



香港帕金森症會

Hong Kong Parkinson's Disease Association

2022-23 年報



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編輯小組

陳燕 鍾小曼 胡佩儀 陳嘉儀 黃妙霞



陳燕

主席的話

過去這年我們將爭取病人權益放在工作的首位，港鐵是本港最大主要交通運輸機構。立法會黃俊碩議員安排我們與港鐵管理層會面，車務總監李家潤博士帶領各部門代表聽取柏友分享，如何處理遇到柏友出現症狀時，職員應該怎樣協助，會上我們還提出希望港鐵能帶頭將「看不見的傷殘」的標誌加入關愛工作行列。

我們與無障礙關注平台、復康會一起巡查港鐵升降機、自動電梯設施，去離島體驗無障礙環境和設施並參與復康會「無障行者」活動項目，負責離島體驗首影禮。

社區教育方面，本會接受媒體邀請訪問不同柏友個案、加深大眾認識柏金遜症。此外我們亦支持主席接受提名參選香港精神獎、協助各大學申請基金研究改善柏金遜症的症狀及參與醫管局藥物建議委員會會議，講解常用柏藥更換藥廠後對柏友的影響。

為加強柏友自信，與青志體育會合作成立「俊健柏乒隊」並開辦「與你一起柏住跑」，由教練安排義工學生協助柏友積極參與，培養耐力，嘗試挑戰公開賽事。

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。

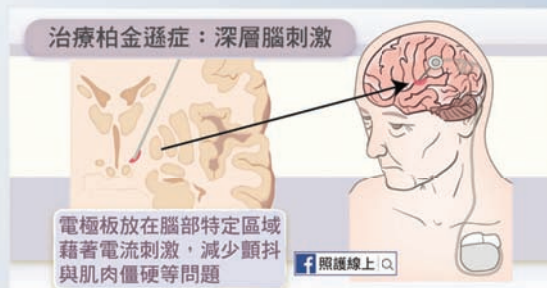
應用微創腦外科手術把電極植入預定的腦組織，再透過電線連接到刺激器 (Stimulator)。刺激器一般是植入胸前的皮膚之下，和心臟起搏器相似。

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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

香港柏金遜症會

目的及宗旨

背景

香港柏金遜症會是由一群柏金遜症的患者、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

為柏金遜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

- 發揮柏金遜症患者及家屬的自助互助精神
- 推廣社會大眾對柏金遜症的正確認識及關懷
- 關注柏金遜症患者的福利及合理權益

執行委員會

第六屆執行委員會成員（2021年11月至今）

 黃苑興			主席：	陳燕
 鍾小曼			內務副主席：	鍾小曼
 王國順			外務副主席：	黃苑興
 楊炳森			財政：	楊炳森
 馮寶嬋			副財政：	王國順
 莊達成			秘書：	莊達成
 陳燕			副秘書：	馮寶嬋
 幸超偉			委員：	黃志明，劉建群
 朱國威				幸超偉，朱國威
 劉建群				
 黃志明				

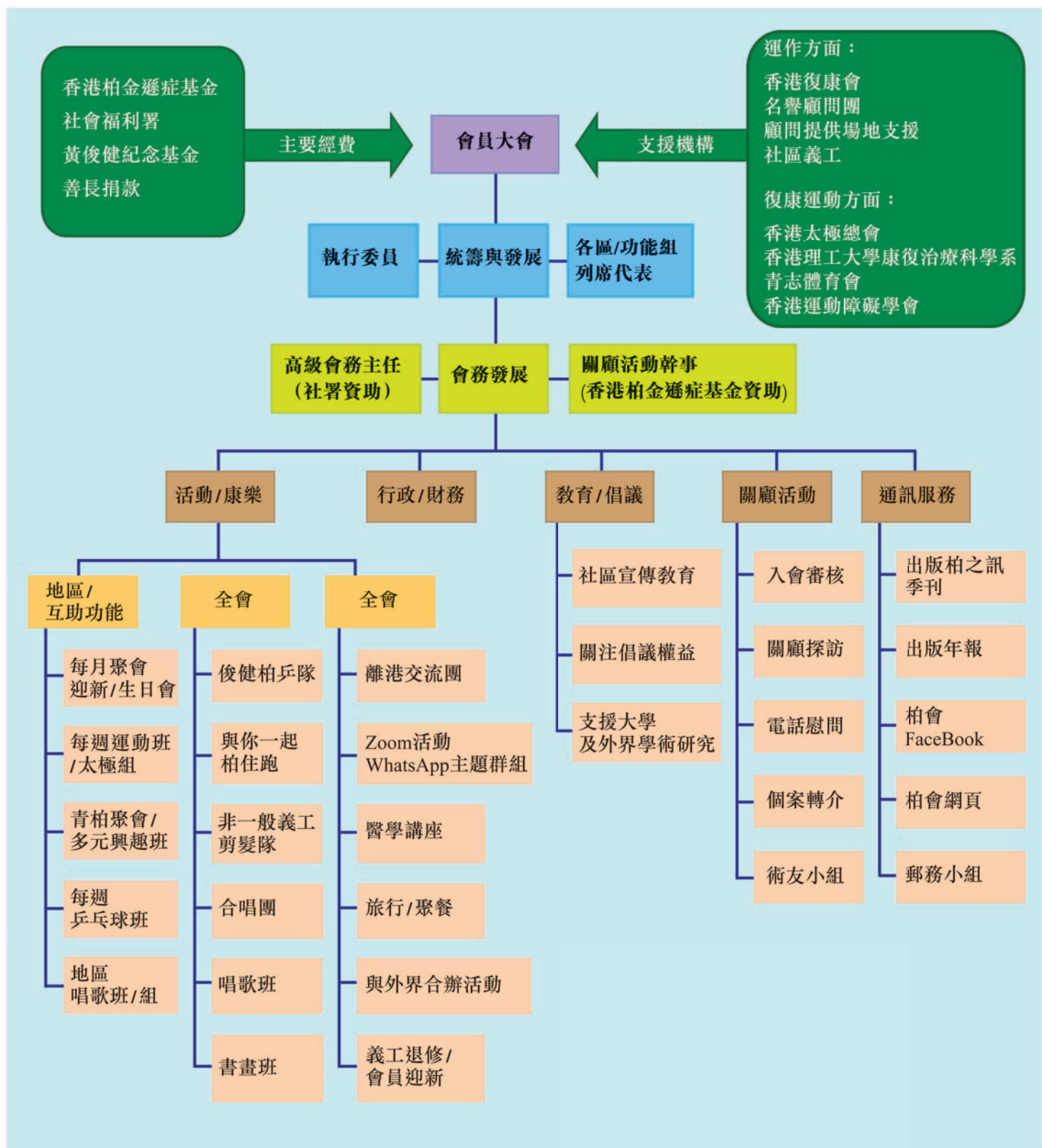
2022-23年度執行委員會會議日期

2022年	4/4、16/5、14/6、11/7、8/8、12/9、14/11、12/12
2023年	9/1、13/2、14/3

組織架構圖

香港柏金遜症會組織架構

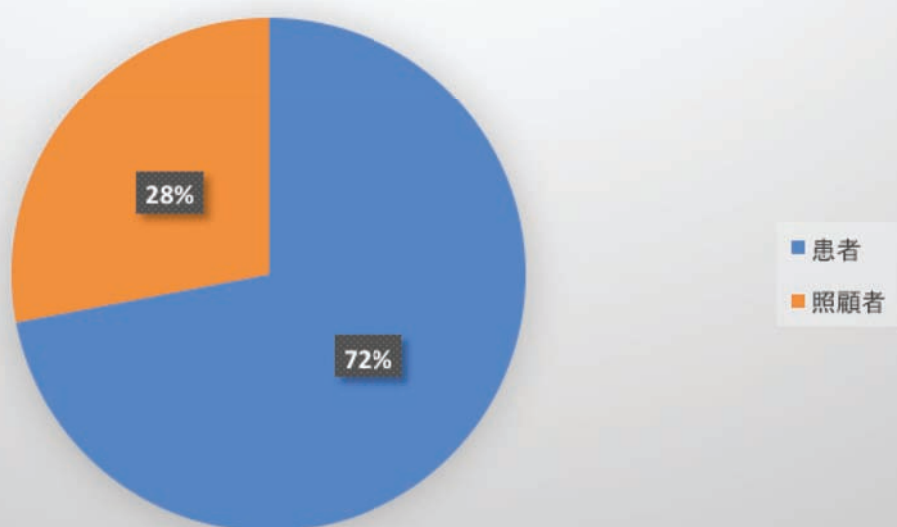
本會共有六個分區：香港島、九龍東、九龍西、新界東、新界西及將軍澳。本會的最高行政決策單位是執行委員會（簡稱「執委會」），經會員大會選出來的執行委員組成。本會的事務經執委會開會商議討論通過後，便交相關人員落實推行。



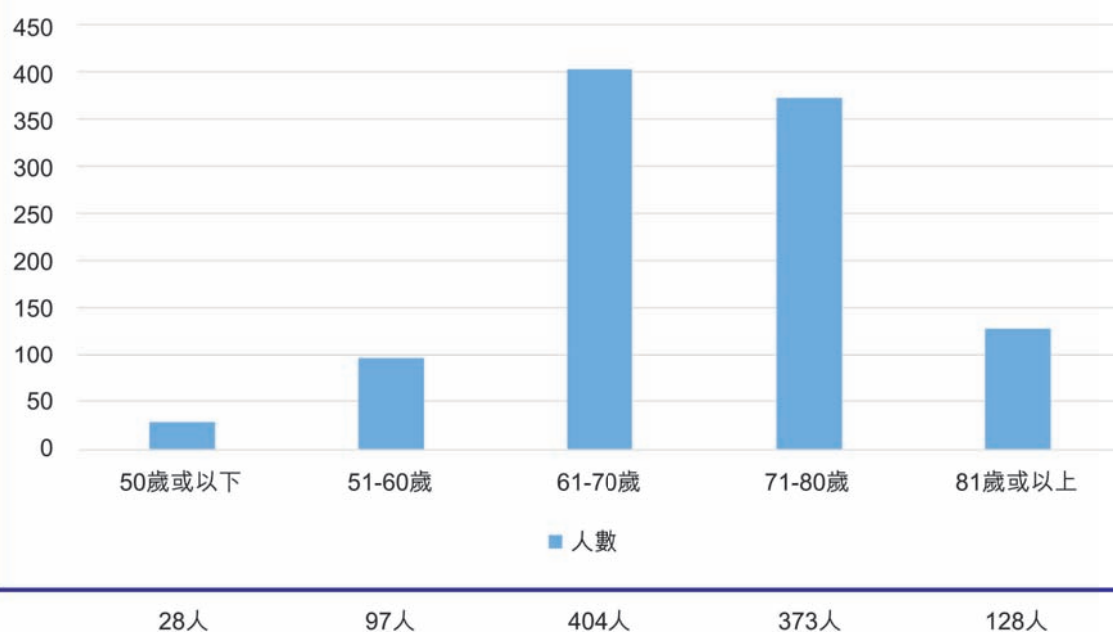
截至2023年3月31日，本會會員總人數為1475人，當中帕金森症患者佔1059人 (72%)，照顧者佔416人 (28%)。男性患者有529人，佔總患者人數50%。女性患者有530人，佔總患者人數50%。

全會患者平均年齡是70歲，男的為70歲，女的為70歲。患者人數最多的年齡組別是61-70歲，有427人，佔總患者人數的39%。在50歲或以下的患者也有15人，佔總患者人數1.4%。

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
- 病友支援站 - 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2022年1月1日至2022年12月31日，共有72名關顧義工參加計劃，總支出大約為\$2,339.00，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2022/4-2023/1間，我們一共舉辦了7次關顧會議，總參與為54人次。

關顧行動會議

會議次數	日期	參與人數
第50次會議	2022年4月26日(星期三)	7
第51次會議	2022年6月23日(星期三)	7
第52次會議	2022年8月25日(星期三)	10
第53次會議	2022年9月29日(星期三)	7
第54次會議	2022年10月27日(星期四)	7
第55次會議	2022年11月24日(星期四)	6
第56次會議	2023年2月2日(星期三)	10
	總參與人次	54

活動及參與 2022-2023

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。

2022-2023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	13/6/2022	西貢「飲餐茶行過圈」	柏友外出進行康樂活動，暢遊西貢	10	香港帕金森症會主辦 易達旅遊贊助
	18/6/2022	「柏獎」頒獎禮	拍攝「與柏同行」帕金森症教育影片，並頒獎予柏攝之柏友	37	香港帕金森症基金會主辦
	7-9/2022	「柏友之歌」最佳演繹選拔賽	柏友進行歌唱比賽	22	香港帕金森症會主辦 黃俊健紀念基金贊助
	25/12/2022	聖誕聚餐	嘉賓致辭，聚餐，柏友及嘉賓表演，抽獎	240	香港帕金森症會主辦 香港帕金森症基金會贊助
	2-3/2023	迪士尼入園計劃	柏友外出進行康樂活動，暢遊迪士尼	300	香港帕金森症會主辦
	6/3/2023	扭計骰及乒乓控球比賽	柏友進行扭計骰及乒乓控球比賽，訓練手腦協調	46	香港帕金森症會主辦
	8/3/2023	歡樂自助聚	柏友享用自助餐並與其他會友聯誼	148	香港帕金森症會主辦 黃俊健紀念基金贊助
籌款活動	10/4/2022	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	六區參與	香港帕金森症基金會主辦
	1-3/2023	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
交流 / 研討會	9/6/2022	「#1VoiceSummit 2022」會議	帕金森症資訊交流	4	丹麥靈北大藥廠
	25/6/2022	香港帕金森症基金會20週年研討會 (ZOOM)	帕金森症資訊交流	-	香港帕金森症基金會主辦
講座 / 工作坊	10/7/2022	敲擊樂音樂工作坊	帕金森症資訊交流	20	香港帕金森症會主辦 香港神經科學學生協會協辦
	17/7/2022	肌肉訓練彈力帶工作坊	帕金森症資訊交流	20	香港帕金森症會主辦 香港神經科學學生協會協辦
	28/7/2022	柏友義工交流分享日	帕金森症資訊交流	42	香港帕金森症會主辦
	20/8/2022	「DBS」術前術後講解講座 (實體 + ZOOM)	帕金森症資訊交流	85	香港帕金森症會主辦 香港帕金森症基金會贊助
會員大會	3/2/2023	2022年度會員大會 (ZOOM)	通過2021年會員大會會議紀錄及2022年度會員大會會議議程，主席與主禮嘉賓致辭，週年會務及財務報告，通過2021-2022財政年度核數報告。	96	香港帕金森症會主辦
總參與人次				1070	

2022-2023年度由會中央主辦小組活動及參與人數

面部肌肉訓練班		
活動地點	Zoom, 香港復康會橫頭磡中心	
舉辦日期	2022	1/4, 8/4, 12/4, 19/4, 22/4, 26/4, 29/4, 3/5, 4/5, 10/5, 17/5, 25/5, 1/6, 8/6, 10/6, 15/6, 17/6, 24/6, 29/6, 8/7, 15/7, 22/7, 29/7, 5/8, 12/8, 19/8, 26/8, 7/9, 9/9, 14/9, 16/9, 21/9, 23/9, 28/9, 30/9
	2023	3/3, 10/3, 17/3, 24/3, 31/3
總參與人數	452	

青柏組		
活動地點	香港復康會橫頭磡中心	
舉辦日期	2022	30/4, 28/5, 25/6, 27/8, 24/9, 29/10, 26/11, 31/12
	2023	25/2
總參與人數	90	

Martin Sir 教唱歌		
活動地點	土瓜灣街坊福利會	
舉辦日期	2022	9/4, 23/4, 7/5, 21/5, 14/6, 27/6, 16/7, 30/7, 13/8, 17/9, 24/9, 15/10, 29/10, 5/11, 19/11, 3/12, 17/12
	2023	7/1, 4/2, 18/2, 18/3
總參與人數	537	

乒乓球日		
活動地點	土瓜灣街坊福利會	
舉辦日期	2022	12/6, 21/8, 9/10, 23/10, 20/11
	2023	15/1, 29/1, 5/2, 19/2, 5/3
總參與人數	122	

國畫班		
活動地點	土瓜灣街坊福利會	
舉辦日期	2022	11/6, 9/7, 23/7, 6/8, 20/8, 3/9, 12/9, 8/10, 22/10, 12/11, 26/11
	2023	11/2, 25/2
總參與人數	107	

書法班		
活動地點	香港復康會橫頭磡中心	
舉辦日期	2022	14/6, 26/6, 12/7, 26/7, 16/8, 30/8, 13/9, 27/9, 11/10, 25/10, 15/11, 29/11
	2023	31/1, 14/2, 28/2, 14/3, 28/3
總參與人數	92	



與你一起「柏」住跑



柏友參加渣打馬拉松



柏獎 - 「與柏同行」
柏金遜症教育影片



俊健柏乒隊



前醫管局行政總裁梁柏賢醫生
到訪柏會士瓜灣乒乓球場地



2022聖誕聚餐



2022太極籌款及
復康券頒獎禮



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。

香港島 聯絡人：李浩樺女士、劉偉昌先生

月會	2022	2/4, 7/5, 3/9, 8/10, 5/11, 3/12
	2023	14/1, 4/2, 11/3
趣味小曲	2022	23/6, 28/6, 5/7, 12/7, 2/8, 16/8, 23/8, 30/8, 13/9, 20/9, 27/9, 11/10, 25/10, 8/11, 15/11, 22/11, 29/11, 6/12, 13/12, 20/12
	2023	3/1, 10/1, 31/1, 7/2, 14/2, 28/2, 7/3, 14/3, 21/3
運動組	2022	25/4, 16/5, 23/5, 30/5, 6/6, 13/6, 20/6, 27/6, 4/7, 11/7, 1/8, 5/9, 19/9, 26/9, 3/10, 10/10, 24/10, 31/10, 7/11, 14/11, 21/11, 28/11, 5/12, 12/12, 19/12
	2023	9/1, 16/1, 30/1, 6/2, 13/2, 20/2, 27/2, 6/3, 13/3, 20/3, 27/3
乒乓球班	2022	18/5, 25/5, 1/6, 15/6, 22/6, 29/6, 6/7, 13/7, 20/7, 27/7, 3/8, 17/8, 7/9, 14/9, 21/9, 28/9, 5/10, 12/10, 19/10, 26/10, 9/11, 16/11, 23/11, 30/11, 7/12, 14/12, 21/12, 28/12
	2023	4/1, 11/1, 18/1, 1/2, 8/2, 15/2, 22/2, 1/3, 8/3, 15/3, 22/3, 29/3

九龍東 聯絡人：錢燕群女士

月會	2022	30/4, 28/5, 16/7, 6/8, 3/9, 8/10, 5/11, 3/12
	2023	7/1, 4/2
運動組	2022	19/4, 26/4, 3/5, 10/5, 17/5, 24/5, 31/5, 7/6, 14/6, 21/6, 28/6, 5/7, 12/7, 19/7, 26/7, 2/8, 16/8, 23/8, 30/8, 6/9, 13/9, 20/9, 27/9, 11/10, 25/10, 8/11, 15/11, 22/11, 29/11, 6/12, 13/12, 20/12
	2023	3/1, 10/1, 17/1, 31/1, 14/2, 21/2, 28/2, 7/3, 14/3, 21/3, 28/3
乒乓球班	2022	22/4, 29/4, 6/5, 15/5, 20/5, 27/5, 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, 14/10, 21/10, 28/10, 4/11, 11/11, 18/11, 26/11, 2/12, 9/12, 23/12, 30/12
	2023	6/1, 13/1, 20/1, 27/1, 3/2, 10/2, 24/2, 3/3, 10/3, 17/3, 23/3, 31/3

九龍西 聯絡人：王國順先生、余世昌先生

月會	2022	2/4, 7/5, 11/6, 9/7, 13/8, 17/9, 8/10, 12/11, 10/12
	2023	14/1, 11/2, 11/3
運動組	2022	7/4, 14/4, 21/4, 28/4, 5/5, 12/5, 19/5, 26/5, 2/6, 9/6, 16/6, 23/6, 30/6, 7/7, 14/7, 21/7, 28/7, 4/8, 11/8, 18/8, 1/9, 8/9, 15/9, 22/9, 29/9, 6/10, 13/10, 27/10, 3/11, 10/11, 17/11, 24/11, 1/12, 8/12, 15/12
	2023	5/1, 12/1, 19/1, 2/2, 9/2, 16/2, 23/2, 2/3, 9/3, 16/3, 23/3
乒乓球班	2022	29/4, 6/5, 13/5, 20/5, 27/5, 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, 7/10, 14/10, 21/10, 28/10, 4/11, 11/11, 18/11, 25/11, 2/12, 9/12, 16/12, 23/12
	2023	6/1, 13/1, 20/1, 27/1, 3/2, 10/2, 17/2, 24/2, 3/3, 10/3, 17/3, 24/3

新界東 聯絡人：馮寶嬋女士

月會	2022	21/5, 7/9
	2023	30/1, 18/2, 25/3
運動組	2022	4/7, 11/7, 15/8, 22/8, 29/8, 5/9, 19/9, 26/9, 3/10, 10/10, 17/10, 24/10, 31/10, 7/11, 14/11, 21/11, 28/11, 5/12, 12/12, 19/12
	2023	9/1, 16/1, 30/1, 6/2, 13/2, 20/2, 27/2, 13/3, 20/3, 27/3
乒乓球班	2022	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, 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, 14/10, 21/10, 28/10, 4/11, 11/11, 18/11, 25/11, 2/12, 9/12, 16/12, 23/12, 30/12
	2023	6/1, 13/1, 27/1, 3/2, 10/2, 17/2, 24/2, 3/3, 10/3, 17/3, 24/3, 31/3

新界西 聯絡人：鄭藉時先生

月會	2022	8/4, 10/6, 4/7, 17/8, 7/9, 13/10, 9/11, 21/12
	2023	26/1, 15/2, 15/3
運動組	2022	12/4, 19/4, 7/6, 14/6, 21/6, 28/6, 5/7, 12/7, 19/7, 26/7, 2/8, 16/8, 23/8, 30/8, 6/9, 13/9, 20/9, 27/9, 11/10, 25/10, 8/11, 15/11, 22/11, 29/11, 6/12, 13/12, 20/12
	2023	3/1, 10/1, 17/1, 31/1, 14/2, 21/2, 28/2, 7/3, 14/3, 21/3, 28/3
乒乓球班	2022	12/10, 19/10, 26/10, 1/11, 15/11, 25/11
	2023	-

將軍澳 聯絡人：吳少梅女士、曾永然先生

月會	2022	12/5, 9/6, 14/7, 11/8, 8/9, 12/10, 9/11, 15/12
	2023	23/3
運動組	2022	1/4, 8/4, 22/4, 29/4, 6/5, 13/5, 20/5, 27/5, 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, 30/9, 6/10, 13/10, 20/10, 27/10, 3/11, 10/11, 17/11, 24/11, 6/12, 13/12, 20/12
	2023	6/1, 3/2, 10/2, 3/3, 10/3, 17/3, 24/3
Zoom 歌唱活動	2022	12/4, 19/4, 26/4, 3/5, 10/5, 17/5, 24/5, 31/5, 7/6, 14/6, 21/6, 28/6, 5/7, 12/7, 19/7, 26/7, 2/8, 9/8, 16/8, 23/8, 30/8, 6/9, 13/9, 20/9, 27/9, 11/10, 18/10, 25/10, 1/11, 8/11, 15/11, 22/11, 29/11, 6/12, 13/12, 20/12, 27/12
乒乓球班	2023	3/1, 10/1, 17/1, 31/1, 7/2, 14/2, 21/2, 28/2, 7/3, 14/3, 21/3, 28/3
	2022	-
	2023	30/1, 6/2, 13/2, 20/2, 27/2, 6/3, 13/3, 20/3, 27/3

2022-2023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
香港島	251	593	458	/	534
九龍東	258	562	/	/	1127
九龍西	272	678	/	/	625
新界東	173	705	/	/	948
新界西	364	692	/	/	38
將軍澳	167	457	/	441	108
總參與人次	1485	3687	458	441	3380

鳴謝

本會衷心感謝顧問團、各界善長及機構的支持和捐贈。

2022-2023年度顧問名單

永遠名譽會長：

梁智鴻醫生

名譽會長：

熊宏海博士

畢文泰律師

蘇彥威會計師

何樹良教授

陳麗雲教授

余毓靈醫生

李常威教授

蔡德康醫生

歐陽敏醫生

林淑棠女士

麥潔儀博士

Dr. Jojo Kwok

關陳立穎博士

許敏兒女士

黃震遐醫生

張煜暉醫生

李永恩醫生

翁建霖教授

陳曉暉醫生

潘德立醫生

莫仲棠教授

楊漢明醫生

陳達明醫生

朱獻倫醫生

陳然欣醫生

劉嘉怡護師

李敏教授

甘雲峰醫師

蔡嘉傑博士

阮俊森醫師

曾建倫醫生

劉國光醫生

李頌基醫生

吳炳榮醫生

霍偉明醫生

黃國鉅醫生

Ms. Irene Wong

黃龍德 BBS, JP.

Mr. James Arthur Elms

陳薇女士

伍杏修先生

李儉汶姑娘

陳美滢姑娘

文思懿姑娘

吳庭昕先生

青志體育會

新香港髮型協會

富德拳館

黃智誠師父

程淑明先生

王海文博士

鄧如卿博士

(排名不分先後，如有遺漏，懇請見諒)

鳴謝

2022-2023年度各界善長名單

梁智鴻醫生	熊宏海博士	蔡德康醫生	何樹良教授
陳麗雲教授	余毓靈醫生	李常威教授	歐陽敏醫生
林淑棠女士	麥潔儀博士	Dr. Jojo Kwok	關陳立穎博士
翁建霖教授	黃龍德 BBS, JP	黃俊碩議員	關蘭清女士
陳達明醫生	劉國光醫生	曾建倫醫生	李頌基醫生
張煜輝醫生	楊漢明醫生	李敏教授	阮俊森醫師
蔡嘉傑博士	陳素玲醫師	畢文泰律師	袁少林先生
林占士先生	陳薇女士	鄭陳麗平主席	譚泰光師傅
伍杏修先生	李儉汶姑娘	陳美滢姑娘	文思懿姑娘
吳庭昕先生	關卓妍姑娘	黃明德先生	朱寶文女士
黃智誠師傅	程淑明先生	陳愛美女士	黎浩強先生 (LAI SIR)
彭振聲先生	韋貴南先生	梁錦棠先生	岑太
李振華	劉玉蓮	盧鳳儀	丁美雲
譚寅達	鄭榮泉	陳翠萍	張國維
羅普慶	鄭玉珍	甘美瑩	蔡曼儀
布瑞琮	盧少玉	湯長圓	嚴玉蓮
崔樞漢	楊麗芬	楊麗兒	朱麗英
李曼宜	李淑芳	劉應堂	黃新云
黃集鴻	黎富雲	林秀峰	林錦雲
陳燕芳	羅靜珍	趙淑卿	麥麗詩
林婉薇	洪舜良	李玉明	袁雲亭
譚錫祺	陳佩蘭	葉先生	陳艷冰
葉轉章	陳楚蓮	刁皇力	鍾秀芬
陳絢麗	Martin Sir	Tina	Smile
Victor	Jason Yip	Fanny Ngai	Jimmy Yung
Irene Wong	Li fu Wan	Yue Suk Wa	Wong Lai Yung
Choi Mang Hei	Wong Kin Hon	Chung Sai Wing	Wong Chok Fong
Yuen Chi Sang	Makoto Hayashibara		

(排名不分先後，如有遺漏，懇請見諒)

鳴謝

2022-2023年度機構名單

社會福利署	香港柏金遜症基金	香港腦科基金會有限公司
香港復康會	理想集團	黃俊健紀念基金有限公司
土瓜灣街坊福利會	醫院管理局健康資訊天地	香港病人組織聯盟
香港社會服務聯會	香港太極總會	香港運動障礙學會
青志體育會	周問心堂基金有限公司	敬老護老愛心會有限公司
基督教靈實協會	伊利沙伯醫院專科柏友服務	將軍澳醫院健康資源中心
愛心力量	屯門醫院社區服務中心	威爾斯親王醫院健康資源中心
紅十字會	香港柏金遜症基金秘書處	基督教聯合醫院健康資源中心
新香港髮型協會	那打素醫院那打素社區及病人資源中心	
中華電力有限公司	香港中華煤氣有限公司	香港迪士尼樂園
香港電台	香港大學護理學院	香港理工大學康復治療學系
東華學院物理治療系	香港浸會大學中醫藥學院	香港神經科學學生會
香港演藝學院	鳳凰商龍會	金銀業貿易場慈善基金
易達旅遊	盈愛笑容基金	梁錦棠詠春同學會
半島青年商會	夢之Sing	Healthies 健康人
健康動力	PD萬里行	NOW TV
CIBS	ExxonMobil Hong Kong	Lundbeck HK Limited
LP22	Top Ease Asia Investment Limited	

(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2022-2023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 2023

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

香港灣仔皇后大道東43-49號東海中心4字樓408室
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HONG KONG PARKINSON'S DISEASE ASSOCIATION
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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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 2023.

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 2023 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
Chong Tat Shing	Secretary
Fung Po Shim	Vice-Secretary
Yeung Ping Sam	Treasurer
Wong Kwok Shun	Vice-Treasurer
Hang Chi Wai	
Wong Chi Ming	
Lau Kin Kwan	
Chu Kwok Wai	

(appointed on 30 January 2023)

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. 622). 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, 14 November 2023

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43-59 Queen's Road East,
Wanchai, Hong Kong.
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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)

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 2023, 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.

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 HK\$	2022 HK\$
Income			
Donation & Sponsorship	3(b)	251,569	395,166
Income from Association's Activities	3(b)	445,279	382,291
Income from Social Welfare Department Fund Project	3(b)	224,988	206,280
Interest Income	3(b)	5,038	41
Membership Fee	3(b)	44,420	29,616
Other Income	3(b)	56	0
Rehabus Income	3(b)	0	70
		<u>971,350</u>	<u>1,013,464</u>
Expenditure			
Auditor's Remuneration		(7,500)	(7,500)
Bank Charge		(100)	(150)
Depreciation		(5,661)	(4,406)
Expenditure on Association's Activities		(464,749)	(339,926)
Expenditure on Social Welfare Department Fund Project		(235,184)	(206,776)
Insurance		(2,110)	(4,367)
Messing		(8,361)	(2,328)
Personal Emolument (Staff)		(64,380)	(76,140)
Postages		(26,721)	(12,855)
Printing and Stationery		(43,608)	(85,127)
Professional Fee		(4,600)	(8,300)
Rehabus Expenses		(284)	(1,386)
Rental Expenses		(14,520)	(15,730)
Staff MPF		(3,114)	(3,821)
Sundry Expenses		(3,590)	(6,035)
Telephone and Communications		(11,115)	(13,466)
Travelling		(2,547)	(5,261)
		<u>(898,144)</u>	<u>(793,574)</u>
Surplus for the Year	6	<u>73,206</u>	<u>219,890</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>
Total Comprehensive Income		<u>73,206</u>	<u>219,890</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

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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 to 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, 14 November 2023
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HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Note	2023 HK\$	2022 HK\$
Non Current Assets			
Property, Plant and Equipment	9	<u>11,335</u>	<u>10,720</u>
Current Assets			
Income Received in Arrears		187,921	113,666
Deposit, Prepayment and Other Receivable		51,164	57,920
Cash and Cash Equivalents	11	<u>2,493,252</u>	<u>2,498,869</u>
		<u>2,732,337</u>	<u>2,670,455</u>
Less: Current Liabilities			
Income Received in Advance		(3,369)	(1,608)
Other Payable		(67,200)	(74,790)
Accruals		(12,598)	(17,478)
		<u>(83,167)</u>	<u>(93,876)</u>
Net Current Assets		<u>2,649,170</u>	<u>2,576,579</u>
Net Assets		<u>2,660,505</u>	<u>2,587,299</u>
Representing:			
Retained Surplus	3(b)	<u>2,660,505</u>	<u>2,587,299</u>

Approved and authorized for issue by the Executive Council on 14 November 2023.


Chairperson
(Chan Yin)


Treasurer
(Yung 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 2023

	Retained Surplus HK\$
Balance as at 1 April 2021	2,367,409
Total Comprehensive Income for the Year	219,890
Balance as at 31 March 2022	2,587,299
Total Comprehensive Income for the Year	73,206
Balance as at 31 March 2023	2,660,505

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

Note	2023 HK\$	2022 HK\$
Cash Flow from Operating Activities		
Surplus for the Year	73,206	219,890
Adjustment for:		
Depreciation	5,661	4,406
Interest Income	(5,038)	(41)
Operating Surplus before Working Capital Changes	73,829	224,255
(Increase) / Decrease in Income Received in Arrears	(74,255)	26,953
Decrease in Deposit, Prepayment and Other Receivable	6,756	4,972
Increase in Income Received in Advance	1,761	5
(Decrease) / Increase in Other Payable	(7,590)	9,900
(Decrease) in Accruals	(4,880)	(22,446)
Cash (used in) / generated from Operations	(4,379)	243,639
Net Cash (used in) / generated from Operating Activities	(4,379)	243,639
Cash Flow from Investing Activities		
Purchase of Office Equipment	(6,276)	0
Interest Income	5,038	41
Net Cash (used in) / generated from Investing Activities	(1,238)	41
Cash Flow from Financing Activities		
Net cash from Financing Activities	0	0
Net (Decrease) / Increase in Cash and Cash Equivalents	(5,617)	243,680
Cash and Cash Equivalents at 1 April 2022 / 2021	2,498,869	2,255,189
Cash and Cash Equivalents at 31 March 2023 / 2022	2,493,252	2,498,869
Analysis of the balance of Cash and Cash Equivalents		
Cash at Bank	2,491,594	2,496,866
Cash in Hand	1,658	2,003
11	2,493,252	2,498,869

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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/T, 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 recognized 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 realisable 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 recognized 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 applies:

- (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

	2023 HK\$	2022 HK\$
Income represents		
Donation & Sponsorship	251,569	395,166
Income from Association's Activities	445,279	382,291
Income from Social Welfare Department Fund Project	224,988	206,280
Interest Income	5,038	41
Membership Fee	44,420	29,616
Other Income	56	0
Rehabus Income	0	70
	<u>971,350</u>	<u>1,013,464</u>

6. Surplus for the Year

	2023 HK\$	2022 HK\$
Surplus is arrived and after charging:		
Auditors' Remuneration	7,500	7,500
Depreciation	5,661	4,406
Expenditure on Association's Activities	464,749	339,926
Expenditure on Social Welfare Department Fund Project	235,184	206,776
MPF	3,114	3,821
Personal Emolument (Staff)	<u>64,380</u>	<u>76,140</u>

7. Council Members' Remuneration

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

	2023 HK\$	2022 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 2022	65,122
Additions	6,276
Written Off	(11,953)
Balance as at 31 March 2023	<u>59,445</u>

Accumulated Depreciation

As at 1 April 2022	(54,402)
Written Off	11,953
Charge for the year	(5,661)
Balance as at 31 March 2023	<u>(48,110)</u>

Net Book Value

Balance as at 31 March 2023	<u>11,335</u>
Balance as at 31 March 2022	<u>10,720</u>

10. Inventory

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

11. Cash and Cash Equivalents

	2023 HK\$	2022 HK\$
Cash at Bank	2,491,594	2,496,866
Cash on Hand	1,658	2,003
	<u>2,493,252</u>	<u>2,498,869</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。

本會籌備多項活動，所有支出經費完全依賴會員會費及外界捐助，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，及受惠更多柏友。

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/轉帳截圖聯同捐款回條寄回本會或WhatsApp至本會手機9107-9375。

本會地址：九龍橫頭磡村宏禮樓地下

(凡捐款100元或以上，憑本會捐款收據，可向稅務局申請扣減稅款)



捐款回條



捐款人姓名：_____WhatsApp/
聯絡電話：_____

地址：_____

電郵：_____

捐款金額：_____

- ☐ 本人不需要收據
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香港帕金森症會
Hong Kong Parkinson's
Disease Association



Official
World Parkinson Coalition
Organizational Partner



Charity listed on
WiseGiving
惠施・慈善機構



香港帕金森症會

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