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ANNUAL REPORT

2023-2024

榮譽贊助人

香港聖公會教省鄺保羅榮休大主教

Honor Patrons

The Most Rev. Paul Kwong, Retired Archbishop and Primate of Hong Kong Sheng Kung Hui

榮譽顧問(排名不分先後)

衍空法師
黎守信醫生
李錦洪先生
吳思源先生
謝建泉醫生
梁智達醫生

Honor Advisor

Venerable Hin Hung
Dr. Benjamin LAI
Mr. Daniel LEE
Mr. NG Sze YUEN
Dr. Vincent TSE
Dr. Antony LEUNG

義務法律顧問

林子絪律師

Honor Legal Advisor

Ms. LAM Tsz Yan

義務核數師

博智會計師事務所

Honor Auditor

Wisdom Professional Limited

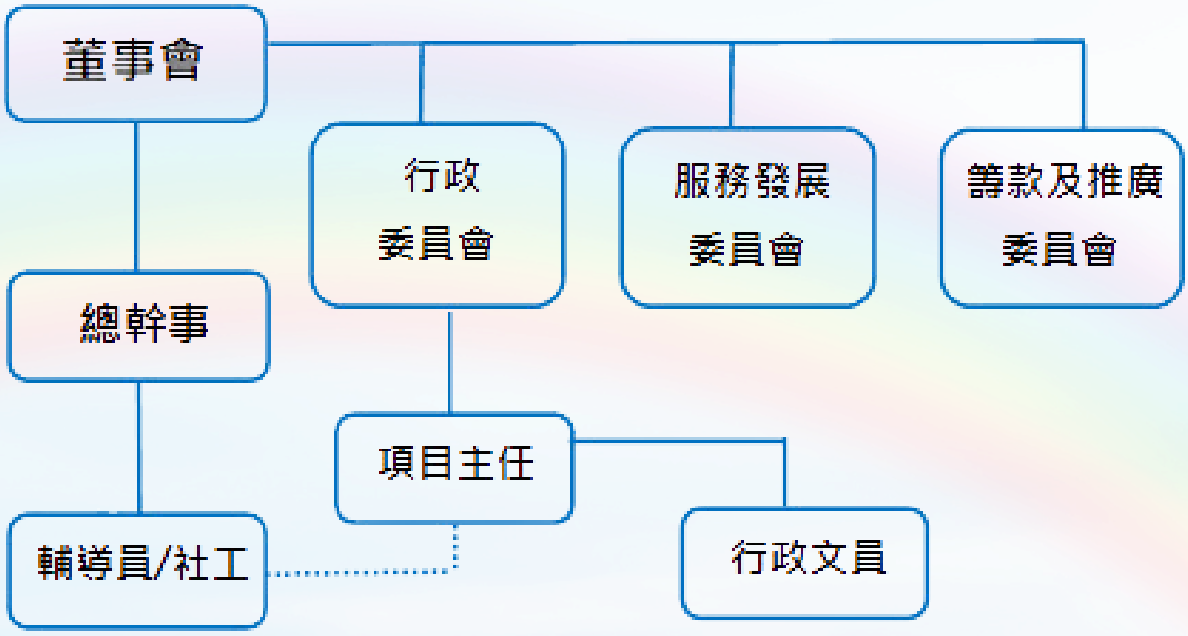
董事會

主席	郭紫達女士
副主席	陳永佳先生
	陳煒嬋醫生
義務司庫	胡潔英女士
義務秘書	郭凱儀博士
董事	楊偉芳女士
	丘素珍女士
	關蕙敏博士
	李　泓女士

Council of CCCG

Chairperson	Ms. Dorothy KWOK Chi Tat
Vice-Chairpersons	Mr. CHAN Wing Kai
	Dr. CHEN Wai Tsan
Honor Treasurer	Ms. Wendy WU Kit Ying
Honor Secretary	Dr. Rita KWOK Hoi Yee
Members	Ms. Ellen YEUNG Wai Fong
	Ms. Jennifer YAU So Chun
	Dr. Cecilia KWAN Wai Man
	Ms. Carina LEE Wang

組織架構圖



贐明會職員：

總幹事
程偉文先生

項目主任
許明儀小姐

輔導員/社工
鄧海甄小姐
梁嘉儀小姐
關惠文先生
陳康然先生
鍾耀洋先生
駱讚濤先生 （8/5/2023入職）

行政文員
梁慧瑜小姐 （3/7/2023入職）

兼職職工
曾杏娟女士

Staff of CCCG:

Director
Mr. Tsing Wai Man, Rocky

Project Leader
Ms. Hui Ming Yee

Counsellors/ Social Workers
Ms. Tang Hoi Yan
Ms. Leung Ka Yee
Mr. Kwan Wilmon
Mr. Chan Hong Yin
Mr. Chung Yiu Yeung
Mr. Lok Tsan Too (Start on 8/5/2023)

Admin. Clerk
Ms. Leung Wai Yu (Start on 3/7/2023)

Workman (Part-time)
Ms. Tsang Hang Kuen

機構簡介

曦明會是一間非政府資助的社會服務機構，自1987年服務香港，致力幫助末期病患者得到安慰和支持，有尊嚴地走完人生的旅程；也協助喪親者安然地與逝世親友道別，在生死離別的體驗中，重拾信心，重整生活，再活出精彩的未來。本會是公益金及香港社會服務聯會的會員機構，亦是香港賽馬會慈善信託基金和捷成集團慈善基金的受惠團體。

宗　旨

跳出生命幽谷　　活出人生彩虹

核心價值

安慰：心靈安慰 釋懷困苦

關懷：伴你同行 關懷愛心

關心：積極人生 關心社群

服務對象

末期病患者及其家屬

喪親人士

服務範圍

末期病患者及喪親人士輔導服務

殯儀支援服務

家居及醫院探訪

義工招募及訓練

社區教育及專業訓練

向日葵互助會(喪親人士互助組織)

「動 • 人情緣」動物晚晴及離世輔導服務 (自資服務)

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「共童導過」兒童哀傷輔導服務
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主席的話

郭紫達女士

過往幾年，我們社會面對前所未有的挑戰，看到生命中的無常，喪親之痛常常讓人陷入絕望與孤獨。隨著人口老化及社會轉變，對臨終支援及哀傷輔導服務的需求持續上升。2023年的死亡人數創下新高，而2024年的需求仍然殷切。面對這些挑戰，賾明會一直堅守崗位，致力為社會上有需要的人士提供專業及適切的服務。

臨終關懷服務是我們的核心之一，我們與醫院緊密合作，在紓緩病房中提供床邊探訪、節日活動等，讓院友在人生晚期的日子裡感受到溫暖和愛。家屬們在這個過程中得到情感支持和實用指南，能在這個艱難的時刻找到安心和慰藉。

在殯儀支援服務方面，我們了解家屬在面對喪親時的壓力和困惑，提供全方位的協助，包括陪伴辦理手續、協助後事安排等，讓家屬感受到支持和陪伴。而哀傷輔導服務則陪伴著失去親人的家屬，為他們提供一個安靜舒適的環境，幫助他們釋放情感、重新建立生活的信心。展望未來，賾明會將繼續讓服務更具靈活性及可及性，讓更多有需要的人士受惠。

藉此機會，我衷心感謝香港賽馬會慈善信託基金、捷成集團慈善基金、公益金，以及所有慷慨的捐助者和支持者。感謝同工們的努力不懈，感謝董事會和工作小組委員會成員，以及各義工的合作與付出，使我們的服務得以持續發展。

我們將繼續秉承關心、希望和尊嚴的服務理念，並密切關注社會的變化，確保我們的服務符合社會需求，為更多有需要的人士提供專業的支援，送上關懷與希望。

最後，祝願大家身心健康，平安喜樂！



服務匯報

與末期病患者和喪親人士同行，為他們提供不同的關懷和專業輔導服務，是賾明會一直以來持守的宗旨。面對著不斷上升的服務需求，我們亦會繼續努力提供專業輔導和關懷服務，在服務使用者感到困難和哀痛的日子中陪伴在旁。以下是各項服務的資料和數據：

香港賽馬會社區資助計劃 - 紓緩展晴計劃

1.1成人哀傷輔導服務

賾明會哀傷輔導服務獲香港賽馬會慈善信託基金的捐助，於2023-24年度，本會共接觸到326名喪親成年人士，喪失親人的類別包括：丈夫、太太、子女、父母、兄弟姐妹及祖父母等。中心為他們提供了超過2,000節的哀傷輔導服務，透過個別面談或家庭輔導的形式，協助他們渡過哀傷歷程和適應新生活。

此外，本會亦為喪親的年成人士提供了6個治療小組 (包括喪子女、喪夫、喪妻及喪父母小組)，讓他們透過活動及同路人的互相扶持，一同走出哀傷困境。本會按個案的類別，和他們的個別情況，採取切合他們的輔導策略，更有效協助他們渡過人生最艱難的時段。此外，賾明會本年度亦和兒童醫院合作，舉辦了一個專為年幼子女離逝的家長小組，讓他們分享在醫院照顧子女的點滴，並一起抒發對逝者的思念。

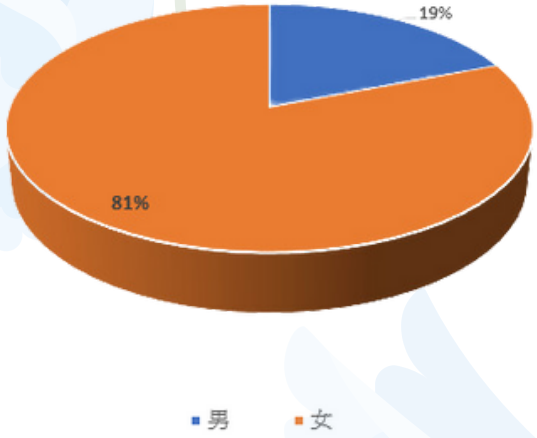
據本會統計，這些輔導個案之中，其中女性求助者佔81%，男性佔19%，情況跟過往相若。在喪親類別方面，最多為成年子女喪父母(37.7%)、其次為喪配偶(28.7%)和喪子女的父母(14.1%)，這三個喪親組別共佔了總個案數字80%。個案來源方面，自洽/電話查詢的個案有44.2%，其次為醫院轉介個案，佔26.4%，而慈善團體和綜合家庭服務中心的轉介數字分別是17.2%和10.4%。

(詳見下頁圖表)

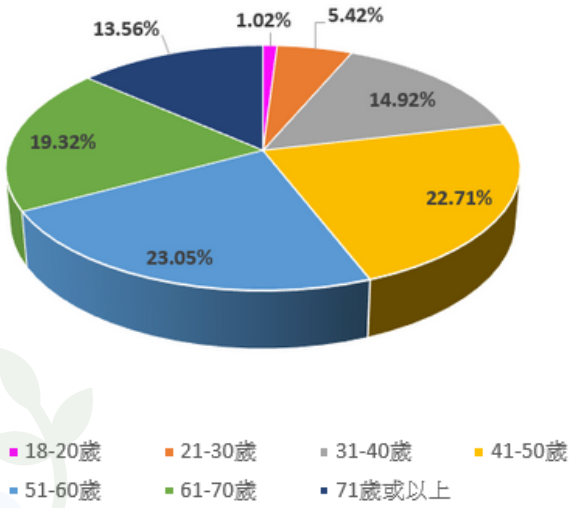
香港賽馬會社區資助計劃
- 紓緩展晴計劃

下列為本會去年(2023-24年度) 接收的哀傷輔導服務資料 (個案數目=326)：

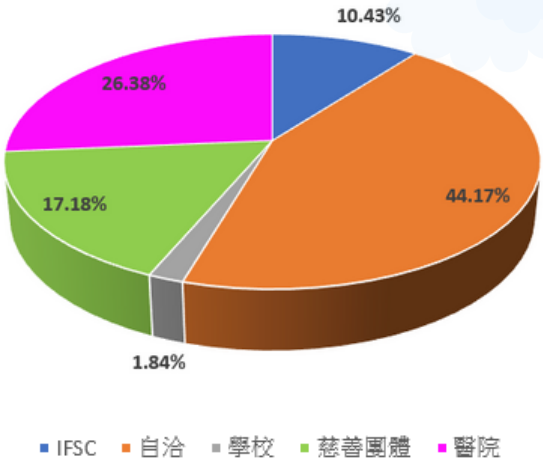
圖表一：喪親輔導個案性別分佈



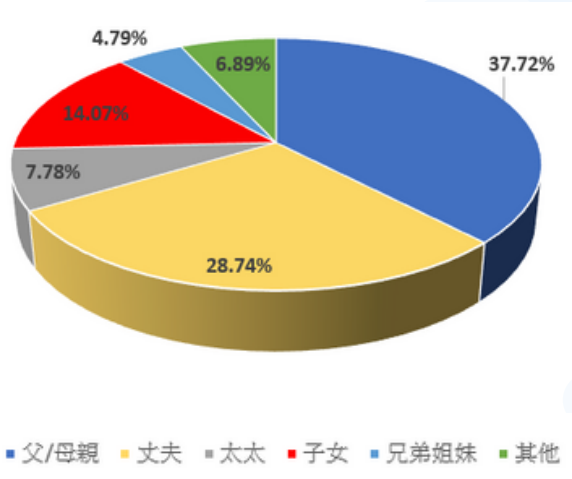
圖表二：喪親輔導個案年齡分佈



圖表三：喪親輔導個案轉介來源



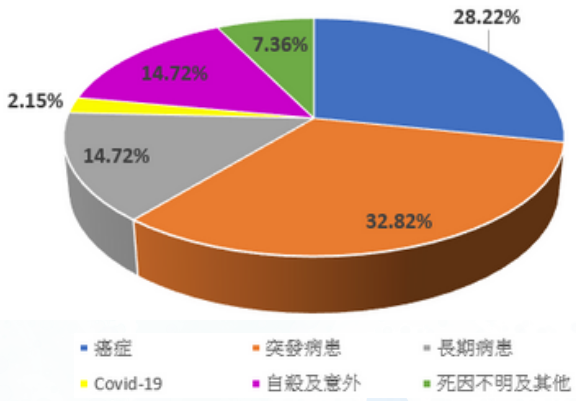
圖表四：喪親輔導個案之喪親類別



香港賽馬會社區資助計劃
- 紓緩展晴計劃

圖表五：個案親人之離逝原因

在2023-24年，親人因突發病患(例:中風、心臟病等)而過身的求助者佔最多，約32.8%，其次為癌病離逝有28.2%，而家人因有長期病患、自殺和意外過身而求助的個案數字相同，有14.7%，排第三位。



1.2 成人哀傷治療小組

治療小組是由曦明會同工帶領，並透過同路人之間的共鳴感，協助喪親者渡過哀傷。本會去年共舉辦了6個共52節的哀傷治療小組。哀傷治療小組按喪親人士的個案類別和背景為組合準則，設立不同的同質小組(homogenous groups)，包括喪夫、喪妻、喪子女、喪父母等組別，過去一年有56名喪親人士參與，98%的參加者認為小組對處理哀傷情緒及生活適應有幫助。

1.3 伴行哀傷路

「伴行哀傷路」是為喪親人士設立的一次性簡介和分享會，由社工 / 輔導員講解喪親帶來身、心、社、靈的反應，並由「過來人」義工分享他們面對喪親的心路歷程。期望能減輕參加者對喪親的焦慮和不必要的擔憂，給予他們希望和信心來面對未來的道路。過去一年曦明會透過講座持續支援喪親者及其親友，共舉辦了6次「伴行哀傷路」活動，共123名人士參與。此外，曦明會在本年度初試「生活同行」工作坊，以喪親後的生活適應為主題，並透過飲食調理和舒壓運動，讓參加者體驗在新生活中如何照顧自己。

1.4 喪親人士互助活動 (向日葵互助會)

「向日葵互助會」成立已久，由一群曾接受本會輔導服務的喪親人士組成；透過會員間持續的分享、鼓勵和互相支持，使他們更有力量共同面對喪親後的轉變和困難。本年度互助會舉辦了16次活動，共290人次參加，參考了疫情期間的做法，除了大型聚餐，中心亦會定期舉辦手工藝工作坊和8-20人茶聚，讓同路人能定期見面，發揮互助。此外，中心更會邀請喪親者擔任義務導師，讓喪親能發揮所長，回饋同路人。

2. 「共童導過」兒童哀傷輔導服務

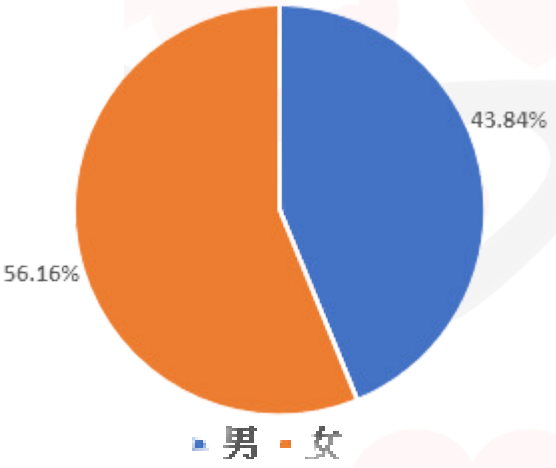
2.1 兒童哀傷輔導及治療小組

本會「共童導過」兒童哀傷輔導服務也是賽馬會慈善信託基金資助服務之一，主要為18歲以下的喪親兒童和青少年，提供個別或家庭哀傷輔導。

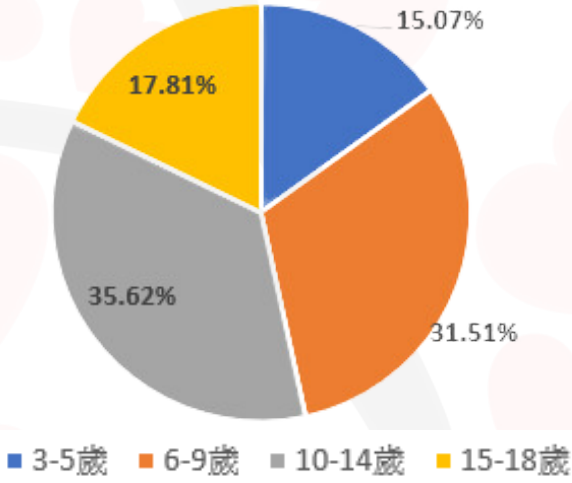
在2023-24年度，本會為73名喪親兒童及青少年（未滿18歲）提供哀傷輔導服務，輔導節數(中心面談)超過454節。除了個別／家庭輔導之外，本會亦有喪親兒童治療小組，讓喪親兒童在朋輩的支援下抒發內心的哀傷。輔導個案當中，男女比例相對平均，男孩子佔44%，而女孩佔56%。個案來源方面，近31%的個案來自學校，和去年相若，第二及第三位是醫院及自洽個案，分別佔19.2%和17.8%。其他個案則來自綜合家庭服務中心(IFSC)及慈善團體。(詳見附圖)

下列為本會去年接收的兒童哀傷輔導服務資料(個案數目=73)：

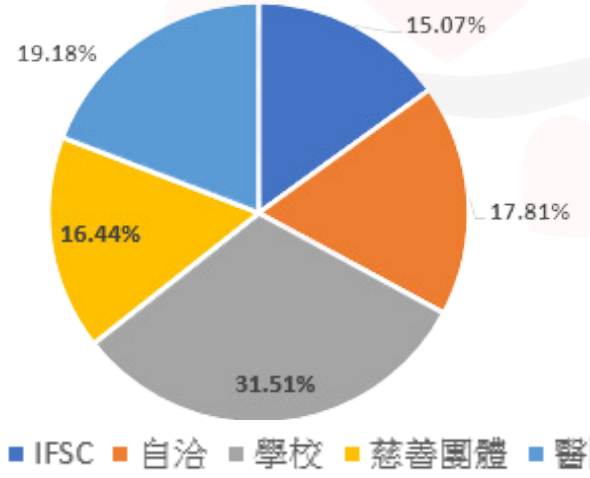
圖表六：喪親兒童個案性別分佈



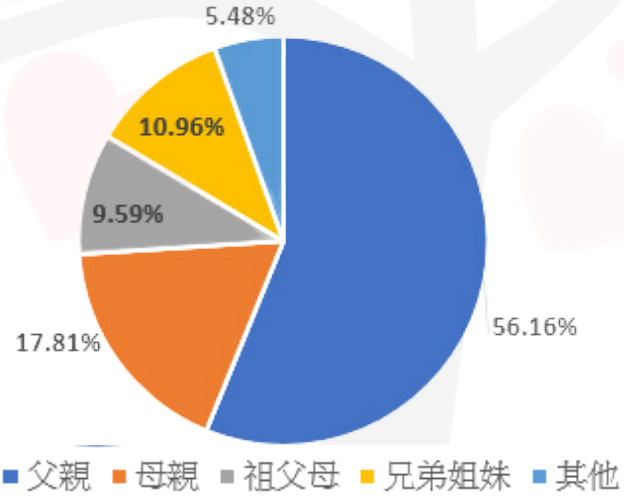
圖表七：喪親兒童個案年齡分佈



圖表八：喪親兒童個案轉介來源



圖表九：喪親兒童個案之喪親類別



香港賽馬會社區資助計劃 - 紓緩展晴計劃

2.2 我們這一家（PC Club）

本會希望增加社區人士、家長、學校和其他兒童服務工作者對喪親兒童的了解，多加關注他們的困難和需要，避免喪親兒童年幼時未有好好處理的喪親經驗，隨年日漸長轉變成複雜性哀傷的情況，屆時便更難面對和處理。因此，「及早介入」是本會發展兒童及青少年哀傷輔導背後的信念，希望透過輔導和不同的手法，例如遊戲及藝術等，協助兒童處理喪親帶來的種種情緒和困難。

我們這一家（PC CLUB）定期舉辦親子活動，讓家長與孩子可以暫時放鬆，享受與同路人互相支持的力量，不只是協助兒童及家長應對當下的哀傷反應，更希望在喪親後仍然可以帶著至親遺下的『愛』繼續成長。本年度PC CLUB舉辦了4個大型外出活動，共120個喪親孩子及家長參加，希望為喪親孩子在困難中帶來歡樂，也希望家長們能與同路人分享單親路上的心聲。







3. 社區生死教育

本會去年接獲不少由社會服務機構、學校、醫院、教會和公司的邀請，為他們的服務對象、教師、家長、職員、專業社工等提供教育講座或工作坊，內容包括：哀傷關懷、臨終關懷、殯儀程序處理、哀傷輔導和介紹本會服務等等。為讓有興趣人士了解喪親及臨終人士的需要，賾明會在本年度舉辦了19場實體工作坊，超過1000人參與。此外，賾明會亦舉辦了4場線上講座，反應同樣熱烈，超過600人參與。

此外，為了更有效推動生死教育，本會去年共舉辦了16節體驗式的心理教育小組，讓91位參加者在活動之中體驗死亡，藉此引發他們思索生存的意義，知死而知生。這些小組以體驗式活動去讓參加者從中獲得啟迪，然後轉化為實際行動，並應用於他們實際的生活之中。

「生死相繫」

4.「生死相繫」線上講座系列 - 攜手同行面對生死

面對親友離世，喪親者不僅要承受情感上的傷痛，還需要處理各種善後事宜。有見及此，賾明會於去年特別舉辦了四場「生・死相繫」線上講座系列，透過不同專業範疇的分享，全方位關顧喪親者的需要。

是次講座系列共超過600位參加者，反應相當熱烈。四場講座分別為「紓緩治療與晚期照顧」、「遺願遺愛」、「殯儀篇：身後事身前了」及「中醫療傷痛」，涵蓋了醫療、法律、殯儀及中醫等不同層面。

由於社會大眾對紓緩治療及殯儀服務所知不多，往往到緊急關頭才倉促接觸，因而產生諸多誤解與疑慮。有見及此，我們特意邀請業內專業人士擔任講者，深入淺出地講解相關服務的重要性及意義。在「紓緩治療與晚期照顧」講座中，專家詳細介紹了如何透過紓緩治療，讓晚期病人活得更有尊嚴。亦提到如何與晚晴病友的溝通之道。而「遺願遺愛」則探討了訂立平安紙等法律議題，讓參加者及早為自己和家人作好規劃，並就承辦遺產的常見疑問作出解答。

「殯儀篇：身後事身前了」講座則為大眾拆解殯儀服務的流程和注意事項，讓參加者對相關安排有更充分的認識，如何在有需要時協助逝者家人作安心的最後道別。同時對生前規劃的種種安排作出建議，如何為自己的「人生畢業禮」做主，達至生死兩相安。至於「中醫療傷痛」講座，則從中醫角度探討喪親者的情緒困擾，並分享如何透過中醫調理身心。

是次講座系列不僅為喪親者提供實用資訊，更重要的是讓社會大眾明白，面對生死議題，及早認識和準備的重要性。透過專業人士的分享，我們期望能消除大眾對相關服務的誤解，同時提高對生死教育的關注。講座所得到的正面迴響，更加強了我們繼續推動相關教育工作的決心。

捷成集團慈善基金 - 賸心同行

5. 「賸心同行」計劃

「賸心同行」計劃在過去一年取得良好進展。承蒙捷成集團慈善基金的持續支持，我們得以擴展社區外展輔導服務的覆蓋範圍，並透過租用區內輔導室的創新模式，大大提升了服務的可及性。這項靈活的安排不僅縮短了服務使用者的交通時間，更讓我們能更迅速地回應社區需求。

在2024年，計劃的服務量較去年有所增長。我們為超過86名喪親者提供了逾1217.5節的哀傷輔導服務，當中包括港島區513節、新界西308節、家訪155.5節及中心服務241節。通過設立區域輔導室，我們成功將服務使用者的平均等候時間由原來的12週縮短至8週，讓喪親者能在黃金時間內獲得適切支援。

值得一提的是，區內輔導室的服務模式獲得服務使用者及社會服務單位的一致好評。根據回應表顯示，超過90%的使用者表示地點便利度顯著提升了他們尋求輔導服務的意願。多個地區伙伴機構亦對此服務模式表示認同，並與我們建立了更緊密的轉介網絡。

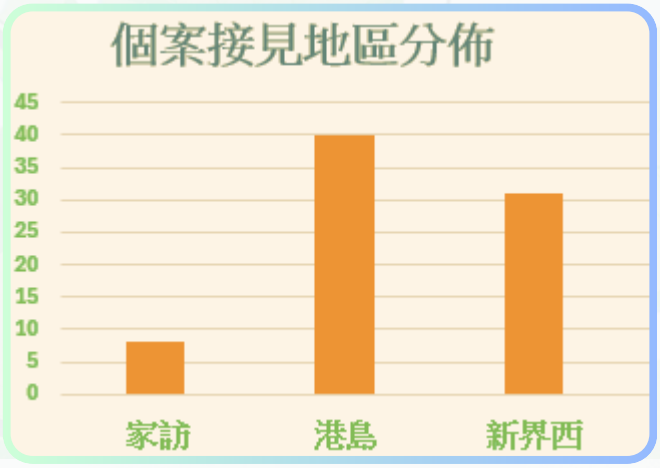
展望未來，我們期望能更優化外展輔導的運作，並探討在其他服務需求殷切的地區增設類似服務模式的可能性，務求讓更多喪親者能及時獲得專業的哀傷輔導支援。



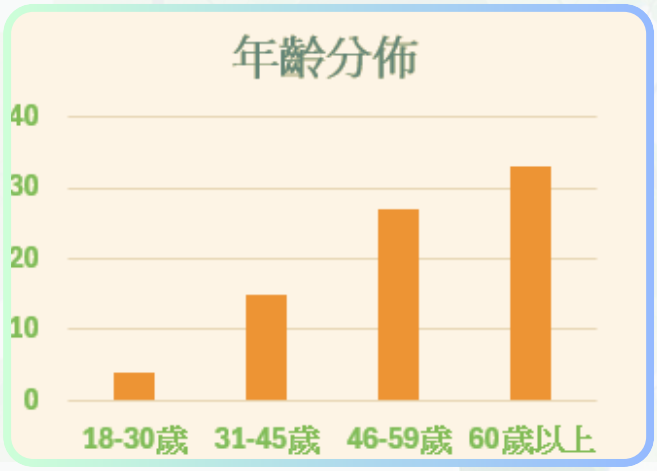
捷成集團慈善基金 - 賸心同行

下列為本會去年 9/2022-8/2023 接收的哀傷輔導服務資料 (個案數目=86)：

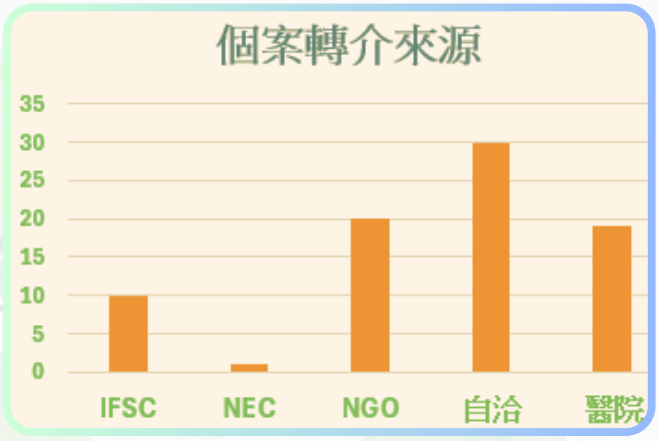
圖表一：個案分佈
（家訪/港島/新界西）



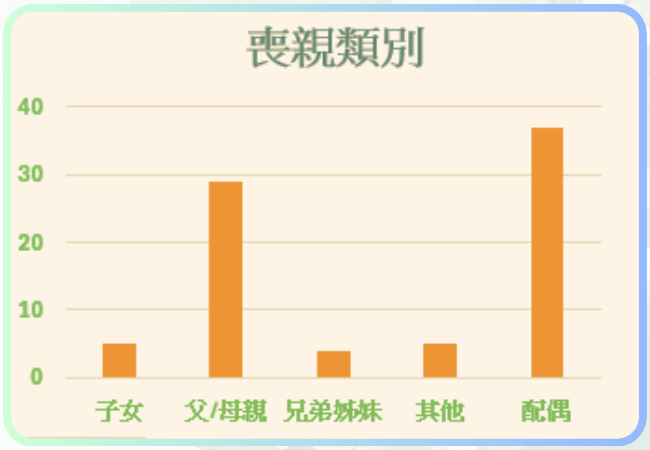
圖表二：年齡分佈
（18-30歲/31-45歲/46-59歲/60歲或以上)



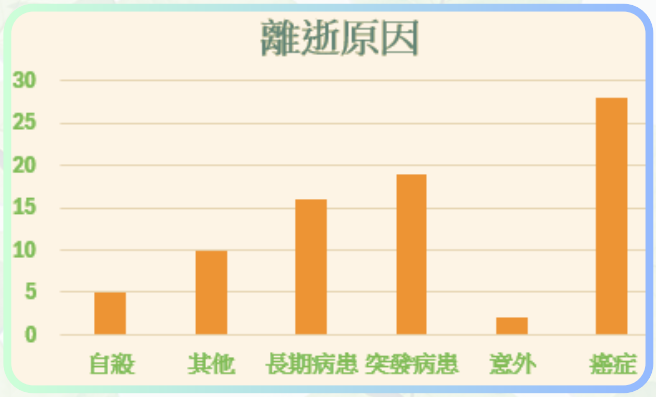
圖表三：個案分佈
（IFSC/NEC/NGO/自治/醫院)



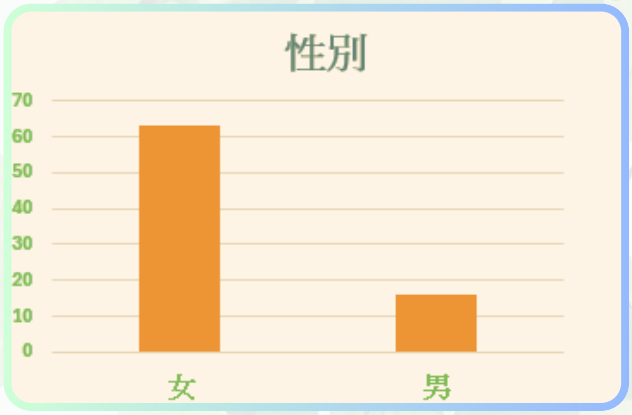
圖表四：個案喪親類別
（子女/父母/兄弟姊妹/其他/配偶)



圖表五：離世原因
(意外/癌症/突發病患/自殺/長期病患/其他)



圖表五：性別分佈



6. 末期病患人士服務

6.1 義工關懷探訪

在末期病患的關懷工作上，義工是本會十分重要的夥伴。除了本會社工 / 輔導員為末期病者提供心理輔導之外，義工會定時到醫院、安老院舍或家居進行探訪，讓病者與家人在困苦時得著溫暖的關懷。去年，本會繼續在港九及新界不同的醫院進行義工服務，包括：沙田醫院、黃大仙醫院、律敦治醫院和靈實醫院。除了床邊關懷探訪，義工亦會在節日製作心意咭及手工，為住院院友送上祝福和及慰問。

於2023-24年，贐明會義工為4間醫院之紓緩科院友提供了近450次的關懷探訪，當中包括剪髮及茶水檔服務，服務超過2200小時，希望透過這些生活化的陪伴，為他們的人生最後階段增添多一份的支持及關懷。

6.2 醫院 / 院舍節日活動

每年在各個傳統節日，例如農曆新年、端午節、中秋節和聖誕節等，本會義工會到各合作醫院進行探訪和舉辦節日活動，為留院病人送上歡樂，讓他們雖然身在醫院，同樣感受到節日的氣氛。本會職員和義工更會準備不同的心意和禮物，送給病人和家屬，並即場為他們拍照，讓他們留下美好回憶。



6.3 義工培訓及持續支援

義工培訓是我們一直十分重視的一項工作，特別在醫院探訪及殯儀支援服務方面，義工們都擔當了不可或缺的角色。

義工訓練課程包括臨終關懷理念、醫護常識、殯儀知識及心理學等角度去讓義工認識紓緩治療、臨終及哀傷關懷等題目，為不同的末期病者和喪親人士提供關懷和支援服務。完成培訓後，本會義工在提供服務時，以朋輩或過來人的身份去配合本會的專業輔導服務，並擔當重要的支援角色，關懷面對死亡的末期病者和失去親人的喪親人士，以減低他們的社交孤單感。







7. 其他服務及工作匯報

本會去年於不同的傳播媒體，向社會大眾介紹本會服務，並不斷傳遞末期病患和哀傷關懷的信息，增加大眾關注及對服務需求的意識。而本會乃一所非政府資助的社會服務機構，營運經費需依靠慈善基金及社會大眾的捐款，而透過公眾更多認識本會及對服務的認同，有助更多資源支持機構服務。

7.1 九龍殯儀館捐款箱

本會承蒙九龍殯儀館的支持，繼續讓本會之捐款箱放置於他們的殯儀館內，以收集公眾人士的捐款（包括公眾捐出的吉儀）。得到社會大眾的熱心捐助，對機構的服務有著重要的幫助。籌得的捐款將進一步提升本會的喪親人士服務，協助更多有需要的人。

7.2『動 • 人情緣』動物晚晴及離世輔導服務 (自資服務)

除了個別輔導及同路人互助小組之外，去年7月，我們在中心舉辦一連兩日的「動・人」生死故事展暨交流日，以不同形式展示三十多位同路人與離世動物有關的物品/思念品/相片/短片，以及寫下那生死相伴的故事，同步更進行一系列的活動，包括主題講座、藝術心靈工作坊、義賣/義畫籌款及點唱/留言板訴心聲，主題講座由一班同路人及專業人士分享動物安樂死、遺物處理及生死教育相關課題，此活動有賴二十位同路人義務協助籌辦，更見大家對「延續愛」的信念。

另外，我們接受電視節目邀請分享如何面對動物晚年照顧及離世，希望讓更多社區人士更多關注這課題，並了解如何幫助自己面對哀傷或關懷有需要的動物主人。









THE COMFORT CARE CONCERN GROUP

Financial Statements

For the year ended 31st March, 2024

TSUI SHU YAN
Certified Public Accountant (Practising)

THE COMFORT CARE CONCERN GROUP

Report to the Councillors

The councillors have pleasure in presenting their annual report together with the audited financial statements for the year ended 31st March, 2024.

PRINCIPAL ACTIVITIES

The Comfort Care Concern Group (the "Association") is a non-profit making organisation. The principal activities of the Association are to cultivate health care professionals for promoting the comfort care to those involved in the dying process within the community and serve and educate the family of the terminally ill to deal with the dying process.

COUNCILLORS

The councillors served on the Association during the year and up to the date of this report were:

Chan Wing Kai	
Chen Wai Tsan	
Kwan Wai Man Cecilia	
Kwok Chi Tat Dorothy	
Kwok Hoi Yee	
Wu Kit Ying Wendy	
Yau So Chun	
Yeung Wai Fong Ellen	
Lee Wang	(Appointed on 19th December, 2023)

In accordance with article 37 of the Association's Article of Association, the terms of office of all members of the Association shall be two years, and they shall retire from office at the second Annual General Meeting next after that at which he or she is elected, but they shall be eligible for re-election provided that his/her total term of office on the same position shall not exceed a maximum of four consecutive years.

BUSINESS REVIEW

The Association falls within the reporting exemption under section 359 of the Hong Kong Companies Ordinance for the financial year. Accordingly, the Association is exempted from preparing a business review.

THE COMFORT CARE CONCERN GROUP

Report to the Councillors

FINANCIAL STATEMENTS

The results of the Association for the year ended 31 March, 2024 and the state of the Association's affairs at that date are set out in the statement of income and expenditure and statement of financial position on page 6 to 8.

PERMITTED INDEMNITY PROVISION

No permitted indemnity provision was in force during the year, or is in force at the date of this report, for the benefit of a councillor of the Association (whether made by the Association or otherwise) or a councillor of its holding companies or fellow subsidiaries (if made by the Association).

MANAGEMENT CONTRACTS

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

EQUITY-LINKED AGREEMENTS

No equity-linked agreements into which the Association entered subsisted at any time during the year.

AUDITORS

Messrs. Tsui Shu Yan Certified Public Accountant (Practising) is the Association's retiring Auditor who, being eligible, offers himself for re-election as your Auditor for the coming year.

For and on behalf of the Association

Kwok Chi Tat Dorothy
Chairman

Hong Kong, 7th November, 2024

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE COMFORT CARE CONCERN GROUP
(incorporated in Hong Kong as a company limited by guarantee and not have a share capital)

I have audited the financial statements of The Comfort Care Concern Group ("the Association") set out on pages 6 to 19, which comprise the statement of financial position as at 31st March, 2024, and the statement of comprehensive income, the statement of changes in equity and the cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants

Basis for opinion

I conducted my audit in accordance with Hong Kong Standards on Auditing ("HKSAs") 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I are independent of the Association in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and I have fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information

The councillors of the Association are responsible for the other information. The other information comprises the information included in the Report to the Councillors, but does not include the financial statements and my auditor's report thereon.

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

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

Responsibilities of Association and Those Charged with Governance for the Financial Statements

The councillors of the Association are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA, and for such internal control as the proprietor 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 councillors of the Association are responsible for assessing the Association'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 councillors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. This report is made solely to you, I do not assume responsibility towards of 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

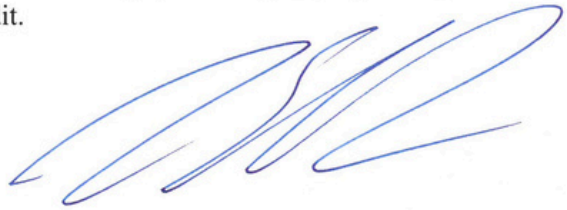
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the councillors.

- Conclude on the appropriateness of the councillors' 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 Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Unit 702, 7/F, Greenfield Tower,
Concordia Plaza,
1 Science Museum Road,
Tsim Sha Tsui East, Kowloon, Hong Kong.

Tsui Shu Yan
Certified Public Accountant (Practising)

Hong Kong, 7th November, 2024

THE COMFORT CARE CONCERN GROUP

Statement of Comprehensive Income

For the year ended 31st March, 2024

	Note	2024	2023
Income			
The Community Chest	(8)	$ 377,640	$ 318,700
The HK Jockey Club Charities Trust	(9)	1,952,000	1,667,000
One Off Fund from The HK Jockey Club Charities Trust		-	234,000
Jebsen Beverage Company Limited	(10)	1,041,440	926,495
Chau Hoi Shuen Foundation Limited		200,000	-
SWD Rent & Rates Subvention		138,892	-
Telefield Charitable Fund Limited		250,000	-
Other Donations		783,556	501,583
Other Income	(3)	101,619	130,430
Total Income		$ 4,845,147	$ 3,778,208
Expenditure			
Advertising		$ 9,784	$ 10,534
Accounting Fee		25,000	25,000
Audit Fee		-	-
Bank Charges		2,248	1,861
Cleaning		3,532	737
Contribution to Mandatory Provident Fund (MPF)		162,293	132,853
Depreciation		32,106	44,525
Electricity and Water		25,079	20,777
Insurance		15,831	14,563
Medical Expenses		8,869	530
Membership fee		2,423	8,930
Postage		2,553	2,877
Printing and Stationery		16,383	28,794
Programme Activity Expenses		224,578	329,231
Publication		13,547	16,086
Repairs and Maintenance		32,825	6,246
Rent & Rates		143,317	128,942
Secretarial Fee		105	105
Staff Salaries		3,244,122	2,657,062
Staff Training		33,930	32,300
Sundry Expenses		15,374	1,032
Telephone and Website Design		8,412	9,659
Transportation and Travelling		7,607	5,850
Total Expenditure		$ 4,029,918	$ 3,478,494

THE COMFORT CARE CONCERN GROUP

Statement of Comprehensive Income - continued

For the year ended 31st March, 2024

	Note	2024	2023
Surplus for the year	(5)	$ 815,229	$ 299,714
Accumulated Deficit Brought Forward		(172,311)	(472,025)
Surplus/(Accumulated Deficit) Carried Forward		$ 642,918	$ (172,311)

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

THE COMFORT CARE CONCERN GROUP

Statement of Financial Position

As at 31st March, 2024

	Note	2024	2023
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	(7)	$ 25,841	$ 50,027
Current Assets			
Accounts Receivable		$ 11,000	$ 10,800
Other Receivable		138,892	-
Utility Deposits		5,300	5,300
Cash and Cash Equivalents	(11)	2,170,996	1,460,476
		$ 2,326,188	$ 1,476,576
Current Liabilities			
Accounts Payable		$ 11,075	$ 27,487
Accrued Expenses		71,990	45,381
		$ 83,065	$ 72,868
Net Current Assets		$ 2,243,123	$ 1,403,708
Total Assets less Current Liabilities		$ 2,268,964	$ 1,453,735
NET ASSETS		$ 2,268,964	$ 1,453,735
Funded by:			
Reserves		$ 2,268,964	$ 1,453,735

Kwok Chi Tat Dorothy
Chairman

Wu Kit Ying Wendy
Honorary Treasurer

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

THE COMFORT CARE CONCERN GROUP

Statement of Changes in Reserve

For the year ended 31st March, 2024

	Fund Designated for funeral support services HKD	Fund Designated for bereaved volunteer services HKD	Fund Designated for child bereaved services HKD	Sub-total HKD	Surplus HKD	TOTAL HKD
As at 1/4/2022	633,549	192,497	800,000	1,626,046	(472,025)	1,154,021
Surplus for the year	-	-	-	-	299,714	299,714
Transfer	-	-	-	-	-	-
As at 31/3/2023	633,549	192,497	800,000	1,626,046	(172,311)	1,453,735
As at 1/4/2023	633,549	192,497	800,000	1,626,046	(172,311)	1,453,735
Surplus for the year	-	-	-	-	815,229	815,229
Transfer	-	-	-	-	-	-
As at 31/3/2024	633,549	192,497	800,000	1,626,046	642,918	2,268,964

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

THE COMFORT CARE CONCERN GROUP

Cash Flows Statement

For the year ended 31st March, 2024

		2024		2023
Cash Flows from Operating Activities				
Surplus for the year	$	815,229	$	299,714
Adjustments for :				
Depreciation		32,106		44,525
Interest Income		(18,279)		(2,015)
Interest on Lease Liability		-		-
Operating Surplus/(Deficit) before Changes in working capital		829,056		342,224
Increase/(Decrease) in Accrued Expenses		26,609		(27,581)
(Increase)/Decrease in Accounts Receivable		(200)		205,948
(Increase)/Decrease in Other Receivable		(138,892)		-
Increase/(Decrease) in Deferred Income		-		(65,940)
Increase/(Decrease) in Accounts Payable		(16,412)		(10,392)
Cash generated from/(used in) Operating Activities		700,161		444,259
Interest element on Lease Liability		-		-
Net Cash generated from/(used in) Operating Activities		700,161		444,259
Cash Flow from Investing Activities				
Interest Income		18,279		2,015
Additions of Plant and Equipment		(7,920)		(8,198)
Net Cash used in Investing Activities		10,359		(6,183)
Cash Flow from Financing Activities				
Principal Portion of Lease Payment		-		-
Net Cash used in Financing Activities		-		-
Net Increase/(Decrease) in Cash and Cash Equivalents	$	710,520	$	438,076
Cash and Cash Equivalents at beginning of year		1,460,476		1,022,400
Cash and Cash Equivalents at end of year	$	2,170,996	$	1,460,476
Analysis of the Balance of Cash and Cash Equivalents				
Cash and Bank Balances	$	2,170,996	$	1,460,476
Bank overdraft		-		-
	$	2,170,996	$	1,460,476

THE COMFORT CARE CONCERN GROUP

Notes to the Financial Statements

(1) General

The Comfort Care Concern Group ("the Association") is incorporated in Hong Kong as a company limited by guarantee and not having a share capital under the Hong Kong Companies Ordinance. Under the provision of the Association's Articles of Association, every member shall, in the event of the Association being wound up, contribute such amount as may required to meet the liabilities of the Association but not exceeding the sum of HK$1 each. The registered office of the Association is located at Room 303-305, Podium Floor, Lai Ho House, Lai Kok Estate, Cheung Sha Wan, Kowloon, Hong Kong.

The Association is a non-profit making organisation. The principal activities of the Association are to cultivate health care professionals for promoting the comfort care to those involved in the dying process within the community and serve and educate the family of the terminally ill to deal with the dying process.

(2) Basis of Preparation and Accounting Policies

The Association qualifies as a small private company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) 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 Small and Medium-sized Entity Financial Reporting Standard issued by the Hong Kong Institute of Certified Public Accountants and have been prepared under the accrual basis of accounting and on the basis that the company is a going concern.

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

(a) Revenue

Revenue is recognised when it is probable that the economic benefits will flow to the Association and when the revenue can be measured reliably, on the following bases:

(i) Donations and sponsorship income which are recognized on a cash receipt basis; function income is recognized when the event takes place; and

(ii) Interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest applicable.

(2) Basis of Preparation and Accounting Policies

(b) Taxation

The Association is exempted under Section 88 of the Inland Revenue Ordinance from any tax levied in Hong Kong by reason of being a charitable institution or trust of a public character.

(c) Property, Plant & Equipment

Property, plant & equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Office Equipment	4 years

(d) Impairment of Assets

An assessment is made at each balance sheet date to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment, intangible assets and long-term investments. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

(e) Foreign Currency Translation

The reporting currency of the Association is Hong Kong Dollars, which is the currency of the primary economic environment in which the Association operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the balance sheet date. Gains and losses on foreign exchange are recognised in the income statement.

(2) Basis of Preparation and Accounting Policies

(f) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

(g) Trade and Other Receivables

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the income statement.

(h) Cash and Cash Equivalents

Cash comprises cash on hand and at bank and demand deposits with bank. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Trade and other payables

Trade and other payables are initially measured at fair value and, after initial recognition, at amortised cost, except for short-tem payables with no stated interest rate and the effect of discounting being immaterial, that are measured at their original invoice amount.

(j) Leases

Leases that transfer substantially all the rewards and risks of ownership of assets to the Association, are accounted for as finance leases. At the inception of a finance lease, the cost of the leased asset is capitalised at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to the income statement.

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term.

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

(3) Other Income

	2024	2023
Honorarium Income	$ 52,000	$ 94,480
Interest Income	18,279	2,015
Sundry Income	31,340	33,935
	$ 101,619	$ 130,430

(4) Income Tax Expense

No provision for Hong Kong Profits Tax has been made in the financial statements of the Association as the Association is an approved charitable institution. It is exempted from payment of tax by virtue of Section 88 of the Inland Revenue Ordinance.

(5) Surplus/(Deficit) for the year

The Association's surplus/(Deficit) for the year is stated after :

	2024	2023
Charging:		
Auditor's remuneration	$ -	$ -
Depreciation	32,106	44,525
Staff costs excluding remuneration of executive committee members		
- Salaries and Allowances	3,244,122	2,657,062
- Employer's MPF contributions	162,293	132,853
- Staff Training	33,930	32,300
and Crediting:		
Interest Income	18,279	2,015

(6) Remuneration of Councillors

No councillors are remunerated in the capacity as councillors.

(7) Property, Plant & Equipment

	Office Equipment	Total
Cost		
At 1 April, 2022	$ 169,900	$ 169,900
Additions	8,198	8,198
Disposal	-	-
At 31 March, 2023	178,098	178,098
Additions	7,920	7,920
Disposal	-	-
At 31 March, 2024	$ **186,018**	$ **186,018**
Accumulated Depreciation		
At 1 April, 2022	$ 83,546	$ 83,546
Charge for the year	44,525	44,525
Written Back	-	-
At 31 March, 2023	128,071	128,071
Charge for the year	32,106	32,106
Written Back	-	-
At 31 March, 2024	$ **160,177**	$ **160,177**
Net Book Value		
At 31 March, 2023	$ 50,027	$ 50,027
At 31 March, 2024	$ **25,841**	$ **25,841**

(8) The Community Chest

	2024	2023
Income:		
Grants from The Community Chest	$ 268,700	$ 268,700
One-off Grant from The Community Chest	53,740	50,000
Capital Project Reimbursement	55,200	-
	$ 377,640	$ 318,700

(9) Grant from The HK Jockey Club Charities Trust

	2024	2023
Income:		
Grant from The HK Jockey Club Charities Trust	$ 1,952,000	$ 1,667,000
Grant from The HK Jockey Club Community Sustainability Fund	-	-
	$ 1,952,000	$ 1,667,000
Expenses:		
Programme expenses	$ 35,789	$ 38,834
Salaries	2,225,393	1,864,747
Others Administrative Expenses	81,762	24,155
Indirect Administrative Cost	124,099	118,653
	$ 2,467,043	$ 2,046,389
Deficit subsidized by The Comfort Care Concern Group General Fund	$ (515,043)	$ (379,389)

(10) Grant from Jebsen Beverage Company Limited

	2023	2022
Project Title : Towards the Better Life 2021/22 (Year 1)	1/4/2022 - 20/7/2022	21/7/2021 - 31/3/2022
Balance b/f	$ 497,474	$ -
Grant received during the year	-	989,040
	497,474	989,040
Less : Expenses		
Programme expenses	67,488	$ 29,905
Salaries	268,082	461,661
	335,569	$ 491,566
Surplus	$ 161,905	$ 497,474
Balance transfer to Project Year 2	(161,905)	-
balance c/f	$ -	$ 497,474

	2024	2023
Project Title : Towards the Better Life 2022/23 (Year 2)	1/4/2023- 25/8/2023	26/9/2022 - 31/3/2023
Balance transfer from Project Year 1	$ -	$ 161,905
Balance b/f	544,520	-
Grant received during the year	-	926,495
	544,520	1,088,400
Less : Expenses		
Programme expenses	83,968	131,872
Salaries	427,992	412,008
	511,960	543,880
Surplus	$ 32,560	$ 544,520
Balance transfer to Project Year 3	(32,560)	-
balance c/f	$ -	$ 544,520

The balance of Grant included in The Comfort Care Concern Group general fund.

(10) Grant from Jebsen Beverage Company Limited (continued)

Project Title : Towards the Better Life 2023/24 (Year 3)	2024
	15/10/2023 - 31/3/2024
Balance transfer from Project Year 2	$ 32,560
Grant received during the year	1,041,440
	1,074,000
Less : Expenses	
Programme expenses	55,969
Salaries	382,786
	438,755
balance c/f	$ 635,245

The balance of Grant included in The Comfort Care Concern Group general fund.

(11) Cash and Cash Equivalents

	2024	2023
Cash at Bank	$ 2,169,132	$ 1,445,278
Cash in Hand	1,864	15,198
Cash and cash equivalents in the Statement of Financial Position	2,170,996	1,460,476
Bank Overdrafts	-	-
Cash and cash equivalents in the Cash Flow Statement	$ 2,170,996	$ 1,460,476

(12) Employee Benefit Obligations

The Association 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 HK$30,000. Contributions to the plan vest immediately.

(13) Commitments under Operating Lease

At the reporting date, the Association had outstanding commitments under non-cancellable operating lease, which would fall due as follows:

		2024		2023
As Lessee				
Within one year	$	124,992	$	124,992
In the second to fifth years inclusive		-		124,992
	$	124,992	$	249,984

(14) Approval of Financial Statements

The financial statements are approved and authorised for issue by the councillors on 7th November, 2024.

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THE COMFORT CARE CONCERN GROUP
捐款表格 Donation Form

本人 / 公司 / 團體樂意支持 貴會，並以以下方式作出捐款：
I would like to donate to CCCG with the following details:

捐款金額 Donation amount：

☐ $200 ☐ $300 ☐ $500 ☐ $1,000 ☐ 其他Other：_____

捐款方法Donation Method：

☐ 網上信用卡捐款Donation by Credit Card (Visa / Master Card)
(捐款網址website：https://www.cccg.org.hk)

☐ 繳費靈PPS (贖明會商戶編號：9331)
PPS (The Comfort Care Concern Group Merchant No. : 9331)

☐ 劃線支票Crossed cheque (支票號碼Cheque number:_____)
(抬頭請寫「贖明會」Please make cheque payable to "The Comfort Care Concern Group")

☐ 銀行入賬Bank-in (匯豐銀行賬戶HSBC account 441-264702-001)
(請將**入數紙**連同本頁郵寄/傳真/電郵回本會，以便發出正式捐款收據。
Please mail/fax/email the bank-in slip and this donation form back for the issue of donation receipt)

捐款人資料 Personal details：

* 捐款人/公司名稱Name：
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衷心感謝你的支持
Thank you for your support



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To ： 贖明會
THE COMFORT CARE CONCERN GROUP

香港九龍長沙灣麗閣邨麗荷樓三樓平台303-305室
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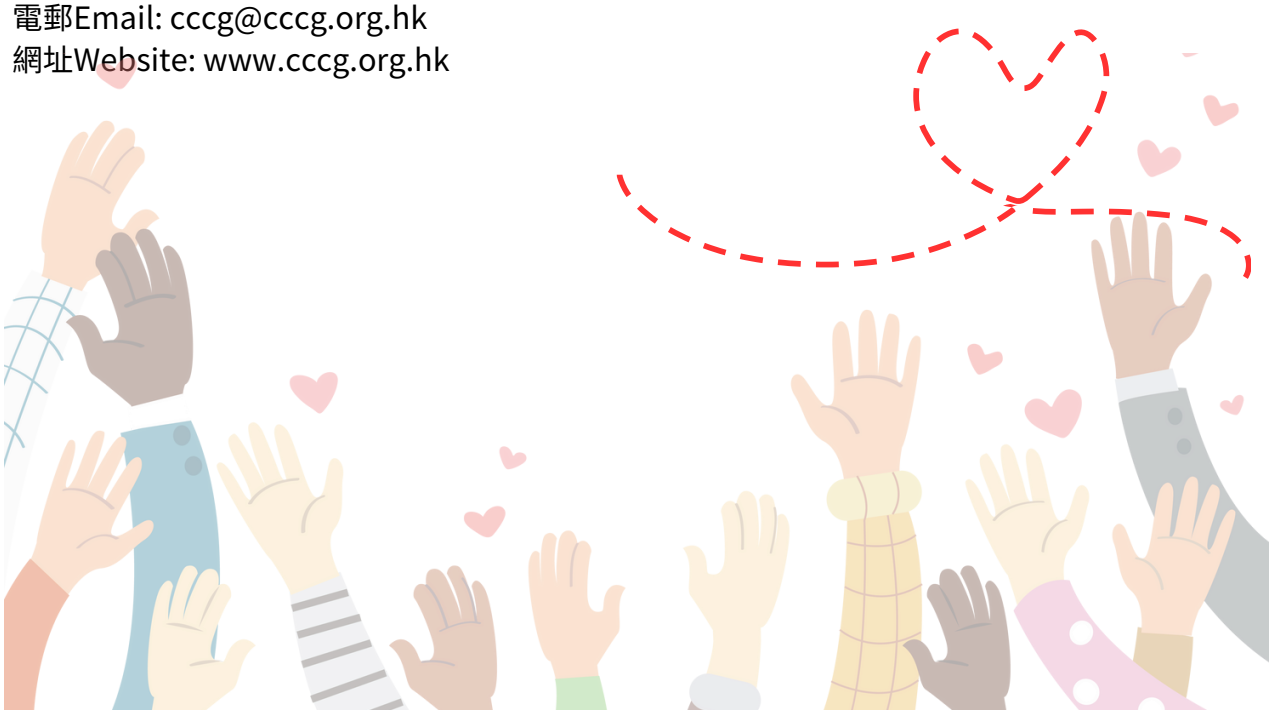

鳴 謝

衷心感謝各團體、公司、個人及義工對本會的支持和鼓勵

主要資助團體/基金

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香港公益金

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THE COMMUNITY CHEST
會員機構 MEMBER AGENCY

HKCSS 社聯
機構會員
AGENCY MEMBER

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贖明會