

香港天主教聖經學院  
Hong Kong Catholic Biblical Institute

2021 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.*

## 依賴天主・何奇美妙

回想上一屆會員週年大會，原本是按慣例定於每年的將臨期第二主日舉行。可是，因應新型冠狀病毒疫情，本港突然需要收緊限聚令，週年大會無法如期舉行。最終，我們於 2021 年 1 月 24 日首次以混合實體與網上形式舉行了上屆會員週年大會。

權宜的安排看似無奈，但回想起來，這原來是上主為我們敞開希望之門的一個機會。上屆週年大會之後，我們積極籌備以混合形式上課，即實體和網上課程並排而行，並於今年 9 月開始的學年正式推出。在這起步的階段，我們猶如初生嬰兒學走路，跌跌撞撞的，在實際操作上仍有不少改善的空間。然而，本地和海外教友對網上學習積極的回應，實在給與我們極大的鼓舞，證明這樣的發展方向正確。相信這正是教宗方濟各所指的：「在逆境中，在看不到意義的苦痛中，天主會走近我們來施以救恩」(教宗方濟各本年 11 月 4 日道詞)。

教宗方濟各在本年 11 月 4 日的追思彌撒中，強調了「學習期待上主的藝術」。教宗指出：「我們要溫良地，滿懷信心的期待上主；要驅走一切心魔，痴迷與狂熱的喧嘩，特別是遇到考驗時，要保持平靜，滿懷希望的平靜」。當天的彌撒是追思在過去一年辭世的紅衣主教和主教，所以，教宗強調：「這是我們面對生命最終極和最偉大的考驗——死亡——應有的預備。」教宗補充指出：「不過，在此之前，我們仍要面對生活中大大小小的考驗。為了當下擺在我們面前的十字架，我們當祈求上主給予恩寵，學會如何在此時此處，靜待祂的救恩來臨。」

疫情持續了快兩年了，仍未有結束的跡象。我們緊隨著教宗「祈求上主的恩寵，好能以積極的目光看待逆境；我們也祈求上主的力量，以溫良和信賴上主的安寧靜待上主的救恩，去除戾氣和埋怨，拒絕沉淪於絕望之中」。

最後，感謝教區各神長和團體鼎力支持。我們非常感激天主教香港教區，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黄啓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：

## 第三十二屆會員週年大會

第三十二屆會員週年大會於 2021 年 1 月 24 日假香港皇后大道東 281 號華仁書院（祈禱室）及 Zoom 網上會議室，以混合模式舉行。當日出席的正式會員有 18 位，附屬會員 5 位，列席學員及嘉賓 5 位。大會上有 2 位畢業同學宣誓成為學院的附屬會員，5 位附屬會員成為正式會員。

第三十二屆會員週年大會後，學院有正式會員 116 人，附屬會員 62 人。

## 畢業典禮感恩祭

原定 2020 年 12 月 6 日舉行的第三十屆文憑課程暨第六屆普及課程（進階班）的畢業典禮感恩祭，因新型冠狀病毒疫情影響，臨時取消。暫擬延期至下屆畢業典禮一併舉行。

## 1. 學員

2020-2021 年度文憑課程開學禮於 2020 年 9 月 1 日，以視像形式舉行，2020 年 9 月 2 日正式上課。受新型冠狀病毒疫情影響，學生人數超過限聚令容許的課堂均改於網上舉行。2021 年 6 月 29 日則以實體方式於聖依納爵堂舉行了散學禮。

這年共有 17 位同學註冊，分別是：

一年班	1 人（女）
二、三年班	16 人（11 女 5 男）

## 2. 教授

今年的研習會由黃國華神父主持，主題為「四福音與舊約」，於 2021 年 1 月 9,16 及 23 日以視像形式舉行，共 15 人選修，另 19 人旁聽。

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 2021 年 8 月 28 日舉行，主考教授計有伍國寶神父、勞伯壠神父和黃國華神父，一位同學應考：

歐陽穎敏

歐陽同學可獲本學院頒授聖經文憑。

# 普及課程

伍國寶

2020-2021 年度開學禮於 2020 年 9 月 1 日以視像形式舉行，  
9 月 8 日正式上課。

這年度重複舉行乙年循環，內容如下：

課程	講者
聖經概論	宋蘭友
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	冼嘉儀
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 99 和 61。受新型冠狀病毒疫情影響，九龍班全年網上授課，香港班只有七堂可舉行實體課。

今年共 23 位學員完成四年的課程，其中 17 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」。這些學員的芳名如下（依筆劃序）：

朱福明 江笑英 吳天帶 侯蘊妮 姚曼玲 區鏡垣  
張德玉 梁玉英 陳鳳娟 陳慶生 黃小麗 黃翩翩  
廖嘉茵 鄭美霞 黎志良 駱秀英 鍾德華

## 普及課程（進階班）

普及課程（進階班）今年共有 7 名學員。受新型冠狀病毒疫情影響，全年的課堂都是網上授課。

今年有一位同學完成兩年的課程，可獲學院頒發「出席證明書」：

莫麗麗

今年的課程內容如下：

課程	講者
<b>舊約歷史書專題討論——</b>	
《編年紀》中的達味	蔡燕梨
《編年紀》中的默納舍和約史雅	陳詠芝
充軍後的猶太宗教：厄斯德拉與乃赫米雅	蕭秀清
厄斯德拉的祈禱	吳維賢
舊約中的默西亞思想	楊懿莊
<b>瑪竇福音專題討論——</b>	
已屆還將臨·既進猶未臻	李雪瑩
童年史密碼	夏志猷
生活的準繩	邱慧瑛
十字架的旅程	吳維賢
耶穌最後的派遣	彭淑燕
邁向共融	李健康

多謝各位參與講授的工作。



# 財政報告

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蕭秀清

香港天主教聖經學院 2020-2021 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 1-12 頁。

本年度學院收支不平衡，有港幣 478,049.05 元的虧損。主要原因是：學院於本年度重複上一年度因社會運動和新型冠狀病毒疫情而中途腰斬的普及課程，但沒有重複收取原本已註冊的學員學費，令收入大減。

我們感謝天主教香港教區繼續資助學院港幣二十萬元。我們也感謝所有恩人、畢業生及同學慷慨捐助。本年度來自恩人、畢業生及同學的一般捐款比去年略多，但仍不足以彌補虧損。

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！

疫情已持續了兩年。還記得疫情開始時，實體課全面停止，我們迫不得已暫停了普及課程。至於文憑課程和普及課程（進階班）人數較少，改為網上上課。爲了讓同學能無暇地完成整個普及課程，學院於本學年（2020-2021 年度）重複了早前被腰斬的普及課程乙年循環，因此令學院收入銳減。在此，特別感謝各位恩人，在學院財政短缺之際，慷慨解囊，讓學院能渡過時艱。

隨著今年疫苗接種計劃開始，社會運作逐步恢復接近正常，學院的所有課程也得適應「新常態」——透過網上課室上課。在此，特別感謝各位畢業生導師把「左右逢源」的精神發揮得淋漓盡（同時兼顧實體與網上的同學）；更多謝各位提供技術支援的同學，讓網上課順利展開。

正是無心插柳柳成陰，這疫情也爲學院帶來了新的契機。既然學生足不出戶也能上課，學院為何不同時服務海外的教友？這將是我們發展的方向，舉辦實體和網上混合模式的課程，讓身處不同地區的教友，也可以有系統地研習聖經。

在大家努力適應新常態的學習模式之餘，也讓聖言的花朵得以無間地在世界各地綻放！

## **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 2021.

### **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 2021 are set out in the financial statements on pages 5 to 12.

### **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, 15 November 2021**

**AR CPA Limited**  
Certified Public Accountants

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Hong Kong  
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香港執業會計師

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## **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 5 to 12, which comprise the statement of financial position as at 31 August 2021, 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 2021, 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 13, 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.

As part of an audit in accordance with HKSAs, 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the sole director.
- Conclude on the appropriateness of the directors' 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 Company'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 Company 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.



**AR CPA Limited**  
**Certified Public Accountants**  
**Hong Kong, 15 November 2021**

**Wong Kai Ming, Raymond**  
**Practising certificate no.: P02476**

**HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 AUGUST 2021**


	Note	2021 HK\$	2020 HK\$
<b>Revenue</b>	3	615,134.43	1,047,362.87
Administrative and operating expenses		<u>(1,093,183.48)</u>	<u>(1,079,233.62)</u>
<b>Surplus/(Deficit) before tax</b>	5	(478,049.05)	(31,870.75)
Income tax expense	6	-	-
<b>Surplus/(Deficit) for the year</b>		<u>(478,049.05)</u>	<u>(31,870.75)</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 2021**

	Note	2021 HK\$	2020 HK\$
<b>Property, plant and equipment</b>	8	<u>8,508.75</u>	<u>21,065.25</u>
<b>Current assets</b>			
Deposits paid		36,630.00	36,630.00
Prepayments		10,500.00	-
Time deposits		1,439,162.39	1,563,886.58
Cash and bank balances		<u>259,694.71</u>	<u>107,463.07</u>
		<u>1,745,987.10</u>	<u>1,707,979.65</u>
<b>Current liabilities</b>			
Accrued charges		2,000.00	2,000.00
Tuition fees received in advance		<u>653,950.00</u>	<u>150,450.00</u>
		<u>655,950.00</u>	<u>152,450.00</u>
<b>Net current assets</b>		<u>1,090,037.10</u>	<u>1,555,529.65</u>
<b>NET ASSETS</b>		<u>1,098,545.85</u>	<u>1,576,594.90</u>
<b>RESERVES</b>			
<b>General fund</b>		905,723.45	1,383,772.50
<b>Library fund</b>		141,583.30	141,583.30
<b>Graduates' further study fund</b>		<u>51,239.10</u>	<u>51,239.10</u>
		<u>1,098,545.85</u>	<u>1,576,594.90</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 2021**

	<u>General fund</u>	<u>Library fund</u>	<u>Graduates' further study fund</u>	<u>Total</u>
	HK\$	HK\$	HK\$	HK\$
<b>At 1/9/2019</b>	979,698.75	141,583.30	51,239.10	1,172,521.15
<b>Surplus/(Deficit) for the year</b>	(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
<b>At 31/8/2020</b>	<u>1,383,772.50</u>	<u>141,583.30</u>	<u>51,239.10</u>	<u>1,576,594.90</u>
<b>Surplus/(Deficit) for the year</b>	(478,049.05)	-	-	(478,049.05)
<b>AT 31/8/2021</b>	<u>905,723.45</u>	<u>141,583.30</u>	<u>51,239.10</u>	<u>1,098,545.85</u>

**HONGKONG CATHOLIC BIBLICAL INSTITUTE LIMITED**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 AUGUST 2021**

	<b>2021</b>	<b>2020</b>
	HK\$	HK\$
<b>Cash flows from operating activities</b>		
Surplus/(Deficit) for the year	(478,049.05)	(31,870.75)
Adjustments for:		
Bank interest income	(11,971.93)	(34,946.17)
Depreciation of property, plant and equipment	12,556.50	13,821.50
<b>Surplus before changes in working capital</b>	<u>(477,464.48)</u>	<u>(52,995.42)</u>
Changes in operating assets and liabilities:		
(Increase) decrease in advance payment	(10,500.00)	-
Increase (decrease) in tuition fees received in advance	503,500.00	(509,150.00)
<b>Net cash generated from operating activities</b>	<u>15,535.52</u>	<u>(562,145.42)</u>
<b>Investing activities</b>		
Close of pilgrimage trust account	-	7,224.00
Interest income	11,971.93	34,946.17
Payment for purchase of property, plant and equipment	-	(540.00)
<b>Net cash used in investing activities</b>	<u>11,971.93</u>	<u>41,630.17</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	27,507.45	(520,515.25)
<b>Cash and cash equivalents at beginning of year</b>	1,671,349.65	2,191,864.90
<b>Cash and cash equivalents at end of year</b>	<u>1,698,857.10</u>	<u>1,671,349.65</u>
<b>Analysis of cash and cash equivalents:</b>		
Time deposits	1,439,162.39	1,563,886.58
Cash and bank balances	259,694.71	107,463.07
	<u>1,698,857.10</u>	<u>1,671,349.65</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:

	2021 HK\$	2020 HK\$
Tuition fees	201,770.00	678,356.00
Subvention received	200,000.00	200,000.00
Donations received	196,680.00	129,910.00
Membership fees	1,500.00	2,300.00
Other income	1,605.62	1,850.70
Bank interest income	11,971.93	34,946.17
Exchange gain	1,606.88	-
	<u>615,134.43</u>	<u>1,047,362.87</u>

#### 4. DIRECTORS' REMUNERATION

No remuneration was paid or payable to the directors by the Company during the year (2020: Nil).

#### 5. SURPLUS/(DEFICIT) BEFORE TAX

The surplus/(deficit) before tax is stated after charging:-	2021 HK\$	2020 HK\$
Depreciation	12,556.50	13,821.50
Rent and office expenses	182,389.00	162,256.00
MPF contribution	21,120.00	21,120.00
Staff salaries	<u>644,880.00</u>	<u>644,880.00</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 1.9.2020	445,919.10
Additions	-
At 31.8.2021	<u>445,919.10</u>
Accumulated depreciation and impairment losses	
At 1.9.2020	424,853.85
Depreciation for the year	<u>12,556.50</u>
At 31.8.2021	<u>437,410.35</u>
Carrying amount	
At 31.8.2021	<u>8,508.75</u>
At 31.8.2020	<u>21,065.25</u>

## 8. 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:

	2021 HK\$	2020 HK\$
Not later than one year	140,030.00	152,760.00
Later than one year	-	140,030.00
	<u>140,030.00</u>	<u>292,790.00</u>

## 9. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Company's board of directors on 15 November 2021.

香港天主教聖經學院

Hongkong Catholic Biblical Institute

2021 年度週年報告(中文版)

Annual Report 2021 (Chinese version)

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