



# 自閉症人士福利促進會

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS



## 年報

ANNUAL REPORT

2020年4月1日

至

2022年3月31日



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註：為了令讀者能更清晰了解本會工作，雙年報由2019年起進行改革。每兩年發行一次的「雙年報」，所包含的會務及財務報告，覆蓋時期會由雙數年的4月1日至下一個雙數年的3月31日。

# 本會歷史

本會由一群熱心的自閉症兒童家長於1982年所創立，乃政府註冊慈善團體。原名為「自閉症兒童福利促進會」，1985年改名為「自閉症人士福利促進會」。本會深覺社會人士對自閉症了解有限，而政府所提供之服務亦不足，所以家長們自發創立組織，希望加強公眾對自閉症的認識，並為自閉症人士謀福利，助人自助。除了家長外，亦有不少熱心人士積極協助推動會務。

本會於創辦初期並沒有獨立的會址，只能借用熱心家長的住址或辦公室處理會務及通訊，又或借友好機構的一張桌子作為辦公之用。直至1988年5月，本會在深水埗上李屋村租用到一個小單位，從此才開始擁有獨立的會址，使會務更能順利推行。由於上李屋村在1990年進行重建，本會再搬入現時石硤尾的會址。入伙初期，會址的裝修及設施非常簡陋，亦只得一名家長兼職處理會務。其後，多得Duty Free免稅店的義賣捐款及九龍職業訓練局的義務裝修，令會務慢慢踏上軌道。到了1992年2月，本會開始聘請全職導師和職員，將服務更有效地推廣出去。而為了提高本會的透明度及運作，於2004年2月2日註冊為有限公司。

時至今日，本會繼續積極為自閉症人士及其家庭尋求福利，致力推動自閉症人士的復康治療服務，舉行家庭舒緩壓力活動，倡議和諧社會傷健共融。本會服務得以順利推行，有賴社會各界善心人士及團體的支持和協助。本會全人，在此致萬分感謝。



## 本會歷史

1. 引起大眾對自閉症的認識
2. 為自閉症人士謀求福利
3. 加強及促進政府對自閉症兒童的教育
4. 促進自閉症人士的復康

# 本會架構

委員會



中心職員



左起：何詠詩女士、何詠霜女士、劉嘉慧女士、  
潘炳南先生、吳玉菁女士、李雪琴女士

## 2020-22年度 委員會會員

主席 劉嘉慧女士

副主席 潘炳南先生

秘書兼復康 何詠霜女士

財政 李雪琴女士

聯絡 吳玉菁女士

總務 何詠詩女士

康樂 關敏池女士

## 核數師

永豐會計事務所有限公司：

2020-21 陳中武執業會計師

2021-22 旭晨會計師事務所有限公司

# 主席的話

各位會員、朋友：

2021年在新冠疫情持續下過去，然而，2022年則在變種病毒的傳播下開始了。無論今年的疫情如何，也期望「宅」快些離開，讓大家回復往日開心和健康的正常生活。

在過去一年，本會除了增加單對單或小組授課外，亦同時增請兼職導師推行多項訓練和治療，令更多會員在疫情期間仍有學習機會。同時，我們亦繼續為會員申請和提供各項優惠和服務。

本會2022年12月3日(星期六)，將會在九龍區公開賣旗籌款(社署批准編號：FD/R001/2022)，期望大家齊心，出力和支持捐助，或做賣旗義工，協助本會籌募營運和活動經費。多謝大家。

祝願各位 身體健康。

劉嘉慧

2020-22年度委員會主席

2022年1月3日



# 工作報告

## 1. 治療及訓練課程

治療和訓練能有效提升自閉症人士的認知、情緒、社交、言語、大小肌肉等各方面能力，借此協助自閉症患者走入社會、融入社群。然而坊間的課程通常都非常昂貴，非一般家庭所能承擔，他們急需社會的援助與支持。本會以服務自閉症人士及其家庭為己任，向以低收費甚至免費為會員提供各種治療和訓練。

2020-22年度，新冠肺炎疫情肆虐全球，有些時候，學校停課、工場停工，以減少因人群聚集而感染疫症的風險，部份自閉症患者因此而出現能力倒退的情況。為幫助患者復康，在疫情回穩時，本會特別增聘導師推行更多的課程，以祈幫助更多的學員得到復康訓練和治療的機會。



# 工作報告

是年度，在本會接受復康治療及訓練的會員超過1600人次，舉行課程時間超過1700個小時。治療和訓練課程包括：

個別音樂治療

小組音樂治療

個別鋼琴訓練

個別訓練(樂器)

活力節拍 wou bom ba

個別表達藝術治療

小組創意藝術治療

小組繪畫班

小頭腦大創意(手工藝、小手肌、認知、舒發情感)

遊戲社交小組

遊戲全方位學習GOGOGO

個別言語治療

個別言語訓練

個別訓練(認知,言語)

個別職業治療

個別感統治療

個別訓練(感統、大小肌肉、專注、記憶力)

綜合訓練(表達、溝通、情緒、認知、社交、大小肌肉)

個別訓練(遊戲、社交、認知、情緒)

個別訓練(社交、溝通、表達)

個別社交訓練

個別訓練(行為改善)



感謝余兆麒醫療基金撥款，推行言語治療和職業治療，將於2022-24年度舉行，為超過72學員提供576次復康治療。另外，基金亦贊助本會裝修治療室和會址，讓會員和訪客在安全的環境下活動。

感謝伊利沙伯女皇弱智人士基金撥款，出版「自閉症人士家長之家居訓練手冊」，預計於2023年出版。

# 工作報告

## 2. 社交及群體生活

每個自閉症人士都各有個性，各有不同的特質。有些人的記憶力、觀察力十分強，有些人的較被動，社交能力較弱。透過集體活動，可以讓他們在愉快的情境下，多與別人溝通與交流，提升社交技巧。

受新冠肺炎疫情影響，為降低傳染風險，本會有限度地開辦集體活動，舉行超過70日活動，參與會員超過400人次，義工300人次，活動包括：

### 開心星期六 暑期班





# 工作報告

## 3. 康樂及體育活動

自閉症人士的感官觸覺與常人不同，他們有時會有卷縮身體來保護自己的習慣，因而令筋骨與肌肉特別僵硬，動作不靈活，看似很古怪。本會希望透過運動，讓自閉症人士伸展筋骨，學習靈活使用肢體。同時，運動不單可以鍛鍊體格、保護自己，還可以學習遵守紀律、合群。

可是，自閉症人士的家庭通常會為子女報讀多項提昇成績的課程，每月經濟負擔不輕，所以，較不願意承擔康體活動的開銷。況且，坊間教授有殊學習需要的運動課程，數量不多，兼且昂貴。因此，本會舉辦多項康樂及體育活動，希望讓更多基層家庭的子女，可以免費或低收費來享受運動的樂趣，和提昇感官能力。

雖然受新冠肺炎疫情影響，本會在疫情緩和時有限度舉行集體的康體活動。是年度，超過200人次受惠，活動包括：

田徑班  
瑜珈班  
功夫班  
魔術班



# 工作報告

## 4. 家長支援與減壓

在教養自閉症子女的旅途中，家長都會經常思考，考量著甚樣做才是教導自己子女的最佳方法，滿腦子存著不確定和困惑。有時，甚至遇上無計可施的難題，獨個兒轉，也轉不出答案。故此，本會舉行多項家長支援活動，提供機會給家長聆聽專業意見，家長又可與同路人分享心得，更可以舒解生活壓力，為漫漫的人生旅途加油，一同向前，行得更遠。

由於疫情關係，原定舉行的活動均無奈地要取消，包括：空中瑜伽班、卡拉OK大會、毛冷勾公仔、手工沐浴球工作坊、快樂同盟活動等，是年度主要派發防疫物資和食物，幫助家庭共渡時艱。

雖然集體活動因為疫情而減少，但本會為了將來而作出準備，本年度為會址進行多項翻新工程。



# 工作報告

## 5. 家庭和睦親子樂

居住於香港這個大都會，人口稠密，節奏急速，市民面對工作、生活，普遍都會感到壓力。即使是一家人，都可能會為鎖事產生磨擦；面對教養子女，意見就更多；如果子女有特殊需要，一家人所面對的壓力、分歧就更大。在疫情下，很多家庭被困多月，子女不能上學，家長要長時間留家照顧家庭，壓力非常大。故此，本會舉行親子活動，促成家人維繫感情的橋樑，攜手向前未來前行。

本會原定舉行的2020年及2022年春季旅行、秋季宿營等多項家庭活動，因為疫情需要取消，但是仍會細規模地舉行親子活動：

秋季旅行-沙頭角秘境打卡購物樂  
海洋公園同樂日  
香港共融樂團「觸感·色彩共融慈善音樂會」  
港樂BBC演奏會



# 工作報告

## 6. 公眾教育及社會倡導

本會除了為自閉症人士提供復康服務、為自閉症人士家庭提供支援和福利之外，亦致力向政府爭取自閉症人士權益、大力推廣公眾教育，祈望加強政府和社會各界對自閉症人士及其家庭的關注與支援，提升市民大眾對自閉症的理解和包容。社會和諧共融，市民便能安居樂業。

本會今年度繼續於屋村懸掛和張貼，希望提高市民對自閉症的認識。此外，本會出席多個組織合作會議，聯合本港多個慈善團體一起研究社會政策，推動政府為有特殊需要人士提供更完善的福利及服務。

本會特別要向多個團體/組織/人士作出鳴謝，感謝是年度對本會的幫助和捐助，讓本會得以順利推行服務，令社會人士更加關注自閉症人士的權益，包括：社會福利署義工隊為本會進行翻新工程、立邦油漆公司送出油漆和工具、言語治療師姜芷婷小姐送出教學故事繪本及捐助、沙田第一城義賣書捐助、多間商戶向會員提供購物優惠、幫助推行活動的義工等，名單眾多，詳列於年報第34-35頁。感恩各界的支持和協助。



## SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS REPORT OF THE EXECUTIVE COMMITTEE FOR 2021

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The executive committee members have pleasure in presenting their report and audited financial statements for the year ended 31 March 2021

### PRINCIPAL ACTIVITIES

The principal activities of the Society during the year were to enhance the awareness of the nature and needs of the autistic persons in the community, promote the education of young autistic children as well as assisting the rehabilitation of autistic persons. The summary and description of the activities held have been set out in the Society's website [www.swap.org.hk](http://www.swap.org.hk).

### FINANCIAL RESULTS

The results and cash flows for the year ended 31 March 2021 and the state of affairs of the Society at that date are set out on pages 6 to 16 in the financial statements.

### MEMBERS OF THE EXECUTIVE COMMITTEE

The executive committee members of the Society who held office during the year were:

Lau Ka Wai Pauline	
Ho Wing Sze Anna	Appointed on 5 December 2020
Lee Suet Kam	
Poon Ping Nam	Resigned on 5 December 2020
Mak Fung Ling	
Ho Wing Sheung Louise	Resigned on 5 December 2020
Cheung King Chung Roger Russell	Resigned on 5 December 2020
Lau Chi Po	Resigned on 5 December 2020
Lau Kwok Wai Wallace	Resigned on 5 December 2020
Ng Yuk Ching Sally	Appointed on 5 December 2020
Kwan Mun Chi	Appointed on 5 December 2020

In accordance with the Society's Articles of Association, all the existing members of the Executive Committee remain in office.

## SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS REPORT OF THE EXECUTIVE COMMITTEE FOR 2021

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### EXECUTIVE COMMITTEE MEMBERS' INTERESTS IN CONTRACTS

There were no contracts of significance to which the Society was a party and in which an executive committee member had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

### MANAGEMENT CONTRACTS

No contracts of significance concerning the management and administration of the whole or any substantial part of the activities of the Society were entered into or subsisted during the year.

### PERMITTED INDEMNITY PROVISION

At the time of approval of this report, there are no permitted indemnity provisions in force for the benefit of one or more executive committee members of the Society.

### AUDITORS

Messrs. Tommy CM Chan Certified Public Accountant, was appointed as auditor of the company. A resolution will be proposed at the forthcoming annual general meeting to re-appoint Messrs. Tommy CM Chan Certified Public Accountant as auditor of the Company

On behalf of the Executive Committee



Lau Ka Wai Pauline  
Chairman

**Tommy CM Chan**

**CERTIFIED PUBLIC ACCOUNTANT**

陳中武註冊執業會計師

Room 22, 5/F, Hung To Centre, 94-96 How Ming Street,  
Kwun Tong, Kowloon, Hong Kong

**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF  
SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS**  
(Incorporated in Hong Kong with limited liability)

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## Opinion

We have audited the financial statements of Society for the Welfare of the Autistic Persons ("the Society") set out on pages 6 to 16, which comprise the statement of financial position as at 31 March 2021, and the income and expenditure statement, statement of changes in equity and statement of cash flow for the year ended 31 March 2021 and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Society give a true and fair view of the financial position of the Society as at 31 March 2021 and of its surplus and cash flows for the year ended 31 March 2021 in accordance with the Hong Kong Financial Reporting Standard ("HKFRS") issued by the Hong Kong Institute of Certified Public Accountants ("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 ("HKSAAs") 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 Association 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 executive committee members are responsible for the other information. The other information comprises the information included in the Report of executive committee members as well as the detailed income and expenditure, 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.

**Tommy CM Chan**

**CERTIFIED PUBLIC ACCOUNTANT**

陳中武註冊執業會計師

Room 22, 5/F, Hung To Centre, 94-96 How Ming Street,  
Kwun Tong, Kowloon, Hong Kong

**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF  
SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS**  
(Incorporated in Hong Kong with limited liability)

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## Responsibilities of Executive Committee Members for the Financial Statements

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

In preparing the financial statements, the executive committee members 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 executive committee either intend to liquidate the Society 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 HKSAAs 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 HKSAAs, 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.

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS**  
**INCOME AND EXPENDITURES STATEMENT**  
**YEAR ENDED 31 MARCH 2021**

	Note	2021 HK\$	2020 HK\$
Revenue	4	286,219	805,772
Other revenue	4	539,043	489,913
Expenditure		(940,372)	(1,499,203)
Deficit for the year	5	(115,110)	(203,518)

**Auditor's Responsibilities for the Audit of the Financial Statements**

- 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee.
- Conclude on the appropriateness of the executive committee's 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 Society'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 Society 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 the executive committee 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.



  
Tommy CM Chan  
Certified Public Accountants (Practising)  
Hong Kong

Date:

The annexed notes form an integral part of these financial statements.

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
STATEMENT OF FINANCIAL POSITION - 31 MARCH 2021**

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	Note	2021 HK\$	2020 HK\$
<b>ASSETS</b>			
<b>Current assets</b>			
Utility deposits		11,560	11,560
Bank and cash balance		2,220,119	2,359,227
		2,231,679	2,370,787
<b>Less : Current liabilities</b>			
Accrued expenses		43,405	67,403
<b>NET ASSETS</b>		<b>2,188,274</b>	<b>2,303,384</b>
<b>CAPITAL AND RESERVES</b>			
<b>Financed by:</b>			
General Fund	6	1,547,670	1,662,780
Foundation Fund	7	640,604	640,604
		<b>2,188,274</b>	<b>2,303,384</b>

Approved by:

  
Chairman  
Lau Ka Wai Pauline

  
Executive Committee Member

The annexed notes form an integral part of these financial statements.

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
STATEMENT OF CHANGES IN EQUITY  
YEAR ENDED 31 MARCH 2021**

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	General fund HK\$	Foundation fund HK\$	Total HK\$
Balance at 1/4/2020	1,662,780	640,604	2,303,384
Deficit for the year	(115,110)	-	(115,110)
Balance at 31/3/2021	<u>1,547,670</u>	<u>640,604</u>	<u>2,188,274</u>

The annexed notes form an integral part of these financial statements.



**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
STATEMENT OF CASH FLOW - 31 MARCH 2021**

9

	2021 HK\$	2020 HK\$
<b>Cash flows from operating activities</b>		
Deficit for the year	(115,110)	(203,518)
<b>Operating surplus before working capital changes</b>	(115,110)	(203,518)
Increase in deposit	-	(50)
Decrease/ (increase) in accrued expenses	(23,998)	60,903
<b>Net cash used in operating activities</b>	(139,108)	(142,665)
<b>Cash and cash equivalents at beginning of the year</b>	2,359,227	2,501,892
<b>Cash and cash equivalents the ended of the year</b>	2,220,119	2,359,227

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2021**

10

**1. GENERAL**

The Society is a company incorporated in Hong Kong with limited liabilities by guarantee and without share capital. The liability of individual members is limited by guarantee not exceeding an amount of HK\$500 for each member.

The principal activity of the Society during the year was to promote the welfare of the autistic persons in the community, promote the education of young autistic children as well as assisting the rehabilitation of autistic persons.

**2. STATEMENT OF COMPLIANCE**

The Society's financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accounts (HKICPA), accounting principles generally accepted in Hong Kong. These financial statements also comply with the applicable requirements of the Hong Kong Companies Ordinance. A summary of the significant accounting policies adopted by the Society is set out in note 3.

The HKICPA has issued certain new and amended HKFRSs that are first effective or available for early adoption for the current accounting period of the Society. Note 3 provides information on any changes in accounting policies resulting from initial application of these developments. The adoption of these new and amended HKFRSs did not result in significant changes to the Society's accounting policies applied in these financial statements for the years presented. The Society has not applied any new standard or interpretation that is not yet effective for the current accounting period.

The preparation of financial statements in conformity with HKFRSs requires the use of certain key assumptions and estimates. It also requires the directors to exercise its judgments in the process of applying the accounting policies. The areas involving critical judgments and areas where assumptions and estimates are significant to these financial statements.

**3. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared under the historical cost convention.

**Revenue recognition**

All income are recognized on receipts basis.

The annexed notes form an integral part of these financial statements.

## SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2021

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### 3. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

#### Taxation

The Society is classified as a charitable body under Section 88 of the Inland Revenue Ordinance. Taxation is not applicable to the Society.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank that are readily convertible into known amounts of cash and which are subject to an insignificant risks of changes in value, having been within three months of maturity at acquisition.

#### Foundation Fund

Foundation Fund represents the foundation fund and the accumulated surplus transferred from the Society which was incorporated under the Societies Ordinance.

#### Rent and Rates Reserve Fund

Excess of deficit of rent and rates refunded by the Social Welfare Department is transferred from the General Fund and credited to the Rent and Rates Reserve Fund.

### 4 REVENUE AND OTHER REVENUE

The principal activities of the Society during the year were organized a number of activities to raise the awareness of the needs of the autistic persons in the community and enhance the welfare of them.

The amount of revenue recognized during the year is as follows:

	2021 HK\$	2020 HK\$
Revenue		
Membership fee received	17,600	28,400
Donation received	200,457	113,592
Proceeds from flag days held on 04/01/2020	-	392,657
Programme fee received	68,162	271,123
	<u>286,219</u>	<u>805,772</u>

## SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2021

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### 4 REVENUE AND OTHER REVENUE (Cont'd)

	2021 HK\$	2020 HK\$
Other revenue		
2018-20 One-off special fund from the Social Welfare Departments	-	10,000
2018-20 general fund from Social Welfare Department	100,000	200,000
2020-21 general fund from Social Welfare Department	100,000	-
2020-21 Public Education Fund from LWD	12,632	-
Anti-virus fund from Social Welfare Department	12,000	11,000
Bank interest income	43	2,396
Employment Support Scheme	100,500	-
Fund from Correctional Services Department	14,736	2,944
Lottery Fund from Social Welfare Department	-	34,941
Other grants from institutions	-	19,000
Refund of rent and rates from the Social Welfare Department	199,132	209,632
	<u>539,043</u>	<u>489,913</u>

### 5. DEFICIT FOR THE YEAR

Deficit for the year is arrived after charging the followings:-

	2021 HK\$	2020 HK\$
Audit fee	6,500	6,500
Other staff costs		
- MPF contributions	23,440	25,449
- Salaries and allowance	323,885	550,042

### 6. GENERAL FUND

	2021 HK\$	2020 HK\$
Balance brought forward	1,662,780	1,866,298
Transferred from income and expenditures statement	(115,110)	(203,518)
Balance carried forward	<u>1,547,670</u>	<u>1,662,780</u>

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2021**

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**7. FOUNDATION FUND**

2021 HK\$	2020 HK\$
640,604	640,604

Balance brought forward from the Society incorporated under the Societies Ordinance and carried forward

**8. EXECUTIVE COMMITTEE MEMBERS' EMOLUMENTS**

None of the executive committee members received any emoluments during the year.

**9. TAXATION**

No Hong Kong Profits Tax has been provided for in the financial statements as the Society is exempted from profits tax under Section 88 of the Inland Revenue Ordinance.

**10. FLAG DAY – PROCEEDS OF THE DONATIONS COLLECTED**

The Society held a flag day on 4 January 2021 and the details are as follows:

2021 HK\$	2020 HK\$
-	392,657
-	24,880
-	367,777
-	-
-	32,953
-	26,811
-	22,986
-	285,027
-	367,777
-	-
-	-

Proceeds from flag day  
Less: Direct expenditure

Usage of the donations collected

- Activity expenses  
- Administrative expenses  
- Part-time staff cost  
- Salaries and allowances

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2021**

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**11. 2018-20 ONE-OFF SPECIAL FUND FROM THE SOCIAL WELFARE DEPARTMENT**

2021 HK\$	2020 HK\$
-	10,000
-	10,000
-	(25,095)
-	(5,095)

Balance brought forward

2018-20 One-off special fund

Less: It equipment

Deficit of proceeds in general fund

**12. 2018-20 GENERAL FUND FROM THE SOCIAL WELFARE DEPARTMENT**

2021 HK\$	2020 HK\$
(113,571)	(37,495)
100,000	200,000
(13,571)	162,505
11,899	21,858
-	99,418
77,400	154,800
2,000	-
91,299	276,076
(104,870)	(113,571)

2018-20 general fund balance brought forward

2018-20 general fund from the Social

Welfare Department

Less: Direct expenditure

Printing and stationery

Program expenses

Salary

Audit fee

Deficit of proceeds in general fund

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2021

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SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2021

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13. 2020-22 GENERAL FUND FROM THE SOCIAL WELFARE DEPARTMENT

	2021 HK\$	2020 HK\$
2020-22 general fund from the Social Welfare Department	100,000	-
	<u>100,000</u>	<u>-</u>
Less: Direct expenditure		
Printing and stationery	4,365	-
Program expenses	1,129	-
Salary	79,200	-
Miscellaneous	10,000	-
	<u>94,694</u>	<u>-</u>
Surplus of proceeds in general fund	<u>5,306</u>	<u>-</u>

14. 2020-21 Public Education Fund from LWD

	2021 HK\$	2020 HK\$
2020-21 Public Education Fund from LWD	12,632	-
	<u>12,632</u>	<u>-</u>
Less: Direct expenditure		
Printing and stationery	9,232	-
Postage	2,000	-
Design fee	2,400	-
Miscellaneous	268	-
	<u>13,900</u>	<u>-</u>
Deficit of proceeds in general fund	<u>(1,268)</u>	<u>-</u>

15. FINANCIAL RISK MANAGEMENT

The Society's activities do not expose it to any significant financial risk.

16. LIMITED BY GUARANTEE

The Society is limited by guarantee and does not have a share capital.

17. COMPARATIVE FIGURES

Where necessary, certain comparative figures have been reclassified to conform with changes in presentation in the current year.

18. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorized for issue by the Society's Executive Committee on

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
DETAILED INCOME AND EXPENDITURES STATEMENT  
YEAR ENDED 31 MARCH 2021  
(for management purpose only)**

Appendix i

	2021 HK\$	2020 HK\$
<b>REVENUE</b>		
Membership fee received	17,600	28,400
Donation received	200,457	113,592
Proceeds from flag days held on 4 January 2020	-	392,657
Programme fee received	68,162	271,123
	<b>286,219</b>	<b>805,772</b>
<b>OTHER REVENUE</b>		
Refund of rent and rates from the Social Welfare Department	199,132	209,632
2018-20 general fund from Social Welfare Department	100,000	200,000
2020-22 general fund from Social Welfare Department	100,000	-
2018 One-off special fund from the Social Welfare Departments	-	10,000
2020-21 Public Education Fund from LWD	12,632	-
Employment support scheme	100,500	-
Anti-virus fund from Social Welfare Department	12,000	11,000
Bank interest income	43	2,396
Fund from Correctional Services Department	14,736	2,944
Lottery Fund from Social Welfare Department	-	34,941
Other grants from institutions	-	19,000
	<b>539,043</b>	<b>489,913</b>
<b>EXPENDITURES</b>		
	<b>825,262</b>	<b>1,295,685</b>
<b>DEFICIT FOR THE YEAR</b>	<b>(940,372)</b>	<b>(1,317,866)</b>
	<b>(115,110)</b>	<b>(22,181)</b>

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS  
EXPENDITURES  
YEAR ENDED 31 MARCH 2021  
(for management purpose only)**

Appendix ii

	2021 HK\$	2020 HK\$
2018-20 general fund expenses	91,299	276,076
2020-22 general fund expenses	94,694	-
2020-21 Public Education Fund from LWD	13,900	-
2018-20 One-off special fund expenses	-	25,095
Anti-virus fund expenses	23,625	5,044
Audit fee	6,500	6,500
Bank charges	660	714
Bank OD interest	-	-
Correctional Services Department fund expenses	13,500	11,200
Flag day expenses	-	24,880
Insurance	17,653	16,706
IT equipment	5,220	7,522
Lottery Fund from Social Welfare Department expenses	-	36,096
MPF contributions	23,440	25,449
Postage and courier	1,776	233
Printing and stationery	362	4,046
Private institutions grant expenses	-	50,218
Programme expenses	44,285	183,553
Rent and rates	199,132	209,632
Repairs and maintenance	68,187	122,124
Salaries and allowances	323,885	395,242
Secretarial expenses	3,210	-
Sundry expenses	3,065	8,644
Utility expenses	5,979	90,229
	<b>940,372</b>	<b>1,499,203</b>

**Society For The Welfare of the Autistic Persons**  
**自閉症人士福利促進會**  
**Executive committee members' report**

Page 1

The Executive committee members present their annual report and the audited financial statements of the Society for the year ended 31 March 2022.

**Principal activities**

The principal activities of the Society are to enhance the awareness of the nature and needs of the autistic persons in the community, promote the education of young autistic children as well as assisting the rehabilitation of autistic persons. The summary and description of the activities held have been set out in the Society's website [www.swap.org.hk](http://www.swap.org.hk).

**The state of the Society's affairs and appropriations**

The state of affairs of the Society as at 31 March 2022 are set out in the annexed financial statements on pages 6 to 21.

**Permitted Indemnity Provision**

At no time during the financial year were there any permitted indemnity provision in force for the benefit of Executive committee members of the Society.

**Executive committee members**

The Executive committee members who held office during the year and up to the date of this report were:

Ho Wing Sheung Louise  
 Ho Wing Sze Anna  
 Kwan Mun Chi  
 Lau Ka Wai Pauline  
 Lee Suet Kam  
 Ng Yuk Ching Sally  
 Poon Ping Nam

There being no provision in the Society's Articles of Association for retirement by rotation, the Executive committee members continue in office.

**Executive committee members' material interests in transactions, arrangement and contracts that are significant in relation to the Society's business**

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

At no time during the year was the Society a party to any arrangements to enable the Executive committee members to acquire benefits by means of the acquisition of an interest in the Society or any other body corporate.

**Equity-linked Arrangement**

During the financial year, the Society has not entered into any equity-linked agreement.

At the end of the financial year, the Society subsisted of no equity-linked agreement.

**Society For The Welfare of the Autistic Persons**  
**自閉症人士福利促進會**  
**Executive committee members' report (continued)**

Page 2

**Management contracts**

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

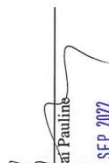
**Business review**

No business review is presented for the year ended 31 March 2022 as the Society falls within reporting exemption for the financial year. Accordingly, the Society is exempted from preparing a business review.

**Auditor**

During the year, Messrs. Tommy CM Chan Certified Public Accountants (Practising) resigned and Messrs. Wilson C.P.A. Limited, Certified Public Accountants (Practising), was appointed as new auditor, who retire and, being eligible, offer themselves for re-appointment in the forthcoming Annual General Meeting.

On behalf of the Executive Committee

  
 Lau Ka Wai Pauline  
 Chairman  
 Date: 15 SEP 2022



Wilson C. P. A. Limited  
地農會計師事務所有限公司

Page 3

**Independent auditor's report**  
**To the members of Society For The Welfare of the Autistic Persons**  
自閉症人士福利促進會  
(incorporated in Hong Kong and limited by guarantee)

#### Opinion

We have audited the financial statements of Society For The Welfare of the Autistic Persons (the "Society") set out on pages 6 to 21, which comprise the statement of financial position as at 31 March 2022, and the statement of income and expenditure, statement of changes in funds and statements of cash flows for the year then ended, and notes to the financial statements, including summary of significant accounting policies.

In our opinion, the financial statements of the Society give a true and fair view of the financial position of the Society as at 31 March 2021 and of its surplus and cash flows for the year ended 31 March 2021 in accordance with the Hong Kong Financial Reporting Standard ("HKFRS") 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 Society 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 Matters - Changes in auditor

The financial statements of Society For The Welfare of the Autistic Persons for the year ended 31 March 2021, was audited by another who expressed an unqualified opinion on those statements on 28 September 2021.

#### Other Information

The executive committee members are responsible for the other information. The other information comprises the Executive committee members' 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.

Page 4

**Independent auditor's report (continued)**  
**To the members of Society For The Welfare of the Autistic Persons**  
自閉症人士福利促進會  
(incorporated in Hong Kong and limited by guarantee)

#### Responsibilities of executive committee members

The executive committee members are responsible for the preparation of the financial statements in accordance with the HKFRS issued by the HKICPA and the Companies Ordinance, and for such internal control as the Executive committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

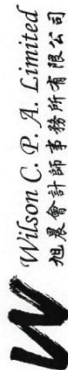
In preparing the financial statements, the executive committee members are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee members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

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



**Wilson C. P. A. Limited**  
 旭晨會計師事務所有限公司


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**Independent auditor's report (continued)**  
 To the members of Society For The Welfare of the Autistic Persons  
 自閉症人士福利促進會  
 (incorporated in Hong Kong and limited by guarantee)

**Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee members.
- Conclude on the appropriateness of the executive committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society'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 conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

We communicate with the executive committee members 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.

  
 Wilson C.P.A. Limited  
 Certified Public Accountants (Practising)

Chan Lit Tung  
 Practising Certificate Number: P07617  
 Hong Kong, 15 SEP 2022

Society For The Welfare of the Autistic Persons  
 自閉症人士福利促進會  
**Statement of income and expenditure**  
 For the year ended 31 March 2022

Page 6

	Notes	2022 HK\$	2021 HK\$
Revenue	3	608,027	286,219
Other revenue	3	426,674	539,043
Expenditure		(990,654)	(940,372)
<b>Surplus/(deficit) before tax</b>	4	<b>44,047</b>	(115,110)
Income tax expense	5	-	-
<b>Surplus/(deficit) for the year</b>		<b>44,047</b>	(115,110)

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



Society For The Welfare of the Autistic Persons  
自閉症人士福利促進會  
Statement of Financial Position  
As at 31 March 2022

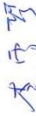
Page 7

	Notes	2022 HK\$	2021 HK\$
<b>CURRENT ASSETS</b>			
Deposits		12,560	11,560
Cash at bank		2,232,547	2,220,119
		2,245,107	2,231,679
<b>CURRENT LIABILITY</b>			
Accrued expenses		12,786	43,405
<b>NET CURRENT ASSETS</b>		<b>2,232,321</b>	<b>2,188,274</b>
<b>NET ASSETS</b>		<b>2,232,321</b>	<b>2,188,274</b>
<b>RESERVE</b>			
General fund		1,591,717	1,547,670
Foundation fund	6	640,604	640,604
<b>TOTAL RESERVE</b>		<b>2,232,321</b>	<b>2,188,274</b>

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

Approved by

  
Lau Ka Wai Pauline  
Chairman



Lee Suet Kam  
Executive Committee Member

Society For The Welfare of the Autistic Persons  
自閉症人士福利促進會  
Statement of changes in funds  
For the year ended 31 March 2022

Page 8

	General fund HK\$	Foundation fund HK\$	Total HK\$
Balance at 1 April 2020	1,662,780	640,604	2,303,384
Deficit for the year	(115,110)	-	(115,110)
Balance at 31 March 2021	1,547,670	640,604	2,188,274
Balance at 1 April 2021	1,547,670	640,604	2,188,274
Surplus for the year	44,047	-	44,047
Balance at 31 March 2022	1,591,717	640,604	2,232,321

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

Society For The Welfare of the Autistic Persons  
自閉症人士福利促進總會  
Statement of cash flow  
For the year ended 31 March 2022

Page 9

	2022 HK\$	2021 HK\$
<b>Cash flow from operating activities</b>		
Surplus/(deficit) for the year	44,047	(115,110)
<b>Operating surplus before changes in working capital</b>		
Increase in deposits	(1,000)	-
Decrease in accrued expenses	(30,619)	(23,998)
<b>Net cash generated from/(used in) operating activities</b>	<b>12,428</b>	<b>(139,108)</b>
<b>Cash and cash equivalents at beginning of the year</b>	<b>2,220,119</b>	<b>2,359,227</b>
<b>Cash and cash equivalents the ended of the year</b>	<b>2,232,547</b>	<b>2,220,119</b>
<b>Analysis of balances of cash and cash equivalents</b>		
Cash and cash at bank	2,232,547	2,220,119

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

Society For The Welfare of the Autistic Persons  
自閉症人士福利促進總會  
Notes to the financial statements  
For the year ended 31 March 2022

Page 10

## 1. Reporting entity

The Society is a company incorporated in Hong Kong with limited liabilities by guarantee and without share capital. The liability of individual members is limited by guarantee not exceeding an amount of HK\$500 for each member.

The principal activity of the Society are to promote the welfare of the autistic persons in the community, promote the education of young autistic children as well as assisting the rehabilitation of autistic persons.

## 2. Basis of preparation

The financial statements have been prepared in accordance with all applicable HKFRSs, Hong Kong Accounting Standards ("HKASs") and Interpretations (hereinafter collectively referred to as the "HKFRSs") and the provisions of the Hong Kong Companies Ordinance which concern the preparation of financial statements.

### (a) Statement of compliance

The financial statements have been prepared in accordance with all applicable HKFRSs, Hong Kong Accounting Standards ("HKASs") and Interpretations (hereinafter collectively referred to as the "HKFRSs") and the provisions of the Hong Kong Companies Ordinance which concern the preparation of financial statements.

### (b) Basis of measurement

The financial statements have been prepared under the historical cost basis except for certain properties and financial instruments, which are measured at fair values as explained in the accounting policies set out below.

### (c) Functional and presentation currency

The financial statements are presented in Hong Kong dollars ("HK\$"), which is the same as the functional currency of the Society.

## 3. Application of new and amendments to HKFRSs

### a) Amendments to HKFRSs that are mandatorily effective for the current year

In the current year, the Society has applied, for the first time, a number of amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which are effective for the Society's financial year beginning on 1 April 2019.

**3. Application of new and amendments to HKFRSs (continued)**

- (b) New and amendments to HKFRSs in issue but not yet effective

The Society have not early applied the new standards or amendments or interpretation that have been issued and anticipate that the application of all other new and amendments to HKFRSs will have no material impact on the financial statements in the foreseeable future.

**4. Significant accounting policies**

- (a) Revenue from contracts with residents

The Society recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the resident.

A performance obligation represents a good or service (or a bundle of goods or services) that is distinct or a series of distinct goods or services that are substantially the same.

Control is transferred over time and revenue is recognised over time by reference to the progress towards complete satisfaction of the relevant performance obligation if one of the following criteria is met:

- the resident simultaneously receives and consumes the benefits provided by the Society's performance as the Society performs;
- the Society's performance creates or enhances an asset that the resident controls as the Society performs;
- the Society's performance does not create an asset with an alternative use to the Society and the Society has an enforceable right to payment for performance completed to date.

Otherwise, revenue is recognised at a point in time when the resident obtains control of the distinct good

A receivable represents the Society's unconditional right to consideration, i.e. only the passage of time is required before payment of that consideration is due.

A contract asset represents the Society's right to consideration in exchange for goods or services that the Society has transferred to a resident that is not yet unconditional. It is assessed for impairment in accordance with HKFRS 9. In contrast, a receivable represents the Society's unconditional right to consideration, i.e. only the passage of time is required before payment of that consideration is due.

A contract liability represents the Society's obligation to transfer goods or services to a resident for which the Society has received consideration (or an amount of consideration is due) from the resident.

**4. Significant accounting policies (continued)**

- (a) Revenue from contracts with residents (continued)

A contract asset and a contract liability relating to the same contract are accounted for and presented on a net basis.

**Over time revenue recognition: measurement of progress towards complete satisfaction of a performance obligation**

**Output method**

The progress towards complete satisfaction of a performance obligation is measured based on output method, which is to recognise revenue on the basis of direct measurements of the value of the goods or services transferred to the resident to date relative to the remaining goods or services promised under the contract, that best depict the Society's performance in transferring control of goods or services.

As a practical expedient, if the Society has a right to consideration in an amount that corresponds directly with the value of the Society's performance completed to date for service contracts in which the Society bills a fixed amount for each month, the Society recognises revenue in the amount to which the Society has the right to invoice.

- (b) Employee benefits

- (i) Short term employee benefits

Short-term employee benefits are recognised at the undiscounted amount of the benefits expected to be paid as and when employees rendered the services. All short-term employee benefits are recognised as an expense unless another HKFRS require or permits the inclusion of the benefit in the cost of an asset.

- (ii) Retirement benefits costs

Payments to the Mandatory Provident Fund Scheme ("MPF Scheme") is recognised as an expense when employees have rendered service entitling them to the contributions.

4. Significant accounting policies (continued)

(c) Financial Instruments

Financial assets and financial liabilities are recognised when the Society becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of existing financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

All recognised financial assets that are within the scope of HKFRS 9 "Financial Instruments" are subsequently measured at amortised cost.

**Financial assets at amortised cost**

Debt instruments that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows, and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

**Impairment under expected credit loss ("ECL") model**

The Society recognises a loss allowance for ECL on financial assets which are subject to impairment under HKFRS 9 (including amount due from group Society, account receivables, other receivables and bank balance). The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition.

Lifetime ECL represents that ECL that will result from all possible default events over the expected life of the relevant instrument. In contrast, 12-month ECL ("12m ECL") represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date. Assessments are done based on the Society's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

For all existing instruments, the Society measures the loss allowance equal to 12m ECL, unless when there has been a significant increase in credit risk since initial recognition, the Society recognises lifetime ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition.

4. Significant accounting policies (continued)

(c) Financial Instruments (continued)

**Financial liabilities and equity instruments**

Financial liabilities and equity instruments issued by the Society are classified either as financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

**Equity instruments**

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Society are recognised at the proceeds received, net of direct issue costs.

**Financial liabilities**

Financial liabilities representing other payables and amounts due to group companies are subsequently measured at amortised cost, using the effective interest method.

**Derecognition**

The Society derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Society neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Society recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Society retains substantially all the risks and rewards of ownership of a transferred financial asset, the Society continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

The Society derecognises financial liabilities when, and only when, the Society's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

4. Significant accounting policies (continued)

(d) Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and demand deposits, and short-term highly liquid investments which are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value, and have a short maturity of generally with three months when acquired, less bank overdrafts which are repayable on demand and form an integral part of the Society's cash management.

(e) Government grants

Government grants are not recognised until there is reasonable assurance that the Company will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Company recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets are recognised as a deduction from the carrying amount of the relevant asset in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants related to income that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company with no future related costs are recognised in profit or loss in the period in which they become receivable. Government grants relating to compensation of expenses are deducted from the related expenses, other government grants are presented under "other income".

The benefit of a government loan at a below-market rate of interest is treated as a government grant, measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates.

(f) Related parties

A related party is a person or entity that is related to the Company in these financial statements, as follows:-

- (a) A person, or a close member of that person's family, is related to the Company if that person:
  - (i) has control or joint control over the Company;
  - (ii) has significant influence over the Company; or
  - (iii) is a member of the key management personnel of the Company or the Company's parent.

4. Significant accounting policies (continued)

(f) Related parties (continued)

- (b) An entity is related to the Company if any of the following conditions applies:
  - (i) The entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - (iii) Both entities are joint ventures of the same third entity.
  - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
  - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Company or an entity related to the Company.
  - (vi) The entity is controlled or jointly controlled by a person identified in note (a).
  - (vii) A person identified in note (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or a parent of the entity).
  - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Company or to the parent of the Company.

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

- (i) that person's children and spouse or domestic partner;
- (ii) children of that person's spouse or domestic partner; and
- (iii) dependents of that person or that person's spouse or domestic partner.

3. Revenue and other income

Revenue represents income from services rendered less discount for the year.

	2022	2021
	HK\$	HK\$
Revenue		
Donation income	212,722	200,457
Membership fee received	30,300	17,600
Programme fee received	365,005	68,162
	<u>608,027</u>	<u>286,219</u>

**3. Revenue and other income (continued)**

	2022 HK\$	2021 HK\$
Other revenue		
2018-20 general fund from Social Welfare Department	-	100,000
2020-22 general fund from Social Welfare Department	200,000	100,000
2020-21 Public Education Fund from LWD	-	12,632
Anti-virus fund from Social Welfare Department	12,000	12,000
Bank interest income	42	43
Employment Support Scheme	-	100,500
Fund from Correctional Services Department	11,650	14,736
Refund of rent and rates from the Social Welfare Department	202,982	199,132
	<u>426,674</u>	<u>539,043</u>
	<u>1,034,701</u>	<u>825,262</u>

*Timing of revenue recognition:*

At a point in time	212,722	200,457
Over time	395,305	85,762
	<u>608,027</u>	<u>286,219</u>

**4. Surplus/(deficit) before tax**

Surplus/(deficit) before tax is arrived after charging the following items:

Operating lease rental	202,982	199,132
Other staff costs	22,476	23,440
Mandatory Provident Fund contributions	279,429	323,885
Salaries and allowance		

**5. Income tax expense**

No provision for Hong Kong profits tax has been made in the financial statements as the Company is exempt from tax under Section 88 of the Inland Revenue Ordinance effective from 31 December 2020.

**6. Foundation fund**

	2022 HK\$	2021 HK\$
Balance brought forward from the Society incorporated under the Societies Ordinance and carried forward	640,604	640,604

**7. Executive committee members' remuneration**

Executive committee members' remuneration disclosed pursuant to Section 383(1) of the Companies Ordinance is as follows:

Fees	-	-
Other emoluments	-	-

**8. Operating leases commitments**

At the end of the reporting period, the Company had future aggregate minimum lease payments under non-cancellable operating leases in respect of land and buildings are payable as follows:

Operating leases which expire: Within one year	-	197,552
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Society For The Welfare of the Autistic Persons  
自閉症人士福利促進會  
Notes to the financial statements (continued)  
For the year ended 31 March 2022

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9. 2018-20 General fund from the Social Welfare Department

	2022 HK\$	2021 HK\$
2018-20 general fund balance brought forward	-	(113,571)
2018-20 general fund from the Social Welfare Department	-	100,000
	-	(13,571)
Less: Direct expenditure		
Printing and stationery	-	11,899
Salary	-	77,400
Audit fee	-	2,000
	-	91,299
Deficit of proceeds in general fund	-	(104,870)

10. 2020-22 General fund from the Social Welfare Department

	2022 HK\$	2021 HK\$
2020-22 general fund balance brought forward	5,306	-
2020-22 general fund from the Social Welfare Department	200,000	100,000
	205,306	100,000
Less: Direct expenditure		
Printing and stationery	9,429	4,365
Program expenses	41,958	1,129
Salary	158,400	79,200
Sundry expenses	11,710	10,000
	221,498	94,694
(Deficit)/surplus of proceeds in general fund	(16,192)	5,306

Society For The Welfare of the Autistic Persons  
自閉症人士福利促進會  
Notes to the financial statements (continued)  
For the year ended 31 March 2022

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11. 2020-21 Public Education Fund from LWD

	2022 HK\$	2021 HK\$
2020-21 Public Education Fund from LWD	-	12,632
Less: Direct expenditure		
Printing and stationery	-	9,232
Postage	-	2,000
Design fee	-	2,400
Sundry expenses	-	268
	-	13,900
Deficit of proceeds in general fund	-	(1,268)

12. Financial instruments

Financial risk management objectives and policies

The Society's major financial instruments include accounts receivables, deposits and other receivables, cash and cash equivalents, payables and deposits received. Details of these financial instruments are disclosed in respective notes. The risks associated with these financial instruments and the policies on how to mitigate these risks are set out below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

These risks are limited by the Society's financial management policies and practices described below.

(a) Credit risk

The Society's credit risk is primarily attributable to accounts receivables, deposits and cash and

The carrying amount of those items represents the Society's maximum exposure to credit risk in relation to its financial assets.

While bank deposits are also subject to the impairment requirements of HKFRS 9, the identified impairment loss was immaterial. They are entered into with reputable financial institutions. Counterparties' credit risks are carefully reviewed and in general, the Society only deals with financial institutions with low credit risk.

# 2021-22年度財務報告

Society For The Welfare of the Autistic Persons  
自閉症人士福利促進會  
Notes to the financial statements (continued)  
For the year ended 31 March 2022

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## 12. Financial instruments (continued)

### (a) Credit risk (continued)

In respect of accounts receivables, individual credit evaluations are performed on all residents requiring credit over a certain amount. These evaluations focus on the resident's past history of making payments when due and current ability to pay, and take into account information specific to the residents as well as pertaining to the economic environment in which the residents operate.

The amount of deposits and other receivables and amount due from a Manager are neither past due nor impaired and there has been no default history in respect of these balances. Management considers that the Society is not exposed to significant credit risk.

### (b) Liquidity risk

The Society's policy is to regularly monitor its liquidity requirements and its compliance with lending covenants, to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

The following tables show the remaining contractual maturities at the end of the reporting period of the Society's financial liabilities, based on undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the reporting date) and the earliest date the Society can be required to pay.

### (c) Interest rate risk

As the Society has no significant interest-bearing assets and liabilities, the Society's income and operating cash flows are substantially independent of changes in market interest rate.

### (d) Currency risk

The Society mainly operated in Hong Kong with most of the transactions settled in HK\$ and did not have significant exposure to risk resulting from changes in foreign currency exchange rates.

## 13. Approval of financial statements

The financial statements were approved and authorised for issue by the Executive committee members on

Society For The Welfare of the Autistic Persons  
自閉症人士福利促進會  
Detailed Income Statement  
For the year ended 31 March 2022

(For management information purposes only)

	2022 HK\$	2021 HK\$
<b>Revenue</b>		
Donation income	212,722	200,457
Membership fee received	30,300	17,000
Programme fee received	365,005	68,162
	<b>608,027</b>	<b>286,219</b>
<b>Other revenue</b>		
2018-20 general fund from Social Welfare Department	-	100,000
2020-22 general fund from Social Welfare Department	200,000	100,000
2020-21 Public Education Fund from LWD	-	12,632
Anti-virus fund from Social Welfare Department	12,000	12,000
Bank interest income	42	43
Employment Support Scheme	-	100,500
Fund from Correctional Services Department	11,650	14,736
Refund of rent and rates from the Social Welfare Department	202,982	199,132
	<b>426,674</b>	<b>539,043</b>
<b>Expenditure</b>		
Anti-virus fund expenses	-	23,625
Audit fee	6,200	6,500
Bank charge	1,010	660
Cleaning	9,870	-
Correctional Services Department	-	13,500
General fund expenses 2020-22 from Social Welfare Department	221,498	185,993
Insurance	11,908	17,653
Internet expenses	3,643	5,220
Mandatory Provident Fund contributions	22,476	23,440
Office supplies	2,992	-
Postage and courier	121	1,776
Printing and stationery	580	362
Programme fee	192,850	44,285
Public Education Fund expenses	-	13,900
Rent and rates	202,982	199,132
Repairs and maintenance	800	68,187
Salaries and allowance	279,429	323,885
Secretarial fee	2,000	3,210
Sundry expenses	2,015	3,065
Utility	30,280	5,979
	<b>990,654</b>	<b>940,372</b>
<b>Surplus/(deficit) before tax</b>	<b>44,047</b>	<b>(115,110)</b>
<b>Income tax expense</b>	<b>-</b>	<b>-</b>
<b>Surplus/(deficit) for the year</b>	<b>44,047</b>	<b>(115,110)</b>



# 鳴謝

對於下列機構、團體、人士、隱名捐款者及為本會提供協助的各界友好，本會在此致以衷心的感謝。

## 政府機構

民政事務處

社會福利署

## 學校

香港浸會大學

香港樹仁大學

## 機構/團體/商號

伊利沙伯女皇弱智人士基金

余兆麒醫療基金

陳楊福和基金有限公司

廖湯慧靈慈善基金有限公司

懲教署體育會慈善基金

陳廷驊基金會

香港賽馬會慈善信托基金

The Shamdasani Foundation

沙田第一城業主立案法團

法雨精舍國際有限公司

南澳大學香港校友會

中華電力公司

社會服務聯會

民社服務中心(石硤尾)

香港弱智人士家長聯會

東華三院

社區醫療前行

香港共融樂團

香港管弦樂團

海洋公園

商龍會

基督教聯合那打素社康服務

助展會有限公司

Beanie Bear

Begleitán 愛·相隨

BenLine Agencies (HK) Ltd.

Bestway Enterprise Company Limited

Clingling Klingling

CPE Direct Consultant Ltd

Dim Sum Chan

ECC Engineering Co

Filly Ltd

G.D. China Automatic Machinery Ltd.

Hello Cocoa

J. Wong & Co Ltd

Latham & Watkins

Leaguer Shipping Limited

LOVE VINTAGE LIMITED 女鞋國有限公司

MOBdaily Bakery

Nicetoys Ltd

Phan Hong Nhan Ai

SAP Hong Kong Company Limited

Smart Dental

Solar Tume Enterprise Ltd.

Sonali Kaul

Superfans

Thanks Giving

Top Scorer

UNI-LAB Limited

Vanillabobo's Handcraft

Vi Ninomiya

Wellmax Trading Limited

Y & W Industrial Limited

一樓畫室 Celieal Au

小熊豆豆系列書

立邦油漆

林淦生醫藥研究院有限公司

星兒發展中心

秋日堂集團有限公司

美味棧國際有限公司

香港特殊教育運動中心

香港教育心理服務中心

悅來酒店

富滙證券有限公司

詠藜園(黃埔)有限公司

瑞生國際律師事務所

慶鈺堂中醫診所(香港)

毅成戶外用品

鍾逸基醫生醫務所

排名不分先後 如有錯漏 敬請見諒

# 鳴謝

對於下列機構、團體、人士、隱名捐款者及為本會提供協助的各界友好，本會在此致以衷心的感謝。

## 個人

Ada Yip	Siu Kwai On	姜芷婷
Alice Ng	Sum York Shan Andrew	袁淑慧
Chan Shing Hing	Tse San Yip	張超雄
Chan Sze Ngan	Tsui Chung Hong	張雲峰
Chan Tsz Fung	Tung Hing Yu	梁錦洪
Chen Chia Lu Sylvia	Wong Wai Ching	郭慶榕
Cheng Chi Chung	Wong Wai Yip	郭錫志
Cheung Siu Mei	Yu Hiu Wa	陳俊傑
Chingo Chan	Yuen Suk Wai	陳珮珊
Christina Au	黎時媛太平紳士	陸家棋
Christine Ch	陸貽信資深大律師	曾文珊
Chu Yam Pong	余其倬醫生	黃百鳴
Dr. May Lam	林超奇醫生	黃卓興
Dr. Yee Kay Cheuk Kenneth	陳敏儀醫生	黃展朗
Dr. Lam Kin Hing Kenneth	易秉賢醫生	黃淑華
Hing Chan	陸耀榮醫生	黃楚帆
Ho Ka Wai	謝梓華醫生	黃葉瑞芬
Ip Hei Man	張雅菁中醫師	黃錦輝
Kiang Ming Yan	江彩瑜	葉世光及李瑞雲伉儷
Kung Suk Kuen	何詠詩	劉嘉慧
Kwok Sek Chi	何詠霜	劉碧凡
Lam Kam Lan	余芷霖	歐陽可平
Lam Pui Pui	余穎然	潘炳南
Lap Sun Li	吳玉菁	鄭啟翔
Lau Chi Po	李振鋒	盧先生
Lau Wing Shan	李雪琴	薛漢強
Lee John	李嘉敏	鍾小姐
Liu Kwong Cho	李滿寶	鄺讓好
Mak Yim Ling	易家豐先生及義工朋友	譚根基
Margaret Au	林仕傑	關敏池
Maria	林慧	有心人
Ng Kit Wan	姚國樑	每位協助本會的義工朋友

# 活動回顧



# 自閉症人士福利促進會

地址 : 石硤尾邨第19座平台210-214室  
Address : Room 210-214 Block 19, Shek Kip Mei Estate, Kowloon, Hong Kong  
電話 : 2788 3326  
傳真 : 2778 1414  
電郵 : info@swaphk.org  
網址 : http://www.swaphk.org

## 支持及捐助

本團體/本人\_\_\_\_\_聯絡電話\_\_\_\_\_

捐款港幣 \$\_\_\_\_\_，捐款方法：

- 現金，親臨捐助；
- 支票，抬頭「自閉症人士福利促進會」
- 銀行入數，滙豐銀行 416-116168-001
- PayMe

收據：

- 不用寄回收據
  - 需要收據，收據抬頭\_\_\_\_\_
- 郵寄地址\_\_\_\_\_

PayMe QR Code

