

中國香港消防協會
CHINA HONG KONG FIRE PROTECTION ASSOCIATION
二零二五年周年大會
會議通知

謹此通知，本會定於今年四月十一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，會在稍後的電郵附上，敬希垂注。

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
(電話：2555 8803)
(電郵：webadmin@chkfpa.org.hk)

二零二五年三月二十日

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：二零二五年四月十一日(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) 通過二零二四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) 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
- (7) 其他事項



會長陳楚鑫

二零二五年三月二十日

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
二零二五年周年大會
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，在二零二五年四月十一日
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。

於二零二五年 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
二零二四年周年大會會議記錄

日期： 2024 年 4 月 19 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)二零二四年即第十六屆周年大會(下稱大會)正式開始。

議程

1 通過二零二四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。會上由鍾志偉先生動議，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

在二零二三年，本會由本人帶領一行三人於十月九至十一日前往北京參與 2023 中國國際消防設備技術交流展覽會、並參與國際消防協會聯盟亞洲分會會議，與其他國家代表包括印尼，澳洲，南韓，馬來西亞進行交流。

二零二四年三月十五日，本會創會會長郭晶強先生以及副會長盧振雄先生出席了消防工程師學會(香港分會)的週年晚宴 2024。於本年四月九日，本會亦會參與香港工程師學會消防分部『第十五屆年會二零二四』。

於本周三四月十七日，《中國消防協會》〈電子分會〉主任委員李寧邀請本會到他位於深圳的公司 Vertiv 維諦進行參觀及交流。

今年本會亦於七月十至十二日與消防工程師學會(香港分會)、香港工程師學會(屋宇裝備分部)、香港工程師學會(消防分部)、中國香港救護專業學會及香港消防處合辦亞洲消防國際會議 2024。會議主題為「掌握科技力量 共推應急準備」，探討的議題涵蓋消防救援、消防安全、消防工程、災難管理、應急準備、院前護理和急救等範疇，特別是通過共同合作與創新科技的應用以應付當前和未來的挑戰。

3 財務報告

司庫表示，本會 2023 年度的收入總額為 4,208 元，此筆收入來自銀行存款利息。至於本年度的支出總額，則為 39,336 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 613,028 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。會上由陳守仁先生動議，張家文先生和議。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 2023 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。會上由文家平先生提出動議，郭威信先生和議。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，馮曜麒先生和議。這項動議在會上獲得一致通過。

6 選舉新一屆理事

本會一共收到 51 張選票。根據本會的《組織章程細則》，除永遠理事郭品強先生及許錦全先生外，經點算選票後，新一屆理事的當選名單如下：

- 1 陳楚鑫
- 2 張賢椒
- 3 戚務帥
- 4 周允基
- 5 朱文駿
- 6 徐文良
- 7 何建楓
- 8 姚本恩
- 9 陳錦漢
- 10 關育材
- 11 黎文軒
- 12 林振敏
- 13 林煦基
- 14 羅 雄

初稿

- 15 梁偉雄
- 16 李洪森
- 17 李建日
- 18 李少峰
- 19 盧振雄
- 20 羅紹衡
- 21 吳建志
- 22 黃龍德
- 23 潘正棠
- 24 岑永昌
- 25 雲 輝
- 26 黃曉陽
- 27 楊鍾孝

7 議決繼續委任黃龍德為本會義務財務顧問及委任黃龍德會計師事務所擔任義務核數師

司庫表示，請會員動議通過，繼續邀請黃龍德博士擔任本會義務財務顧問，以及繼續邀請黃龍德會計師事務所擔任義務核數師。李偉明先生提出動議，盧長威先生和議。大部份會員一致通過贊成動議。

8 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 20 分結束。

日期：2024 年 5 月 12 日

Attendance List

Registration Count	Name	Email
1	SHUM Wing-cheong	shumalex2010@gmail.com
2	LO Shui Sang	ado_sup_2@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	PAU Wai-keung	wkpau@netvigator.com
11	Joseph LEUNG	josephleungwh@hotmail.com
12	Charles Chu	mcchu@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	Charles CHU	mcchu@netvigator.com
17	Peter LAM	Peter.lam@innoteceng.com
18	CHAN Chor-kam	chanchorkam@gmail.com
19	NG Shiu-kwan	mattskng@gmail.com
20	IU Pun-yan	iupygary@gmail.com
21	Roks CHIK	roksmchik@yahoo.com.hk
22	YEUNG Chung hau	jones_yeung@yahoo.com.hk
23	Tommy POON	tpoonn@netvigator.com
24	YEUNG Chi-yung	jonathan_chi_yung_yeung@hkfsd.gov.hk
25	CHAN Sau-yan	sau_yan_chan@hkfsd.gov.hk
26	LAU Ying-kai	lauyingkai@gmail.com
27	CHOW Wan-ki	bewkchow@polyu.edu.hk
28	HUI Kam-chuen	Paulhui01@netvigator.com
29	CHOW Tsz-ho	fsdtszho@gmail.com
30	CHEUNG Ka-man	ka_man_cheung@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 2024

Draft for discussion

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



黃龍德會計師



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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 2024.

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.

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	
Chui Man Leung	(Appointed on 19 April 2024)
Ho Kin Fung, Samson	
Hui Kam Chuen, Paul	
Iu Pun Yan	
Keung Sai Ming	(Resigned on 19 April 2024)
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	(Resigned on 19 April 2024)
Poon Ching Tong, Tommy	
Shum Wing Cheong	
Wan Fai	
Wong Shao Young	
Yeung Chung Hau	

All remaining 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)

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
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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), FCA(ANZ), FCCA, FCG, HKFCG, CGP, FSCA, FTIHK, BComm(Hons), MSc, MPA, MCG, MBA

電話 Tel : 3187 8216 電郵 E-mail : edmundwong@pwcpa.com.hk

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 11 which comprise the statement of financial position as at 31 December 2024, and the income and expenditure account 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 Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("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") and with reference to Practice 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 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 in accordance with the SME-FRS issued by the HKICPA and the Companies Ordinance, and for such internal control as the committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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.

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/1077/1792/486

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 2024

	<u>2024</u>	<u>2023</u>
	\$	\$
Income		
Bank interest income	3,788	4,030
Other income	-	178
	-----	-----
	3,788	4,208
Expenditure		
Bank charges	600	720
Donation expenses	10,170	-
Exchange loss, net	141	-
Function expenses	11,436	11,544
Postage and stamp	-	22
Storage charge	22,070	21,624
Secretarial fee	850	850
Sundries	900	2,000
Telephone and internet charge	1,776	2,576
	(47,943)	(39,336)
	-----	-----
Deficit for the year	(44,155)	(35,128)
	=====	=====

The notes on pages 7 to 11 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)

STATEMENT OF FINANCIAL POSITION
AT 31 DECEMBER 2024

	<u>Notes</u>	<u>2024</u> \$	<u>2023</u> \$
Non-current asset			
Furniture and equipment	6	-	-
Current assets			
Deposit and prepayment		20,350	21,724
Cash and cash equivalents		549,423	592,104
		569,773	613,828
Deduct:-			
Current liability			
Accrued expenses and other payable		900	800
Net current assets		568,873	613,028
Net assets		568,873	613,028
Represented by:			
Members' fund			
General fund	7	568,873	613,028

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)

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

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. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Association qualifies for reporting exemption as a small guarantee company under sections 359(1)(a) and 363 of the Companies Ordinance and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (“SME-FRS”) issued by the Hong Kong Institute of Certified Public Accountants.

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

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

- (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

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

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

(b) Furniture and equipment (continued)

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) Other receivables

Other receivables are stated at estimated realizable 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 and expenditure account.

(e) Impairment of assets

An assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of 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 recognized immediately in the profit or loss. A previously recognized 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 amortization or depreciation), had no impairment losses been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

(f) 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.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

(g) Revenue recognition

Revenue is recognised in surplus or deficit provided it is probable that the economic benefits will flow to the Foundation and the revenue and costs, if applicable, can be measured reliably, as follows:

- (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.

(h) 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.

3. TRANSITION TO THE SME-FRS

(a) Application of the SME-FRS

The Association's financial statements for the year ended 31 December 2024 are its first annual financial statements prepared under accounting policies that comply with the SME-FRS. The Association applied the Hong Kong Financial Reporting Standards (the "HKFRSs") to prepare its financial statements prior to the application of the SME-FRS.

The Association's date of transition is 1 January 2024 and the Association prepared its opening statement of financial position in compliance with the SME-FRS at that date.

The Association has applied all the mandatory exceptions and certain of the optional exemptions from full retrospective application of the SME-FRS when preparing these financial statements in accordance with the SME-FRS.

(b) Explanation of transition to the SME-FRS

No statement of cash flows is prepared under SME-FRS for the financial year as the Association chooses not to present a statement of cash flows. The adoption of SME-FRS represents a change in accounting policy, which has been applied retrospectively so that the comparatives presented have been restated to conform to the changed policy.

There is no material difference between the income statement and statement of financial position prepared under the SME-FRS and that under the HKFRSs.

NOTES TO THE FINANCIAL STATEMENTS
 31 DECEMBER 2024

4. 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.

5. 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 (2023: nil)

6. FURNITURE AND EQUIPMENT

	Office equipment	Furniture and fixtures	Total
	\$	\$	\$
Costs:			
At 01/01/2024 and at 31/12/2024	56,666	33,728	90,394
Accumulated depreciation:			
At 01/01/2024 and at 31/12/2024	56,666	33,728	90,394
Net carrying amount			
At 31/12/2024	-	-	-
At 31/12/2023	-	-	-

7. CHANGE IN MEMBERS' FUND

	General fund \$
Balance at 01/01/2024	613,028
Deficit for the year	(44,155)
Balance at 31/12/2024	568,873

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

8. MATERIAL 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.

9. APPROVAL OF FINANCIAL STATEMENTS

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

Draft for discussion

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(The China HK Fire Protection Association)

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AGM of The China HK Fire Protection Association

註冊

* 電子郵件地址

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AGM of The China HK Fire Protection Association

註冊

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提交