



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



年報

ANNUAL REPORT

2023-2024

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香港柏金遜症會致力為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。我們透過舉辦不同的講座及活動，讓社會大眾對柏金遜症的正確認識及關懷，亦感謝不同的機構及社區資源提供不同類型的活動，柏友可以加強身心健康之餘，得着很大的鼓勵和支持。

本年度的重點項目

由香港演藝學院舞蹈學院主辦，並獲香港賽馬會慈善信託基金捐助，一個為期三年的項目，賽馬會「觸動」舞蹈計劃。一個創意舞蹈項目，為柏金遜症患者以及其他不同年齡和身份人士而設，於香港不同藝術空間提供定期的舞蹈體驗。項目以意大利當代表演藝術的一「Dance Well」舞蹈計劃為藍本，並邀請本地舞蹈藝術家合作，為本港公眾帶來無障礙的創意舞蹈體驗。本會多位柏友及其照顧者都踴躍參加。由於計劃亦接受其他不同年齡和身份的人士參與，致令更多人認識柏金遜症會，藉此柏會也吸納了不少新加入會的病友呢！確實是一舉雙得，令我們有點意料之外！「Dance Well」這個項目不但帶給柏友們一項嶄新的活動，同時亦令柏友有更好的復康運動！

對外工作方面

- 為港鐵前線員工舉辦工作坊，希望多了解柏友出外乘搭公共交通工具的障礙和如何提供協助
- 接受理工大學職業治療系碩士生的訪談，讓學生更了解柏友的需要。
- 出席伊利沙伯醫院病人資源中心「自由講」醫院服務經驗分享及提出。
- 本會接受中、英文電台訪問，使更多人認識柏金遜症。
- 本年度我們繼續配合無障礙關注平台，舉辦了一次無障行者之長洲行。期望無障礙環境和設施能早日在香港每一個角落出現，使香港成為一個傷健共融的社會。

醫療工作方面

- 邀請醫療團隊舉辦講座/進行主題研究。
- 繼續參與「長期病患者關注醫療改革聯席」包含有，基層醫療健康願景、以基層醫療健康藍圖、物理指治療轉介制度、基因組中心，以及2023 — 2024年財政預算案。
- 支持理工大學康復治療科學系進行「香港柏金遜症患者的疾病及跌倒成因」研究。
- 與香港理工大學康復治療學系康復心理學系學生分享。

會員活動方面

為了提升柏友的生活質素，這一年繼續增加資源，舉辦活動，讓柏友參加，例如：有鳳凰商龍舉辦的「鳳凰和你柏住上」探訪活動和包粽大行動。而每年恆常的活動，如迪士尼樂園一天遊、聖誕聯歡宴、中秋自助餐等，當然是少不了，今年還加插了慈善歌唱籌款，令活動更具義意。基金「柏獎」項目更舉辦「繪畫比賽」，得獎作品更被製作成月曆出售。

今年柏會更加帶隊到無錫，參加了黃俊健紀念基金「2023全國柏友歌唱比賽 (無錫站)」交流團。香港柏友在歌唱比賽奪得了一等及二等獎；而傷健共融藝術表演亦同樣奪得了一等及三等獎，凱旋而歸，成績彪炳！

由青志體育會主辦聯同陳恒鑌議員辦事署協辦的「活力無限樂同行」，有超過150位柏友及家人參加並分別完成2公里及4公里的健步行，場面溫馨又熱鬧。

感謝各執委、義工和照顧者本著助人自助的精神，為柏友的福祉努力，但無論施或受者都須緊記：助人的大前題是要「自助」，你有良好的狀態，才有能力照顧其他柏友；而受助者更要努力，希望有一天能富起來，把這份助人自助的精神承傳下去。

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。

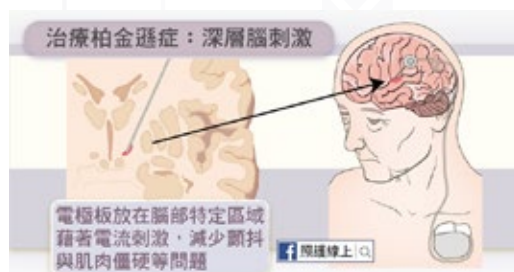
應用微創腦外科手術把電極植入預定的腦組織，再透過電線連接到刺激器 (Stimulator)。

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2023年11月)



第七屆執行委員會成員(2023年11月至今)

主席：鍾小曼女士
內務副主席：胡佩儀女士
外務副主席：黃苑興女士
財政：陳燕女士
副財政：俞世昌先生
秘書：莊達成先生
副秘書：馮寶嬋女士
委員：歐陽偉強先生



(由左至右) 後：俞世昌、歐陽偉強、馮寶嬋、陳燕、莊達成
前：胡佩儀、鍾小曼、黃苑興

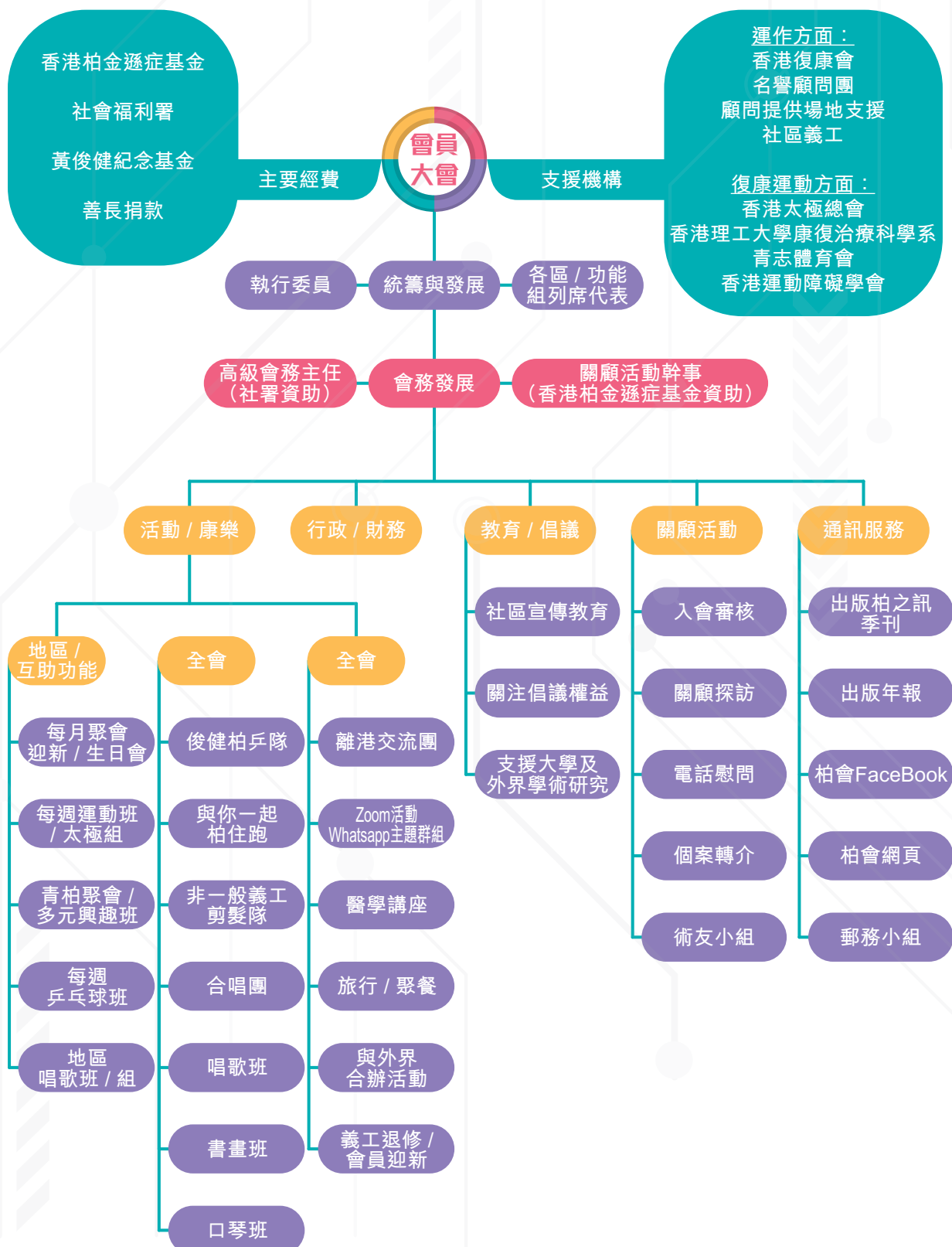
2023-24年度執行委員會會議日期

2023年	11/4、8/5、12/6、10/7、8/8、12/9、17/10、14/11、5/12
2024年	9/1、20/2、11/3

組織架構圖

香港柏金遜症會組織架構圖

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。



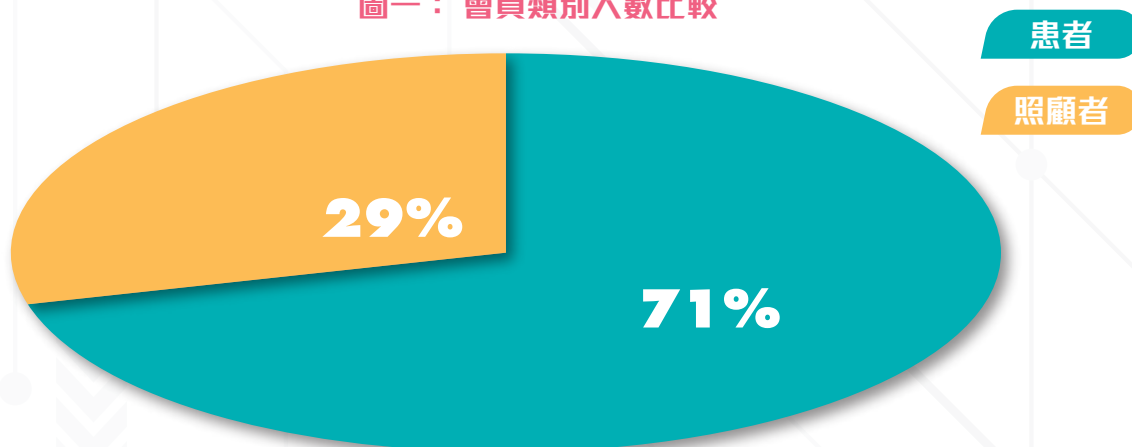
會員統計

會員人數

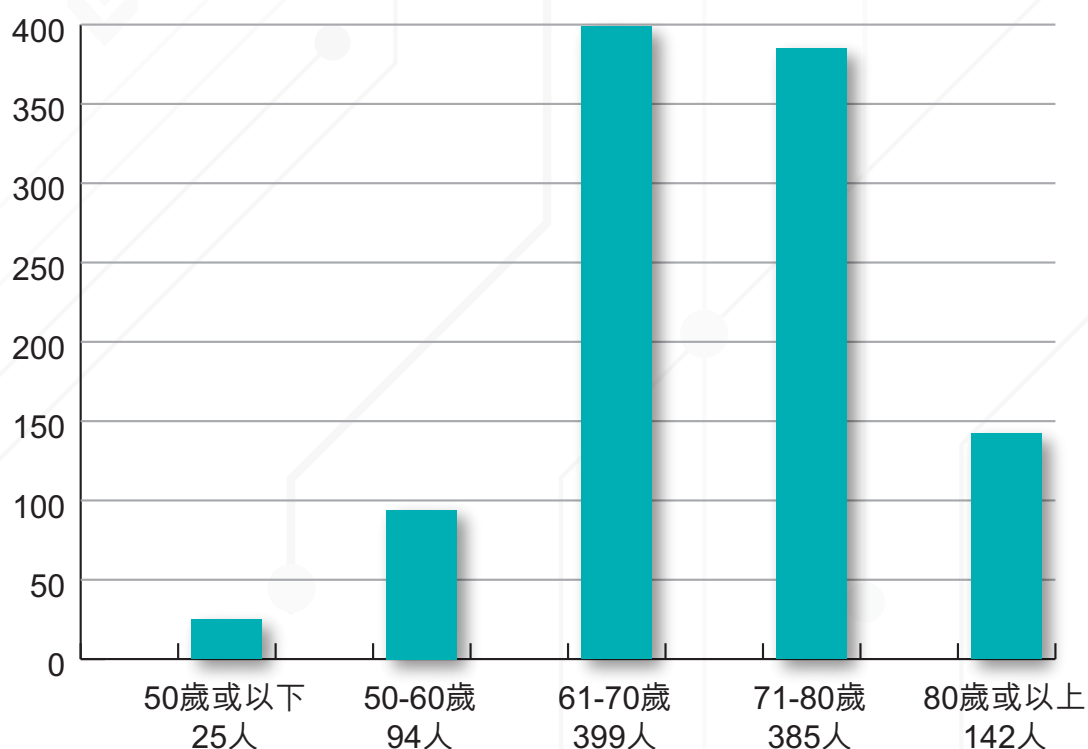
截至2024年3月31日，本會會員總人數為1477人，當中帕金森症患者佔1045人 (71%)，照顧者佔432人 (29%)。男性患者有502人，佔總患者人數48%。女性患者有543人，佔總患者人數52%。

全會患者平均年齡是70歲，男的為71歲，女的為70歲。患者人數最多的年齡組別是61-70歲，有399人，佔總患者人數的38%。在50歲或以下的患者也有25人，佔總患者人數2.4%。

圖一：會員類別人數比較



圖二：患者會員年齡分佈



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2023年1月1日至2023年12月31日，共有51名關顧義工參加計劃，總支出大約為 \$ 2,060.00。

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2023/4-2024/3間，我們一共舉辦了8次關顧會議，總參與為87人次。

關顧行動會議

會議次數	日期	參與人數
第57次會議	2023年4月13日(星期四)	10
第58次會議	2023年6月21日(星期四)	8
第59次會議	2023年8月16日(星期三)	6
第60次會議	2023年10月19日(星期四)	7
第61次會議	2023年12月21日(星期四)	8
遜友良朋關顧會議	2024年1月25日(星期四)	22
遜友良朋關顧會議	2024年2月29日(星期四)	16
遜友良朋關顧會議	2024年3月28日(星期四)	10
總參與人次		87

活動及參與 2023-2024

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柏金遜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。

2023-24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	6/4/2023	豪嘆沙田帝都酒店 【豐盛自助午餐】	柏友聚餐、暢遊西貢 易達旅遊贊助	130	香港柏金遜症會主辦
	17/4/2023	樂遊濕地公園	柏友暢遊濕地公園	108	香港柏金遜症會主辦 易達旅遊贊助
	20/5/2023	鳳凰和你柏住上	柏友暢遊山頂、與義工聚餐	79	鳳凰商龍會主辦
	28/9/2023	中秋聚餐	中秋聚餐、柏友及嘉賓表演	196	香港柏金遜症會主辦
	15/12/2023	聖誕聚餐	嘉賓致辭、聚餐、柏友及 嘉賓表演、抽獎	273	香港柏金遜症會主辦 香港柏金遜症基金贊助
籌款活動	9/4/2023	愛心太極操	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	香港柏金遜症基金主辦
	1-3/2024	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	24/9/2023	香港柏金遜症基金 公眾研討會	柏金遜症資訊交流	-	香港柏金遜症基金主辦
	9-13/10/2023	柏會無錫交流團	柏友到訪無錫進行交流 及觀光	32	香港柏金遜症會主辦 香港柏金遜症基金贊助
講座 / 工作坊	28/4/2023	培養管理柏金遜症 的良好生活習慣講座	柏金遜症資訊交流	91	香港柏金遜症會主辦 丹麥靈北大藥廠贊助
會員大會	26/11/2023	2023年會員大會暨 第七屆執行委員會選舉	通過2022年會員大會會議 紀錄大會及2023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2022-2023 財政年度核數報告、進行 第七屆執行委員會選舉	70	香港柏金遜症會主辦
總參與人次				979	

2023-2024年度由會中央主辦小組活動及參與人數

口琴班

活動地點	Zoom，香港復康會橫頭磡中心，土瓜灣街坊福利會	
舉辦日期	2023	14/4, 28/4, 5/5, 12/5, 19/5, 2/6, 9/6, 16/6, 23/6, 7/7, 14/7, 19/7, 28/7, 2/8, 9/8, 18/8, 25/8, 15/9, 22/9, 6/10, 20/6, 27/10, 3/11, 10/11, 17/11, 24/11, 1/12, 8/12, 15/12, 22/12, 29/12
	2024	5/1, 12/1, 19/1, 26/1, 2/2, 16/2, 1/3, 8/3, 15/3, 22/3, 28/3
總參與人次	454	

柏友合唱團

活動地點	土瓜灣街坊福利會	
舉辦日期	2023	30/10, 13/11, 27/11, 11/12, 18/12
	2024	8/1, 22/1, 5/2, 19/2, 4/3, 9/3, 18/3
總參與人次	225	

Martin Sir教唱歌

活動地點	土瓜灣街坊福利會	
舉辦日期	2023	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
	2024	7/1, 4/2, 18/2, 18/3
總參與人次	537	

柏友乒乓樂

活動地點	土瓜灣街坊福利會	
舉辦日期	2023	9/4, 7/5, 14/5, 4/6, 11/6, 18/6, 2/7, 23/7, 30/7, 6/8, 13/8, 20/8, 27/8, 3/9, 10/9, 17/9, 12/11, 3/12, 10/12, 31/12
	2024	7/1, 14/1, 21/1, 28/1, 18/2, 25/2, 3/3, 17/3, 24/3, 29/3, 31/3
總參與人次	378	

國畫班

活動地點	土瓜灣街坊福利會	
舉辦日期	2023	8/4, 22/4, 6/5, 8/7, 22/7, 5/8, 16/9, 21/10, 4/11, 18/11, 2/12, 16/12, 30/12
	2024	13/1, 27/1, 17/2, 2/3
總參與人次	142	

畫法班

活動地點	土瓜灣街坊福利會	
舉辦日期	2023	11/4, 25/4, 9/8, 16/8, 23/8, 6/9, 13/9, 20/9, 27/9, 7/11, 21/11, 5/12, 19/12
	2024	27/2, 12/3, 26/3
總參與人次	75	

中央活動

2023 愛心太極操



青志盃乒乓球賽



全國柏友歌唱比賽2023無錫站



2023會員大會暨第七屆執行委員會選舉



2023 聖誕聚餐



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	2023	8/4, 6/5, 8/7, 5/8, 4/11, 2/12
	2024	6/1, 6/2, 2/3
趣味小曲	2023	4/4, 11/4, 18/4, 25/4, 2/5, 9/5, 16/5, 23/5, 30/5, 13/6, 20/6, 27/6, 4/7, 11/7, 18/7, 25/7, 1/8, 8/8, 15/8, 22/8, 29/8, 5/9, 12/9, 19/9, 3/10, 10/10, 17/10, 24/10, 31/10, 7/11, 14/11, 21/11, 28/11, 5/12, 12/12
	2024	2/1, 9/1, 16/1, 23/1, 30/1, 6/2, 12/3, 19/3, 26/3
運動組	2023	3/4, 17/4, 24/4, 8/5, 15/5, 22/5, 29/5, 5/6, 12/6, 19/6, 26/6, 3/7, 10/7, 17/7, 24/7, 31/7, 7/8, 14/8, 118/9, 25/9, 16/10, 30/10, 6/11, 13/11, 20/11, 27/11, 4/12, 11/12, 18/12
	2024	8/1, 15/1, 22/1, 29/1, 5/2, 19/2, 26/2, 4/3, 11/3, 18/3, 25/3
乒乓球班	2023	12/4, 19/4, 26/4, 3/5, 10/5, 17/5, 23/5, 30/5, 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, 4/10, 11/10, 18/10, 25/10, 1/11, 8/11, 15/11, 22/11, 29/11, 6/12, 13/12, 27/12
	2024	3/1, 10/1, 17/1, 24/1, 7/2, 14/2, 21/2, 28/2, 6/3, 13/3, 20/3, 27/3

九龍東

聯絡人：錢燕群女士

月會	2023	1/4, 6/5, 3/6, 8/7, 12/8, 9/9, 14/10, 4/11, 9/12
	2024	6/1, 27/1, 2/3
運動組	2023	4/4, 11/4, 18/4, 25/4, 2/5, 9/5, 16/5, 30/5, 6/6, 13/6, 20/6, 27/6, 4/7, 11/7, 18/7, 25/7, 1/8, 8/8, 15/8, 22/8, 29/8, 5/9, 12/9, 19/9, 26/9, 3/10, 17/10, 24/10, 31/10, 7/11, 14/11, 21/11, 28/11, 5/12, 12/12, 19/12
	2024	2/1, 9/1, 16/1, 23/1, 30/1, 6/2, 20/2, 27/2, 5/3, 12/4, 19/3, 26/3
乒乓球班	2023	14/4, 21/4, 28/4, 5/5, 12/5, 19/5, 2/6, 9/6, 23/6, 30/6, 7/7, 14/7, 21/7, 28/7, 4/8, 11/8, 18/8, 25/8, 15/9, 22/9, 29/9, 6/10, 13/10, 20/10, 27/10, 3/11, 10/11, 17/11, 24/11, 1/12, 8/12, 15/12, 22/12, 29/12
	2024	5/1, 12/1, 19/1, 26/1, 1/2, 9/2, 16/2, 23/2, 1/3, 8/3, 15/3, 22/3

九龍西

聯絡人：余世昌先生

月會	2023	15/4, 13/5, 24/6, 15/7, 16/9, 18/11, 16/12
	2024	20/1, 17/2
運動小組	2023	6/4, 13/4, 20/4, 27/4, 4/5, 11/5, 18/5, 25/5, 8/6, 15/6, 29/6, 6/7, 13/7, 20/7, 27/7, 3/8, 10/8, 17/8, 24/8, 31/8, 7/9, 21/9, 5/10, 12/10, 19/10, 26/10, 2/11, 23/11, 30/11, 7/12, 14/12, 21/12, 28/12
	2024	11/1, 18/1, 25/1, 1/2, 8/2, 15/2, 22/2, 29/2, 7/3, 14/3, 21/3, 28/3
乒乓球班	2023	14/4, 21/4, 28/4, 5/5, 12/5, 19/5, 2/6, 9/6, 16/6, 13/6, 30/6, 7/7, 14/7, 21/7, 28/7, 4/8, 11/8, 18/8, 25/8, 1/9, 8/9, 15/9, 22/9, 29/9, 6/10, 13/10, 20/10, 27/10, 3/11, 10/11, 17/11, 24/11, 1/12, 8/12, 15/12, 22/12, 29/12
	2024	5/1, 12/1, 19/1, 26/1, 2/2, 9/2, 16/2, 23/2, 1/3, 8/3, 15/3, 22/3

新界東

聯絡人：馮寶嬋女士

月會	2023	4/4, 27/5, 24/6, 22/7, 26/8, 13/9, 28/10, 25/11
	2024	/
運動組	2023	3/4, 17/4, 24/4, 8/5, 15/5, 22/5, 29/5, 5/6, 12/6, 19/6, 26/6, 4/9, 11/9, 18/9, 25/9, 2/10, 9/10, 16/10, 30/10, 13/11, 27/11, 4/12, 11/12, 18/12
	2024	8/1, 15/1, 22/1, 29/1, 5/2, 19/2, 26/2, 4/3, 11/3, 18/3, 25/3
乒乓球班	2023	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, 15/9, 22/9, 6/10, 13/10, 20/10, 27/10, 3/11, 10/11, 17/11, 24/11, 1/12, 8/12, 15/12, 22/12, 29/12
	2024	5/1, 12/1, 19/1, 23/1, 2/2, 9/2, 16/2, 23/2, 1/3, 8/3, 12/3, 22/3

新界西

聯絡人：鄭藉時先生、陳港燕女士

月會	2023	20/4, 18/5, 3/6, 8/7, 12/8, 19/9, 17/10, 11/11, 9/12
	2024	13/1, 3/2, 9/3
運動組	2023	4/4, 11/4, 18/4, 25/4, 2/5, 9/5, 16/5, 30/5, 6/6, 13/6, 20/6, 27/6, 4/7, 11/7, 18/7, 25/7, 1/8, 8/8, 15/8, 22/8, 29/8, 5/9, 12/9, 26/9, 3/10, 10/10, 24/10, 31/10, 7/11, 14/11, 21/11, 28/11, 5/12, 12/12, 19/12
	2024	2/1, 9/1, 16/1, 23/1, 6/2, 20/2, 27/2, 12/3, 19/3, 26/3
乒乓球班	2023	6/4, 13/4, 20/4, 27/4, 4/5, 11/5, 18/5, 25/5, 1/6, 8/6, 15/6, 29/6, 6/7, 13/7, 20/7, 27/7, 3/8, 10/8, 17/8, 24/8, 31/8, 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
	2024	4/1, 11/1, 18/1, 25/1, 1/2, 8/2, 15/2, 22/2, 29/2, 7/3, 14/3, 21/3, 28/3

將軍澳

聯絡人：曾永然先生

月會	2023	27/4, 25/5, 29/6, 27/7, 24/8, 16/9, 14/10, 11/11, 9/12
	2024	13/1, 17/2
運動組	2023	14/4, 21/4, 28/4, 5/5, 12/5, 19/5, 2/6, 9/6, 23/6, 30/6, 7/7, 14/7, 21/7, 28/7, 4/8, 11/8, 25/8, 15/9, 22/9, 29/9, 6/10, 13/10, 20/10, 27/10, 3/11, 10/11, 17/11, 24/11, 1/12, 8/12, 15/12, 29/12
	2024	12/1, 19/1, 26/1, 2/2, 16/2, 23/2, 1/3, 8/3, 15/3, 22/3
Zoom 歌唱活動	2023	4/4, 11/4, 18/4, 25/4, 2/5, 9/5, 16/5, 23/5, 30/5, 6/6, 13/6, 20/6, 27/6, 4/7, 11/7, 18/7, 25/7, 1/8, 8/8, 15/8, 22/8, 29/8, 5/9, 12/9, 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
	2024	2/1, 9/1, 16/1, 23/1, 30/1, 6/2, 20/2, 27/2, 5/3, 12/3, 19/3, 26/3
乒乓球練習班	2023	3/4, 17/4, 24/4, 8/5, 15/5, 22/5, 29/5, 5/6, 12/6, 19/6, 7/8, 14/8, 21/8, 28/8, 4/9, 11/9, 18/9, 25/9, 9/10, 16/10, 30/10, 6/11, 13/11, 20/11, 27/11, 4/12, 11/12, 18/12
	2024	8/1, 15/1, 22/1, 29/1, 5/2, 19/2, 26/2, 4/3, 11/3, 18/3, 25/3

2023-24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	285	623	857	/	536
九龍東	225	699	/	/	1219
九龍西	136	557	/	/	882
新界東	239	670	/	/	903
新界西	465	1066	/	/	408
將軍澳	240	520	/	385	562
總參與人次	1590	4135	857	385	4510

本會衷心感謝顧問團、各界熱心人士及機構的支持和捐贈

2023 -2024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)

2023-2024年度鳴謝名單

本會衷心感謝各界熱心人士捐贈及支持

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
朱獻倫醫生
李敏教授
阮俊森醫師
蔡嘉傑博士
陳素玲醫師
甘雲峰醫師
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
陳美澄姑娘
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
黎金玲女士
車文或先生
胡碧珠女士
余志榮先生
黃智誠師傅
程淑明先生
陳愛美女士
黎浩強先生
彭振聲先生
韋貴南先生
梁錦棠先生
蔡天沛先生
鄧文輝先生
岑太
娥姐
盧鳳儀
馮仲芳
朱麗英
李偉傑
李曼宜
林有盛
林惠賢
林秀峰
林植豐
姜漢銘家人
徐有明
馬艷蓮
張國維家人
郭慧儀
郭慧儀
陳佩蘭
陳曼儀
陳韻芝
賀韻華
馮仲芳
黃偉家人

黃偉富
董志昌
劉建群
劉祥
鄭玉珍
賴潔芳
羅靜珍
Annie Jea
Au Tat Hung
Chan Ka Man
Chia See Chong
Francis
Chiang Sheung Yee
Anthony
Cho Ho Wai
Choi Hong Yip
Choi Mang Hei
Chan Siu Lung
Eleanor Lo
Fan Ho Yee
Fanny Ngai
Gloria Ho
Gloria Tam
Ho Wai Keung
Irene Wong
Jason Yip
Jimmy Yung
John Joseph Clancey
Kitty Mak
Makoto Hayashibara
Mona Lam
Ng Hoi Yee Emily
Smile
Tina
Uma Gohel
Victor
Wong Chok Fong
Yip Choi Yan
Y.T Lam
Yuen Wan Ting

2023-2024年度鳴謝名單

本會衷心感謝各界熱心機構捐贈及支持

社會福利署	將軍澳醫院健康資源中心	香港中華基督教青年會
香港柏金遜症基金	基督教聯合醫院健康資源中心	易達旅遊
香港腦科基金會有限公司	威爾斯親王醫院健康資源中心	鳳凰商龍會
香港復康會	屯門醫院 社區服務中心	伯仁商龍會
理想集團	那打素醫院那打素社區及病人資源中心	盈愛笑容基金
黃俊健紀念基金有限公司	源中心	香港低視力中心
土瓜灣街坊福利會	伊利沙伯醫院專科柏友服務	北京品馳醫療設備有限公司
周問心堂基金有限公司	香港中華煤氣有限公司	陳新華乒乓球俱樂部
善心會	中華電力有限公司	夢之Sing
醫院管理局健康資訊天地	香港中華煤氣	健康動力
香港病人組織聯盟	港鐵	正品中西綜合醫療中心
病人組織關注醫療改革聯席	香港迪士尼樂園	營保康
香港社會服務聯會	香港電台	Lee G. Lam Associates Inc
香港太極總會	香港大學護理學院	LP22
香港運動障礙學會	香港理工大學康復治療學系	Lundbeck HK Ltd.
青志體育會	香港浸會大學中醫藥學院	NOW TV
新香港髮型協會	香港都會大學進修學院	OMG樂隊
愛心力量	東華學院物理治療系	Top Ease Asia Investment Ltd.
香港柏金遜症基金秘書處	香港演藝學院	
敬老護老愛心會有限公司	香港神經科學學生會	

(排名不分前後，如有遺漏，懇請見諒。)

香港帕金森症會
HONG KONG PARKINSON'S DISEASE ASSOCIATION
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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

香港灣仔皇后大道東43-49號廣興中心4字樓408室
Unit 408, Dominion Centre, 43-59 Queen's Road East, Wanchai, Hong Kong
Tel: (852) 2529 0810 Fax: (852) 2865 5007
E-mail: alexso@alexso.com

Your Business Success is Our Mission

HONG KONG PARKINSON'S DISEASE ASSOCIATION
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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Your Business Success is Our Mission

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 2024.

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 2024 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:-

Cheng Siu Man	Chairperson	
Wu Pei Yi	Vice-Chairperson - Internal	(appointed on 26 November 2023)
Wong Yuen Hing, Connie	Vice-Chairperson - External	
Chong Tat Shing	Secretary	
Fung Po Shim	Vice-Secretary	
Chan Yin	Treasurer	
Yu Sai Cheong Tommy	Vice-Treasurer	(appointed on 26 November 2023)
An-Yeung Wai Keung Dominic		(appointed on 26 November 2023)
Yeung Ping Suen		(resigned on 26 November 2023)
Wong Kwok Shan		(resigned on 26 November 2023)
Hang Chi Wai		(resigned on 26 November 2023)
Wong Chi Ming		(resigned on 26 November 2023)
Lau Kin Kwan		(resigned on 26 November 2023)
Chu Kwok Wai		(resigned on 26 November 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
(Chang Siu Man)

Hong Kong, 26 NOV 2024

Unit 408, A/F, Dominion Centre,
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

香港灣仔軒尼士道43-59號
亞歷山大中心4樓408室
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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 2024, 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 500 (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 these 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 2024

	Note	2024 HK\$	2023 HK\$
Income			
Donation & Sponsorship	3(b)	341,846	251,569
Income from Association's Activities	3(b)	675,305	445,279
Income from Social Welfare Department Fund Project	3(b)	259,976	224,988
Interest Income	3(b)	50,229	5,038
Membership Fee	3(b)	28,822	44,420
Other Income	3(b)	0	56
		<u>1,356,178</u>	<u>971,350</u>
Expenditure			
Auditor's Remuneration		(8,000)	(7,500)
Bank Charge		(470)	(100)
Depreciation		(7,998)	(5,661)
Expenditure on Association's Activities		(694,502)	(464,749)
Expenditure on Social Welfare Department Fund Project		(263,827)	(235,184)
Insurance		(2,031)	(2,110)
Interest		(5,259)	(8,361)
Personal Emolument (StuT)		(11,580)	(64,380)
Postages		(40,139)	(26,721)
Printing and Stationery		(44,526)	(43,608)
Professional Fee		(12,300)	(4,600)
Refresher Expenses		(2,670)	(284)
Rental Expenses		(14,703)	(14,520)
Staff MPF		(296)	(3,114)
Sturdy Expenses		(7,249)	(3,590)
Telephone and Communications		(9,889)	(11,115)
Travelling		(1,765)	(2,577)
		<u>(1,126,704)</u>	<u>(898,144)</u>
Surplus for the Year	6	<u>229,474</u>	<u>73,206</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>
Total Comprehensive Income		<u>229,474</u>	<u>73,206</u>

The accompanying notes form part of these financial statements.

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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 HKSA 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, 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.

Hong Kong, 26 NOV 2024
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HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Note	2024 HK\$	2023 HK\$
Non Current Assets			
Property, Plant and Equipment	9	<u>15,022</u>	<u>11,335</u>
Current Assets			
Income Received in Arrears		217,125	187,921
Deposit, Prepayment and Other Receivable		39,008	51,164
Time Deposit	10	2,000,000	9
Cash and Cash Equivalents	10	<u>691,852</u>	<u>2,491,292</u>
		<u>2,947,985</u>	<u>2,732,337</u>
Less: Current Liabilities			
Income Received in Advance		(2,411)	(3,369)
Other Payable		(47,800)	(67,200)
Accruals		(21,877)	(12,398)
		<u>(72,038)</u>	<u>(83,167)</u>
Net Current Assets		<u>2,875,947</u>	<u>2,649,170</u>
Net Assets		<u>2,890,970</u>	<u>2,660,505</u>
Representing			
Retained Surplus	3(g)	<u>2,890,970</u>	<u>2,660,505</u>

Approved and authorized for issue by the Executive Council on 26 NOV 2024

Chairperson
(Chung Siu Man)

Treasurer
(Chan Yin)

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 2024

	Retained Surplus HK\$
Balance as at 1 April 2022	2,587,209
Total Comprehensive Income for the Year	73,206
Balance as at 31 March 2023	2,660,505
Total Comprehensive Income for the Year	229,674
Balance as at 31 March 2024	2,889,979

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HONG KONG PARKINSON'S DISEASE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

Note	2024 HK\$	2023 HK\$
Cash Flow from Operating Activities		
Surplus for the Year	229,474	73,206
Adjustment for:		
Depreciation	7,998	5,641
Interest Income	(50,229)	(5,038)
Operating Surplus before Working Capital Changes	187,243	73,809
(Increase) in Income Received in Arrears	(29,204)	(74,215)
Decrease in Deposit, Prepayment and Other Receivable	12,156	6,756
Increase in Income Received in Advance	42	1,761
(Decrease) in Other Payable	(19,409)	(7,590)
Increase / (Decrease) in Accruals	9,229	(4,880)
Cash generated from / (used in) Operations	168,066	(4,379)
Net Cash generated from / (used in) Operating Activities	168,066	(4,379)
Cash Flow from Investing Activities		
Purchase of Office Equipment	(11,685)	(6,276)
Interest Income	50,229	5,038
Net Cash generated from / (used in) Investing Activities	38,544	(1,238)
Cash Flow from Financing Activities		
Net cash from Financing Activities	0	0
Net Increase / (Decrease) in Cash and Cash Equivalents	198,610	(5,617)
Cash and Cash Equivalents at 1 April 2023 / 2022	2,493,252	2,498,869
Cash and Cash Equivalents at 31 March 2024 / 2023	2,691,862	2,493,252
Analysis of the balance of Cash and Cash Equivalents		
Time Deposit, with the original maturity within 3 months	2,006,000	0
Cash at bank	684,515	2,491,594
Cash in hand	3,327	1,658
10	2,691,862	2,493,252

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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 Tai 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.

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) 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.

(e) 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 derecognized 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.

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.

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

3. Summary of Accounting Policies (continued)

(e) Financial Instruments (continued)

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.

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 shorter 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.

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

3. Summary of Accounting Policies (continued)

(e) Financial Instruments (continued)

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 recognised in the statement of profit or loss or other comprehensive income.

The Association derecognises financial liabilities when, and only when, the Association's obligations specified in the relevant contract is discharged, cancelled or they expire. 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 or other comprehensive income.

(f) 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).
- (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

(g) 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.

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

5. Income

	2024 HK\$	2023 HK\$
Income represents:		
Donation & Sponsorship	341,846	251,569
Income from Association's Activities	675,305	445,279
Income from Social Welfare Department Fund Project	259,976	224,988
Interest Income	50,229	5,038
Membership Fee	28,822	44,420
Other Income	0	36
	<u>1,356,178</u>	<u>971,359</u>

6. Surplus for the Year

	2024 HK\$	2023 HK\$
Surplus is arrived and after charging:		
Auditors' Remuneration	8,060	7,500
Depreciation	7,598	5,664
Expenditure on Association's Activities	694,502	464,749
Expenditure on Social Welfare Department Fund Project	263,827	235,184
MPF	596	3,114
Personal Emolument (Staff)	<u>11,589</u>	<u>64,380</u>

7. Council Members' Remuneration

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

	2024 HK\$	2023 HK\$
Fees	0	0
Other emoluments	<u>0</u>	<u>0</u>

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.

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

9. Property, Plant and Equipment

	Furniture & Equipments HK\$
Cost	
As at 1 April 2023	59,445
Additions	11,685
Written Off	<u>(14,022)</u>
Balance as at 31 March 2024	<u>57,098</u>
Accumulated Depreciation	
As at 1 April 2023	(48,110)
Written Off	<u>(4,032)</u>
Charge for the year	<u>(7,598)</u>
Balance as at 31 March 2024	<u>(59,740)</u>
Net Book Value	
Balance as at 31 March 2024	<u>15,022</u>
Balance as at 31 March 2023	<u>11,335</u>

10. Cash and Cash Equivalents

	2024 HK\$	2023 HK\$
Time Deposit with the original maturity within 3 months	2,000,000	0
Cash at Bank	688,535	2,491,554
Cash on Hand	<u>3,327</u>	<u>1,658</u>
	<u>2,691,862</u>	<u>2,493,252</u>

11. 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 • 呼 • 籲

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：
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地址：	
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電郵：	
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捐款金額：	<input type="checkbox"/> 本人不需要收據
	<input type="checkbox"/> 請將收據以電郵或WhatsApp發給我
	<input type="checkbox"/> 請將收據郵寄至上述地址



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

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Hong Kong Parkinson's
Disease Association



Official
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Organizational Partner

機構會員

社聯
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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申請人亦可掃描 QR Code
於網上填寫入會表格。