

樂群慈善基金有限公司
SHARE-HAPPINESS BENEVOLENT FUND LIMITED

截至二零二一年三月三十一日止年度報告
ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2021

嘉滙會計師事務所
KCG & Co.
Certified Public Accountants

樂群慈善基金有限公司
SHARE-HAPPINESS BENEVOLENT FUND LIMITED

截至二零二一年三月三十一日止年度報告
ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2021

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樂群慈善基金有限公司

管理委員會報告

管理委員會謹提呈年度報告連同截至二零二一年三月三十一日止年度的已審計財務報表。

主要活動及業務審視

本年度內，由於新冠病毒的廣泛傳播及政府限制聚集與出行的措施，本公司暫停在中國內地推廣傳統中國道德教育活動。

本年度內，本公司依據《公司條例》第363(1)條符合資格為小型擔保公司，因此獲豁免而無須在本報告載有業務審視。

財務報表

本公司截至二零二一年三月三十一日止年度的盈餘及於同日的財政狀況列載於第8頁至第20頁的財務報表。

基金

本年度內基金變動情況列載於第10頁的權益變動表。

慈善捐款

本年度內本公司並作出慈善捐款。

管理委員

本年度內及截至本報告日止的本公司管理委員為：

蕭莊先生
廖永生先生
韓濠昕先生

依據本公司組織章程細則第39條的規定，管理委員的任期為三年。在第三次週年大會及其後每三次的週年大會，管理委員應按四分之一的人數或管理委員會決定的人數卸任。

SHARE-HAPPINESS BENEVOLENT FUND LIMITED

REPORT OF THE EXECUTIVE COMMITTEE

The Executive Committee has pleasure in submitting the annual report together with the audited financial statements for the year ended 31st March 2021.

Principal activities and business review

During the year, due to the wide spread of Covid-19 and government measures to restrict gathering and travel, the company temporarily suspended its activities to promote traditional Chinese values, ethics and education in Mainland China.

The company qualifies as a small guarantee company under Section 363(1) of the Companies Ordinance in the year and is accordingly exempt from including a business review in this report.

Financial statements

The surplus of the company for the year ended 31st March 2021 and the state of the company's affairs at that date are set out in the financial statements on pages 8 to 20.

Funds

Movements in the funds during the year are set out in the statement of changes in equity on page 10.

Charitable donations

No donations were made by the the company during the year.

Executive Committee Members

The members of the Executive Committee of the company during the year and up to the date of this report have been:

Mr SIU Chong
Mr LIU Wing Sun
Mr HON Hou Ian

In accordance with 39 of the company's articles of association, the term of office of a member of the Executive Committee shall be 3 years. One fourth of the Executive Committee Members or such number of the Executive Committee Members as resolved by the Executive Committee shall retire in the third annual general meeting and every third annual general meeting subsequently.

樂群慈善基金有限公司

管理委員會報告

管理委員在重大合約的利益

本年度內或於本年度終結日，本公司概無訂立重大合約致令任何管理委員直接或間接獲取重大利益。

管理委員在管理合約的利益

本年度內，本公司概無訂立或存有任任何就本公司整體事務或任何重要部份業務的管理及行政的合約。

核數師

本財務報表經由嘉匯會計師事務所審計。彼等依章告退，惟合資格並願意受聘續任。

SHARE-HAPPINESS BENEVOLENT FUND LIMITED

REPORT OF THE EXECUTIVE COMMITTEE

Executive Committee Members' interests in contracts of significance

No contracts of significance to which the company was a party and in which an Executive Committee Member had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

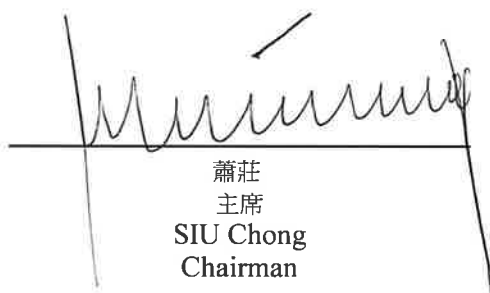
Executive Committee Members' interests in management contracts

No contracts concerning the management and administration of the whole or any substantial part of any business of the company were entered into or existed during the year.

Auditors

The financial statements have been audited by KCG & Co., Certified Public Accountants, who retire and, being eligible, offer themselves for re-appointment.

代表管理委員會
On behalf of the Executive Committee



蕭莊
主席
SIU Chong
Chairman

香港，二零二二年十二月二十日

Hong Kong, 20th December 2022

獨立核數師報告

致樂群慈善基金有限公司

(於香港註冊成立的擔保有限公司)

全體成員

就審計財務報表作出的報告

保留意見

本核數師(以下簡稱「我們」)已審計列載於第8頁至第20頁樂群慈善基金有限公司(「貴公司」)的財務報表。此財務報表包括於二零二一年三月三十一日的財務狀況表與截至該日止年度的損益及全面收益表、權益變動表及現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,除本報告「保留意見」部分所說明事項可能引致的影響外,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴公司於二零二一年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量,並已遵照《公司條例》妥為擬備。

保留意見的基礎

- (i) 就以一位管理委員名義持有的HK\$1,406,588基金投資及HK\$2,692,956銀行存款/結存,我們未能取得審計確認函。鑑此,除透過核查銀行單據以確實該等數額外,我們未能完成所有審計程序以核實該等數額。
- (ii) 鑑於資料不足,我們未能確實HK\$1,406,588基金投資於二零二一年三月三十一日的公平值。

就此等數額作出的任何調整將會對貴公司本年度盈餘及二零二一年三月三十一日的資產淨值有相應的影響。

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

SHARE-HAPPINESS BENEVOLENT FUND LIMITED

(incorporated in Hong Kong with liability limited by guarantee)

Report on the audit of the financial statements

Qualified opinion

We have audited the financial statements of Share-Happiness Benevolent Fund Limited ("the company") set out on pages 8 to 20, which comprise the statement of financial position at 31st March 2021, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the *Basis for qualified opinion* section of our report, the financial statements give a true and fair view of the financial position of the company as at 31st March 2021, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Companies Ordinance.

Basis for qualified opinion

- (i) Audit confirmation has not been available in respect of fund investment of HK\$1,406,588, and bank deposit / balances of HK\$2,692,956 in name of an Executive Committee Member. In this regard, other than checking relevant bank statements to ascertain the aforesaid amounts, we have not been able to complete all necessary audit procedures for the verification of the said amounts.
- (ii) In view of insufficient information, we have not been able to ascertain the fair value of the fund investment of HK\$1,406,588 at 31st March 2021.

Any adjustment to these amounts would have a consequential effect on the surplus for the year and net assets at 31st March 2021.

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於貴公司，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的保留意見提供基礎。

財務報表及其核數師報告以外的信息

貴公司管理委員需對其他信息負責。其他信息包括刊載於年度報告內的其他信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

管理委員及治理層就財務報表須承擔的責任

貴公司管理委員須負責根據香港會計師公會頒布的《香港財務報告準則》及《公司條例》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所必需的內部控制負責。

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") 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 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 qualified opinion.

Information other than the financial statements and the auditor's report thereon

The Executive Committee Members are responsible for the other information. The other information comprises all the information included in the annual 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 material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Executive Committee Members and those charged with governance for the financial statements

The Executive Committee Members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Companies Ordinance, and for such internal control as the Executive Committee Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

在擬備財務報表時，管理委員負責評估貴公司持續經營能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非管理委員有意將貴公司清盤或停止經營，或別無其他實際的替代方案。

治理層須負責監督貴公司的財務報告過程。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。本報告是依據《公司條例》第405條只向整體成員作出，除此之外別無其他目的。我們不會就本報告的內容向任何人士負責或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤而引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

In preparing the financial statements, the Executive Committee Members 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 Executive Committee Members 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.

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 misstatement, 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 Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the content 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.

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黃鎮江
HUYNH Chan Giang
LLB(Hons.) (Lond.) SQ(Insolventy) CPA CGA
FCA BFP FCCA FTiHK CTA(HK) FCPA(Practising)

- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴公司內部控制的有效性發表意見。
- 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.
- 評價管理委員所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee Members.
- 對管理委員採用持續經營會計基礎的恰當性作出結論。根據所獲取的憑證，確定是否存在與事項或情況有關重大不確定性，從而可能導致貴公司的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告提請使用者注意財務報表中的相關披露。假若有關披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴公司不能持續經營。
- Conclude on the appropriateness of the Executive Committee Members' use of the 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.

除其他事項外，我們與治理層溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

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.

就公司條例第407(3)條所指的其
他事項作出的報告

**Report on matters under Section 407(3) of the
Companies Ordinance**

謹就「保留意見」部分所說明事項我們未能取得充足適當的憑證而言，我們並未取得所有盡我們所知所信就審計而言屬必須及事關重要的資料和解釋。

In respect alone of the inability to obtain sufficient appropriate evidence about the matters referred to in the *Basis for qualified opinion* section, we have not obtained all the information and explanations that to the best of knowledge and belief, are necessary and material for the purpose of the audit.

嘉滙會計師事務所，執業會計師
KCG & Co., Certified Public Accountants

香港灣仔軒尼詩道253-261號依時商業大廈14樓1401-02室

Rooms 1401-02, Easey Commercial Building, 253-261 Hennessy Road, Wanchai, Hong Kong

香港，二零二二年十二月二十日

Hong Kong, 20th December 2022

截至二零二一年三月三十一日止年度
損益及其他全面收益表

**STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31st MARCH 2021**

		2021 HK\$	2020 HK\$
收入	Revenue		
捐款收入	Donation income	953,190	1,451,011
其他收入、收益及(虧損)，淨額	Other income, gain and (loss), net		
銀行存款及結存	Interest income on bank deposit		
利息收入	and balances	1,571	83,608
滙兌盈餘/(虧損)	Exchange gain / (loss)	229,929	(131,758)
		231,500	(48,150)
慈善活動支出	Benevolent activity expenses		
中國道德教育推廣	Chinese ethics and culture promotion	-	500,234
慈善捐獻及資助	Charitable donations and sponsorship	-	873,480
		-	1,373,714
行政費用	Administrative expenses		
核數師酬金	Auditors' remuneration	12,000	12,000
銀行費用	Bank charges	240	240
專業費用	Professional fees	3,800	4,600
雜項費用	Sundry expenses	-	1,225
差旅費	Travelling	-	11,057
		16,040	29,122
本年度盈餘	Surplus for the year	1,168,650	25
其他全面收益	Other comprehensive income	-	-
本年度全面收益	Total comprehensive income for the year	1,168,650	25

列載於第12頁至第20頁的附註為本財務報表的一部份。

The notes on pages 12 to 20 form part of these financial statements.

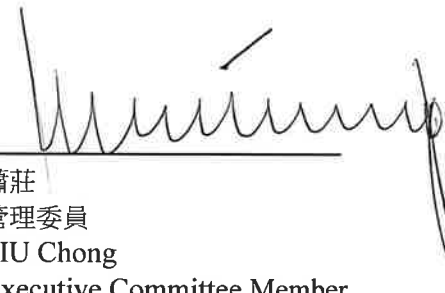
二零二一年三月三十一日
財務狀況表

STATEMENT OF FINANCIAL POSITION
AT 31st MARCH 2021

		附註 Note	2021 HK\$	2020 HK\$
非流動資產	Non-current assets			
按公平值列賬並計入 損益的金融資產	Financial asset at fair value through profit or loss	6	1,406,588	1,406,588
銀行定期存款	Time deposit with bank	7	2,165,164	1,995,615
			<u>3,571,752</u>	<u>3,402,203</u>
流動資產	Current assets			
現金及銀行結存	Cash and bank balances	8	1,840,536	825,635
流動負債	Current liability			
應付費用	Accrued charges		<u>(28,600)</u>	<u>(12,800)</u>
流動資產淨值	Net current assets		<u>1,811,936</u>	<u>812,835</u>
資產淨值	Net assets		<u>5,383,688</u>	<u>4,215,038</u>
權益	Equity			
累積基金	Accumulated funds	9	<u>5,383,688</u>	<u>4,215,038</u>

經管理委員會於二零二二年十二月二十日批准及許可刊發。

Approved and authorised for issue by the Executive Committee on 20th December 2022


蕭莊
管理委員
SIU Chong
Executive Committee Member


廖永生
管理委員
LIU Wing Sun
Executive Committee Member

列載於第12頁至第20頁的附註為本財務報表的一部份。

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樂群慈善基金有限公司

SHARE-HAPPINESS BENEVOLENT FUND LIMITED

截至二零二一年三月三十一日止年度
權益變動表

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31st MARCH 2021

		累積基金 Accumulated funds HK\$
二零一九年四月一日	At 1st April 2019	4,215,013
截至二零二零年三月三十一日 止年度盈餘	Surplus for the year ended 31st March 2020	25
二零二零年三月三十一日	At 31st March 2020	4,215,038
截至二零二一年三月三十一日 止年度盈餘	Surplus for the year ended 31st March 2021	1,168,650
二零二一年三月三十一日	At 31st March 2021	5,383,688

列載於第12頁至第20頁的附註為本財務報表的一部份。

The notes on pages 12 to 20 form part of these financial statements.

截至二零二一年三月三十一日止年度
現金流量表

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31st MARCH 2021

		2021 HK\$	2020 HK\$
營運活動	Operating activities		
本年度盈餘	Surplus for the year	1,168,650	25
調整：	Adjustment for:		
匯兌(盈餘)/虧損	Exchange (gain) / loss	(229,929)	131,758
銀行存款及結存	Interest income on bank deposit		
利息收入	and balances	(1,571)	(83,608)
營運資金變動前的營運盈餘	Operating surplus before working capital changes	937,150	48,175
應付費用增加	Increase in accrued charges	15,800	800
營運活動所得現金淨額	Net cash generated from operating activities	952,950	48,975
投資活動	Investing activities		
基金投資	Fund investment	-	(1,406,588)
開立銀行有期存款	Placement of time deposit with bank	-	(2,122,800)
支取到期銀行有期存款	Uplift of time deposit with bank on maturity	-	2,443,628
收取利息	Interest received	1,571	83,608
投資活動所得/(所用) 現金淨額	Net cash generated from / (used in) investing activities	1,571	(1,002,152)
現金及現金等值 增加/(減少)淨額	Net increase / (decrease) in cash and cash equivalents	954,521	(953,177)
外匯匯率變動影響	Effect of foreign exchange rate changes	60,380	(4,573)
四月一日現金及現金等值	Cash and cash equivalents at 1st April	825,635	1,783,385
三月三十一日現金及 現金等值	Cash and cash equivalents at 31st March		
現金及銀行結存	Cash and bank balances	1,840,536	825,635

列載於第12頁至第20頁的附註為本財務報表的一部份。

The notes on pages 12 to 20 form part of these financial statements.

1. 概況

樂群慈善基金有限公司(「本公司」)是一家於香港註冊成立的擔保有限責任公司，註冊辦事處地址為香港灣仔軒尼詩道253至261號依時商業大廈14樓1401-02室。本年度內，由於新冠病毒的廣泛傳播及政府限制聚集與出行的措施，本公司暫停在中國內地推廣傳統中國道德教育活動。

本公司每位成員承諾一旦本公司於其身為成員期間或其後一年內清盤，分擔提供不超過HK\$100所需款項予本公司的資產。

2. 編製基準

本財務報表乃按照香港會計師公會頒布的《香港財務報告準則》(此統稱包括所有個別香港財務報告準則、香港會計準則及詮釋)編製。除下文闡釋金融工具以公平值列報(如有)外，本財務報表乃按歷史成本基準編製。

(a) 於本年度首次生效的香港財務報告準則

香港會計師公會頒布了於本會計年度生效的若干經修訂香港財務報告準則。此等更新並不對本公司本期間及過往期間所編製或呈列的業績及財務狀況產生重大影響。

(b) 已頒布但尚未生效的香港財務報告準則

本公司並未提早採納已頒布但於本會計年度尚未生效的下列經修訂的香港財務報告準則：

1. General

Share-Happiness Benevolent Fund Limited (the "company") is a company incorporated in Hong Kong with liability limited by guarantee. The address of the registered office of the company is Rooms 1401-02, 14th Floor, Easey Commercial Building, 253-261 Hennessy Road, Wanchai, Hong Kong. Due to the wide spread of Covid-19 and government measures to restrict gathering and travel, the company temporarily suspended its activities to promote traditional Chinese values, ethics and education in Mainland China during the year.

Every members of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year afterwards, such amount as may be required not exceeding HK\$100.

2. Basis of preparation

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations ("Ints") issued by the Hong Kong Institute of Certified Public Accountants. The financial statements have been prepared on the historical cost basis except for any financial instruments stated at fair value as explained below.

(a) Hong Kong Financial Reporting Standards first effective in the current year

The HKICPA has issued a number of amendments to HKFRSs that are first effective for the current accounting year. None of the developments have had a material effect on how the company's results and financial position for the current and prior periods have been prepared or presented.

(b) Hong Kong Financial Reporting Standards in issue but not yet effective

In the current year, the company has not early adopted the following amendment HKFRSs that have been issued but are not yet effective for the current accounting year:

2. 編製基準(續)

2. Basis of preparation (cont'd)

- (b) 已頒布但尚未生效的香港財務報告準則(續)

- (b) Hong Kong Financial Reporting Standards in issue but not yet effective (cont'd)

香港財務報告準則第3號
(經修訂)「概念框架的
引述」¹

Amendments to HKFRS 3 Reference to the Conceptual Framework¹

香港會計準則第37號
(經修訂)「虧損合同
- 履約成本」¹

Amendments to HKAS 37 Onerous Contracts - Cost of Fulfilling a Contract¹

香港財務報告準則(經修訂)
- 2018年 - 2020年度週期
的年度改進¹

Amendments to HKFRSs Annual Improvements to HKFRSs 2018-2020 Cycle¹

香港會計準則第1號(經修訂)
「流動與非流動負債的
歸類」²

Amendments to HKAS 1 Classification of Liabilities as Current or Non-current²

香港會計準則第1號(經修訂)
「會計政策的披露」²

Amendments to HKAS 1 Disclosure of Accounting Policies²

香港會計準則第8號(經修訂)
「會計估計的定義」²

Amendments to HKAS 8 Definition of Accounting Estimates²

¹ 於2022年1月1日或之後
開始的會計年度生效

¹ Effective for annual accounting periods beginning on or after 1st January 2022

² 於2023年1月1日或之後
開始的會計年度生效

² Effective for annual accounting periods beginning on or after 1st January 2023

管理委員會認為應用此等經修訂準則(如適用)將不會對本公司在首次應用的年度的業績和財務狀況有重大影響。

The Executive Committee considers that the application of these amendment standards, if applicable, will not have any material impact on the company's results and financial position in the initial year of application.

3. 主要會計政策

3. Significant accounting policies

- (a) 金融資產

- (a) Financial assets

- 分類

- Classification

本公司將其金融資產分類為以下類別：(i)按透過計入其他綜合收益(OCI)或計入損益而以公平值計量，及(ii)按攤銷成本計量。

The company classifies its financial assets in the following categories: (i) those to be measured at fair value (either through other comprehensive income (OCI) or through profit or loss); and (ii) those to be measured at amortised cost.

3. 主要會計政策(續)

(a) 金融資產(續)

• 分類(續)

分類取決於實體用以管理金融資產的商業模式及現金流量的合約條款。

就按公平值計量的資產而言，其收益及虧損於損益或其他綜合收益列賬。對於非持作買賣的股權投資，將視乎本公司是否於初始確認時已作出不可撤回的選擇，將有關股權投資按公平值透過其他綜合收益記賬。

僅當管理債務投資的業務模式有變化時，本公司才會重新分類此等資產。

• 確認及計量

對於不被分類為按公平值透過損益記賬的金融資產，本公司以其公平值加上可直接歸屬於獲得該項金融資產的交易費用進行初始確認。與按公平值透過損益記賬的金融資產相關的交易費用則計入損益。

債務工具

債務工具的後續計量取決於本公司管理該資產的業務模式以及該資產的現金流量特徵，從三種計量類別(即：按攤銷成本計量、按公平值透過其他綜合收益記賬及按公平值透過損益記賬)中，如下文解釋，本公司將其債務工具分類為按攤銷成本計量類別。

3. Significant accounting policies (cont'd)

(a) Financial assets (cont'd)

• Classification (cont'd)

The classification depends on the entity's business model for managing the financial assets and the contract terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For equity investments that are not held for trading, this will depend on whether the company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The company reclassifies debt instruments when and only when its business model for managing these assets changes.

• Recognition and measurement

At initial recognition, the company measures a financial asset at fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets at FVPL are expensed in profit or loss.

Debt instruments

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow characteristics of the asset. Out of the three measurement categories, namely, amortised cost, FVOCI and FVPL, the company classifies its debt instruments into the category of amortised cost as explained below.

3. 主要會計政策(續)

(a) 金融資產(續)

• 確認及計量(續)

對於持有以收取合約現金流量的資產，若合約現金流量只代表對本金和利息的支付，則該資產按攤銷成本計量。該等金融資產的利息收入以實際利率法計算記入財務收入。終止確認時產生的盈虧直接計入損益，並與匯兌盈虧列為其他收入/(開支)。減值虧損作為單獨的項目在收益表列示。

• 金融資產減值

本公司對按攤銷成本計量的債務工具的預期信用損失作出前瞻性評估。減值方法取決於其信貸風險是否顯著增加。

(b) 現金及現金等值

現金及現金等值包括所持現金及銀行通知存款或原本到期日為三個月或以下的銀行定期存款。

(c) 外幣換算

年度內的外幣交易按交易日的滙率換算為港元。以外幣為單位的貨幣資產與負債則按申報期末的滙率換算為港元。滙兌盈虧在損益賬確認。

(d) 收入確認

捐款收入在收到或確實為應收時確認。

3. Significant accounting policies (cont'd)

(a) Financial assets (cont'd)

• Recognition and measurement (cont'd)

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other income / (expenses) together with foreign exchange gains and losses. Impairment loss are presented as separate line items in the income statement.

• Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its debt instruments carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(b) Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank deposits at call or having original maturities of three months or less.

(c) Foreign currency translation

Foreign currency transactions during the year are translated into Hong Kong dollars at the exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars at the exchange rates ruling at the end of the reporting period. Exchange gains or losses are recognised in profit or loss.

(d) Revenue recognition

Donation income is recognised when the donation is received or established as being receivable.

3. 主要會計政策(續)

(e) 關聯方

(a) 若該人士符合下列條件，則該人士或其近親均被列為與本公司有關聯：

- i. 對本公司有控制權或聯合控制權；
- ii. 對本公司有重大影響力；或
- iii. 是本公司或本公司母公司的主要管理人員之一。

(b) 若該機構符合下列任何條件，則被列為與本公司有關聯：

- i. 該機構與本公司為同一集團成員(這等同於每家控股公司、附屬機構及同集團附屬機構彼此關聯)。
- ii. 一家機構是另一家機構的聯營機構或合資機構(或另一家機構其所隸屬集團中的成員的聯營機構或合資機構)。
- iii. 兩家機構均為同一實體的合資機構。
- iv. 一家機構為另一實體的合資機構，而另一家機構為該實體的聯營機構。
- v. 該機構為本公司或與本公司有關的機構的僱員設立的離職後福利計劃。
- vi. 該機構受符合(a)(i)所列條件的人所控制或聯合控制。

3. Significant accounting policies (cont'd)

(e) Related parties

(a) A person or a close member of that person's family is related to the company if that person:

- i. has control or joint control over the company;
- ii. has significant influence over the company; or
- iii. is a member of key management personnel of the company or the company's parent.

(b) An entity is related to the company if any of the following conditions applies:

- i. The entity and the company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- iii. Both entities are joint ventures of the same third parties.
- iv. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- v. The entity is a post-employment benefit plan for the benefit of the employees of the company or an entity related to the company.
- vi. The entity is controlled or jointly controlled by a person identified in (a)(i).

3. 主要會計政策(續)

(e) 關聯方(續)

vii. 符合(a)(i)所列條件的人士對該機構有重大影響力，或為該機構(或該機構的控股公司)的主要管理人員之一。

viii. 該機構或其所屬集團內的任何成員為本公司提供主要管理人員服務。

某一人士的近親家屬成員指預期和實體進行交易時可影響該人士或受該人士影響的有關家屬成員。

4. 金融工具

本公司的金融工具包括基金投資、銀行定期存款、現金及銀行結存，與應付費用。與該等金融工具相關的風險詳述如下：

(a) 金融風險管理

(i) 信貸風險

本公司的信貸風險歸因於銀行定期存款及其他銀行結存。由於相關款項存放於高評級財務機構，涉及風險輕微。

(ii) 外幣風險

本公司以外幣為單位貨幣性資產如下：

以人民幣為單位
銀行定期存款
其他銀行結存
現金

整體風險

3. Significant accounting policies (cont'd)

(e) Related parties (cont'd)

vii. A person identified in (a)(i) has significant influence over the entity or is a member of key management personnel of the entity (or of a parent of the entity).

viii. The entity, or any member of a group of which it is a part provides key management personnel services to the company or to the parent of the company.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

4. Financial instruments

The company's financial instruments include fund investment, time deposit with bank, cash and bank balances, and accrued charges. The risks associated with these financial instruments are discussed below.

(a) Management of financial risk

(i) Credit risk

The company's credit risk is attributed to time deposit with bank and other bank balances. As these funds were placed with financial institutions of high credit rating, the associated risk is insignificant.

(ii) Foreign currency risk

The company's foreign currency denominated monetary assets are as follows:

	2021 HK\$	2020 HK\$
Denominated in RMB		
Time deposit with bank	2,165,164	1,995,615
Other bank balances	527,792	484,984
Cash	244,465	225,322
Overall exposure	2,937,421	2,705,921

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

4. 金融工具(續)

(a) 金融風險管理(續)

(ii) 外幣風險(續)

敏感度分析

人民幣
+ 5%
- 5%RMB
+ 5%
- 5%

(iii) 公平值估計

- 按公平值列賬並計入損益的金融資產

有關基金投資的公平值資料未能取得。在此方面，管理委員會認為此資產的賬面值與其公平值相若。

- 其他全融資產及金融負債的公平值

管理委員會認為所有其他按攤銷成本計量的金融資產及負債的賬面值與其公平值相若。

(b) 金融工具分類

按財務狀況表

按公平值列賬並計入損益的金融資產

按攤銷成本計量的金融資產

銀行定期存款
現金及銀行結存按攤銷成本計量的金融負債
應付費用

4. Financial instruments (cont'd)

(a) Management of financial risk (cont'd)

(ii) Foreign currency risk (cont'd)

Sensitivity analysis

盈餘及權益增加/(減少) Increase / (decrease) in surplus and equity	
2021	2020
HK\$	HK\$
147,000	135,000
(147,000)	(135,000)

(iii) Fair value estimation

- Financial asset at fair value through profit or loss

Information relating to the fair value of the fund investment has not been available. In this connection, the Executive Committee considers that the carrying amount of this asset approximates its fair value.

- Fair value of other financial assets and financial liabilities

The Executive Committee considers that the carrying amounts of all other financial assets and liabilities, which are measured at amortised cost, approximate their fair values.

(b) Category of financial instruments

As per statement of financial position

Financial asset at fair value
through profit or lossFinancial assets at
amortised costTime deposit with bank
Cash and bank balancesFinancial liabilities at
amortised cost

Accrued charges

	2021 HK\$	2020 HK\$
Financial asset at fair value through profit or loss	1,406,588	1,406,588
Financial assets at amortised cost		
Time deposit with bank	2,165,164	1,995,615
Cash and bank balances	1,840,536	825,635
	<u>5,412,288</u>	<u>4,227,838</u>
Financial liabilities at amortised cost		
Accrued charges	<u>28,600</u>	<u>12,800</u>

樂群慈善基金有限公司

SHARE-HAPPINESS BENEVOLENT FUND LIMITED

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

5. 管理委員會薪酬

按《公司條例》第383條規定披露的管理委員薪酬如下：

袍金
其他酬金

5. Executive Committee Members' remuneration

Executive Committee Members' remuneration disclosed pursuant to Section 383 of the Companies Ordinance is as follows:

	2021 HK\$	2020 HK\$
Fees	-	-
Other emoluments	-	-

6. 按公平值列賬並計入損益的金融資產

基金投資
(以一位管理委員名義持有)
(附註8)

6. Financial asset at fair value through profit or loss

	2021 HK\$	2020 HK\$
Fund investment (in name of an Executive Committee Member) (note 8)	1,406,588	1,406,588

7. 銀行定期存款

存款期限超過三個月的
定期存款
(以一位管理委員名義持有)
(附註8)

7. Time deposit with bank

	2021 HK\$	2020 HK\$
Time deposit with maturity period of over three months (in name of an Executive Committee Member) (note 8)	2,165,164	1,995,615

8. 現金及銀行結存

銀行結存
- 以本公司名義持有
- 以一位管理委員名義持有
(附註)
現金

8. Cash and bank balances

	2021 HK\$	2020 HK\$
Bank balances		
- in name of the company	1,068,279	115,329
- in name of an Executive Committee Member (note)	527,792	484,984
Cash	244,465	225,322
	1,840,536	825,635

附註：為了行政上方便提取款項用於國內各慈善項目，該等投資及銀行存款戶口在國內以蕭莊先生名義開立。

Note: The relevant fund investment and bank accounts were opened in the Mainland in the name of Mr SIU Chong for the sake of administrative convenience in withdrawing funds for use in various Mainland charitable projects.

9. 權益變動

本年度及上年度內權益變動詳情已在第10頁的權益變動表列出。

9. Changes in equity

Movements in equity during the current and preceding years have been set out in the statement of equity on page 10.

10. 關聯交易

10. Related party transactions

除在本財務報表其他部份披露的關聯方資料外，本年度內，本公司有下列關聯交易：

Other than those related party information disclosed elsewhere in these financial statements, during the year the company had the following transactions with related parties:

		2021 HK\$	2020 HK\$
來自下列人士的捐款收入：	Donations income from:		
銳同有限公司 ¹	Yuiton Limited ¹	650,000	1,150,000
蕭莊先生 ²	Mr SIU Chong ²	-	151
蕭莊先生 ² 及 徐冰潔女士 ³	Mr SIU Chong ² and Madam TSUI Bing Kit ³	300,000	300,000

- 1 由蕭莊先生及徐冰潔女士持有
2 管理委員
3 公司秘書

- 1 Jointly owned by Mr SIU Chong and Madam TSUI Bing Kit
2 Executive Committee Member
3 Company Secretary