

中國香港消防協會
CHINA HONG KONG FIRE PROTECTION ASSOCIATION
二零二四年周年大會
會議通知

謹此通知，本會定於今年四月十九日星期五下午六時召開周年大會。現將《周年大會召集通告》及有關的討論議案，載於本電郵的附件一，敬希閱覽。

會員如果未克參與上述周年大會，可委託另一位會員代其參與。詳情請參閱《周年大會召集通告》內的附註。現將代表參與周年大會的授權書載於本電郵的附件二。如有需要，可予使用。

此外，上年度周年大會的會議記錄初稿，現載於附件三，敬請審閱。如有修改建議，請向本會提出。

至於有關的財務報告和核數報告，則載於附件四，敬希垂注。

由於我們需要在今次大會選舉下一屆理事，現將「理事提名表格」載於附件五，以便填寫。

沒有電郵地址的會員，本會悉以郵寄方式奉遞所有文件。

會員如果有意在周年大會上提出任何議案，然後由大會議決，請向本會提出。

如有任何疑問，請致電或發電郵本會查詢。

中國香港消防協會
(電郵：webadmin@chkfpa.org.hk)

二零二四年三月二十八日

中國香港消防協會
CHINA HONG KONG FIRE PROTECTION ASSOCIATION
周年大會召集通告

茲通告本會定於下列日期及時間召開周年大會：

日期：二零二四年四月十九日(星期五)

時間：下午六時

地點：以網上視像會議形式進行，詳情稍後公佈

討論議案：

- (1) 通過二零二三年周年大會會議記錄
- (2) 年報：會長報告
- (3) 財務報告：收支帳目、資產負債表
- (4) 核數報告
- (5) 議決新一年度會員入會費及年費
- (6) 選舉新一屆理事
- (7) 議決繼續委任黃龍德博士為本會義務財務顧問及委任黃龍德會計師事務所擔任本會義務核數師
- (8) 其他事項



會長陳楚鑫

二零二四年三月二十八日

附註：

- (1) 凡有權參與會員大會及投票之會員，均有權委託代表參與，並於表決時代為投票，惟所委託之代表，須為本會會員。
 - (2) 任何會員如需委託代表，其授權書須於大會召開前最少 48 小時送達本會註冊辦事處，即香港跑馬地載德街 2 至 4 號 2 樓，或電郵到本會(webadmin@chkfpa.org.hk)方為有效。
-

普通授權代表表格

中國香港消防協會
CHINA HONG KONG FIRE PROTECTION ASSOCIATION
二零二四年周年大會
出席大會的授權書

本人， _____，地址為 _____

乃上述協會的會員，現授權 _____，地址為 _____

_____，如他未克參與，則授權 _____，地址為 _____

_____，作為本人的代表，在二零二四年四月十九日舉行的本會周年大會及其任何延會上代表本人表決及投票。

於二零二四年四月 _____ 日簽署

(簽署)

附註：除非委託人已有指示，否則代表人可代其作出任何投票決定。

初稿

中國香港消防協會
二零二三年周年大會會議記錄

日期： 2023 年 5 月 5 日
時間： 下午 6 時
地點： 以網上視像會議形式進行

出席者：見附件(i)

負責人

是次周年大會以網上視像會議形式進行。

理事會秘書經點算出席人數並確定出席者超過法定人數後，隨即宣佈中國香港消防協會(下稱本會)二零二三年即第十五屆周年大會(下稱大會)正式開始。

議程

1 通過二零二二年周年大會會議記錄

秘書邀請會員動議及和議通過上次周年大會會議記錄。會上由雲輝先生動議，楊智勇先生和議，其他會員一致通過會議記錄。

2 年報：會長報告

因疫情關係，本會在二零二二年所舉辦及參與的活動均延期或取消。二零二三年，在疫情緩和及社會全面復常之下，本會會繼續舉辦及參與友會活動，例如在五月二十四日，本會會參與香港工程師學會消防分部『第十四屆年會二零二三』。同時，在與內地回復正常往來後，我們將積極參與跟內地同業的會議和交流。例如今年十月份在北京舉行的中國國際消防設備技術交流展覽會。透過參加活動務求實現本會宗旨，團結全港有志消災防患人士，促進消防工程學及消防科學的發展與應用，服務香港社會。

3 財務報告

司庫表示，本會 2022 年度的收入總額為 991 元，此筆收入來自銀行存款利息及入會費等。至於本年度的支出總額，則為 27,350 元，當中主要用作日常會務，銀行收費方面。本會資金的結餘為 648,156 元。有關詳情見於會上的核數報告。

秘書邀請會員動議及和議接納財務報告。會上由張家浩先生動議，余子傑先生和議。財務報告在會上一致通過。

4 核數報告

黃龍德會計師事務所表示，關於本會的財務報告，他的事務所已經根據香港會計師公會的審計指引予以審核；經審核後，事務所認為本會截至 2022 年 12 月 31 日的財務報告真實及公平地反映本會財務狀況。

秘書邀請會員動議及和議接納核數報告。會上由柳應佳先生提出動議，屈穎倫先生和議。核數報告在會上獲得一致通過。

5 新年度會員年費及入會費

會長表示，由於本會預計有足夠財力應付下年度的所需開支，因此在會上建議豁免所有個人及團體會員下年度的年費，但不包括新會員的 100 元入會費。此項建議提交大會以動議方式議決。陳楚鑫先生提出動議，黃曉陽先生和議。這項動議在會上獲得一致通過。

7 下次會議日期

下屆周年大會的日期容後公佈。

議事完畢，會議於下午 6 時 25 分結束。

日期：2023 年 5 月 26 日

Attendance List

| Registration Count | Name | Email |
|--------------------|------------------|--------------------------------------|
| 1 | SHUM Wing-cheong | shumalex2010@gmail.com |
| 2 | WATT WING LUN | wing_lun_watt@hkfsd.gov.hk |
| 3 | Young Wong | young.wong@arup.com |
| 4 | CHOW Cheuk fung | sso_sup_4@hkfsd.gov.hk |
| 5 | YUE Tsz Kit | jack_tkyue@yahoo.com.hk |
| 6 | NG Yiu-wah | 1nyw001@gmail.com |
| 7 | Anthony Lam | cmlamanth@gmail.com |
| 8 | Gregory Lo | gregoryloch@gmail.com |
| 9 | Wan Fai | wanfai99@yahoo.com.hk |
| 10 | Joseph LEUNG | josephleungwh@hotmail.com |
| 11 | Charles Chu | mcchu@netvigator.com |
| 12 | TO Chi Wing | janto@netvigator.com |
| 13 | CHEUNG Ka-ho | ka_ho_cheung@hkfsd.gov.hk |
| 14 | JK KWOK | joejkkwok@gmail.com |
| 15 | 張賢椒 | aaronyccheung@gmail.com |
| 16 | Peter LAM | peteroklam@gmail.com |
| 17 | CHAN Chor-kam | chanchorkam@gmail.com |
| 18 | NG Shiu-kwan | mattskng@gmail.com |
| 19 | IU Pun-yan | iupygary@gmail.com |
| 20 | Roks CHIK | roksmchik@yahoo.com.hk |
| 21 | YEUNG Chung hau | jones_yeung@yahoo.com.hk |
| 22 | Tommy POON | tpoonn@netvigator.com |
| 23 | YEUNG Chi-yung | jonathan_chi_yung_yeung@hkfsd.gov.hk |
| 24 | LEE Koon Yau | koon_yau_lee@hkfsd.gov.hk |
| 25 | LAU Ying-kai | lauyingkai@gmail.com |
| 26 | CHOW Wan-ki | bewkchow@polyu.edu.hk |
| 27 | HUI Yau-yuen | sso_itmu_1@hkfsd.gov.hk |

CHINA HONG KONG FIRE PROTECTION ASSOCIATION

中國香港消防協會

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMMITTEE MEMBERS' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

黃龍德會計師事務所有限公司

香港執業會計師、英國特許會計師

PATRICK WONG C.P.A. LIMITED

Certified Public Accountants (Practising), Hong Kong Chartered Accountants



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(All amounts in Hong Kong Dollars unless otherwise stated)

CHINA HONG KONG FIRE PROTECTION ASSOCIATION
(“THE ASSOCIATION”)
中國香港消防協會
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMMITTEE MEMBERS’ REPORT

The committee members submit herewith their annual report together with the audited financial statements for the year ended 31 December 2023.

PRINCIPAL ACTIVITIES

The Association’s principal activities are for the promotion of fire protection and safety, provision of fire protection training and lecture, helping the needy and charitable activities beneficial to the Hong Kong community and people of the world.

RESULTS

The financial performance of the Association for the year ended 31 December 2023 and its financial position at that date are set out in the financial statements on pages 5 to 17.

MEMBERS OF THE COMMITTEE MEMBERS

The committee members of the Association during the financial year were as follows:-

Chan Chor Kam, Andy
Cheung Yin Chiu
Chik Mo Shui, Roks
Chow Wan Ki
Chu Man Chun, Charles
Ho Kin Fung, Samson
Hui Kam Chuen, Paul
Iu Pun Yan
Keung Sai Ming
Kwan Yuk Choi
Kwok Jing Keung
Lai Man Hin
Lam Chun Man
Lam Oi Ki
Law Hung
Leung Wai Hung Joseph
Li Hung Sum, Albert
Li Kin Yat
Li Siu Fung
Lo Chun Hung
Lo Siu Hang, Shane
Ng Kuen Chi, James
Ng Shiu Kwan
Poon Ching Tong, Tommy
Shum Wing Cheong
Wan Fai
Wong Shao Young
Yeung Chung Hau

All committee members shall retire in accordance with Article 32 of the Association’s Articles of Association, but being, eligible offer themselves for re-election.

CHINA HONG KONG FIRE PROTECTION ASSOCIATION
("THE ASSOCIATION")
中國香港消防協會
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMMITTEE MEMBERS' REPORT
(CONTINUED)

COMMITTEE MEMBERS' INTERESTS IN TRANSACTIONS, CONTRACTS AND ARRANGEMENT OF SIGNIFICANCE

No transaction, contract and arrangement of significance which the Association was a party and in which a committee member of the Association had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

PERMITTED INDEMNITY PROVISION

A permitted indemnity provision (as defined in section 469 of the Companies Ordinance) for the benefit of the committee members is current in force and was in force throughout the year.

BUSINESS REVIEW

The Association falls within reporting exemption for the financial year. Accordingly, the Association is exempted from preparing a business review.

AUDITOR

The auditor, Patrick Wong C.P.A. Limited, Chartered Accountants, Certified Public Accountants (Practising), retire at the Annual General Meeting but, being eligible, offer themselves for re-appointment.

FOR AND ON BEHALF OF THE COMMITTEE MEMBERS

Chan Chor Kam, Andy
President

Hong Kong,

PATRICK WONG C.P.A. LIMITED

Certified Public Accountants (Practising), Hong Kong Chartered Accountants

香港中環德輔道中 141 號中保集團大廈 11 字樓 1101 室
1101, 11/F, China Insurance Group Building, 141 Des Voeux Road Central, Hong Kong

電話 Tel : 3187 8200 傳真 Fax : 3187 8279

電郵 E-mail : enquiries@pwcpa.com.hk 網址 Website : http://www.pwcpa.com.hk



黃龍德會計師

董事 Directors

黃龍德執業資深會計師

銅紫荊星章、太平紳士

黃俊碩執業資深會計師

立法會議員

劉旭明執業資深會計師

曾卓鋒執業資深會計師

PATRICK WONG, PhD, BBS, JP

FCPA(Practising), FCA, FCCA, FAIA, MSCA, FCG, HKFCG, CGP, CTA(HK), FTIHK, FHKIoD

電話 Tel : 3187 8209 電郵 E-mail : pw@pwcpa.com.hk

HON. WONG CHUN SEK, EDMUND

FCPA(Practising), FCA(ICAEW), CA(ANZ), FCCA, FCG, HKFCG, CGP, MSCA, FTIHK, BComm(Hons), MSc, MPA, MCG, MBA

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LAU YUK MING, HAROLD

FCPA(Practising), MSCA

電話 Tel : 3187 8213 電郵 E-mail : haroldlau@pwcpa.com.hk

TSANG CHEUK FUNG, ANDY

FCPA(Practising), ACA, MSCA, BBA(Hons), BEng(Hons)

電話 Tel : 3187 8250 電郵 E-mail : andytsang@pwcpa.com.hk

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHINA HONG KONG FIRE PROTECTION ASSOCIATION 中國香港消防協會

(INCORPORATED IN HONG KONG AS A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

Opinion

We have audited the financial statements of China Hong Kong Fire Protection Association (the "Association") set out on pages 5 to 17 which comprise the statement of financial position as at 31 December 2023, and the income and expenditure account, statement of changes in members' fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Association as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") 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 ("HKSA") 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.

Information other than the financial statements and auditor's report thereon

The committee members are responsible for the other information. The other information comprises the information included in the 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.

Responsibilities of committee members and those charged with governance for the financial statements

The committee members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Companies Ordinance, and for such internal control as the members of the committee 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 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 committee member either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

(to be continued, P.T.O.)

聯營公司：

Associated :

龍德商務顧問有限公司
LT Business Consultants Limited

澳門黃林梁郭有限公司
Macau Wong Lam Leung & Kwok Limited

江門市龍德諮詢服務有限公司
Jiangmen Longde Consultants Limited





INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CHINA HONG KONG FIRE PROTECTION ASSOCIATION
中國香港消防協會

(INCORPORATED IN HONG KONG AS A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)
(CONTINUED)

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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the 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 Association'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 Association 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PATRICK WONG C.P.A. LIMITED
黃龍德會計師事務所有限公司
Certified Public Accountants

劉旭明, 香港執業資深會計師
LAU YUK MING HAROLD
FCPA (Practising), MSCA
Certified Public Accountant (Practising), Hong Kong
Practising Certificate Number: P05468

Hong Kong,

Ref : C696/A/PW/HL/1728/1727/486

CHINA HONG KONG FIRE PROTECTION ASSOCIATION
中國香港消防協會
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2023

| | <u>2023</u> | <u>2022</u> |
|-------------------------------|-------------|-------------|
| | \$ | \$ |
| Income | | |
| Bank interest income | 4,030 | 379 |
| Other income | 178 | 612 |
| | ----- | ----- |
| | 4,208 | 991 |
| Expenditure | | |
| Bank charges | 720 | 1,260 |
| Function expenses | 11,544 | - |
| Postage and stamp | 22 | 40 |
| Storage charge | 21,624 | 21,624 |
| Secretarial fee | 850 | 850 |
| Sundries | 2,000 | 1,800 |
| Telephone and internet charge | 2,576 | 1,776 |
| | (39,336) | (27,350) |
| | ----- | ----- |
| Deficit for the year | (35,128) | (26,359) |
| | ===== | ===== |

Deficit for the year represents the total comprehensive loss for the year presented, accordingly, no statement of comprehensive income is presented.

CHINA HONG KONG FIRE PROTECTION ASSOCIATION
中國香港消防協會
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

STATEMENT OF FINANCIAL POSITION
AT 31 DECEMBER 2023

| | <u>Notes</u> | <u>2023</u> \$ | <u>2022</u> \$ |
|------------------------------------|--------------|-------------------|-------------------|
| Non-current asset | | | |
| Furniture and equipment | 7 | - | - |
| Current assets | | | |
| Deposit and prepayment | | 21,724 | 21,724 |
| Cash and cash equivalents | 8 | 592,104 | 627,232 |
| | | 613,828 | 648,956 |
| Deduct:- | | | |
| Current liability | | | |
| Accrued expenses and other payable | | 800 | 800 |
| Net current assets | | 613,028 | 648,156 |
| Net assets | | 613,028 | 648,156 |
| Represented by: | | | |
| Members' fund | | | |
| General fund | | 613,028 | 648,156 |

APPROVED BY:-

Chan Chor Kam, Andy
President

Kwok Jing Keung
Vice-president

CHINA HONG KONG FIRE PROTECTION ASSOCIATION
中國香港消防協會
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

STATEMENT OF CHANGES IN MEMBERS' FUND
YEAR ENDED 31 DECEMBER 2023

| | General fund \$ |
|--|-----------------------|
| Balance at 01/01/2022 | 674,515 |
| Deficit for the year | (26,359) |
| | ----- |
| Balances at 31/12/2022 and 01/01/2023 | 648,156 |
| Deficit for the year | (35,128) |
| | ----- |
| Balance at 31/12/2023 | 613,028 |
| | ===== |

Draft for discussion

CHINA HONG KONG FIRE PROTECTION ASSOCIATION
中國香港消防協會
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

STATEMENT OF CASH FLOWS
YEAR ENDED 31 DECEMBER 2023

| | <u>Note</u> | <u>2023</u> | <u>2022</u> |
|---|-------------|-------------|-------------|
| | | \$ | \$ |
| Operating activities | | | |
| Deficit for the year | | (35,128) | (26,359) |
| Adjustment for: | | | |
| Bank interest income | | (4,030) | (379) |
| | | ----- | ----- |
| Net cash used in operating activities | | (39,158) | (26,738) |
| | | ----- | ----- |
| Investing activity | | | |
| Interest received | | 4,030 | 379 |
| | | ----- | ----- |
| Cash generated from investing activity | | 4,030 | 379 |
| | | ----- | ----- |
| Net decrease in cash and cash equivalents | | (35,128) | (26,359) |
| Cash and cash equivalents at beginning of the year | | 627,232 | 653,591 |
| | | ----- | ----- |
| Cash and cash equivalents at end of the year | 8 | 592,104 | 627,232 |
| | | ===== | ===== |

The notes on pages 9 to 17 form an integral part of these financial statements.
Independent Auditor's Report - Pages 3 and 4

CHINA HONG KONG FIRE PROTECTION ASSOCIATION
中國香港消防協會
 (A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES TO THE FINANCIAL STATEMENTS
 31 DECEMBER 2023

1. GENERAL INFORMATION

China Hong Kong Fire Protection Association (the “Association”) is a company incorporated in Hong Kong under the Companies Ordinance as Association limited by guarantee and not having a share capital. The address of its registered office is 2/F., 2-4 Tsoi Tak Street, Happy Valley, Hong Kong.

The principal activities of the Association are for the promotion of fire protection and safety, provision of fire protection training and lecture, helping the needy and charitable activities beneficial to the Hong Kong community and people of the world.

2. STATEMENT OF COMPLIANCE WITH HONG KONG FINANCIAL REPORTING STANDARDS

The Association’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 Accountants (HKICPA), accounting principles generally accepted in Hong Kong and the requirements of the Companies Ordinance. A summary of significant accounting policies is set out in note 3.

In 2023, the Association has initially applied the new and revised HKFRSs and HKASs issued by the HKICPA that are first effective for accounting periods beginning on or after 1 January 2023. The application of these HKFRSs and HKASs has no material effects on the Association’s financial performance and positions.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation of the financial statements

The measurement basis used in preparing the financial statements is historical cost.

(b) Furniture and equipment

Furniture and equipment are stated in the statement of financial position at cost less accumulated depreciation and impairment losses, if any.

Depreciation is calculated to write off the cost of items of furniture and equipment, less their estimated residual value, if any, on a straight-line basis over their estimated useful lives as follows:-

| | |
|-------------------------|---------|
| Office equipment: | 5 years |
| Furniture and fixtures: | 5 years |

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Furniture and equipment (continued)

The residual value and the useful life of an asset are reviewed at least at the end of each reporting period.

The Association assesses at the end of each reporting period whether there is any indication that any items of furniture and equipment may be impaired and that an impairment loss recognised in prior periods for an item may have decreased. If any such indication exists, the Association estimates the recoverable amount of the item. An impairment loss, being the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount, or a reversal of impairment loss is recognised immediately in the income and expenditure account.

Gain or loss arising from the derecognition of an item of furniture and equipment is included in the income and expenditure account when the item is derecognised and is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

(c) Cash and cash equivalents

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

(d) Recognition and derecognition of financial instruments

Financial assets and financial liabilities are recognised in the statement of financial position when the Association becomes a party to the contractual provisions of the instruments.

Financial assets are derecognised when the contractual rights to receive cash flows from the assets expire; the Association transfers substantially all the risks and rewards of ownership of the assets; or the Association neither transfers nor retains substantially all the risks and rewards of ownership of the assets but has not retained control on the assets. On derecognition of a financial asset, the difference between the assets' carrying amount and the sum of the consideration received is recognised in profit or loss.

Financial liabilities are derecognised when the obligation specified in the relevant contract is discharged, cancelled or expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid is recognised in profit or loss.

(e) Financial assets

Financial assets are recognised and derecognised on a trade date basis where the purchase or sale of an asset is under a contract whose terms require delivery of the asset within the timeframe established by the market concerned, and are initially measured at fair value, plus directly attributable transaction costs except in the case of investments at fair value through profit or loss. Transaction costs directly attributable to the acquisition of investments at fair value through profit or loss are recognised immediately in profit or loss.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Financial assets (continued)

Financial assets of the Association are classified under the following categories:

Financial assets at amortised cost

Financial assets (including trade and other receivables) are classified under this category if they satisfy both of the following conditions:

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

Financial assets at amortised cost are subsequently measured at amortised cost using the effective interest method less loss allowances for expected credit losses.

(f) Loss allowances for expected credit losses

The Association recognises loss allowances for expected credit losses on financial assets at amortised cost. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.

At the end of each reporting period, the Association measures the loss allowance for a financial instrument at an amount equal to the expected credit losses that result from all possible default events over the expected life of that financial instrument (“lifetime expected credit losses”) for trade receivables, or if the credit risk on that financial instrument has increased significantly since initial recognition.

If, at the end of the reporting period, the credit risk on a financial instrument (other than trade receivables) has not increased significantly since initial recognition, the Association measures the loss allowance for that financial instrument at an amount equal to the portion of lifetime expected credit losses that represents the expected credit losses that result from default events on that financial instrument that are possible within 12 months after the reporting period.

The amount of expected credit losses or reversal to adjust the loss allowance at the end of the reporting period to the required amount is recognised in profit or loss as an impairment gain or loss.

(g) Other payables

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- (h) Revenue recognition
 - (i) Revenue from entrance fee is recognised at a point in time on the membership is granted to the applicants.
 - (ii) Donation income is recognised at a point in time when the donations are received.
 - (iii) Interest income is recognized using the effective interest method.

- (i) Impairment of assets

At the end of each reporting period, the Association reviews the carrying amounts of its tangible and intangible assets with finite useful lives to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or a cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or a cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or a cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- (j) Related parties
 - (a) A person or a close member of that person's family is related to the Association if that person:
 - (i) has control or joint control over the Association;
 - (ii) has significant influence over the Association; or
 - (iii) is a member of the key management personnel of the Association.
 - (b) An entity is related to the Association if any of the following conditions applies:
 - (i) The entity is controlled or jointly controlled by a person identified in (a).
 - (ii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENT

The Association's management makes assumptions, estimates and judgements in the process of applying the Association's accounting policies that affect the assets, liabilities, income and expenses in the financial statements prepared in accordance with HKFRSs. The assumptions, estimates and judgements are based on historical experience and other factors that are believed to be reasonable under the circumstances. While the management reviews their judgements, estimates and assumptions continuously, the actual results will seldom equal to the estimates.

Key assumption and other key sources of estimation uncertainty

Certain key assumptions and risk factors in respect of the financial risk management are set out in note 10. There are no other key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. INCOME TAX IN THE INCOME STATEMENT

No provision for Hong Kong profits tax has been made in the financial statements as the Association is exempted from profits tax under Section 88 of the Inland Revenue Ordinance.

6. COMMITTEE MEMBERS' REMUNERATION

Committee members' remuneration disclosed pursuant to section 383(1) of the Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation for the year is nil (2022: nil).

NOTES TO THE FINANCIAL STATEMENTS
 31 DECEMBER 2023

7. FURNITURE AND EQUIPMENT

| | Office equipment | Furniture and fixtures | Total |
|------------------------------------|---------------------|---------------------------|--------|
| | \$ | \$ | \$ |
| Cost: | | | |
| At 01/01/2023 and at 31/12/2023 | 56,666 | 33,728 | 90,394 |
| Accumulated depreciation: | | | |
| At 01/01/2023 and at 31/12/2023 | 56,666 | 33,728 | 90,394 |
| Net book value: | | | |
| At 31/12/2023 | - | - | - |
| Cost: | | | |
| At 01/01/2022 and at 31/12/2022 | 56,666 | 33,728 | 90,394 |
| Accumulated depreciation: | | | |
| At 01/01/2022 and at 31/12/2022 | 56,666 | 33,728 | 90,394 |
| Net book value: | | | |
| At 31/12/2022 | - | - | - |

8. CASH AND CASH EQUIVALENTS

| | <u>2023</u> | <u>2022</u> |
|--|-------------|-------------|
| | \$ | \$ |
| Cash at bank and on hand | 592,104 | 627,232 |
| Cash and cash equivalents in the statement of financial position and in statement of cash flows | 592,104 | 627,232 |

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

9. CAPITAL DISCLOSURE

Capital comprises members' fund stated on the statement of financial position. The Association's objective when managing funds is to safeguard its ability to continue as a going concern, so that it can continue to provide funding for operation.

The Association manages capital by regularly monitoring its current and expected liquidity requirements.

The Association is a limited liability by guarantee and not has a share capital. The liability of the members is limited and every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up to the extent of not exceeding \$10. The Association's operation is mainly sourced from the members' contributions.

10. FINANCIAL INSTRUMENTS

The Association has classified its financial assets at amortised cost in the following categories:-

| | <u>2023</u> | <u>2022</u> |
|--------------------------|-------------|-------------|
| | \$ | \$ |
| Deposit | 3,704 | 3,704 |
| Cash at bank and on hand | 592,104 | 627,232 |
| | ----- | ----- |
| | 595,808 | 630,936 |
| | ===== | ===== |

The Association has classified its financial liability at amortised cost in the following categories:-

| | <u>2023</u> | <u>2022</u> |
|------------------------------------|-------------|-------------|
| | \$ | \$ |
| Accrued expenses and other payable | 800 | 800 |
| | ===== | ===== |

All financial instruments are carried at amounts not materially different from their fair values as at 31 December 2022 and 2023.

The Association is exposed to credit risk, liquidity risk and market risk arising in the normal course of its business and financial instruments. The Association's risk management objectives, policies and processes mainly focus on minimizing the potential adverse effects of these risks on its financial performance and position by closely monitoring the individual exposure.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

10. FINANCIAL INSTRUMENTS (CONTINUED)

(a) Credit risk

The Association is exposed to credit risk on financial assets, mainly attributable to deposit with bank and therefore the exposures are considered not significant.

Summary quantitative data

| | <u>2023</u> | <u>2022</u> |
|-------------------|-------------|-------------|
| | \$ | \$ |
| Deposit | 3,704 | 3,704 |
| Deposit with bank | 589,454 | 624,511 |
| | ----- | ----- |
| | 593,158 | 628,215 |
| | ===== | ===== |

At 31 December 2023, the Association has no concentration of risk and the maximum exposure to credit risk is represented by the carrying amount of bank deposit. However, the credit risk on liquid funds is limited because the counterparties are authorized financial institution regulated under Hong Kong Banking Ordinance.

(b) Liquidity risk

The Association has no significant liquidity risk its on financial liabilities. It manages its funds conservatively by maintaining a comfortable level of cash and cash equivalents in order to meet continuous operational need. All financial liabilities of the Association are non-interest bearing and repayable within one year or on demand.

(c) Market risk

(i) Interest rate risk

The Association's exposure on fair value interest rate risk mainly arises from its deposits with bank. The committee members considered the exposure not significant.

No sensitivity analysis for the Association's exposure to interest rate risk arising from cash at bank is prepared since based on the committee members' assessment, the exposure is considered not significant.

(ii) Currency risk

The Association has no significant exposure to foreign currency risk as substantially all of the Association's transactions are denominated in Hong Kong dollars.

(d) Financial instrument carried at fair value

At the end of the reporting period, there were no financial instruments stated at fair value.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

11. SIGNIFICANT RELATED PARTY TRANSACTIONS

In addition to the transaction detailed elsewhere in these financial statements, the Association had no significant related party transactions during the year and previous year.

12. HONG KONG FINANCIAL REPORTING STANDARDS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR

HKFRSs that have been issued but are not yet effective for the year include the following HKFRSs which may be relevant to the Association's operations and financial statements:-

| | Effective for annual periods beginning on or after |
|---|--|
| Amendments to HKAS 1, <i>Classification of Liabilities as Current or Non-current</i> | 1 January 2024 |
| Amendments to HKAS 1, <i>Non-current Liabilities with Covenants</i> | 1 January 2024 |
| Amendments to HKFRS 16, <i>Lease Liability in a Sales and Leaseback</i> | 1 January 2024 |
| Amendments to HK Int 5 (Revised), <i>Hong Kong Interpretation 5 (Revised) Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause</i> | 1 January 2024 |
| Amendments to HKAS 7 and HKFRS 7, <i>Supplier Finance Arrangements</i> | 1 January 2024 |
| Amendments to HKFRS 10 and HKAS 28, <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> | 1 January 2024 |

The Association has not early adopted these HKFRSs. Initial assessment has indicated that the adoption of these HKFRSs would not have a significant impact on the Association's financial statements in the period of initial application. The Association will be continuing with the assessment of the impact of these HKFRSs and other significant changes may be identified as a result.

13. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorized for issue by the Association's Committee on .

中國香港消防協會
CHINA HONG KONG FIRE PROTECTION ASSOCIATION
 理事提名表格

〔請注意，根據本會的《組織章程細則》，理事名額不得超過三十名。經扣除永遠理事郭晶強先生及許錦全先生的名額，實為二十八名。各位會員如有意提名理事，請於二零二四年四月十九日下午六時周年大會召開前，將填妥之提名表格送達本會註冊辦事處，即香港跑馬地載德街 2 至 4 號 2 樓，或電郵到本會 (webadmin@chkfpa.org.hk)。〕

本人，_____，地址為_____

乃上述協會的會員，現提名下列會員為理事：

| | | | |
|----|--|----|--|
| 1 | | 15 | |
| 2 | | 16 | |
| 3 | | 17 | |
| 4 | | 18 | |
| 5 | | 19 | |
| 6 | | 20 | |
| 7 | | 21 | |
| 8 | | 22 | |
| 9 | | 23 | |
| 10 | | 24 | |
| 11 | | 25 | |
| 12 | | 26 | |
| 13 | | 27 | |
| 14 | | 28 | |

於二零二四年四月 _____ 日(簽署)

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中國香港消防協會周年大會

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