



周年報告
ANNUAL REPORT
2023-2024

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PRESIDENT'S MESSAGE 會長的話

It is with great pleasure that I see the China Hong Kong Paralympic Committee (HKPC) making steady progress in its operations since its official segregation in 2022. Hong Kong athletes have excelled among world-class competitors, achieving impressive international rankings across various sports. They have demonstrated the Spirit of Hong Kong of courage, resilience and persistence in major sporting events. Thanks to the HKSAR government's purchase of broadcasting rights for various television stations, Hong Kong citizens can rally behind Team Hong Kong through live television broadcasts even when unable to attend in person. This has not only united public support but also raised awareness of Para sports and recognition for our athletes' dedication.



自中國香港殘疾人奧委會於2022年正式分拆成立開始運作，我喜見殘奧會的工作已漸上軌道。香港運動員於芸芸國際高水平的競爭者中脫穎而出，多個項目均取得理想世界排名，並在大型運動會表現出無懼挑戰，迎難而上，永不放棄的香港精神。有賴特區政府購入轉播權予各電視台播放，香港市民即使未能身處現場，仍能透過電視直播，替香港隊打氣，凝聚社會支持之餘亦令大眾更加認識各項殘疾運動，肯定運動員的付出。

Moreover, I am also pleased with the government's vigorous implementation of Para Athletes Career and Education Programme (PACEP) to support retired Para athletes in transitioning into their next chapter, with a long-term goal of encouraging more of them to pursue full-time athletic careers without concerns about their future.

除此之外，我亦高興政府大力推行殘疾運動員就業及教育計劃，以支援退役殘疾運動員開展他們的第二人生，長遠希望鼓勵更多人能無後顧之憂，投身全職運動員的行列。

I would like to express my gratitude to all parties that have supported Para sports development, including the HKSAR government, sponsors, sports associations and members organization. We look forward to continuing to provide better support and protection for Para athletes, laying a more solid foundation for the development of Para sports in Hong Kong.

在此，我感謝一路以來支持殘疾運動發展的各團體，包括特區政府、贊助商、體育總會及會員機構。期待我們未來能繼續為殘疾運動員提供更好支援及保障。為香港的殘疾運動發展打下更堅實的根基。

Jenny Fung, SBS JP
President

會長
馮馬潔嫻, SBS, JP

HONORARY SECRETARY BRIEF 義務秘書報告

The past year has been a journey of recovery for Hong Kong from the pandemic, and Para sports development was no exception. The China Hong Kong Paralympic Committee has been dedicated to working with numerous sports associations and parties to inject new momentum into Para sports development in Hong Kong through active promotion, training programmes and enhanced athlete support.

The Hangzhou Asian Para Games, successfully held after a one-year delay, marked Team Hong Kong's first participation in a major sports event coordinated by HKPC since its segregation in 2022. Through the efforts of athletes and support teams, the Team achieved remarkable and encouraging results, securing 47 medals in total: 8 gold, 15 silver and 24 bronze medals.

Looking ahead, we hope our athletes will continue to embody the Spirit of Hong Kong, facing challenges with perseverance and achieving excellence on the global stage, while welcoming more new talent across various sports.

Finally, we express our gratitude to the HKSAR government, all sports associations, athletes, support staff, sponsors and volunteers for their support. Your involvement fully exemplifies HKPC's vision of building an inclusive world with splendour in Para sports.



過去一年，香港社會努力從疫情走向復常，殘疾的運動發展亦一樣，中國香港殘疾人奧委會致力聯同多個體育總會及團體，為香港的殘疾運動發展注入新動力。透過積極推廣殘疾運動，提供培訓，加強對運動員的支援。

杭州亞殘運於順延一年後成功舉行，是殘奧會於2022年分拆成立後，首次統籌中國香港隊伍出戰大型運動會。在運動員及支援團隊努力下，最終共取得8金15銀24銅，共47面獎牌，成績斐然，令人鼓舞。

未來我們展望運動員能繼續發揮香港精神，堅毅面對挑戰，在世界舞台再創佳績，亦期望更多新血能參予不同項目。

最後，我們感謝特區政府、各體育總會、運動員、支援人員、贊助商及義工夥伴的支持，你們的參予，充分展現殘奧會的願景，促進傷健共融，綻放體壇異彩。

Keith Lui
Honorary Secretary

義務秘書
呂家祈

2023-2024 HIGHLIGHTS 2023-2024概覽

May
5月



Inclusive Para Sports Day
傷健合Big運動日



Foundation Para Sports Coaching Course
基礎殘疾運動教練課程

July
7月



Hong Kong Paralympic Day 2023
香港殘奧日2023

2023-2024 HIGHLIGHTS 2023-2024概覽

October
10月



4th Asian Para Games, Hongzhou
第四屆杭州亞洲殘疾人運動會

December
12月



World Abilitysports 2023
世界展能運動會2023

February
2月



I'mPOSSIBLE Education Programme
「I'mPOSSIBLE沒有不可能」殘奧運動教育計劃



**CORPORATE
PROFILE
機構背景**

VISION AND
MISSION
理想及使命



中國香港殘疾人奧委會
CHINA HONG KONG
PARALYMPIC COMMITTEE



促進傷健共融

BUILD AN INCLUSIVE WORLD WITH

綻放體壇異彩

SPLENDOUR IN PARA SPORTS

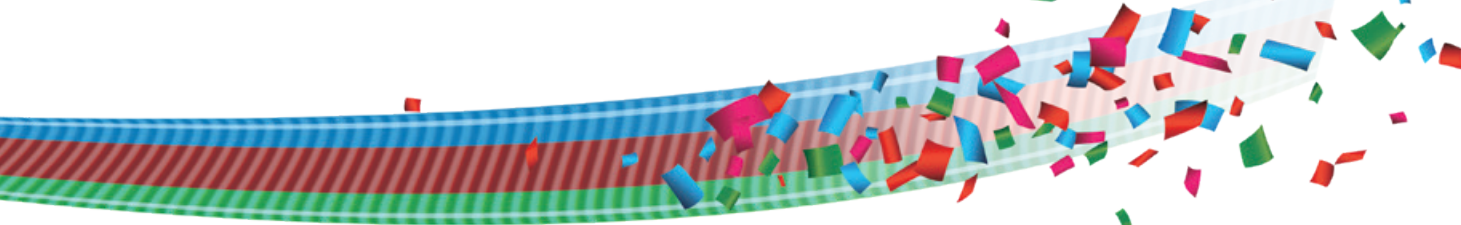
HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS 名譽董事、董事局、小組委員會及顧問團

Honorary Officers 名譽董事

Honorary President 名譽會長	Dr. York Chow Yat Ngok, GBS SBS MBE 周一嶽醫生, GBS, SBS, MBE	
Honorary Vice President 名譽副會長	Mr. Michael Lee Tze Hau, JP	利子厚先生, JP
Honorary Legal Advisor 名譽法律顧問	Mr. Lester Garson Huang, SBS JP	黃嘉純律師, SBS JP

Board of Directors 董事局 2023-2026

President 會長	Mrs. Jenny Fung Ma Kit Han, SBS JP	馮馬潔嫻女士, SBS, JP
Vice President 副會長	Dr. James Joseph Lam, BBS JP (Till Sept 2023)	林國基醫生, BBS JP (至2023年9月)
	Dr. John Leung Lai Yin (Since Sept 2023)	梁禮賢醫生 (自2023年9月)
	Dr. Jim Luk Tze Chung	陸子聰博士
Honorary Secretary 義務秘書	Dr. John Leung Lai Yin (Till Sept 2023)	梁禮賢醫生 (至2023年9月)
	Mr. Keith Lui Kar Kei (Since Sept 2023)	呂家祈先生 (自2023年9月)
Honorary Treasurer 義務司庫	Mr. Henry Lam Sai Ying	林世英先生
Sports Association for the Physically Disabled of Hong Kong, China (HKSAPD) Representative 中國香港傷殘人士體育協會代表	Mr. Keith Lui Kar Kei (Till Sept 2023)	呂家祈先生 (至2023年9月)
	Mr. Patrick Ng Chak Lin (Till Sept 2023)	伍澤連先生 (至2023年9月)
	Mr. Anson Lai Yee Chuen (Since Sept 2023)	賴以尊先生 (自2023年9月)
	Mr. Ho Wayman (Since Sept 2023)	何蔚文先生 (自2023年9月)
Hong Kong, China Sports Association for Persons with Intellectual Disability (HKSAPID) Representative 中國香港智障人士體育協會代表	Mr. Morry Pang Cheong Kau (Till Sept 2023)	彭章球先生 (至2023年9月)
	Ms. Ip Hay Wood (Since Sept 2023)	葉希活女士 (自2023年9月)
Member At Large 一般董事	Mr. Benny Cheung Wai Leung, BBS	張偉良先生, BBS
	Mr. Gary Mak Yiu Kwong (Till Sept 2023)	麥耀光先生 (至2023年9月)
	Mr. Jonathan Mckinley (Till Feb 2023)	麥敬年先生 (至2023年2月)
	Ms. Genevieve Pong Chung Yi (Since Sept 2023)	龐寵貽女士 (自2023年9月)
	Ms. Esther Ma (Since Jan 2024)	馬天惠女士 (自2024年1月)



HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS 名譽董事、董事局、小組委員會及顧問團

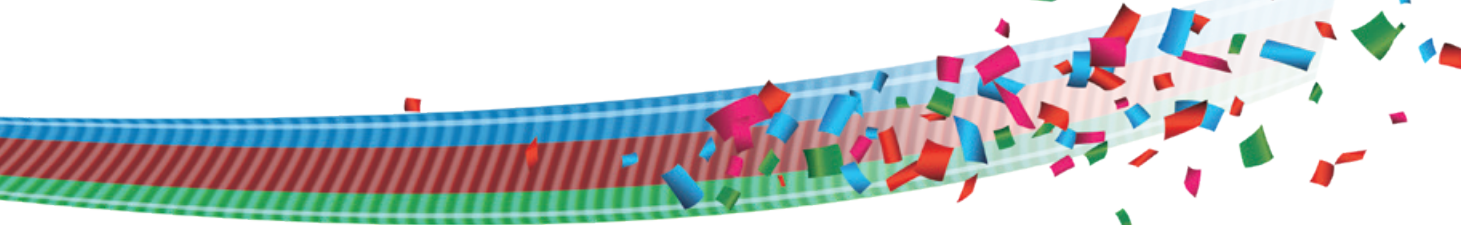
Sub Committee 小組委員會

Athlete Selection Committee 運動員遴選委員會		
Chairman 主席	Ms. Vivien Lau Chiang Chu, SBS BBS JP 劉掌珠女士, SBS BBS JP	
Member 委員	Dr. David Mong Tak Yeung	蒙德揚博士
	Mr. Tony Yue Kwok Leung, BBS MH JP	余國樑先生, BBS MH JP
	Mr. Wong Po Kee, MH	黃寶基先生 MH
	Mr. Kwan Kee	關祺先生
	Mr. Lau Kar Wah	劉嘉華先生
HKSAPID representative 中國香港智障人士 體育協會代表	Dr. Jim Luk Tze Chung	陸子聰博士
HKSAPD representative 中國香港傷殘人士 體育協會代表	Dr. John Leung Lai Yin	梁禮賢醫生
Athlete Selection Appeal Committee 運動員遴選上訴委員會		
Chairman 主席	Dr. James Joseph Lam, BBS JP	林國基醫生, BBS JP
Member 委員	(To be appointed by Chairman when appeal happen)	(於上訴前由主席召集)
	(To be appointed by Chairman when appeal happen)	(於上訴前由主席召集)

HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS

名譽董事、董事局、小組委員會及顧問團

Para Athletes Career and Education Programme (PACEP) Committee 殘疾運動員就業及教育計劃委員會		
Chairman 主席	Dr. James Joseph Lam, BBS JP	林國基醫生, BBS JP
Vice Chairman 副主席	Dr. Jim Luk Tze Chung	陸子聰博士
Honorary Treasurer 義務司庫	Mr. Henry Lam Sai Ying	林世英先生
Ex-officio Member (CSTB) 當然委員 (文體旅局)	Mr. Paul Cheng Ching Wan (till Sept 2023)	鄭青雲先生 (至2023年9月)
	Ms. Candy Nip Kai Yan (since Sept 2023)	聶繼恩女士 (自2023年9月)
Ex-officio Member (HKPC) 當然委員 (殘奧會)	Ms. Elaine Wu Siu Ling	胡小玲女士
Member 委員	Dr. David Mong Tak Yeung	蒙德揚博士
	Mr. Philip Tsai Wing Chung, BBS JP	蔡永忠先生, BBS JP
	Mr. Lu King Fung	姚勁楓先生
Representative of Para Athlete 殘疾運動員代表	Mr. Lee Kwok Yin	李國賢先生
	Ms. Ng Chung Hung	吳俊虹女士



HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS 名譽董事、董事局、小組委員會及顧問團

Para Athletes and Friends (PAAF) Committee 殘奧會友委員會		
Chairman 主席	Mr. Benny Cheung Wai Leung, BBS	張偉良先生, BBS
Honorary Treasurer 義務司庫	Mr. Henry Lam Sai Ying	林世英先生
Athlete Member 運動員委員	Mr. Ko Chi Kin	高誌樞先生
	Mr. Alvin Chow Wing Hong	周永康先生
	Ms. Alison Yu Chui Yee, BBS MH	余翠怡女士, BBS MH
	Mr. Daniel Chan Ho Yuen, MH	陳浩源先生, MH
	Ms. Ho Yuen Kei	何宛淇女士
	Ms. Wong Ka Man	黃家汶女士
Member at Large 委員	Dr. Man Chung Wai Man	鍾惠文博士
Ex-Officio member 當然委員	Ms. Elaine Wu Siu Ling	胡小玲女士
Co-opt member 增補委員	Ms. Esther Ma	馬天惠女士

Hong Kong Paralympic Day Organizing Committee 2023 香港殘奧日2023籌備委員會		
Chairman 主席	Mr. Benny Cheung Wai Leung, BBS	張偉良先生, BBS
Vice Chairman 副主席	Ms. Malina Ngai Man Ling, JP	倪文玲女士, JP
	Mrs. Laura Ling Lau Yuet Fun, BBS MH	凌劉月芬女士, BBS MH
Member 委員	Mr. Anson Lai Yee Chuen	賴以尊先生
	Ms. Elaine Wu Siu Ling	胡小玲女士



HONORARY BOARD, BOARD OF DIRECTORS, SUB COMMITTEE AND CONSULTANTS

名譽董事、董事局、小組委員會及顧問團

Consultants

顧問團

Classification Consultants 級別鑑定顧問		
Chief Classification Consultant 首席級別鑑定顧問	Dr. Chung Wai Man, Man	鍾惠文博士
Classification Consultants 級別鑑定顧問	Dr. Chan Wing Nga, Chad	陳穎雅博士
	Dr. Wong Yu Lok, Arnold	黃宇樂博士
	Dr. Kwok Man Leung, Kelvin	郭文亮博士
	Mr. Fung Ying Ki, MH	馮英騏先生, MH

ORGANIZATIONAL CHART 組織架構

CHINA HONG KONG PARALYMPIC COMMITTEE ORGANIZATIONAL CHART 中國香港殘疾人奧委會組織架構圖





**CORPORATE
INVOLVEMENT**
機構事務

CORPORATE INVOLVEMENT

機構事務

Organizational Objectives of the China Hong Kong Paralympic Committee 中國香港殘疾人奧委會機構目標

1. Perform functions of National Paralympic Committee 執行地區奧委會職能
2. Multisport Games and competitions Coordination 統籌出戰大型運動會及海外比賽
3. Promotion of Paralympic Movement 推廣殘奧運精神
4. Professional Knowledge of Para Sports 推廣殘疾運動專業知識
5. Programme for Serving and Retired Athletes 支援退役殘疾運動員
6. Relationship with Local Sports Organisations/National Sports Associations (NSAs) 與本地體育機構及體育總會良好合作

1. Perform functions of National Paralympic Committee 執行地區奧委會職能

To communicate with Culture, Sports and Tourism Bureau, Leisure and Cultural Services Department and Hong Kong Sports Institute

與文化體育及旅遊局、康樂及文化事務署、香港體育學院定期交流

Coordinate funding applications for 6 Para Dance Sports athletes for Hong Kong Paralympian Fund at Hong Kong Government

支援6名輪椅舞蹈運動員申請政府展能精英運動員基金

Coordinate funding applications for 6 Para Dance Sports athletes for Hong Kong Sports Institute Sports Aid Grant for Athletes with Disabilities (SAGD)

統籌殘疾運動員資助事項(輪椅舞蹈) 支援6名輪椅舞蹈運動員申請香港體育學院—殘疾人體育訓練資助

To stay Connected with International Paralympic Committee, Asian Paralympic Committee and other international sports associations

與國際殘奧會、亞洲殘奧會及國際體育組織保持聯繫

Meeting with Mr. Zdenek. Barlok, Chairman of International Blind Sports Federation at IBSA Tenpin Bowling Asian Championship, May 2023, Hong Kong



國際盲人體育協會會長於香港出席IBSA亞洲區視障保齡球選拔賽—2023年5月，香港

Attending International Paralympic Committee General Assembly, September 2023 in Bahrain



出席國際殘疾人奧委會會員大會—2023年9月，巴林

Attending Asian Paralympic Committee Conference and General Assembly, November 2023 in Riyadh, Saudi Arabia

出席亞洲殘疾人奧委會會員大會—2023年11月，沙地阿拉伯利雅德

Attending World Abilitysport General Assembly, December 2023, Nakhon Ratchasima, Thailand

出席World Abilitysport會員大會—2023年12月，泰國呵叻府

CORPORATE INVOLVEMENT

機構事務

2. Multisport Games and competitions Coordination 統籌出戰大型運動會及海外比賽

The 4th Asian Para Games, Hangzhou – October 2023

杭州第4屆亞洲殘疾人運動會－2023年10月，杭州

The Hong Kong Delegation sent 173 members, including 95 athletes competing across 11 sports. Their lineup included boccia, archery, athletics, badminton, lawn bowls, rowing, swimming, table tennis, shooting, wheelchair fencing and wheelchair tennis, in which the delegation secured a total of 47 medals - comprising 8 gold, 15 silver and 24 bronze - ranking 10th among 33 medal-winning countries or regions.

香港代表團派出173人，包括95名運動員參加共11項目賽事，包括硬地滾球、射箭、田徑、羽毛球、草地滾球、賽艇、游泳、乒乓球、射擊、輪椅劍擊及輪椅網球，並於各項賽事中取得8金、15銀、24銅合共47面獎牌，在33個獲獎牌的國家或地區中排第10位。

The 4th Asian Para Games, Hangzhou 杭州第4屆亞洲殘疾人運動會

Medal Table 獎牌表

Sports 運動項目	Gold 金	No. of Medals 獎牌數目			Total 總數
		Silver 銀	Bronze 銅		
1. Archery 射箭	0	0	0		0
2. Athletics 田徑	0	0	2		2
3. Badminton 羽毛球	1	1	2		4
4. Boccia 硬地滾球	1	2	3		6
5. Lawn Bowls 草地滾球	2	3	2		7
6. Rowing 賽艇	0	0	0		0
7. Shooting 射擊	0	0	0		0
8. Swimming 游泳	3	5	3		11
9. Table Tennis 乒乓球	1	2	8		11
10. Wheelchair Fencing 輪椅劍擊	0	2	4		6
11. Wheelchair Tennis 輪椅網球	0	0	0		0
Total 總數	8	15	24		47

Hong Kong China Medalist 中國香港獎牌得主

Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Athletics 田徑	YAM Kwok Fan 任國芬	T36	Women's 100m T36 女子T36級100米	Bronze 銅牌
	WONG King Yeung 黃景陽	T13	Men's 1500m T13 男子T13級1500米	Bronze 銅牌

CORPORATE INVOLVEMENT

機構事務

Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Badminton 羽毛球	CHAN Ho Yuen 陳浩源	WH2	Men's Singles WH2 男子WH2級單打	Bronze 銅牌
	WONG Chun Yim 王鎮炎	SH6	Men's Singles SH6 男子SH6級單打	Bronze 銅牌
	CHU Man Kai 朱文佳	SH6	Men's Singles SH6 男子SH6級單打	Gold 金牌
	CHU Man Kai/WONG Chun Yim 朱文佳／王鎮炎	SH6	Men's Doubles SH6 男子SH6級雙打	Silver 銀牌
Boccia 硬地滾球	YEUNG Hiu Lam 楊曉林	BC2	Women's Individual – BC2 女子BC2級個人賽	Gold 金牌
	CHEUNG Yuen 張沅	BC4	Women's Individual – BC4 女子BC4級個人賽	Bronze 銅牌
	LEUNG Yuk Wing 梁育榮	BC4	Men's Individual – BC4 男子BC4級個人賽	Bronze 銅牌
	KWOK Hoi Ying Karen 郭海瑩	BC2	Men's Individual – BC4 女子BC4級個人賽	Bronze 銅牌
	LEUNG Yuk Wing/CHEUNG Yuen 梁育榮／張沅	BC4	Mixed Pairs – BC4 混合BC4級雙人賽	Silver 銀牌
	HO Yuen Kei/TSE Tak Wah 何宛淇／謝德樺	BC3	Mixed Pairs – BC3 混合BC3級雙人賽	Silver 銀牌



Wu Man Ying 鄒文英



Yeung Hiu Lam 楊曉林

Lawn Bowls 草地滾球	TANG Tsz Long Iron 鄧子朗	B3	Men's Singles B3 男子B3級個人賽	Silver 銀牌
	WU Man Ying 鄒文英	B7	Women's Singles B7 女子B7級個人賽	Gold 金牌
	TANG Shun Yee 鄧順儀	B2	Women's Singles B2 女子B2級個人賽	Silver 銀牌
	CHAN Yuet Lui Rebecca 陳月呂	B6	Women's Singles B6 女子B6級個人賽	Bronze 銅牌
	LI Chi Ming Rockey 李志明	B2	Men's Singles B2 男子B2級個人賽	Bronze 銅牌
	CHAN Ka Man/TANG Tsz Long Iron 陳嘉敏／鄧子朗	B3	Mixed Pairs B3 混合B3級雙人賽	Silver 銀牌
	LI Chi Ming Rockey/TANG Shun Yee 李志明／鄧順儀	B2	Mixed Pairs B2 混合B2級雙人賽	Gold 金牌

CORPORATE INVOLVEMENT

機構事務

Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Swimming 游泳	NG Cheuk yan 吳卓恩	S6	Women's 100m Backstroke – S6 女子S6級100米背泳	Bronze 銅牌
	TANG Wai Lok 鄧韋樂	S14	Men's 200m Freestyle – S14 男子S14級200米自由泳	Gold 金牌
	CHEUNG Tsun Lok 張浚諾	S14	Men's 200m Freestyle – S14 男子S14級200米自由泳	Silver 銀牌
	WONG Hon Yin 黃漢彥	S14	Men's 200m Freestyle – S14 男子S14級200米自由泳	Bronze 銅牌
	CHEUNG Ho Ying/ TANG Wai Lok/ CHEUNG Tsun Lok/ CHAN Yui Lam 張可盈／鄧韋樂 張浚諾／陳睿琳	S14	Mixed 4x100m Freestyle Relay – S14 混合S14級 4×100 自由泳接力賽	Silver 銀牌
	CHAN Yui Lam 陳睿琳	S14	Women's 100m Backstroke – S14 女子S14級100米背泳	Gold 金牌
	CHAN Yui Lam 陳睿琳	SB14	Women's 100m Breaststroke – SB14 女子SB14級 100米蛙泳	Silver 銀牌
	CHAN Yui Lam 陳睿琳	SB14	Women's 100m Butterfly – SB14 女子SB14級100米蝶泳	Gold 金牌
	CHAN Yui Lam 陳睿琳	SM14	Women's 200m IM – SM14 女子SM14級200米個人混合泳	Silver 銀牌
	CHEUNG Ho Ying 張可盈	SM14	Women's 200m IM – SM14 女子SM14級200米個人混合泳	Bronze 銅牌
	TANG Wai Lok 鄧韋樂	SM14	Men's 200m IM – SM14 男子SM14級200米個人混合泳	Silver 銀牌



(left to right) Cheung Tsun Lok, Tang Wai Lok, Wong Hon Yin
左起 張浚諾、鄧韋樂、黃漢彥



Chan Yui Lam 陳睿琳

CORPORATE INVOLVEMENT

機構事務

Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Table Tennis 乒乓球	WONG Chi Yin 王志賢	TT9	Men's Singles TT9 男子TT9級單打	Bronze 銅牌
	PANG Wing Ka 彭穎加	TT6	Women's Singles TT6 女子TT6級單打	Bronze 銅牌
	NG Mui Wui 吳玫薈	TT11	Women's Singles TT11 女子TT11級單打	Bronze 銅牌
	CHIU Kan Shan 焦瑾珊	TT7	Women's Singles TT7 女子TT7級單打	Silver 銀牌
	WONG Ting Ting 王婷廷	TT11	Women's Singles TT11 女子單打TT11級單打	Silver 銀牌
	TONG Chi Ming/CHOY Hing Lam 唐志銘／蔡慶琳	MD14	Men's Doubles MD14 男子MD14 級雙打	Bronze 銅牌
	WONG Chi Yin/HO Ka Sing 王志賢／何嘉盛	MD18	Men's Doubles MD18 男子MD18級雙打	Bronze 銅牌
	FAN Ka Ho/WAN Wai Lok 范嘉豪／溫偉樂	MD22	Men's Doubles MD22 男子MD22級雙打	Bronze 銅牌
	LEUNG Chung Yan/TSOI Ming Fai 梁仲仁／蔡明輝	MD22	Men's Doubles MD22 男子MD22級雙打	Bronze 銅牌
	WONG Ka Man/WONG Pui Kei 黃家汶／黃珮淇	MD22	Women's Doubles WD22 女子MD22級雙打	Bronze 銅牌
	WONG Yue Ching/CHIU Kan Shan 王愉程／焦瑾珊	MD14	Women's Doubles WD14 女子MD14級雙打	Bronze 銅牌
	NG Mui Wui/WONG Ting Ting 吳玫薈／王婷廷	WD22	Women's Doubles WD22 女子WD22級雙打	Gold 金牌



Wong Chi Yin 王志賢



(left to right) Ng Mui Wui, Wong Ting Ting
左起 吳玫薈、王婷廷

CORPORATE INVOLVEMENT

機構事務

Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Wheelchair Fencing 輪椅劍擊	YU Chui Yee 余翠怡	Cat A	Women's Foil Individual Category A 女子花劍個人A級	Bronze 銅牌
	GLASS Sean/ CHAN Wing Kin/ KWONG Yuen Hing 陳曦／陳穎健／ 鄺遠興	/	Men's Sabre Team 男子佩劍團體	Silver 銀牌
	CHUNG Yuen Ping/ FAN Pui Shan/ LAM Ka Man/ YU Chui Yee 鍾婉萍／范珮珊 林嘉雯／余翠怡	/	Women's Foil Team 女子花劍團體	Silver 銀牌
	YU Chui Yee 余翠怡	Cat A	Women's Epee Individual – Category A 女子重劍個人A級	Bronze 銅牌
	FAN Pui Shan/ LAM Ka Man/ TONG Nga Ting/ YU Chui Yee 范珮珊／林嘉雯 湯雅婷／余翠怡	/	Women's Sabre Team 女子佩劍團體	Bronze 銅牌



Yu Chui Yee 余翠怡

CORPORATE INVOLVEMENT

機構事務



Hong Kong, China Delegation at Hangzhou APG Village
中國香港代表團於杭州亞殘運選手村合照



Hangzhou APG March in at Opening Ceremony
杭州亞殘運開幕禮進場



Delegation watched the Hangzhou APG closing ceremony
代表團觀賞杭州亞殘運閉幕禮

2. Multisport Games and competitions Coordination 統籌出戰大型運動會及海外比賽

World Abilitysport Game 2023, Nakhon Ratchasima, Thailand – December 2023

The Hong Kong Delegation sent 75 members, including 45 athletes competing across 8 sports. Their lineup included archery, athletics, badminton, shooting, billiards, swimming, table tennis and wheelchair fencing, in which the delegation secured a total of 32 medals – comprising 6 gold, 10 silver and 16 bronze – ranking 11th among 48 countries and regions.

泰國2023世界展能運動會– 2023年12月泰國呵叻府

香港代表團派出75人，包括45名運動員參加共8項目賽事，包括射箭、田徑、羽毛球、射擊、桌球、游泳、乒乓球和輪椅劍擊，並於各項賽事中取得6金、10銀及16銅合共32面獎牌，在48個國家及地區中排第11位。

CORPORATE INVOLVEMENT 機構事務

2023 World Abilitysport Games 2023 世界展能運動會

Medal Table 獎牌表				
Sports 運動項目	No. of Medals 獎牌數目			
	Gold 金	Silver 銀	Bronze 銅	Total 總數
1. Archery 射箭	0	1	0	1
2. Athletics 田徑	3	2	3	8
3. Badminton 羽毛球	0	0	1	1
4. Shooting 射擊	0	0	0	0
5. Snooker 桌球	0	0	1	1
6. Swimming 游泳	2	5	5	12
7. Table Tennis 乒乓球	1	1	6	8
8. Wheelchair Fencing 輪椅劍擊	0	1	0	1
Total 總數	6	10	16	32

Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Archery 射箭	NGAI Ka Chuen 危家銓	ST	Men's Individual Compound Open 男子複合弓公開組個人賽	Silver 銀牌
Athletics 田徑	BAO Chui You 鮑錐耀	T35	Men's 100m T35/36 男子T35/36級100米	Gold 金牌
		T35	Men's 200m T35/36 男子T35/36級200米	Silver 銀牌
	CHOI Hoi Lam 蔡愷琳	F37	Women's Shot Put F35/37 女子F35/37級鉛球	Silver 銀牌
	CHU Chak Sang 朱澤生	T36	Men's 100m T35/36 男子T35/36級100米	Bronze 銅牌
	YAM Kwok Fan 任國芬	T36	Women's 100m T35/36/37 女子T35/36/37級100米	Gold 金牌
		T36	Women's 200m T35/36/37 女子T35/36/37級200米	Gold 金牌
	YU Chun Lai 余春麗	T36	Women's 100m T35/36/37 女子T35/36/37級100米	Bronze 銅牌
		T36	Women's 200m T35/36/37 女子T35/36/37級200米	Bronze 銅牌
Badminton 羽毛球	WONG Lai Ming 黃麗明	SU5	Women's SU5 Singles 女子SU5級單打	Bronze 銅牌
Snooker 桌球	LAM Kai Ming 林啟明	Group 3	Men's Individuals Open 男子公開組個人賽	Bronze 銅牌

CORPORATE INVOLVEMENT

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Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Swimming 游泳	AU Lok Yi Dorothy 區樂怡	S9	Women's 50m Freestyle – S9 女子S9 級50 米自由泳	Gold 金牌
		S9	Women's 100m Freestyle – S9 女子S9 級100 米自由泳	Silver 銀牌
		S9	Women's 200m Freestyle – S8-10 女子 S8-10 級200 米自由泳	Bronze 銅牌
		SB9	Women's 50m Breaststroke – SB9 女子 SB9 級50 米蛙泳	Silver 銀牌
		SB9	Women's 100m Breaststroke SB9 女子 SB9 級100 米蛙泳	Gold 金牌
		S9	Women's 400m Freestyle – S9 女子S9 級400 米自由泳	Bronze 銅牌
	CHOW Wang Kei 周宏基	S9,10	男子S9, S10 級 100 米蝶泳 Men's 100m Butterfly – S9, S10	Silver 銀牌
		S9,10	男子S9, S10 級 50米背泳 Men's 50m Backstroke-S9,S10	Silver 銀牌
	TAM Man Wai 譚文慧	S10	Women's 100m Freestyle – S10 女子S10 級 100 米自由泳	Bronze 銅牌
		S10	Women's 50m Butterfly – S10 女子 S10 級50 米蝶泳	Silver 銀牌
		S10	Women's 50m Freestyle – S10 女子S10 級 50 米自由泳	Bronze 銅牌
		SB4-9	Women's 50m Breaststroke – SB4-9 女子SB4-9 級 50 米蛙泳	Bronze 銅牌



Ngai Ka Chuen 危家銓



Lam Kai Ming 林啟明



Tam Man Wai 譚文慧

CORPORATE INVOLVEMENT

機構事務

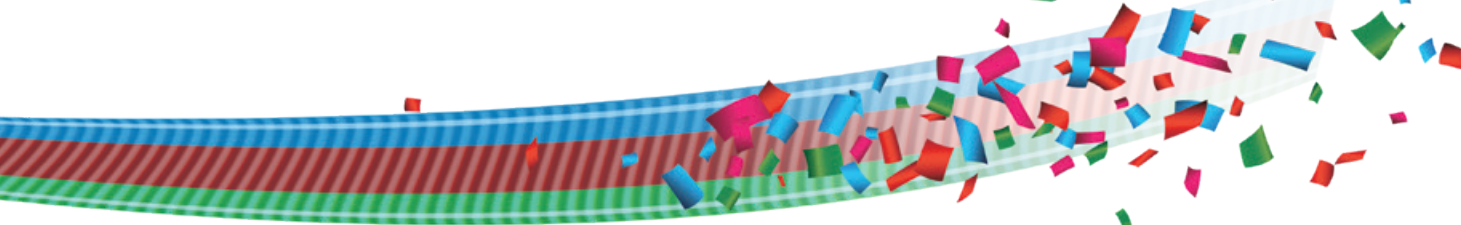
Sports 運動項目	Athlete 運動員	級別 Class	比賽項目 Events	成績 Result
Table Tennis 乒乓球	PANG Wing Ka 彭穎加	TT6	Women's Singles WS6 女子WS6級單打	Silver 銀牌
	TONG Chi Ming 唐志銘	TT7	Men's Singles MS7 男子MS7級單打	Bronze 銅牌
	WONG Yue Ching 王愉程	TT7-8	Women's Singles WS7-8 女子WS7-8級單打	Bronze 銅牌
	WONG Chi Yin 王志賢	TT9	Men's Single MS9 男子MS9級單打	Gold 金牌
	CHOY Hing Lam/ WONG Hiu Chun 蔡慶霖／黃曉俊	MD14	Men's Doubles MD14 男子MD14級雙打	Bronze 銅牌
	TONG Chi Ming/KWAN Chi Him 唐志銘／關智謙	MD14	Men's Doubles MD14 男子MD14級雙打	Bronze 銅牌
	CHENG Chung/YUEN Wing Ki 鄭中／袁泳琪	TT5	Mixed Doubles XD10 混合XD10級雙打	Bronze 銅牌
	CHOI Siu Hung/WONG Pui Yi 蔡兆雄／黃佩儀	TT5	Mixed Doubles XD10 混合XD10級雙打	Bronze 銅牌
Wheelchair Fencing 輪椅劍擊	FAN Pui Shan/ LAM Ka Man/ TONG Nga Ting/ YU Chui Yee 范珮珊／林嘉雯 湯雅婷／余翠怡	/	Women's Foil Team 女子花劍團體賽	Silver 銀牌



(top left to right) Fan Pui Shan, Yu Chui Yee
(bottom left to right) Tong Nga Ting, Lam Ka Man
(左上) 范珮珊、余翠怡
(左下) 湯雅婷、林嘉雯



Opening Ceremony China Hong Kong
Delegation March in
開幕禮中國香港代表團進場



CORPORATE INVOLVEMENT

機構事務

IBSA World Games 2023, Birmingham, UK – August 2023 IBSA世界運動會– 2023年8月，英國伯明翰

The Hong Kong Delegation sent 13 members, including 6 athletes competing in visually impaired tenpin bowling. The delegation secured a total of 7 medals, including 3 silver and 4 bronze.
香港代表團派出13人，包括6名運動員參加視障保齡球項目，並取得3銀及4銅合共7面獎牌。



IBSA World Games 2023 IBSA 世界運動會2023

Medal Table 獎牌表				
Sports 運動項目	Gold 金	No. of Medals 獎牌數目		Total 總數
		Silver 銀	Bronze 銅	
1. Tenpin Bowling 保齡球	0	3	4	7

Sports 運動項目	Athlete 運動員	Class 級別	Events 比賽項目	Result 成績
Tenpin Bowling 保齡球	LAU Hiu Chun 劉曉真	TPB1	Women's Doubles混合 TPB1+TPB2/3級女子雙人賽	Bronze 銅牌
			Women's All Events 女子個人全能賽	Silver 銀牌
	CHAN Tat Chung 陳達聰	TPB2	Mixed Doubles 混合TPB1+TPB2/3級雙人賽	Bronze 銅牌
	MAN Sui Sze 文瑞詩	TPB2	Women's Singles 女子個人賽	Bronze 銅牌
			Mixed Doubles混合 TPB1+TPB2/3級雙人賽	Bronze 銅牌
			Women's All Events 女子個人全能賽	Silver 銀牌
	CHEUNG Hoi Tung 張凱童	TPB3	Men's Singles 男子個人賽	Silver 銀牌
			Men's All Events 男子個人全能賽	Silver 銀牌
	CHU Wing Kum 朱穎琴	TPB3	Women's Doubles混合 TPB1+TPB2/3級女子雙人賽	Bronze 銅牌

CORPORATE INVOLVEMENT

機構事務

3. Promotion of Paralympic Movement 推廣殘奧運精神

Hong Kong Paralympic Day, July 2023

香港殘奧日- 2023年7月

Hong Kong Paralympic Day - the annual Biggest Para sports experience day, offering free public access to over 20 Para sports with live demonstrations and hands-on experiences, complemented by exciting activities like athlete sharing sessions, as well as medal displays from past major multi-sport games exhibition. Drawing more than 2,600 participants, including government officials, sports luminaries and other dignitaries of the community. The event aimed to raise public awareness about Para sports, identify promising athletes and enable the general public, people with disabilities and their families and friends to experience Para sports first-hand and understand the challenges that Para athletes face, thereby embodying the spirit of inclusivity.

香港殘奧日為年度最大型之殘疾運動體驗日，活動免費開放予公眾參與，提供逾20種殘疾運動項目示範及試玩、運動員分享等精彩活動，以及歷屆大型綜合運動會獎牌及殘疾運動展覽。活動當日吸引超過2,600位參加者，政府代表、體育界代表等社會賢達亦參與其中，活動期望喚起社會大眾對殘疾運動的關注，發掘有潛質的運動員；並讓大眾、殘疾人士與其親友能從活動中體驗殘疾運動及殘疾運動員之挑戰，體現共融精神。



Officiating guests photo
主禮嘉賓合照



Para Athletes Sharing session
殘疾運動員分享環節



Para Sports Trial
殘疾運動項目試玩



Officiating guests photo with Hangzhou
Asian Para Games Mascot Fei Fei
主禮嘉賓與杭州亞殘運吉祥物飛飛合照



Opening Wheelchair Dance performance
輪椅舞蹈開幕表演

CORPORATE INVOLVEMENT

機構事務

I'mPOSSIBLE Education Programme

The programme conducted through school-based activities, aims to introduce students to Para sports, Paralympic Games and promote the spirit of inclusion between people with and without disabilities. The activities include:

1. Sharing Sessions with Para Athletes:
Athletes share their personal stories to inspire students to stay positive in the face of adversity, tackle challenges with courage, and embody the Paralympic spirit.
2. Para Sports Experience Workshops:
These workshops provide students with hands-on experiences in various Para sports, allowing them to understand the challenges and joys faced by Para athletes while promoting the value of inclusion.

「I'mPOSSIBLE沒有不可能」殘奧運動教育計劃

計劃透過學校舉辦各項活動，旨在讓學生認識殘疾運動及殘奧會，促進傷健共融精神。計劃活動包括：

1. 殘疾運動員分享會：
透過運動員自身的故事，鼓勵學生面對困境仍保持積極態度，勇於面對困難，宣揚殘奧精神。
2. 殘疾運動體驗工作坊：
為學生提供不同的殘疾運動體驗，讓他們感受殘疾運動員所遇到之挑戰及樂趣，倡導傷健共融之理念。



I'mPOSSIBLE workshop at S.T.F.A.Wu Mien Tuen Primary School
順德聯誼總會伍冕端小學講座



I'mPOSSIBLE workshop at Apichau Kaifong Primary School
Blind Karate trial
鴨脷洲街坊學校
講座 視障空手道教學



I'mPOSSIBLE workshop at Fung Kai Innovative School
鳳溪創新小學講座



I'mPOSSIBLE workshop at S.K.H. St. John's Tsang Shiu Tim Primary School
聖公會聖約翰曾肇添小學講座

CORPORATE INVOLVEMENT

機構事務

Inclusive Para Sports Day

Co-organized by Hong Kong Noah's Ark and the China Hong Kong Paralympic Committee, aimed to encourage students from special schools to experience Para sports through a variety of activities.

The event welcomed approximately 150 participants, including students from special schools and their parents.

Guided by instructors, participants had the opportunity to try several Para sports, including Boccia, Special Olympics tennis, Special Olympics golf, Para rowing, and Para karate, allowing students to enjoy the fun and challenges of Para sports.

傷健合Big運動日

運動日由香港挪亞方舟與中國香港殘疾人奧委會共同舉辦，透過多元化的殘疾運動項目，鼓勵一眾特殊學校學生體驗殘疾運動。

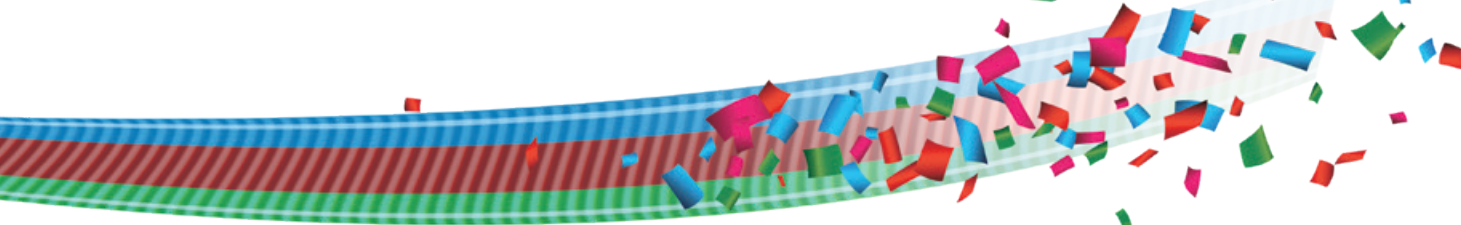
活動邀請了約150位來自特殊學校的學生及家長參與。

由導師帶領參加者分別體驗硬地滾球、特奧小型網球、特奧高爾夫球、室內賽艇及殘疾人空手道，讓學生們體驗殘疾運動的樂趣及挑戰。



Schools Representative photo with So Wa Wai
各學校代表與蘇樺偉合照

Sports Trial (Golf, Boccia, Tennis, Rowing)
運動項目試玩(高爾夫球、硬地滾球、網球、賽艇)



CORPORATE INVOLVEMENT

機構事務

4. Professional Knowledge of Para Sports 推廣殘疾運動專業知識

Foundation Para Coaching Course

The course aims to provide fundamental knowledge of Para sports for aspiring Para sports coaches, covering topics such as the history of Para sports, the role of coaches, level classification knowledge, communication skills and training planning for Para sports. Offered quarterly, the course drew participants from diverse backgrounds, including coaches, instructors, retired athletes, engineers and sports administrators. The course for the year received approximately 700 applications, with nearly 650 admissions, of which 500 candidates completed the course successfully.

First course – May 2023

Venue: Kai Tak Community Hall

Second course – November 2023

Third course – January 2024

Fourth course – March 2024

Venue: Lecture Theatre, Hong Kong Sports Institute

基礎殘疾教練培訓課程

課程旨在讓有志投身殘疾運動教練行業的人士認識殘疾運動活動的基本知識，涵蓋殘疾人運動歷史、教練角色、級別鑒定知識、殘疾運動溝通技巧及訓練規劃等。每年舉辦四次，吸引來自不同領域的參與者，包括教練、教師、退役運動員，工程師及體育行政人員等。本年度課程共收到約700份申請，錄取接近650名學員，最終有500名順利畢業。

第一期－2023年5月

地點：啟德社區會堂

第二期－2023年11月

第三期－2024年1月

第四期－2024年3月

地點：香港體育學院演講廳

Outreach Programme

The programme targets all individuals with disabilities and service users with special needs to strengthen connections between communities and sports organizations, helping community members access sports activities and develop regular exercise habits. It seeks to identify potential Para athletes in the community and encourage their participation in systematic and long-term Para sports training.

Held twice yearly with 20-hour sessions, the programme accommodated around 20 participants each time. Sports activities were tailored to participants' abilities and needs, with training conducted under the supervision of professional coaches.

New Sports Experience Programme: Mölkky – January 2024

Sitting Volleyball Experience Programme – March 2024

殘疾運動外展推廣計劃

計劃的目標群體涵蓋所有類型的殘疾人士及特殊需要服務使用者，促進社區與運動組織之間的聯繫，讓社區成員接觸運動並培養規律運動的習慣。期望能協助發掘社區內的潛在殘疾運動員，並鼓勵他們參與系統化、長期的殘疾人運動訓練。

計劃每年舉辦兩次，共20小時，每次約20位參與者。根據參加者能力和需要，安排適合的運動項目，並在專業教練的指導下進行訓練。

新興運動項目試玩，芬蘭木柱－2024年1月

坐式排球體驗訓練－2024年3月

CORPORATE INVOLVEMENT

機構事務

5. Programme for Serving and Retired Athletes 支援退役殘疾運動員

Para Athletes Career and Education Programme

殘疾運動員就業及教育計劃

Launched on 1 April 2023, the Para Athletes Career and Education Programme supports serving, retiring and retired Para athletes in three aspects including employment, education and life skills. It assists Para athletes in smooth transition into a new chapter after retirement, with a long-term goal of encouraging them to focus fully on their training and competitions without concerns about their future.

殘疾運動員就業及教育計劃於2023年4月1日推出，為現役、將退役或已退役殘疾運動員在就業、教育與生活技能三方面提供支援，協助運動員於運動生涯後順利轉型，長遠讓運動員無後顧之憂，全情投入運動訓練及賽事。

The following 8 workshops were conducted last year to encourage athletes to explore various professions and discover their interests:

去年全年共舉辦8場工作坊，鼓勵運動員接觸不同專業、發掘興趣，包括：

- | | |
|---|-------------------------------------|
| 1. Career Exploration Workshop: Self-Discovery and Exploring 100 Career Possibilities – November 2023 | 1. 職業探索工作坊：認識自我—玩出100個職業可能—2023年11月 |
| 2. Christmas Workshop 2023: Christmas Stained Glass Cookies DIY – December 2023 | 2. 聖誕工作坊2023：聖誕玻璃曲奇DIY—2023年12月 |
| 3. Workshop on Retirement Planning and Adjustment – February 2024 | 3. 退役前準備工作坊—2024年2月 |
| 4. Mobile Photography Workshop – February 2024 | 4. 手機攝影技巧工作坊—2024年2月 |
| 5. Bamboo Weaving Art DIY Workshop: Weaving the Paralympic Dream – March 2024 | 5. 竹編畫DIY工作坊：編出一個夢•支持運動員—2024年3月 |
| 6. Fashion Psychology: Color Matching and Interpersonal Communication – March 2024 | 6. 時尚心理學：穿著色彩與人際溝通—2024年3月 |
| 7. A Glimpse into Sports Event Management – March 2024 | 7. 「我的活動•我來規劃」體育及康樂活動管理工作坊—2024年3月 |
| 8. Volunteer Service: Meal Distribution – March 2024 | 8. 廚藝善心Level Up!慈善派飯由我「BUT」—2024年3月 |



Meal distribution volunteer service
@Dignity Kitchen
慈善派飯@廚尊



Fashion and Communication workshop
穿著與人際溝通工作坊



Retirement Planning workshop
退役前準備工作坊

CORPORATE INVOLVEMENT

機構事務

Retired Para Athletes Transformation Programme (Transformation Programme) 「退役殘疾運動員轉型計劃」(轉型計劃)

As of 31 March 2024, 3 retired athletes have launched their second careers as sports promotion coordinators in schools through Transformation Programme's job matching and career counseling services.

截至2024年3月31日，共3位退役運動員透過轉型計劃的配對及就業諮詢服務，在學校擔任體育推廣主任，開展他們的第二事業。

6. Relationship with Local Sports Organisations/National Sports Associations (NSAs) 與本地體育機構及體育總會良好合作

Briefing on Application for Regional Flag Tool Kit and National Anthem

區旗包及國歌應用簡報會

The Committee held an online briefing session for member representatives and staff to outline the revised "Guidelines on Handling the Playing of the National Anthem and Raising of the Regional Flag for Hong Kong Athletes and Teams Engaging in International Sports Events". Over 30 participants attended the briefing – June 2023

本會為轄下會員代表及工作人員舉行簡報會，說明經修訂的《香港運動員及隊伍參與國際體育賽事期間處理播放國歌和升掛區旗的指引》。簡報會以線上形式舉行，共有超過30名人士參與－2023年6月

Working Conferences of Hong Kong, China Delegation

中國香港代表隊工作會議

The Committee held joint working conferences with multiple sports associations to account for and follow up on preparations for the Asian Para Games – April, June and August 2023

本會與多個體育總會舉行聯合工作會議，交代及跟進亞洲殘疾人運動會的各項準備工作－2023年4、6、及8月

Co-organized Hong Kong, China Tenpin Bowling Congress for IBSA Tenpin Bowling Asian Championship, May 2023, Hong Kong

與中國香港保齡球總會於沙田富豪中心協辦IBSA亞洲區視障保齡球選拔賽－2023年5月

Celebration Dinner for 4th Asian Para Games Hong Kong China Delegation cum Spring Dinner of China Hong Kong Paralympic Committee in January 2024

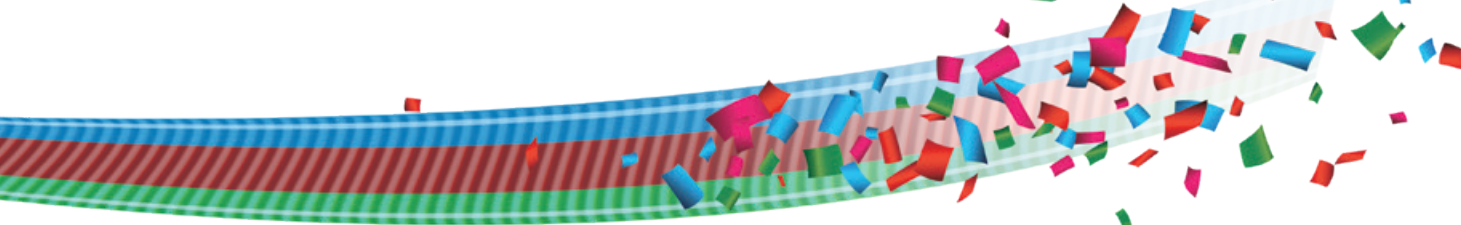
中國香港代表團祝捷晚宴暨中國香港殘疾人奧委會春茗－2024年1月



Sharing from Yeung Hiu Lam and Chan Yui Lam
楊曉林及陳睿琳分享



**SPONSORSHIP &
ACKNOWLEDGEMENT**
贊助及鳴謝



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HKPC Official Partners 殘奧會官方企業伙伴



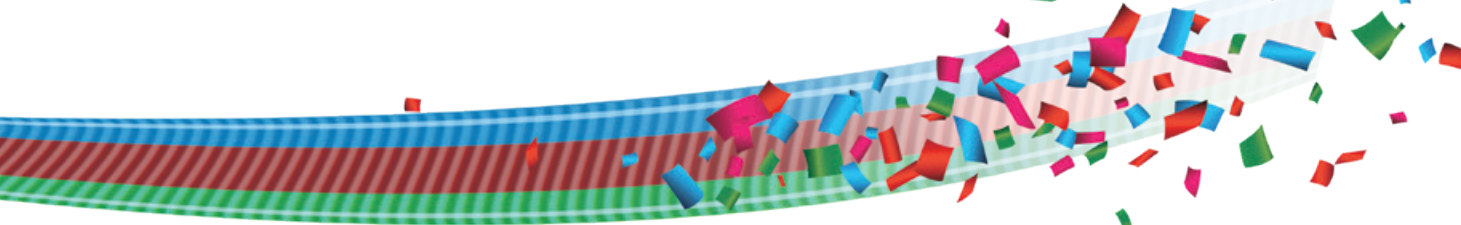
SPONSORSHIP & ACKNOWLEDGEMENT

贊助及鳴謝

OTHER COLLABORATORS

其他支持機構

Name of Organization	機構名稱
Aplichau Kaifong Primary School	鴨脷洲街坊學校
Carmel Leung Sing Tak School	迦密梁省德學校
CCC Kei Shun Special School	中華基督教會基順學校
CCC Mongkok Church Kai Oi School	中華基督教會望覺堂啟愛學校
Choi Jun School	才俊學校
Dignity Kitchen	廚尊
Dignity Mama	孺尊
Friends of Para Sports	殘運之友
Hong Chi Association	匡智會
Hong Chi Lions Morninghill School	匡智獅子會晨崗學校
Hong Chi Morninghill School ,Tsui Lam	匡智翠林晨崗學校
Hong Chi Morninghill School ,Tuen Mun	匡智屯門晨崗學校
Hong Chi Morninghope School, Tuen Mun	匡智屯門晨輝學校
Hong Chi Morninglight School, Tuen Mun	匡智屯門晨曦學校
Hong Chi Pinehill School	匡智松嶺學校
Hong Chi Shiu Pong Morninghope School	匡智紹邦晨輝學校
Hong Chi Winifred Mary Cheung Morninghope School	匡智張玉瓊晨輝學校
Hong Kong Playground Association	香港遊樂場協會
Hong Kong Red Cross	香港紅十字會
Hong Kong Red Cross John F. Kennedy Centre	香港紅十字會甘迺迪中心
Hong Kong Red Cross Margaret Trench School	香港紅十字會瑪嘉烈戴麟趾學校
Hong Kong Red Cross Princess Alexandra School	香港紅十字會雅麗珊郡主學校
Hong Kong Special Schools Council	香港特殊學校議會
Kai Tak Sports Park	啟德體育園
La Salle College	喇沙書院
Mary Rose School	天保民學校
Q.E.S. Old Students' Association Branch Primary School	伊利沙伯中學舊生會小學分校



SPONSORSHIP & ACKNOWLEDGEMENT

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Name of Organization	機構名稱
Rainbow Foundation	
Rotary Club of Hong Kong Island West Hong Chi Morninghope School	香港西區扶輪社匡智晨輝學校
S.K.H. Tin Shui Wai Ling Oi Primary School	聖公會天水圍靈愛小學
SAHK	香港耀能協會
SAHK B M Kotewall Memorial School	香港耀能協會羅怡基紀念學校
SAHK Jockey Club Elaine Field School	香港耀能協會賽馬會田綺玲學校
SAHK Ko Fook lu Memorial School	香港耀能協會高福耀紀念學校
Shatin Public School	沙田公立學校
Shun Hing Group	信興集團
SSNA Lau Pun Cheung School	三水同鄉會劉本章學校
The Hong Kong Society for Rehabilitation	香港復康會
The Jockey Club Hong Chi School	賽馬會匡智學校
The Sports Federation and Olympic Committee of Hong Kong, China	中國香港體育協會暨奧林匹克委員會
Tung Wah College	東華學院

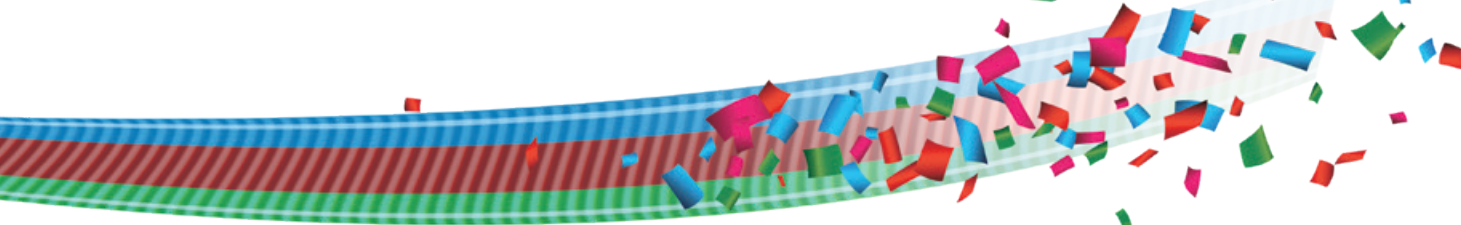
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MEMBERSHIP LIST

會員名單

LIST OF MEMBERSHIP AS AT 31 MARCH 2024	截至2024年3月31日會員名單
Ordinary Member	正式屬會會員
Hong Kong, China Sports Association for Persons with Intellectual Disability	中國香港智障人士體育協會
The Sports Association for the Physically Disabled of Hong Kong, China	中國香港傷殘人士體育協會
Hong Kong, China Rowing Association	中國香港賽艇協會
Hong Kong, China Tennis Association	中國香港網球總會
The Equestrian Federation of Hong Kong China	中國香港馬術總會
Triathlon Association of Hong Kong China	中國香港三項鐵人總會
Associate Member	準會員
China Hong Kong PHAB Martial Art Association	中國香港輪椅武術總會
Hong Kong China Swimming Association	中國香港游泳總會
Curling Sports Federation of Hong Kong China Limited	中國香港冰壺體育總會
Hong Kong, China Tenpin Bowling Congress Limited	中國香港保齡球總會
Hong Kong Federation of Handicapped Youth	香港傷殘青年協會
Hong Kong Phab Snooker Association	香港傷健桌球協會
Hong Kong Wheelchair Dance Sport Association	中國香港輪椅體育舞蹈運動協會
Sailability Hong Kong	Sailability Hong Kong
The Cycling Association of Hong Kong, China Limited	中國香港單車總會
The Judo Association of Hong Kong, China	中國香港柔道總會
The Karatedo Federation of Hong Kong, China Limited	中國香港空手道總會
Volleyball Association of Hong Kong, China Limited	中國香港排球總會



REPORTS AND FINANCIAL STATEMENTS (ENGLISH VERSION ONLY)
財務報告（只提供英文版本）

REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
(ENGLISH VERSION ONLY)

財務報告
截至2024年3月31日止年度
(只提供英文版本)

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED
("The Committee")
中國香港殘疾人奧委會有限公司
(Formerly known as Hong Kong Paralympic Committee Limited
香港殘疾人奧委會有限公司)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED

(“The Committee”) 中國香港殘疾人奧委會有限公司

(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)

REPORT OF THE BOARD MEMBERS

The members of the board submit herewith their annual report together with the audited financial statements for the year ended 31 March 2024.

Principal Place of Activity

China Hong Kong Paralympic Committee Limited (“The Committee”) (Formerly known as Hong Kong Paralympic Committee Limited) is a national sports association incorporated and domiciled in Hong Kong and has its registered office and principal place of activity addresses situate at Unit 1518-1520, Level 15, Tower 1, Grand Central Plaza, Shatin, New Territories, Hong Kong.

Change of Company Name

By passing a special resolution on 17 April 2023, the Committee’s name was changed from “Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司” to “China Hong Kong Paralympic Committee Limited 中國香港殘疾人奧委會有限公司” and approved by the Companies Registry on 28 June 2023.

Status and Principal Activity of the Committee

The 2017 Chief Executive Policy Address mentioned that the Government of Hong Kong Special Administrative Region would help to set up an independent body to coordinate the development of Para sports movement in Hong Kong. Culture, Sports and Tourism Bureau (Formerly known as Home Affairs Bureau) opined that Hong Kong Paralympic Committee & Sports Association for the Physically Disabled would be segregated into two separate organisations with distinct roles and responsibilities. These two separate organisations were named the Committee and the Hong Kong Sports Association for the Physically Disabled (“HKSAPD”).

As a result, the Committee was incorporated under the Hong Kong Companies Ordinance on 8 December 2021, which is a national sports association limited by guarantee and is principally engaged to support the pursuit of sports by people with physical, visual and intellectual impairment in Hong Kong, encouraging motivating and facilitating their participation in sporting activities and events and assisting in the provision of training, facilities and equipment for this purpose.

Business Review

The Committee falls within reporting exemption for the financial year. Accordingly, the Committee is exempted from preparing a business review.

Permitted Indemnity Provision

At no time during the year and up to the date of this report, there was or is any permitted indemnity provision being in force for the benefit of any board members of the Committee (whether made by the Committee or otherwise) or of its associated company (made by the Committee).

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED

(“The Committee”) 中國香港殘疾人奧委會有限公司

(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)

REPORT OF THE BOARD MEMBERS (CONT'D)

Financial Performance

The surplus of the Committee for the year ended 31 March 2024 and the financial position of the Committee as at that date are set out in the financial statements on pages 7 and 8.

Honorary President and Vice-President

The president and vice-president during the year and up to date of this report are:

Dr York Chow Yat Ngok, GBS SBS MBE	(Honorary President)
Mr Michael Lee Tze Hau JP	(Honorary Vice-President)
Mr Lester Garson Huang SBS JP	(Honorary Legal Advisor)

Board Members

The board members during the year and up to date of this report are:

President

Mrs Fung Ma Kit Han, Jenny, BBS, JP

Vice-President

Dr Jim Luk Tze Chung

Dr John Leung Lai Yin

Dr Lam James Joseph, BBS, JP (Resigned on 3 September 2023)

Honorary Treasurer

Mr Lam Sai Ying, Henry

Honorary Secretary

Mr Keith Lui Kar Kei

HKSAPD Representative

Mr Ho Wayman (Appointed on 3 September 2023)

Mr Lai Yee Chuen (Appointed on 3 September 2023)

Mr Ng Chak Lin, Patrick, BBS, MH (Resigned on 3 September 2023)

Hong Kong Sports Association for Persons with Intellectual Disability (“HKSAPID”)

Representative

Ms Ip Hay Wood (Appointed on 3 September 2023)

Mr Morry Pang Cheong Kau (Resigned on 3 September 2023)

Members at Large

Mr Benny Cheung Wai Leung, BBS

Ms Pong Chung Yi Genevieve (Appointed on 3 September 2023)

Dr Gary Mak Yiu Kwong (Resigned on 3 September 2023)

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED

(“The Committee”) 中國香港殘疾人奧委會有限公司

(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)

REPORT OF THE BOARD MEMBERS (CONT'D)

Board Members (cont'd)

In accordance with article 39(3) of the Committee's articles of association, the term of office of the President, the Vice President and the Board Members at Large shall be 4 years and shall retire and, be eligible, offer themselves for re-election provided that they have attended at least two-thirds of the board meetings held during their term of office.

In accordance with article 39(4) to (7) of the Committee's articles of association, the term of office of the Honorary Treasurer, the Honorary Secretary, the HKSAPD Representatives and the HKSAPID Representative shall be 4 years.

In accordance with article 39(8) of the Committee's articles of association, the President, the Vice Presidents and the Board Members at Large shall not serve more than 2 consecutive terms, given that within these 2 consecutive terms, he or she remains in the same position.

At no time during the year was the Committee a party to any arrangement to enable the board members of the Committee to acquire benefits by means of the acquisition of shares in or debentures of anybody corporate.

No contract of significance to which the Committee was a party, and in which a board member of the Committee had a material interests, subsisted at the end of the year or at any time during the year.

Auditors

The auditors, Messrs. W. H. Tse & Company, Chartered Accountants, Certified Public Accountants (Practising), retire and, being eligible, offer themselves for re-appointment.

On Behalf of the Board
Mrs Fung Ma Kit Han, Jenny
President

Hong Kong, 3 December 2024

**INDEPENDENT AUDITOR’S REPORT
TO THE BOARD OF THE
CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED
 (“The Committee”) 中國香港殘疾人奧委會有限公司
(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

Opinion

We have audited the financial statements of China Hong Kong Paralympic Committee Limited 中國香港殘疾人奧委會有限公司 (“The Committee”) (Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司) set out on pages 7 to 26, which comprise the statement of financial position as at 31 March 2024, and the statement of comprehensive income, statement of changes in fund and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Committee as at 31 March 2024, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) 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 (“HKSAs”) 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 Committee 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 board members are responsible for the other information. The other information comprises the information included in the report of the board set out on pages 1 to 3, 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.

INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO THE BOARD OF THE
CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED
(“The Committee”) 中國香港殘疾人奧委會有限公司
(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)
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Responsibilities of board members for the financial statements

The board 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 board 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 board members are responsible for assessing the Committee'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 board members either intend to liquidate the Committee 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 judgement 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.

INDEPENDENT AUDITOR'S REPORT (CONT'D)
TO THE BOARD OF THE
CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED
(“The Committee”) 中國香港殘疾人奧委會有限公司
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Auditor's responsibilities for the audit of the financial statements (cont'd)

- 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 Committee's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board members.
- Conclude on the appropriateness of the board 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 Committee'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 Committee to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board members 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.

W. H. Tse & Company
Chartered Accountants
Certified Public Accountants (Practising)

Hong Kong, 3 December 2024

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**(“The Committee”) 中國香港殘疾人奧委會有限公司****(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)****STATEMENT OF COMPREHENSIVE INCOME****FOR THE YEAR ENDED 31 MARCH 2024**

		Year Ended 31/3/2024	(As Restated) Period from 8/12/2021 (Date of Incorporation) to 31/3/2023
	<u>Notes</u>	<u>HK\$</u>	<u>HK\$</u>
Income			
Subvention from Culture, Sports and Tourism Bureau		13,600,000	9,306,000
Donation and Sponsorship	2	332,925	307,616
Membership Fees		2,300	2,000
Interest Income		7,333	327
		<u>13,942,558</u>	<u>9,615,943</u>
Expenditure			
Expenditure of Programmes and Activities	3	4,118,668	1,480,238
Personnel and Other Expenses	4	8,546,183	6,621,612
		<u>(12,664,851)</u>	<u>(8,101,850)</u>
Surplus before Taxation		1,277,707	1,514,093
Income Tax Expense	5	<u>-</u>	<u>-</u>
Surplus and Total Comprehensive Income for the Year/Period		<u>1,277,707</u>	<u>1,514,093</u>

The notes on pages 11 to 26 form part of these financial statements.

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**(“The Committee”) 中國香港殘疾人奧委會有限公司****(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)****STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2024**

	Notes	2024		(As Restated) 2023	
		HK\$	HK\$	HK\$	HK\$
ASSETS AND LIABILITIES					
Current Assets					
Accounts Receivables	7(a)	3,267,556		325,545	
Deposits and Payments in Advance	7(b)	181,797		17,282	
Cash and Cash Equivalents	8	2,201,224		1,471,761	
		<u>5,650,577</u>		<u>1,814,588</u>	
Current Liabilities					
Accounts and Other Payables	9	2,473,954		244,216	
Receipts in Advance	10	384,823		56,279	
		<u>(2,858,777)</u>		<u>(300,495)</u>	
Net Current Assets			<u>2,791,800</u>		<u>1,514,093</u>
Net Assets			<u>2,791,800</u>		<u>1,514,093</u>
FUND					
General Fund			<u>2,791,800</u>		<u>1,514,093</u>

Approved and authorised for issue by the Board on 3 December 2024

BY

Mrs Fung Ma Kit Han, Jenny President

Mr Lam Sai Ying, Henry, Honorary Treasurer

The notes on pages 11 to 26 form part of these financial statements.

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**(“The Committee”) 中國香港殘疾人奧委會有限公司****(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)****STATEMENT OF CHANGES IN FUND****FOR THE YEAR ENDED 31 MARCH 2024**

	General Fund <u>HK\$</u>	Capital Reserve <u>HK\$</u>	General Fund <u>HK\$</u>
Balance at 8 December 2021 (Date of Incorporation)	-	-	-
Changes in Total Fund and Reserve for the Period:			
Subvention from Culture, Sports and Tourism Bureau	-	9,306,000	9,306,000
(Deficit) and Total Comprehensive (Loss) for the Period	<u>(7,791,907)</u>	<u>-</u>	<u>(7,791,907)</u>
Balance at 31 March 2023 as Previously Stated	(7,791,907)	9,306,000	1,514,093
Prior Year Adjustment (Note)			
Reclassification of Subvention from Culture, Sports and Tourism Bureau as Subvention Income in General Fund	<u>9,306,000</u>	<u>(9,306,000)</u>	<u>-</u>
Balance at 31 March 2023 as Restated and at 1 April 2023	1,514,093	-	1,514,093
Changes in Total Fund and Reserve for the Year:			
Surplus and Total Comprehensive Income for the Year	<u>1,277,707</u>	<u>-</u>	<u>1,277,707</u>
Balance at 31 March 2024	<u><u>2,791,800</u></u>	<u><u>-</u></u>	<u><u>2,791,800</u></u>

Note:

The board members considered that the subvention received from the Culture, Sports and Tourism Bureau (CSTB) should be treated as a kind of income for the Committee because the subvention was intended to support the operations of the Committee, rather than being designated as a capital reserve for future utilisation.

As a result, the subvention from CSTB in the comparative period, which was previously recognised as capital reserve, has been reclassified from capital reserve to subvention income in the statement of comprehensive income to show a better financial picture of the Committee. This treatment will be consistently applied in the future.

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CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED**(“The Committee”) 中國香港殘疾人奧委會有限公司****(Formerly known as Hong Kong Paralympic Committee Limited 香港殘疾人奧委會有限公司)****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2024**

	<u>Note</u>	<u>Year Ended</u> <u>31/3/2024</u> <u>HK\$</u>	(As Restated) Period from 8/12/2021 (Date of Incorporation) to 31/3/2023 <u>HK\$</u>
Operating Activities			
Surplus for the Year/Period		1,277,707	1,514,093
Adjustments for:			
Interest Income		<u>(7,333)</u>	<u>(327)</u>
Operating Surplus before Changes in Working Capital		1,270,374	1,513,766
(Increase) in Accounts Receivables		(2,942,011)	(325,545)
(Increase) in Deposits and Payments in Advance		(164,515)	(17,282)
Increase in Accounts and Other Payables		2,229,738	244,216
Increase in Receipts in Advance		<u>328,544</u>	<u>56,279</u>
Net Cash from Operating Activities		<u>722,130</u>	<u>1,471,434</u>
Investing Activities			
Interest Received		<u>7,333</u>	<u>327</u>
Net Cash from Investing Activities		<u>7,333</u>	<u>327</u>
Net Increase in Cash and Cash Equivalents		729,463	1,471,761
Cash and Cash Equivalents at Beginning of the Year		<u>1,471,761</u>	<u>-</u>
Cash and Cash Equivalents at End of the Year	8	<u><u>2,201,224</u></u>	<u><u>1,471,761</u></u>

Reconciliation of liabilities arising from financing activities

The Committee did not have liabilities arising from financing activities during the year. Accordingly, the reconciliation of liabilities arising from financing activities as required by HKAS 7.44D is not necessary.

The notes on pages 11 to 26 form part of these financial statements.

CHINA HONG KONG PARALYMPIC COMMITTEE LIMITED

(“The Committee”) 中國香港殘疾人奧委會有限公司

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Material Accounting Policies

a) Statement of Compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance. A summary of the material accounting policies adopted by the Committee is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting year of the Committee. The adoption of these new and revised HKFRSs has no material impact on the Committee’s results of operations and financial position.

The Committee has not applied any new standard or interpretation that is not yet effective for the current accounting period (see note 16).

b) Basis of Preparation of the Financial Statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, 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 experiences and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgement about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year or in the year of the revision and future years if the revision affects both current and future years.

These financial statements incorporate the financial position and financial performance of the Committee and a new programme (not a separate legal entity) namely Para Athletes Career and Education Programme (“PACEP”) launched during the reporting period to show a better financial picture of the Committee as a whole.

c) Credit Losses and Impairment of Assets

i) Credit losses on accounts receivables

The Committee recognises a loss allowance for expected credit losses (“ECLs”) on the following items:

- financial assets measured at amortised cost (including cash and cash equivalents and accounts receivables);

1. Material Accounting Policies (cont’d)

c) Credit Losses and Impairment of Assets (cont’d)

i) Credit losses on accounts receivables (cont’d)

Financial assets measured at fair value, including equity securities measured at fair value through profit or loss and equity securities designated at fair value through statement of other comprehensive income (non-recycling), are not subject to the ECL assessment.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured at the present value of all expected cash shortfalls (i.e. the difference between the cash flows due to the Committee in accordance with the contract and the cash flows that the Committee expects to receive).

The expected cash shortfalls are discounted using the following discount rates where the effect of discounting is material:

- fixed-rate financial assets and accounts receivables: effective interest rate determined at initial recognition or an approximation thereof; and
- variable-rate financial assets: current effective interest rate.

The maximum year considered when estimating ECLs is the maximum contractual year over which the Committee is exposed to credit risk.

In measuring ECLs, the Committee takes into account reasonable and supportable information that is available without undue cost or effort. This includes information about past events, current conditions and forecasts of future economic conditions.

ECLs are measured on either of the following bases:

- 12-month ECLs: these are losses that are expected to result from possible default events within the 12 months after the reporting date; and
- lifetime ECLs: these are losses that are expected to result from all possible default events over the expected lives of the items to which the ECL model applies.

Loss allowances for accounts receivables are always measured at an amount equal to lifetime ECLs. ECLs on these financial assets are estimated using a provision matrix based on the Committee’s historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

For all other financial instruments (including loan commitments issued), the Committee recognises a loss allowance equal to 12-month ECLs unless there has been a significant increase in credit risk of the financial instrument since initial recognition, in which case the loss allowance is measured at an amount equal to lifetime ECLs.

1. Material Accounting Policies (cont’d)

c) Credit Losses and Impairment of Assets (cont’d)

i) Credit losses on accounts receivables (cont’d)

Significant increases in credit risk

In assessing whether the credit risk of a financial instrument (including a loan commitment) has increased significantly since initial recognition, the Committee compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this reassessment, the Committee considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Committee in full, without recourse by the Committee to actions such as realising security (if any is held); or (ii) the financial asset is 90 days past due. The Committee considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly since initial recognition:

- failure to make payments of principal or interest on their contractually due dates;
- an actual or expected significant deterioration in a financial instrument’s external or internal credit rating (if available);
- an actual or expected significant deterioration in the operating results of the debtor; and
- existing or forecast changes in the technological, market, economic or legal environment that have a significant adverse effect on the debtor’s ability to meet its obligation to the Committee.

In assessing whether there has been a significant increase in credit risk since initial recognition of a loan commitment, the Committee considers changes in the risk of default occurring on the loan to which the loan commitment relates.

Depending on the nature of the financial instruments, the assessment of a significant increase in credit risk is performed on either an individual basis or a collective basis. When the assessment is performed on a collective basis, the financial instruments are grouped based on shared credit risk characteristics, such as past due status and credit risk ratings.

ECLs are remeasured at each reporting date to reflect changes in the financial instrument’s credit risk since initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in the statement of comprehensive income. The Committee recognises an impairment gain or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account, except for investments in debt securities that are measured at FVOCI (recycling), for which the loss allowance is recognised in other comprehensive income and accumulated in the fair value reserve (recycling).

1. Material Accounting Policies (cont’d)

c) Credit Losses and Impairment of Assets (cont’d)

i) Credit losses on accounts receivables (cont’d)

Basis of calculation of interest income

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit-impaired, in which case interest income is calculated based on the amortised cost (i.e. the gross carrying amount less loss allowance) of the financial asset.

At each reporting date, the Committee assesses whether a financial asset is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable events:

- significant financial difficulties of the debtor;
- a breach of contract, such as a default or past due event;
- it becoming probable that the borrower will enter into bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; or
- the disappearance of an active market for a security because of financial difficulties of the issuer.

Write-off policy

The gross carrying amount of a financial asset, lease receivable or contract asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Committee determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in the statement of comprehensive income in the year in which the recovery occurs.

ii) Impairment of other assets

Internal and external sources of information are reviewed at the end of each reporting year to identify indications that property, plant and equipment may be impaired or, an impairment loss previously recognised no longer exists or may have decreased. If any such indication exists, the asset’s recoverable amount is estimated.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Material Accounting Policies (cont'd)

c) Credit Losses and Impairment of Assets (cont'd)

ii) Impairment of other assets (cont'd)

- Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present values using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

- Recognition of impairment losses

An impairment loss is recognised in the statement of comprehensive income if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of the other assets in the unit (or group of units) on a pro-rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

- Reversals of impairment losses

In respect of assets other than goodwill, an impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. An impairment loss in respect of goodwill is not reversed.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the statement of comprehensive income in the year in which the reversals are recognised.

d) Accounts Receivables

Accounts receivables are initially recognised at fair value and thereafter stated at amortised cost less allowance for impairment of doubtful debts, except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for credit losses.

e) Accounts and Other Payables

Accounts and other payables are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Material Accounting Policies (cont'd)

f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

g) Recognition and Derecognition of Financial Instruments

Financial assets and financial liabilities are recognised in the statement of financial position when the Committee becomes a party to the contractual provisions of the instruments.

h) Employee Benefits

i) Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

ii) Contributions to Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are recognised as an expense in the statement of comprehensive income as incurred.

i) Provisions and Contingent Liabilities

Provisions are recognised for other liabilities of uncertain timing or amount when the Committee has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Material Accounting Policies (cont'd)

j) Leases

At the lease commencement date, the Committee recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets which, for the Committee are primarily laptops and office furniture. Both the asset and the liability are initially measured on a present value basis. Right-of-use assets are recognised under property, plant and equipment and are measured at cost less any accumulated depreciation and impairment losses and adjusted for any remeasurement of the lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful life of the assets and the lease term. Lease liabilities are initially measured at the present value of unpaid lease payments and subsequently adjusted by the effect of the interest on and the settlement of the lease liabilities, and the re-measurement arising from any reassessment of the lease liabilities or lease modifications.

k) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Committee and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in the statement of comprehensive income as follows:

- i) Donation and sponsorship income are recognised at a point in time on completion of services or when the amount is received and which no performance obligation is related to the donation received.
- ii) Government grants are recognised in the statement of financial position initially when there is reasonable assurance that they will be received and that the Committee will comply with the conditions attaching to them. Grants that compensate the Committee for expenses incurred are recognised as revenue in the statement of comprehensive income on a systematic basis in the same years in which the expenses are incurred.
- iii) Membership fee income is recognised when no significant uncertainty as to its collectability exists.
- iv) Interest income is recognised as it accrues using the effective interest method.

l) Translation of Foreign Currencies

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies and non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated at the foreign exchange rates ruling at the reporting date. Exchange gains and losses are recognised in the statement of comprehensive income.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

2. Donation and Sponsorship

	Year Ended 31/3/2024 HK\$	Period from 8/12/2021 (Date of Incorporation) to 31/3/2023 HK\$
International Paralympic Committee - CITI Partnership Sponsorship 2022	-	157,616
CITI partnership sponsorship 2023	156,250	-
Kai Tak Sports Park Limited	150,000	150,000
Others	26,675	-
	<u>332,925</u>	<u>307,616</u>

3. Expenditure of Programmes and Activities

	Year Ended 31/3/2024 HK\$	Period from 8/12/2021 (Date of Incorporation) to 31/3/2023 HK\$
Committee		
Official Meetings / Sessions	4,997	1,015
Outreach Programme	123,287	-
Promotion of Paralympic Movement to Stakeholders	448,248	45,677
Publicity Campaigns of Paralympic Movement to Public	499,898	81,371
Major Local Events	1,089,999	794,571
Paralympic Movement Promotion in Social Media	156,348	3,000
Visit / Meeting with Local National Sports Associations	33	2,058
Participation of Overseas and Local Conference / Meetings / Trainings / Workshop	273,234	99,169
Para Sports Coaching Courses	116,128	73,377
Coaching Course Curriculum Development with Tertiary Education Institution	120,000	380,000
	<u>2,832,172</u>	<u>1,480,238</u>
Para Athletes Career and Education Programme (“PACEP”)		
Career (General)	27,150	-
Career (Retired Para Athletes Transformation Programme)	943,008	-
Life Skills Training (General)	53,324	-
Non-Regular Projects	155,964	-
Promotion	107,050	-
	<u>1,286,496</u>	<u>-</u>
Total	<u>4,118,668</u>	<u>1,480,238</u>

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NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****4. Personnel and Other Expenses**

	<u>Year Ended 31/3/2024</u>			Period from 8/12/2021 (Date of Incorporation) to 31/3/2023
	<u>Committee</u> <u>HK\$</u>	<u>PACEP</u> <u>HK\$</u>	<u>Total</u> <u>HK\$</u>	<u>HK\$</u>
Auditor's Remuneration	10,000	10,000	20,000	14,000
Employee Benefit Expenses				
- Salaries and Allowance	5,051,513	985,399	6,036,912	4,569,181
- Contribution to Mandatory Provident Fund	164,657	34,655	199,312	160,561
Insurance	94,257	-	94,257	71,379
IT Support	186,794	-	186,794	84,073
Office Expenses	395,154	1,934	397,088	271,550
Office Setup Expenses	-	-	-	425,349
Office Rent and Related Expenses	1,115,305	62,699	1,178,004	1,025,519
One-off Decoration	-	203,715	203,715	-
Other Expenses	230,101	-	230,101	-
	<u>7,247,781</u>	<u>1,298,402</u>	<u>8,546,183</u>	<u>6,621,612</u>

5. Taxation

- a) No provision for taxation has been made in these financial statements as the Committee has no assessable income for the year (2023: Nil).
- b) Subsequent to the reporting date and on 11 June 2024, the Committee has obtained the tax exemption status under Section 88 of the Inland Revenue Ordinance.

6. Board Members' Emoluments

Board members' emoluments disclosed pursuant to Section 383 of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follows:

	<u>Year Ended</u> <u>31/3/2024</u> <u>HK\$</u>	Period from 8/12/2021 (Date of Incorporation) to 31/3/2023 <u>HK\$</u>
Board Members' Fees	-	-
Salaries, Allowances and Benefits in Kind	-	-
Discretionary Bonuses	-	-
Retirement Scheme Contributions	-	-

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NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****7. a) Accounts Receivables - Committee**

All the accounts receivables are expected to be recovered or recognised as an expense within one year.

At 31 March 2024, none of the Committee’s accounts receivables were individually or collectively determined to be impaired. The Committee does not hold any collateral over these balances.

b) Deposits and Payments in Advance

	<u>Committee</u>	<u>2024</u>	<u>Total</u>	<u>2023</u>
	<u>HK\$</u>	<u>PACEP</u>	<u>HK\$</u>	<u>HK\$</u>
		<u>HK\$</u>		
Payment in Advance	11,867	10,200	22,067	8,225
Deposits	56,761	-	56,761	200
Cash Advance	102,969	-	102,969	8,857
	<u>171,597</u>	<u>10,200</u>	<u>181,797</u>	<u>17,282</u>

8. Cash and Cash Equivalents

	<u>Committee</u>	<u>2024</u>	<u>Total</u>	<u>2023</u>
	<u>HK\$</u>	<u>PACEP</u>	<u>HK\$</u>	<u>HK\$</u>
		<u>HK\$</u>		
Cash at Bank and in Hand	<u>778,857</u>	<u>1,422,367</u>	<u>2,201,224</u>	<u>1,471,761</u>
Cash and Cash Equivalents as shown in the Statement of Financial Position and Cash Flows	<u>778,857</u>	<u>1,422,367</u>	<u>2,201,224</u>	<u>1,471,761</u>

9. Accounts and Other Payables

All the accounts and other payables are expected to be settled within one year.

10. Receipts in Advance

	<u>2024</u>	<u>2023</u>
	<u>HK\$</u>	<u>HK\$</u>
World Abilitysports Games 2023 Prepayment from HKSAPID	300,000	-
IBSA Tenpin Bowling Asian	3,228	-
Membership Fee	-	300
Grant from International Paralympic Committee	81,595	55,979
	<u>384,823</u>	<u>56,279</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

12. Capital Management

The objectives of the Committee’s capital management are to safeguard its ability to continue as a going concern for its development and promotion of paralympic sports objectives. The Committee manages its cumulated funds available and makes adjustments to these funds in light of changes in economic conditions and business strategies. To manage the funds, the Committee may adjust the use of its reserve or raise fund and repay debts.

13. Financial Risk Management and Fair Values of Financial Instruments

Exposure to financial risks arises in the normal course of the Committee’s activities. These risks and the financial risk management policies and practices used by the Committee to manage these risks are described below.

a) ***Credit risk***

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Committee. The Committee’s credit risk is primarily attributable to cash and cash equivalents and accounts receivables. Management has a credit policy in place and the exposures to these credit risks are monitored on an ongoing basis.

The Committee’s bank deposits and cash and cash equivalents are placed with major financial institutions. The credit risk on such liquid funds is limited because the counterparties are authorised financial institutions regulated under Hong Kong Banking Ordinance.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position after deducting any impairment allowance. The Committee does not provide any guarantees which would expose the Committee to credit risk.

b) ***Liquidity risk***

Liquidity risk is the risk that the Committee will not be able to meet its financial obligations as they fall due. The Committee’s policy is to regularly monitor its current and expected liability requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

The earliest settlement dates of the Committee’s financial liabilities at the reporting date are all within one year or on demand and the contractual amounts of the financial liabilities are all equal to their carrying amounts.

c) ***Interest Rate Risk***

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Committee has no significant interest-bearing assets, as such its income and operating cash flows are substantially independent of changes in market interest rates.

The board members are of the opinion that the Committee’s sensitivity to the change in interest rate is low.

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Currency risk refers to the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Apart from certain deposits with banks and cash equivalents which are mainly denominated in EUR and USD, the Committee has no significant exposure to foreign currency risk as the Committee's transactions are mainly denominated in Hong Kong Dollars. As the Hong Kong Dollars is pegged to the USD, the Committee considers the risk of movements in exchange rates between the Hong Kong Dollars and the USD to be insignificant. The Committee ensures that the exposure for other currencies is kept at an acceptable level.

i) Exposure to currency risk

The following table details the Committee's exposure at the reporting date to currency risk arising from recognised assets denominated in a currency other than the Committee's functional currency of Hong Kong Dollars. For presentation purposes, the amounts of the exposure are expressed in Hong Kong Dollars.

	2024	
	USD	EUR
Cash and Cash equivalents	<u>96,871</u>	<u>104,707</u>
Net exposure to currency risk	<u><u>96,871</u></u>	<u><u>104,707</u></u>
	2023	
	USD	EUR
Cash and Cash equivalents	<u>157,748</u>	<u>39,950</u>
Net exposure to currency risk	<u><u>157,748</u></u>	<u><u>39,950</u></u>

ii) Sensitivity analysis

The following table indicates the instantaneous change on the Committee's surplus and general fund that would arise if foreign exchange rates to which the Committee has significant exposure at the reporting date had changed at that date, assuming all other risk variables remained constant. In this respect, it is assumed that the pegged rate between the HK\$ and the USD would be materially unaffected by any changes in movement in value of the USD against other currencies.

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NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2024****13. Financial Risk Management and Fair Values of Financial Instruments (cont'd)****d) Currency risk (cont'd)**

	<u>2024</u>		<u>2023</u>	
	Increase/ (Decrease) in foreign exchange rates	Effect on surplus and general fund	Increase/ (Decrease) in foreign exchange rates	Effect on surplus and general fund
USD	5%	4,844	5%	7,887
	(5%)	(4,844)	(5%)	(7,887)
EUR	5%	5,235	5%	1,998
	(5%)	(5,235)	(5%)	(1,998)

The sensitivity analysis assumes that the change in foreign exchange rates had been applied to re-measure those financial instruments which expose the Committee to foreign currency risk at the reporting date.

e) Fair values of financial instruments

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2024 and 2023 due to the short-term maturities of these assets and liabilities.

14. Lease Commitment

At the reporting date, the Committee had minimum lease commitments under an operating lease in respect of its rented premises which falls due as follows:-

	<u>2024</u> <u>HK\$</u>	<u>2023</u> <u>HK\$</u>
Within one year	821,128	895,776
Within two to five years, inclusive	-	821,128
	<u>821,128</u>	<u>1,716,904</u>

15. Limitation of Liability

Under the provisions of the Committee's articles of association, every member of the Committee shall, in the event of winding up, be responsible for the debts and liabilities of the Committee to the extent of HK\$100 per member.

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	2024		(As Restated) 2023	
	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>	<u>HK\$</u>
ASSETS AND LIABILITIES				
Current Assets				
Accounts Receivables	3,267,556		325,545	
Amount due from PACEP	713,785		-	
Deposits and Payments in Advance	171,597		17,282	
Cash and Cash Equivalents	<u>778,857</u>		<u>1,471,761</u>	
	<u>4,931,795</u>		<u>1,814,588</u>	
Current Liabilities				
Accounts and Other Payables	2,132,449		244,216	
Receipts in Advance	<u>384,823</u>		<u>56,279</u>	
	<u>(2,517,272)</u>		<u>(300,495)</u>	
Net Current Assets		<u>2,414,523</u>		<u>1,514,093</u>
Net Assets		<u><u>2,414,523</u></u>		<u><u>1,514,093</u></u>
FUND				
General Fund		<u><u>2,414,523</u></u>		<u><u>1,514,093</u></u>

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	Year Ended 31/3/2024 HK\$	(As Restated) Period from 8/12/2021 (Date of Incorporation) to 31/3/2023 HK\$
Income		
Subvention from Culture, Sports and Tourism Bureau	10,600,000	9,306,000
Donation and Sponsorship	332,925	307,616
Membership Fees	2,300	2,000
Administration free recovered from PACEP	42,000	-
Interest Income	3,158	327
	<u>10,980,383</u>	<u>9,615,943</u>
Expenditure		
Expenditure of Programmes and Activities	2,832,172	1,480,238
Personnel and Other Expenses	7,247,781	6,621,612
	<u>(10,079,953)</u>	<u>(8,101,850)</u>
Surplus before Taxation	900,430	1,514,093
Income Tax Expense	-	-
Surplus and Total Comprehensive Income for the Year/Period	<u>900,430</u>	<u>1,514,093</u>

Statement of Changes in Fund

	General Fund HK\$	Capital Reserve HK\$	Total HK\$
Balance at 8 December 2021 (Date of Incorporation)	-	-	-
Changes in Total Fund and Reserve for the Period:			
Subvention from Culture, Sports and Tourism Bureau	-	9,306,000	9,306,000
(Deficit) and Total Comprehensive (Loss) for the Period	<u>(7,791,907)</u>	<u>-</u>	<u>(7,791,907)</u>
Balance at 31 March 2023 as Previously Reported	(7,791,907)	9,306,000	1,514,093
Prior Year’s Adjustment			
Reclassification of Subvention from Culture, Sports and Tourism Bureau as Subvention Income in General Fund	<u>9,306,000</u>	<u>(9,306,000)</u>	<u>-</u>
Balance at 31 March 2023 as Restated and at 1 April 2023	1,514,093	-	1,514,093
Changes in Total Fund and Reserve for the Year:			
Surplus and Total Comprehensive Income for the Year	<u>900,430</u>	<u>-</u>	<u>900,430</u>
Balance at 31 March 2024	<u>2,414,523</u>	<u>-</u>	<u>2,414,523</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

17. Possible Impact of Amendments, New Standards and Interpretations Issued but Not Yet Effective for the Year Ended 31 March 2024

Up to the date of issue of these financial statements, the HKICPA has issued a number of new or amended standard, which are not yet effective for the year ended 31 March 2024 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the Committee.

	Effective for accounting periods beginning on or after
Amendments to HKAS 1, <i>Presentation of financial statements: Classification of liabilities as current or non-current</i> (“2020 amendments”)	1 January 2024
Amendments to HKAS 1, <i>Presentation of financial statements: Non-current liabilities with covenants</i> (“2022 amendments”)	1 January 2024
Amendments to HKFRS 16, <i>Leases: Lease liability in a sale and leaseback</i>	1 January 2024
Amendments to HKAS 7, <i>Statement of cash flows and HKFRS 7, Financial Instruments: Disclosures: Supplier finance arrangements</i>	1 January 2024
Amendments to HKAS 21, <i>The effects of changes in foreign exchange rates: Lack of exchangeability</i>	1 January 2025

The Committee is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements except for the following:

Amendments to HKAS 1, Presentation of financial statements (2020 and 2022 amendments)

The 2020 and 2022 amendments impact the classification of a liability as current or non-current, and are to be applied retrospectively as a package.

The 2020 amendments primarily clarify the classification of a liability that can be settled in its own equity instruments. If the terms of a liability could, at the option of the counterparty, result in its settlement by the transfer of the entity’s own equity instruments and that conversion option is accounted for as an equity instrument, these terms do not affect the classification of the liability as current or non-current. Otherwise, the transfer of equity instruments would constitute settlement of the liability and impact classification.

The 2022 amendments specify that conditions with which an entity must comply after the reporting date do not affect the classification of a liability as current or non-current. However, the entity is required to disclose information about non-current liabilities subject to such conditions.

18. Comparative Figures

Certain comparative figures have been reclassified to conform with current years’ presentation.



中國香港殘疾人奧委會
CHINA HONG KONG
PARALYMPIC COMMITTEE



周年報告 2023-2024 ANNUAL REPORT

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