



CONTRIPASSION LIMITED

愛貢獻有限公司

(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

(在香港註冊成立為擔保有限公司且沒有股本)

REPORTS AND FINANCIAL STATEMENTS 報告及財務報表

FOR THE YEAR ENDED 31 DECEMBER 2018

截至2018年12月31日止年度

ZHONGHUI ANDA CPA Limited

中匯安達會計師事務所有限公司

CONTRIPASSION LIMITED

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REPORTS AND FINANCIAL STATEMENTS
報告及財務報表

FOR THE YEAR ENDED 31 DECEMBER 2018
截至2018年12月31日止年度

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REPORT OF THE DIRECTORS

董事報告

The directors have pleasure in submitting herewith their report and the audited financial statements for the year ended 31 December 2018.

PRINCIPAL ACTIVITIES

The Company's principal activity during the year consists of providing social economic services and related activities, on a non-profit making basis, with those people with disabilities, elderlies and families living under poverty line residing in Hong Kong and elsewhere.

ACCOUNTS AND DIVIDENDS

The Company's results for the year ended 31 December 2018 and its state of financial position at that date are set out in the financial statements on pages 4 to 10.

The directors do not recommend the payment of any dividend.

DIRECTORS

The directors of the Company who held office during the year and up to the date of this report were:

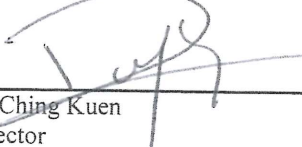
Sun Lik Hung
Cheng Pui Yee Vicki
Hui Ming Wai Claudia
Kuo Wai Ming
Leung Yuen Ting
Wong Ching Yuen
Yu Kwai Yan
Uy Ching Kuen

In accordance with Article 50 of the Company's Articles of Association, directors shall respectively hold office for three years unless they resign or are removed, but shall be eligible for re-election.

HONORARY AUDITOR

The financial statements have been audited by ZHONGHUI ANDA CPA Limited who retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board


Uy Ching Kuen
Director
28 May 2019

董事們欣然提呈截至2018年12月31日之報告及經審核財務報表。

主要業務

本公司的主要業務包括在非牟利的基礎上，給予居住在香​​港及其他地區貧困線下的殘疾人士、長者及家庭，提供社會經濟服務及相關活動。

會計賬目及股息

本公司截至2018年12月31日止年度的業績及其於該日的財務狀況表，載於第4至10頁的財務報表。

董事們不建議支付任何股息。

董事

於本年度之財務報告任期內，任命為本公司董事有下列幾位：

孫力雄
鄭佩儀
許名慧
郭偉銘
梁宛婷
黃靜婉
余桂茵
黃靜娟

根據本公司之組織章程細則第50條，除非董事辭職或被免職，所有董事任期均為三年，輪值退任，若符合資格可自行重選。

義務核數師

在本年度，中匯安達會計師事務所有限公司將於應屆股東週年大會退任，且符合資格並願意膺選連任。

代表董事會

黃靜娟
董事
2019年5月28日

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告

TO THE MEMBERS OF CONTRIPASSION LIMITED

致愛貢獻有限公司成員

(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

(在香港註冊成立為擔保有限公司且沒有股本)

Opinion

We have audited the financial statements of Contripassion Limited (the "Company") set out on pages 4 to 10, which comprise the statement of financial position as at 31 December 2018, the statement of income and expenditure and statement of changes in general fund for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements are prepared, in all material respects, in accordance with the Small and Medium-sized Entity Financial Reporting Standard (the "SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to PN 900 (Revised) "Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard" issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. The other information comprises the directors' report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

意見

本核數師(以下簡稱「我們」)已審計列載於第4至10頁的愛貢獻有限公司(以下簡稱「貴公司」)的財務報表，此財務報表包括於2018年12月31日的財務狀況表，以及截至該日止年度之收入與支出表和基金變動表，以及主要會計政策概要及財務報表附註。

我們認為，該等財務報表已根據香港會計師公會頒佈的「中小企財務報告總綱與準則」，並已遵照香港《公司條例》妥為擬備。

意見的基礎

我們依照香港審計準則(「香港審計準則」)進行審計，並參考香港會計師公會頒佈的PN 900(經修訂)根據中小企業財務報告準則編制的財務報表審計。我們在這些標準下的責任在我們報告的審計師財務報表審計部分中進一步說明。我們根據香港會計師公會的專業會計師道德守則(「守則」)獨立於本公司，並已根據守則履行其他道德責任。我們認為，我們獲得的審計證據足以為我們的意見提供依據。

其他資訊

董事負責其他信息。其他信息包括董事會報告。但不包括財務報表和我們的審計報告。

我們對財務報表的意見不包括其他信息，我們也不對此作出任何形式的保證結論。

關於我們對財務報表的審計，我們的責任是閱讀其他信息，並在此過程中，考慮其他信息是否與財務報表或我們在審計中獲得的知識存在重大不一致，或者看起來是否存在重大錯誤信息。如果根據我們所執行的工作，我們得出結論認為這些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導。

Responsibilities of Directors for the Financial Statements

The directors are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

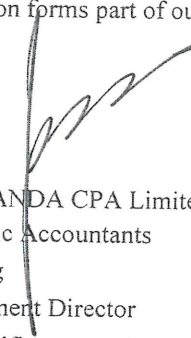
In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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. We report our opinion solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the HKICPA's website at:

<http://www.hkicpa.org.hk/en/standards-and-regulations/standards/auditing-assurance/auditre/>
This description forms part of our auditor's report.



ZHONGHUI ANDA CPA Limited
Certified Public Accountants
Chen Chi Hing
Audit Engagement Director
Practising Certificate Number P05068
Hong Kong, 28 May 2019

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佈的中小企財務報告總綱與準則及香港公司條例披露規定，編製財務報表，及負責董事認為編製財務報表必須的有關內部監控，以確保並無重大錯誤陳述(不論是否因欺詐或錯誤引起)。

在編制財務報表時，董事須負責評估公司持續經營的能力，酌情披露與持續經營相關的事項以及使用持續經營的會計基礎。董事有意清算公司或停止運營或沒有可替代方案除外。

核數師就財務報表須承擔的責任

我們的審核工作旨在對此等財務報表提出意見，包括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。根據香港公司條例第405條，我們僅向閣下依此報告，除此以外，我們的報告概不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔責任。我們按照香港會計師公會頒佈的香港核數準則進行審核工作，並規劃及進行審核，以合理確定此等財務報表，並不表不我們時常找出實存的重大的錯誤陳述的風險。一個重大錯誤陳述定義為預期會影響一般用途財務報表的主要使用者基於該等財務報表作出的決定。

我們對財務報表審計職責更多資訊記載於香港會計師公會網站：

<http://www.hkicpa.org.hk/en/standards-and-regulations/standards/auditing-assurance/auditre/>
此列描述構成了我們審計報告的一部分。

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STATEMENT OF INCOME AND EXPENDITURE

收入及支出表

FOR THE YEAR ENDED 31 DECEMBER 2018

截至2018年12月31日止年度

			Year ended 31/12/2018 截止於2018年12 月31日止年度	Period from 31/8/2016 (Date of incorporation) to 31/12/2017 由2016年8月31日 (本團體成立日)至 2017年12月31日 止期間
INCOME	收入	Notes 附註	HK\$ 港元	HK\$ 港元
General donation	一般捐款		65,586	173,126
Designated donation	指定捐款		230,325	391,557
Bank interest income	銀行利息收入		19	-
			<u>295,930</u>	<u>564,683</u>
Less: Expenditure	減: 支出			
General administrative purpose	一般行政費用	4, 5	28,081	79,462
Fund raising activity	籌款活動	5	75,071	7,709
Program cost	計劃成本	5	53,889	41,858
Total Expenditures	總支出		<u>157,041</u>	<u>129,029</u>
Surplus for the year/ period	本年度/期間盈餘	4	<u>138,889</u>	<u>435,654</u>

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STATEMENT OF FINANCIAL POSITION

財務狀況表

AT 31 DECEMBER 2018

於2018年12月31日

		2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
Current assets	流動資產		
Cash and cash equivalents	現金及現金同等值	626,159	465,188
		<u>626,159</u>	<u>465,188</u>
Current liabilities	流動負債		
Accruals and other payables	應付款項及其他應付	51,616	29,534
		<u>51,616</u>	<u>29,534</u>
Net current assets	淨流動資產	<u>574,543</u>	<u>435,654</u>
NET ASSETS	淨資產	<u>574,543</u>	<u>435,654</u>
Capital and reserves	基金		
General fund	一般運作基金	574,543	435,654
EQUITY	基金餘額	<u>574,543</u>	<u>435,654</u>

Approved by:
批准:


 Uy Ching Kuen
 黃靜娟
 Director
 董事


 Sun Lik Hung
 孫力雄
 Director
 董事

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STATEMENT OF CHANGES IN GENERAL FUND

基金變動表

FOR THE YEAR ENDED 31 DECEMBER 2018

截至2018年12月31日止年度

		General Fund 一般運作基金 HK\$ 港元	Total 合計 HK\$ 港元
Surplus for the period	期間盈餘	435,654	435,654
At 31 December 2017	於2017年12月31日	<u>435,654</u>	<u>435,654</u>
At 1 January 2018	於2018年1月1日	435,654	435,654
Surplus for the year	本年度盈餘	<u>138,889</u>	<u>138,889</u>
At 31 December 2018	於2018年12月31日	<u>574,543</u>	<u>574,543</u>

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NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

FOR THE YEAR ENDED 31 DECEMBER 2018

截至2018年12月31日止年度

1. GENERAL INFORMATION

Contripassion Limited ("the Company") is incorporated under the Hong Kong Companies Ordinance as a company limited by guarantee and not having a share capital. The liability of the members is limited and every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up to the extent of not exceeding \$100. The address of its registered office is Room 812, 8/F., Yuen Long Trading Centre, 33 Wang Yip Street West, Yuen Long, N.T., Hong Kong.

The Company is principally engaged in providing social economic services and related activities, on a non-profit making basis, with those people with disabilities, elderly and families living under poverty line residing in Hong Kong and elsewhere.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Company qualifies for the reporting exemption under section 359 of the Hong Kong Companies Ordinance and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern. The measurement base adopted is the historical cost convention.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements.

1. 一般資料

愛貢獻有限公司("本公司")是根據香港《公司條例》在香港註冊成立為擔保有限公司且並沒有股本。本團體成員的責任是有限的，每位團體成員承諾在協會的資產達到不超過100港元的情況下為協會的資產作出貢獻。本團體的註冊辦事處地址為香港新界元朗宏業街西街33號元朗貿易中心8樓812室。

本公司的主要業務包括在非牟利的基礎上，給予居住在香港及其他地區貧困線下的殘疾人士、長者及家庭，提供社會經濟服務及相關活動。

2. 編製基準及會計政策

本團體有資格根據香港公司條例第359條獲豁免申報，因此有權根據香港會計師公會頒佈的「中小企財務報告總綱與準則」編制及呈列其財務報表。

本公司之財務報表乃按照「中小企財務報告總綱與準則」，根據權責發生制會計製備的，以持續經營，並採用的衡量基準是根據歷史成本慣例編製。

正確瞭解本財務報表所必需的具體會計政策如下。

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NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

FOR THE YEAR ENDED 31 DECEMBER 2018

截至2018年12月31日止年度

Revenue recognition

Revenue is recognised when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably.

Income from donations and fund-raising activities are recognised on cash received basis.

收入確認

收入按照經濟利益流入本公司，且收入及成本能可靠計量進行認列。

捐款收入及籌款活動是在收到現金時予以確認。

3. INCOME TAX EXPENSE

No provision for Hong Kong profits tax has been provided since the income of the Company is exempted from Hong Kong Profit Tax under Section 88 of Inland Revenue Ordinance.

3. 所得稅費用

本公司根據香港《稅務條例》第88條，獲豁免繳付香港利得稅，因此並無為香港利得稅作出撥備。

4. SURPLUS FOR THE YEAR/PERIOD

The Company's surplus for the year/period is stated after charging the following:

4. 本年度/期間盈餘

本公司於本年度/期間盈餘已扣除以下項目：

	Year ended 31/12/2018	Period from 31/8/2016 (Date of incorporation) to 31/12/2017
	截止於2018年12 月31日止年度	由2016年8月31日 (本團體成立日) 至2017年12月31 日止期間
	HK\$	HK\$
	港元	港元
Directors' emoluments		
- As directors	-	-
- For management	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

FOR THE YEAR ENDED 31 DECEMBER 2018

截至2018年12月31日止年度

5. ANALYSIS ON THE TOTAL AMOUNT SPENT ON GENERAL ADMINISTRATIVE PURPOSE / FUND RAISING ACTIVITY / PROGRAM COST

總支出分析分類 - 行政費用、籌款活動及計劃成本

Year ended 31 December 2018截至2018年12月31日止年度

	General administrative purpose 一般行政費用	Fund raising activity and program cost 籌款活動及計劃成本	Total 總支出
	HK\$ 港元	HK\$ 港元	HK\$ 港元
Bank charges	2,450	25	2,475
Computer and accessories	7,154	-	7,154
Cost of events props	1,437	11,782	13,219
Donation items in kind	-	10,425	10,425
Insurance	-	4,331	4,331
Meals and refreshment	-	11,652	11,652
Office supplies	780	-	780
Postage and delivery	-	2,745	2,745
Printing and stationary	3,947	1,762	5,709
Repair and maintenance	150	-	150
Scholarship and assistance to students	-	29,556	29,556
Secretarial fee	105	-	105
Sundry expenses	-	3,656	3,656
Telecommunication	1,536	-	1,536
Transportation	-	13,012	13,012
Uniform	10,522	9,802	20,324
Venue expenses	-	30,212	30,212
	<u>28,081</u>	<u>128,960</u>	<u>157,041</u>

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NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

FOR THE YEAR ENDED 31 DECEMBER 2018

截至2018年12月31日止年度

ANALYSIS ON THE TOTAL AMOUNT SPENT ON
GENERAL ADMINISTRATIVE PURPOSE / FUND
RAISING ACTIVITY / PROGRAM COST (Continued)

Period from 31 August 2016 (date of incorporation) to 31
December 2017

總支出分析分類 - 行政費用、籌
款活動及計劃成本 (續)

由2016年8月31日(本團體成立日)
至2017年12月31日止期間

		General administrative purpose	Fund raising activity and program cost	Total
		一般行政費用	籌款活動及計劃 成本	總支出
		HK\$	HK\$	HK\$
		港元	港元	港元
Bank charges	銀行費用	680	105	785
Computer and accessories	電腦及配件	11,018	-	11,018
Courier and postage	郵遞費	37	337	374
Cost of donation boxes	捐款箱制作成本	5,280	-	5,280
Cost of events props	活動道具成本	-	8,019	8,019
Formation expense	成立費用	15,000	-	15,000
Insurance	保險	-	1,500	1,500
Meeting expense	會議費用	380	-	380
Office supplies	辦公用品	4,545	-	4,545
Printing and stationary	影印及文具	210	11,802	12,012
Professional fee	專業費	8,000	-	8,000
Scholarship and assistance to students	學生獎學金及援助金	-	5,998	5,998
Sundry expenses	雜項支出	-	2,877	2,877
Telecommunication	電訊費	3,024	-	3,024
Transportation	運輸費	1,005	11,700	12,705
Uniform	服裝	18,279	7,229	25,508
Website and domain fee	網頁與域名費用	12,004	-	12,004
		<u>79,462</u>	<u>49,567</u>	<u>129,029</u>

6. The English version of this report shall prevail whenever there is any discrepancy between the English and the Chinese Version

若此報告之英文版本和中文版本存有差異，本報告將以英文版本為準

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorized for issue by the Board of Directors on 28 May 2019.

批准財務報表

財務報表已於2019年5月28日獲董事會批准及授權刊發。