

香港天主教聖經學院

Hong Kong Catholic Biblical Institute



2020 年度週年報告
(中文版)

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*N.B. For an English version of this Annual Report,
please contact the HKCBI General Office at 2337 8994.*

天主，你是我的天主…我的靈魂渴慕你（詠 63:2）

2019年下旬，學院的課堂受社會運動影響需間歇停課；至2020年初，社會運動尚未平息，香港又因新型冠狀病毒肆虐而全面停課。事實上，整個社會，不論階層都受到不同程度的打擊，經濟下滑，公司結業裁員，人心惶惶。我們既是社會的一員，也不能倖免。因應疫情的限聚令，聖堂不能舉行實體彌撒和敬禮，教友團體的相聚也近乎零。這情況亦迫使我們反思：活在今天的香港，基督徒怎樣面對突如其來的轉變？在國際的政治角力之下，香港何去何從？我們活在香港的基督徒如何自處？苦難的路又怎樣走下去呢？

基督徒的信仰並非萬能鑰匙，能立時解決所有問題，但它卻能給與我們力量，當面對困難時懂得堅忍，對未來充滿期盼，深信上主自會看顧。信靠著天主的聖言，就不會輕易讓負面情緒磨滅我們的信心與希望。

**天主的話確實是生活的，是有效力的，
比各種雙刃的劍還銳利，
直穿入靈魂和神魂，關節與骨髓的分離點，
且可辨別心中的感覺和思念。（希 4:12）**

天主的聖言是「雙刃的劍」，同樣，危機也是發展的契機。疫情期間不能舉行實體課堂，我們亦要改為網上授課。這安排反而成了學院發展的催化劑。在來年，我們將積極研究透過網上科技，把課程推廣至海外，讓世界各地的華人都能以自己的母語來學習聖經。這正是學院創院成員的宗旨：在天主教教會內，創立全球第一所以中文授課的聖經學院，為教友提供聖經的學術培育，以促進本地教會的聖經研究和聖經牧民工作。

雖然學院面對種種挑戰，包括收生下降，經費不足等，但學院的全人將堅守本份，繼續努力為聖言服務，讓廣大教友能沐浴於天父的慈愛中，

因為上主的仁慈永遠常存（參閱詠 136）

最後，感謝教區各神長和團體鼎力支持。我們非常感激香港天主教教區，各修會和教友團體，廣大教友，學院同學和恩人的熱心協助。謹藉此機會鳴謝九龍華仁書院、香港天主教社會傳播處、聖神修院、思高聖經學會和慈幼修院，慷慨借出課室、演講廳、圖書館等場地，供教學及研習之用。此外，學院衷心感謝智富會計師行有限公司的黃啟明先生擔任義務核數師。謹此，祈願所有與學院同心為聖言服務的人士，主寵滿渥。

黃偉興
香港天主教聖經學院
幹事會主席

現謹代表幹事會報告過去一年的主要事務：

第三十一屆會員週年大會

第三十一屆會員週年大會於 2019 年 12 月 8 日假九龍窩打老道 56 號九龍華仁書院（129 室）舉行。當日出席的正式會員有 19 位，附屬會員 3 位，列席學員及嘉賓 11 位。大會上有 6 位畢業同學宣誓成為學院的附屬會員，2 位附屬會員成為正式會員。

第三十一屆會員週年大會後，學院有正式會員 111 人，附屬會員 66 人。

畢業典禮感恩祭

第三十一屆會員週年大會之後，隨即舉行第二十九屆文憑課程，第二十六屆普及課程暨第五屆普及課程（進階班）的畢業典禮感恩祭，由夏志誠主教主禮及頒授文憑。

文憑課程

伍國寶

1. 學員

2019-2020 年度文憑課程於 2019 年 9 月 4 日正式上課。開學彌撒於 2019 年 9 月 3 日舉行。受新型冠狀病毒疫情影响，文憑課程於 2020 年 2 月 17 日起轉為網上授課。原定 2020 年 6 月 30 日舉行的散學禮也取消了。

這年共有 28 位同學註冊，分別是：

一年班	4 人（女）
二、三年班	24 人（14 女 10 男）

2. 教授

今年原定邀請於美國加州 Holy Names University 教授聖經的 Sr. Sophia Park 於 2019 年 10 月 4-7 日來港主持一個研習會，但受本港的社會運動影響，臨時取消。暫擬延期至明年舉行。

學院萬分感激在百忙中仍任教的各位講師（依筆劃序）：

丘建峰先生	白敏慈神父	伍國寶神父	李文信先生
冼嘉儀小姐	勞伯壠神父	揚博言神父	黃國華神父

3. 畢業總考

今年的畢業總考於 2020 年 8 月 29 日舉行，主考教授計有伍國寶神父、勞伯壠神父、揚博言神父和黃國華神父。

以下五位畢業同學可獲本學院頒授聖經文憑（依筆劃序）：

朱雪瑩 李偉雄 唐妙齡 鮑玉珊 關偉奇

普及課程

伍國寶

2019-2020 年度開學彌撒於 2019 年 9 月 3 日舉行，9 月 10 日正式上課。

這年度採用乙年循環，內容如下：

課程	講者
聖經概論	冼嘉儀
撒慕爾紀	邱慧瑛
列王紀、編年紀	陳詠芝
厄斯德拉上、下	郭育慈
傳記文學	李榮康
瑪加伯書	張惠儀
馬爾谷福音	宋蘭友
得撒洛尼書	黃淑芳
獄函	梁美明
牧函	李文信
希伯來書	黃偉興

今年普及課程分九龍和香港兩班上課，兩班學生人數分別為 97 和 66。自 2019 年 10 月起，普及課程受社會運動及新型冠狀病毒疫情的影響多次停課。本年 4 月，學院應導師及學員的要求，決定終止這學年的課程，並於 2020-2021 年度重複舉行乙年的課程。2019-2020 年度已註冊的同學可免學費重新註冊。

由於這特別安排，今年未有學員完成四年的課程。

普及課程（進階班）

普及課程（進階班）今年共有 15 名學員。受新型冠狀病毒疫情影响，普及課程（進階班）於 2020 年 4 月 29 日起轉為網上授課。

以下五位每年的出席率均達百分之八十，可獲學院頒發「出席證明書」：

文添安 陳鳳琴 楊 雄 劉月珍 鍾寶強

今年的課程內容如下：

課程	講者
前先知書人物誌——	
若蘇厄	吳維賢
基德紅、三松	楊鶴廣
撒烏耳	蕭秀清
達味	鄭賜欣
厄里亞、厄里叟	楊懿莊
亡國！希望？	蕭秀清
馬爾谷福音專題討論——	
門徒職	關國輝
耶穌善牧	彭淑燕
馬爾谷朝聖之旅	李蔭漩
耶穌的敵人	夏志猷

多謝各位參與講授的工作。

財政報告

蕭秀清

香港天主教聖經學院 2019-2020 年度財政賬目已結算，並由智富會計師行有限公司審核，詳細賬目請參閱本年報第 1-11 頁。

本年度學院收支不平衡，有港幣 31,870.75 的虧損。這是我們連續第四年收支不平衡。而本年度來自恩人、畢業生及同學的一般捐款與去年相若。

我們感謝天主教香港教區去年資助港幣二十萬元。我們也感謝所有恩人、畢業生及同學慷慨捐助。

最後，衷心感謝智富會計師行有限公司的黃啟明先生擔任我們的義務核數師。

願天主百倍賞報各位！

在疫情影響下，不論是學院的靈修活動、公開講座及研習會全都煞停，然而，藉著科技的協助，教學工作仍可有限度進行。現匯報過去一年學院各方面的活動情況：

1) 教學

學院畢業生在實體課堂停課期間運用 Zoom 應用程式教授進階班課程，詳情見[普及課程]報告。

2) 研習會及公開講座

由去年順延至今年的研習會及公開講座“Women Disciples in the New Testament”，講者 Sr. Sophia Park, SNJM (Ph. D. in Christian Spirituality, Graduate Theological Union, Berkeley, USA)因疫情嚴峻而未能從美國來港，原定 2020 年 10 月 23 日公開講座及 10 月 24-26 日研習會也相繼取消。

縱然因為疫情關係，令學院許多活動未能如期進行，但我們相信，憑著信德、懷著希望，苦痛到了盡頭必定見到光明；只要我們每個人各盡本分及堅持不懈，做好防疫措施以及適應這新常態，善待大地，疫苗總會研發成功，而疫症終會過去。而我們也藉此機會，反思自己應如何回應天主囑咐我們的話：「充滿大地，治理大地及管理這世界」。

HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED REPORT OF THE DIRECTORS

The directors have pleasure in submitting their annual report and the audited financial statements of the Company for the year ended 31 August 2020.

PRINCIPAL ACTIVITIES

The Company is a charitable organization whose principal activities are the provision of training and exchange of views on Bible. There was no material change in principal activities during the year.

RESULTS AND FINANCIAL STATEMENTS

The results of the Company for the year and the state of its affairs at 31 August 2020 are set out in the financial statements on pages 4 to 11.

DIRECTORS

The directors who held office during the year and up to the date of this report were:

Chan Wing Chee, Michele

Chui Yee Han

Ng Kwok Po

Poon Siu Ling

Siu Sau Ching

Wong Kwok Wah

Wong Wai Hing, Kenneth

In accordance with the Company's articles of association, the term of office of the directors shall be four years, and shall be eligible for re-election. No director shall be eligible for election for more than two terms of office consecutively.

DIRECTORS' INTERESTS IN CONTRACTS OF SIGNIFICANCE

No contract of significance to which the Company was a party and in which a director had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

AUDITOR

These financial statements have been audited by AR CPA Limited, Certified Public Accountants, who retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board



(Wong Wai Hing, Kenneth)

Chairman

Hong Kong, 18 November 2020

AR CPA Limited
Certified Public Accountants

Room 1507, 15/F., Emperor Group Centre
288 Hennessy Road, Wanchai
Hong Kong
Tel: (852) 25732686 Fax: (852) 25742060

智富會計師行有限公司
香港執業會計師

香港灣仔軒尼詩道288號
英皇集團中心15樓1507室
電話: (852) 25732686
圖文傳真: (852) 25742060

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED

(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Hongkong Catholic Biblical Institute Limited ("the Company") set out on pages 4 to 11, which comprise the statement of financial position as at 31 August 2020, statement of income and accumulated funds, statement of changes in funds and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Company as at 31 August 2020, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for PE") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") 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 Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The directors of the Company are responsible for the other information. The other information comprises the information included in the directors' report set out on page 1 and detailed statement of income and expenditure set out on page 12, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we



conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The directors of the Company are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for PE issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors 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 directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion 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 person for the contents of this report. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at HKICPA's website at:

["http://www.hkicpa.org.hk/file/media/section6_standards/standards/Audit-n-assurance/auditre/fs_pf.pdf"](http://www.hkicpa.org.hk/file/media/section6_standards/standards/Audit-n-assurance/auditre/fs_pf.pdf).

This description forms part of our auditor's report.



AR CPA Limited
Certified Public Accountants
Hong Kong, 18 November 2020

Wong Kai Ming, Raymond
Practising certificate no.: P02476

HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	2020 HK\$	2019 HK\$
Revenue	3	1,047,362.87	1,205,719.13
Administrative and operating expenses		<u>(1,079,233.62)</u>	<u>(1,330,337.02)</u>
Surplus/(Deficit) before tax	5	(31,870.75)	(124,617.89)
Income tax expense	6	-	-
Surplus/(Deficit) for the year		<u>(31,870.75)</u>	<u>(124,617.89)</u>

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.


HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED
STATEMENT OF FINANCIAL POSITION
AT 31 AUGUST 2020

	Note	2020 HK\$	2019 HK\$
Property, plant and equipment	7	<u>21,065.25</u>	<u>34,346.75</u>
Pilgrimage trust account			
Cash at bank	8	-	7,224.00
Less: Amount due	8	<u>-</u>	<u>(7,224.00)</u>
		<u>-</u>	<u>-</u>
Current assets			
Deposits paid		36,630.00	36,630.00
Time deposits		1,563,886.58	2,078,336.45
Cash and bank balances		<u>107,463.07</u>	<u>113,528.45</u>
		<u>1,707,979.65</u>	<u>2,228,494.90</u>
Current liabilities			
Accrued charges		2,000.00	2,000.00
Scholarship		-	134,101.50
Provision for office removal		-	294,619.00
Tuition fees received in advance		<u>150,450.00</u>	<u>659,600.00</u>
		<u>152,450.00</u>	<u>1,090,320.50</u>
Net current assets		<u>1,555,529.65</u>	<u>1,138,174.40</u>
NET ASSETS		<u>1,576,594.90</u>	<u>1,172,521.15</u>
RESERVES			
General fund		1,383,772.50	979,698.75
Library fund		141,583.30	141,583.30
Graduates' further study fund		<u>51,239.10</u>	<u>51,239.10</u>
		<u>1,576,594.90</u>	<u>1,172,521.15</u>

Approved on behalf of the Board by:



 (Wong Wai Hing, Kenneth)
 Director



 (Siu Sau Ching)
 Director

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED
STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31 AUGUST 2020

	<u>General fund</u> HK\$	<u>Library fund</u> HK\$	<u>Graduates' further study fund</u> HK\$	<u>Total</u> HK\$
At 1/9/2018	1,104,316.64	141,583.30	51,239.10	1,172,521.15
Surplus/(Deficit) for the year	<u>(124,617.89)</u>	-	-	<u>(124,617.89)</u>
At 31/8/2019	979,698.75	141,583.30	51,239.10	1,172,521.15
Surplus/(Deficit) for the year	(31,870.75)	-	-	(31,870.75)
Transfer from pilgrimage trust account	7,224.00	-	-	7,224.00
Transfer from provision of scholarship	134,101.50	-	-	134,101.50
Transfer from provision for office removal	294,619.00	-	-	294,619.00
At 31/8/2020	<u>1,383,772.50</u>	<u>141,583.30</u>	<u>51,239.10</u>	<u>1,576,594.90</u>

HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED
STATEMENT OF CASH FLOWS
YEAR ENDED 31 AUGUST 2020

	2020	2019
	HK\$	HK\$
Cash flows from operating activities		
Surplus/(Deficit) for the year	(31,870.75)	(124,617.89)
Adjustments for:		
Bank interest income	(34,946.17)	(27,901.15)
Depreciation of property, plant and equipment	13,821.50	13,686.50
Surplus before changes in working capital	<u>(52,995.42)</u>	<u>(138,832.54)</u>
Changes in operating assets and liabilities:		
Increase (decrease) in accrued charges	-	2,000.00
Increase (decrease) in temporary receipts	-	(890.00)
Increase (decrease) in tuition fees received in advance	<u>(509,150.00)</u>	<u>(111,400.00)</u>
Net cash generated from operating activities	<u>(562,145.42)</u>	<u>(249,122.54)</u>
Investing activities		
Close of pilgrimage trust account	7,224.00	-
Interest income	34,946.17	27,901.15
Payment for purchase of property, plant and equipment	(540.00)	(32,955.00)
Net cash used in investing activities	<u>41,630.17</u>	<u>(5,053.85)</u>
Net increase (decrease) in cash and cash equivalents	<u>(520,515.25)</u>	<u>(254,176.39)</u>
Cash and cash equivalents at beginning of year	2,191,864.90	2,446,041.29
Cash and cash equivalents at end of year	<u>1,671,349.65</u>	<u>2,191,864.90</u>
Analysis of cash and cash equivalents:		
Time deposits	1,563,886.58	2,078,336.45
Cash and bank balances	107,463.07	113,528.45
	<u>1,671,349.65</u>	<u>2,191,864.90</u>

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES

TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Hongkong Catholic Biblical Institute Limited is a limited liability company incorporated in Hong Kong. Its registered office is located at Room 607, David House, 8-20 Nanking Street, Jordan, Kowloon, Hong Kong. The Company is a charitable organization whose principal activities are the provision of training and exchange of views on Bible.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standard for Private Entities (HKFRS for Private Entities) issued by the Hong Kong Institute of Certified Public Accountants. They have been prepared under the historical cost convention.

a) Foreign currency translation

i) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operates (the functional currency). These financial statements are presented in Hong Kong dollars (HK\$), which is the Company's functional and presentation currency.

ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in profit or loss within "finance costs". All other foreign exchange gains and losses are presented in profit or loss within "other income" or "other operating expenses".

b) Revenue recognition

Revenue is recognized when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably on the following bases:

- i) Tuition fees are recognized based on the stage of completion of the courses and services rendered.
- ii) Donations, membership fees and other income are recognized on a cash receipt basis.

iii) Interest income is recognized on a time proportion basis, by reference to the principal outstanding and at the applicable interest rate.

c) Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

Furniture and equipment	25%
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d) Cash and cash equivalents

Cash and cash equivalents include cash at bank and on hand, demand deposits with banks, other short-term, highly liquid investments with a maturity date of three months or less, and bank overdrafts.

e) Income tax

No provision for taxation has been made in the financial statements as the Company is an approved charitable institution exempt from tax under Section 88 of the Inland Revenue Ordinance.

f) Retirement benefit costs

The Company operates a defined contribution Mandatory Provident Fund retirement benefits scheme in Hong Kong (the "MPF Scheme") under the Mandatory Provident Fund Schemes Ordinance, for those employees who are eligible to participate in the MPF Scheme. Contributions are made based on a percentage of the employees' basic salaries and are charged to the income statement as they become payable in accordance with the rules of the MPF Scheme. The Company's employer contributions vest fully with the employees when contributed into the MPF Scheme.

3. REVENUE

An analysis of the Company's revenue during the year is as follows:

	2020 HK\$	2019 HK\$
Tuition fees	678,356.00	827,363.00
Subvention received	200,000.00	200,000.00
Donations received	129,910.00	101,512.00
Membership fees	2,300.00	1,900.00
Other income	1,850.70	19,640.50
Bank interest income	34,946.17	27,901.15
Exchange gain	-	27,402.48
	<u>1,047,362.87</u>	<u>1,205,719.13</u>

4. DIRECTORS' REMUNERATION

No remuneration was paid or payable to the directors by the Company during the year (2019: Nil).

5. SURPLUS/(DEFICIT) BEFORE TAX

The surplus/(deficit) before tax is stated after charging:-	2020 HK\$	2019 HK\$
Depreciation	13,821.50	13,686.50
Rent and office expenses	162,256.00	176,945.00
MPF contribution	21,120.00	39,120.00
Staff salaries	<u>644,880.00</u>	<u>626,880.00</u>

6. INCOME TAX

No provision for Hong Kong profits tax is made as the Company is a charitable institution exempt from tax. No provision for deferred tax is required as there is no timing difference.

7. PROPERTY, PLANT AND EQUIPMENT

	Furniture & Equipment HK\$
Cost	
At 1.9.2019	445,379.10
Additions	<u>540.00</u>
At 31.8.2020	<u>445,919.10</u>
Accumulated depreciation and impairment losses	
At 1.9.2019	411,032.35
Depreciation for the year	<u>13,821.50</u>
At 31.8.2020	<u>424,853.85</u>
Carrying amount	
At 31.8.2020	<u>21,065.25</u>
At 31.8.2019	<u>34,346.75</u>

8. PRIGRIMAGE TRUST ACCOUNT

The amount represents fund held in trust for Pilgrimage.

9. COMMITMENTS UNDER OPERATING LEASE

The Company had the following total future minimum lease payments payable under non-cancellable operating lease in respect of rented premises:

	2020 HK\$	2019 HK\$
Not later than one year	152,760.00	147,900.00
Later than one year	<u>140,030.00</u>	<u>-</u>
	<u>292,790.00</u>	<u>147,900.00</u>

10. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Company's board of directors on 18 November 2020.

香港天主教聖經學院

Hongkong Catholic Biblical Institute

2020 年度週年報告(中文版)

Annual Report 2020 (Chinese version)

九龍佐敦南京街 8-20 號德惠行 607 室

電話: 23378994

電郵: office@hkcbi.org.hk



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