



自閉症人士福利促進會

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS

年報

ANNUAL REPORT

2022年4月1日

至

2024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，又或借用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。本會仝人，在此致萬分感謝。



本會宗旨

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



後排左起：何詠詩女士、何詠霜女士、吳玉菁女士
前排左起：關敏池女士、劉嘉慧女士、潘炳南先生、
李雪琴女士

2022-24年度 委員會會員

主席 潘炳南先生

副主席 劉嘉慧女士

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：

2022-23 陳維漢會計師事務所

2023-24 智源會計師事務所有限公司

主席的話

我兒子今年35歲，我不敢自誇是經驗豐富的父母，我只是希望分享經驗，讓同路人自己思考如何自處。

當兒子年紀小，我作為爸爸的身份，我便要照顧他、教導他。當兒子漸漸長大，我的角色就慢慢改變，有時是朋友，有時是意見給予者，有時是支持者。過程中，我會教兒子，要自己成長、自己照顧自己、不可以一味依賴爸爸媽媽。我不斷告誡自己，即使為人父母亦不可以將自己的意思，全部強迫子女認同。作為父母，當然不捨得子女跌跌撞撞受傷，但是，小朋友要經過跌撞、要學習自己企起身、要再嘗試，才能夠長大成人。子女有自己的路，做父母，當然不捨得。但是，父母始終有一日會離開，如果父母不學會慢慢放手，到自己真的要離開時，子女便好難在社會生活。

所以，為子女好，雖然困難，父母都要教子女自立。這樣，不單只對子女好，亦是對自己好。父母的心和腦，都是子女，但是，記緊要在適當時間放手，更要記得，留些時間給自己！

潘炳南

2022-2024年度委員會主席

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。

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，舉行的治療和訓練課程包括：

個別表達藝術治療

個別鋼琴訓練

個別言語治療

個別職業治療

個別言語訓練

個別專注及表達能力訓練

個別認知、遊戲、情緒、社交訓練

個別感統、大小肌肉、專注、記憶力訓練

個別藝術訓練

個別加強社交、溝通、情緒、小手肌能力訓練

單對單職業訓練(社交、身體微控制、日常自理)

小頭腦大創意(手工藝、小手肌、認知、抒發情感)

故事小手工(認知、情緒、溝通、小手肌)

社交溝通、服從指令、專注力、衝動控制訓練

活力節拍WOU BOM BA

藝術伴我行 表達藝術治療小組

等等



感謝余兆麒醫療基金撥款，於本年度推行言語治療和職業治療，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」，手冊已於2023年出版，並已向學校、機構、公共圖書館及會員送出。

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。

社會隨着新冠肺炎疫情中復常，本會重新復辦集體活動，包括逢星期六舉行的「開心星期六」，和夏天舉行的「暑期班」等等。



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。

是年度，活動包括：

瑜珈班

籃球班

田徑班

體適能班

羽毛球班

高爾夫球訓練計劃



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。

是年度，活動包括：

怎樣為子女做家居訓練講座：

- 言語治療篇

- 職業治療篇

了解孩子言語溝通問題 經驗分享會

處理情緒行為問題 經驗分享會

送贈中秋福袋

減壓瑜伽班



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。

是年度，活動包括：

萬聖節親子宿營

海洋公園水上樂園同樂日

迪士尼社區共享計劃

春季旅行-水壩、鐵路、燒烤放題

暑假旅行-文化古蹟、嘉道理農場、

燒烤放題

新春團拜 素食聯歡任食自助餐



工作報告

6. 公眾教育及社會倡議

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：穆迪公司送出泥膠玩具、Latham&Watkins瑞生國際律師事務所捐助表達藝術治療小組課程、Wellmax Trading Limited / Udo International Limited / 廣東高樂 送出兒童玩具、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「鳴謝」頁。感恩各界的支持和協助。



財務報告

2022-23 年度報告

2023-24 年度報告

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
INCOME AND EXPENDITURES STATEMENT
YEAR ENDED 31 MARCH 2023

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	Note	2023 HK\$	2022 HK\$
Revenue	4	902,258.13	608,027.00
Other revenue	4	839,297.31	426,674.00
Expenditure		(1,291,996.15)	(990,654.00)
Surplus for the year	5	449,559.29	44,047.00

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
STATEMENT OF FINANCIAL POSITION - 31 MARCH 2023

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ASSETS	Note	2023 HK\$	2022 HK\$
Current assets			
Utility deposits		11,610.00	12,560.00
Funds receivable		475,226.00	-
Bank and cash balance		2,214,493.11	2,232,546.42
		2,701,329.11	2,245,106.42
Less : Current liabilities			
Accrued expenses		19,449.40	12,786.00
NET ASSETS		2,681,879.71	2,232,320.42

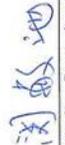
CAPITAL AND RESERVES

Financed by:

General Fund	6	2,041,275.71	1,591,716.42
Foundation Fund	7	640,604.00	640,604.00
		2,681,879.71	2,232,320.42

Approved by:


Chairman
Poon Ping Nam


Executive Committee Member

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

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 2023

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	General fund HK\$	Foundation fund HK\$	Total HK\$
Balance at 1/4/2022	1,591,716.42	640,604.00	2,232,320.42
Surplus for the year	449,559.29	-	449,559.29
Balance at 31/3/2023	<u>2,041,275.71</u>	<u>640,604.00</u>	<u>2,681,879.71</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 2023

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	2023 HK\$	2022 HK\$
Cash flows from operating activities		
Surplus for the year	449,559.29	44,047.00
Operating surplus before working capital changes	449,559.29	44,047.00
(Decrease)/ Increase in deposit	950.00	(1,000.00)
Increase in accounts receivable	(475,226.00)	-
Increase/ (Decrease) in accrued expenses	6,663.40	(30,619.00)
Net cash used in operating activities	<u>(18,053.31)</u>	<u>12,428.00</u>
Cash and cash equivalents at beginning of the year	<u>2,232,546.42</u>	<u>2,220,118.42</u>
Cash and cash equivalents the ended of the year	<u>2,214,493.11</u>	<u>2,232,546.42</u>
Analysis of balances of cash and cash equivalents		
Cash and cash at bank	<u>2,214,493.11</u>	<u>2,232,546.42</u>

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

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.

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:

	2023 HK\$	2022 HK\$
Revenue		
Membership fee received	11,600.00	30,300.00
Donation received	273,101.23	212,722.00
Proceeds from flag days held on 3 December 2022	402,586.90	-
Programme fee received	214,970.00	365,005.00
	<u>902,258.13</u>	<u>608,027.00</u>

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2023

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4 REVENUE AND OTHER REVENUE (Cont'd)

	2023 HK\$	2022 HK\$
Other revenue		
2019-20 CSD Sports Fund	-	11,650.00
2020-22 SWD FSS for SHO	100,000.00	200,000.00
2021-22 CSD Sports Fund	32,001.00	-
2022-23 CSD Sports Fund	7,832.00	-
2022-24 SWD FSS for SHO	125,000.00	-
Anti-virus fund from SWD	-	12,000.00
Bank interest income	1,698.31	42.00
Employment Support Scheme	48,000.00	-
Grant for Rent and Rate Subsidy from SWD	213,026.00	202,982.00
QEFMH	49,540.00	-
S K Yee Fund - Classroom Repair	127,600.00	-
S K Yee Fund - Centre Repair	134,600.00	-
	<u>839,297.31</u>	<u>426,674.00</u>

5. SURPLUS FOR THE YEAR

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

	2023 HK\$	2022 HK\$
Operating lease rental	213,026.00	202,982.00
Other staff costs		
- MPF contributions	21,898.57	22,476.00
- Salaries and allowance	<u>312,851.43</u>	<u>279,429.00</u>
GENERAL FUND		
Balance brought forward	1,591,716.42	1,547,669.42
Transferred from income and expenditures statement	449,559.29	44,047.00
Balance carried forward	<u>2,041,275.71</u>	<u>1,591,716.42</u>

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2023

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7. FOUNDATION FUND

	2023 HK\$	2022 HK\$
Balance brought forward from the Society incorporated under the Societies Ordinance and carried forward	<u>640,604</u>	<u>640,604</u>

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 (FD/R001/2022)

The Society held a flag day on 3 December 2022 (FD/R001/2022) and the details are as follows:

	2023 HK\$	2022 HK\$
Proceeds from flag day (FD/R001/2022)	402,586.90	-
Less: Direct expenditure	<u>4,169.86</u>	<u>-</u>
	<u>398,417.04</u>	<u>-</u>
Usage of the donations collected		
- Program & training expenses	80,517.38	-
- Centre operation cost	61,193.21	-
- Staff salary	<u>260,876.31</u>	<u>-</u>
	<u>402,586.90</u>	<u>-</u>

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2023**

13. **FINANCIAL RISK MANAGEMENT**
The Society's activities do not expose it to any significant financial risk.
14. **LIMITED BY GUARANTEE**
The Society is limited by guarantee and does not have a share capital.
15. **COMPARATIVE FIGURES**
Where necessary, certain comparative figures have been reclassified to conform with changes in presentation in the current year.
16. **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
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2023**

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11. 2020-22 SWD FSS for SHO	2023 HK\$	2022 HK\$
2020-22 SWD FSS for SHO balance brought forward	(16,191.50)	5,306.00
2020-22 SWD FSS for SHO	<u>100,000.00</u>	<u>200,000.00</u>
 83,808.50 205,306.00
Less: Direct expenditure Printing and stationery	4,722.73	9,429.44
Program expenses	-	41,958.00
Salary	79,200.00	158,400.00
Sundry expenses	<u>2,112.00</u>	<u>11,710.00</u>
 86,034.73 221,497.44
Deficit of proceeds in the fund	<u>(2,226.23)</u>	<u>(16,191.44)</u>
12. 2022-24 SWD FSS for SHO	2023 HK\$	2022 HK\$
2022-24 SWD FSS for SHO	<u>125,000.00</u>	<u>-</u>
 125,000.00 -
Less: Direct expenditure Program expenses	17,824.00	-
Salary	60,000.00	-
Miscellaneous	<u>7,537.00</u>	<u>-</u>
 85,361.00 -
Surplus of proceeds in the fund	<u>39,639.00</u>	<u>-</u>

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
DETAILED INCOME AND EXPENDITURES STATEMENT
YEAR ENDED 31 MARCH 2023
(for management purpose only)**

Appendix i

	2023 HK\$	2022 HK\$
REVENUE		
Membership fee received	11,600.00	30,300.00
Donation received	273,101.23	212,722.00
Proceeds from flag days held on 3 December 2022	402,586.90	-
Programme fee received	214,970.00	365,005.00
	<u>902,258.13</u>	<u>608,027.00</u>
OTHER REVENUE		
2019-20 CSD Sports Fund	-	11,650.00
2020-22 SWD FSS for SHO	100,000.00	200,000.00
2021-22 CSD Sports Fund	32,001.00	-
2022-23 CSD Sports Fund	7,832.00	-
2022-24 SWD FSS for SHO	125,000.00	-
Anti-virus fund from SWD	-	12,000.00
Bank interest income	1,698.31	42.00
Employment Support Scheme	48,000.00	-
Grant for Rent and Rate Subsidy from SWD	213,026.00	202,982.00
QEFMH	49,540.00	-
S K Yee Fund - Classroom Repair	127,600.00	-
S K Yee Fund - Centre Repair	134,600.00	-
	<u>839,297.31</u>	<u>426,674.00</u>
	1,741,555.44	1,034,701.00
	<u>(1,291,996.15)</u>	<u>(990,654.00)</u>
EXPENDITURES	<u>449,559.29</u>	<u>44,047.00</u>
SURPLUS FOR THE YEAR		

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
EXPENDITURES
YEAR ENDED 31 MARCH 2023
(for management purpose only)**

Appendix ii

	2023 HK\$	2022 HK\$
2020-22 SWD FSS for SHO	86,034.73	221,498.00
2021-22 CSD Sports Fund	32,001.00	-
2022-24 SWD FSS for SHO	85,361.00	-
Anti-virus fund from SWD	12,000.50	-
Auditors' remuneration	6,000.00	6,200.00
Bank charges	660.00	1,010.00
Cleaning	-	9,870.00
Internet expenses	-	3,643.00
Insurance	11,813.67	11,908.00
MPF contributions	21,898.57	22,476.00
Office supplies	-	2,992.00
Postage and courier	1,578.50	121.00
Preparing cost for Flagday	4,169.86	-
FD/R001/2022	4,846.29	580.00
Printing and stationery	132,890.50	192,850.00
Programme expenses	30,000.00	-
QEFMH	213,026.00	202,982.00
Rent and rates	9,511.00	800.00
Repairs and maintenance	134,600.00	-
S K Yee Fund-Centre Repair	127,600.00	-
S K Yee Fund-Classroom Repair	38,440.00	-
S K Yee Fund-OT	1,100.00	-
S K Yee Fund-ST	312,851.43	279,429.00
Salaries and allowances	2,000.00	2,000.00
Secretarial expenses	2,065.00	2,015.00
Sundry expenses	21,548.10	30,280.00
Utility expenses	<u>1,291,996.15</u>	<u>990,654.00</u>

2023-24年度財務報告

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS INCOME AND EXPENDITURES STATEMENT YEAR ENDED 31 MARCH 2024

	Note	2024 HK\$	2023 HK\$
Revenue	4	1,021,391.00	902,258.13
Other revenue	4	527,404.35	839,297.31
Expenditure		(1,479,809.62)	(1,291,996.15)
Surplus for the year	5	68,985.73	449,559.29

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS STATEMENT OF FINANCIAL POSITION - 31 MARCH 2024

ASSETS	Note	2024 HK\$	2023 HK\$
Current assets		11,560.00	11,610.00
Utility deposits		257,537.10	475,226.00
Funds receivable		2,554,657.35	2,214,493.11
Bank and cash balance		2,823,754.45	2,701,329.11
Less : Current liabilities			
Accrued expenses		72,889.01	19,449.40
NET ASSETS		2,750,865.44	2,681,879.71

CAPITAL AND RESERVES

Financed by:

General Fund	6	1,898,190.90	2,041,275.71
Foundation Fund	7	852,674.54	640,604.00
		2,750,865.44	2,681,879.71

Approved by:


Chairman
Poon Ping Nam


Executive Committee Member
He Winy Sherry Louise

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

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 2024**

8

	General fund HK\$	Foundation fund HK\$	Total HK\$
Balance at 1/4/2023	2,041,275.71	640,604.00	2,681,879.71
Transfer general fund to foundation	(212,070.54)	212,070.54	-
Surplus for the year	68,985.73	-	68,985.73
Balance at 31/3/2024	1,898,190.90	852,674.54	2,750,865.44

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
STATEMENT OF CASH FLOW - 31 MARCH 2024**

9

	2024 HK\$	2023 HK\$
Cash flows from operating activities		
Surplus for the year	68,985.73	449,559.29
Operating surplus before working capital changes	68,985.73	449,559.29
Decrease in deposit	50.00	950.00
Decrease/ (increase) in accounts receivable	217,688.90	(475,226.00)
Increase in accrued expenses	53,439.61	6,663.40
Net cash used in operating activities	340,164.24	(18,053.31)
Cash and cash equivalents at beginning of the year	2,214,493.11	2,232,546.42
Cash and cash equivalents the ended of the year	2,554,657.35	2,214,493.11
Analysis of balances of cash and cash equivalents		
Cash and cash at bank	2,554,657.35	2,214,493.11

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 2024**

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.

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:

	2024 HK\$	2023 HK\$
Revenue		
Membership fee received	11,400.00	11,600.00
Donation received	183,063.70	273,101.23
Proceeds from flag days held on 3 December 2022	-	402,586.90
Proceeds from flag days held on 20 January 2024	488,236.80	-
Programme fee received	338,690.50	214,970.00
	<u>1,021,391.00</u>	<u>902,258.13</u>

4. REVENUE AND OTHER REVENUE (Cont'd)

	2024 HK\$	2023 HK\$
Other revenue		
2020-22 SWD FSS for SHO	-	100,000.00
2021-22 CSD Sports Fund	-	32,001.00
2022-23 CSD Sports Fund	28,328.00	7,832.00
2022-24 SWD FSS for SHO	250,000.00	125,000.00
Bank interest income	14,600.35	1,698.31
Employment Support Scheme	-	48,000.00
Grant for Rent and Rate Subsidy from SWD	224,476.00	213,026.00
\$2 Scheme	10,000.00	-
OEFMH	-	49,540.00
S K Yee Fund - Classroom Repair	-	127,600.00
S K Yee Fund - Centre Repair	-	134,600.00
	<u>527,404.35</u>	<u>839,297.31</u>

5. SURPLUS FOR THE YEAR

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

	2024 HK\$	2023 HK\$
Operating lease rental	224,476.00	213,026.00
Other staff costs	-	-
- MPF contributions	25,977.42	21,898.57
- Salaries and allowance	286,096.89	312,851.43

6. GENERAL FUND

	2024 HK\$	2023 HK\$
Balance brought forward	2,041,275.71	1,591,716.42
Transferred from income and expenditures statement	68,985.73	449,559.29
Transferred to foundation fund	(212,070.54)	-
Balance carried forward	<u>1,898,190.90</u>	<u>2,041,275.71</u>

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2024**

13

7. FOUNDATION FUND

Balance brought forward from the Society incorporated under the Societies Ordinance	640,604.00	640,604.00
Transferred from general funds	212,070.54	-
Carried forward	<u>852,674.54</u>	<u>640,604.00</u>

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 (FD/R030/2023)

The Society held a flag day on 20 January 2024 (FD/R030/2024) and the details are as follows:

	<u>2024</u> HK\$	<u>2022</u> HK\$
Proceeds from flag day (FD/R030/2023)	488,236.80	-
Less: Direct expenditure	<u>8,898.88</u>	<u>-</u>
Usage of the donations collected	-	-
- Salary of project officer	366,177.60	-
- Centre operation cost	39,058.94	-
- Program/ service expenses	<u>83,000.26</u>	<u>-</u>
	<u>488,236.80</u>	<u>-</u>

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
NOTES TO THE FINANCIAL STATEMENTS - 31 MARCH 2024**

14

11. 2022-24 SWD FSS for SHO

	<u>2024</u> HK\$	<u>2023</u> HK\$
2022-24 SWD FSS for SHO balance brought forward	39,639	-
2022-24 SWD FSS for SHO	<u>250,000.00</u>	<u>125,000.00</u>
	<u>289,639.00</u>	<u>125,000.00</u>

Less: Direct expenditure

Program expenses	34,781.20	17,824.00
Salary	<u>240,000.00</u>	<u>60,000.00</u>
Miscellaneous	<u>21,383.00</u>	<u>7,537.00</u>
	<u>296,164.20</u>	<u>85,361.00</u>
(Deficit)/ Surplus of proceeds in the fund	<u>(6,525.20)</u>	<u>39,639.00</u>

13. FINANCIAL RISK MANAGEMENT

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

14. LIMITED BY GUARANTEE

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

15. COMPARATIVE FIGURES

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

16. 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 2024
(for management purpose only)**

Appendix i

	2024 HK\$	2023 HK\$
REVENUE		
Membership fee received	11,400.00	11,600.00
Donation received	183,063.70	273,101.23
Proceeds from flag days held on 3 December 2022	-	402,586.90
Proceeds from flag days held on 20 January 2024	488,236.80	-
Programme fee received	338,690.50	214,970.00
	1,021,391.00	902,258.13
OTHER REVENUE		
2020-22 SWD FSS for SHO	-	100,000.00
2021-22 CSD Sports Fund	-	32,001.00
2022-23 CSD Sports Fund	28,328.00	7,832.00
2022-24 SWD FSS for SHO	250,000.00	125,000.00
Bank interest income	14,600.35	1,698.31
Employment Support Scheme	-	48,000.00
Grant for Rent and Rate Subsidy from SWD	224,476.00	213,026.00
\$2 Scheme	10,000.00	-
QEFMH	-	49,540.00
S K Yee Fund - Classroom Repair	-	127,600.00
S K Yee Fund - Centre Repair	-	134,600.00
	527,404.35	839,297.31
	1,548,795.35	1,741,555.44
	(1,479,809.62)	(1,291,996.15)
EXPENDITURES		
SURPLUS FOR THE YEAR	68,985.73	449,559.29

**SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
EXPENDITURES
YEAR ENDED 31 MARCH 2024
(for management purpose only)**

Appendix ii

	2024 HK\$	2023 HK\$
2020-22 SWD FSS for SHO	-	86,034.73
2021-22 CSD Sports Fund	36,160.00	32,001.00
2022-24 SWD FSS for SHO	296,164.20	85,361.00
Anti-virus fund from SWD	-	12,000.50
Auditors' remuneration	5,000.00	6,000.00
Bank charges	1,200.00	660.00
Insurance	11,843.59	11,813.67
MPF contributions	25,977.42	21,898.57
Postage and courier	251.30	1,578.50
Preparing cost for Flagday	-	4,169.86
FD/R001/2022	8,898.88	-
Preparing cost for Flagday	14,179.84	4,846.29
FD/R030/2023	252,822.30	132,890.50
Printing and stationery	69,160.00	30,000.00
Programme expenses	224,476.00	213,026.00
QEFMH	12,882.00	9,511.00
Rent and rates	-	134,600.00
Repairs and maintenance	-	127,600.00
S K Yee Fund-Centre Repair	26,840.00	38,440.00
S K Yee Fund-Classroom Repair	187,600.00	1,100.00
S K Yee Fund-OT	286,096.89	312,851.43
Salaries and allowances	2,000.00	2,000.00
Secretarial expenses	2,213.00	2,065.00
Sundry expenses	16,044.20	21,548.10
Utility expenses	1,479,809.62	1,291,996.15

鳴謝

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

社會福利署
民政事務處
懲教署體育會慈善基金

康樂及文化事務署
香港房屋委員會
懲教署愛羣義工隊

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陸耀榮醫生、
譚鳳翎醫生、
Anson Kong Fan Club
江燦生AK歌迷會 (ansonkeverything)
Edan 呂爵安 Fans (一眾爵屎)
Jeremy 李駿傑獨角獸慈善義工小隊
林家謙 Fans

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潘炳南,袁遠有伉儷
陳冠華,關敏池合家
李雪琴及妹妹
何詠霜
何詠詩
余穎然
梁國華
薛偉強,薛太太
陳婉婷及Felix弟弟
王婷婷及媽媽
翁嘉權
麥嘉朗
李滿寶及朋友
王水英
司徒少玲
伍顯揚
何偉全
何健銘
何淑燕及妹妹
何博揚
吳巧雲
吳玉菁
吳啟賢
吳雪梅
呂美儀
李子穎
李明寶
李恆輝
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馬琮芳
黃楚帆
張永業
郭美兒
陳文佑
陳佩芝
陳慧儀
陸思濬

陸家棋
麥少麗
曾琬亭
游宅
游惠欣
游惠晶
黃仲輝
黃敏瑜
黃葉瑞芬家庭
黃錦輝
黃滢樺
楊光艷
葉向榮
翟月娟
趙佩珊
劉佩宜
劉浩賢
劉啟東
歐陽可平
歐慧儀
蔡慧萍
鄧錦佳家庭
鄭世光,李瑞雲 伉儷
鄭林青
鄭淑珍,何健銘
蕭翠珊
霍麒丞
謝靖雯
鄺泳儀
鄺讓好
顏芬
羅傑鏗
羅焯瑤
蘇美英
Agnex Mah
Amy
Andy
Andy Yuen
Angela Chan
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及
感謝所有支援本會的
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