



Annual Report

年報 2023/24



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Chairman's Message 主席的話

Shining a guiding light on the path of development

Our volunteer activities this year were more focused on helping children. Coincidentally, a century ago, the League of Nations, the predecessor to the United Nations, adopted the "Geneva Declaration of the Rights of the Child" in 1924, the first international document in history to directly address the rights of children. In today's seemingly resource-rich society, many children are still facing various challenges in life. They have immense potential and possibilities, but are held back by a lack of opportunities and resources. As part of the community, we have an obligation to nurture their growth by creating an environment of love and care in which they can pursue robust and resilient development.

The "little teachers" of Heep Yunn School have been our close partners for many years. This group of energetic big sisters has elevated teaching through boundless creativity, making learning English more enjoyable for children. In the process, children of different ages – with an age difference of no more than ten years, have gotten along harmoniously and spent a wonderful time together, filled with laughter and joyful conversation.

In addition to learning, we also organised various activities and games, as well as prepared some small gifts to surprise the children. One of the generous souls has even been sending lucky bags, gifts, and hand-drawn cards for several years to spread encouragement and blessings. One of the gifts she gave to the secondary students before the start of the school term was a watch, reminding them of the preciousness of life and the importance of seizing every moment. With every word and deed, a seed of hope for the future has been sown in the youngsters' hearts.

As a volunteer, I feel a deep connection to the statement "Love given will be returned, blessings sent will be reciprocated". Sometimes, simply listening patiently and offering companionship can warm the hearts of countless people and bring us happiness in return. Strategic CSR Network has been actively engaging various sectors of society, including enterprises and individuals, to offer varied forms of support to disadvantaged communities. We are delighted to see an increasing number of people participating, and we hope that our team will continue to grow and shine brighter together.

樹苗成林的一縷陽光

我們今年的義工活動較多專注於小朋友。巧合地，適逢一百年前，聯合國前身-國際聯盟在1924年通過《日內瓦兒童權利宣言》，是歷史上第一份與兒童權利直接相關的國際文件。在這個表面上資源豐盈的社會中，有許多小朋友正在面對生活上各種挑戰。他們有著無限的潛力和可能性，只是缺少了一些機會和資源。作為社會的一員，我們有責任為他們加油打氣，讓他們在關懷和愛的氛圍中堅韌成長。

協恩中學的「小老師」們是我們多年的好夥伴。這一群充滿活力的女姐姐，為了讓小朋友更愉快地學習英文，為教學方法注入了無限創意。過程中，年齡差不超過十歲的大小孩子打成一片，在歡聲笑語中一起渡過一段美好的時光。

除了學習，我們還組織了各式各樣的活動和遊戲，同時準備了一些小禮物，給小朋友們一點驚喜。其中一位善心人士更持續幾年送上福袋和禮物，更親手繪製心意卡，滿載鼓勵與祝福。其中一個禮物是她在開學前送贈莘莘學子一枚手錶，意在提醒生命寶貴，把握分秒。一言一行間，已在青年人心中埋下一顆對未來滿懷憧憬的種子。

愛出者愛返，福往者福來。身為義工，對此深有同感。有時只需耐心傾聽和陪伴，已經可以溫暖無數人的心靈，我們也因此而感到快樂。縱橫社會責任網絡一路走來，努力不懈地號召社會各界，無論是企業還是個人，透過各種方式為弱勢群體給予支持，我們樂見回應者漸行漸多，更希望同行隊伍不斷壯大，造炬成陽。



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
	Fok Ka Wai, Vivian 霍嘉慧
	Lee Wai Wun 李慧媛

Cheung Lai Wan 張麗雲
Wan Suk Yin 溫淑賢

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。

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。

BENEFICIARIES 受助人

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



Achievements 成果

For the year ended 31st March 2024 截至2024年3月31日止全年

Donations received valued at
獲捐贈物資總值

HKD **911,000+**



Donors
捐贈者

9



An aggregate of volunteers
合計義工人次

325



Partners
合作夥伴

22



Community events
社區活動

36



Beneficiaries
受助人

5,791



Service hours
社會服務時數

748.5



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

HKD 10,559,000+

Inkind Donations 物資捐贈



ACESO 信銘生命科技集團有限公司
Acceso Life Science Group Limited

Body Cream 潤膚乳



Anonymous 善心人

Watch 手錶



Anonymous 善心人

Instant Food 速食食品



MAINETTI

Mask 口罩



Meal Voucher 餐券



Herbal Tea 涼茶



Soup Pack 湯包



Mask 口罩

Cash Donations 捐款

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

捐贈1-10,000港元

Candy Chan

陳慧芳

Community Partners 社區合作夥伴



香港信義會北區青少年
綜合服務中心

ELCHK, North District
Integrated Youth Service Centre



香港基督教服務處
HONG KONG CHRISTIAN SERVICE

全人關心 卓越創制
care for all. excel in all.

Hong Kong Christian Service
Bliss OPlus
香港基督教服務處樂暉傲創



香港基督教服務處
HONG KONG CHRISTIAN SERVICE

全人關心 卓越創制
care for all. excel in all.

Hong Kong Christian Service
Kwun Tong Happy Teens Club
香港基督教服務處觀塘樂Teen會



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



Kwun Tong Methodist Social Service
Grassroots Family Support Station
循道衛理觀塘社會服務處
基層家庭服務支援站



Kwun Tong Methodist Social Service
循道衛理觀塘社會服務處



香港海洋公園保育基金
Ocean Park
Conservation Foundation
Hong Kong



苗圃行動
SOWERS ACTION



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



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



Wan Chai Methodist Centre for the Seniors
循道衛理灣仔長者服務中心

Volunteer Partners 義工夥伴



信銘生命科技集團有限公司
Aceso Life Science Group Limited
香港交易所掛牌代碼: 474.HK / HK Stock Code: 474.HK



Christ Church Kindergarten
2023/24 Lower Love Class
基督堂幼稚園
2023/24 Lower Love Class



CUHK
CARE
中大·關懷



SPRG
STRATEGIC PUBLIC RELATIONS GROUP
縱橫公共關係顧問集團



信義玻璃控股有限公司
XINYI GLASS HOLDINGS LIMITED



信義光能控股有限公司
XINYI SOLAR HOLDINGS LIMITED



信義能源控股有限公司
XINYI ENERGY HOLDINGS LIMITED



信義儲電控股有限公司
XINYI ELECTRIC STORAGE HOLDINGS LIMITED

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	Volunteer partner 義工夥伴
2023.04.01	Dart Game with Elderly 腦友飛鏢同樂日	Kwun Tong 觀塘	Hong Kong Christian Service Bliss Oplus 香港基督教服務處樂暉傲創	
2023.04.12	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.04.22	English Learning Programme 童你學英文	Kwun Tong 觀塘	Kwun Tong Methodist Social Service Grassroots Family Support Station 循道衛理觀塘社會服務處 基層家庭服務支援站	Heep Yunn School 協恩中學
2023.04.29	English Learning Programme 童你學英文	Kwun Tong 觀塘	Kwun Tong Methodist Social Service Grassroots Family Support Station 循道衛理觀塘社會服務處 基層家庭服務支援站	Heep Yunn School 協恩中學
2023.04.29	Bags of Luck and Wellness 福氣臨門·袋袋平安	Kwun Tong 觀塘	Hong Kong Christian Service Kwun Tong Happy Teens Club 香港基督教服務處觀塘樂Teen會	
2023.05.03	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.05.06	English Learning Programme 童你學英文	Kwun Tong 觀塘	Kwun Tong Methodist Social Service Grassroots Family Support Station 循道衛理觀塘社會服務處 基層家庭服務支援站	Heep Yunn School 協恩中學
2023.05.06	Fun Day @Benji 童樂庭恩	Sham Shui Po 深水埗	Benji's Centre 庭恩兒童中心	Social Knitters 社織
2023.05.13	English Learning Programme 童你學英文	Kwun Tong 觀塘	Kwun Tong Methodist Social Service Grassroots Family Support Station 循道衛理觀塘社會服務處 基層家庭服務支援站	Heep Yunn School 協恩中學
2023.06.04	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.06.17	Wanchai 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	
2023.06.24	Fun Day 關愛社區同樂日	Sheung Shui 上水	ELCHK, North District Integrated Youth Service Centre 香港信義會北區青少年綜合服務中心	
2023.07.05	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.08.05	Dementia Screening Assessment Programme 認知障礙篩查評估	Kwun Tong 觀塘	Hong Kong Christian Service Bliss Oplus 香港基督教服務處樂暉傲創	
2023.08.06	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.08.26	OPCFHK Flag Day 香港海洋公園保育基金賣旗日	General in Hong Kong	Ocean Park Conservation Foundation Hong Kong 香港海洋公園保育基金	Strategic Public Relations Group 縱橫公共關係顧問集團
2023.09.03	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	Blue Moon Group Holdings Ltd. 藍月亮集團控股有限公司

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Date 日期	Event name 活動名稱	Service Location 服務地區	Partner 合作夥伴	Volunteer partner 義工夥伴
2023.09.04	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	
		Kwun Tong 觀塘	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	
2023.09.23	Mid-Autumn Household Visit 中秋愛心探訪	Kwun Tong 觀塘	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	Aceso Life Science Group Limited 信銘生命科技集團有限公司
2023.09.23	Visiting the Elderly with CUHK Mooncake 中大愛心月餅贈長者	Sha Tin 沙田	CUHK • Care Service Team 中大•關懷服務團	
2023.10.11	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.10.21	Visit Mong Kok Elderly 探訪旺角區長者	Mong Kok 旺角	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	AFCD Staff Club 漁護署同寅聯誼會
2023.10.21	Rummikub Campaign 魔力橋大賽	Kwun Tong 觀塘	Hong Kong Christian Service Bliss Oplus 香港基督教服務處樂暉傲創	
2023.11.11	Dementia Screening Assessment Programme 認知障礙篩查評估	Kwun Tong 觀塘	Hong Kong Christian Service Bliss Oplus 香港基督教服務處樂暉傲創	Xinyi Group 信義系
2023.11.12	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.12.02	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	
2023.12.16	Visit Mong Kok Elderly 探訪旺角區長者	Mong Kok 旺角	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	
2023.12.20	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2023.12.30	Molkky Fun Day 芬蘭木柱同樂日	Kwun Tong 觀塘	Hong Kong Christian Service Bliss Oplus 香港基督教服務處樂暉傲創	
2024.01.27	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	Social Knitters 社織
2024.02.25	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	
2024.02.27	Visit 參觀	North Point 北角		
2024.03.02	English Learning Programme 童你學英文	Kwun Tong 觀塘	Kwun Tong Methodist Social Service Grassroots Family Support Station 循道衛理觀塘社會服務處基層家庭服務支援站	Heep Yunn School 協恩中學
2024.03.02	Handicraft Workshop 三代同堂繡豆	Kwun Tong 觀塘	Hong Kong Christian Service Bliss Oplus 香港基督教服務處樂暉傲創	CCKG 2023/24 Lower Love Class 基督堂幼稚園 2023/24 Lower Love Class
2024.03.16	English Learning Programme 童你學英文	Kwun Tong 觀塘	Kwun Tong Methodist Social Service Grassroots Family Support Station 循道衛理觀塘社會服務處基層家庭服務支援站	Heep Yunn School 協恩中學
2024.03.17	Sharing Love 愛心送暖飯	Yau Ma Tei 油麻地	Praxis 油踐入心	

Selected Event Review 活動回顧

English Learning Programme 童你學英文

With flexible methods, Heep Yunn School pupils help children go over key points learnt, and teach them grammar, sentence structure and new vocabulary.

協恩同學透過靈活教學幫助小朋友重溫教學重點，學習文法句式、生字。



Fun Day @Benji 童樂庭恩

Volunteers and the children play games, having an enjoyable weekend together.
義工與小朋友一起玩遊戲，歡渡週末。



Fun Day 關愛社區同樂日

With game booths set up for them, children in the North District enjoy a delightful afternoon after their exams and welcome the summer vacation.

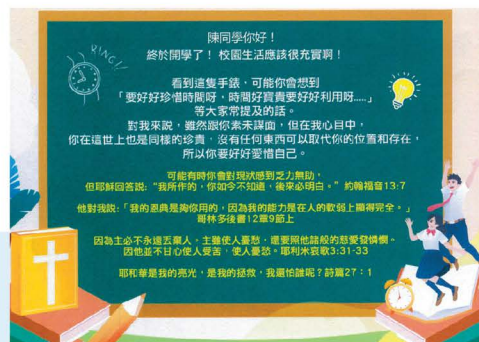
透過攤位遊戲，讓北區的小朋友在考試後享受一個愉快的下午，迎接暑假。



Bags of Luck and Wellness 福氣臨門、袋袋平安

The kind-hearted continues to give out lucky bags and gifts, plus hand-drawn greeting cards to send encouragement and well wishes to families in need.

善心人繼續為社會有需要的家庭送上福袋及禮物，並親手繪制心意咭，送上鼓勵及祝福！



Visits 探訪活動



Dementia Programme

認知障礙系列

Volunteers use the MoCA-5-min protocol to help social workers assess the cognitive abilities of elderly. They also “exercise the brain” with the elderly by playing new fun games like throwing darts, and Mölkky® and Perler Beads.

義工利用MoCA-5協助社工評估長者認知能力，又透過擲飛鏢、芬蘭木柱及拼豆手工等新玩意，與長者一起「腦力運動」。

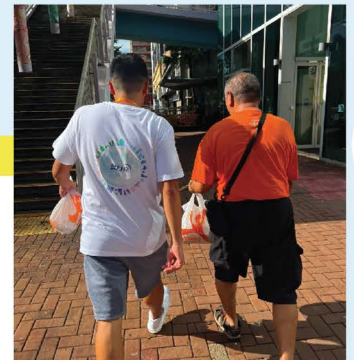
1. Dart Game with Elderly
腦友飛鏢同樂日
2. Dementia Screening Assessment Programme
認知障礙篩查評估
3. Rummikub Campaign
魔力橋大賽
4. Mölkky® Fun Day
芬蘭木柱同樂日
5. Handicraft Workshop
三代同堂繡豆



Sharing Love 愛心送暖飯

Hot meals, pre-cooked meal packs, fruit, bread and other supplies are given out to support residents in need in Yau Ma Tei and Jordan areas.

送上熱飯、冷餸包、生果及麵包等，支援油麻地及佐敦有需要的街坊。



**縱橫社會責任網絡有限公司
(擔保有限公司)**

董事局報告書

本董事局謹將截至二零二四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)**

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements for the financial year ended 31st March, 2024.

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.

**縱橫社會責任網絡有限公司
(擔保有限公司)**

董事局報告書

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

這份報告已於二零二四年五月七日獲公司董事批准。

承董事會命

曾立基
主席
香港

**STRATEGIC CSR NETWORK LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

DIRECTORS' REPORT

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 7th May, 2024.

On behalf of the Board



Tsang Lap Ki, Richard
Chairman
Hong Kong



彭韓會計師事務所
PANG, HON & PARTNERS
Certified Public Accountants

彭偉廉 會計師
Pang Wai Lim
CPA (Practising), FCCA

蔡志和 會計師
Choi Chi Wo
CPA (Practising), FCCA

獨立核數師報告

致縱橫社會責任網絡有限公司
各成員

(於香港註冊成立之擔保有限公司)

意見

本核數師(以下簡稱「我們」)已審計列載於第七頁至第十八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,此財務報表包括於二零二四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二零二四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

TO THE MEMBERS OF
STRATEGIC CSR NETWORK LIMITED

(Incorporated in Hong Kong limited liability by guarantee)

Opinion

We have audited the financial statements of Strategic CSR Network Limited ("the company") set out on pages 7 to 18, which comprise the statement of financial position as at 31st March, 2024, 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, 2024, 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.

獨立核數師報告

致縱橫社會責任網絡有限公司 各成員

(於香港註冊成立之擔保有限公司)

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

TO THE MEMBERS OF STRATEGIC CSR NETWORK LIMITED

(Incorporated in Hong Kong limited liability by guarantee)

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.

獨立核數師報告

致縱橫社會責任網絡有限公司 各成員

(於香港註冊成立之擔保有限公司)

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

TO THE MEMBERS OF STRATEGIC CSR NETWORK LIMITED

(Incorporated in Hong Kong limited liability by guarantee)

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 HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

獨立核數師報告

致縱橫社會責任網絡有限公司 各成員

(於香港註冊成立之擔保有限公司)

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：二零二四年五月七日

INDEPENDENT AUDITOR'S REPORT

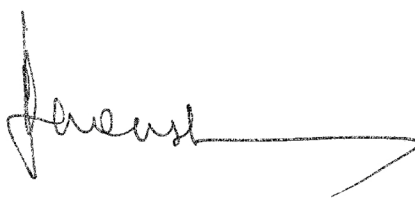
TO THE MEMBERS OF STRATEGIC CSR NETWORK LIMITED

(Incorporated in Hong Kong limited liability by guarantee)

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: 7th May, 2024

縱橫社會責任網絡有限公司
全面收益表
截至二零二四年三月三十一日
止年度
(以港幣為單位)

STRATEGIC CSR NETWORK LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

	附註 Note		<u>2024</u>	<u>2023</u>
收益	3	Revenue	\$ 885,889.93	\$ 658,352.19
其他收入	4	Other Income	288.98	24,210.18
折舊		Depreciation	-	(484.95)
強積金供款		Mandatory Provident Fund Contributions	(11,406.84)	(10,831.10)
薪金		Salaries	(232,841.50)	(211,496.13)
其他經營費用		Other Operating Expenses	(355,179.49)	(433,569.69)
融資成本	5	Finance Costs	<u>(770.00)</u>	<u>(650.00)</u>
本年度盈餘		Surplus for the Year	\$ 285,981.08	\$ 25,530.50
其他全面收益		Other Comprehensive Income	<u>-</u>	<u>-</u>
本年度全面盈餘總額		Total Comprehensive Surplus for the Year	<u>\$ 285,981.08</u>	<u>\$ 25,530.50</u>

第十一頁至第十八頁
之附註屬本財務報表
的一部份。

The notes on pages 11 to 18 form part of these financial statements.

縱橫社會責任網絡有限公司
財務狀況表
於二零二四年三月三十一日
(以港幣為單位)

STRATEGIC CSR NETWORK LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH, 2024
(Expressed in Hong Kong dollars)

	附註 Note		2024	2023
資產		ASSETS		
非流動資產		Non-Current Assets		
物業、機器及設備	8	Property, Plant and Equipment	\$ -	\$ -
流動資產		Current Assets		
存貨	9	Inventories	\$ 6,577.39	\$ 7,142.86
預付款		Prepayment	-	65.44
銀行結存		Bank Balances	407,985.62	115,978.64
			<u>\$ 414,563.01</u>	<u>\$ 123,186.94</u>
流動負債		Current Liabilities		
應計費用		Accrued Expenses	\$ 14,555.00	\$ 9,160.01
			<u>\$ 14,555.00</u>	<u>\$ 9,160.01</u>
流動資產淨值		Net Current Assets	<u>\$ 400,008.01</u>	<u>\$ 114,026.93</u>
資產淨值		NET ASSETS	<u>\$ 400,008.01</u>	<u>\$ 114,026.93</u>
權益		EQUITY		
累積盈餘		Accumulated Surplus	<u>\$ 400,008.01</u>	<u>\$ 114,026.93</u>

本財務報表第七至第十八頁
於二零二四年五月七日經董
事會通過及授權頒布並以
其名簽署：

曾立基
董事：

Tsang Lap Ki, Richard
Director:



溫淑賢
董事：

Wan Suk Yin
Director:



第十一至第十八頁之附註屬
財務報表的一部份。

The notes on pages 11 to 18 form part of these financial statements.

縱橫社會責任網絡有限公司
權益變動表
截至二零二四年三月三十一日止年度
(以港幣為單位)

STRATEGIC CSR NETWORK LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST MARCH, 2024
(Expressed in Hong Kong dollars)

		累積盈餘 Accumulated Surplus
於二零二二年四月一日	At as 1st April, 2022	\$ 88,496.43
本年度全面盈餘總額	Total Comprehensive Surplus for the Year	<u>25,530.50</u>
於二零二三年三月三十一日	At as 31st March, 2023	\$ 114,026.93
本年度全面盈餘總額	Total Comprehensive Surplus for the Year	<u>285,981.08</u>
於二零二四年三月三十一日	At as 31st March, 2024	<u><u>\$ 400,008.01</u></u>

縱橫社會責任網絡有限公司
現金流量表
截至二零二四年三月
三十一日止年度
(以港幣為單位)

STRATEGIC CSR NETWORK LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

		<u>2024</u>	<u>2023</u>
經營業務	Operating activities		
除稅前盈餘	Surplus before Tax	\$ 285,981.08	\$ 25,530.50
調整：	Adjustments for :		
折舊	Depreciation	-	484.95
銀行利息收入	Bank Interest Income	(288.98)	(210.18)
營運資金變動前經營盈餘	Operating Surplus before		
	Changes in Working Capital	\$ 285,692.10	\$ 25,805.27
存貨減少(增加)	Decrease (Increase) in Inventories	565.47	(1,675.03)
預付款減少(增加)	Decrease (Increase) in Prepayment	65.44	(2.05)
應計費用增加	Increase in Accrued Expenses	5,394.99	122.37
應付成員款項減少	Decrease in Amount due to a Member	-	(5,239.18)
來自經營業務之淨現金	Net Cash generated from Operating Activities	\$ 291,718.00	\$ 19,011.38
投資活動	Investing Activities		
銀行利息收入	Bank Interest Income	\$ 288.98	\$ 210.18
來自投資活動之淨現金	Net Cash generated from Investing Activities	\$ 288.98	\$ 210.18
現金及現金等值項目增加	Net Increase in Cash and Cash Equivalents	\$ 292,006.98	\$ 19,221.56
期初結存現金及現金等值項目	Cash and Cash Equivalents at Beginning of Year	115,978.64	96,757.08
期末結存現金及現金等值項目	Cash and Cash Equivalents at End of Year	\$ 407,985.62	\$ 115,978.64
現金及現金等值項目分析	Analysis of the Balance of Cash and Cash Equivalents		
銀行結存	Bank Balances	\$ 407,985.62	\$ 115,978.64

截至二零二四年三月三十一日
止年度
(以港幣為單位)

STRATEGIC CSR NETWORK LIMITED
ACCOUNTING POLICIES AND EXPLANATORY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

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慤道 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；

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;

截至二零二四年三月三十一日
止年度
(以港幣為單位)

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%
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。

STRATEGIC CSR NETWORK LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

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%
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.

截至二零二四年三月三十一日
止年度
(以港幣為單位)

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。

STRATEGIC CSR NETWORK LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

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.

截至二零二四年三月三十一日
止年度

(以港幣為單位)

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。

STRATEGIC CSR NETWORK LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

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.

縱橫社會責任網絡有限公司
財務報表會計政策及附註解釋

截至二零二四年三月三十一日
止年度

(以港幣為單位)

2. 編制基準及會計政策(繼續)

(i) 有關聯人士(繼續)

(v) 該實體乃為公司或與公司有
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。

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。

捐款收入

4. 其他收入

銀行利息收入
保就業計劃補助

5. 融資成本

銀行費用

6. 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。

STRATEGIC CSR NETWORK LIMITED
ACCOUNTING POLICIES AND EXPLANATORY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

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

(i) Related Parties (Cont'd)

(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.

3. REVENUE

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

	<u>2024</u>	<u>2023</u>
Donation Received	\$ 885,889.93	\$ 658,352.19

4. OTHER INCOME

	<u>2024</u>	<u>2023</u>
Bank Interest Income	\$ 288.98	\$ 210.18
Subsidy from Employment Support Scheme	-	24,000.00
	<u>\$ 288.98</u>	<u>\$ 24,210.18</u>

5. FINANCE COSTS

	<u>2024</u>	<u>2023</u>
Bank Charges	\$ 770.00	\$ 650.00

6. 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.

截至二零二四年三月三十一日
止年度

(以港幣為單位)

STRATEGIC CSR NETWORK LIMITED
ACCOUNTING POLICIES AND EXPLANATORY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2024

(Expressed in Hong Kong dollars)

7. 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：

7. 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:

		2024	2023
薪酬(包括實物福利)	Emoluments (including benefit in kind)		
出任董事	Acting as Directors	\$ -	\$ -
提供管理服務	Provision of management services	-	-
		<u>\$ -</u>	<u>\$ -</u>

8. 物業、機器及設備

8. PROPERTY, PLANT AND EQUIPMEENT

		成本 <u>Cost</u>	累積折舊 <u>Accumulated Depreciation</u>	賬面值 <u>Carrying Value</u>
<u>傢俱及設備</u>	<u>Furniture & Equipment</u>			
於二零二三年四月一日	At 1st April, 2023	\$ 7,310.87	\$ (7,310.87)	\$ -
報廢	Disposal	(6,785.87)	6,785.87	-
於二零二四年三月三十一日	At 31st March, 2024	<u>\$ 525.00</u>	<u>\$ (525.00)</u>	<u>\$ -</u>
<u>電腦設備</u>	<u>Computer Equipment</u>			
於二零二三年四月一日	At 1st April, 2023	\$ 14,727.00	\$ (14,727.00)	\$ -
報廢	Disposal	(157.00)	157.00	-
於二零二四年三月三十一日	At 31st March, 2024	<u>\$ 14,570.00</u>	<u>\$ (14,570.00)</u>	<u>\$ -</u>
總計	Total			
二零二四年三月三十一日	At 31st March, 2024	<u>\$ 15,095.00</u>	<u>\$ (15,095.00)</u>	<u>\$ -</u>
於二零二三年三月三十一日	At 31st March, 2023	<u>\$ 22,037.87</u>	<u>\$ (22,037.87)</u>	<u>\$ -</u>

9. 存貨

食物

9. INVENTORIES

	2024	2023
Food	\$ 6,577.39	\$ 7,142.86

10. 僱員福利責任

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。

10. EMPLOYEE BENEFIT OBLIGATIONS

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.

11. 金融工具

按攤銷成本來計量的
金融負債
應付款項
總額

應付款項是無抵押，免利息及沒有還款日期的。

11. FINANCIAL INSTRUMENTS

	2024	2023
Financial Liabilities at Amortized Cost		
Accrued Expenses	\$ 5,145.00	\$ -
Total	\$ 5,145.00	\$ -

Accrued expenses is unsecured, interest free and has no repayment terms.

12. 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：

12. 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 :

	2024	2023
捐款收入	\$ (489,659.93)	\$ (445,551.71)
租金及差餉	232,992.00	230,703.60
	\$ (256,667.93)	\$ (214,848.11)

12. 關聯方交易 (繼續)

- 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：(繼續)

另外，縱橫公共關係顧問集團有限公司代付本公司費用共
\$255,929.93 (2023:\$ 293,456.93)。

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。

12. RELATED PARTY TRANSACTION (Cont'd)

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

In addition, Strategic Public Relations Group Limited paid for expenses on behalf of the company amounting to \$255,929.93 (2023: \$293,456.93).

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

Support SCSR 支持縱橫社會責任網絡



SCSR is constantly seeking support from corporations and individuals, whether in the form of donations, direct participation or both. We therefore hope that you too can offer your support in helping build a better society.

縱橫社會責任網絡誠意邀請 貴公司/閣下支持縱橫社會責任網絡，歡迎捐贈及加入我們的義工團隊，攜手行善回饋香港社會。

I/my company would like to 我/本公司希望

- ☐ Offer a cash donation to SCSR 捐款予縱橫社會責任網絡
- ☐ 1. By bank transfer 銀行轉賬
- Name of Beneficiary: Strategic CSR Network Ltd 賬戶名稱：縱橫社會責任網絡有限公司
 - Bank Name: OCBC Wing Hang Bank 銀行名稱：華僑永亨銀行
 - A/C No: 035-815-810468-051 賬戶號碼：035-815-810468-051
- ☐ 2. By cheque (Payable to "Strategic CSR Network Ltd") 支票 (抬頭：「縱橫社會責任網絡有限公司」)
- Bank 銀行：_____
- Cheque Number 支票號碼：_____
- ☐ 3. By cash 現金
- Amount 金額：* HKD 港幣 _____ 元

** Note: All donations of HKD100 or more are tax deductible. 所有港幣100元或以上的捐款均可申請扣稅。*

- ☐ Donate products to SCSR, which include the following 捐贈物資予縱橫社會責任網絡，包括：

- ☐ Participate in SCSR community events 參與縱橫社會責任網絡的義工活動

Personal Particulars 聯絡人資料

Name 姓名：_____ Phone 電話：_____

- ☐ Individual 個人

- ☐ Group 團體

Company/Organisation/Group 公司/機構/團體名稱 _____

Please send the upcoming CSR event details to me by 欲透過以下方法收到最新的義工活動資料

- ☐ Whatsapp：_____ ☐ Email 電郵：_____

Please return this form to SCSR by 請透過以下方法把本表格交回縱橫社會責任網絡：

1. Mail 郵寄：24/F, Admiralty Centre 1, 18 Harcourt Road, Hong Kong 香港金鐘夏慤道18號海富中心一期24樓
2. Email 電郵：csr@sprg.com.hk
3. Fax 傳真：(852) 2114 4948

Contact 聯絡：2114 4923/csr@sprg.com.hk