--|------------------|------------------|
| Cash flows from operating activities | | |
| Surplus for the year | 196,243 | 184,671 |
| Bank interest income | (5) | (1) |
| Depreciation | 63,397 | - |
| Operating surplus before changes in working capital | 259,635 | 184,670 |
| Increase in utility deposit and prepayment | (32,705) | (2,713) |
| Decrease in accounts and other receivable | - | 660 |
| Increase in receipts in advance, accruals and deposit received | 212,500 | 452,637 |
| Cash generated from operation | 439,430 | 635,254 |
| Bank interest received | 5 | 1 |
| Net cash generated from operating activities | 439,435 | 635,255 |
| Cash flows from investing activities | | |
| Payment to acquire fixed assets | (285,286) | - |
| Net cash used in investing activities | (285,286) | - |
| Cash flows from financing activities | | |
| Funding paid to Labour and Welfare Bureau funding and other | (237,970) | 20,606 |
| Funding (paid to)/ received from Social welfare funding | (50,000) | 50,000 |
| Net cash (used in)/ generated from financing activities | (287,970) | 70,606 |
| Net (decrease)/ increase in cash and cash equivalents | (133,821) | 705,861 |
| Cash and cash equivalents at beginning of the year | 1,425,383 | 719,522 |
| Cash and cash equivalents at end of the year | 1,291,562 | 1,425,383 |
| Analysis of balance of cash and cash equivalents | | |
| Cash and bank balance | 1,291,562 | 1,425,383 |

The annexed notes on pages 8 to 13 form an integral part of these financial statements.

HONG KONG ASSOCIATION OF THE DEAF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2012

1. REPORTING ENTITY

Hong Kong Association of the Deaf is an association incorporated and domiciled in Hong Kong. The address of its registered office is situated at No. 109, G/F., Chi Mei House, Choi Hung Estate, Kowloon, Hong Kong. During the year, the Association was providing the following services for the deaf:

- social and recreational services
- sign language interpretation and training services
- support employment and vocational training services
- counseling and family education services
- adult education courses
- audiology and speech therapy services
- deaf psychiatric rehabilitation service
- deaf child support service
- deaf rights advocacy
- international exchange of the deaf
- deaf pupil and student support services

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Statement of Compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Association is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Association. Note 2 provides information on any changes in accounting policies resulting from initial application of these developments. The adoption of these new and revised HKFRSs did not result in significant changes to the Association's accounting policies applied in these financial statements for the periods presented. The Association has not applied any new standard or interpretation that is not yet effective for the current accounting period.

These financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with HKFRSs requires the use of certain key assumptions and estimates. It also requires the directors to exercise its judgements in the process of applying the accounting policies. The areas involving critical judgements and areas where assumptions and estimates are significant to these financial statements, are disclosed in note 16 to the financial statements.

HONG KONG ASSOCIATION OF THE DEAF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2012

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Project expenditure

Project expenditure is expensed in the year in which it is incurred.

(c) Recognition of revenue

Grants/funding is recognised on actual receipt basis.

Service income is recognised when the relevant service is provided.

Interest income from bank deposits is recognised on a time apportionment basis, by reference to the principal outstanding and at the interest rate applicable.

In the income and expenditure statement, where the revenue item is attributable to designated funds, the revenue is allocated to the respective fund in accordance with the term of the respective fund.

(d) Fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

The depreciable amount of an item of fixed asset is allocated on a systematic basis over its estimated useful life using the straight-line method, at the rate of 22.22% per annum.

(e) Employee benefits

Obligations for contributions to defined contribution retirement plans, including contributions payable under the Hong Kong Mandatory Provident Fund Schemes Ordinance, are recognised as an expense in the income and expenditure account as incurred.

(f) Leases

Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Annual rents applicable to such operating leases are charged to the income and expenditure account on a straight-line basis over the lease term.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

3. SOCIAL WELFARE DEPARTMENT FUNDING

| | Note | 2012 HK\$ | 2011 HK\$ |
|---|------|----------------|----------------|
| Rent and rates grant | | 172,260 | 170,340 |
| Financial support scheme for Self-help Organisations of People with Disabilities/Chronic Illness | 6 | 150,000 | 150,000 |
| | | <u>322,260</u> | <u>320,340</u> |

2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2012

4. FUND RAISING INCOME

| | 2012 HK\$ | 2011 HK\$ |
|-------------------------------|----------------|------------------|
| Flag day fund raising income | - | 937,365 |
| HKAD 35 Fund Raising Campaign | 76,900 | - |
| Fund raising appeals income | 620,868 | 99,311 |
| | <u>697,768</u> | <u>1,036,676</u> |

5. ACTIVITIES EXPENSES

| | 2012 HK\$ | 2011 HK\$ |
|--|------------------|------------------|
| Activities expenses - program and activities costs | 1,698,799 | 1,135,804 |
| Activities expenses - staff and MPF | 1,005,931 | 745,171 |
| Postage | 3,826 | 2,238 |
| Printing and stationery | 32,661 | 35,215 |
| | <u>2,741,217</u> | <u>1,918,428</u> |

6. EXPENSES IN RELATION TO THE FINANCIAL SUPPORT SCHEME FOR SELF-HELP ORGANISATIONS OF PEOPLE DISABILITIES/CHRONIC ILLNESS

| | 2012 HK\$ | 2011 HK\$ |
|---|----------------|----------------|
| Salaries | 100,800 | 100,800 |
| Activities expenses | | |
| - Group meetings | 180 | 1,165 |
| - Outreaching, concern visits | 140 | - |
| - Volunteer training and activities | 2,216 | 2,718 |
| - Social and recreational activities | 12,310 | 23,943 |
| - Interest and exercise class | 9,883 | 3,587 |
| - Networking programs | 23,337 | 4,630 |
| - Support services | 4,672 | 6,063 |
| - Others | 860 | 2,696 |
| | <u>154,398</u> | <u>145,602</u> |
| Financial support scheme for Self-help Organisations of People with Disabilities/Chronic Illness | <u>150,000</u> | <u>150,000</u> |
| Fund surplus/ (deficit) | <u>4,398</u> | <u>(4,398)</u> |

The surplus of the SWD funding for self-help organizations funding is HK\$4,398.
(2011: Deficit \$4,398)

2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2012

7. PREMISES AND RENTAL EXPENSES

| | 2012 HK\$ | 2011 HK\$ |
|---|----------------|----------------|
| Rent and rates | 172,260 | 170,340 |
| Rent and management fee - Aberdeen | 74,118 | - |
| Utility expenses | 85,920 | 57,106 |
| Fire signalling charges | 6,144 | 6,994 |
| Insurance | 2,713 | 2,622 |
| Cleaning materials | 618 | 908 |
| Minor assets and repair and maintenance | 70,624 | 71,834 |
| Newspapers and periodicals | 5,343 | 6,629 |
| Depreciation | 63,397 | - |
| | <u>481,137</u> | <u>316,433</u> |

8. ADMINISTRATIVE EXPENSES

| | 2012 HK\$ | 2011 HK\$ |
|-------------------------------------|----------------|----------------|
| Advertisement for staff recruitment | - | 1,260 |
| Auditors' remuneration | 10,900 | 10,900 |
| Bank charges | 5,799 | 2,474 |
| Membership subscription | 24,458 | 11,650 |
| Administrative staff salary and MPF | 136,089 | 102,415 |
| Sundry expenses | 46,187 | 15,544 |
| | <u>223,433</u> | <u>144,243</u> |

9. THE COMMUNITY CHEST FUND

| | 2012 HK\$ | 2011 HK\$ |
|--------------------------------------|----------------|--------------|
| Salary & MPF | 453,600 | - |
| Stationery & activities and expenses | 30,000 | - |
| Telephone expenses | 3,600 | - |
| Travelling expenses | 10,000 | - |
| | <u>497,200</u> | <u>-</u> |

2012年財務報告

HONG KONG ASSOCIATION OF THE DEAF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2012

10. SOCIAL WELFARE DEPARTMENT

- One-off special grant for Self-help Organisations of People with Disabilities/Chronic Illness (2010)

| | 2012 HK\$ | 2011 HK\$ |
|--|---------------|--------------|
| Bilingual (Sign Language and Oral Language) and Bi-Cultural (Deaf and Hearing) Training Course for Parents of the Deaf and Hard of Hearing Children | 12,000 | - |
| Resource Centre for Deaf Children and their family members | 10,150 | - |
| Sign Language Courses for Parents of the Deaf and Hard of Hearing | 10,000 | - |
| Play Group for the Deaf and Hard of Hearing Children | 4,760 | - |
| Educational Seminars | 5,620 | - |
| Social and Recreational Group for parents of the Deaf and Hard of Hearing | 7,470 | - |
| | <u>50,000</u> | <u>-</u> |

A total of HK\$50,557 was incurred. The \$557 in excess of the one-off special grant was borne and classified in the activity expenses.

11. FIXED ASSETS



| | Leasehold improvement HK\$ |
|---|----------------------------------|
| Cost | |
| Additions and as at 31.3.2012 | 285,286 |
| Aggregate Depreciation | |
| Charge for the year and as at 31.3.2012 | (63,397) |
| Net Carrying Amount | |
| As at 31.3.2012 | <u>221,889</u> |

12. GENERAL FUND

| | 2012 HK\$ | 2011 HK\$ |
|------------------------|----------------|----------------|
| Balance as at 1.4.2011 | 275,713 | 91,042 |
| Surplus for the year | 196,243 | 184,671 |
| | <u>471,956</u> | <u>275,713</u> |

13. RESERVE FUND

| | 2012 HK\$ | 2011 HK\$ |
|--|----------------|----------------|
| Supported employment programme surplus | 116,995 | 116,995 |
| Accounting support surplus | 11,292 | 11,292 |
| Other service surplus | 28,504 | 28,504 |
| | <u>156,791</u> | <u>156,791</u> |

HONG KONG ASSOCIATION OF THE DEAF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2012

14. COMMITMENTS UNDER OPERATING LEASES

At 31st March, 2012, the total future minimum lease payments for land and buildings under non-cancellable operating leases are payable as follows:

| | 2012 HK\$ | 2011 HK\$ |
|--|----------------|----------------|
| Within one year | 152,820 | 152,820 |
| In the second to fifth years inclusive | - | 152,820 |
| | <u>152,820</u> | <u>305,640</u> |

15. FINANCIAL RISK MANAGEMENT

The Association is exposed to various kinds of risks in its operation and financial instruments. The Association risk management objectives and policies mainly focus on minimizing the potential adverse effects of these risks on the Association by closely monitoring the individual exposure as follows:

(a) Market risk

Price risk

As at 31st March, 2012, the Association had no material assets or liabilities of which the carrying values are effected by the prevailing market. Hence, the price risk is insignificant.

(b) Foreign currency risk

The Association's business transactions are mainly denominated in Hong Kong dollar and hence its exposure to foreign exchange risk is insignificant.

(c) Interest rate risk

As the Association has no significant interest-bearing assets and liabilities, its income and operating cash flows are substantially independent of changes in market interest rates.

(d) Fair value

All financial instruments are carried at amounts not materially different from their fair values as at 31st March, 2011 and 2012.

HONG KONG ASSOCIATION OF THE DEAF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2012

16. CRITICAL JUDGEMENTS AND KEY ESTIMATES

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumption

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The board of committee of the Association are of the opinion that the difference between the estimates and the actual results is immaterial and hence no relevant disclosure has been made in the financial statements.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future event that are believed to be reasonable under the circumstances.

HONG KONG ASSOCIATION OF THE DEAF

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2013

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HONG KONG ASSOCIATION OF THE DEAF REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

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班利仕會計師事務所有限公司 BENTLEYS C.P.A. COMPANY LIMITED

Rooms 705-6, 7/F., Nan Fung Tower, 173 Des Voeux Road Central, Hong Kong.

香港中環德輔道中 173 號南豐大廈 7 樓 705-06 室

Tel : (852) 2542-0005 Fax : (852) 2542-0015

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HONG KONG ASSOCIATION OF THE DEAF

Report on the financial statements

We have audited the financial statements of Hong Kong Association of the Deaf set out on pages 3 to 13, which comprise the statement of financial position as at 31st March, 2013, the income and expenditure account, statement of changes in accumulated fund and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board of committee's responsibility for the financial statements

As required by the 'Guide to Social Welfare Funding', the board of committee is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. 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.

Auditors' 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 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 auditors' 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 auditors consider 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.

P. 1

Head Office:
Rooms 705-6, 7/F., Nan Fung Tower,
173 Des Voeux Road Central, Hong Kong.

Branch Office:
Office B, 9/F., Hua Chiao Commercial Centre,
678 Nathan Rd., Mongkok, Kowloon, H.K.

商界展關懷
caring company
2011/12
Awarded by The Hong Kong Council of Social Service
香港社會服務界協會頒發

CPA
Certified Public Accountant

班利仕會計師事務所有限公司 BENTLEYS C.P.A. COMPANY LIMITED

Rooms 705-6, 7/F., Nan Fung Tower, 173 Des Voeux Road Central, Hong Kong.

香港中環德輔道中 173 號南豐大廈 7 樓 705-06 室

Tel : (852) 2542-0005 Fax : (852) 2542-0015

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HONG KONG ASSOCIATION OF THE DEAF

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Association's affairs as at 31st March, 2013 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.



Bentleys C.P.A. Company Limited
Certified Public Accountants
Hong Kong, 10th December, 2013
Lam Wing Yi, Jerry, Certificate number P01522

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

| | Note | 2013 HK\$ | 2012 HK\$ |
|--|------|------------------|------------------|
| INCOME | | | |
| Social Welfare Department funding | 3 | 328,620 | 322,260 |
| Membership fees | | 41,505 | 42,420 |
| Bank interest income | | 13 | - |
| Activities receipts | | 1,142,823 | 1,031,999 |
| Labour and Welfare Bureau funding | | 569,821 | 327,066 |
| Fund raising income | 4 | 61,976 | 697,768 |
| Community Chest Fund Subvention | | 659,520 | 497,200 |
| One-Off Special Grant for Self-help Organisations of People with Disabilities/Chronic Illness (2010) | | - | 50,000 |
| Other income | | 502,983 | 232,800 |
| Donation income | | 2,244,035 | 1,193,223 |
| | | <u>5,551,296</u> | <u>4,394,736</u> |
| EXPENDITURE | | | |
| Activities expenses | 5 | 3,774,027 | 2,741,217 |
| Expenses in relation to the financial support scheme for Self-help Organisations of People Disabilities/Chronic Illness | 6 | 148,292 | 154,398 |
| Premises and rental expenses | 7 | 594,000 | 481,137 |
| Fund rising expenses | | 10,000 | 51,108 |
| Administrative expenses | 8 | 179,305 | 223,433 |
| The Community Chest Fund | 9 | 659,520 | 497,200 |
| Expenses in relation to the One-Off Special Grant for Self-help Organisations of People with Disabilities/Chronic Illness (2010) | 10 | - | 50,000 |
| | | <u>5,365,144</u> | <u>4,198,493</u> |
| SURPLUS FOR THE YEAR | | <u>186,152</u> | <u>196,243</u> |

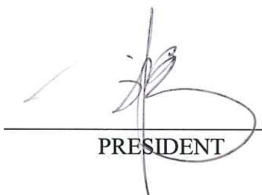
The annexed notes on pages 8 to 13 form an integral part of these financial statements.

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2013

| | Note | 2013 HK\$ | 2012 HK\$ |
|-------------------------------------|------|--------------|--------------|
| NON-CURRENT ASSETS | | | |
| Fixed assets | 11 | 179,673 | 221,889 |
| CURRENT ASSETS | | | |
| Utility deposit and prepayment | | 65,327 | 52,818 |
| Donation receivable | | 97,600 | - |
| Cash and bank balance | | 1,614,821 | 1,291,562 |
| | | 1,777,748 | 1,344,380 |
| CURRENT LIABILITIES | | | |
| Receipts in advance: | | | |
| - Labour and Welfare Bureau funding | | 203,636 | 276,291 |
| - Other | | 481,173 | 49,090 |
| Accruals | | 284,826 | 439,254 |
| | | 969,635 | 764,635 |
| NET CURRENT ASSETS | | 808,113 | 579,745 |
| NET ASSETS | | 987,786 | 801,634 |
| Representing: | | | |
| SPECIAL PROJECT FUND | | 172,887 | 172,887 |
| GENERAL FUND | 12 | 658,108 | 471,956 |
| RESERVE FUND | 13 | 156,791 | 156,791 |
| | | 987,786 | 801,634 |

The annexed notes on pages 8 to 13 form an integral part of these financial statements.


PRESIDENT


TREASURER

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF STATEMENT OF CHANGES IN ACCUMULATED FUND FOR THE YEAR ENDED 31ST MARCH, 2013

| | Special project fund HK\$ | General fund HK\$ | Supported employment programme surplus HK\$ | Accounting support surplus HK\$ | Other service surplus HK\$ | Total HK\$ |
|-------------------------|---------------------------------|-------------------------|---|--|-------------------------------------|---------------|
| Balance as at 1.4.2011 | 172,887 | 275,713 | 116,995 | 11,292 | 28,504 | 605,391 |
| Surplus for the year | - | 196,243 | - | - | - | 196,243 |
| Balance as at 31.3.2012 | 172,887 | 471,956 | 116,995 | 11,292 | 28,504 | 801,634 |
| Balance as at 1.4.2012 | 172,887 | 471,956 | 116,995 | 11,292 | 28,504 | 801,634 |
| Surplus for the year | - | 186,152 | - | - | - | 186,152 |
| Balance as at 31.3.2013 | 172,887 | 658,108 | 116,995 | 11,292 | 28,504 | 987,786 |

The annexed notes on pages 8 to 13 form an integral part of these financial statements.

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2013

| | 2013 HK\$ | 2012 HK\$ |
|---|--------------|--------------|
| Cash flows from operating activities | | |
| Surplus for the year | 186,152 | 196,243 |
| Bank interest income | (13) | (5) |
| Depreciation | 115,434 | 63,397 |
| Operating surplus before changes in working capital | 301,573 | 259,635 |
| Increase in utility deposit and prepayment | (12,509) | (32,705) |
| Increase in accounts receivable | (97,600) | - |
| (Decrease)/ increase in receipts in advance, accruals and deposit received | (154,428) | 212,500 |
| Cash generated from operation | 37,036 | 439,430 |
| Bank interest received | 13 | 5 |
| Net cash generated from operating activities | 37,049 | 439,435 |
| Cash flows from investing activity | | |
| Payment to acquire fixed assets | (73,218) | (285,286) |
| Net cash used in investing activity | (73,218) | (285,286) |
| Cash flows from financing activities | | |
| Funding paid to Labour and Welfare Bureau funding and other | 359,428 | (237,970) |
| Funding paid to Social welfare funding | - | (50,000) |
| Net cash generated from/ (used in) from financing activities | 359,428 | (287,970) |
| Net increase/ (decrease) in cash and cash equivalents | 323,259 | (133,821) |
| Cash and cash equivalents at beginning of the year | 1,291,562 | 1,425,383 |
| Cash and cash equivalents at end of the year | 1,614,821 | 1,291,562 |
| Analysis of balance of cash and cash equivalents | | |
| Cash and bank balance | 1,614,821 | 1,291,562 |

The annexed notes on pages 8 to 13 form an integral part of these financial statements.

HONG KONG ASSOCIATION OF THE DEAF
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2013

1. REPORTING ENTITY

Hong Kong Association of the Deaf is an association incorporated and domiciled in Hong Kong. The address of its registered office is situated at No. 109, G/F., Chi Mei House, Choi Hung Estate, Kowloon, Hong Kong. During the year, the Association was providing the following services for the deaf:

- social and recreational services
- sign language interpretation and training services
- support employment and vocational training services
- counseling and family education services
- adult education courses
- audiology and speech therapy services
- deaf psychiatric rehabilitation service
- deaf child support service
- deaf rights advocacy
- international exchange of the deaf
- deaf pupil and student support services

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Statement of Compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Association is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Association. Note 2 provides information on any changes in accounting policies resulting from initial application of these developments. The adoption of these new and revised HKFRSs did not result in significant changes to the Association's accounting policies applied in these financial statements for the periods presented. The Association has not applied any new standard or interpretation that is not yet effective for the current accounting period.

These financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with HKFRSs requires the use of certain key assumptions and estimates. It also requires the directors to exercise its judgements in the process of applying the accounting policies. The areas involving critical judgements and areas where assumptions and estimates are significant to these financial statements, are disclosed in note 16 to the financial statements.

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Project expenditure

Project expenditure is expensed in the year in which it is incurred.

(c) Recognition of revenue

Grants/funding is recognised on actual receipt basis.

Service income is recognised when the relevant service is provided.

Interest income from bank deposits is recognised on a time apportionment basis, by reference to the principal outstanding and at the interest rate applicable.

In the income and expenditure statement, where the revenue item is attributable to designated funds, the revenue is allocated to the respective fund in accordance with the term of the respective fund.

(d) Fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

The depreciable amount of an item of fixed asset is allocated on a systematic basis over its estimated useful life using the straight-line method, at the rate of 33.33% per annum.

(e) Employee benefits

Obligations for contributions to defined contribution retirement plans, including contributions payable under the Hong Kong Mandatory Provident Fund Schemes Ordinance, are recognised as an expense in the income and expenditure account as incurred.

(f) Leases

Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Annual rents applicable to such operating leases are charged to the income and expenditure account on a straight-line basis over the lease term.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

3. SOCIAL WELFARE DEPARTMENT FUNDING

| | Note | 2013 HK\$ | 2012 HK\$ |
|---|------|----------------|----------------|
| Rent and rates grant | | 171,620 | 172,260 |
| 老有所為活動計劃 | | 7,000 | |
| Financial support scheme for Self-help Organisations of People with Disabilities/Chronic Illness | 6 | 150,000 | 150,000 |
| | | <u>328,620</u> | <u>322,260</u> |

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

4. FUND RAISING INCOME

| | 2013 HK\$ | 2012 HK\$ |
|-------------------------------|---------------|----------------|
| Flag day fund raising income | 9,300 | - |
| HKAD 35 Fund Raising Campaign | - | 76,900 |
| Fund raising appeals income | 52,676 | 620,868 |
| | <u>61,976</u> | <u>697,768</u> |

5. ACTIVITIES EXPENSES

| | 2013 HK\$ | 2012 HK\$ |
|--|------------------|------------------|
| Activities expenses - program and activities costs | 2,332,077 | 1,698,799 |
| Activities expenses - staff and MPF | 1,396,906 | 1,005,931 |
| Postage | 2,811 | 3,826 |
| Printing and stationery | 42,233 | 32,661 |
| | <u>3,774,027</u> | <u>2,741,217</u> |

6. EXPENSES IN RELATION TO THE FINANCIAL SUPPORT SCHEME FOR SELF-HELP ORGANISATIONS OF PEOPLE DISABILITIES/CHRONIC ILLNESS

| | 2013 HK\$ | 2012 HK\$ |
|---|----------------|----------------|
| Salaries | 100,800 | 100,800 |
| Activities expenses | | |
| - Group meetings | 2,280 | 180 |
| - Outreaching, concern visits | 210 | 140 |
| - Volunteer training and activities | 3,877 | 2,216 |
| - Social and recreational activities | 5,789 | 12,310 |
| - Interest and exercise class | 23,777 | 9,883 |
| - Carer support activities | 720 | - |
| - Networking programs | 3,936 | 23,337 |
| - Support services | 3,853 | 4,672 |
| - Others | 3,050 | 860 |
| | <u>148,292</u> | <u>154,398</u> |
| Financial support scheme for Self-help Organisations of People with Disabilities/Chronic Illness | <u>150,000</u> | <u>150,000</u> |
| Fund surplus/ (deficit) | <u>1,708</u> | <u>(4,398)</u> |

The surplus of the SWD funding for self-help organizations funding is HK\$1,708.
(2012: Deficit \$4,398)

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

7. PREMISES AND RENTAL EXPENSES

| | 2013 HK\$ | 2012 HK\$ |
|---|----------------|----------------|
| Rent and rates | 256,665 | 172,260 |
| Rent and management fee - Aberdeen | 100,007 | 74,118 |
| Utility expenses | 70,070 | 85,920 |
| Fire signalling charges | 6,700 | 6,144 |
| Insurance | 15,389 | 2,713 |
| Cleaning materials | 396 | 618 |
| Minor assets and repair and maintenance | 22,412 | 70,624 |
| Newspapers and periodicals | 6,927 | 5,343 |
| Depreciation | 115,434 | 63,397 |
| | <u>594,000</u> | <u>481,137</u> |

8. ADMINISTRATIVE EXPENSES

| | 2013 HK\$ | 2012 HK\$ |
|-------------------------------------|----------------|----------------|
| Auditors' remuneration | 10,900 | 10,900 |
| Bank charges | 4,051 | 5,799 |
| Membership subscription | 11,735 | 24,458 |
| Administrative staff salary and MPF | 82,950 | 136,089 |
| Sundry expenses | 69,670 | 46,187 |
| | <u>179,306</u> | <u>223,433</u> |

9. THE COMMUNITY CHEST FUND

| | 2013 HK\$ | 2012 HK\$ |
|----------------------------------|----------------|----------------|
| Salary & MPF | 517,320 | 453,600 |
| Capital Project Fund | 97,600 | - |
| Stationery & Activities Expenses | 30,000 | 30,000 |
| Telephone Expenses | 3,600 | 3,600 |
| Travelling Expenses | 11,000 | 10,000 |
| | <u>659,520</u> | <u>497,200</u> |

2013年財務報告

HONG KONG ASSOCIATION OF THE DEAF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

10. SOCIAL WELFARE DEPARTMENT

- One-off special grant for Self-help Organisations of People with Disabilities/Chronic Illness (2010)

| | 2013 HK\$ | 2012 HK\$ |
|--|--------------|--------------|
| Bilingual (Sign Language and Oral Language) and Bi-Cultural (Deaf and Hearing) Training Course for Parents of the Deaf and Hard of Hearing Children | - | 12,000 |
| Resource Centre for Deaf Children and their family members | - | 10,150 |
| Sign Language Courses for Parents of the Deaf and Hard of Hearing | - | 10,000 |
| Play Group for the Deaf and Hard of Hearing Children | - | 4,760 |
| Educational Seminars | - | 5,620 |
| Social and Recreational Group for parents of the Deaf and Hard of Hearing | - | 7,470 |
| | - | 50,000 |

A total of HK\$50,557 was incurred. The \$557 in excess of the one-off special grant was borne and classified in the activity expenses.

11. FIXED ASSETS

| | Leasehold improvement HK\$ |
|-------------------------------|----------------------------------|
| Cost | |
| As at 1.4.2012 | 285,286 |
| Additions | 73,218 |
| As at 31.3.2013 | 358,504 |
| Aggregate Depreciation | |
| As at 1.4.2012 | 63,397 |
| Charge for the year | 115,434 |
| As at 31.3.2013 | 178,831 |
| Net Carrying Amount | |
| As at 31.3.2013 | 179,673 |
| As at 31.3.2012 | 221,889 |

12. GENERAL FUND

| | 2013 HK\$ | 2012 HK\$ |
|------------------------|--------------|--------------|
| Balance as at 1.4.2012 | 471,956 | 275,713 |
| Surplus for the year | 186,152 | 196,243 |
| | 658,108 | 471,956 |

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13. RESERVE FUND

| | 2013 | 2012 |
|--|----------------|----------------|
| | HK\$ | HK\$ |
| Supported employment programme surplus | 116,995 | 116,995 |
| Accounting support surplus | 11,292 | 11,292 |
| Other service surplus | 28,504 | 28,504 |
| | <u>156,791</u> | <u>156,791</u> |

14. COMMITMENTS UNDER OPERATING LEASES

At 31st March, 2013, the total future minimum lease payments for land and buildings under non-cancellable operating leases are payable as follows:

| | 2013 | 2012 |
|--|----------|----------------|
| | HK\$ | HK\$ |
| Within one year | - | 152,820 |
| In the second to fifth years inclusive | - | - |
| | <u>-</u> | <u>152,820</u> |

15. FINANCIAL RISK MANAGEMENT

The Association is exposed to various kinds of risks in its operation and financial instruments. The Association risk management objectives and policies mainly focus on minimizing the potential adverse effects of these risks on the Association by closely monitoring the individual exposure as follows:

(a) Market risk

Price risk

As at 31st March, 2013, the Association had no material assets or liabilities of which the carrying values are effected by the prevailing market. Hence, the price risk is insignificant.

(b) Foreign currency risk

The Association's business transactions are mainly denominated in Hong Kong dollar and hence its exposure to foreign exchange risk is insignificant.

(c) Interest rate risk

As the Association has no significant interest-bearing assets and liabilities, its income and operating cash flows are substantially independent of changes in market interest rates.

(d) Fair value

All financial instruments are carried at amounts not materially different from their fair values as at 31st March, 2012 and 2013.

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16. CRITICAL JUDGEMENTS AND KEY ESTIMATES

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumption

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The board of committee of the Association are of the opinion that the difference between the estimates and the actual results is immaterial and hence no relevant disclosure has been made in the financial statements.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future event that are believed to be reasonable under the circumstances.



九龍辦事處及彩虹綜合服務中心

香港九龍彩虹邨紫薇樓109,111-118號地下
電話 (852) 2327 2497 傳真 (852) 3104 2497

港島辦事處及南區綜合服務中心

香港鴨脷洲邨利澤樓18號
電話 (852) 3579 2497 傳真 (852) 2327 7445

旺角手語中心

九龍長沙灣道21-25號長豐大廈901室
電話 (852) 2327 2497 傳真 (852) 3104 2497

東區手語中心暨聾青分部辦事處

香港柴灣柴灣道238號青年廣場3樓318號舖
電話 (852) 2327 2497 傳真 (852) 3104 2497