



CARE
CONNECT
CONTRIBUTE



ANNUAL REPORT 年報 2022/23

The background is a vibrant blue gradient. It is decorated with various 3D-rendered objects: colorful pills in shades of yellow, green, blue, pink, and red, and hearts in orange, teal, light blue, and pink. The objects are scattered across the page, with a large orange heart in the upper right and a large yellow pill in the lower left.

Vision 理念

We Care 關心

We cherish the communities in which we live and work, and are committed to making a difference in society through our actions.

我們珍視自己生活及工作所在的社區，承諾身體力行，為社會帶來改變。

We Connect 連心

We connect corporations, NGOs, charities and volunteers; working together as long-term partners to support local communities.

我們將不同企業、社福機構、慈善團體和義工連繫起來，成為長期合作夥伴，齊心服務本地社區。

We Contribute 愛心

We call for donations, and through organising/participating in community events on a regular basis, we distribute such products to those in need.

我們呼籲各界募捐，再透過舉辦或參與各種社區活動，贈予有需要人士。

Chairman's Message

主席的話

Choose Kindness

選擇善良

Being able to choose what to eat for dinner today and where to go on the weekend are seemingly ordinary decisions, but what blessings! Many people have no choice in life and can only struggle in misery. Some of them are all alone, some have broken families, and some need to take care of their seriously ill family members all year round and end up physically and mentally exhausted.

For those of us who can choose how to live our lives, we should not forget to choose kindness. By doing so, we also choose understanding and tolerance, so that we can better relate to the suffering of those who are helpless and whose voices cannot be heard, and do not hesitate to lend a helping hand. Every act of kindness may make a positive difference to them.

Choosing kindness is also choosing a more meaningful lifestyle. Fortunately, we often meet many kind people. Among our regular volunteers, there is a little girl of five and a kind-hearted person who regularly donates supplies and always remembers to write cards to everyone that she has helped. There were also high school students who were willing to spend several Saturdays teaching English to children, despite a heavy academic workload. The teaching was by no means half-hearted, but full of ingenuity.

Since the inception of the Strategic CSR Network, nearly \$10 million worth of supplies have been donated through various forms of assistance from benevolent people. In aggregate, we have helped more than 40,000 individuals and welcomed over 2,600 volunteers, and have nearly 60 corporate donors. If kindness can be quantified, it is the power that it unleashes.

Today, artificial intelligence (AI) has replaced some human jobs. AI robots have begun to share the tasks of caring for and accompanying elderly people living alone, reflecting how technology has vastly improved human life. However, robots have no empathy and are unable to interact and empathise emotionally with humans. Therefore, choosing kindness, being a warm person in a time of significant and chaotic change, and showing compassion to those in need is all the more precious!

能夠選擇今晚吃什麼、週末去哪裏玩是看似平凡但何等幸福的事！不少人的生活根本沒有選擇，只能頂著淒風苦雨匍匐前行。他們當中有人孑然一身、有的家庭支離破碎、有人需要長期照顧身患重症的家人，終年無休，身心俱疲。

有能力選擇如何過生活的我們，不要忘了選擇善良。當選擇善良時，我們同時選擇了理解和包容，更能體會到徬徨無助只能無聲吶喊的人們的苦楚而毫不猶豫地伸出援手。每一個心存善意的舉動或許已為她和他帶來積極的改變。

選擇善良也是選擇了一種更加有意義的生活方式。慶幸我們常常遇到很多善良的同路人。我們的義工常客中，有五歲的小妹妹、也有善心人在定期捐助物資之餘，不忘寫下以百計的心意卡給每個她所幫助的人；還有學業繁重的中學生，願意花連續幾個周六來教導小朋友英文，教學內容絕不馬虎而且充滿巧思。

縱橫社會責任網絡成立至今，在各善心人以不同形式的幫助下，獲捐助物資的總值接近千萬港元。迄今為止累計受助者逾四萬人次，參與活動的義工超過二千六百人次，企業捐贈者接近六十家。善良如果可以量化，這便是它釋放出的力量。

如今人工智能(AI)足以取代人類某些工種。AI機械人已開始分擔照顧和陪伴獨居長者的任務，這是科技改善人類生活無與倫比之處。然而機械人沒有同理心，難以和人類有情感互動和產生共鳴。所以選擇善良，在真實和紛亂的世代做一個有溫度的人，向需要幫助的人釋出善意，更加彌足珍貴！



Richard Tsang 曾立基
Chairman 主席

Board of Directors of SCSR 縱橫社會責任網絡董事局成員

Chairman 主席: Tsang Lap Ki, Richard 曾立基

Directors 董事: Chan Man Ching 陳曼菁 Cheung Lai Wan 張麗雲
Fok Ka Wai, Vivian 霍嘉慧 Lee Wai Wun 李慧媛
Wan Suk Yin 溫淑賢

About Strategic CSR Network

關於縱橫社會責任網絡

Strategic CSR Network Limited ("SCSR") was set up by Strategic Public Relations Group ("SPRG") in late 2014 and is fully funded and supported by SPRG. SCSR is a registered non-governmental organisation and a tax-exempt charity under Section 88 of the Inland Revenue Ordinance. In 2017, it became an agency member of The Hong Kong Council of Social Service.

SCSR is a one-stop platform dedicated to serving underprivileged communities in Hong Kong. Leveraging SPRG's business and social networks and drawing on its experience in devising and partaking in charitable and voluntary works, SCSR connects and brings together different parties, including corporations, NGOs, charities and volunteers to help those in need. It also welcomes donation of reusable products to help save resources.

縱橫公共關係顧問集團(「縱橫公關集團/集團」)於2014年底成立縱橫社會責任網絡有限公司(「縱橫社會責任網絡」)並負責承擔其所有日常營運開支。縱橫社會責任網絡註冊為非政府機構，並根據《稅務條例》第88條獲得豁免繳稅。縱橫社會責任網絡於2017年成為香港社會服務聯會機構會員。

集團成立縱橫社會責任網絡是希望透過現有業務和社會脈絡，籌辦及參與慈善和義務工作的豐富經驗而凝聚社會各方力量，包括企業、非政府機構、慈善團體和義工，攜手在這一站式平台上為香港的弱勢社群提供服務。縱橫社會責任網絡亦歡迎可循環再用物品的捐贈，以減少資源浪費。

Founding Company of SCSR — SPRG

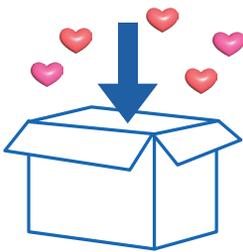
縱橫社會責任網絡的
創辦公司 — 縱橫公關集團

SPRG is one of the largest public relations networks in Asia Pacific. It strives to serve the community in Hong Kong and has awarded the Caring Company logo deemed worthy by the Hong Kong Council of Social Service for 15 consecutive years. It also encourages member companies outside the city to honour corporate social responsibility, including taking part in corporate philanthropy initiatives by offering pro bono public relations services and raising funds for local charities and educational institutions. In addition, Richard Tsang, founder and Chairman of SPRG and SCSR, is on 80-plus boards, committees and advisory bodies in over 40 business, religious, education, government and non-governmental organisations, which he sees as avenues to rallying support for charitable causes.

縱橫公關集團為亞太區最大公關集團之一。集團對於服務香港社會亦不遺餘力，因而連續15年獲香港社會服務聯會頒發「商界展關懷」標誌。集團亦鼓勵在香港以外的各分公司積極參與企業慈善活動，如提供義務公關服務及為當地慈善及教育機構籌款，以履行企業社會責任。此外，集團及縱橫社會責任網絡創辦人兼主席曾立基在商界、宗教、教育、政府及非政府等超過40間機構擔任逾80個董事會、委員會成員或顧問之職，藉此履行公益。

How Does the CSR Platform Work?

縱橫社會責任網絡如何運作?



DONORS 捐贈者

Aside from new products, SCSR collects sound reusable items including samples, displays and off-season products.

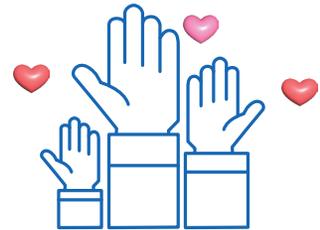
除了全新產品，縱橫社會責任網絡亦收集完好無缺的可循環再用物資，包括貨辦、陳列品及過季產品。



NGOS/CHARITIES 社福機構

We partner with NGOs/charities with reputable backgrounds. Products and daily essentials are distributed to beneficiaries via community activities by NGOs/charities or SCSR events.

我們與信譽良好的社福機構合作。藉由社福機構/縱橫社會責任網絡舉辦的社區活動分發物資予受助人。



VOLUNTEERS 義工

We recruit volunteers on social media platform and align with different parties, including corporations, donors, schools and professional associations.

我們通過社交平台以及聯繫不同團體，包括企業、捐贈者、學校及專業團體招募義工。



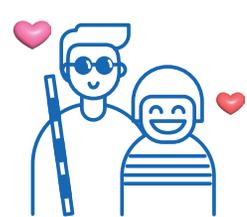
Children and Young People
兒童及青少年



Family and Community
家庭及社區



Elderly
長者



Physically/Mentally Challenged
體力或智力不足者

BENEFICIARIES 受助人

Achievements 成果

For the year ended 31st March, 2023 截至2023年3月31日止全年

Donations received valued at
獲捐贈物資總值

HKD 1,201,309.79

Service hours
義工服務時數

675

Donors
捐贈者

16

An aggregate of volunteers
合計義工人次

232

Beneficiaries
受助人

10,039

Partners
合作夥伴

22

Community events
社區活動

32

Total value of donations received since inception
成立至今獲捐贈物資總值

HKD 9,971,278.53

Inkind Donations 物資捐贈



Mask
口罩



\$40 Meal Voucher
\$40 餐券



Care Packages
愛心抗疫包



SARS-CoV-2 Antigen Rapid Test Kit
新冠病毒抗原快速檢測套裝



Herbal Tea 500ml
支裝涼茶 500ml



Lion & Globe Canola Oil 750ml
獅球嘜芥花籽油 750ml



Mask
口罩



SARS-CoV-2 Antigen Rapid Test Kit
新冠病毒抗原快速檢測套裝

Cash Donations 捐款

Donation of HK\$50,001 or above 捐贈50,001港元或以上

Anonymous
善心人

Blue Moon Group Holdings Ltd.
藍月亮集團控股有限公司

Strategic Public Relations Group
縱橫公共關係顧問集團

Donation of HK\$10,001 - HK\$50,000 捐贈10,001 - 50,000港元

Asiaray Media Group Limited
雅仕維傳媒集團有限公司

Donation of HK\$1 - HK\$10,000 捐贈1 - 10,000港元

Anonymous 善心人

Sabrina Wong 黃瑩

Wing Chan 陳泳兒

Horace Ma

Veronica Li 李凱苓

Community Partners 社區合作夥伴



Volunteer Partners 義工夥伴



Event List 活動總覽

Date 日期	Event name 活動名稱	Service Location 服務地區	Partner 合作夥伴
25/04/2022	Bluemoon Love Action 藍月亮愛心飯券	Tai Po 大埔 Kwun Tong 觀塘 Kwun Tong 觀塘 Mong Kok 旺角	ELCHK, Tai Wo Integrated Youth Service Centre 基督教香港信義會太和青少年綜合服務中心 Hong Kong Christian Service Bliss District Elderly Community Centre 香港基督教服務處樂暉長者地區中心 Kwun Tong Methodist Social Service Agape Community Care Centre 循道衛理觀塘社會服務處神愛關懷中心 The Mong Kok Kai Fong Association Limited Chan Hing Social Service Centre 旺角街坊會陳慶社會服務中心
29/04/2022	Sharing is in Our Nature 縱·意分享	Mong Kok 旺角 Kwun Tong 觀塘 Tuen Mun 屯門	Blessed Food 恩澤膳 Kwun Tong Methodist Social Service Agape Community Care Centre 循道衛理觀塘社會服務處神愛關懷中心 The Urban Peacemaker Evangelistic Fellowship Ltd. 城市陸福團契
28/05/2022	Dragon Boat Festival Elderly Visit 端午愛心探訪日	Wan Chai 灣仔	Wan Chai Methodist Centre for the Seniors 循道衛理灣仔長者服務中心 China Power International Development Ltd 中國電力國際發展有限公司 Strategic Financial Relations (China) Ltd 縱橫財經公關顧問(中國)有限公司
05/06/2022	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
15/06/2022	Bags of Luck and Wellness 福氣臨門、袋袋平安	Sham Shui Po 深水埗	Sowers Action 苗圃行動
18/06/2022	Dear Papa 親親父親	Tai Po 大埔	ELCHK, Tai Wo Integrated Youth Service Centre 基督教香港信義會太和青少年綜合服務中心
10/07/2022	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
30/07/2022	Sham Shui Po Household Visit 深水埗探訪行動	Sham Shui Po 深水埗	Sowers Action 苗圃行動 China Power International Development Ltd 中國電力國際發展有限公司
13/08/2022	OPCFHK Flag Day 香港海洋公園保育基金賣旗日		Ocean Park Conservation Foundation Hong Kong 香港海洋公園保育基金 Strategic Public Relations Group 縱橫公共顧問集團有限公司
17/08/2022	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
23/08/2022	Visiting the Elderly with CUHK Mooncake 中大愛心月餅贈長者	Sha Tin / Tai Po 沙田/大埔	CUHK • Care Service Team 中大•關懷服務團 ELCHK, Ma On Shan District Elderly Community Centre 信義會馬鞍山長者地區中心 Shatin Rhenish Neighbourhood Elderly Centre 禮賢會沙田長者鄰舍中心 The Salvation Army Tai Po Multi-service Centre for Senior Citizens 救世軍大埔長者社區服務中心 Tsunng Tsin Mission of Hong Kong Fuk Hong Neighbourhood Elderly Centre 基督教香港崇真會福康頤樂天地
03/09/2022	Chill Time 和諧粉彩	Kwun Tong 觀塘	Hong Kong Christian Service Bliss District Elderly Community Centre 香港基督教服務處樂暉長者地區中心 Strategic Public Relations Group 縱橫公共顧問集團有限公司

Event List 活動總覽

Date 日期	Event name 活動名稱	Service Location 服務地區	Partner 合作夥伴
9/09/2022	Sharing Love at Mid-Autumn Festival 中秋愛心分享	Sham Shui Po 深水埗	Sowers Action 苗圃行動
18/09/2022	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
15/10/2022	Wan Chai Elderly Household Visit 關懷獨居長者探訪	Wan Chai 灣仔	Wan Chai Methodist Centre for the Seniors 循道衛理灣仔長者服務中心
21/10/2022	Bags of Luck and Wellness 福氣臨門、袋袋平安	Kwai Chung 葵涌	H.K.S.K.H. Lady MacLehose Centre 香港聖公會麥理浩夫人中心
22/10/2022	Dementia Screening Assessment Programme 認知障礙篩查評估	Kwun Tong 觀塘	Hong Kong Christian Service Bliss District Elderly Community Centre 香港基督教服務處樂暉長者地區中心 Strategic Public Relations Group 縱橫公共顧問集團有限公司
30/10/2022	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心 China Power International Development Ltd 中國電力國際發展有限公司
05/11/2022	Board Game with the Elderly 耆樂·棋趣	Kwun Tong 觀塘	Hong Kong Christian Service Bliss District Elderly Community Centre 香港基督教服務處樂暉長者地區中心
03/12/2022	Kwun Tong Household Visit 觀塘百人大探訪	Kwun Tong 觀塘	Kwun Tong Methodist Social Service 循道衛理觀塘社會服務處 Asiaray Media Group Limited 雅仕維傳媒集團有限公司 China Power International Development Ltd 中國電力國際發展有限公司
11/12/2022	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
14/12/2022	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
11/01/2023	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
14/01/2023	Love Sham Shui Po 傳承愛「深」	Sham Shui Po 深水埗	The Neighbourhood Advice-Action Council Shamshuipo District Elderly Community Centre 鄰舍輔導會深水埗康齡社區服務中心
11/02/2023	Flag Day 賣旗活動	Kwun Tong 觀塘	Kwun Tong Methodist Social Service 循道衛理觀塘社會服務處 China Power International Development Ltd 中國電力國際發展有限公司
26/02/2023	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
11/03/2023	Dementia Screening Assessment Programme 認知障礙篩查評估	Kwun Tong 觀塘	Hong Kong Christian Service Bliss District Elderly Community Centre 香港基督教服務處樂暉長者地區中心
19/03/2023	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心
25/03/2023	Fun Day with Elderly 敬老情深	Wan Chai 灣仔	Wan Chai Methodist Centre for the Seniors 循道衛理灣仔長者服務中心

SELECTED EVENT REVIEW

活動回顧



Visits 探訪活動

- 1 Dragon Boat Festival Elderly Visit 端午愛心探訪日
- 2 Wan Chai Elderly Household Visit 關懷獨居長者探訪
- 3 Sham Shui Po Household Visit 深水埗探訪行動
- 4 Love Sham Shui Po 傳承愛「深」
- 5 Kwun Tong Household Visit 觀塘百人大探訪



1



2



3



4



7



5



6



8



9

1-4

Volunteers carried out preliminary assessments for the elderly and, by engaging the elderly in board games and art creation, helped them train their cognitive power.

義工為老友記進行初步評估、並透過桌上遊戲、藝術創作等活動跟老友記一起鍛鍊腦筋。

5-6

Giving out hot meals to people living in Yau Ma Tei once a month.

每月一次為油麻地街坊送上熱飯。

7-9

Giving out meal vouchers was our new attempt amid the COVID-19 pandemic. With the generous donation from Blue Moon Group, we purchased several thousand meal vouchers from stores in Tai Kok Tsui, Kwun Tong, Kowloon Bay and Tai Wo and with the help of NGOs, gave them out to those in need to redeem hot meals.

愛心飯券是疫情下的一項全新嘗試，我們透過「藍月亮集團」的愛心捐款向大角咀、觀塘、九龍灣及太和的地區小店購買數千個飯餐，並透過該區社福機構將餐券贈予有需要的街坊換領熱飯。



1-2 Helped on "Flag Days" to raise fund for Ocean Park Conservation Foundation and Kwun Tong Methodist Social Service.

響應「海洋公園保育基金」及「循道衛理觀塘社會服務處」賣旗籌款。

3-4 Volunteers and children together had fun while the fathers could enjoy without worries dart games and shooting activities at the centre.

義工與小朋友同樂，好讓一眾爸爸們能安心投入中心的「飛鏢」及「射擊」活動。

5 A Lady kindhearted regularly give out lucky bags to folks in different neighbourhoods.

善心人定期為街坊送上福袋。

6 Played games and exercised with elderly living in Wan Chai.

與灣仔區老友記一起玩遊戲和做體操。

STRATEGIC CSR NETWORK LIMITED (A COMPANY LIMITED BY GUARANTEE)

縱橫社會責任網絡有限公司 (擔保有限公司)

DIRECTORS' REPORT 董事局報告書

The directors present their annual report and the audited financial statements for the financial year ended 31st March, 2023.

Directors

The names of persons who were the directors of the company during the period beginning with the end of the financial year and ending on the date of this report are as follow:

Tsang Lap Ki, Richard
Wan Suk Yin
Chan Man Ching
Lee Wai Wun
Cheung Lai Wan
Fok Ka Wai, Vivian

In accordance with provision 20 and 21 of the company's Articles of Association, all directors continue to hold office.

Principal Activity

The company's principal activities are set out in note 1 to financial statements.

Permitted Indemnity Provision

Article 29(1) of the company's Articles provides that a director or former director of the company may be indemnified out of the company's assets against any liability incurred by the director to a person other than the association or an associated company of the company in connection with any negligence, default, breach of duty or breach of trust in relation to the company or associated company (as the case may be). This Article only applies if the indemnity does not cover the liability set out in Article 29(2) of company's Articles. This permitted indemnity provision is in force during the financial year and at the time of approval of this report.

本董事局謹將截至二零二三年三月三十一日止年度之周年報告及經審計財務報表呈覽。

董事

由本財政年度終結之時起至這份報告的日期止的期間屬於本公司的董事的人士的姓名如下：

曾立基
溫淑賢
陳曼菁
李慧媛
張麗雲
霍嘉慧

按照本公司之公司章程第20及21條，所有董事依章繼續留任。

主要業務

本公司的主要業務已載於財務報表附註一內。

獲准許的彌償條文

本公司的公司章程細則第29(1)條規定，如任何疏忽、失責、失職或違反信託的行為，是關乎本公司或本公司的有聯繫公司的，而本公司的董事或前董事在與該等行為有關連的情況下，招致須對本公司或該有聯繫公司（視屬何情況而定）以外的任何人承擔的法律責任，則本公司的資產可運用作就該法律責任彌償該董事。這一條適用的前提是有關彌償不得涵蓋載於本公司的公司章程細則第29(2)條的責任。獲准許的彌償條文在本財政年度及在這份報告獲批准時均具約束力。

STRATEGIC CSR NETWORK LIMITED (A COMPANY LIMITED BY GUARANTEE)
縱橫社會責任網絡有限公司 (擔保有限公司)
DIRECTORS' REPORT 董事局報告書

Management Contract

The company did not enter into any contract, other than the contracts of service with the directors or any person engaged in the full-time employment of the company, whereby any individual, firm or body corporate undertakes the management and administration of the whole, or any substantial part of any business of the company.

Business Review

The company falls within reporting exemption for the financial year. Accordingly, the company is exempted from preparing a business review.

Debentures Issued

During the financial year, the company did not issue any debenture.

Approval of Directors' Report

This report was approved by the directors on 8th May, 2023.

On behalf of the Board
 承董事會命



Tsang Lap Ki, Richard 曾立基
 Chairman 主席
 Hong Kong 香港

管理合約

本公司除了與董事或其他任何人士簽訂從事全職工作的僱傭合約外，並沒有訂立任何合約，以使任何個人、公司或法人團體可以對公司整體或公司的重大業務部分進行管理及執行行政工作。

業務審視

本公司就本財政年度屬於提交報告方面獲豁免的公司。因此，本公司獲豁免編制業務審視。

債權證發行

在本財政年度，本公司並無發行任何債權證。

董事報告的批准

這份報告已於二零二三年五月八日獲公司董事批准。

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告

TO THE MEMBERS OF STRATEGIC CSR NETWORK LIMITED 致縱橫社會責任網絡有限公司各成員

(Incorporated in Hong Kong limited liability by guarantee 於香港註冊成立之擔保有限公司)

Opinion

We have audited the financial statements of Strategic CSR Network Limited ("the company") set out on pages 19 to 30, which comprise the statement of financial position as at 31st March, 2023, and the statement of 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, the financial statements give a true and fair view of the financial position of the company as at 31st March, 2023, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Companies Ordinance.

Basis for Opinion

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

意見

本核數師(以下簡稱「我們」)已審計列載於第十九頁至第三十頁的縱橫社會責任網絡有限公司(以下簡稱「貴公司」)的財務報表,此財務報表包括於二零二三年三月三十一日的財務狀況表與截至該日止年度的全面收益表、權益變動表和現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒布的《私營企業香港財務報告準則》真實而中肯地反映了貴公司於二零二三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。

意見的基礎

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審計意見提供基礎。

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告

TO THE MEMBERS OF STRATEGIC CSR NETWORK LIMITED 致縱橫社會責任網絡有限公司各成員

(Incorporated in Hong Kong limited liability by guarantee 於香港註冊成立之擔保有限公司)

Other Information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the director's 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 identified above when it becomes available 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 on the other information obtained prior to the date of this auditor's report, 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 for the Financial Statements

The directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA and the 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.

The directors are also responsible for overseeing the company's financial reporting process.

其他信息

董事需對其他信息負責。於核數報告日取得的信息是已包括在董事報告內的信息，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，我們的責任是閱讀上述準備後的其他信息，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。

基於我們對在核數師報告日前取得的其他信息所執行的工作，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。

董事就財務報表須承擔的責任

董事須負責根據香港會計師公會頒布的《私營企業香港財務報告準則》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需的內部控制負責。

在擬備財務報表時，董事負責評估貴公司持續經營的能力，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，除非董事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。

董事亦須負責監督貴公司的財務報告過程。

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告

TO THE MEMBERS OF STRATEGIC CSR NETWORK LIMITED 致縱橫社會責任網絡有限公司各成員

(Incorporated in Hong Kong limited liability by guarantee 於香港註冊成立之擔保有限公司)

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 contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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。本報告按照《公司條例》第405條的規定，僅向整體股東報告。除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士承擔責任或負上任何法律責任。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引起，如果合理預期它們單獨或滙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審計憑證，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。
- 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。
- 評價董事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。

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告

TO THE MEMBERS OF STRATEGIC CSR NETWORK LIMITED 致縱橫社會責任網絡有限公司各成員

(Incorporated in Hong Kong limited liability by guarantee 於香港註冊成立之擔保有限公司)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- Conclude on the appropriateness of the directors' 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with directors 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.

Pang, Hon & Partners
 Certified Public Accountants
 Hong Kong
 Date: 8th May, 2023

核數師就審計財務報表承擔的責任(繼續)

- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對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中提請使用者注意財務報表中的相關披露。假若有關的披露不足，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。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與董事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。

彭韓會計師事務所
 執業會計師
 香港
 日期：二零二三年五月八日

STATEMENT OF COMPREHENSIVE INCOME 全面收益表
FOR THE YEAR ENDED 31ST MARCH, 2023 截至二零二三年三月三十一日止年度
(Expressed in Hong Kong dollars 以港幣為單位)

		附註 Note	2023	2022
Revenue	收益	3	\$ 658,352.19	\$ 582,170.39
Other Income	其他收入	4	24,210.18	307.03
Depreciation	折舊		(484.95)	(8,240.58)
Mandatory Provident Fund Contributions	強積金供款		(10,831.10)	(10,852.42)
Salaries	薪金		(211,496.13)	(204,298.39)
Other Operating Expenses	其他經營費用		(433,569.69)	(359,490.92)
Finance Costs	融資成本		<u>(650.00)</u>	<u>(780.00)</u>
Surplus (Deficits) for the Year	本年度盈餘(虧絀)		\$ 25,530.50	\$ (1,184.89)
Other Comprehensive Income	其他全面收益		<u>-</u>	<u>-</u>
Total Comprehensive Surplus (Deficit) for the Year	本年度全面盈餘(虧絀)總額		<u>\$ 25,530.50</u>	<u>\$ (1,184.89)</u>

The notes on pages 23 to 30 form part of these financial statements.

第二十三頁至第三十頁之附註屬本財務報表的一部份。

STATEMENT OF FINANCIAL POSITION 財務狀況表
AS AT 31ST MARCH, 2023 於二零二三年三月三十一日
(Expressed in Hong Kong dollars 以港幣為單位)

		附註 Note	2023	2022
ASSETS	資產			
Non-Current Assets	非流動資產			
Property, Plant and Equipment	物業、機器及設備	7	\$ -	\$ 484.95
Current Assets	流動資產			
Inventories	存貨	8	\$ 7,142.86	\$ 5,467.83
Prepayment	預付款		65.44	63.39
Bank Balances	銀行結存		115,978.64	96,757.08
			<u>\$ 123,186.94</u>	<u>\$ 102,288.30</u>
Current Liabilities	流動負債			
Accrued Expenses	應計費用		\$ 9,160.01	\$ 9,037.64
Amount due to a Member	應付成員款項	10	-	5,239.18
			<u>\$ 9,160.01</u>	<u>\$ 14,276.82</u>
Net Current Assets	流動資產淨值		<u>\$ 114,026.93</u>	<u>\$ 88,011.48</u>
NET ASSETS	資產淨值		<u>\$ 114,026.93</u>	<u>\$ 88,496.43</u>
EQUITY	權益			
Accumulated Surplus	累積盈餘		<u>\$ 114,026.93</u>	<u>\$ 88,496.43</u>

The financial statements on pages 19 to 30 were approved and authorized for issue by the board of directors on 8th May, 2023 and are signed on its behalf by:

本財務報表第十九至第三十頁於二零二三年五月八日經董事會通過及授權頒布並以其名簽署:

Tsang Lap Ki, Richard 曾立基
Director 董事:

Wan Suk Yin 溫淑賢
Director 董事:




The notes on pages 23 to 30 form part of these financial statements.

第二十三至第三十頁之附註屬財務報表的一部份。

STATEMENT OF CHANGES IN EQUITY 權益變動表
FOR THE YEAR ENDED 31ST MARCH, 2023 截至二零二三年三月三十一日止年度
 (Expressed in Hong Kong dollars 以港幣為單位)

			累積盈餘 Accumulated Surplus
At as 1st April, 2021	於二零二一年四月一日	\$	89,681.32
Total Comprehensive Deficit for the Year	本年度全面虧絀總額		<u>(1,184.89)</u>
At as 31st March, 2022	於二零二二年三月三十一日	\$	88,496.43
Total Comprehensive Surplus for the Year	本年度全面盈餘總額		<u>25,530.50</u>
At as 31st March, 2023	於二零二三年三月三十一日	\$	<u>114,026.93</u>

STATEMENT OF CASH FLOWS 現金流量表
FOR THE YEAR ENDED 31ST MARCH, 2023 截至二零二三年三月三十一日止年度
(Expressed in Hong Kong dollars 以港幣為單位)

		2023	2022
Operating activities	經營業務		
Surplus (Deficit) before Tax	除稅前盈餘(虧絀)	\$ 25,530.50	\$ (1,184.89)
Adjustments for :	調整:		
Depreciation	折舊	484.95	8,240.58
Bank Interest Income	銀行利息收入	(210.18)	(307.03)
Operating Surplus before Changes in Working Capital	營運資金變動前經營盈餘	\$ 25,805.27	\$ 6,748.66
(Increase) Decrease in Inventories	存貨(增加)減少	(1,675.03)	16,643.77
Increase in Prepayment	預付款增加	(2.05)	(63.39)
Increase in Accrued Expenses	應計費用增加	122.37	5,162.63
Decrease in Trade Payable	應計賬款減少	-	(4,074.00)
(Decrease) Increase in Amount due to a Member	應付成員款項(減少)增加	(5,239.18)	5,239.18
Net Cash generated from Operating Activities	來自經營業務之淨現金	<u>\$ 19,011.38</u>	<u>\$ 29,656.85</u>
Investing Activities	投資活動		
Bank Interest Income	銀行利息收入	\$ 210.18	\$ 307.03
Net Cash generated from Investing Activities	來自投資活動之淨現金	<u>\$ 210.18</u>	<u>\$ 307.03</u>
Net Increase in Cash and Cash Equivalents	現金及現金等值項目增加	\$ 19,221.56	\$ 29,963.88
Cash and Cash Equivalents at Beginning of Year	期初結存現金及現金等值項目	96,757.08	66,793.20
Cash and Cash Equivalents at End of Year	期末結存現金及現金等值項目	<u>\$ 115,978.64</u>	<u>\$ 96,757.08</u>
Analysis of the Balance of Cash and Cash Equivalents	現金及現金等值項目分析		
Bank Balances	銀行結存	<u>\$ 115,978.64</u>	<u>\$ 96,757.08</u>

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS

財務報表會計政策及附註解釋

FOR THE YEAR ENDED 31ST MARCH, 2023 截至二零二三年三月三十一日止年度

(Expressed in Hong Kong dollars 以港幣為單位)

1. GENERAL INFORMATION

Strategic CSR Network Limited (“the company”) is a company limited by guarantee without share capital incorporated in Hong Kong. The address of its registered office and principal place of operation is 24/F, Admiralty Centre I, 18 Harcourt Road, Admiralty, Hong Kong. The principal activity of the company is to operate as a one-stop platform for serving underprivileged communities in Hong Kong on an ongoing basis by bringing together different parties, including corporations, NGOs, charities and volunteers to achieve common benevolent goals.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The company falls within reporting exemption for the reporting period under section 359(1) of the Companies Ordinance.

These financial statements have been prepared in accordance with all applicable sections of Hong Kong Financial Reporting Standard for Private Entities (“HKFRS for Private Entities”) issued by the Hong Kong Institute of Certified Public Accountants and the requirements of the Companies Ordinance. They 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.

a) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdraft is shown within borrowings in current liabilities on the statement of financial position.

b) Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

The cost of such items of property, plant and equipment comprises the following:

- the purchase price, including legal and brokerage fees, import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- any costs directly attributable to bringing the asset to the location and condition necessary for them to be capable of operating in the manner intended by management;

1. 一般資料

縱橫社會責任網絡有限公司（「本公司」）屬於香港註冊成立無股本的擔保有限公司。本公司註冊辦事處及主營業務地址為香港金鐘夏愨道18號海富中心一期24樓。本公司的主要活動是建立一站式平台，旨在長期服務香港的弱勢社群，透過凝聚各方，包括企業、非政府機構、慈善團體及義工，攜手共襄善舉。

2. 編制基準及會計政策

根據《公司條例》第359(1)條，本公司在這報告期已符合在提交報告方面獲豁免的資格。

這份財務報表遵照由香港會計師公會頒布的《私營企業香港財務報告準則》所有適用的章節及公司條例的要求編制，並以權責發生制及持續經營為編制基準。

所採納的計量基準為歷史成本法。

a) 現金及現金等價物

現金及現金等價物包括庫存現金、活期存款及其他於獲取時到期日為三個月內或少於三個月短期高流通性投資。銀行透支會顯示於財務狀況表內流動負債其中之借貸。

b) 物業、機器及設備

物業、機器及設備項目按成本扣減其後累計折舊及累計減值虧損後列賬。

每項物業、機器及設備之成本包含下列各項：

- 購買價，包括法律費及佣金，入口稅及不能退還之購買稅，及扣除貿易折扣及回扣；
- 使其達致可按管理層擬定用途運作的地點和狀況所涉及的任何直接成本；

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2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

b) Property, Plant and Equipment (Cont'd)

The cost of such items of property, plant and equipment comprises the following: (Cont'd)

- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

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:

Furniture & Fixtures	20%
Leasehold Improvement	25%
Computer Equipment	33 1/3%

If there is an indication that there has been a significant change in the depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

c) Inventories

Inventories are measured at initial recognition at cost and subsequently measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined on first-in, first-out basis and comprises all costs of purchases, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. At the end of each reporting period, inventories are assessed for impairment and the carrying amount is reduced to its selling price less costs to complete and sell with impairment loss recognised immediately in profit or loss. When the inventories are sold, the carrying amount of inventories is recognised as an expense in the period in which the related revenue is recognised.

d) Payables

Payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2. 編制基準及會計政策(繼續)

b) 物業、機器及設備(繼續)

每項物業、機器及設備之成本包含下列各項:(繼續)

- 拆遷有關項目及使用有關地點回復原狀的初期估計費用，企業因當獲得或使用該資產項目所引起的負債，惟因生產庫存則除外。

物業、機器及設備則以直線法按其估計可使用年期撇銷至其估計殘值。以下是物業、機器及設備計算折舊所用之年率。

傢俱及設備	20%
租賃裝修	25%
電腦器材	33 1/3%

如果有顯示折舊年率、資產之可使用年期或殘值有重大轉變，該資產將來之折舊將會被修訂以反映新的預期。

如果資產的賬面價值大於其估計的可收回金額，該項資產的賬面價值便會即時減值為可收回金額。

c) 存貨

存貨於初始確認時以成本計量，初始確認後則以成本或估計售價減進一步生產成本及銷售成本兩者較低者為準計量。成本按先入先出法計算，並包括購買成本、轉換成本及其他使存貨放置在現時位置及達到現時狀態的已發生成本。於各報告期末，存貨會被審視有否減值，若有減值跡象，存貨會減值至售價減進一步生產成本及銷售成本，減值虧損立即確認為在損益內。當存貨出售時，存貨的賬面金額會於確認收入時確認為費用。

d) 應付帳款

應付帳款初步以交易價確認，其後採用實際利率法按攤銷成本計量。

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2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

e) Employee Benefit Obligations

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

f) Impairment of Assets

At each reporting date, property, plant and equipment are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If an estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of related assets) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

g) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is recognised in profit or loss provided it is probable that the economic benefits will flow to the company and the revenue and costs, if applicable, can be measured reliably, as follows:

- (i) Donation is recognised when it is received.
- (ii) Interest income is recognised using the effective interest method.

2. 編制基準及會計政策(繼續)

e) 員工福利責任

薪金、年度花紅、有薪年假及其他假期、對界定供款退休計劃的供款及各項非貨幣福利產生的成本，均在僱員提供相關服務的年度內累計。如延遲付款或結算有重大影響，該等金額則以現值計量。

f) 資產減值

於每一財務報告日，重檢物業、機器和設備而釐定該資產是否出現已發生減值的跡象。倘若有跡象顯示有減值可能，則估計任何受影響之資產(或相關的一組資產)的可收回金額及與其面值比較。如估計可收回金額較低，則其面值應減至其估計可收回金額，及將減值虧損即時確認到損益中。

如果隨後撥回減值虧損，資產的面值(或相關的一組資產)增加到其重檢的估計可收回金額，但是不會高於往年已釐定沒有確認減值虧損的資產金額(或相關的一組資產)。撥回之減值虧損會即時確認到損益中。

g) 收益確認

收益以已收報酬或應收報酬之公平值計量。

當經濟收益很可能流入公司，及當收益金額及成本能夠可靠計量，如適用，該等收益確認到損益中，如下：

- (i) 捐款於收到時確認。
- (ii) 利息收入使用實際利率法確認。

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2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

h) Government grants

Government grants are measured at the fair value of the asset received or receivable.

A grant without specified future performance conditions is recognised in income when the grant proceeds are receivable. A grant that imposes specified future performance conditions is recognised in income when those conditions are met.

Government grants are presented separately from the assets to which they relate. Grants recognised in income are presented separately in the notes. Grants received before the income recognition criteria are satisfied are presented as a liability in the statement of financial position.

i) Related Parties

For the purpose of these financial statements, related party includes a person and entity as defined below:

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

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

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 entity.
- 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 employees of either the company or an entity related to the company. If the company is itself such a plan, the sponsoring employers are also related to the company.
- vi. the entity is controlled or jointly controlled by a person identified in (a).
- vii. the entity, or any member of a group of which it is a part, provides key management personnel services to the company.
- viii. a person identified in (a)(ii) has significant influence over the entity or is a member of the key management personnel of the entity.

2. 編制基準及會計政策(繼續)

h) 政府補助

政府補助以已收資產或應收資產之公平值計量。

沒有指定未來表現條件的補助在可確認為應收補助時確認收入。符合指定未來表現條件的補助在滿足這些條件時確認收入。

政府補助與相關資產分開呈列。確認收入的補助金在附註中分開列示。符合收入確認準則之前收到的補助於財務報表中呈列為負債。

i) 有關連人士

就本財務報表而言，有關連人士包括以下既定人士及企業：

a) 如果該人士符合下列條件，則該人士或其之近親屬被列為關連人士：

- i. 是公司的重要管理人員之一；
- ii. 對公司有控制權或聯合控制權，或
- iii. 對公司有重大影響力。

b) 如果符合下列任何條件，則該企業與公司為關聯人士：

- i. 該實體與公司屬同一集團之成員公司(即各母公司、附屬公司及同系附屬公司彼此間有關連)。
- ii. 一間實體為另一實體之聯營公司或合營公司(或另一實體為成員公司之集團旗下成員公司之聯營公司或合營公司)。
- iii. 兩間實體均為同一第三方之合營公司。
- iv. 一間實體為第三方實體之合營公司，而另一實體為該第三方實體之聯營公司。
- v. (該實體乃為公司或與公司有關連之實體就僱員福利而設立之離職後福利計劃。如公司本身為此類計劃，則計劃發起僱主也與公司有關連)。
- vi. 該實體受(a)所識別人士控制或共同控制。
- vii. 該實體或其所屬集團之任何成員公司向公司提供主要管理人員服務。
- viii. 於(a)(ii)所識別人士對該實體有重大影響力或屬該實體主要管理人員之一。

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3. REVENUE

Revenue, which is also the company's turnover, represents the donation received during the year.

	2023	2022
Donation Received 捐款收入	\$ <u>658,352.19</u>	\$ <u>582,170.39</u>

4. OTHER INCOME

Bank Interest Income 銀行利息收入
 Subsidy from Employment Support Scheme 保就業計劃補助

3. 收益

收益，亦是公司的營業額，代表本年度收取之捐款收入。

	2023	2022
Bank Interest Income 銀行利息收入	\$ 210.18	\$ 307.03
Subsidy from Employment Support Scheme 保就業計劃補助	<u>24,000.00</u>	<u>-</u>
	<u>\$ 24,210.18</u>	<u>\$ 307.03</u>

4. 其他收入

5. INCOME TAX EXPENSE

No provision of taxation has been made in the financial statement since the company has been exempted from all taxes under Section 88 of the Inland Revenue Ordinance.

5. 所得稅開支

由於本公司為一所根據稅務條例第88條獲豁免繳稅的機構，故並無利得稅計入財務報表。

6. DIRECTORS' REMUNERATION

Remuneration of the directors (including former directors and shadow directors) of the company disclosed pursuant to section 383(1) of the Companies Ordinance and Part 2 of Companies (Disclosure of Information about Benefits of Directors) Regulation are as follow:

6. 董事薪酬

根據《公司條例》第383(1) 條及《公司(披露董事利益資料)規例》第2部的規定，本公司的董事(包括前董事及幕後董事)酬金披露如下：

	2023	2022
Emoluments (including benefit in kind) 薪酬(包括實物福利)		
Acting as Directors 出任董事	\$ -	\$ -
Provision of management services 提供管理服務	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>

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7. PROPERTY, PLANT AND EQUIPMENT

7. 物業、機器及設備

		成本 Cost	累積折舊 Accumulated Depreciation	賬面值 Carrying Value
Furniture & Equipment	傢俱及設備			
At 1st April, 2022	於二零二二年四月一日	\$ 7,310.87	\$ (6,825.92)	\$ 484.95
Depreciation	折舊	-	(484.95)	(484.95)
At 31st March, 2023	二零二三年三月三十一日	\$ 7,310.87	\$ (7,310.87)	\$ -
Computer Equipment	電腦設備			
At 1st April, 2022 and at 31st March, 2023	於二零二二年四月一日及 二零二三年三月三十一日	\$ 14,727.00	\$ (14,727.00)	\$ -
Leasehold Improvement	租賃裝修			
At 1st April, 2022	於二零二二年四月一日	\$ 100,876.05	\$ (100,876.05)	\$ -
Disposal	報廢	(100,876.05)	100,876.05	-
At 31st March, 2023	二零二三年三月三十一日	\$ -	\$ -	\$ -
Total	總計			
At 31st March, 2023	二零二三年三月三十一日	\$ 22,037.87	\$ (22,037.87)	\$ -
At 31st March, 2022	於二零二二年三月三十一日	\$ 122,913.92	\$ (122,428.97)	\$ 484.95

8. INVENTORIES

8. 存貨

	2023	2022
Anti-Epidemic Resource and Food 抗疫物資及食物	\$ 7,142.86	\$ 5,467.83

9. EMPLOYEE BENEFIT OBLIGATIONS

9. 僱員福利責任

The company operates a Mandatory Provident Fund Scheme (the MPF scheme) under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance and not previously covered by the defined benefit retirement plan. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees' relevant income, subject to a cap of monthly relevant income of \$30,000.00. Contributions to the plan vest immediately.

本公司根據香港強積金條例為受僱於《香港僱傭條例》管轄下之僱員及以前沒有受既定退休計劃涵蓋的僱員提供強積金計劃。強積金計劃是一個由獨立受託人管理的既定供款退休計劃。在強積金計劃之下，僱主和僱員每年需要以僱員相關入息的5%供款，上限相等於每月相關入息\$30,000.00。供款會即時投入強積金計劃中。

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10. FINANCIAL INSTRUMENTS

	2023	2022
Financial Liabilities at Amortized Cost 按攤銷成本來計量的金融負債		
Amount due to a Member 應付成員款項	-	\$ 5,239.18
Total 總額	\$ -	\$ 5,239.18

11. RELATED PARTY TRANSACTION

During the year, the company had the following material related party transactions:

- a) During the year, the company had the following transaction with its member, Strategic Public Relations Group Limited:

Donation Income 捐款收入
Electricity Charges 電費
Rent and Rates 租金及差餉

	2023	2022
Donation Income 捐款收入	\$ (445,551.71)	\$ (419,640.86)
Electricity Charges 電費	-	2,869.19
Rent and Rates 租金及差餉	230,703.60	183,579.59
	\$ (214,848.11)	\$ (233,192.08)

In addition, Strategic Public Relations Group Limited paid for expenses on behalf of the company amounting to \$293,456.93 (2022: \$239,261.26).

Tsang Lap Ki, Richard is the sole director and sole member of Strategic Public Relations Group Limited.

- b) During the year, the company received the following directors' donation:

Tsang Lap Ki Richard 曾立基
Wan Suk Yin 溫淑賢
Chan Man Ching 陳曼菁
Lee Wai Wun 李慧媛
Cheung Lai Wan 張麗雲

	2023	2022
Tsang Lap Ki Richard 曾立基	\$ -	\$ 52,800.00
Wan Suk Yin 溫淑賢	-	8,732.50
Chan Man Ching 陳曼菁	-	500.00
Lee Wai Wun 李慧媛	-	100.00
Cheung Lai Wan 張麗雲	-	100.00
	\$ -	\$ 62,232.50

10. 金融工具

11. 關聯方交易

於本年度，本公司有以下重大關連人士交易：

- a) 本年度內，本公司與其成員縱橫公共關係顧問集團有限公司有以下關聯交易：

另外，縱橫公共關係顧問集團有限公司代付本公司費用共 \$293,456.93 (2022: \$239,261.26)。

曾立基是縱橫公共關係顧問集團有限公司的唯一董事及唯一成員。

- b) 本年度內，本公司收到以下董事捐款：

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11. RELATED PARTY TRANSACTION (Cont'd)

c) During the year, the company received the following related companies' donation:

Asianet Communications Limited 亞聯政經顧問有限公司	\$	-	\$	60.00
Strategic Financial Relations Limited 縱橫財經公關顧問有限公司		-		250.00
Strategic Communications Consultants Limited 縱橫傳訊顧問服務有限公司		-		190.00
Strategic Financial Relations (China) Limited 縱橫財經公關顧問(中國)有限公司		-		60.00
	\$	-	\$	560.00

Tsang Lap Ki, Richard is the director and member of Strategic Financial Relations Limited, Strategic Communications Consultants Limited and Strategic Financial Relations (China) Limited. He is the director of Asianet Communications Limited.

Wan Suk Yin is the director and member of Strategic Financial Relations Limited. She is the director of Strategic Financial Relations (China) Limited.

Chan Man Ching and Lee Wai Wun are the members of Strategic Financial Relations Limited.

Cheung Lai Wan is the member of Strategic Financial Relations (China) Limited.

11.關聯方交易 (繼續)

c) 本年度內, 本公司收到以下關聯公司捐款:

	2023		2022	
	\$	-	\$	60.00
		-		250.00
		-		190.00
		-		60.00
	\$	-	\$	560.00

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