



香港柏金遜症會



2021-2022 Annual Report 年報
Hong Kong Parkinson's Disease Association

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編輯小組

陳燕 鍾小曼 胡佩儀 陳嘉儀 黃妙霞





主席的話



陳燕

在疫情下各機構組織都用Zoom進行大大小小的活動及會議，很欣慰柏會6個分區的義工們，都互相分享學習，然後帶領分區月會，運動組、還有唱K時段。

執委們可以代表柏會出席的會議也逐漸多起來，參與爭取權益，關注醫療改革。

復康網絡與柏會合辦「青柏友，柏住傾」的工作坊已經完成兩期，工作坊是晚上在Zoom進行，新柏友出席率都很高，復康會還邀請了香港腦科基金主席張煜暉醫生為大家講解柏金遜症新的醫療進展。

疫情改變了整個世界，有危就有機。有柏友講：這兩年柏會的活動多了很多，內容豐富、貼地及窩心。

是的，現在除了執委負責會務，還有6個分區的熱心代表，參與了很多重要工作。疫情雖然嚴峻，柏會的自助互助精神發揮得更加積極、熱烈。

國際醫學方面認為跳舞和乒乓球運動對柏金遜症患者有幫助，所以各國都衍生出多方面的舞蹈治療柏金遜症的課程，這個風也吹到來香港，香港柏金遜症基金秘書處也為柏友物色到適合的導師教柏友tango，我見到柏友都很認真地跟著兩位導師學習。

講起乒乓球，柏會6區都有自己的小組，還會舉行分區比賽。大家知道乒乓球已列入運動治療柏金遜症，各區每星期一次的乒乓球時段，報名的情況更加熱烈，有見及此，加上屯馬線已通車，本會顧問黃龍德太平紳士慷慨地借出場地，我們向基金申請資助購買乒乓波檯，同時有柏友做醫生的女兒，又另外捐贈了一張乒乓波檯給我們。人間的愛，基金的關注、顧問的支持，使柏友們星期日多了一處練習球技的好去處！



病症簡介

什麼是帕金森症？

帕金森症是一種慢性腦部衰退疾病，是由於腦部內稱作「黑質」的部位出現退化，未能產生足夠「多巴胺」而引起的。「多巴胺」是一種化學物質，負責神經訊息傳遞。

「多巴胺」數目下降，能直接影響肌肉活動，從而大大阻礙了患者的活動能力。此病多發生於六十歲或以上的老人身上，惟部分患者亦會早於四十歲左右發病。



什麼因素導致帕金森症？

大多數帕金森症是「原發性」的（即成因不明），有少部分為家族遺傳。

而下列情況亦可能引起「繼發性」帕金森症：

- 腦炎
- 顱腦損傷
- 腫瘤
- 腦部鈣化
- 一氧化碳中毒
- 重金屬中毒



帕金森症的主要徵狀

震顫

患者手腳持續地出現不受控制的震顫，尤以在停止活動時最為明顯。震顫多由一邊手部開始，然後慢慢擴展到同一邊下肢，最後影響到另一邊身體。

僵硬

手腳肌肉變得僵硬，在伸直或屈曲患者手腳時，會發覺該部位出現重大阻力，動作有如轉動齒輪般困難。

動作遲緩

此徵狀包括一系列現象，如書寫困難，患者所寫字體彎彎曲曲，愈寫愈細；長時間呆坐而不變動坐姿；起步及停步方面均有困難；以及臉部缺乏表情等。

平衡困難

由於平衡出現問題，患者慣於在起步後即以急碎細步向前衝去，以保持重心。



帕金森症非運動徵狀

- 睡眠問題
- 情緒病
- 非自主神經系統失調
- 認知障礙
- 便秘



帕金森症的治療方法

現時仍沒有根治帕金森症的方法，但可透過以下療法，舒緩病徵及減慢病情衰退速度：

藥物治療

透過定時服藥以控制病情，主要目標包括：增加多巴胺的數量；或減慢腦內多巴胺的分解速度；或抑制乙醯膽鹼的活動。服食多巴胺補充劑類藥物，可有效舒緩病徵。

言語治療

幫助改善說話及吞嚥問題。

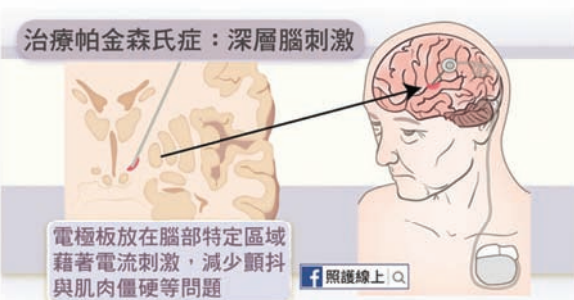
物理治療

適量運動有助增強患者的活動能力。
如：太極、瑜珈、乒乓球、健步行



職業治療

訓練患者的自我照顧能力，使用步行器、輪椅等，於家居安裝適當扶手。



手術治療 - 深腦電刺激術

帕金森症病人使用藥物未能取得滿意的效果，如不自主動作或藥物失效的情況太嚴重，就可以考慮進行手術來提高活動能力。

應用微創腦外科手術把電極植入預定的腦組織，再透過電線連接到刺激器（Stimulator）。刺激器一般是植入胸前的皮膚之下，和心臟起搏器相似。

中醫治療

在帕金森症初期，症狀輕微的情況下，未必需要服用西藥，在這個階段可以用中醫藥方法治療。

香港有大學研究以中醫治療帕金森症，目前服用中藥、推拿、按摩、針灸，並非根治帕金森症的方法，只是作為舒緩帕金森症的方法。

管理帕金森症

延緩病情惡化：

- 帕金森症的退化速度因人而異
- 正確認識帕金森症
- 正確用藥
- 多做運動
- 思想正面
- 保持樂觀心態



香港帕金森症會

背景



香港帕金森症會是由一群帕金森症的患者、家屬、照顧者所組成的病人自助互助組織，並於一九九八年正式註冊成為獨立社團及病人自助互助組織，二零一零年註冊成為有限公司。

目的

為帕金森症患者提供一個自助互助平台，建立積極態度面對病情發展及復康治療。

宗旨

- 發揮帕金森症患者及家屬的自助互助精神
- 推廣社會大眾對帕金森症的正確認識及關懷
- 關注帕金森症患者的福利及合理權益

執行委員會

第五屆執行委員會成員（2018年11月至2021年11月）

	主席	陳燕女士
	內務副主席	鍾小曼女士
	外務副主席	鄭藉時先生
	財政	馮寶嬋女士
	副財政	陳嘉凱先生(於二零二二年二月離世)
	秘書	鄧伯強先生(於二零二零年九月辭任)
	副秘書	楊炳森先生
	委員	黃志明先生、馮順好女士
		蔡澤芝女士、幸超偉先生
		區炎榮先生、莊達成先生

第六屆執行委員會成員（2021年11月至今）

	主席	陳燕女士
	內務副主席	鍾小曼女士
	外務副主席	黃苑興先生
	財政	楊炳森先生
	副財政	王國順先生
	秘書	莊達成先生
	副秘書	馮寶嬋女士
	委員	黃志明先生
		劉建群女士
		幸超偉先生

2021-22年度執行委員會會議日期

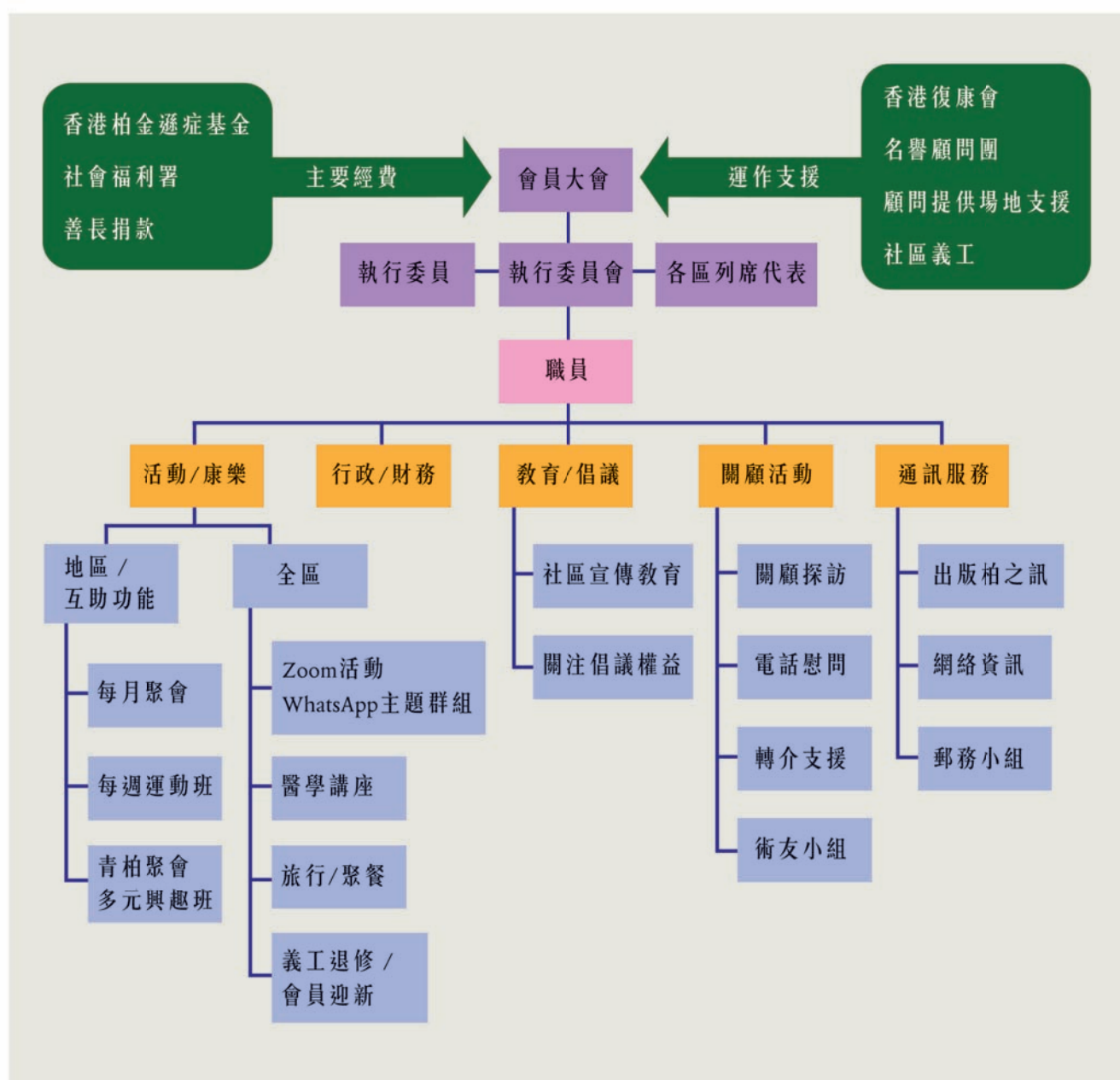
2021年 13/4、10/5、7/6、12/7、9/8、13/9、11/10、8/11、14/12

2022年 10/1、14/2、14/3

組織架構

香港柏金遜症會組織架構

本會共有六個分區：香港島、九龍東、九龍西、新界東、新界西及將軍澳。本會的最高行政決策單位是執行委員會（簡稱「執委會」），經會員大會選出來的執行委員組成。本會的事務經執委會開會商議討論通過後，便交相關人員落實推行。

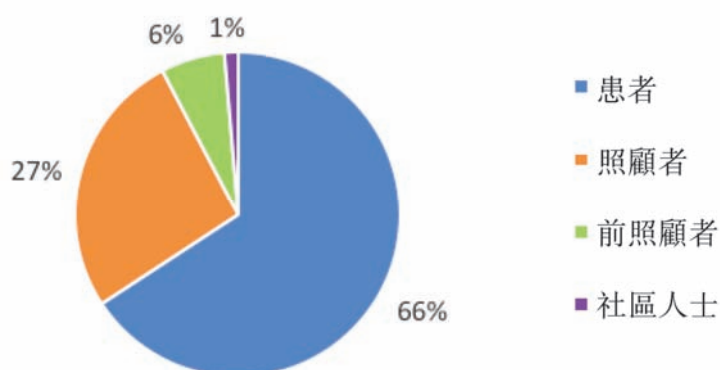


會員人數

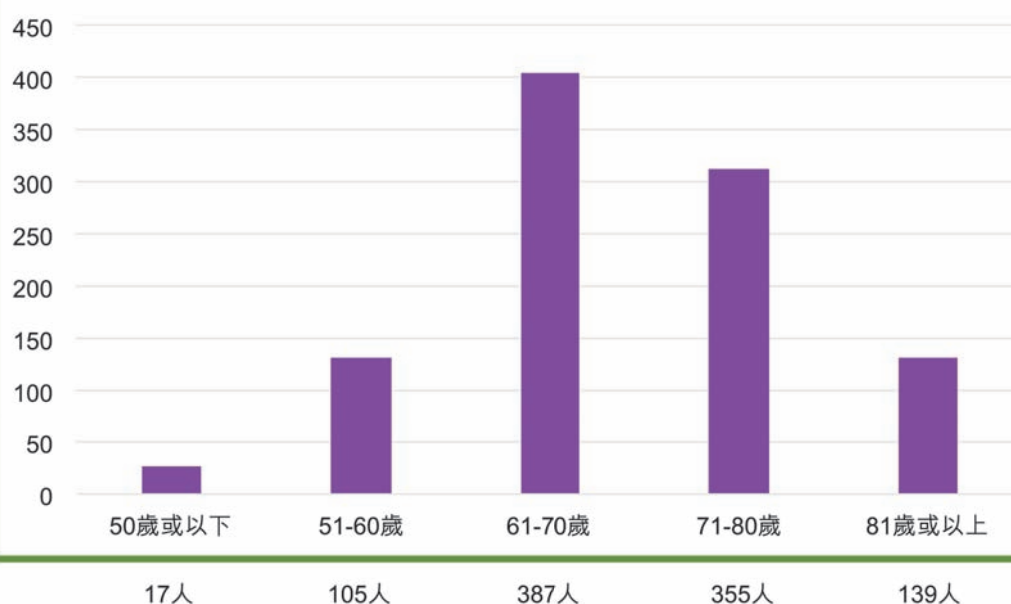
截至2022年3月31日，本會會員總人數為1530人，當中帕金森症患者佔1003人(66%)，照顧者、前照顧者、社區人士佔527人(34%)。男性患者有491人，佔總患者人數49%。女性患者有512人，佔總患者人數51%。

全會患者平均年齡是70歲，男的為69歲，女的為70歲。患者人數最多的年齡組別是61-70歲，有387人，佔總患者人數的39%。在50歲或以下的患者也有17人，佔總患者人數2%。

圖一：會員類別人數比較



圖二：患者會員年齡分佈





遜有良朋・將愛廣傳

關顧計劃

『遜有良朋・將愛廣傳』是本會承蒙香港柏金遜症基金資助的一個關顧計劃。關顧服務是泛指任何本會會員，志願貢獻個人的時間及精神，在不為任何物質或金錢報酬的情況下，透過不同的關顧方式，在精神上支持鼓勵一些有需要被關懷的患者會員，積極面對疾病，這個計劃全建基於會員與會員之間的互助精神之上。

計劃的服務範疇

- 電話關顧 - 致電慰問隱蔽或非活躍患者會員及跟進其需要
- 探訪關顧 - 對願意受訪患者會員進行探訪活動，包括家訪及院舍探望
- 術友支援 - 定期舉辦聚會讓接受深腦刺激手術(DBS)的患者互相交流
- 病人支援站 - 在五間醫院設立支援站為柏友提供有關本會的服務及病科資訊

此計劃由2021年1月1日至2021年12月31日，共有77名關顧義工參加計劃，總支出大約為\$4,078.80，支出大幅減少，原因是疫情關係大部分家訪及院舍探訪已經暫停。

關顧小組會定期舉行關顧行動會議，以了解各區關顧進展。在2021年間，我們一共舉辦了四次關顧會議，總參與為35人次。

關顧行動會議

會議次數	日期	參與人數
第46次會議	2021年4月14日(星期三)	7
第47次會議	2021年7月28日(星期四)	10
第48次會議	2021年9月9日(星期四)	11
第49次會議	2021年12月22日(星期三)	7
總參與人次		35



活動及參與 2021-2022

中央活動

會員活動安排分成兩個層面進行：互助功能性的「分區小組活動」和大型的「全區活動」。分區活動是以月會，復康運動組和興趣班為主。各區因應該區會友的喜好和才華，開辦的興趣活動亦會稍有不同，而大型活動則是由中央籌辦。在過去一年，本會為會友舉辦了多項常規和與帕金森症或患者有關的專項活動，帶給會友新資訊，新技巧和交流溝通的機會。

2021-2022年度由會中央主辦 / 協辦的全區活動及參與人數

活動類別	日期	活動	內容簡介	參與人數	贊助 / 合作機構
康樂活動	17/5/2021	各項比賽頒獎典禮（實體 + ZOOM）	為2020-2021期間舉行之比賽作頒獎	43	香港帕金森症會主辦 黃俊健紀念基金贊助
	25/7/2021	理想新天地開球禮	於土瓜灣街坊福利會場地舉行乒乓球開球禮活動	20	香港帕金森症會主辦 黃俊健紀念基金贊助
	18/9/2021	K歌 / 天才表演 Zoom Zoom Zoom 中秋猜燈謎	卡拉OK, 天才表演, 猜燈謎, 抽獎	76	香港帕金森症會主辦 香港帕金森症基金贊助
	31/10/2021	黃俊健紀念盃第二屆柏友歌唱比賽（決賽）（實體 + ZOOM）	柏友進行歌唱比賽	26	香港帕金森症會主辦 黃俊健紀念基金贊助
	29/11/2021	柏友乒乓球比賽頒獎禮	為柏友乒乓球比賽作頒獎	73	香港帕金森症會主辦 黃俊健紀念基金贊助
	3-4/12/2021	樂滿興趣續FUN博覽「世界和平」創紀錄	和諧粉彩畫, 世界和平書法日	22	金銀業貿易場, 盈柏廣告策劃有限公司主辦
	24/12/2021	「扮鬼扮馬」搞笑K歌聖誕夜（ZOOM）	嘉賓致辭, 柏友表演, 卡拉OK, 抽獎	60	香港帕金森症會主辦
	3/2/2022	柏友新春團拜迎「虎」年（ZOOM）	創意賀詞表心意, 賀詞接龍, 卡拉OK	65	香港帕金森症會主辦 黃俊健紀念基金贊助
籌款活動	2-3/2021	愛心復康券	復康券義賣	六區參與	敬老護老愛心會有限公司
	11/4/2021	愛心太極操（實體 + ZOOM）	香港太極總會太極師傅帶領本會學員進行太極操及太極示範表演	28 + 六區參與	香港帕金森症基金主辦
	17/10/2021	2021 國慶盃 - 柏友慈善 - KF1香港踢拳邀請賽	慈善拳賽	103	富德拳館, 香港踢拳總會主辦
交流 / 研討會	11/6/2021	Voice Summit of Lundbeck	帕金森症資訊交流	5	丹麥靈北大藥廠
	24/10/2021	第十三屆帕金森症公眾研討會	帕金森症資訊交流	38	香港帕金森症基金主辦
講座	27/6/2021	「帕金森症用藥須知及治療方案」講座（ZOOM）	帕金森症資訊交流	200	香港帕金森症會, UCB, 香港帕金森症基金協辦
	23/8/2021	「保護眼耳」講座（ZOOM）	帕金森症資訊交流	30	香港帕金森症會, 低視力中心協辦
	26/9/2021	「柏友為什麼經常抽筋？怎樣保護膝蓋？」講座（ZOOM）	帕金森症資訊交流	76	香港帕金森症會, 青志體育會協辦
	30/10/2021	「柏」住上 照顧者培訓工作坊（實體）	照顧者資訊交流	16	香港帕金森症會, 東華學院協辦
	13/11/2021	帕金森症藥物療效與副作用（實體 + ZOOM）	帕金森症資訊交流	88	香港復康會, 基督教靈實協會, 香港帕金森症會協辦
	19/3/2022	帕金森症及其他神經系統疾病患者接種2019冠狀病毒疫苗疫苗之利與弊(ZOOM)	帕金森症資訊交流	120	香港帕金森症基金主辦
會員大會	21/11/2021	2021會員大會暨第六屆執行委員會選舉（實體 + ZOOM）	通過2020年會員大會會議紀錄及2021年會員大會會議議程, 主席與主禮嘉賓致辭, 週年會務及財務報告, 通過2020-2021財政年度核數報告及進行第六屆執行委員會選舉	76	香港帕金森症會主辦
總參與人次				1165	

2021-2022年度由會中央主辦小組活動及參與人數

非一般義工剪髮隊		
活動地點	香港復康會禾輦中心, 橫頭磡中心	
舉辦日期	2021	22/6, 3/7, 28/9
	2022	因應疫情暫停舉辦
總參與人數	42	
面部肌肉訓練班		
活動地點	Zoom	
舉辦日期	2021	2/4, 9/4, 16/4, 23/4, 30/4, 7/5, 14/5, 21/5, 4/6, 11/6, 18/6, 25/6, 2/7, 9/7, 16/7, 23/7, 30/7, 31/7, 6/8, 13/8, 20/8, 28/8, 3/9, 4/9, 10/9, 17/9, 24/9, 1/10, 8/10, 15/10, 22/10, 29/10, 5/11, 12/11, 19/11, 24/11, 26/11, 3/12, 10/12, 17/12, 24/12, 31/12
	2022	14/1, 21/1, 4/2, 11/2, 18/2, 25/2, 4/3, 11/3, 18/3, 25/3
總參與人數	648	
青柏組		
活動地點	香港復康會橫頭磡中心	
舉辦日期	2021	24/4, 29/5, 26/6, 31/7, 28/8, 25/9, 30/10, 27/11, 8/12
	2022	26/3
總參與人數	100	
Martin Sir教唱歌		
活動地點	土瓜灣街坊福利會	
舉辦日期	2021	25/9, 9/10, 16/10, 23/10, 13/11, 27/11
	2022	因應疫情暫停舉辦
總參與人數	133	
乒乓球日		
活動地點	土瓜灣街坊福利會	
舉辦日期	2021	1/8, 8/8, 22/8, 29/8, 5/9, 19/9, 25/9, 10/10, 7/11
	2022	因應疫情暫停舉辦
總參與人數	165	
跳舞班		
活動地點	土瓜灣街坊福利會	
舉辦日期	2021	28/8, 11/9, 23/10, 13/11, 27/11, 4/12, 18/12
	2022	因應疫情暫停舉辦
總參與人數	131	
國畫班		
活動地點	土瓜灣街坊福利會	
舉辦日期	2021	31/7, 4/9, 18/9, 2/10, 16/10, 6/11, 20/11
	2022	因應疫情暫停舉辦
總參與人數	98	
畫法班		
活動地點	香港復康會橫頭磡中心	
舉辦日期	2021	10/6, 15/7, 22/7, 10/8, 24/8, 7/9, 5/10, 19/10, 2/11, 17/11, 30/11, 14/12
	2022	因應疫情暫停舉辦
總參與人數	72	



愛心太極操



各項比賽頒獎典禮



理想新天地開球禮



Voice Summit of Lundbeck



「帕金森症用藥須知及治療方案」講座



黃俊健紀念盃第二屆柏友歌唱比賽



柏友慈善 - KF1香港踢拳邀請賽



「帕金森症藥物療效與副作用」講座



非一般義工剪髮隊



會員大會



柏友新春團拜迎「虎」年



向醫護人員致敬



「扮鬼扮馬」搞笑K歌聖誕夜



分區活動

分區活動的目的是提供一個平台方便區內會友能定期作交流分享及進行有復康功能的小組活動為主，活動包括月會和運動小組，都是常規性舉行。在特別的日子，分區亦會舉辦主題性活動給區友參加。



九龍東 聯絡人：錢燕群女士

月會	2021	5/6, 3/7, 7/8, 4/9, 9/10, 13/11, 11/12
	2022	/
運動組	2021	8/6, 15/6, 22/6, 29/6, 6/7, 27/7, 3/8, 10/8, 17/8, 24/8, 31/8, 7/9, 14/9, 21/9, 28/9, 5/10, 19/10, 26/10, 2/11, 9/11, 14/12, 21/12, 28/12
	2022	4/1
乒乓球班	2021	2/4, 9/4, 16/4, 23/4, 30/4, 7/5, 14/5, 21/5, 28/5, 4/6, 11/6, 18/6, 25/6, 2/7, 9/7, 16/7, 23/7, 6/8, 13/8, 20/8, 27/8, 3/9, 10/9, 17/9, 24/9, 8/10, 15/10, 22/10, 29/10, 5/11, 12/11, 14/11, 26/11, 3/12, 10/12, 17/12, 24/12, 31/12
	2022	受疫情影響及場地限制，未能舉行



九龍西 聯絡人：王國順先生

月會	2021	3/7, 11/8, 4/9, 6/11, 4/12
	2022	8/1, 12/2, 12/3
運動小組	2021	1/4, 8/4, 15/4, 22/4, 29/4, 6/5, 13/5, 20/5, 27/5, 3/6, 10/6, 17/6, 24/6, 8/7, 15/7, 22/7, 29/7, 5/8, 12/8, 19/8, 26/8, 2/9, 9/9, 16/9, 23/9, 30/9, 7/10, 21/10, 28/10, 4/11, 11/11, 18/11, 25/11, 2/12, 9/12, 16/12, 23/12, 30/12
	2022	6/1, 13/1, 20/1, 27/1, 3/2, 10/2, 17/2, 24/2, 3/3, 10/3, 17/3, 24/3, 31/3
乒乓球班	2021	4/6, 11/6, 18/6, 9/7, 16/7, 23/7, 30/7, 6/8, 13/8, 20/8, 27/8, 3/9, 10/9, 17/9, 24/9, 8/10, 15/10, 22/10, 29/10, 5/11, 12/11, 19/11, 26/11, 3/12, 10/12, 17/12, 24/12, 31/12
	2022	受疫情影響及場地限制，未能舉行



將軍澳 聯絡人：吳少梅女士

月會	2021	受疫情影響，場地關閉，未能舉行
	2022	受疫情影響，場地關閉，未能舉行
運動組 (網上運動練習)	2021	9/4, 16/4, 23/4, 30/4, 7/5, 14/5, 21/5, 28/5, 4/6, 11/6, 18/6, 25/6, 2/7, 9/7, 16/7, 23/7, 30/7, 6/8, 13/8, 20/8, 27/8, 3/9, 10/9, 17/9, 24/9, 8/10, 15/10, 22/10, 29/10, 5/11, 12/11, 19/11, 26/11, 3/12, 10/12, 17/12, 24/12
	2022	7/1, 14/1, 21/1, 28/1, 11/2, 18/2, 25/2, 4/3, 11/3, 18/3, 25/3
Zoom 歌唱活動	2021	7/4, 13/4, 20/4, 27/4, 4/5, 11/5, 18/5, 1/6, 8/6, 29/6, 6/7, 13/7, 20/7, 27/7, 3/8, 10/8, 17/8, 7/9, 14/9, 21/9, 28/9, 5/10, 12/10, 19/10, 26/10, 2/11, 9/11, 16/11, 23/11, 30/11, 7/12, 14/12, 21/12, 28/12
	2022	4/1, 11/1, 18/1, 25/1, 8/2, 15/2, 22/2, 1/3, 8/3, 15/3, 22/3, 29/3
羽毛球/乒乓球自習班	2021	12/4, 19/4, 26/4, 3/5, 10/5, 17/5, 24/5, 7/6, 21/6, 11/7, 24/7, 2/8, 9/8, 16/8, 23/8, 7/9, 13/9, 20/9, 27/9, 5/10, 12/10, 19/10, 26/10, 1/11, 8/11, 15/11, 22/11
	2022	受疫情影響，場地關閉，未能舉行





香港島

聯絡人：李浩樺女士

月會	2021	受疫情影響及場地限制，未能舉行
	2022	5/3
趣味小曲	2021	4/5, 11/5, 18/5, 25/5, 1/6, 8/6, 22/6, 29/6, 13/7, 27/7, 3/8, 10/8, 17/8, 24/8, 31/8, 7/9, 14/9, 28/9, 5/10, 19/10, 26/10, 2/11, 9/11, 16/11, 23/11, 30/11, 7/12, 14/12, 21/12
	2022	受疫情影響及場地限制，未能舉行
運動組	2021	3/5, 10/5, 24/5, 7/6, 21/6, 5/7, 12/7, 26/7, 2/8, 9/8, 16/8, 23/8, 30/8, 6/9, 13/9, 20/9, 27/9, 10/11, 6/12, 13/12, 20/12
	2022	受疫情影響及場地限制，未能舉行



新界東

聯絡人：馮寶嬋女士

月會	2021	受疫情影響及場地限制，未能舉行
	2022	22/2, 3/3
運動組	2021	1/4, 8/4, 15/4, 22/4, 29/4, 6/5, 13/5, 20/5, 27/5, 3/6, 10/6, 17/6, 24/6, 1/7, 7/7, 5/7, 22/7, 29/7, 5/8, 12/8, 19/8, 26/8, 2/9, 9/9, 23/9, 30/9, 4/10, 11/10, 8/10, 25/10, 1/11, 8/11, 15/11, 22/11, 29/11, 6/12, 20/12
	2022	3/1
乒乓球班	2021	9/4, 16/4, 23/4, 30/4, 7/5, 21/5, 28/5, 4/6, 11/6, 18/6, 25/6, 2/7, 9/7, 16/7, 23/7, 30/7, 6/8, 13/8, 20/8, 27/8, 3/9, 10/9, 17/9, 24/9, 8/10, 15/10, 22/10, 29/10, 5/11, 12/11, 19/11, 26/11, 3/12, 10/12, 17/12, 24/12, 31/12
	2022	受疫情影響及場地限制，未能舉行



新界西

聯絡人：鄧伯強先生, 鄭藉時先生

月會	2021	9/4, 7/5, 11/6, 7/7, 11/8, 1/9, 12/10
	2022	受疫情影響及場地限制，未能舉行
運動組	2021	13/4, 20/4, 27/4, 4/5, 11/5, 18/5, 25/5, 1/6, 8/6, 15/6, 23/6, 29/6, 6/7, 13/7, 27/7, 3/8, 10/8, 17/8, 24/8, 31/8, 7/9, 14/9, 28/9, 5/10, 19/10, 26/10, 2/11, 9/11, 16/11, 23/11, 7/12, 14/12, 28/12
	2022	4/1
多元活動	2021	7/10, 21/10, 28/10, 4/11, 11/11, 18/11, 2/12, 9/12, 16/12, 23/12
	2022	受疫情影響及場地限制，未能舉行
線上活動	2021	受疫情影響及場地限制，未能舉行
	2022	11/3



2021-2022年度分區常規活動及參與人數

分區	活動類型						
	月會	運動組	趣味小曲	Zoom 歌唱活動	乒乓球班	多元活動	線上活動
香港島	45	210	377	/	/	/	/
九龍東	134	340	/	/	1437	/	/
九龍西	144	520	/	/	307	/	/
新界東	42	963	/	/	676	/	/
新界西	150	483	/	/	/	83	36
將軍澳	/	601	/	305	374	/	/
總參與人次	515	3117	377	305	2794	83	36



鳴謝

顧問名單

本會衷心感謝顧問團、各界熱心人士及機構的支持和捐贈

2021-2022年度顧問名單

梁智鴻醫生	陳曉暉醫生	黃龍德 BBS,JP.
熊宏海博士	潘德立醫生	Mr. James Arthur Elms
畢文泰律師	莫仲棠教授	陳薇女士
蘇彥威會計師	楊漢明醫生	伍杏修先生
何樹良教授	陳達明醫生	梁錦滔先生
陳麗雲教授	朱獻倫醫生	袁少林先生
余毓靈醫生	陳然欣醫生	李儉汶姑娘
李常威教授	劉嘉怡護師	陳美滢姑娘
蔡德康醫生	李敏教授	關卓妍姑娘
歐陽敏醫生	甘雲峰醫師	青志體育會
林淑棠女士	蔡嘉傑博士	新香港髮型協會
麥潔儀博士	阮俊森醫師	完美者理髮廳
Dr. Jojo Kwok	曾建倫醫生	富德拳館
關陳立穎博士	劉國光醫生	黃智誠師父
許敏兒女士	李頌基醫生	程淑明先生
黃震遐醫生	吳炳榮醫生	石建悟先生
張煜暉醫生	霍偉明醫生	王海文博士
李永恩醫生	黃國鉅醫生	鄧如卿博士
翁建霖教授	Ms. Irene Wong	

(排名不分先後)

2021-2022年度各界熱心人士名單

梁智鴻醫生	陳薇女士	關滴霞	譚淑賢
熊宏海博士	林占士先生	許茂生	談玉珍
黃龍德博士	鄭陳麗平主席	何柳玉	吳惠娟
蔡德康醫生	鄺灼勤先生	陳楚蓮	陳韻儀
何樹良教授	江富德師公	林錦雲	鄭艷梅
陳麗雲教授	黎浩強先生	羅鎮基	朱秀貞
余毓靈醫生	范少玲	黃美珠	Tina
李常威教授	鍾秀華	郭添勝	Smile
蔡德康醫生	文惠德	程學麒	Victor
歐陽敏醫生	陳玉玲	余冠漢	Francis Chia Sze Chong
林淑棠女士	林惠賢	林惠賢	Siu Suet Mui
麥潔儀博士	馬志雄	謝永光	Choi Mang Hei
Dr. Jojo Kwok	李麗珍	郭觀輝	Makoto Hayashibara
關陳立穎博士	朱獻倫	譚錫旗	Lo Lik Cheung
陳達明醫生	陳燕芳	李瑞英	Yip Choi Yan
李敏教授	吳為鈿	李曼宜	Mr. & Mrs Yuen
阮俊森醫師	馬玉珍	葉志華	Choi Mang Hei
畢文泰律師	陳秀麗	洪我益	Lam Yuen Mui
伍杏修先生	李淑芳	葉轉章	Cheung Siu Ha
梁錦滔先生	林慧賢	羅靜珍	Lam Chi Kwong
袁少林先生	馬健康	方兆麟	Li Wai Yan
黃智誠師父	浦鳳瑛	方育麟	
程淑明先生	陳佩蘭	盧鳳儀	

(排名不分先後，如有遺漏，懇請見諒)

2021-2022年度機構名單

香港柏金遜症基金	基督教聯合醫院健康資源中心
香港腦科基金會有限公司	威爾斯親王醫院健康資源中心
社會福利署	屯門醫院 社區服務中心
香港復康會	東區尤德夫人那打素醫院那打素社區及病人資源中心
理想集團	
黃俊健紀念基金有限公司	香港中華煤氣有限公司
土瓜灣街坊福利會	百谷醫療科技有限公司
醫院管理局健康資訊天地	商業電台「有誰共鳴」
香港病人組織聯盟	友和地產有限公司
香港社會服務聯會	自家製控股有限公司
香港太極總會	夢之Sing
香港運動障礙學會	友心坊
富德拳館	蟹貨倉
富德國際體育娛樂有限公司	騰星生物科技有限公司
新香港髮型協會	梁錦棠詠春同學會
愛心力量	LP22
第一金慈善基金	Lundbeck HK Limited
周問心堂基金有限公司	UCB
香港柏金遜症基金秘書處	Top Ease Asia Investment Limited
敬老護老愛心會有限公司	Palluck Industries Ltd
將軍澳醫院健康資源中心	

(排名不分先後，如有遺漏，懇請見諒)



核數報告

(香港帕金森症會2021-2022年度核數報告，由蘇彥威會計師行核數。)

香港帕金森症會 HONG KONG PARKINSON'S DISEASE ASSOCIATION REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

蘇彥威會計師行 ALEX SO & CO. Certified Public Accountants

香港灣仔皇后大道東43-49號東東中心4字樓408室
Unit 408, Dominion Centre, 43-49 Queen's Road East, Wanchai, Hong Kong
Tel: (852) 2529 0810 Fax: (852) 2865 5007
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HONG KONG PARKINSON'S DISEASE ASSOCIATION REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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HONG KONG PARKINSON'S DISEASE ASSOCIATION COUNCIL'S STATEMENT

The council have pleasure in submitting their report and the audited financial statements for the year ended 31 March 2022.

Principal activity

The principal activity of the Association is to support or assist activities or programs for the benefit of Parkinson's disease patients.

Financial Results

The results of the Association for the year then ended are set out in the annexed statement of profit or loss and other comprehensive income on page 5. The state of affairs of the Association at 31 March 2022 is set out in the annexed statement of financial position on page 6.

Property, Plant and Equipment

Details of the movements of the property, plant and equipment during the year are set out in note 9 to the financial statements.

Retained Surplus

Movements in the retained surplus of the Association during the year are set out in page 7 to the financial statements.

Council Members

The council members who held office during the year and up to date of this report are:-

Chan Yin	Chairperson	
Chung Siu Man	Vice-Chairperson - Internal	
Wong Yuen Hing, Connie	Vice-Chairperson - External	(appointed on 14 December 2021)
Chong Tat Shing	Secretary	
Fung Po Shing	Vice-Secretary	
Yeung Ping Sum	Treasurer	
Wong Kwok Shun	Vice-Treasurer	(appointed on 16 May 2022)
Hang Chia Wai		
Wong Chi Ming		
Lau Kin Kwan		(appointed on 21 November 2021)
Cheng Chik Si, Benie		(retired on 21 November 2021)
Chan Ka Hoi		(retired on 22 February 2022)
Tang Pak Keung Dennis		(retired on 21 November 2021)
Au Yim Wing		(retired on 21 November 2021)
Choi Chak Chi		(retired on 21 November 2021)
Fung Shiu Ho		(retired on 21 November 2021)

In accordance with Chapter 4(1) of the Constitution of the Association, all council members shall hold office for a term of two years after appointment.

Council Members' Interest

No contract of significance, to which the Association and in which a council member of the Association had a material interest, subsisted at the end of the year or at any time during the year.

Permitted Indemnity Provision

At no time during the financial year and at the time of approval of this report, there are no permitted indemnity provision in force for the benefit of one or more council members of the Association.

HONG KONG PARKINSON'S DISEASE ASSOCIATION COUNCIL'S STATEMENT

Business Review

The Association qualified for the reporting exemption as a small guarantee company under Section 359(1)(a) for the Hong Kong Companies Ordinance (Cap. 677). The Association is therefore entitled to prepare and present its financial statements in accordance with Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants. The Association is exempted for preparation of Business Review.

Auditors

The financial statements have been audited by Messrs. Alex So & Co., Certified Public Accountants, who retire, being eligible, offer themselves for re-appointment.

On behalf of the Board


Chairperson
Chan Yin

Hong Kong, 23 December 2022

Unit 408, 4/F, Dominion Centre,
43-59 Queen's Road East,
Wanchai, Hong Kong.
Tel : (852) 2529 0810
Fax : (852) 2865 5007
Email : admin@alexso.net

蘇彥威會計師行
ALEX SO & CO.
Certified Public Accountants

香港灣仔皇后大道東43-59號
萊佛士中心4樓408室
電話 : (852) 2529 0810
傳真 : (852) 2865 5007
電郵 : admin@alexso.net

**INDEPENDENT AUDITORS' REPORT
TO THE COUNCIL MEMBERS OF
HONG KONG PARKINSON'S DISEASE ASSOCIATION**
(Incorporated in Hong Kong as a Company limited by guarantee and not having a share capital)

Opinion

We have audited the financial statements of Hong Kong Parkinson's Disease Association ("the Association") set out on pages 5 to 14, which comprise the statement of financial position as at 31 March 2022, and the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 ("SMEFRS") 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 of opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") 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 council members are responsible for the other information. The other information comprises all information included in the annual report other than 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 council members and those charged with governance for the financial statements

The council 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 Hong Kong Companies Ordinance, and for such internal control as the council 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 council 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 council members 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.

- 3 -

**HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 HK\$	2021 HK\$
Income			
Donation & Sponsorship	3(b)	395,166	1,267,463
Income from Association's Activities	3(b)	382,291	288,376
Income from Social Welfare Department Fund Project	3(b)	206,280	212,500
Interest Income	3(b)	41	26
Membership Fee	3(b)	29,616	24,374
Other Income	3(b)	0	1,406
Rehabus Income	3(b)	70	0
		<u>1,013,464</u>	<u>1,794,145</u>
Expenditure			
Auditor's Remuneration		(7,500)	(7,000)
Bank Charge		(150)	(200)
Depreciation		(4,406)	(7,701)
Expenditure on Association's Activities		(339,926)	(247,417)
Expenditure on Social Welfare Department Fund Project		(206,776)	(212,232)
Insurance		(4,367)	(2,775)
Messing		(2,328)	(209)
Personal Emolument (Staff)		(76,140)	(69,720)
Postages		(12,855)	(37,361)
Printing and Stationery		(85,127)	(54,841)
Professional Fee		(8,300)	(11,118)
Rehabus Expenses		(1,386)	0
Rental Expenses		(15,730)	(14,520)
Staff MPF		(3,821)	(3,511)
Sundry Expenses		(6,035)	(5,053)
Telephone and Communications		(13,466)	(7,147)
Travelling		(5,261)	(293)
		<u>(793,574)</u>	<u>(681,098)</u>
Surplus for the Year	6	<u>219,890</u>	<u>1,113,047</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>
Total Comprehensive Income		<u>219,890</u>	<u>1,113,047</u>

The accompanying notes form part of these financial statements.

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蘇彥威會計師行
ALEX SO & CO.
Certified Public Accountants

香港灣仔皇后大道東43-59號
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**INDEPENDENT AUDITORS' REPORT
TO THE COUNCIL MEMBERS OF
HONG KONG PARKINSON'S DISEASE ASSOCIATION**
(Incorporated in Hong Kong as a Company limited by guarantee and not having a share capital)

Auditors' 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 liability to any other persons 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 HKASs 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 HKASs, 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 council members.
- Conclude on the appropriateness of the council 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.


Alex So & Co.
Certified Public Accountants

Hong Kong, 23 December 2022
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**HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022**

	Note	2022 HK\$	2021 HK\$
Non Current Assets			
Property, Plant and Equipment	9	<u>10,720</u>	<u>15,126</u>
Current Assets			
Income Received in Advance		113,666	140,619
Deposit, Prepayment and Other Receivable		57,920	62,892
Cash and Cash Equivalents	11	<u>2,498,869</u>	<u>2,255,189</u>
		<u>2,670,455</u>	<u>2,458,700</u>
Less: Current Liabilities			
Income Received in Advance		(1,608)	(1,603)
Other Payable		(74,790)	(64,890)
Accruals		(17,478)	(39,924)
		<u>(93,876)</u>	<u>(106,417)</u>
Net Current Assets		<u>2,576,579</u>	<u>2,352,283</u>
Net Assets		<u>2,587,299</u>	<u>2,367,409</u>
Representing:			
Retained Surplus	3(b)	<u>2,587,299</u>	<u>2,367,409</u>

Approved and authorized for issue by the Executive Council on 23 December 2022.


Chairperson
(Chan Yin)


Treasurer
(Yeung Ping Sum)

The accompanying notes form part of these financial statements.

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF CHANGE IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2022

	Retained Surplus HK\$
Balance as at 1 April 2020	1,254,362
Total Comprehensive Income for the Year	<u>1,113,047</u>
Balance as at 31 March 2021	2,367,409
Total Comprehensive Income for the Year	<u>219,890</u>
Balance as at 31 March 2022	<u>2,587,299</u>

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

Note	2022 HK\$	2021 HK\$
Cash Flow from Operating Activities		
Surplus for the Year	219,890	1,113,047
Adjustment for:		
Depreciation	4,406	7,701
Interest Income	(41)	(26)
Operating Surplus before Working Capital Changes	224,255	1,120,722
Decrease in Income Received in Arrears	26,953	5,177
Decrease / (Increase) in Deposit, Prepayment and Other Receivable	4,972	(12,742)
Increase / (Decrease) in Income Received in Advance	5	(456)
Increase in Other Payable	9,900	21,700
(Decrease) / Increase in Accruals	(22,446)	12,042
Cash Generated from Operations	<u>243,639</u>	<u>1,146,443</u>
Net Cash generated from Operating Activities	<u>243,639</u>	<u>1,146,443</u>
Cash Flow from Investing Activities		
Purchase of Office Equipment	0	(9,540)
Interest Income	41	26
Net Cash generated from / (used in) Investing Activities	<u>41</u>	<u>(9,514)</u>
Cash Flow from Financing Activities		
Net cash from Financing Activities	<u>0</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	243,680	1,136,929
Cash and Cash Equivalents at 1 April 2021 / 2020	<u>2,255,189</u>	<u>1,118,260</u>
Cash and Cash Equivalents at 31 March 2022 / 2021	<u>2,498,869</u>	<u>2,255,189</u>
Analysis of the balance of Cash and Cash Equivalents		
Cash at Bank	2,496,866	2,252,751
Cash in Hand	2,003	2,438
11	<u>2,498,869</u>	<u>2,255,189</u>

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Hong Kong Parkinson's Disease Association is a Company incorporated in Hong Kong limited by guarantee and not having a share capital. The registered office of the Association is located at G/F., Wang Lai House, Wang Tau Hom Estate, Kowloon, Hong Kong.

The principal activity of the Association is to support or assist activities or programs for the benefit of Parkinson's disease patients.

The financial statements are presented in Hong Kong dollars, which is the same as the functional currency of the Association.

2. Statement of compliance with Hong Kong Financial Reporting Standards

The Association qualifies for the reporting exemption as a small guarantee Company under Section 359(1)(a) for the Hong Kong Companies Ordinance (Cap. 622). The Association therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (the "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 company is a going concern. The measurement base adopted is the historical cost convention.

3. Summary of Accounting Policies

(a) Basis preparation of financial statements

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

(b) Income and Expenditure Recognition

Income and expenditure is accounted for on an accrual basis, except for donations & sponsorship, Rehabus income and funding from Social Welfare Department and Hong Kong Parkinson's Disease Foundation which are accounted for on a cash basis.

Income is recognized when it is probable that the economic benefits will flow to the Association and when the revenue and costs, if applicable, can be measured reliably and on the following bases.

- Donations & Sponsorship and Funding received from Social Welfare Department and Rehabus income are accounted for on a cash basis.
- Income and Expenditure from Activities is recognized in the year in which the activities are held.
- Interest Income is accrued in a time proportion basis.
- Membership Fee is recognized on a basis that reflects the timing, nature and value of the benefits provided.
- Sale of goods is recognised on transfer of risks and rewards of ownership, which generally coincides with the time when goods are delivered to customers and title has passed.

All expenditure is accounted for on an accrual basis.

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

3. Summary of Accounting Policies (continued)

(c) Property, plant and equipment

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

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method at the following annual rates:

Office Equipments 20% p.a.

The useful lives and residual values of the assets are reviewed and adjusted, if necessary, at each end of reporting period.

(d) Inventories

Inventories are finished goods.

Inventories are measured at the lower of cost and net realisable value.

Cost is calculated using the first-in-first-out basis and comprises direct material cost and relevant sub contracting charges.

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expense in the year the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the year in which the reversal occurs.

(e) 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.

(f) Financial Instruments

Financial assets and financial liabilities are recognized on the statement of financial position when the Association becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

Financial Assets

The Association's financial assets are classified into one of the four categories, including financial assets at fair value through profit or loss (FVTPL), held-to-maturity investments, available-for-sale (AFS) financial assets and loans and receivables. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

3. Summary of Accounting Policies (continued)

(f) Financial Instruments (continued)

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. At the end of each reporting period to initial recognition, loans and receivables (including trade and other receivables, cash and bank balances) are carried at amortized cost using the effective interest method, less any identified impairment losses (see accounting policy in respect of impairment loss on financial assets below).

Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than financial assets classified as at FVTPL, of which interest income is included in net gains and losses.

Impairment of Financial Assets

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of the reporting period. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the Association's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 60 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, an impairment loss is recognized in the profit or loss when there is objective evidence that the asset is impaired, and is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the original effective interest rates.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Financial Liabilities

Financial liabilities are classified according to the substance of the contractual arrangement entered into and the definitions of financial liability.

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

3. Summary of Accounting Policies (continued)

(f) Financial Instruments (continued)

Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expenses over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a short period.

Interest expenses is recognized in an effective interest basis.

Derecognition of Financial Assets and Financial Liabilities

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

On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised directly in reserve is recognized in the statement of profit or loss and other comprehensive.

The Association derecognises financial liabilities when, and only when, the Association's obligations specified in the relevant contract is discharged, cancelled or they expires. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the statement of profit or loss and other comprehensive income.

(g) 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 or of a parent of the Association.

(b) An entity is related to the Association if any of the following conditions apply:

- (i) The entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Association or an entity related to the Association.
- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

3. Summary of Accounting Policies (continued)

(h) Retained Surplus

The purpose of the Retained Surplus is to finance Association's organized activities and to support and finance the administrative expenditure of the Association.

4. Critical Accounting Estimates and Judgments

The preparation of financial statements in conformity with HKFRSs requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

5. Income

	2022 HK\$	2021 HK\$
Income represents		
Donation & Sponsorship	395,166	1,267,463
Income from Association's Activities	382,291	288,376
Income from Social Welfare Department Fund Project	206,280	212,500
Interest Income	41	26
Membership Fee	29,616	24,374
Other Income	0	1,406
Rehabus Income	70	0
	<u>1,013,464</u>	<u>1,794,145</u>

6. Surplus for the Year

	2022 HK\$	2021 HK\$
Surplus is arrived and after charging:		
Auditors' Remuneration	7,500	7,000
Depreciation	4,406	7,701
Expenditure on Association's Activities	339,926	247,417
Expenditure on Social Welfare Department Fund Project	206,776	212,232
MPF	3,821	3,511
Personal Emolument (Staff)	<u>76,140</u>	<u>69,720</u>

7. Council Members' Remuneration

Council members' remuneration disclosed pursuant to section 383 of the Hong Kong Companies Ordinance (Cap. 622) is as follows:

	2022 HK\$	2021 HK\$
Fees	0	0
Other emoluments	<u>0</u>	<u>0</u>

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

8. Income Tax Expenses

No provision for Hong Kong Income Tax Expense has been made in the financial statements of the Association as the Association is an approved charitable institution. It is exempted from payment of tax by virtue of Section 88 of the Inland Revenue Ordinance.

9. Property, Plant and Equipment

	Furniture & Equipments HK\$
Cost	
As at 1 April 2021	66,592
Written Off	(1,470)
Balance as at 31 March 2022	<u>65,122</u>
Accumulated Depreciation	
As at 1 April 2021	(51,466)
Written Off	1,470
Charge for the year	(4,406)
Balance as at 31 March 2022	<u>(54,402)</u>
Net Book Value	
Balance as at 31 March 2022	<u>10,720</u>
Balance as at 31 March 2021	<u>15,126</u>

10. Inventory

All the finished goods are at zero cost as they are donated from the donors.

11. Cash and Cash Equivalents

	2021 HK\$	2021 HK\$
Cash at Bank	2,496,866	2,252,751
Cash on Hand	<u>2,003</u>	<u>2,438</u>
	<u>2,498,869</u>	<u>2,255,189</u>

12. Related Party Transactions

- (a) The council members do not aware of any related party transactions for both year.
- (b) No compensation has been paid to the key management personnel for both year.

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捐款表格



本會於1998年正式註冊成為獨立社團及病人互助組織，並於2010年正式成立為**香港柏金遜症會有限公司**。經費完全依賴會員會費及外界捐助。

為了令一些行動有困難的會員可出席每月的聚會及參與活動，需要安排復康巴士接載，這些支出對本會的財政構成負擔。

現呼籲各位會員及善長仁翁捐助本會經費，讓本會能發展更廣泛的工作。

捐款方法

- (1) 劃線支票：請將捐款回條聯同支票寄交本會，支票抬頭請寫「香港柏金遜症會」。
- (2) 銀行入數：請直接將捐款存入本會恒生銀行戶口(戶口號碼357-544402-883)，並將入數紙聯同捐款回條寄回本會。

本會地址：九龍橫頭磡村宏禮樓地下。

本會會發出捐款收據（凡捐款100元或以上，可向稅務局申請扣減稅款。）



捐款回條



捐款人姓名：_____ 聯絡電話：_____

地址：_____

電郵：_____

捐款數額：_____

- ☐ 本人不需要收據
- ☐ 請將收據以電郵發給我
- ☐ 請將收據寄到我地址



Official
World Parkinson Coalition
Organizational Partner



機構會員
HKCSS
Agency Member



Charity listed on
WiseGiving
惠施·慈善機構



香港帕金森症會
Hong Kong Parkinson's Disease Association

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