

離開真理開端 竭力進到完全

¹ 所以，我們應當離開基督道理的開端，竭力進到完全的地步，不必再立根基，就如那懊悔死行，信靠神、² 各樣洗禮、按手之禮、死人復活，以及永遠審判各等教訓。

來 6:1-2

2022-2023 年報



神召會西環堂

—Assemblies of God—

West Point Church

2023 年周年大會

日期：2023 年 12 月 3 日

地點：香港德輔道西 363 號名店廣場一樓

會議議程

- (一) 宣讀上次會議記錄
- (二) 通過上次會議記錄
- (三) 會務報告
- (四) 省覽及接納本會截至 2023 年 3 月 31 日止年度之賬目及核數師報告
(並省覽截至 2023 年 9 月 30 日止半年未經核實之賬目)
- (五) 根據本會章程細則第 41 條，通過新一屆 7 位非終身執事名單：
鄭羅苑文姊妹、袁慧芬姊妹、卓林紫茵姊妹、鄧俊諾弟兄、譚穎兒姊妹、
曾司徒慧敏姊妹、王卿倫弟兄 (任期為兩年，由 2024 年 1 月 1 日開始)
- (六) 聘請下年度會計師

會員/會友名單改動資料 (由 2022 年週年大會會期至今)

1. 洗禮加入本會之會友芳名

楊淑琴 李迺深 林秀榮 崔智恒 麥可良 陳祖杰

梁政 (牀邊灑禮) 鍾瑛 (牀邊灑禮)

2. 被接納為會員之會友芳名

楊淑琴 李迺深 林秀榮 崔智恒 麥可良 陳祖杰 李潔薇¹

(註¹ 從其他教會轉入本會)

3. 長期缺席聚會而喪失大會表決權之會友芳名

潘思諭 嚴雅慧 卜國平 李嘉鈴

4. 離世之會友芳名

李文田 劉成 鍾瑛

神召會西環堂二零二三年十二月三日會員大會名單

1	文寶基	31	李達熙	61	梁慧芬	91	黃玉珠	121	蔡駿灝	151	蘇育瑜
2	文寶棠	32	李嘉敏	62	梁燕儀	92	黃秀珍	122	談以彤	152	蘇淑心
3	方依蘭	33	李福恒	63	梁耀文	93	黃國華	123	談柏倫		
4	王宥鈞	34	李綺霞	64	梁鑑康	94	黃瑋淙	124	鄧俊諾		
5	王卿倫	35	李潔薇	65	梁艷明	95	黃裕福	125	鄭世雄		
6	司徒慧敏	36	李麗珍	66	符致全	96	黃漱貞	126	鄭美詩		
7	田春強	37	李顯揚	67	莊艷姿	97	黃寶玲	127	鄭珠珍		
8	田淑敏	38	沈紹容	68	許麗燕	98	楊子江	128	鄭銀好		
9	石舜娥	39	周沛文	69	郭家文	99	楊天恩	129	黎桂蘭		
10	伍昊宏	40	周巍屹	70	郭綺雯	100	楊立銘	130	黎婉玲		
11	朱亞賓	41	林少如	71	郭慧楠	101	楊妙恩	131	黎耀明		
12	朱焯強	42	林秀榮	72	陳子源	102	楊良河	132	盧美蘭		
13	江雪美	43	林添樂	73	陳少梅	103	楊芷晴	133	駱家欣		
14	江麗珍	44	林紫茵	74	陳光耀	104	楊玲楓	134	謝錦發		
15	何秀珍	45	林筠怡	75	陳佩蘭	105	楊淑琴	135	鍾復安		
16	何秀琮	46	林慧筠	76	陳祖杰	106	楊詠恩	136	鍾華生		
17	何琮	47	林融貴	77	陳惠群	107	楊靜怡	137	鍾樹森		
18	余美珍	48	祁慧娜	78	陳翠珊	108	楊耀棠	138	鍾艷芳		
19	吳瑞玉	49	邱玉啥	79	陳德文	109	葉世光	139	聶鳳岐		
20	吳瑞如	50	邱愛華	80	陳輝玲	110	葉玉榆	140	鄺美玲		
21	吳澤峰	51	胡靜韶	81	陳騰宇	111	葉坤	141	羅民威		
22	岑銘欣	52	袁慧芬	82	麥可良	112	廖艾慈	142	羅旺卿		
23	巫潤桂	53	袁慧琮	83	麥儀珠	113	劉民德	143	羅苑文		
24	李少華	54	崔智恒	84	彭美玲	114	劉衍邦	144	羅惠環		
25	李秀華	55	崔葆涓	85	曾美寶	115	劉偉耀	145	羅熙彥		
26	李奕笑	56	張眾宋	86	曾詠恩	116	劉嘉怡	146	譚建瑩		
27	李迺深	57	張慧芬	87	游文傑	117	潘雅麗	147	譚穎兒		
28	李桃芳	58	梁梅莊	88	馮敬修	118	蔡冰姿	148	譚穎詩		
29	李基達	59	梁頌婷	89	馮燕群	119	蔡斯雅	149	關綺文		
30	李湘卿	60	梁碧珊	90	黃少萍	120	蔡儂拿	150	關耀威		

本年度同工/會友義工名單 (截至 2023 年 10 月 31 日)

顧問		楊子江牧師
堂主任		鍾樹森牧師
宣教師		陳駱家欣(至 8 月中)
宣教師		曾美寶
傳道幹事		鄺美玲
行政主任		李顯揚
常務幹事		袁林慧筠
董事會	主席	陳光耀
	副主席	譚穎兒
	書記	鄧俊諾
	司庫	鄭羅苑文
	常務董事	楊良河、談柏倫、卓林紫茵、袁慧芬
終身執事		陳光耀、李梁碧珊、羅民威、楊良河、林陳翠珊
教會執事		談柏倫、鄭羅苑文、卓林紫茵、袁慧芬、譚穎兒、 曾司徒慧敏、鄧俊諾
崇拜部	部長	鍾樹森牧師
	敬拜隊	談柏倫、陳光耀、李梁碧珊、文郭家文、王宥鈞、 曾司徒慧敏、譚穎兒、鄧俊諾、鄭羅苑文、陳兆峰、 陳周沛文、梁艷明、蔡斯雅、卓林紫茵
	音響控制	陳騰宇、曾漢威
	投影組	劉衍邦、李福恒、阮袁慧琮、林添樂

長青區	區長 / 副區長	楊良河 / 袁慧芬
	組長	黃邱愛華、鄺美玲、戴許麗燕、劉蔡儂拿、楊田淑敏、劉偉耀、黎黃寶玲(至 7 月中)、陳胡靜韶 (7 月中起)
	副組長	黃裕福、蘇羅惠環、楊耀棠、吳朱亞賓、王陳輝玲、劉偉耀、劉蘇金鳳、陳胡靜韶(至 7 月中)、曾黃漱貞
	周六崇拜義工團隊	陳光耀、黎耀明、黎黃寶玲、葉玉榆、卓林紫茵、阮禮民、陳金鈴、楊田淑敏、劉偉耀、劉蘇金鳳、袁慧芬、楊良河、鄺美玲、曾司徒慧敏、關耀威、黃龍煥燕、戴許麗燕、蘇羅惠環
	長者主日學導師	楊良河、袁慧芬、鄺美玲、朱焯強、楊田淑敏
	觀龍樓長者探訪義工	黃邱愛華、鄺美玲、吳朱亞賓、戴許麗燕、黃裕福、蘇羅惠環、楊耀棠、朱鍾艷芳、袁慧芬、郭彭美玲、楊良河、劉蔡儂拿、劉蘇金鳳、關耀威
	讚美操義工	鄺美玲、蘇羅惠環、王陳輝玲、李惠玲
成青區	區長 / 副區長	陳陳佩蘭 / 黎黃寶玲 (至 12 月底)、卓林紫茵
	組長	陳陳佩蘭、吳澤峰、葉吳瑞玉、鍾周巍屹師母、鄺美玲 (至 12 月底)、黎黃寶玲 (至 12 月底)、李顯揚 (至 12 月底)、李梁碧珊 (1 月起)
	副組長	梁耀文、卓林紫茵、阮袁慧琮、陳李嘉敏、洪江雪美、劉偉耀 (至 12 月底)、曾黃漱貞 (至 12 月底)、陳胡靜韶 (至 12 月底)、李綺霞 (至 12 月底)、周梓祥 (1 月起)
職青區	區長 / 副區長	王宥鈞 / 王卿倫、文楊玲楓、趙譚穎詩
	組長	馮敬修
青少年頻道	顧問	陳光耀
	區長	陳駱家欣(至八月中)
	導師	譚穎兒、鄧俊諾
	組長	楊芷晴
	YC Core	陳綽尹、陳海嵐、鍾睿禎、黎卓皋、曾雋庭

兒童區	區長 / 副區長	曾美寶 / 鄭羅苑文
兒童奇趣天地	核心導師	*李梁碧珊、*鄭羅苑文、*曾美寶、陳駱家欣、談郭慧楠、梁艷明、卓林紫茵、*譚郭綺雯
	組長	*曾美寶、*鄭羅苑文、談郭慧楠、梁艷明
	導師	王曾詠恩、*李綺霞、*陳金鈴、吳林筠怡、曾漢威、曾司徒慧敏、劉民德、陳歷詳、李梓鋒、*曾雋庭、羅蘇淑心、*鍾睿禎、*陳綽尹、卓穎彤、李紫翹、周浩逸、譚穎兒、區頌欣、王晞晴、梁吳紓雅、*陳陳佩蘭、*李顯揚、陳周沛文、葉天恩、楊芷晴、梁惠棠、李盧美蘭、趙林少如、葉世光、阮袁慧琮、卓林紫茵、陳兆鋒、羅熙彥、吳天詠、陳海嵐、阮羨斯、趙譚穎詩、劉談以彤、曾柏橋
	種子班帶領及協助導師	鍾周巍屹師母、張育賢、李李潔薇、袁林慧筠、陳子源、陳俊諺、洪江雪美、梁蔡冰姿、陳李嘉敏 (名前有*是種子班導師)
	兒童義工	周皓悅、李姿瑩、梁禧年、陳知行、王宜嫻、趙焯瑩、梁沐恩、陳樂知、吳天予、何卓謙、林慕華、梁穎津、王鈞略
創作出版部	部長	陳光耀
	攝影組	劉談以彤、陳光耀、卓林紫茵、周梓祥、譚靜而
	影片組	李達熙、談郭慧楠
	資訊科技組	文寶棠、談柏倫
	設計組	陳光耀、朱焯強、卓穎彤
老友關懷組	鄺美玲、蘇羅惠環、劉偉耀、劉蘇金鳳、劉蔡儂拿、楊耀棠	
耶穌請食飯	卓林紫茵、陳德文、陳陳佩蘭、謝錦發、吳澤峰、田春強、鍾周巍屹師母、趙林少如、梁慧英、李梁碧珊、張育賢	
耶穌請食晏	黃裕福、謝錦發、卓林紫茵、麥可良、崔智恒、關耀威、巫潤桂	
小組查經準備團	鍾樹森牧師、談柏倫、袁慧芬、曾漢威、卓林紫茵、梁艷明、陳駱家欣	

今年是教會立會七十周年的日子，在這裡不再講一些歲月忽忽、回首過去的事情了，只是想多講兩句感想與禱告。七十年過去了，西環堂在距離耶穌再來之前還會有幾個七十年呢？我們在耶穌回來之前最要緊的是甚麼事情呢？甚麼是教會存在的首要任務呢？

當我再看著今年教會的主題經文時：『耶穌進前來，對他們說：「天上地下所有的權柄都賜給我了。所以，你們要去，使萬民作我的門徒，奉父、子、聖靈的名給他們施洗凡我所吩咐你們的，都教訓他們遵守，我就常與你們同在，直到世界的末了。」』（太廿八 18-20）使人成為門徒絕對是不容置疑的！那麼我們現在所做的是讓人成為門徒嗎？

當然，大家都應該記得我們每周唸著的主題「作為門徒，佈道教導」。這八隻字是我們一起擁抱的事情呢？又或是只因牧師在台上邀請而跟大家一起唸的對白呢（希望大家不感冒犯）？一年行將過去，我們是否達到了這目標呢？我們在這主題之下究竟做了甚麼事？又或者我們在未來又再只能年復年地每周再唸另一個主題呢？設若我們今年都有傳福音、有學習、有教導人，那麼明年如何？主再來之前又如何？當然大家都知道答案，「使人作門徒」並不是只作一年的事情，是我們一生之久實踐的大使命，這是沒有時限的。

在過去兩年的日子裡，世界各地戰火蔓延，不少信徒都想到主再回來的兆頭，亦因此延伸到昔日有關時代論的爭議。對我個人來說，與其參與爭議當中，倒不如參與行動當中。在主再來之前，個人繼續使人作門徒，亦同時離開基督道理的開端，好叫我們的愛心在知識與見識上增長。個人裝備好作門徒，亦叫身邊人成為門徒呢！

在過去幾年因著疫情與許多的變化，教會迎向未來亦充滿變數，我們真的不必要守著一些相對舊的思想與做法。有關這一點的提出，是指牧養的形態、服務的重點、聚會的地方、空間的使用等等。其實這樣講的時候，並非要教會即時又有怎的改變，而是教會早已跟五年前有許多的改變，我們在未來豈會繼續不變？當然，我期望的當然是整個群體是變得更好，更可以承擔耶穌基督的使命，更有機動能力迎接改變。誠意邀請大家開始往這方向禱告呢！

距離近日撰寫七十週年堂慶特刊才過了不久，轉眼間又到會員大會，需要撰寫年終報告。其實有關教會近年的發展和近況，大家可以參閱七十週年堂慶特刊。所以今年思想會務報告可以跟弟兄姊妹分享什麼的時候，想到過往甚少跟弟兄姊妹分享董事會運作的情況，不如今年就這向導跟大家分享一下，也好讓弟兄姊妹對董事會有更多認識。

董事會一般每兩個月召開一次，每次我們都會先檢討過去兩個月教會出席人數的變化，有那些弟兄姊妹出席不穩，有那些新朋友加入了教會，需要跟進。這年間，因著移民、社運、對教會不滿等，聚會人數實在下降了。另外，每次我們也會檢視教會財務狀況。教會因著人數減少、租金昂貴、支出龐大，更加上因為不是每一位弟兄姊妹都有穩定奉獻，教會每月其實都有「結構性」赤字。但神的供應實在夠我們用，祂的名字是「耶和華以勒」，近年每每有一些弟兄姊妹擺上大額的感恩奉獻，這些奉獻剛好使我們結構性的赤字得以舒緩！董事會當然也會想法子開源節流，例如近年開辦的興趣班，固然能為教會帶來一些額外的收入，但另一方面，也加重了同工們日常的行政工作負擔。但歸根究底，弟兄姊妹實在需要學習用信心擺上、忠心奉獻。這不單指金錢上的奉獻，我們也可透過邀請朋友參加教會的活動，或親身參與義工服務，例如耶穌請食飯，來減輕同工的工作量並增加教會收入！

除此之外，董事會也會審視一些日常待辦工作事項，審批和跟進進度。教會同工要負責的日常事項十分瑣碎，小至購置教會日用的東西、裝修工程維修、興趣班導師合約、處理教會帳目、製作教會對外LED 屏幕簡報、甚至每日統籌派飯事工、外出探訪.....如果我們只依賴全職同工負責，他們跟本應付不來，所以我們期望有更多弟兄姊妹投入服侍，好減輕同工工作負擔。今年適逢教會七十週年，回顧過去一年，因著疫情過去，教會所有聚會逐漸回復正常。但面對社會經濟下調、外圍不明朗因素、社會結構年紀老化、教會人才流失等問題，我們會如何面對？在教會已經當了董事一段日子，自己在工作上也有不少管理的經驗。很多時我們會不自覺地用世界的標準，透過分析、策劃、執行去管理和運作教會。但我覺得更加重要，是我們要先在神面前安靜下來，透過讀經、敬拜、禱告去尋求神的心意。

弟兄姊妹，我期望未來的會務報告，不再是單單與大家分享一些事務性的項目，而是與大家分享教會有多少新來賓、有多少人決志、有多少人洗禮、有多少人願意全時間委身服事神、我們的奉獻能如何支持宣教事工.....等。耶穌回來的日子已近，你關心教會的是其收支結算表？還是生命冊上添加了多少人呢？願意我們定睛耶穌基督，同心合意為福音努力！

音響組**陳騰宇弟兄**

過去的一年，音響組主要成員有兩位，感謝成員的付出，亦很感恩有新成員想更加了解音響操作而加入。在忙碌的生活裏，願意抽時間在教會裏事奉是一件值得鼓勵和感恩的事情。在此我亦想邀請每個對音響事工有興趣的朋友，在新的一年可以透過這個事工去經歷和建立對教會一份更深的認識。

投影組**劉衍邦弟兄**

投影組於本年度的服侍人數一樣，維持五位。隨著恢復實體崇拜，崇拜模式繼續保留現場直播供弟兄姊妹參與或重溫。在此感謝每位隊員盡心盡力的在週日崇拜或特別聚會的擺上，同時亦感謝教會同工의 支援及預備。願在未來的日子各人在不同的崗位上，繼續為神家獻出最好。

敬拜隊**談柏倫執事**

哈利路亞，這一年疫情退卻，大家可以脫下口罩敬拜神感覺輕鬆了。而敬拜隊在年頭舉辦了唱歌班，給主領和和唱們提升能力。在八月份黃牧師聚會特別安排了專為敬拜隊的聚會，當中不只西環堂，亦有其它教會出席，隊員們都在主內重新得力，願神繼續使用敬拜隊服事上帝。

司事隊**鄺美玲姑娘**

教會現有周六及主日兩堂崇拜，周六崇拜因長者多，需要關顧也隨之增加，現時不變有四位司事於不同崗位作招待和關顧。而今年周日崇拜有新安排，一位司事在禮堂招待，另一位會於崇拜未開始前及敬拜時段中，在教會地下派發教會崇拜及活動單張，也即時邀請路過坊眾上來參與崇拜，期望吸引更多認識耶穌。

周六崇拜今年有多位長者，因年事高、體弱或離世，服事人數減少，但神有足夠供應，快速帶領五位長者加入司事行列。而周日崇拜也增添四位弟兄姊妹加入服事團隊，人手足夠。感謝主！興起眾多弟兄姊妹願意委身服侍教會。

創作出版報**陳光耀執事**

創作出版部主要負責支援教會設計、宣傳、攝影、影片製作、和資訊系統方面的需要。設計方面，我們今年為教會七十週年設計了標誌，在今年各活動和紀念品上使用。另外也亦設計了教會掛曆和年曆咭。攝影組在教會各項聚會和活動中，捕捉並紀錄教會的重要時刻，為教會的網站、社交媒體和印刷品提供了高質的圖片檔案。影片製作方面，今年除了為洗禮的弟兄姊妹和孩童奉獻禮的小朋友製作介紹短片，也因著七十週年堂慶特刊的關係，我們就特刊內的幾篇見證文章，拍攝了相關的短片，讓文章見證和短片媒體之間有更多的互動。資訊系統方面，我們為教會的手提電腦升級了硬碟及重裝系統，也為副堂及辦公室添置了新電腦。我們的工作煩多，期望有更多弟兄姊妹能加入參與這方面的事奉！

一直以來，長青區經歷著神奇妙的帶領和豐盛的供應。在 2023 年，神繼續帶領著我們行在祂的旨意中，讓我們在每一方面，都感受到神無微不至的關顧和經歷到神行事的奇妙，讓我們心存感恩和讚嘆。

感謝主的引領，今年一月，Angela 組和寶玲組（後改為 Pat 組）加入了長青區。為了使不同小組的弟兄姊妹有更多的溝通和認識，長青區於新春期間舉行了「新春廚房」這個聯誼活動，藉著兩位大廚劉偉耀弟兄和蔡儂拿姊妹教授製作特色食物，讓參加者彼此更熟絡。另外，於年中期間寶玲組需要更換正副組長，感謝主的保守，讓交替順暢完成。

而長青區原本的小組，則由八組改為六組，藉此希望各組員能得到更多的關顧，以及組員之間能夠有更多更深入的交通。今年中秋節，我們與成青區弟兄姊妹一起探訪多位與教會有連繫的長者，他們有些是因行動不便而未能參與教會崇拜，有些則是已接觸了一段日子仍未信主，我們希望藉著探訪表達對他們的關懷，並為他們的需要禱告。此外，一班老友關懷組的義工定期與牧師一起探訪行動不便的弟兄姊妹，牧師帶領他們領聖餐，實踐彼此關懷的肢體生活。

今年，我們繼續舉辦旅行和半年生日會來接觸新朋友。另外，我們於聖巴拿巴會之家舉辦了兩次聚會，讓有意參加教會聚會的長者能認識西環堂。暑假期間，我們舉辦了「退「憂」人生講座」，由於內容與生活、財務等切身的話題有關，吸引了不少外來人仕參加。

談到傳福音的方面，長青區持續每周和每月舉辦福音事工，例如長者讚美操、「輕輕鬆鬆學福音」和觀龍樓探訪等活動。今年有楊淑琴姊妹受洗加入教會，她於 2017/18 年參加長青區舉辦的長者啟發課程和食得福崇拜而認識主，穩定返教會，感謝主使用祝福這些事工，盼望主繼續使用這些事工，讓更多長者蒙福得救。

今年，我們很高興有林紫茵姊妹和郭嘉文姊妹加入周六敬拜隊，祈求主賜福周六敬拜隊，讓負責的弟兄姊妹能夠帶領長者更加投入於敬拜中。

展望未來，我們希望能夠接觸更多新朋友，特別是居住在觀龍樓行動不便的長者，我們亦希望改善主日學的模式。我們把這一切都交托主，深信主必定會為長青區帶來美好的引導和安排。我們願意在神的指引下不住改變，因為我們所信的主是行大奇事的。

「你們要稱謝耶和華，因他本為善，他的慈愛永遠長存！

稱謝那獨行大奇事的，因他的慈愛永遠長存！」(詩篇 136:1,4)

日復日、年復年，春去秋來又一年，又到寫年報的時間啦！

今年農曆新年特別早到，一月尾就是啦！我們都趁着新春假期，希望可以再次同大家出外走走，享受神創造的美好，終於在 24/1 順利舉辦了「新春初三大旅行」，活動當天乘搭旅遊巴到大美督一日遊，感恩參加人數接近 110 位，當中不少是弟兄姊妹的家人朋友，亦有參加教會活動及/興趣班的家庭，在風和日麗的好天氣下，大家都能盡興而回。

於 31/3 週五晚上，我們返回教會場地再次舉辦「愛的花園」福音微電影分享會；舊年在 ZOOM 線上收看、今次實體參與，為大家帶來更好的互動。當晚出席人數大約有 30 位，包括 14 位新來賓與小孩子，而聚會環節有熱身遊戲、電影欣賞、小組討論及茶點分享，大人細路都享受其中。

我們生活在一個憂鬱的世代，這是全球性、且持續加劇的情況。無常下的生活，大家面對從多方而來的壓力，明白唯有強健的身心靈，才能應付得到呢！今年成青繼續以健康講座，為大家提供有關情緒及精神健康的認識和管理。29/10「有誰明白我？」講員廖廣申醫生，分享其專業的知識之餘，更以上帝的話語為參加者打氣，勉勵大家從靈開始，選擇信靠主，從而以神為樂，積極面對人生。

有些時候，人難免會感到孤單、焦慮、恐懼、無助、失意、……，這時候若身邊有人陪你、扶你一把、給予鼓勵，是多麼好呢！相信大家都會認同，這就是小組生活的可貴之處。除了每週恆常的組聚，亦於 25/6 進行合組分享，主題為「愛·見證」，透過觀賞見證電影「Love Plan B」，藉此跨組連繫、同性分享、互相激勵、彼此代禱。為了讓不同區的肢體多點連繫及認識，我們於年初及中秋節前後進行了一些跨區活動，分別為 8/1 職青 x 成青講座：「邊個發明了返工？」和成青 x 長青的中秋節採訪。信仰旅途上，我們並不孤單，因為我們彼此有著大家啊！

「對於基督徒而言，禱告是與上帝建立關係的基礎，是與上帝溝通的媒介；禱告也像一趟旅程，除了引導我們來到上帝跟前之外，還可以讓我們認識自己最深、最隱藏的一面。」（來自《創意禱告體驗》撮要）我們知道禱告是十分重要，故此擺上時間操練是需要的。成青區雙月祈禱會，今年透過學習探索不同層面及嘗試以不同方式，去體驗不一樣的禱告旅程。

今年接受水禮的成青組員有麥可良和陳祖杰，兩位弟兄；而陳祖杰弟兄與太太鄒麗都願意將孩子們（三胞胎：沛婷、煒霖、曜洋）奉獻予主，藉主的話教養他們。還有，接受灑禮的其中三位，分別是陳楊淑琴姊妹、李迺深弟兄及林鍾瑛姊妹，他們都是成青組員至親的家人，得見親人宣告歸主，感恩滿滿。神學生有吳瑞如、陳李嘉敏、卓林紫茵，三位姊妹；當中吳瑞如姊妹，成功於崇基學院神學院修畢神道學碩士，並於今年十一月正式投入工場成為宣教師。

雖然無人知道主的日子會幾時到，但我們卻知道黑夜必會來。要愛惜光陰，趁着可以作工的時候，把握機會領人到主跟前吧！

「趁著白晝，我們必須作那差我來者的工；黑夜一到，就沒有人能作工了。」約翰福音 9:4

感謝父神，靠著祂的恩典職青區在這一年慢慢地成長。

隨着疫情過去，西環堂的聚會、事工、活動及運作亦一一回復正常，感恩看到弟兄姊妹們回到主的殿裏敬拜讚美天父。

今年職青區沒有太多改動。牧區繼續以兩大組組成，而每一個大組中共有四個小組，分別有：超級能恩組、收工襯組、TGIF 組、男團小組、LadyMama、Eddie 仔組、Mabel 組（暫名）及 Keith 組。雖然疫情已過，但是大多數職青區成員因為工作及家庭都十分繁忙，所以各小組會按需要去決定小組以實體或網上形式進行。職青區亦安排了不同區聚讓大家接觸新朋友及互相連結，以此鞏固彼此之間的關係。為配合各年齡層的需要，我們區聚的形式各有不同，這一年舉辦過的有：「邊個發明了返工」講座（與成青合辦）、職青 Go Picnic、職青遊山玩水、自由傾自由玩、駱姑娘歡送會、職青桌遊等。

感恩神一直帶領弟兄姊妹，叫大家對信仰有渴求，對教會也有承擔。神亦不斷地興起職青區的組員於教會擔任教會的核心服侍崗位及領袖角色。今年亦看到有更多的組員投入不同服侍崗位，有些更是初次嘗試服侍，實在感恩。在此亦特別感激楊玲楓姊妹、譚穎詩姊妹、王卿倫弟兄及馮敬修弟兄為今年牧區的策劃及行政所作的付出。

雖然疫情已過，但是現今的社會是變化萬千的，要為主作工，我們更需要打開自己，接受新常態，但要緊記不能偏離主的道，所以要常常裝備自己，不住禱告祈求。願耶和華繼續興起我們每一位，讓聖靈常常提醒我們，不是倚靠勢力，不是倚靠才能，乃是倚靠主的靈方能成事。在新一年，求主繼續賜智慧力量給職青區的每一位去面對任何新挑戰，願神的旨意在地上成就，阿們！

Youth Channel 是由一群初中至大專學生組成的信仰群體，以多元、輕鬆的方式與年輕人分享信仰，讓他們能明白真理、經歷神的觸摸，並鼓勵他們在生活中實踐真理，靠主在生命中追求成長。我們的恆常聚會除了集體遊戲、敬拜、奉獻教導及每周速遞外，信息部分的主題、形式、內容，我們會按年青人的需要，彈性作安排，務求令年青人能積極投入參與，繼而透過不同的學習體驗，引發思考。除了節期、佈道主題外，本年我們預設了幾個大範圍的主題，以專題形式跟大家探討，主題包括「五重福音」、「好管家系列」、「靈性培育」、「壓力」等。研讀聖經方面，我們使用了教會的查經建議，跟年青人有系統地查考聖經，鞏固大家聖經方面的基礎。同時，我們知道每天親近神是必須的，所以在下半年開始與年青人作每天靈修的操練：在暑假我們選用了「吾靈修」，現在則是「靈命日糧」。除了固定小組外，年青人再分到不同的靈修小組，每組大約 4-5 人，鼓勵青年人在靈修小組對文章作回應或可以討論對信仰的迷思，希望建立青年人靈修的習慣。

這一年 Youth Channel 經歷了兩件重大的改變，第一件是駱姑娘一家於 8 月尾移民。對於駱姑娘要離開，年青人都有很多不捨亦感謝她一直無私的擺上、對大家的愛及按照真理的教導。但同時因為沒有區長，感謝神讓部份年青人回應邀請，願意為牧區付出，所以有 YC Core 的組成，當中包括了 Junior 及 Senior 的組員。Core 的成員一起商議及負責每周的聚會，讓主題更貼近年青人需要、從年青人角度幫助大家與神建立關係。藉著參與 YC Core 的服侍，希望能培訓年青人成為領袖，繼續學習在事奉中作好準備、分工合作、公開帶禱/帶領、學習敏銳聖靈引導，信心作回應等等。

第二個轉變是社會終能從疫情回復。隨著政府對疫情政策的放寬及解除，今年我們為青年年舉辦了更多的活動，有 BBQ、Game Day 和 Beach Fun。透過這些活動，青年人邀請了自己的朋友、及幾位 KW 小六的少年人和樂善堂的學生一起參與。而我們不只舉行了讓青年人交誼的活動，在 5 月份我們籌備了一個孝親活動。「一路有你」是感謝我們的家人一直在我們生命中扶持及看顧，就算我們有反叛時，但家人仍會原諒及愛我們。所以當晚每一個環節：遊戲、歌曲分享、晚餐、拍照都由青年人構思及預備，藉此向神及家人表達感恩。

9 月開學後，有幾位小六的少年人恆常參與聚會，聚會的模式也有一點改變。會邀請年青人在聚會前來玩桌遊，增加彼此認識的機會，日後亦會按需要會改為溫習的時間，為青年人提供一個學習的空間；而聚會中的集體遊戲則取消了並延長敬拜的時間，容讓他們更投入敬拜讚美神；小組分享的時間也增加了，盼望更多的分享空間能提高年青人彼此守望同行、互相代禱的機會。

雖然今年有不少轉變，但感謝神的祝福，讓年青人被興起，樂意為神行前及接受挑戰。縱然有很多新嘗試或不同的應對，但神讓我們有不同恩賜配搭、青年人謙卑的互相學習，就像羅馬書 8 章 28 節「我們曉得萬事都互相效力，叫愛神的人得益處，就是按他旨意被召的人。」盼望每一位年青人都視自己為 Youth Channel 的一分子，新加入的能適應投入，一直參與的能有更多突破，期望這個群體可給予年青人成長、活出呼召、發揮恩賜才能。

兒童區除了是由 3-12 歲的孩子組成的牧區，同時也有來自不同牧區，包括有 Youth Channel、職青區及成青區的導師組成。各區互相配搭，彼此服侍，讓我們一同敬拜神、聆聽神的說話，並學習用基督的愛分享自己的生命，一同學習成長，彼此激勵，讓我們體驗「我們曉得萬事互相效力，叫愛神的人得益處，就是按他旨意被召的人。」(羅馬書八章 28 節) 作為導師，我們不單止服侍孩子，同時我們在孩子身上學習，也得著益處。當我們與孩子一起，我們可以用孩子的眼睛去省察，重新認識耶穌、認識信仰及認識生命。

今年 Kids Wonderland 兒童奇趣天地於教會副堂及聖巴拿巴會之家同步展開。副堂的幼稚班及聖巴拿巴會之家的小學班共有約 40 多位的孩子參與。導師們每星期用心預備聖經訊息，透過短片、默想、角色扮演的短劇、分享生活實踐的小組討論、視藝創作等去引導孩子學習真理。於教會開放日中，感恩可以與孩子同心在教會服侍，與孩子一同設計兩個攤位遊戲。我們絕不可小看他們年輕！在過程中，我們見證神給予他們不同的恩賜：有創意、分析力、應變力、有系統的講解並樂於服侍神。

另外，我們藉不同教會的事工如：KW Seed 種子班、種子班爸媽組、不一樣的媽媽、快樂童盟及舉辦兒童課程，讓我們接觸到不同的家庭及孩子。KW Seed 種子班現有 6 位小朋友參與。種子班爸媽組每月聚會都有約 10 多位特殊需要孩子的父母參加，他們可以彼此分享，同時可見證神在他們家庭奇妙的作為。今年暑假，我們亦有機會到聖雅各福群會寶翠園幼稚園舉辦暑期聖經班，服侍該幼稚園的學生。同時，更邀請到 17 位孩子及家長參與跳跳唱唱親子感恩崇拜。今年 9 月開始，不一樣的媽媽以《比比和朋友情緒課程》為主題，與媽媽們一同關注自己、家庭及孩子的情緒健康。我們亦與聖巴拿巴會之家合辦了暑期活動，在神的帶領下於 9 月有機會接觸到他們的家長，將福音帶到未信的家庭。

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
神召會西環堂有限公司

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

KTC PRIMA CPA LIMITED
匯源和信會計師事務所有限公司
Certified Public Accountants (Practising)
HONG KONG

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
REPORT OF THE DIRECTORS

The directors have pleasure in submitting their report together with the audited financial statements of Assemblies of God West Point Church Limited ("the Church") for the year ended 31 March 2023.

PRINCIPAL ACTIVITIES

The principal activities of the Church are conducting Christian Gospel meeting and activities.

RESULTS

The results of the Church for the year ended 31 March 2023 are set out in the income statement on page 7.

DIRECTORS

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

CHAN Kwong Yiu Daniel	
LEUNG Pik Shan Joanna	(resigned on 31 December 2022)
YU Leung Ho Philip	
MAN Po Kei	(resigned on 31 December 2022)
TAM Pak Lun	
WONG Keith Yau Kwan	(resigned on 31 December 2022)
LAW Yuen Man	
YUEN Wai Fan	(appointed on 1 January 2023)
TANG Chun Lok	(appointed on 1 January 2023)
LAM Tsz Yan	(appointed on 1 January 2023)
TAM Wing Yee Elaine	(appointed on 1 January 2023)

In accordance with article 48 of the Church's articles of association, all directors who hold the office after 2 years shall retire and be eligible, offer themselves for re-election.

DIRECTORS' MATERIAL INTERESTS IN TRANSACTIONS, ARRANGEMENTS AND CONTRACTS THAT ARE SIGNIFICANT IN RELATION TO THE CHURCH'S BUSINESS

No transactions, arrangement and contracts of significance in relation to the Church's business to which the Church was a party and in which a director of the Church and the directors' connected parties had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
REPORT OF THE DIRECTORS

MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the activity of the Church were entered into or existed during the year.

AUDITORS

The financial statements have been audited by Messrs. KTC Prima CPA Limited who retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board



CHAN Kwong Yiu Daniel
Chairman

Hong Kong, 21 September 2023

KTC Prima CPA Limited
Certified Public Accountants (Practising)
匯源和信會計師事務所有限公司

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E-mail 電郵 : Info@ktpcprima.hk

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
(Incorporated in Hong Kong with limited by guarantee)

Opinion

We have audited the financial statements of Assemblies of God West Point Church Limited ("the Church") set out on pages 7 to 13, which comprise the statement of financial position as at 31 March 2023, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Church are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") 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 Church 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.

KTC Prima CPA Limited
Certified Public Accountants (Practising)
匯源和信會計師事務所有限公司

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INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO THE MEMBERS OF ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
(Incorporated in Hong Kong with limited by guarantee)

Other Information

The directors are responsible for the other information. The other information comprises the information included in the report of the directors, 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 Directors and Those Charged with Governance for the Financial Statements

The directors are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the 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 Church'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 Church or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Church's financial reporting process.

KTC Prima CPA Limited

Certified Public Accountants (Practising)

匯源和信會計師事務所有限公司

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INDEPENDENT AUDITOR'S REPORT (CONT'D)

TO THE MEMBERS OF ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED

(Incorporated in Hong Kong with limited by guarantee)

Auditor's 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 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. 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 Church's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 Church'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 Church to cease to continue as a going concern.

KTC Prima CPA Limited

Certified Public Accountants (Practising)

匯源和信會計師事務所有限公司

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INDEPENDENT AUDITOR'S REPORT (CONT'D)

TO THE MEMBERS OF ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED

(Incorporated in Hong Kong with limited by guarantee)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

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.



KTC Prima CPA Limited

Certified Public Accountants (Practising)

Hong Kong, 21 September 2023

Kwan Chi Fai

Practising Certificate number P03416

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 HK\$	2022 HK\$
REVENUE AND OTHER INCOME			
Lord day dedication		150,475	134,594
Thanksgiving dedication		1,062,801	887,098
Tithe dedication		4,104,032	3,987,743
Special dedication - sundries		899,240	912,789
<hr/>			
Dedication received		6,216,548	5,922,224
Interest received		2,631	61
Other income		282,464	52,772
Exchange (losses)/gains, net		(3)	2
Government grant under Anti-epidemic fund		144,000	-
<hr/>			
TOTAL REVENUE AND OTHER INCOME		6,645,640	5,975,059
STAFF COSTS		(2,389,581)	(2,321,744)
RENT AND RATES		(2,145,806)	(2,136,102)
DEPRECIATION	5	(559,277)	(580,256)
DONATION		(533,723)	(507,236)
ADMINISTRATIVE EXPENSES	6	(1,079,045)	(896,246)
<hr/>			
DEFICIT BEFORE TAX		(61,792)	(466,525)
INCOME TAX EXPENSE	3	-	-
<hr/>			
DEFICIT FOR THE YEAR		(61,792)	(466,525)
<hr/>			

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

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Note	2023 HK\$	2022 HK\$
NON-CURRENT ASSETS			
Property, plant and equipment	5	2,758,550	3,310,261
CURRENT ASSETS			
Other receivables		45	50
Rental and utility deposits		738,224	672,722
Prepayments		451,109	412,137
Cash and bank balances		2,656,557	3,241,920
Bank deposits with original maturities over three months and within one year		1,000,000	-
		4,845,935	4,326,829
CURRENT LIABILITIES			
Other payables and accruals		(204,237)	(174,700)
Receipts in advance		(14,930)	(15,280)
		(219,167)	(189,980)
NET CURRENT ASSETS		4,626,768	4,136,849
NET ASSETS		7,385,318	7,447,110
EQUITY			
Total church accumulated development funds	4	7,385,318	7,447,110

Approved on behalf of the Board by:



LAW Yuen Man
Director



CHAN Kwong Yiu Daniel
Director

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

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
ACCOUNTING POLICIES AND
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

REPORTING ENTITY

Assemblies of God West Point Church Limited ("the Church") is incorporated in Hong Kong under the Companies Ordinance and limited by guarantee. The Church's registered office is located at 1/F, Top Hit Plaza, No. 363 Des Voeux Road West, Hong Kong. The Church are conducting Christian Gospel meeting and activities.

The Church is limited by guarantee and does not have any share capital. In the event of the winding up of the Church, members of the Church and those persons who cease to be a member within one year shall have to contribute an amount not exceeding HK\$20 per member for the settlement of the Church liabilities.

These financial statements are presented in Hong Kong dollars unless otherwise stated.

1. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Church qualifies for the reporting exemption under section 359 of the Companies Ordinance and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (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 Church is a going concern.

The measurement base adopted is the historical cost convention.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements:

(a) Revenue

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

- (i) dedication received is recognised on a receipt basis;
- (ii) bank interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest rate applicable; and
- (iii) government grant under Anti-epidemic fund is recognised when cash is received.

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
ACCOUNTING POLICIES AND
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

(b) Taxation

Income tax expense represents current tax expense. The income tax payable represents the amounts expected to be paid to the taxation authority, using the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is not provided.

(c) Trade and other receivables

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the income statement.

(d) 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 as follows:

Renovations	2 to 10 years
Sound system	2 to 7 years
Office equipment	3 years
Furniture and fixtures	2 to 8 years

(e) Impairment of assets

An assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment, intangible assets and long-term investments. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
ACCOUNTING POLICIES AND
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

(f) Leases

Leases that transfer substantially all the rewards and risks of ownership of assets to the Church, are accounted for as finance leases. At the inception of a finance lease, the cost of the leased asset is capitalised at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to the income statement.

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term.

Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Annual rents applicable to such operating leases are charged to the income statement on a straight-line basis over the lease term.

2. DIRECTORS' REMUNERATION

Directors' remuneration disclosed pursuant to section 383(1) of the Companies Ordinance is as follows:

	2023 HK\$	2022 HK\$
Fees	-	-
Other emoluments	-	-
	<u> </u>	<u> </u>

3. INCOME TAX EXPENSE

No provision has been made for Hong Kong profits tax as the Church is exempted under Section 88 of Inland Revenue Ordinance (2022: Nil).

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
ACCOUNTING POLICIES AND
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. CHANGES IN EQUITY

	Theology fund HK\$	Operating fund HK\$	Total church accumulated development funds HK\$
At 1 April 2022	322,320	7,124,790	7,447,110
Deficit for the year	-	(61,792)	(61,792)
Transfer from theology fund	454	(454)	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	322,774	7,062,544	7,385,318
	<hr/>	<hr/>	<hr/>

5. PROPERTY, PLANT AND EQUIPMENT

	Renovations HK\$	Sound system and office equipment HK\$	Furniture and fixtures HK\$	Total HK\$
COST				
At 1 April 2022	11,654,358	1,338,005	443,627	13,435,990
Additions	-	7,566	-	7,566
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	11,654,358	1,345,571	443,627	13,443,556
	<hr/>	<hr/>	<hr/>	<hr/>
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES				
At 1 April 2022	8,446,046	1,258,315	421,368	10,125,729
Depreciation for the year	498,034	57,083	4,160	559,277
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	8,944,080	1,315,398	425,528	10,685,006
	<hr/>	<hr/>	<hr/>	<hr/>
NET CARRYING AMOUNT				
At 31 March 2023	2,710,278	30,173	18,099	2,758,550
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	3,208,312	79,690	22,259	3,310,261
	<hr/>	<hr/>	<hr/>	<hr/>

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED
ACCOUNTING POLICIES AND
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. ADMINISTRATIVE EXPENSES

	2023 HK\$	2022 HK\$
Advertisement	115	2,820
Auditors' remuneration	6,000	6,000
Bank charges	1,715	1,295
Books and periodicals	5,013	4,799
Building management fee	164,388	164,388
Cleaning	97,370	87,870
Deficit on activities	244,776	116,999
Entertainment and gift	26,674	26,097
Insurance	30,451	30,345
Legal and professional fee	16,983	-
Medical	18,869	17,188
Minor equipment	2,475	1,172
Postage	546	738
Honorarium	87,200	93,200
Printing, stationery and computer expenses	31,628	40,705
Repair and maintenance	48,178	12,290
Study allowance and expenses	8,473	12,370
Sundry expenses	18,207	16,674
Telephone, fax and internet	41,208	41,098
Travelling	1,266	1,138
Water and electricity	227,510	219,060
	<hr/> 1,079,045 <hr/>	<hr/> 896,246 <hr/>

7. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorised for issue by the Church's Board of Directors on 21 September 2023.

(Audited Report for reference only 未經核數師核實，只供參考)

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED (神召會西環堂有限公司)
DETAILED INCOME & EXPENDITURE STATEMENT (詳細收支表)
For THE YEAR ENDED 31 MARCH 2023 (截至2023年3月31日年結)

	2022-23	2021-22
	<u>HK\$</u>	<u>HK\$</u>
INCOME (收入)		
Lord day dedication (主日獻金)	150,475.20	134,594.40
Thanksgiving dedication (感恩奉獻)	1,062,801.00	887,098.00
Tithe dedication (十一奉獻)	4,104,032.00	3,987,742.80
Special dedication - Sundries (其他奉獻)	899,239.70	912,789.30
Dedication received (奉獻收入)	6,216,547.90	5,922,224.50
Bank interest received (銀行利息收入)	2,631.17	60.59
Other income (其他收入)	282,464.00	52,772.00
Gain on exchange (匯兌收益)	(3.41)	1.80
Gain on investment (realized) (投資資產收益)	-	-
Govement Employment Support Scheme (政府【保就業計劃】資助)	144,000.00	
TOTAL INCOME (總收入)	6,645,639.66	5,975,058.89
LESS : EXPENDITURES (費用支出)		
Salaries and allowances (同工薪金)	2,275,789.10	2,211,183.70
MPF contribution (強積金供款)	113,791.59	110,560.00
	2,389,580.69	2,321,743.70
Rent and rates (租金及差餉)	2,145,806.00	2,136,101.69
Depreciation (折舊)	559,277.10	580,256.47
Donation (奉獻支出)	533,723.00	507,235.70
Advertisement (宣傳及廣告)	115.00	2,820.00
Auditors' remuneration (核數費)	6,000.00	6,000.00
Bank charges (銀行費用)	1,715.00	1,295.00
Books & Periodicals (購書、刊物)	5,012.50	4,798.70
Building management fee (樓宇管理費)	164,388.00	164,388.00
Cleaning (清潔費)	97,370.00	87,870.00
Deficit on activities (其它活動)	244,775.90	116,999.20
Entertainment and gift (應酬宴客及禮物)	26,674.20	26,096.70
Insurance (保險)	30,451.19	30,345.36
Legal and Professional fee (法律及專業費)	16,983.00	-
Medical (醫療津貼)	18,869.00	17,188.00
Sound Sysem & Office Equipment (影音及辦公室設備)	2,475.00	1,172.40
Postage (郵費)	546.20	738.30
Honorarium (車馬費)	87,200.00	93,200.00
Printing, stationery and computer expenses (印刷、文具及電腦)	31,628.00	40,704.80
Repairs and maintenance (維修保養)	48,178.00	12,290.00
Study allowances and expenses (課程津貼)	8,473.00	12,370.00
Sundry expenses (雜項費用)	18,207.30	16,674.10
Telephone, fax and internet (電話、傳真及互聯網)	41,207.60	41,097.50
Travelling (交通運輸)	1,265.90	1,138.00
Water and electricity (水電煤費用)	227,510.70	219,059.70
Administrative Expenses (行政費用) :-	1,079,045.49	896,245.76
TOTAL EXPENDITURES (總支出)	6,707,432.28	6,441,583.32
(Deficit) / SURPLUS FOR THE YEAR (本年(虧損) / 盈餘)	(\$61,792.62)	(\$466,524.43)

(Un-audited Report for reference only 未經核數師核實，只供參考)

ASSEMBLIES OF GOD WEST POINT CHURCH LIMITED (神召會西環堂有限公司)
DETAILED INCOME & EXPENDITURE STATEMENT (詳細收支表)
For THE HALF-YEAR ENDED 30 SEPTEMBER 2023(截至2023年9月30日半年結)

	Apr - Sep 23 2023-24半年結 HK\$	Apr - Sep 22 2022-23半年結 HK\$
INCOME (收入)		
Lord day dedication (主日獻金)	80,102.45	75,519.10
Thanksgiving dedication (感恩奉獻)	218,440.00	716,898.00
Tithe dedication (十一奉獻)	1,904,126.90	2,174,321.00
Extra dedication (額外需要奉獻)	200,651.40	202,867.00
Special dedication - Sundries (其他奉獻)	256,453.70	245,262.50
Dedication received (奉獻收入)	2,659,774.45	3,414,867.60
Bank interest received (銀行利息收入)	28,089.31	32.25
Other income (其他收入)	140,184.00	140,180.00
Dividend income (股息收入)	-	-
Govt. Employment support Scheme (政府保就業)	-	129,600.00
TOTAL INCOME (總收入)	2,828,047.76	3,684,679.85
LESS : EXPENDITURES (費用支出)		
Salaries and allowances (同工薪金)	1,123,860.00	1,098,587.10
MPF contribution (強積金供款)	56,194.00	54,930.50
	1,180,054.00	1,153,517.60
Rent and rates (租金及差餉)	800,000.00	945,806.00
Advertisement (宣傳及廣告)	-	115.00
Bank charges (銀行費用)	1,550.00	1,045.00
Books & periodicals (購書、刊物)	3,137.70	2,111.50
Building management fee (樓宇管理費)	83,290.00	82,194.00
Cleaning (清潔費)	45,640.00	51,280.00
Deficit on activities (其它特別活動)	126,640.70	124,016.20
Depreciation (折舊)	260,049.20	289,844.30
Donation (奉獻支出)	362,864.20	257,924.90
Entertainment and gift (應酬宴客及禮物)	22,701.00	4,033.80
Insurance (保險)	4,755.00	5,005.00
Legal and Professional fee (法律及專業費)	-	15,003.00
Loss on exchange (匯兌虧損)	2.53	4.77
Medical (醫療津貼)	12,230.00	5,280.00
Sound Sysem & Office Equipment (影音及辦公室設備)	6,108.10	1,379.00
Postage (郵費)	315.30	195.00
Honorarium (車馬費)	49,200.00	45,200.00
Printing, stationery and computer expenses (印刷、文具及電腦)	16,279.00	15,108.70
Repairs and maintenance (維修保養)	5,328.00	4,300.00
Study allowances and expenses (課程津貼)	-	1,050.00
Sundry expenses (雜項費用)	12,845.10	10,076.90
Telephone, fax and internet (電話、傳真及互聯網)	22,810.10	21,596.00
Travelling (交通運輸)	226.70	892.50
Water and electricity (水電煤費用)	118,038.90	113,099.10
Administrative Expenses (行政費用) :-	1,154,011.53	1,050,754.67
TOTAL EXPENDITURES (總支出)	3,134,065.53	3,150,078.27
(DEFICIT) / SURPLUS FOR THE YEAR (本年(虧損)/ 盈餘)	(\$306,017.77)	\$534,601.58