

**THE HONG KONG JOINT COUNCIL OF PARENTS  
OF THE MENTALLY HANDICAPPED  
香港弱智人士家長聯會**

**REPORT OF THE EXECUTIVE COMMITTEES AND  
AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED**  
**香港弱智人士家長聯會**

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## **THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED REPORT OF THE COUNCIL'S EXECUTIVE COMMITTEES**

The Executive Committees presents herewith the report and the audited financial statements of THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED ("the Council") for the year ended 31 March 2021.

### **PRINCIPAL ACTIVITIES**

The Council is a self-help organisation for the parents and caregivers of person with intellectual disability ("PIDs"). The principal activities of the Council include providing services and activities to PIDs, caregivers and the public. The Council is also concerned about the welfare, services and rights of PIDs and it is active in providing community education in promoting public awareness and acceptance of PIDs.

### **RESULTS AND APPROPRIATIONS**

The Council's financial performance for the year ended 31 March 2021 and its financial position as at that date are set out in the financial statements on pages 6 to 14.

### **COUNCILS' EXECUTIVE COMMITTEES**

The Executive Committees of the Council during the year and up to the date of this report were:

Ms. CHAN Yuen Wa, Chairperson	(re-appointed on 24 October 2020 and re-designated)
Mr. HO Chi Wing, Vice-chairperson	(appointed on 24 October 2020)
Mr. WONG Wai Hung, Vice-chairperson	(appointed on 24 October 2020)
Ms. LEE Cheung Pui, Sindy Cat, Secretary	(re-appointed on 24 October 2020 and re-designated)
Ms. CHAN Ching Sheung, Vice-secretary	(appointed on 24 October 2020)
Mr. NG Siu Ping, Treasurer	(re-appointed on 24 October 2020)
Ms. WAN Yin Fong, Convener, Rights and Services Working Group	(re-appointed on 24 October 2020 and re-designated)
Ms. LAW Lai Chun, Convener, Recreation and Training Working Group	(re-appointed on 24 October 2020 and re-designated)
Mr. WONG Yat Hing, Convener, Liaison Working Group	(appointed on 24 October 2020)
Mr. YEUNG Ka Keung, Liaison Working Group	(re-appointed on 24 October 2020)
Mr. CHEUNG Moon Wing	(appointed and resigned on 24 October 2020)
Ms. CHAU Sook Haan	(resigned on 24 October 2020)
Ms. CHENG Yuk Chun	(resigned on 24 October 2020)
Ms. CHEUNG Pui Lan	(resigned on 24 October 2020)
Ms. CHUNG Kar Lai	(resigned on 24 October 2020)
Ms. CHUNG Kwok Yee, Gorette	(resigned on 24 October 2020)
Ms. MOK Eva	(resigned on 24 October 2020)
Ms. MOK Lai Hing	(resigned on 24 October 2020)
Ms. WONG Ming Fung	(resigned on 24 October 2020)
Ms. YAU Chun	(resigned on 24 October 2020)

In accordance with Article 47 of the Council's Articles of Association, the Executive Committees shall hold office for a term of two years and shall retire in the Annual General Meeting to be held in 2022 and may stand for re-election.

### **MANAGEMENT CONTRACTS**

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

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
REPORT OF THE COUNCIL'S EXECUTIVE COMMITTEES**

**AUDITOR**

The financial statements have been audited by Messrs. Conpak CPA Limited, who was appointed as auditor of the Council upon the resignation of predecessor auditor, S. C. TO & CO., Certified Public Accountants (Practising). A resolution for re-appointment of Messrs. Conpak CPA Limited as auditor of the Council will be proposed at the forthcoming annual general meeting.

**ON BEHALF OF THE EXECUTIVE COMMITTEE**



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Ms. CHAN Yuen Wa  
Chairperson

Hong Kong, 26 October 2021

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF THE HONG KONG JOINT COUNCIL OF PARENTS  
OF THE MENTALLY HANDICAPPED  
(incorporated in Hong Kong and limited by guarantee)**

**Opinion**

We have audited the financial statements of THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED ("the Council") set out on pages 6 to 14, which comprise the statement of financial position as at 31 March 2021, and the income statement and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

**Basis for Opinion**

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to Practise Note 900 (Revised), Audit of Financial Statements Prepared in Accordance with the Small and Medium-Sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council 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 Matter**

The financial statements of the Council for the year ended 31 March 2020 were audited by another auditor, S. C. TO & CO., Certified Public Accountants (Practising), who expressed an unmodified audit opinion on those statements on 5 September 2020.

**Information Other than the Financial Statements and Auditor's Report Thereon**

The Executive Committees are responsible for the other information. The other information comprises the information included in the Executive Committee's 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.

**INDEPENDENT AUDITOR'S REPORT (continued)**  
**TO THE MEMBERS OF THE HONG KONG JOINT COUNCIL OF PARENTS**  
**OF THE MENTALLY HANDICAPPED**  
**(incorporated in Hong Kong and limited by guarantee)**

**Responsibilities of Executive Committees and Those Charged with Governance for the Financial Statements**

The Executive Committees are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the Executive Committees' 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 Committees are responsible for assessing the Council'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 Committees either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

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

**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. This report is made 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 liabilities 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committees.
- Conclude on the appropriateness of the Executive Committees' 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 Council'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 Council to cease to continue as a going concern.

**INDEPENDENT AUDITOR'S REPORT (continued)  
TO THE MEMBERS OF THE HONG KONG JOINT COUNCIL OF PARENTS  
OF THE MENTALLY HANDICAPPED  
(incorporated in Hong Kong and limited by guarantee)**

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

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.



Conpak CPA Limited  
Certified Public Accountants

SUN Man Shing  
Practising Certificate Number: P07186

Hong Kong, 26 October 2021

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
 INCOME STATEMENT  
 FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 HK\$	2020 HK\$
<b>REVENUE</b>	4	2,663,425	3,207,476
Other income	4	563,779	116,404
		<hr/>	<hr/>
		3,227,204	3,323,880
Expenses		(3,606,534)	(3,333,517)
		<hr/>	<hr/>
<b>DEFICIT FOR THE YEAR</b>		<b>(379,330)</b>	<b>(9,637)</b>
		<hr/> <hr/>	<hr/> <hr/>



**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021**

	Note	2021 HK\$	2020 HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	2	2
Long-term investments	9	959,000	959,000
		<hr/>	<hr/>
		959,002	959,002
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Other receivables and prepayments		39,255	44,649
Cash and bank balances		1,327,664	1,887,239
Time deposits	10	2,151,518	2,127,140
		<hr/>	<hr/>
		3,518,437	4,059,028
		<hr/>	<hr/>
<b>CURRENT LIABILITY</b>			
Other payables and accruals		(8,868)	(170,129)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>			
		3,509,569	3,888,899
		<hr/>	<hr/>
<b>NET ASSETS</b>			
		4,468,571	4,847,901
		<hr/>	<hr/>
<b>ACCUMULATED FUNDS</b>			
General fund		901	901
Development fund		4,467,670	4,847,000
Trailwalker Community Education Centre fund		-	-
		<hr/>	<hr/>
		4,468,571	4,847,901
		<hr/>	<hr/>

Ms. CHAN Yuen Wa  
Chairperson

Mr. NG Siu Ping  
Treasurer

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2021**

	General fund HK\$	Development fund HK\$	Trailwalker Community Education Centre fund HK\$	Total HK\$
At 1 April 2019	538	4,857,000	-	4,857,538
Surplus/(deficit) for the year	638,426	101,908	(749,971)	(9,637)
Fund transfer	(638,063)	(111,908)	749,971	-
At 31 March 2020 and 1 April 2020	901	4,847,000	-	4,847,901
Surplus/(deficit) for the year	668,004	70,887	(1,118,221)	(379,330)
Fund transfer	(668,004)	(450,217)	1,118,221	-
At 31 March 2021	901	4,467,670	-	4,468,571

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**1. ORGANISATION AND PRINCIPAL ACTIVITIES**

THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED ("the Council") is a incorporated under Hong Kong Companies Ordinance and is limited by guarantee without having share capital. The Council's registered office is located at Units 21-24, G/F., Nam On House, Nam Shan Estate, Kowloon.

The Council is a self-help organisation for the parents and caregivers of person with intellectual disability ("PIDs"). The principal activities of the Council include providing services and activities to PIDs, caregivers and the public. The Council is also concerned about the welfare, services and rights of PIDs and it is active in providing community education in promoting public awareness and acceptance of PIDs.

**2. BASIS OF PREPARATION**

The Council qualifies for the reporting exemption as a small private company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Council is a going concern.

The measurement base adopted is the historical cost convention.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Revenue and other income recognition

Revenue and other income are recognised when they are probable that the economic benefits will flow to the Council and when the revenue and other income can be measured reliably, based on (i) and (ii) respectively:

- (i) donation income and activities income are recognised when such income are entitled to receive;
- (ii) membership fee is recognised when the membership certificate are issued to the member.

Time deposits

Time deposits include bank deposits with original maturities over three months.

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Property, plant and equipment

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

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of item) is included in the income statement in the year in which the item is derecognised.

Depreciation

Property, plant and equipment are written off to a nominal value as and when the expenditure is incurred.

Fully depreciated assets are retained in the accounts until they are no longer in use. Both the useful life of an asset and its residual value, if any, are reviewed annually.

Leases

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

Impairment of assets

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

Trade and other receivables

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

Government grants

Government grants are recognised as income over the periods which match the costs to which it relate. Grants related to expense items are recognised in the same period as the expenses to which it related are charged in the income statement.

Investments

Current investments are stated at the lower of cost and net realisable value. Long-term investments are stated at cost less accumulated impairment losses.

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**4. REVENUE AND OTHER INCOME**

	2021 HK\$	2020 HK\$
Donations received from		
- Community Chest	707,465	1,003,000
- Financial Support from Labour and Welfare Bureau Adult Education Subvention Scheme	32,858	5,264
- Financial Support from Social Welfare Department Project for Self Help Group of People with Disabilities 2018-2020	-	210,000
2020-2022	206,000	-
Government rent and rates subsidies	119,985	110,540
- Hong Kong Jockey Club Charities Trust	729,582	1,136,146
- Queen Elizabeth Foundation	-	(2,296)
- Flag Day PSP Np. FD/R022/2019	-	304,974
- Others	835,525	382,487
Activities income	12,040	39,361
Membership fee	19,970	18,000
	<hr/>	<hr/>
	2,663,425	3,207,476
	<hr/>	<hr/>
Other income:		
Interest received	24,387	39,731
Dividends received from listed investment	46,500	62,177
Photocopying income	3,188	3,260
Sundry income	121,168	11,236
Employment Support Scheme	368,536	-
	<hr/>	<hr/>
	563,779	116,404
	<hr/>	<hr/>
Total	3,227,204	3,323,880
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**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**5. DEFICIT BEFORE TAX**

The Council's deficit before tax is arrived at after charging the following items:

	2021 HK\$	2020 HK\$
Auditors' remuneration	-	7,500
Depreciation	13,984	41,903
Flag Day's Expenses	-	19,048
Operating leases:		
Leasing photocopy machine charges	20,341	19,688
Rent and rates	113,280	119,985
Staff costs		
Salaries and allowances	2,541,470	2,317,697
Retirement benefit contributions	120,167	108,963
	<u>                    </u>	<u>                    </u>

**6. EXECUTIVE COMMITTEES EMOLUMENTS**

The Executive Committees remuneration disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Executive Committee) Regulation for the year is HK\$NIL (2020: Same).

**7. INCOME TAX**

No provision for Hong Kong profits tax is made in the financial statements as the Council is exempted from tax under Section 88 of the Inland Revenue Ordinance (cap.112) with effect since 4th October 1999 (2020: Same).

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**8. PROPERTY, PLANT AND EQUIPMENT**

	Furniture, fixtures and equipment HK\$	Trailwalker Communiy Education Centre HK\$	Total HK\$
<b>COST</b>			
At 1 April 2020	24,546	2,414,060	2,438,606
Additions	-	13,984	13,984
	<hr/>	<hr/>	<hr/>
At 31 March 2021	24,546	2,428,044	2,452,590
	<hr/>	<hr/>	<hr/>
<b>ACCUMULATED DEPRECIATION</b>			
At 1 April 2020	(24,545)	(2,414,059)	(2,438,604)
Charge for the year	-	(13,984)	(13,984)
	<hr/>	<hr/>	<hr/>
At 31 March 2021	(24,545)	(2,428,043)	(2,452,588)
	<hr/>	<hr/>	<hr/>
<b>NET CARRYING AMOUNT</b>			
At 31 March 2020	1	1	2
	<hr/>	<hr/>	<hr/>
At 31 March 2021	1	1	2
	<hr/>	<hr/>	<hr/>

**9. LONG-TERM INVESTMENTS**

	2021 HK\$	2020 HK\$
Investment in listed securities, at cost	959,000	959,000
	<hr/>	<hr/>
Market value of listed securities Investment securities	1,312,216	1,249,100
	<hr/>	<hr/>

**10. TIME DEPOSITS**

	2021 HK\$	2020 HK\$
Time deposits with original maturity over three months *	2,151,518	2,127,140
	<hr/>	<hr/>

\* The deposits carry interest rates of ranging from 0.4% to 0.5% per annum with due date on 19 April 2021 and 10 June 2021 respectively.

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**11. COMMITMENTS UNDER OPERATING LEASES**

The Council had the following total future minimum lease payments payable under non-cancellable operating leases:

	2021 HK\$	2020 HK\$
Less than one year	113,280	113,280
Later than one year	-	113,280
	<hr/>	<hr/>
	113,280	226,560
	<hr/> <hr/>	<hr/> <hr/>

**12. COMPARATIVE FIGURES**

Certain figures in the financial statements have been reclassified to conform with current year presentation.

**13. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Executive Committee on 26 October 2021.



**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED**  
**DETAILED ANALYSIS OF INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**(FOR MANAGEMENT INFORMATION PURPOSE ONLY)**

	General fund HK\$	Development fund HK\$	Trailwalker Community Education Centre fund HK\$	2021 HK\$	2020 HK\$
<b>INCOME</b>					
Donations received from					
- Community Chest	-	-	707,465	707,465	1,003,000
- Financial Support from Labour and Welfare Bureau Adult Education Subvention Scheme	-	-	32,858	32,858	5,264
- Financial Support from Social Welfare Department Project for Self Help Group of People with Disabilities 2018-2020	-	-	-	-	210,000
2020-2022	-	-	206,000	206,000	-
Government rent and rates subsidies	-	-	119,985	119,985	110,540
- Hong Kong Jockey Club Charities Trust	-	-	729,582	729,582	1,136,146
- Queen Elizabeth Foundation	-	-	-	-	(2,296)
- Flag Day PSP Np. FD/R22/2019	-	-	-	-	304,974
- Others	833,125	-	2,400	835,525	382,487
Activities income	5,710	-	6,330	12,040	39,361
Membership fee	19,970	-	-	19,970	18,000
Interest received	-	24,387	-	24,387	39,731
Dividends received from listed investment	-	46,500	-	46,500	62,177
Photocopying income	-	-	3,188	3,188	3,260
Sundry income	121,168	-	-	121,168	11,236
Employment Support Scheme	-	-	368,536	368,536	-
	<b>979,973</b>	<b>70,887</b>	<b>2,176,344</b>	<b>3,227,204</b>	<b>3,323,880</b>
<b>EXPENSES</b>					
Activities expenses	282,044	-	282,890	564,934	462,810
Advertising fee	-	-	6,816	6,816	11,417
Auditor's remuneration	-	-	-	-	7,500
Bank charges	-	-	3,832	3,832	5,739
Cleaning and sanitation	-	-	6,487	6,487	2,523
Depreciation	-	-	13,984	13,984	41,903
Delivery and storage	-	-	21,807	21,807	-
Flag day's expenses PSP No. FD/R022/2019	-	-	-	-	19,048
Insurance	-	-	33,714	33,714	29,205
Leasing photocopy machine charges	-	-	20,341	20,341	19,688
Legal and professional fee	-	-	-	-	2,795
Mandatory provident fund contribution	-	-	120,167	120,167	108,963
Membership fee	2,430	-	-	2,430	2,530
Periodical and newspaper	-	-	3,380	3,380	6,114
Postage and courier	5,695	-	7,873	13,568	19,895
Printing and stationary	21,800	-	46,274	68,074	50,899
Rent and rates	-	-	113,280	113,280	119,985
Repair and maintenance	-	-	14,549	14,549	13,473
Salaries and allowance	-	-	2,541,470	2,541,470	2,317,697
Sundry expenses	-	-	36,131	36,131	47,772
Telephone and internet	-	-	10,034	10,034	11,710
Travelling expenses	-	-	1,423	1,423	7,493
Water and electricity	-	-	10,113	10,113	24,358
	<b>311,969</b>	<b>-</b>	<b>3,294,565</b>	<b>3,606,534</b>	<b>3,333,517</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>668,004</b>	<b>70,887</b>	<b>(1,118,221)</b>	<b>(379,330)</b>	<b>(9,637)</b>
<b>ACCUMULATED SURPLUS BROUGHT FORWARD</b>	<b>901</b>	<b>4,847,000</b>	<b>-</b>	<b>4,847,901</b>	<b>4,857,538</b>
	<b>668,905</b>	<b>4,917,887</b>	<b>(1,118,221)</b>	<b>4,468,571</b>	<b>4,847,901</b>
<b>FUND TRANSFER</b>	<b>(668,004)</b>	<b>(450,217)</b>	<b>1,118,221</b>	<b>-</b>	<b>-</b>
<b>ACCUMULATED SURPLUS CARRIED FORWARD</b>	<b>901</b>	<b>4,467,670</b>	<b>-</b>	<b>4,468,571</b>	<b>4,847,901</b>

**THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED  
HONG KONG COMPANIES ORDINANCE SECTION 436 STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021  
(FOR MANAGEMENT INFORMATION PURPOSE ONLY)**

The detailed analysis of income statement on page 15 relating to the years ended 31 March 2021 and 31 March 2020 included in these statutory annual financial statements is not the Company's statutory annual financial statements for these years. Further information relating to those statutory financial statements required to be disclosed in accordance with section 436 of the Hong Kong Companies Ordinance is as follows:

The Council's auditor has reported on those financial statements for the year ended 31 March 2021 and the previous auditor S. C. TO & CO., Certified Public Accountants (Practising), has reported on those financial statements for the year ended 31 March 2020. The auditor's report were unqualified for both years; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its report for both years; and did not contain a statement under sections 406(2), 407(2) and 407(3) of the Hong Kong Companies Ordinance for both years.