



Watchdog

監護者
Early Education Centre
早期教育中心

2019-2020

Annual Report 年報



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Mission and Objectives

使命及宗旨



Mission

Watchdog aims to provide intensive and well-rounded early intervention and therapy services for pre-school children with special educational needs, helping them to achieve their full potential at the earliest possible age.

使命

「監護者」旨在為有特殊教育需要的學前兒童提供深入而全面的早期教育與治療服務，盡早幫助他們充分發揮潛能。

Objectives

- ♥ To provide individual and group educational and therapeutic programmes to pre-school children with special educational needs, helping them to achieve well-rounded development in speech and language, physical, intellectual and social aspects and preparing them for entry into a regular school system.
- ♥ To offer support services for parents and caregivers, ensuring children can receive appropriate home-based training and care.
- ♥ To increase public awareness on the importance of early education for children with special educational needs.

目標

- ♥ 透過個別及小組的教育及治療課程，啓導有特殊教育需要的學前兒童在體能、語言、智能及社交方面達到均衡的發展，以協助他們做好準備，融入一般主流學校。
- ♥ 為家長及照顧員提供支援服務，確保兒童在成長過程中得到適切的家中訓練及關顧。
- ♥ 加強公眾關注早期教育對特殊教育需要的兒童的重要性。



Scope of Services

服務簡介



Founded in 1983, **Watchdog** provides early intervention services to English and Cantonese speaking children with special educational needs from newborn to six. With the generous donation and support from the community, we are able to provide additional programmes and trainings against the standard requirements of an Early Education Centre to meet the needs of children with a wide spectrum of learning difficulties of varying degrees. Our services include:

- ♥ Baby Groups
- ♥ Pre-school Classes
- ♥ Psycho-educational Assessment
- ♥ Individual and Group Special Needs Education Programmes
- ♥ Therapeutic Services:
 - Speech Therapy
 - Occupational Therapy
 - Physiotherapy
 - Yoga Therapy

「監護者」成立於 1983 年，專門為母語為英語及廣東話，有特殊教育需要的初生至六歲兒童，提供早期介入服務。憑藉社會各界的捐款及支持，中心得以為不同學習障礙及程度的兒童提供較一般早期教育中心為多的額外課程及訓練。我們的服務包括：

- ♥ 嬰兒班
- ♥ 學前班
- ♥ 心理發展評估
- ♥ 個別及小組特殊教育課程
- ♥ 治療服務：
 - 言語治療
 - 職業治療
 - 物理治療
 - 音樂治療
 - 瑜珈治療



Report from Executive Director

總監報告

Many people are curious as to how we acquired our name “Watchdog” and as a matter of fact, the name has been made a joke of sometimes. We even had a caller wanting to donate towels to us to take care of puppies. Let me share with you the history and moments of how we acquired our name.

Watchdog was set up by a few expatriate parents living in Hong Kong who had special needs children. Initially it was simply a parent’s mutual support group sharing special needs information. Subsequently a small magazine called “Watchdog” was produced in 1980. The name was chosen because children with learning difficulties in Hong Kong need a guardian protector to watch over them. This small magazine became widely circulated and aroused some attention in the city, becoming the prototype of what we are today. After some time, upon receiving generous sponsorship from various enthusiastic groups, Watchdog was officially put into service in February 1983, providing early intervention training for English and Cantonese speaking children with special needs in Hong Kong.

Watchdog has always been supported by numerous parents from day one until now. For example, one of our former parents, Leslie, contributed her knowledge in organising Caregiver Workshops for us and also helped brainstorm and facilitate our “Run with Watchdog” project. This project aims to encourage parents to outreach the Watchdog spirit to different communities, inviting and encouraging more people to be aware of the concerns of SEN children. It also serves as a platform for parents to appreciate, inspire and stand alongside each other. I know many parents personally that met at Watchdog and continue to maintain a strong friendship even after their children have been discharged from our school. This heartens us, as this kind of support and understanding between parents is so crucial on the long road of raising a special needs child.

Therefore, we were excited to kick off the “Run with Watchdog” project in October 2019. The project’s first activity was in collaboration with its founder Leslie, whose family gave it their full support. Leslie’s daughter, our ex-student, Teri, has severe global developmental delay with only a two-year-old mental capacity. In the year of Teri’s 23rd birthday, Teri’s sister Dana decided to run a charity marathon in Boston, USA, in honour of Teri. All monies raised in this fundraising initiative was donated to Watchdog. Running her first half marathon, Dana not only showed respect to her sister but also marked how their family perseveres and supports Teri. Leslie’s family continues to demonstrate their full commitment to accomplish the “Run with Watchdog” spirit alongside children with learning difficulties. They even organized a fun day with our Watchdog parents on 16th November, 2019, with games and a casual social gathering which everyone thoroughly enjoyed.

“Run with Watchdog” is a long term project. We intend to instil in our parents and outside communities to join hands and encourage each other to overcome the many difficulties faced by special needs children, in the short or long term, whatever it takes.

Stella Wong



Executive Director



好多人會好奇「監護者 Watchdog」名字的由來，有時候甚至會引來笑話。試過有人致電說要捐贈毛巾予我們照顧狗隻。就讓我趁此機會，說說歷史，談談「監護者」的點滴過去。

「監護者」由一班外籍家長成立，他們都有特殊教育需要的孩子。最初純粹是家長彼此之間的支援，分享一些特殊教育的資訊，在 1980 年更辦了一份名為《Watchdog》的小雜誌，取名的由來是寄望每一位香港有學習障礙的孩童要受到保護、有監護者去守望。數頁的小小雜誌，引來熱烈的迴響，也成就了今天「監護者」的雛型，及後得到熱心團體的贊助，讓「監護者」終於在 1983 年 2 月正式投入服務，開始為本港有特殊教育需要說英語及廣東話的孩子提供早期介入的訓練及服務。

由成立到現在，「監護者」背後總有一班默默支持的家長。例如舊家長 Leslie，她不但貢獻自己所長為我們舉辦「照顧者工作坊」，更積極協助我們構思及推動「Run with Watchdog」計劃。「Run with Watchdog」旨在透過不同類型的項目去凝聚「監護者」家長，鼓勵家長結連不同的群體延展「監護者」的精神，讓更多人持續地關注特殊教育需要的孩子。這也是一個讓家長彼此鼓勵的平台，好讓大家互相啟發及結伴同行。在我認識的不少家長之中，他們在「監護者」彼此認識，並且建立了深厚的友誼，即使在孩子畢業或因為其他原因離校之後，他們依然保持



聯繫。我們感到非常欣慰！因為在養育特殊孩子這條漫長的道路上，家長十分需要同路人的諒解及支援。

所以我們十分高興「Run with Watchdog」能在 2019 年 10 月啟動，而首個活動便是由舊家長 Leslie 一家攜手策劃。Leslie 的小女兒，即我們的舊生 Teri 患有嚴重的發展遲緩，只有兩歲小孩的智商。她的姊妹 Dana 在 Teri 踏入 23 歲的這年，為她在美國波士頓跑了一場慈善馬拉松，善款悉數捐予「監護者」。第一次完成半馬拉松的 Dana，既為了向 Teri 致敬，也藉長跑標誌家人多年與妹妹堅毅同行的鬥志。他們一家人切實地體現了「Run with Watchdog」的精神—持續地與學習障礙的孩童同行。他們的親朋友好更於 11 月 16 日與「監護者」的家長玩玩遊戲、談天說地，歡樂地共渡了大半天。



「Run with Watchdog」將會是一個長久的計劃，不管路遠路近，步伐快慢，冀盼能夠透過各位家長結連不同的群體，彼此互相激勵，在學習障礙的孩童的成長路上，一同跨越重重困難。

汪慧梅

汪慧梅

總監

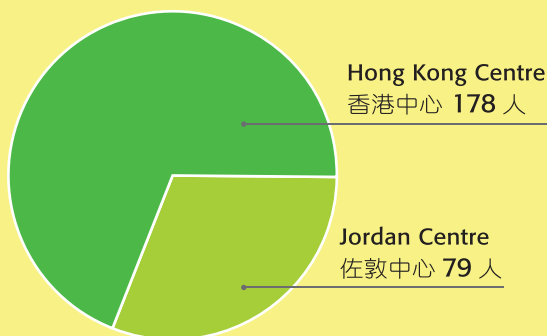
Statistics of Services

服務統計



Children Attending Regular Weekday Programme:

就讀平日常規課程兒童人數：**257** 名



Number of Children Attending "School Success for All Children" On-Site Pre-school Rehabilitation Services

就讀到校學前服務「樂共融」計劃的兒童人數：**73**

No. of OPRS Participating Kindergartens/Child Care Centre

伙伴幼稚園 / 幼兒中心：**26**

Number of Children Attending Private Therapy Programme:

就讀自費治療課程的兒童人數：**250**

The Private Therapy Programme serves children who are on the waiting list for our regular programme and enables them early access to appropriate early intervention programmes. Both our Centres offer the Private Therapy Programme and in total 250 children participated. The majority of these children attended more than one training or therapy session.

自費治療課程主要為正在輪候政府資助服務的兒童提供訓練及治療，讓他們盡早得到適切的早期教育。兩間中心均設有自費治療課程，而本年度就讀兒童人數約 250 名，而大部份均接受多於一種訓練及治療服務。

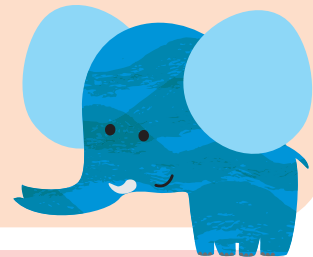
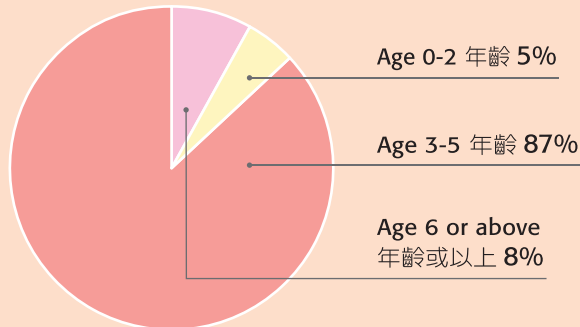
580 children were served in the year under review

於報告年度為 **580** 名兒童提供服務

Age 年齡

At both Centres, 87% of the 257 children in the regular weekday programme are in the 3 – 5 year age range.

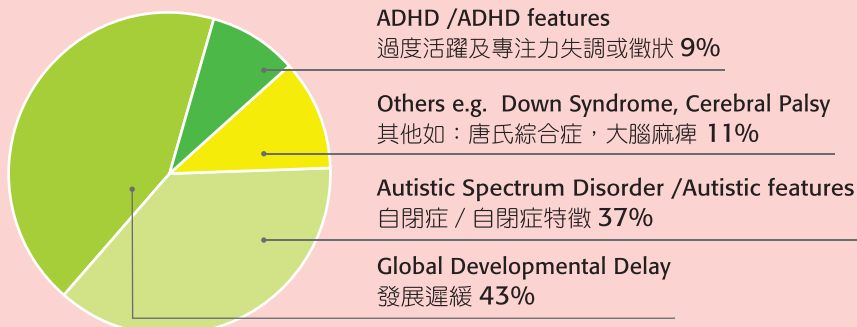
在報告年度裡共有 257 名兒童就讀我們的平日常規課程，而兩間中心大多數的兒童均為 3 至 5 歲，佔服務總人數 87%。



Diagnosis of Children 兒童類別

The majority of children at our Centres are diagnosed with Autism Spectrum Disorder/Autistic features and Global Developmental Delay.

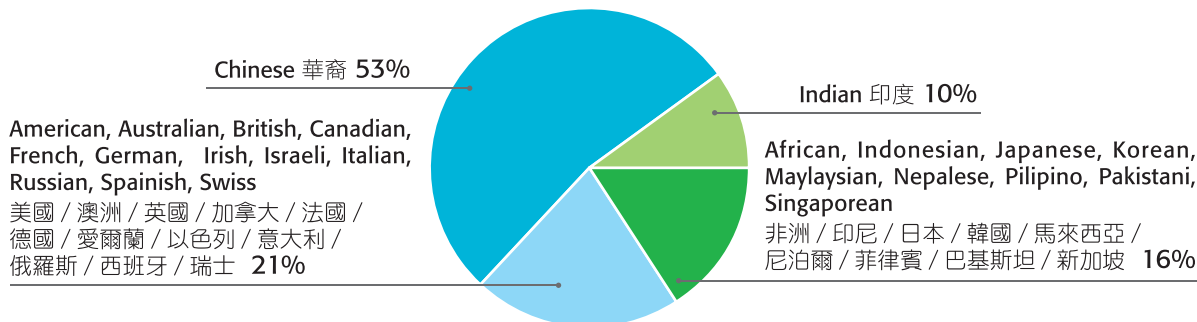
中心大部份兒童的診斷為自閉症 / 自閉症徵狀及發展遲緩。



Nationality 兒童國籍

136 of our children are of Chinese nationality (53%) while the remaining 121 (47%) are of other ethnicities.

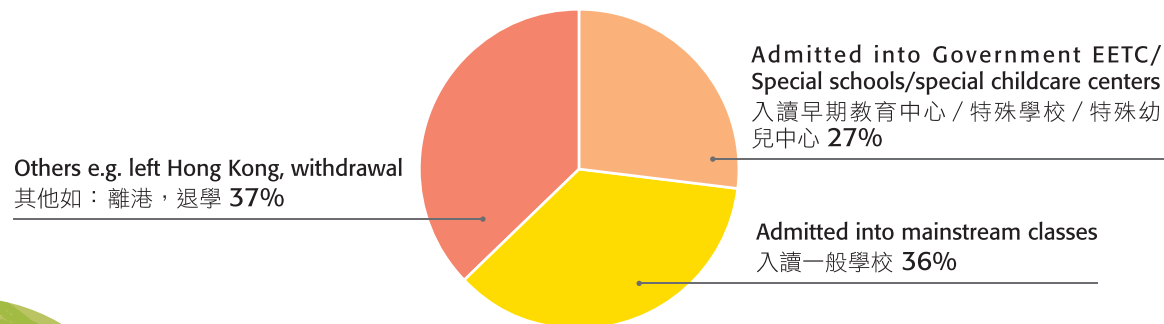
華裔兒童佔 136 名 (53%)，其餘 121 名 (47%) 為其他國籍兒童。



Future Placement for Students 兒童升學

Of the 89 students completing Watchdog's programme, 32 children (36%) were successfully integrated into mainstream classes (either with or without support) at regular primary schools; 24 children (27%) were either transferred to early education centres or other special schools/special childcare centres.

本年共有 89 名兒童畢業，當中 32 人 (36%) 成功入讀一般小學（部份學校附設學習支援班），而 24 名畢業生 (27%) 則轉校至早期教育中心或特殊學校 / 特殊幼兒中心。



Our Classes 我們的班組

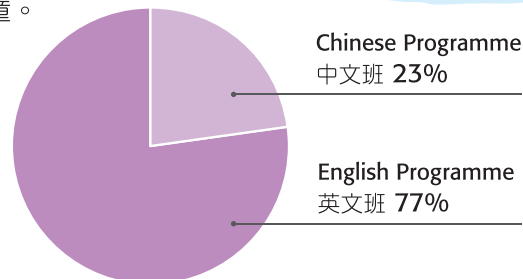
We run separate programmes for both English and Cantonese speaking children.

我們的課程區分中英文班，切合操英語及廣東話的兒童。

Child Attendance 兒童就讀班別

77% of our children attended the English programme whilst all other children attended the Chinese programme.

我們接近八成的兒童就讀英文班，其餘兒童就讀中文班。



Group and Individual Training of Children 兒童班組及個別訓練

Watchdog offers a combination of individual therapy and group training sessions.

「監護者」的服務結合個人治療及小組訓練。

✿ Classes 班組訓練

We have a total of 19 classes at our two centres with the majority being English classes.

兩間中心合共有 19 班，其中英文班佔大多數。



	No. of Classes 班組數目		Teacher & Child Ratio 師生比例	No. of Sessions for Classes 班組節數	
	English 英文班	Chinese 中文班			
Hong Kong Centre 香港中心	8	4	1 teacher + 1 childcare worker /TA programme assistant: 6 children 1 老師 + 1 幼兒工作員 / 程序助理: 6 兒童	8 classes x 3 hour sessions 1 times per week 8 班為每星期 1 次 的 3 小時課程	4 classes x 3 hour sessions 2x per week 4 班為每星期 2 次 的 3 小時課程
Jordan Centre 佐敦中心	7	0	1 teacher + 1 childcare worker / programme assistant: 6 children 1 老師 + 1 幼兒工作員 / 程序助理: 6 兒童	2 classes x 3 hour sessions x 5 per week 2 班為每星期 5 次 的 3 小時課程	5 classes x 3 hour sessions x 2 per week 5 班為每星期 2 次 的 3 小時課程
Total 總班數	15	4			

✿ Individual Training 個別訓練

Each child in the class has an average of 40 minutes of individual session time.

在班組的每名兒童每星期平均有 40 分鐘的個別教授時間。

Our Intervention & Therapy Programme 我們的教學及治療

Assessment 評估

Upon admission, every child is assessed to determine his/her level of development in gross motor skills, fine motor skills, expressive language, receptive language and social interaction. An Individualised Education Programme (IEP) is then tailored for each child. Each child is formally assessed twice a year to monitor progress and determine service needs. Upon assessment, therapists and teachers hold a parent conference to report on the progress of the child and provide a written report to parents. Parents can better understand future goals, practice training exercises at home and provide feedback on the goals set for their child.

中心會為新入學的兒童進行大小肌肉、語言表達、語言理解及社交方面的發展評估，從而訂定個別教育計劃。此外，中心更會每年為兒童進行兩次評估，以檢視他們的學習進度及服務需要。一經評估之後，老師及治療師便會於家長會議，向家長匯報兒童的進度及派發書面報告。家長可於報告中清晰了解日後的學習目標，以便在家中進行訓練；並可就中心為子女定下的目標向我們反映意見。



Therapy Services 治療服務

Children at Watchdog receive Speech Therapy, Occupational Therapy and Physiotherapy either on a weekly or bi-weekly basis whenever specific needs are identified. With continued donations from the Community Chest and the community we are able to offer additional Music Therapy and Group Intervention to our children as part of our services. Last year, 257 children received Occupational, Music, Speech and Physio therapies depending on their needs. Each child at Watchdog received an average of 120 hours (HK Centre) and 180 hours (Jordan Centre) of interventional therapy and both individual and group training, as opposed to the mere 50 hours required by the Social Welfare Department's standards. This year Watchdog provided two to three times more service hours than is required.

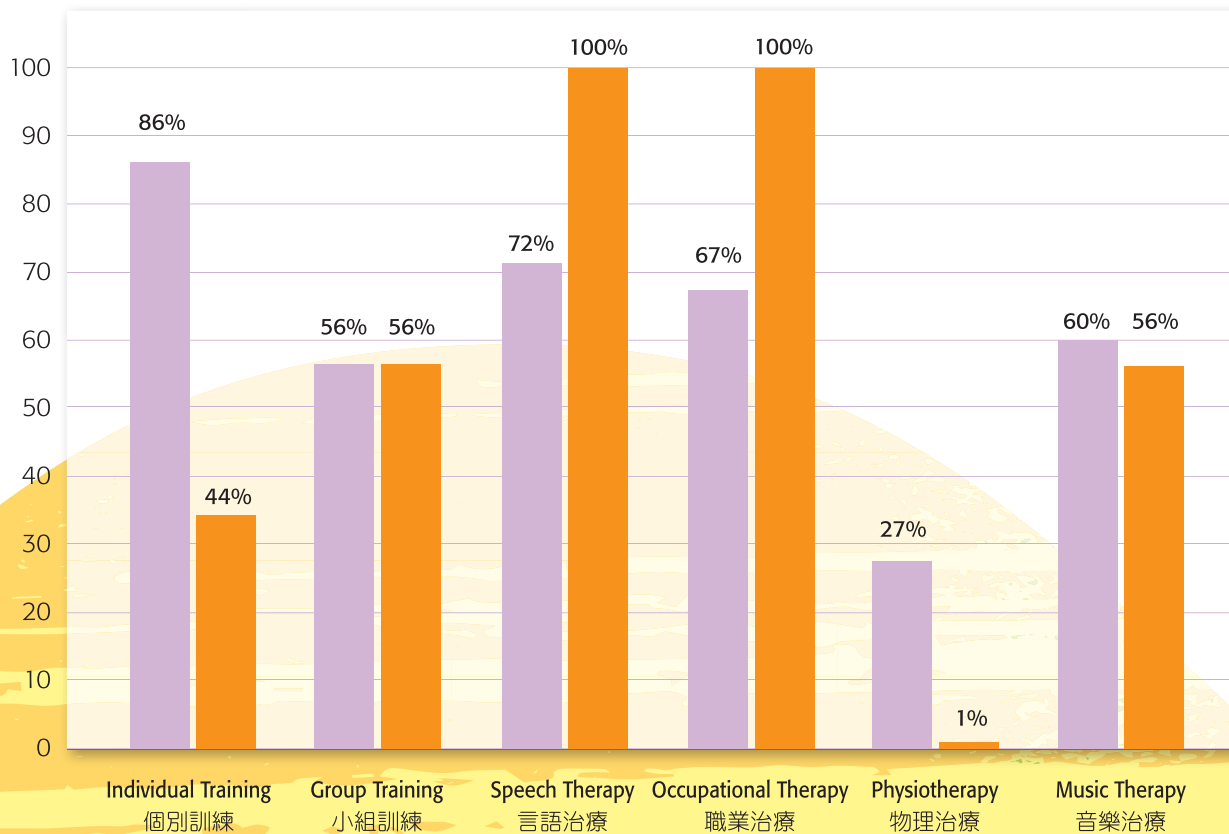
中心為每一名有需要的兒童提供每星期或兩星期一次的言語治療、職業治療及物理治療。藉著香港公益金的持續贊助並社會各界的捐款，我們得以提供音樂治療及小組訓練。過去一年，257 名兒童按其需要接受了職業治療、音樂治療、言語治療及物理治療，而每名兒童平均獲得 120 小時（香港中心）及 180 小時（佐敦中心）的訓練，涵蓋不同治療、小組及個別訓練，相對社會福利署要求的每年 50 小時的標準服務時數多兩倍至五倍。



Percentage of Children Enrolled In Various Programmes

接受不同治療服務的百分比

 **Hong Kong Centre** 香港中心
 **Jordan Centre** 佐敦中心



Occupational Therapy 職業治療



Physiotherapy 物理治療



Individual and Group Speech Therapy 個別及班組言語治療



Individual and Group Music Therapy
個別及班組音樂治療



Individual and Group Intervention Training by Special Needs Teachers
特殊老師個別及班組訓練



Class Activities 課堂活動



First time touching a big turtle!
第一次摸大海龜！



Learning how plants grow
學習植物怎樣生長



A scavenger hunt in the park
在公園裡尋寶



Let's make cookies
動手做曲奇



Enjoying sand play
享受堆沙樂趣



Football time
踢足球時間



Lion Dancing in the Chinese New Year
在農曆新年舞獅



Yoga time
瑜珈時間

Social Welfare Department (SWD) Clinical Psychological Support 社署臨床心理服務

Since 2001 the SWD has assigned a clinical psychologist to Watchdog HK Centre as part of its support to the Centre. During the year this clinical psychologist made 19 visits to the Centre, providing support to 23 parents including parent consultation, talks and counseling. Seventeen Watchdog parents benefited from this service.

自 2001 年起，香港中心獲社署分派一名臨床心理學家提供支援。過去一年，該名臨床心理學家曾到訪中心給予家長共 19 次的支援，包括諮詢服務、與家長面談及輔導等，共有 23 名家長受惠。



School-semester based programme 學期制教學

Our group session programmes are school-semester based and emphasize programme continuity for maximizing learning benefits and facilitating social skills of children. Themes for the past year included: Back to School, Emotions, Lovely Animals, Christmas & Party, Shopping Fun, Cooking is Fun, Beautiful Clothes, Transportation, Olympics and Outdoor Fun.

我們的小組課程採納學期制，讓課程更具延續性，加強兒童的學習果效，促進他們的社交技巧。過去一年，中心的教學主題包括：回到校園、情緒面面觀、可愛的動物、聖誕節及開派對、購物樂、煮食樂、美麗的衣裳、交通工具、奧林匹克運動會、戶外活動樂繽紛。



Staff Training 員工培訓

We continue to place great emphasis on developing the capabilities and skills of our staff for quality service delivery. During the summer time, a range of in-service professional development and training workshops were conducted by both our senior staff and external professional experts. Since the launch of OPRS, we have also organized various education talks for the teachers at our 26 participating kindergartens to facilitate their teaching of SEN children in their classes.

為了不斷提昇服務質素，我們貫切以培育同事知識及技巧為培訓重點，在暑假期間，為同事安排了數次不同主題的培訓課程，由中心的資深同事及外來講員講授不同的課題，分享他們的專業知識。自到校服務開展後，我們更為伙伴幼稚園的老師舉辦不同主題的教育講座，幫助他們教導班中有特殊學習需要的兒童。

Date 日期	Topics 講題	No. of Participants / Participating Kindergartens 出席人數 / 參與幼稚園
(1) Staff Training for OPRS Participating Kindergartens 到校服務伙伴幼稚園員工培訓		
20/5/2019	Sensory Integration: Sensory Processing Disorder and Activity Ideas in School Setting	ESF Hillside International Kindergarten 英基曉新國際幼稚園
12/8/2019	Positive Behaviour Support	ESF Tsing Yi International Kindergarten 英基青衣國際幼稚園
14/10/2019	How Teachers can Foster Resilience in Children	ESF Abacus International Kindergarten 英基雅柏國際幼稚園
30/10/2019	Childhood Depression and ADHD in the Classroom: Teacher Strategies for Optimizing Children’s Learning and Behavior	Anfield International Kindergarten (Whampoa & Kowloon Tong), 安菲爾國際幼稚園（黃埔及九龍塘） ESF International Kindergarten (Tsing Yi & Wu Kai Sha) 英基國際幼稚園（青衣及烏溪沙） Fairchild Kindergarten 楓薈幼稚園 Little Buds Kindergarten Small World Christian Kindergarten The Woodland Montessori Pre-School (Caine Road) YMCA of Hong Kong Christian International Kindergarten (West Kowloon) 港青基信國際幼稚園（西九龍）
22/11/2019	Sensory Integration (Chinese)	Discovery Montessori School (Central) 香港國際蒙特梭利學校（中環）
22/11/2019	Executive Functioning	
Total No. of OPRS Participating Kindergartens OPRS 伙伴幼稚園參與學校：12		

Date 日期	Topics 講題	No. of Participants 出席人數
(2) Watchdog In-house Staff Training 「監護者」員工內部培訓		
26/8/2019	Understanding and Managing Children with ADHD from a Sensory Processing Perspective	23
26/8/2019	Higher Order Language	20
26/8/2019	"Think Bright" Program & Dynamic ASMT Tests	19
27/8/2019	Basic Knowledge of Occupational Therapy	15
27/8/2019	Basic Knowledge for the Teaching Team	6
27/8/2019	Basic Knowledge of Speech Therapy	14
6/1/2020	Helping Young Children Build Up Positive Learning Behaviour in Class	35
Total No. of Trainings 訓練總次數：15		
Total No. of Watchdog Staff Participants 「監護者」員工出席總人數：132		



Our Support to Parents 我們給予家長的支援

Summer Programmes 暑期活動

Summer Programmes run after the end of term in mid-July. The aim is to provide extended intensive and specific trainings for the children in a relaxing and enjoyable setting.

暑期活動由學期結束後七月中旬開始，旨在為兒童提供重點及密集式的訓練，讓他們輕鬆又愉快地延續學習。

Hong Kong Centre 香港中心

Programme 活動	No. of Attendees 總人次	No. of Participants 參加人數
Kiddy Olympics Group	20	4
開心暑假營	8	3
GoGoGo Game	7	5
Social Skills Summer Camp (Class A)	16	4
Social Skills Summer Camp (Class B)	29	6
Social Skills Summer Camp (Class C)	19	7
Get Ready Go Summer Camp (Class A)	12	3
Get Ready Go Summer Camp (Class B)	15	3
Get Ready Go Summer Camp (Class C)	25	5
Summer Bunny Playgroup (Class A)	8	4
Summer Bunny Playgroup (Class B)	8	4
Summer Bunny Playgroup (Class C)	6	3
Little Owls Summer Camp	20	5
Science Adventure Camp	15	3
Let's Be Friends	25	5
Obstacle Course	23	6
Total No. of Programmes 活動總數目：16		
Total No. of Attendees / Participants 總人次 / 人數：256 人次 / 70 人		



Jordan Centre 佐敦中心

Programme 活動	No. of Attendees 總人次	No. of Participants 人數
Speech Therapy (Individual Session)	63	32
Occupational Therapy (Individual Session)	17	13
Special Needs Teacher Training	24	17
Total No. of Programmes 活動總數目：11		
Total No. of Attendees 出席人次 / Participants 人數：104 人次 / 62 人		



Parent-Child Activities 親子活動

We believe parental involvement plays an integral role in child development. Towards this goal, Watchdog organises extracurricular and family activities each year, not only to reinforce school themes but also to provide valuable parent-child time. Additionally, children are able to interact with various volunteers to enhance their social skills.

我們相信家長的參與對兒童的成長扮演著不可或缺的角色，因此「監護者」每年均為兒童安排課外及家庭活動，藉此鞏固學習主題，更營造了親子時間，並讓兒童接觸不同的義工提昇他們的社交能力。

Date 日期	Activity 活動	No. of Participants 參加人數
22/6/2019	End of Term Party 結業典禮 2019	328
16/11/2019	Watchdog Walk and Play 2019	19
7/12/2019	Christmas Party 聖誕聯歡會 2019	210
Total No. of activities 活動總數：3		
Total No. of participants 總人數：557		



Orientation Days, Talks & School Visit 開放日、講座及學校探訪

Every year Watchdog organises talks and school visits to enhance parents' skills and knowledge in caring for children with special needs and to provide better understanding of schools or centres where their children may be potentially enrolled.

每年中心均會為家長舉辦講座以加強教導技巧，又安排參觀學校以增加對子女將來就讀的學校的認識。

Talks 講座

Date 日期	Topics 講題	Participants 出席人數
1/4/2019	Speech Therapy Talk: Strategies to Communicate with your Child	3
29/8/2019	Parent Orientation (Hong Kong Centre)	25
29/8/2019	Parent Orientation (Jordan Centre)	18
26/11/2019	Educational Facilities	23
29/11 - 13/12/2019	Caregiver Workshop 2019	7
11/12/2019	如何支援孩子的情緒發展	3
26/2/2020	Behavioural Management	4
Total No. of Topics 總次數：9		
Total No. of Participants 總人數：83		

School Visit 學校參觀

Date 日期	School 學校	Participants 出席人數
8/1/2020	The Harbour School 港灣學校	21
16/1/2020	Aoi Pui School 愛培學校	
17/1/2020	Little Dalton Kindergarten 道爾頓幼稚園	
Total No. of visits 總次數：3		
Total No. of participants 總人數：21		



Home Visits 家庭探訪

Two registered social workers at our Centres provide home visits to children as needed with the aim of learning about the children's behaviour at home, their family situation and also the difficulties parents encounter when caring for their children, etc. Last year our social workers undertook a total of 11 home visits (Jordan Centre:1 Hong Kong Centre: 10)

兩間中心各有一名註冊社工，他們會按需要進行家庭探訪，旨在瞭解兒童在家行為、家庭狀況、聆聽家長在照料特殊兒童時的困難等。去年，兩間中心的社工共進行了 11 次的家庭探訪（佐敦中心 1 次；香港中心 10 次）



Parent Resources and Toy Library 玩具圖書館

Watchdog operates a Parent Resources & Toy Library at both our Centres where various educational toys, resources and reading materials are available for parents to borrow and take home in order to facilitate their child's development. Last year 181 items were borrowed from the Toy Library for the benefit of 38 children (Jordan Centre 30, Hong Kong Centre 151)

「監護者」兩間中心均設有玩具及圖書資源庫，提供不同種類的教育玩具及刊物，讓家長借回家中促進兒童學習。去年，兩間中心借用次數共 181 次 (Jordan Center 30 Hong Kong Centre 151)，受惠兒童共 38 人。

Tuition Waivers 學費減免

Last year the Jordan Centre and Hong Kong Centre had a total of 13 families who applied for fee remission. Eight families were approved for full fee deductions whilst the remaining 5 families were approved for partial speech therapy fees or occupational therapy fees deduction.

過去一年，佐敦中心及香港中心合共有 13 個家庭申請減免學費，當中 5 個家庭成功獲得減免全部費，其餘則獲得部份學費 / 言語治療 / 職業治療費用減免。



Community Partners 社區伙伴

Volunteer Involvement 義工參與

Volunteer support has sustained Watchdog over the years. Through contributions of time, talent and donations, Watchdog's dedicated volunteers have enabled both Centres to continue providing the highest standard of care for Hong Kong's children with SEN. We are very appreciative of all volunteers for their time and hard work enabling our events to be a success.

「監護者」一直以來均依賴義工支援，透過他們在時間、才能、金錢上的奉獻，我們才得以繼續為全港特殊兒童提供具高水平的服務。我們在此各位義工表示衷心謝意，他們所付出的時間和勞力致使中心活動舉辦成功。



Date 日期	Type of services 服務項目	Group/Individuals 機構 / 個別人士	No. of Volunteers 義工人數
19/12/2019	Hong Kong Centre Refurbishment	Credit Suisse (Hong Kong) Limited 瑞士信貸(香港)有限公司	4
22/6/2019	End of Term Party 結業典禮	Goldman Sachs 高盛	15
19/7/2019	Animal & Pizza Fun 2019 動物及薄餅樂	Goldman Sachs 高盛	13
16/8/2019	Pizza Making Fun 薄餅製作樂	Credit Suisse (Hong Kong) Limited 瑞士信貸(香港)有限公司	15
7/12/2019	Christmas Party 聖誕聯歡會	Individuals 個別人士	8
17/1/2020	Reptiles Learning Fun 齊齊認識爬蟲小動物	PVH Asia Limited	9
Year Round 全年	Classroom assistance/ administrative 課堂支援 / 行政工作	Individuals 個別人士	14
Total No. of Services 服務總次數 : 92			
Total No. of Volunteers 義工總人數 : 78			



Fundraising & Donation 籌募及捐款

We are grateful to have continued support from parents and community friends to help fundraise and donate towards the resources needed to continue achieving our mission in providing the highest quality pre-school programming to Hong Kong's SEN children.

「監護者」十分感激家長及各界友好一直以來的支持，協助我們籌募及捐贈所需資源以實踐使命，為香港有特殊教育需要兒童提供優質的早期教育課程。



✿ Run with Watchdog: Half Marathon Charity Run



Dana Hsu, sibling of Teri, our ex-Watchdog student, has initiated a "Run with Watchdog" campaign in Teri's honour in 2019. She and her family firmly believe in Watchdog's mission and are extremely grateful for the positive impact of family members, friends, caregivers and allies, coming together to reach and support special needs families. To kick off the campaign Dana completed her first half marathon in Boston on 13th October 2019, raising funds for Watchdog's scholarship programme. This is such a meaningful cause to further Watchdog's Mission - Celebrate Watchdog Spirit and Enhance Special Needs Awareness. We are very appreciative of this family's dedication and fully embrace this endeavour!

我們舊生 Teri 的姊姊 Dana Hsu，與家人一直都十分認同「監護者」的教育理念。他們深受家庭成員及照顧員，並親友對她們這類有特殊教育需要兒童的家庭的幫助。故此在 2019 年，Dana 與我們構思了 Run with Watchdog 計劃，不但想藉此表達謝意，也希望推動「監護者」的教育理念及精神，冀盼更多人關注有特殊教育需要的兒童。在 2019 年 10 月 13 日美國波士頓，Dana 以 Teri 之名完成了人生的首個半馬拉松，並且成功地為中心籌募低收入家庭的兒童助學金。衷心感謝 Dana 一家積極的投入及全力支持！

✿ DBRC 16th Charity Cup 2019 第十六屆慈善網球賽

The DBRC 16th Charity Tennis event was held successfully on 28th September 2019 at Discovery Bay Recreation Club. DBRC selected us as one of the beneficiaries of this meaningful event. The many activities during the day successfully raised much needed funding for our children with special educational needs programme. We are indeed blessed to have DBRC and all the event's participants support us. Thank you!

由香港大嶼山愉景灣康樂會舉辦的第十六屆慈善網球賽已於 2019 年 9 月 28 日圓滿地舉行。衷心感謝他們多年來的同行，揀選我們成為活動其中一間受惠的慈善機構，透過活動為我們的服務及課程籌募所需要的經費，感激 DBRC 及一眾隊伍健兒的支持！



✿ Bake Sale and Raffle Sale 曲奇餅義賣及售賣抽獎券

Every year in mid July and early December, Watchdog organises two traditional big events: the End of Term Party and the Christmas Party. Around 300 Watchdog departing and graduate students and their families participated. Both parties were thoroughly enjoyed by all attendees. Since both events were free of charge, Watchdog relied on corporate sponsorship, the parent's bake sale and a raffle to offset the events' expenses. Tremendous thanks to the parents who baked for us and the company who donated toys for the raffle.

每年七月中及十二月初，「監護者」會舉辦眾人也十分期待的大型活動：結業典禮及聖誕聯歡會。約三百人的現屆及離校舊生並他們的家庭成員會濟濟一堂，歡樂相聚大半天。因為活動不收取任何費用，中心依賴公司的贊助，並由家長義賣曲奇餅及售賣抽獎券以補貼活動費用。在此感謝幫忙焗製曲奇的家長及贊助玩具作抽獎的公司，讓我們這兩個活動能順利地進行。



✿ Mask Donation 口罩捐贈

We were completely unprepared for the Covid-19 pandemic towards the end of 2019. Consequently, we are deeply grateful to the SWD, the Hong Kong Jockey Club, Sa Sa International Holdings Ltd., the Community Chest of Hong Kong and the OTCex who donated adult's and children's face masks to our Centres, ensuring our staff and families were well protected.

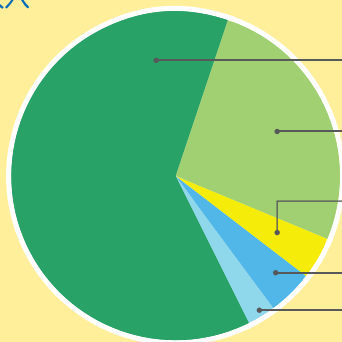


新冠病毒在 2019 年尾全球爆發，突如其來的大疫症，讓我們措手不及。感謝社署、香港賽馬會、莎莎國際控股有限公司、香港公益金及 OTCex 在 2020 年初向中心捐贈了成人及兒童口罩，好讓中心的職員及家庭得到急需的防疫物資。

Revenues and Expenses 收支概覽

From April 2019 to March 2020 由 2019 年 4 月至 2020 年 3 月

Revenue 收入



Social Welfare Department Subvention
社會福利署資助 62.61%

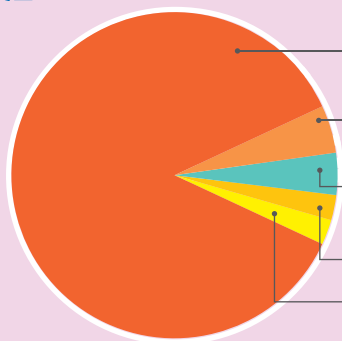
Self-financing Programmes
自資課程 26.1%

Donations & Corporate Sponsorships
捐款及項目計劃 4.28%

The Community Chest of Hong Kong
香港公益金資助 4.28%

Others 其他 2.73%

Expenses 支出



Professional Services
專業服務 86.13%

Administration & Centre Operating Expenses
中心營運開支 4.76%

Repair & Facilities Upgrade
維修及設施提昇 4.19%

Teaching / Therapeutic Equipment and Materials
教學工具及物資 2.50%

Others 其他 2.42%

Note: Watchdog provides extended Early Education and Training Centre services (such as Group Training, Occupational Therapy and Physiotherapy, etc.) to pre-school children with a wide spectrum of learning difficulties of varying degrees. The majority of our expenses are for the professional team who directly provide the aforementioned services.

備註：「監護者」所提供的服務，遠較一般早期教育中心為多，如小組訓練、職業治療及物理治療等；服務的對象廣泛，包含了輕度至嚴重學習障礙程度的學前兒童，而大部份支出均為專業團隊因提供直接服務的支出。



Auditor's Report

核數師報告

Report of the Executive Committee

The Executive Committee submits herewith its annual report together with the audited financial statements for the year ended 31 March 2020.

Principal place of business

Watchdog Limited ("the company") is incorporated and domiciled in Hong Kong and has its registered office and principal place of business at G/F, 12 Borrett Road, Central, Hong Kong.

Principal activities

The company is a charitable institution limited by guarantee. Its aim is to provide early education and well rounded therapy services to children with special educational needs.

Executive Committee and office bearers

The members of the Executive Committee and the offices held by them, where appropriate, are set out below:

Amanda Wong, Chairperson	(appointed on 4 December 2019)
Dorothy Fan, Chairperson	(resigned on 4 December 2019)
Anissa Wong, Vice-Chairperson	
Sandra Au Yeung	(appointed on 4 December 2019)
Sheila Cheng, Secretary	(resigned on 4 December 2019)
Judy Tong, Treasurer	
Lucia Tsang	
Minnie Ling	
Kitty So	

All members of the Executive Committee now retire in accordance with the articles of association which provide that each member may be re-elected.

At no time during the year was the company a party to any arrangements to enable the members of the Executive Committee to acquire benefits by means of the acquisition of shares in or debentures of any other body corporate.

Under the provisions of the company's memorandum and articles of association, no member of the Executive Committee is permitted to hold any office of profit in the company.

Indemnity of Executive Committee

A permitted indemnity provision (as defined in section 469 of the Hong Kong Companies Ordinance) for the benefit of the members of Executive Committee of the company is currently in force and was in force throughout this year.

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Watchdog Limited
Year ended 31 March 2020

Watchdog Limited
Year ended 31 March 2020

Executive Committee members' interests in transactions, arrangements or contracts

No transaction, arrangement or contract of significance to which the company was a party and in which a member of Executive Committee had a material interest subsisted at the end of the year or at any time during the year.

Auditors

KPMG retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of KPMG as honorary auditors is to be proposed at the forthcoming Annual General Meeting.

By order of the Executive Committee


Amanda Wong
Chairperson
Hong Kong,
30 OCT 2020

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KPMG

Independent auditor's report to the members of Watchdog Limited

(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Watchdog Limited ("the company") set out on pages 6 to 35, which comprises the statement of financial position as at 31 March 2020, the statement of income and expenditure and other comprehensive income, the statement of changes in accumulated funds and the cash flow 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 give a true and fair view of the financial position of the company as at 31 March 2020 and of the company's financial performance and 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 ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code") and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditor's report thereon

The Executive Committee is responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our auditor's report thereon.

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

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

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

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KPMG

Independent auditor's report to the members of Watchdog Limited (continued)

(Incorporated in Hong Kong and limited by guarantee)

Responsibilities of the Executive Committee for the financial statements

The Executive Committee is 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 Executive Committee determines 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 Executive Committee is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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 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.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA, we exercise professional judgement and maintain professional scepticism 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.

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Statement of income and expenditure and other comprehensive income
for the year ended 31 March 2020
(Expressed in Hong Kong dollars)

	Note	General Fund 2020	2019 (Note)	Capital Fund 2020	2019	Specific Fund 2020	2019	Total 2020	2019 (Note)
Income									
Principal sources of revenue	4	\$ 20,575,196	\$ 17,626,441	\$ 885,100	\$ 897,160	\$ 125,038	\$ 514,872	\$ 21,585,334	\$ 19,038,473
Other revenue	5	1,403,439	2,390,700	630,246	2,329,787	-	-	2,033,685	4,720,467
Total		\$ 21,978,635	\$ 20,017,141	\$ 1,515,346	\$ 3,226,947	\$ 125,038	\$ 514,872	\$ 23,619,019	\$ 23,758,960
Other net loss	5	\$ (325,271)	\$ (282,245)	\$ -	\$ -	\$ -	\$ -	\$ (325,271)	\$ (282,245)
Expenditure									
Staff costs	6	\$ 20,428,656	\$ 18,690,759	\$ -	\$ -	\$ -	\$ -	\$ 20,428,656	\$ 18,690,759
Other operating expenses	7	2,327,294	2,083,729	695	263,477	133,158	171,228	2,461,147	2,219,454
Total		\$ 22,755,950	\$ 20,774,488	\$ 695	\$ 263,477	\$ 133,158	\$ 171,228	\$ 22,889,803	\$ 21,209,193
Finance costs	8	\$ 12,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,470	\$ -
(Deficit)/surplus for the year		\$ (1,115,056)	\$ (1,039,592)	\$ 1,514,651	\$ 2,963,470	\$ (8,120)	\$ 343,644	\$ 391,475	\$ 2,267,522

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Statement of income and expenditure and other comprehensive income
for the year ended 31 March 2020 (continued)
(Expressed in Hong Kong dollars)

	Note	General Fund 2020	2019 (Note)	Capital Fund 2020	2019	Specific Fund 2020	2019	Total 2020	2019 (Note)
Other comprehensive income									
Item that will not be reclassified subsequently to profit or loss, net of nil tax:									
Equity investments at fair value through other comprehensive income ("FVOCI"):									
- Net movement in fair value reserve (non-recycling)	17	\$ -	\$ -	\$ (380,587)	\$ (117,396)	\$ -	\$ -	\$ (380,587)	\$ (117,396)
Other comprehensive income for the year		\$ -	\$ -	\$ (380,587)	\$ (117,396)	\$ -	\$ -	\$ (380,587)	\$ (117,396)
Total comprehensive income for the year		\$ (1,115,056)	\$ (1,039,592)	\$ 1,134,064	\$ 2,846,074	\$ (8,120)	\$ 343,644	\$ 10,888	\$ 2,150,126

Note: The company has initially applied HKFRS 16 at 1 April 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. See note 2(c).

The notes on pages 12 to 35 form part of these financial statements.

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Independent auditor's report to the members of Watchdog Limited (continued)
(Incorporated in Hong Kong and limited by guarantee)

Auditor's responsibilities for the audit of the financial statements (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- 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 Executive Committee 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.

Certified Public Accountants
8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

30 OCT 2020

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Statement of financial position at 31 March 2020
(Expressed in Hong Kong dollars)

Note	General Fund 2020	2019 (Note)	Capital Fund 2020	2019	Specific Fund 2020	2019	Total 2020	2019 (Note)
Non-current assets								
Other financial assets	11	\$ -	\$ -	\$ 1,349,163	\$ 1,727,566	\$ -	\$ 1,349,163	\$ 1,727,566
Property, plant and equipment	12	1,704,603	37,481	-	-	128,138	1,832,741	493,769
Rental deposit		227,885	-	-	-	-	227,885	-
		<u>\$ 1,932,488</u>	<u>\$ 37,481</u>	<u>\$ 1,349,163</u>	<u>\$ 1,727,566</u>	<u>\$ 128,138</u>	<u>\$ 3,409,789</u>	<u>\$ 2,221,335</u>
Current assets								
Other receivables and prepayments		\$ 1,829,864	\$ 1,303,164	\$ -	\$ -	\$ -	\$ 1,829,864	\$ 1,303,164
Utility deposits		25,273	17,673	-	-	-	25,273	17,673
Deposits maturing beyond three months when placed	13(a)	-	-	3,382,322	2,465,324	6,000,000	9,382,322	8,465,324
Cash and cash equivalents	13(a)	852,655	136,377	1,452,794	2,857,325	633,590	2,939,039	3,307,262
		<u>\$ 2,707,792</u>	<u>\$ 1,457,214</u>	<u>\$ 4,835,116</u>	<u>\$ 5,322,649</u>	<u>\$ 6,633,590</u>	<u>\$ 14,176,498</u>	<u>\$ 13,093,423</u>
Current liabilities								
Other payables and accrued expenses		\$ 1,981,560	\$ 1,332,383	\$ -	\$ -	\$ -	\$ 1,981,560	\$ 1,332,383
Lease liabilities	14	1,039,756	-	-	-	-	1,039,756	-
		<u>\$ 3,021,316</u>	<u>\$ 1,332,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,021,316</u>	<u>\$ 1,332,383</u>
Net current (liabilities)/assets		<u>\$ (313,524)</u>	<u>\$ 124,831</u>	<u>\$ 4,835,116</u>	<u>\$ 5,322,649</u>	<u>\$ 6,633,590</u>	<u>\$ 11,155,182</u>	<u>\$ 11,761,040</u>
Total assets less current liabilities		<u>\$ 1,618,964</u>	<u>\$ 162,312</u>	<u>\$ 6,184,279</u>	<u>\$ 7,050,215</u>	<u>\$ 6,761,728</u>	<u>\$ 14,564,971</u>	<u>\$ 13,982,375</u>
Non-current liabilities								
Lease liabilities	14	\$ 571,708	\$ -	\$ -	\$ -	\$ -	\$ 571,708	\$ -
NET ASSETS		<u>\$ 1,047,256</u>	<u>\$ 162,312</u>	<u>\$ 6,184,279</u>	<u>\$ 7,050,215</u>	<u>\$ 6,761,728</u>	<u>\$ 13,993,263</u>	<u>\$ 13,982,375</u>

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Statement of financial position at 31 March 2020 (continued)
(Expressed in Hong Kong dollars)

Note	General Fund 2020	2019	Capital Fund 2020	2019	Specific Fund 2020	2019	Total 2020	2019
Represented by:								
Accumulated surplus	15	\$ 1,047,256	\$ 162,312	\$ 6,210,609	\$ 6,695,958	\$ 6,761,728	\$ 14,019,593	\$ 13,628,118
Fair value reserve (non-cycling)	17	-	-	(28,330)	354,257	-	(28,330)	354,257
ACCUMULATED FUNDS		<u>\$ 1,047,256</u>	<u>\$ 162,312</u>	<u>\$ 6,184,279</u>	<u>\$ 7,050,215</u>	<u>\$ 6,761,728</u>	<u>\$ 13,993,263</u>	<u>\$ 13,982,375</u>

The financial statements set out on pages 6 to 35 were approved and authorised for issue by the Executive Committee on **30 OCT 2020** and were signed on its behalf by:


Amanda Wong
Chairperson


Judy Tong
Hon. Treasurer

Note: The company has initially applied HKFRS 16 at 1 April 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. See note 2(c).

The notes on pages 12 to 35 form part of these financial statements.

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**Statement of changes in accumulated funds
for the year ended 31 March 2020**
(Expressed in Hong Kong dollars)

	General Fund (Note)	Capital Fund	Specific Fund	Total (Note)
Balance at 1 April 2018	\$ 1,201,904	\$ 4,204,141	\$ 6,426,204	\$ 11,832,249
Change in accumulated funds account for 2018/2019:				
Total comprehensive income for the year	(1,039,592)	2,846,074	343,644	2,150,126
Balance at 31 March 2019 and 1 April 2019	\$ 162,312	\$ 7,050,215	\$ 6,769,848	\$ 13,982,375
Change in accumulated funds account for 2019/2020:				
Total comprehensive income for the year	(1,115,056)	1,134,064	(8,120)	10,888
Balance before transfer	\$ (952,744)	\$ 8,184,279	\$ 6,761,728	\$ 13,993,263
Inter-fund transfer	2,000,000	(2,000,000)	-	-
Balance at 31 March 2020	<u>\$ 1,047,256</u>	<u>\$ 6,184,279</u>	<u>\$ 6,761,728</u>	<u>\$ 13,993,263</u>

Note: The company has initially applied HKFRS 16 at 1 April 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. See note 2(c).

The notes on pages 12 to 35 form part of these financial statements.

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Cash flow statement for the year ended 31 March 2020
(Expressed in Hong Kong dollars)

	Note	2020	2019 (Note)
Operating activities			
Cash generated from operations	13(b)	\$ 1,129,900	\$ 2,259,708
Net cash generated from operating activities		\$ 1,129,900	\$ 2,259,708
Investing activities			
Payment for purchase of plant and equipment		\$ (54,455)	\$ (339,289)
Payment for purchase of equity securities		(2,184)	(433,060)
Interest received		180,835	235,547
Dividends received from investments in securities		66,725	53,540
Increase in deposits maturing beyond three months when placed		(1,244,180)	(508,669)
Net cash used in investing activities		\$ (1,053,259)	\$ (991,941)
Financing activities			
Capital element of lease rentals paid	13(c)	\$ (432,394)	\$ -
Interest element of lease rentals paid	13(c)	(12,470)	-
Net cash outflow from financing activities		\$ (444,864)	\$ -
Net (decrease)/increase in cash and cash equivalents		\$ (368,223)	\$ 1,267,767
Cash and cash equivalents at 1 April		3,307,262	2,039,495
Cash and cash equivalents at 31 March	13(a)	\$ 2,939,039	\$ 3,307,262

Note: The company has initially applied HKFRS 16 at 1 April 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. See note 2(c).

The notes on pages 12 to 35 form part of these financial statements.

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Notes to the financial statements
(Expressed in Hong Kong dollars)

1 Status of the company

The company is limited by guarantee, such that under the provisions of the company's memorandum of association, every member shall, in the event of the company being wound up, contribute such amount as may be required to meet the liabilities of the company but not exceeding \$100 per member.

The company has been granted charitable institution status for the purposes of the Inland Revenue Ordinance and is exempt from Hong Kong taxation.

2 Significant 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 significant accounting policies adopted by the company 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 period of the company. Note 2(c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the company for the current and prior accounting periods reflected in these financial statements.

(b) Basis of preparation of financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis except that the following assets are stated at their fair value as explained in the accounting policies set out below:

- Investments in equity securities (see note 2(d)).

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

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2 Significant accounting policies (continued)

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

(c) Changes in accounting policies

The HKICPA has issued a new HKFRS, HKFRS 16, Leases, and a number of amendments to HKFRSs that are first effective for the current accounting period of the company.

Except for HKFRS 16, Leases, none of the developments have had a material effect on how the company's results and financial position for the current or prior periods have been prepared or presented. The company has not applied any new standard or interpretation that is not yet effective for the current accounting period.

HKFRS 16, Leases

HKFRS 16 replaces HKAS 17, Leases, and the related interpretations, HK(IFRIC) 4, Determining whether an arrangement contains a lease, HK(SIC) 15, Operating leases – incentive, and HK(SIC) 27, Evaluating the substance of transactions involving the legal form of a lease. It introduces a single accounting model for lessees, which requires a lessee to recognise a right-of-use asset and a lease liability for all leases, except for leases that have a lease term of 12 months or less ("short-term leases") and leases of low value assets. The lessor accounting requirements are brought forward from HKAS 17 substantially unchanged.

HKFRS 16 also introduces additional qualitative and quantitative disclosure requirements which aim to enable users of the financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

The company has initially applied HKFRS 16 as from 1 April 2019. The company has elected to use the modified retrospective approach. The reclassifications and adjustments arising from the initial application of HKFRS 16 are therefore recognised in the opening statement of financial position at 1 April 2019. There is no impact on the opening balances of equity. Comparative information has not been restated and continues to be reported under HKAS 17.

Further details of the nature and effect of the changes to previous accounting policies and the transition options applied are set out below:

a. New definition of a lease

The change in the definition of a lease mainly relates to the concept of control. HKFRS 16 defines a lease on the basis of whether a customer controls the use of an identified asset for a period of time, which may be determined by a defined amount of use. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

The company applies the new definition of a lease in HKFRS 16 only to contracts that were entered into or changed on or after 1 April 2019. For contracts entered into before 1 April 2019, the company has used the transitional practical expedient to grandfather the previous assessment of which existing arrangements are or contain leases.

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2 Significant accounting policies (continued)

Accordingly, contracts that were previously assessed as leases under HKAS 17 continue to be accounted for as leases under HKFRS 16 and contracts previously assessed as non-lease service arrangements continue to be accounted for as executory contracts.

b. Lessee accounting and transitional impact

HKFRS 16 eliminates the requirement for a lessee to classify leases as either operating leases or finance leases, as was previously required by HKAS 17. Instead, the company is required to capitalise all leases when it is the lessee, including leases previously classified as operating leases under HKAS 17, other than those short-term leases and leases of low-value assets which are exempt. As far as the company is concerned, these newly capitalised leases are primarily in relation to property, plant and equipment as disclosed in note 12. For an explanation of how the company applies lessee accounting, see note 2(f).

At the date of transition to HKFRS 16 (i.e. 1 April 2019), the company determined the length of the remaining lease terms and measured the lease liabilities for the leases previously classified as operating leases at the present value of the remaining lease payments, discounted using the relevant incremental borrowing rates at 1 April 2019. The weighted average of the incremental borrowing rates used for determination of the present value of the remaining lease payments was 2.75%.

The following table reconciles the operating lease commitments as disclosed in note 22 as at 31 March 2019 to the opening balance for lease liabilities recognised as at 1 April 2019:

	1 April 2019
Operating lease commitments at 31 March 2019	\$ 176,000
Less: Operating lease committed at 31 March 2019, but commenced subsequently after 31 March 2019	(132,000)
Less: total future interest expense	(49)
Present value of remaining lease payments, discounted using the incremental borrowing rate and total lease liabilities recognised at 1 April 2019	\$ 43,951

The right-of-use assets in relation to leases previously classified as operating leases have been recognised at an amount equal to the amount recognised for the remaining lease liabilities. There is no impact on the opening balance of equity.

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2 Significant accounting policies (continued)

The following table summarises the impacts of the adoption of HKFRS 16 on the company's statement of financial position:

	Carrying amount at 31 March 2019	Capitalisation of operating leases contracts	Carrying amount at 1 April 2019
Line items in the statement of financial position impacted by the adoption of HKFRS 16			
Property, plant and equipment	\$ 483,769	\$ 43,951	\$ 527,720
Total non-current assets	\$ 2,221,335	\$ 43,951	\$ 2,265,286
Lease liabilities (current)	\$ -	\$ 43,951	\$ 43,951
Current liabilities	\$ 1,332,383	\$ 43,951	\$ 1,376,334
Net current assets	\$ 11,761,040	\$ (43,951)	\$ 11,717,089
Net assets	\$ 13,982,375	\$ -	\$ 13,982,375

c. Impact on the financial result and cash flows of the company

After the initial recognition of right-of-use assets and lease liabilities as at 1 April 2019, the company as a lessee is required to recognise interest expense accrued on the outstanding balance of the lease liability, and the depreciation of the right-of-use asset, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. This results in a negative impact on the reported results in the company's statement of profit or loss, as compared to the results if HKAS 17 had been applied during the year.

In the cash flow statement, the company as a lessee is required to split rentals paid under capitalised leases into their capital element and interest element (see note 13(c)). These elements are classified as financing cash outflows, similar to how leases previously classified as finance leases under HKAS 17 were treated, rather than as operating cash outflows, as was the case for operating leases under HKAS 17. Although total cash flows are unaffected, the adoption of HKFRS 16 therefore results in a significant change in presentation of cash flows within the cash flow statement (see note 13(d)).

(d) Investments in equity securities

Investments are recognised/derecognised on the date the company commits to purchase/sell the investments or they expire. Investments in equity securities are initially stated at fair value plus directly attributable transaction costs, except for those investments measured at fair value through profit or loss ("FVPL") for which transaction costs are recognised directly in profit or loss.

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2 Significant accounting policies (continued)

Investments in equity securities is classified as FVPL unless the equity investment is not held for trading purposes and on initial recognition of the investment the company makes an irrevocable election to designate the investment at fair value through other comprehensive income ("FVOCI") (non-recycling) such that subsequent changes in fair value are recognised in other comprehensive income. Such elections are made on an instrument-by-instrument basis, but may only be made if the investment meets the definition of equity from the issuer's perspective. Where such an election is made, the amount accumulated in other comprehensive income remains in the fair value reserve (non-recycling) until the investment is disposed of. At the time of disposal, the amount accumulated in the fair value reserve (non-recycling) is transferred to retained earnings. It is not recycled through profit or loss. Dividends from an investment in equity securities, irrespective of whether classified as at FVPL or FVOCI, are recognised in profit or loss as other income in accordance with the policy set out in note 2(k).

(e) Property, plant and equipment

Property, plant and equipment, including right-of-use assets arising from leases of underlying property, plant and equipment (see note 2(f)), are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of items of plant and equipment, less their estimated residual values, if any, using the straight-line method over their estimated useful lives as follows:

- Leasehold improvement	shorter of 4 years or over the lease terms
- Furniture and fixtures	4 years
- Office equipment	4 years
- Properties leased for own use	Over the lease term

Both the useful life of an asset and its residual value, if any, are reviewed annually.

The carrying amounts of property plant and equipment, including right-of-use assets, are reviewed for indications of impairment at the end of each reporting period. An impairment loss is recognised in profit or loss if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. The recoverable amount of an asset, or of the cash-generating unit to which it belongs, 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 value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. An impairment loss is reversed if there has been a favourable change in estimates used to determine the recoverable amount.

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in profit or loss on the date of retirement or disposal.

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2 Significant accounting policies (continued)

(f) Leased assets

At inception of a contract, the company assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

As a lessee

(A) Policy applicable from 1 April 2019

Where the contract contains lease component(s) and non-lease component(s), the company has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

At the lease commencement date, the company recognises a right-of-use asset and a lease liability, except for leases of low-value assets. When the company enters into a lease in respect of a low-value asset, the company decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to profit or loss in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use asset also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see note 2(e)).

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the company's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the company will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

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2 Significant accounting policies (continued)

In the statement of financial position, the company presents right-of-use assets within the same line item as similar underlying assets and presents lease liabilities separately.

(B) Policy applicable prior to 1 April 2019

In the comparative period, as a lessee the company classified leases as finance leases if the leases transferred substantially all the risks and rewards of ownership to the company. Leases which did not transfer substantially all the risks and rewards of ownership of assets to the company were classified as operating leases.

Where the company had the use of assets held under operating leases, payments made under the leases were charged to profit or loss in equal instalments over the accounting periods covered by the lease term, except where an alternative basis was more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received were recognised in profit or loss as an integral part of the aggregate net lease payments made. Contingent rentals were charged to profit or loss in the accounting period in which they were incurred.

(g) Receivables

A receivable is recognised when the company has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses as determined below:

The loss allowance is measured at an amount equal to lifetime expected credit losses ("ECLs"), which are those losses that are expected to occur over the expected life of the trade receivables. The loss allowance is estimated using a provision matrix based on the company'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.

ECLs are remeasured at each reporting date with any changes recognised as an impairment gain or loss in profit or loss. The company recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of trade and other receivables through a loss allowance account.

The gross carrying amount of a trade debtor or other receivable 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 company 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.

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2 Significant accounting policies (continued)

(h) Payables

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.

(i) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on 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.

(j) Employee benefits

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.

(k) Revenue and other income

Government subventions, donations from The Community Chest of Hong Kong and fees from regular subvented program and Saturday/Self-financing program are accounted for on an accrual basis.

Interest income is recognised as it accrues using the effective interest method.

Donations and other income are recognised when the company becomes entitled to the donations and other income, which is generally upon receipt of cash.

Dividend income from listed investments is recognised when the share price of the investment goes ex-dividend.

(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 end of the reporting period. Exchange gains and losses are recognised in profit or loss.

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2 Significant accounting policies (continued)

(m) Related parties

- (a) A person, or a close member of that person's family, is related to the company if that person:
 - (i) has control or joint control over the company;
 - (ii) has significant influence over the company; or
 - (iii) is a member of the key management personnel of the company or the company's parent.
- (b) An entity is related to the company if any of the following conditions applies:
 - (i) The entity and the company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the company or an entity related to the company.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).
 - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) The entity, or any member of a group of which it is part, provides key management personnel services to the company or to the company's parent.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

3 Funds managed by the company

(a) General fund

The fund is used to finance the general running of the Early Education and Training Centre.

(b) Capital fund

The fund represents income received which is to cover the deficiency in general fund.

(c) Specific fund

The fund represents donations received which is to be used in accordance with the donors' wishes.

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4 Principal sources of revenue

	General Fund		Capital Fund		Specific Fund		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Social welfare subvention	\$ 13,256,014	\$ 8,108,688	\$ -	\$ -	\$ -	\$ -	\$ 13,256,014	\$ 8,108,688
Fees from regular subvented program and Saturday/Self-financing program	6,165,482	8,451,543	-	-	-	-	6,165,482	8,451,543
Donations from The Community Chest of Hong Kong	1,010,700	981,200	-	-	-	-	1,010,700	981,200
Lecturers Fund Block Grant (note 16)	143,000	85,000	-	-	-	-	143,000	85,000
Other donations (note 9)	-	-	885,100	897,160	125,038	514,872	1,010,138	1,412,032
	\$ 20,575,196	\$ 17,626,441	\$ 885,100	\$ 897,160	\$ 125,038	\$ 514,872	\$ 21,585,334	\$ 19,038,473

5 Other revenue and other net loss

	General Fund		Capital Fund		Specific Fund		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Other revenue								
Social Welfare Development Fund	\$ 235,070	\$ 165,339	\$ -	\$ -	\$ -	\$ -	\$ 235,070	\$ 165,339
Training subsidy program	810,798	1,011,142	-	-	-	-	810,798	1,011,142
On-Site Pre-School Rehabilitation Services	108,728	1,197,618	-	-	-	-	108,728	1,197,618
One-off grant	30,000	-	-	-	-	-	30,000	-
Sales of raffle tickets	-	-	-	340,700	-	-	-	340,700
Income from subsidy for rental expense	205,222	-	-	-	-	-	205,222	-
Income from summer program	-	-	350,387	501,752	-	-	350,387	501,752
Income from charity luncheon	-	-	-	1,085,994	-	-	-	1,085,994
Membership fee	13,600	16,600	-	-	-	-	13,600	16,600
Interest income	21	1	180,814	235,546	-	-	180,835	235,547
Dividend income	-	-	66,725	53,540	-	-	66,725	53,540
Others	-	-	32,320	115,285	-	-	32,320	115,285
	\$ 1,403,439	\$ 2,390,700	\$ 630,246	\$ 2,329,787	\$ -	\$ -	\$ 2,033,685	\$ 4,720,487
Other net loss								
Net foreign exchange loss	\$ (325,271)	\$ (281,834)	\$ -	\$ -	\$ -	\$ -	\$ (325,271)	\$ (281,834)
Less on disposal on plant and equipment	-	(411)	-	-	-	-	-	(411)
	\$ (325,271)	\$ (282,245)	\$ -	\$ -	\$ -	\$ -	\$ (325,271)	\$ (282,245)

6 Staff costs

Watchdog Limited Financial statements for the year ended 31 March 2020									
	General Fund 2020	2019	Capital Fund 2020	2019	Specific Fund 2020	2019	2020	2019	
Contributions to defined contribution retirement plans	\$ 829,682	\$ 742,168	\$ -	\$ -	\$ -	\$ -	\$ 829,682	\$ 742,168	
Salaries, wages and other benefits	19,998,974	17,948,991	-	-	-	-	19,998,974	17,948,991	
	<u>\$ 20,428,656</u>	<u>\$ 18,690,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,428,656</u>	<u>\$ 18,690,759</u>	

7 Other operating expenses

	General Fund 2020	2019	Capital Fund 2020	2019	Specific Fund 2020	2019	2020	2019	
Rent and rates	\$ 69,631	\$ 278,160	\$ -	\$ -	\$ -	\$ -	\$ 69,631	\$ 278,160	
Printing and stationery	108,645	117,702	-	-	-	-	108,645	117,702	
Utilities	112,845	115,477	-	-	-	-	112,845	115,477	
Insurance	67,212	96,171	-	-	-	-	67,212	96,171	
Training material	62,247	53,153	-	-	-	-	62,247	53,153	
Food	17,768	23,136	-	-	-	-	17,768	23,136	
Cleaning	99,424	86,626	-	-	-	-	99,424	86,626	
Repairs and maintenance	199,941	177,454	-	-	-	-	199,941	177,454	
Depreciation	672,013	190,173	-	-	87,328	95,178	759,341	285,351	
MPF & MCT programme	270,000	408,000	-	-	-	-	270,000	408,000	
Pilot Scheme	103,224	222,290	-	-	-	-	103,224	222,290	
One-off grant expense	30,125	-	-	-	-	-	30,125	-	
Miscellaneous	468,199	318,437	695	263,477	45,830	76,060	642,724	657,964	
	<u>\$ 2,327,294</u>	<u>\$ 2,063,729</u>	<u>\$ 695</u>	<u>\$ 263,477</u>	<u>\$ 133,158</u>	<u>\$ 171,228</u>	<u>\$ 2,461,147</u>	<u>\$ 2,518,434</u>	

Included in miscellaneous operating expenses are expenses of \$nil (2019: \$256,932) and \$nil (2019: \$5,800) incurred in relation to the charity luncheon and sale of raffle tickets respectively.

8 Finance costs

	General Fund 2020	2019	Capital Fund 2020	2019	Specific Fund 2020	2019	2020	2019	
Interest on lease liabilities	\$ 12,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,470	\$ -	

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10 Executive Committee members' emoluments

Executive Committee 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 is as follows:

	2020	2019
Fees	\$ Nil	\$ Nil
Other emoluments	Nil	Nil

11 Other financial assets

	2020	2019
Equity securities measured at FVOCI (non-recycling)		
- Equity securities, at fair value (see note (i))	\$ 1,349,163	\$ 1,727,566

Fair values of equity securities listed in Hong Kong are as follows:

Name of company	2020	2019
Bank of China Limited	\$ 356,400	\$ 427,200
China Life Insurance Company Limited	136,440	189,450
China Mobile Limited	115,000	159,900
HSBC Holdings plc	308,853	444,552
Industrial & Commercial Bank of China Ltd.	182,770	198,289
Tracker Fund of Hong Kong	245,900	308,175
	<u>\$ 1,349,163</u>	<u>\$ 1,727,566</u>

Note:

- (i) The company designated these equity securities as FVOCI (non-recycling), as the investment is held for strategic purposes. Dividends received on these investments during the year ended 31 March 2020 amounted to \$66,725 (2019: \$53,540).

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9 Other donations

The amounts represent donations received during the year from the following sources:

	2020	2019
Capital Fund:		
Mr. John Chi Hung Hsu	\$ 100,000	\$ -
The Incorporated Trustees of the Zoroastrian Charity	80,000	-
Funds of Hongkong, Canton and Macao	50,000	-
Miss Isabella Lok Lam Lo	30,000	-
Mr. Jack Chi Kao Hsu	-	-
Mrs. Javier Kaikhashru Jokhi and Mr. Kaikhashru Fajiri Jokhi	25,000	-
Mr. Steve Geeking Hsu	20,000	-
Chanell Hong Kong Limited	15,000	-
HCS Foundation	10,000	-
Mr. Ying Choi Leung	10,000	-
Ms. Ada Sze Ah Ho	10,000	-
Dr. Linda Berman	8,400	-
Opus Two Entertainment Limited	-	100,000
Discovery Bay Recreation Club Limited	-	21,736
The Hong Kong Indian Women's Club	-	50,000
Ms. Ka Yin Li	-	45,800
Mrs. Purviz Rusy Shroff	-	40,000
Others	526,700	639,624
	<u>\$ 885,100</u>	<u>\$ 897,160</u>
Specific Fund:		
HSBC Trustee (HK)	\$ 50,000	\$ -
The American Women's Association	31,200	25,800
Goldman Sachs (Asia) LLC	28,100	6,400
Credit Suisse (Hong Kong) Ltd.	10,200	-
PVH Asia Limited	6,538	-
Swire Group Charitable Trust	-	100,000
The Hong Kong Jockey Club Charities Trust	-	244,106
The Chei Lean Synagogue Charity	-	50,000
Sarjan Charity Foundation	-	20,000
Others	-	68,596
	<u>\$ 125,038</u>	<u>\$ 514,872</u>
	<u>\$ 1,010,138</u>	<u>\$ 1,412,032</u>

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12 Property, plant and equipment

	Leasehold improvement	Furniture and fixtures	Office equipment	Properties leased for own use (Note)	Total
Cost:					
At 1 April 2018	\$ 5,132,610	\$ 231,895	\$ 924,250	\$ -	\$ 6,288,746
Additions	195,400	4,540	139,329	-	339,269
Disposals	-	-	(949)	-	(949)
At 31 March 2019	<u>\$ 5,328,010</u>	<u>\$ 236,426</u>	<u>\$ 1,062,639</u>	<u>\$ -</u>	<u>\$ 6,627,075</u>

Accumulated depreciation:					
At 1 April 2018	\$ 4,986,978	\$ 198,282	\$ 652,214	\$ -	\$ 5,848,484
Charge for the year	147,663	12,635	126,653	-	285,351
Written back on disposals	-	-	(529)	-	(529)
At 31 March 2019	<u>\$ 5,147,641</u>	<u>\$ 208,927</u>	<u>\$ 777,338</u>	<u>\$ -</u>	<u>\$ 6,133,306</u>

Net book value:					
At 31 March 2019	<u>\$ 180,369</u>	<u>\$ 28,099</u>	<u>\$ 285,301</u>	<u>\$ -</u>	<u>\$ 493,769</u>

	Leasehold improvement	Furniture and fixtures	Office equipment	Properties leased for own use (Note)	Total
Cost:					
At 31 March 2019	\$ 5,328,010	\$ 236,426	\$ 1,062,639	\$ -	\$ 6,627,075
Impact of initial adoption of HKFRS 16 (Note)	\$ -	\$ -	\$ -	\$ 43,951	\$ 43,951

At 1 April 2019	\$ 5,328,010	\$ 236,426	\$ 1,062,639	\$ 43,951	\$ 6,671,026
Additions	-	54,455	1,999,907	-	2,054,362
At 31 March 2020	<u>\$ 5,328,010</u>	<u>\$ 236,426</u>	<u>\$ 1,117,094</u>	<u>\$ 2,043,858</u>	<u>\$ 8,725,388</u>

Accumulated depreciation:					
At 1 April 2019	\$ 5,147,641	\$ 208,927	\$ 777,338	\$ -	\$ 6,133,306
Charge for the year	76,138	12,869	149,235	524,269	759,341
At 31 March 2020	<u>\$ 5,223,779</u>	<u>\$ 220,996</u>	<u>\$ 926,573</u>	<u>\$ 524,269</u>	<u>\$ 6,895,047</u>

Net book value:					
At 31 March 2020	<u>\$ 104,231</u>	<u>\$ 15,430</u>	<u>\$ 193,521</u>	<u>\$ 1,519,589</u>	<u>\$ 1,832,741</u>

Note: The company has initially applied HKFRS 16 using the modified retrospective method and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. See note 2(c).

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12 Plant and equipment (continued)

(a) Right-of-use assets

The analysis of the net book value of right-of-use assets is as follows:

	31 March 2020	1 April 2019
Properties leased for own use	\$ 1,519,559	\$ 43,951

The company has obtained the right to use other properties as its training centres through lease agreements. The lease terms of the company's leases vary in accordance with the market practice in the relevant geographic locations and are ranging from one to two years. None of the leases includes variable lease payments.

The analysis of expense items in relation to leases recognised in profit or loss is as follows:

	2020	2019 (Note)
Depreciation charge of properties leased for own use	\$ 524,289	\$ -
Interest on lease liabilities (note 8)	\$ 12,470	\$ -
Total minimum lease payments for leases previously classified as operating leases under HKAS 17	-	233,900

Note: The company has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets relating to leases which were previously classified as operating leases under HKAS 17. After initial recognition of right-of-use assets at 1 April 2019, the company as a lessee is required to recognise the depreciation of right-of-use assets, instead of the previous policy of recognising rental expenses incurred under operating leases on a straight-line basis over the lease term. Under this approach, the comparative information is not restated. See note 2(c).

During the year, additions to right-of-use assets were \$1,999,907. This amount is primarily related to the capitalised lease payments payable under new lease agreements.

Details of total cash outflow for leases and the maturity analysis of lease liabilities are set out in notes 13(d) and 14 respectively.

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13 Deposits maturing beyond three months when placed and cash and cash equivalents

(a) Deposits maturing beyond three months when placed and cash and cash equivalents comprise:

	2020	2019
Deposits maturing beyond three months when placed	\$ 9,382,322	\$ 8,465,324
Cash at bank and on hand	\$ 2,939,039	\$ 3,307,262
Cash and cash equivalents in the statement of financial position and the cash flow statement	\$ 2,939,039	\$ 3,307,262

(b) Reconciliation of surplus for the year to cash generated from operations:

	Note	2020	2019 (Note)
Surplus for the year		\$ 391,475	\$ 2,267,522
Adjustments for:			
Interest income	5	(180,835)	(235,547)
Dividend income	5	(66,725)	(53,540)
Depreciation	7	759,341	285,351
Finance costs	8	12,470	-
Foreign exchange loss		327,182	288,290
Loss on disposal of plant and equipment	5	-	411
Changes in working capital:			
Increase in deposits, other receivables and prepayments		(762,185)	(386,607)
Increase in other payables and accrued expenses		649,177	95,828
Cash generated from operations		\$ 1,129,900	\$ 2,259,708

Note: The company has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise right-of-use assets and lease liabilities relating to leases which were previously classified as operating leases under HKAS 17. Previously, cash payments under operating leases made by the company as a lessee of \$233,900 were classified as operating activities in the cash flow statement. Under HKFRS 16, all other rentals paid on leases are now split into capital element and interest element (see note 13(c)) and classified as financing cash outflows. Under the modified retrospective approach, the comparative information is not restated. Further details on the impact of the transition to HKFRS 16 are set out in note 2(c).

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13 Deposits maturing beyond three months when placed and cash and cash equivalents (continued)

(c) Reconciliation of liabilities arising from financing activities:

The table below details changes in the company's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the company's cash flow statement as cash flows from financing activities.

	Lease liabilities
At 31 March 2019	\$ -
Impact on initial application of HKFRS 16 (Note)	43,951
At 1 April 2019	\$ 43,951
Changes from financing cash flows:	
Capital element of lease rentals paid	(432,394)
Interest element of lease rentals paid	(12,470)
	(444,864)
Other changes:	
Increase in lease liabilities from new leases entered during the year	1,999,907
Interest on lease liabilities (Note 8)	12,470
	2,012,377
At 31 March 2020	\$ 1,611,464

Note: The company has initially applied HKFRS 16 at 1 April 2019 using the modified retrospective approach. Under this approach, comparative information is not restated. See note 2(c).

(d) Total cash outflow for leases

Amounts included in the cash flow statement for leases comprise the following and wholly represent lease rentals paid.

	2020	2019 (Note)
Within operating cash flows	\$ -	\$ 233,900
Within financing cash flows	444,864	-
	\$ 444,864	\$ 233,900

Note: As explained in the note to note 13(c), the adoption of HKFRS 16 introduces a change in classification of cash flows of certain rentals paid on leases. The comparative information has not been restated.

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14 Lease liabilities

The following table shows the remaining contractual maturities of the company's lease liabilities at the end of the current reporting period and at the date of transition to HKFRS 16:

	31 March 2020 Present value of the minimum lease payments	Total minimum lease payments	1 April 2019 (Note) Present value of the minimum lease payments	Total minimum lease payments
Within 1 year	\$ 1,039,756	\$ 1,060,584	\$ 43,951	\$ 44,000
After 1 year but within 2 years	571,708	575,056	-	-
	\$ 1,611,464	\$ 1,635,640	\$ 43,951	\$ 44,000
Less: total future interest expenses		(24,176)		(49)
Present value of lease liabilities		\$ 1,611,464		\$ 43,951

Note: The company has initially applied HKFRS 16 using the modified retrospective approach and adjusted the opening balances at 1 April 2019 to recognise lease liabilities relating to leases which were previously classified as operating leases under HKAS 17. Comparative information as at 31 March 2019 has not been restated. Further details on the impact of the transition to HKFRS 16 are set out in note 2(c).

15 Accumulated Surplus - General Fund

At 31 March 2020, the accumulated surplus in General Fund was represented by the following reserve items:

	2020	2019
Lotteries Fund Block Grant Reserve (note 16)	\$ 98,538	\$ 13,042
Surplus fund transferred in from Capital Fund	947,703	148,673
Surplus subvention	1,015	597
	\$ 1,047,256	\$ 162,312

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16 Lotteries Fund Block Grant Reserve

	2020	2019
At 1 April	\$ 13,042	\$ 18,851
Block Grant received during the year (note 4)	143,000	85,000
Interest income received during the year	21	1
Expenditure during the year	(57,525)	(90,810)
At 31 March	\$ 98,538	\$ 13,042

Block Grant received during the year included \$143,000 (2019: \$85,000) recognised in General Fund.

Expenditure during the year included repair and maintenance expense of \$57,525 (2019: \$90,810) recognised in the General Fund.

Capital Commitments

As at 31 March 2020, the outstanding commitment in respect of Furniture and Equipment Replenishment and Minor Works Block Grant was nil.

17 Fair value reserve

	Fair value reserve (non-recycling)
At 1 April 2018	\$ 471,653
Net movement during the year	(117,368)
At 31 March and 1 April 2019	\$ 354,287
Net movement during the year	(260,887)
At 31 March 2020	\$ (26,330)

The fair value reserve (non-recycling) comprises the cumulative net change in the fair value of equity investments designated at FVOCI under HKFRS 9 that are held at the end of the reporting period (see note 2(d)).

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18 Social Welfare Development Fund

The cash changes in Social Welfare Development Fund are disclosed as follows:

Phase II

	2020	2019
At the beginning of the year	\$ 279,851	\$ 271,211
Allocation received during the year	-	-
Contributions made by the company during the year	-	8,840
Interest income received	-	-
Expenditure during the year	-	-
At the end of the year	\$ 279,851	\$ 279,851

Phase III

	2020	2019
At the beginning of the year	\$ 463,650	\$ 238,318
Allocation received during the year	69,555	390,327
Interest income received	198	345
Expenditure during the year	-	-
- Expenditure for projects under Scope A	(65,325)	(124,985)
- Expenditure for projects under Scope B(1T)	(165,350)	(26,000)
- Expenditure for administrative support	(14,355)	(14,355)
At the end of the year	\$ 318,333	\$ 463,650

Expenditure during the year included staff costs of \$14,355 (2019: \$14,355) and training expense of \$220,715 (2019: \$150,985) recognised in the General Fund.

19 Wi-Fi project

	2020	2019
Income from Lotteries Fund Grant	\$ 71,400	\$ -
Expenditure during the year	-	-
	\$ 71,400	\$ -

All income and expenditure were received and incurred for the Wi-Fi project and in accordance with the Lotteries Fund Manual and the instructions issued by Social Welfare Department.

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20 Special Grant to Step up Preventive Measures against the Spread of Severe Respiratory Disease associated with a Novel Infectious Agent

	2020	2019
Allocation received during the year	\$ 30,000	\$ -
Expenditure during the year	-	-
- Purchase of personal protective equipment	(8,065)	-
- Purchase of disinfection supplies	(8,060)	-
- Employment of helping hands	(14,000)	-
	\$ (125)	\$ -

21 Financial risk management and fair values of financial instruments

Exposure to credit and liquidity risks arises in the normal course of the company's business. The company is also exposed to equity price risk arising from its equity investments in other entities.

The company's exposure to these risks and the financial risk management policies and practices used by the company to manage these risks are described below.

(a) Credit risk

The company's credit risk is primarily attributable to other receivables and prepayments. Normally, the company does not obtain collateral from its debtors. The credit risk of the balances is low and management considers the ECLs of the balances are insignificant.

(b) Liquidity risk

The company is responsible for its own cash management. The company's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

The following table details the remaining contractual maturities at the end of the reporting period of the company's financial liabilities, which are based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the end of the reporting period) and the earliest date of the company can be required to pay:

	2020			
	Contractual undiscounted cash outflow			
	Within 1 year or on demand	More than 1 year but within 2 years	Total	Carrying amount at 31 March
Other payables and accrued expenses	\$ 1,981,560	\$ -	\$ 1,981,560	\$ 1,981,560
Lease liabilities	1,050,564	575,056	1,625,640	1,611,464
	\$ 3,042,144	\$ 575,056	\$ 3,617,200	\$ 3,593,024

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21 Financial risk management and fair values of financial instruments (continued)

	2019		
	Contractual undiscounted cash outflow		
	Within 1 year or on demand	Total	Carrying amount at 31 March
Other payables and accrued expenses	\$ 1,332,383	\$ 1,332,383	\$ 1,332,383

(c) Equity price risk

The company is exposed to equity price changes arising from equity investments classified as equity securities (see note 11), which are listed on The Stock Exchange of Hong Kong Limited. Listed investments that are not held for trading purposes have been chosen based on their long-term growth potential and are monitored regularly for performance against expectations.

The following table indicates the approximate change in the company's equity in response to reasonably possible changes in the share price of equity securities to which the company has significant exposure at the end of the reporting period.

	2020	Effect on other components of equity	2019	Effect on other components of equity
	Increase/(decrease) in share price		Increase/(decrease) in share price	
Market price of equity investments	20% (20%)	\$ 269,833 (269,833)	20% (20%)	\$ 345,513 (345,513)

The sensitivity analysis above indicates the instantaneous change on the company's fair value reserve that would arise assuming that the change in the share price had occurred at the end of the reporting period and had been applied to re-measure those financial instruments which expose the company to equity price risk at the end of reporting period. It is also assumed that none of the company's investments would be considered impaired as a result of the decrease in the share price, and that all other variables remain constant. The analysis is performed on the same basis for 2019.

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21 Financial risk management and fair values of financial instruments (continued)

(d) Fair value measurement

(i) Financial instruments measured at fair value

Fair value hierarchy

HKFRS 13, *Fair value measurement* categorises fair value measurements into a three-level hierarchy. The level into which fair value is classified is determined with reference to the observability and significance of the inputs used in the valuation technique as follows:

- Level 1 valuations: Fair value measured using only Level 1 inputs i.e. unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date
- Level 2 valuations: Fair value measured using Level 2 inputs i.e. observable inputs which fail to meet Level 1, and not using significant unobservable inputs. Unobservable inputs are inputs for which market data are not available
- Level 3 valuations: Fair value measured using significant unobservable inputs

At 31 March 2020, the only financial instruments of the company carried at fair value were equity securities of \$1,349,163 (2019: \$1,727,566) listed on The Stock Exchange of Hong Kong Limited (see note 11). These instruments are measured at fair value on a recurring basis and their fair value measurements fall into Level 1 of the fair value hierarchy described above.

During the years ended 31 March 2020 and 2019, there were no transfers between Level 1 and Level 2, or transfers into or out of Level 3. The company's policy is to recognise transfers between levels of fair value hierarchy as at the end of the reporting period in which they occur.

(ii) Fair values of financial instruments carried at other than fair value

The carrying amounts of the company's financial instruments carried at cost or amortised cost are not materially different from their fair values as at 31 March 2020 and 2019.

22 Operating Lease Commitments

At 31 March 2019, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

	2019
Within 1 year	\$ 176,000

The company is the lessee in respect of a number of properties held under leases which were previously classified as operating leases under HKAS 17. The company has initially applied HKFRS 16 using the modified retrospective approach. Under this approach, the company adjusted the opening balances at 1 April 2019 to recognise lease liabilities relating to these leases (see note 2(c)). From 1 April 2019 onwards, future lease payments are recognised as lease liabilities in the statement of financial position in accordance with the policies set out in note 2(f), and the details regarding the company's future lease payments are disclosed in note 14.

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23 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2020

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard, HKFRS 17, *Insurance contracts*, which are not yet effective for the year ended 31 March 2020 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the company.

	Effective for accounting periods beginning on or after
Amendments to HKFRS 3, <i>Definition of a business</i>	1 January 2020
Amendments to HKAS 1 and HKAS 8, <i>Definition of material</i>	1 January 2020

The company 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.

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Important Events 大事年表

- 1980** • After the birth of his second son Andrew with Down's syndrome, Watchdog's founder Kim Sharman begins meeting with experts around the world to learn about the latest in child development research. Kim wants to replicate the Macquarie Developmental Skills Inventory Programme in Hong Kong for the benefit of his son and other children with special educational needs (SEN).

在第二名兒子 Andrew 出生後，「監護者」的始創人 Kim Sharman 開始跟世界各地的專家會面，蒐集最新的兒童發展研究資料。Kim 計畫在香港複辦 Macquarie Developmental Skills Inventory Programme，以幫助其兒子及其他有特殊需要的兒童。

- 1981** • Sue Cairns, Head Teacher from Macquarie, comes to Hong Kong to raise the profile and awareness of programming that is available for children with SEN in other countries. Supporting Kim's efforts to offer a Macquarie based program in Hong Kong, Sue offers to initiate a program in Hong Kong if financing and resources can be secured.



Macquarie 的課程主任 Sue Cairns 來港，協助中心提高大眾對課程的認識。該課程曾在其他國家推行，對象為有特殊需要兒童。為支持 Kim 在香港開始 Macquarie 為本的課程，Sue 建議在確實有經費和資源下，會在香港協助開始推行。

- 1982 - 1983** • Watchdog Limited receives a three year grant from the Jockey Club and is incorporated as a charitable organization. Premises are located in the ex-wireless station on Bowen Drive and Watchdog Programme officially begins in July 1983. It started with 2 teachers and 44 children (24 Chinese speaking and 20 English speaking). The programme is translated into Chinese providing bi-lingual programming for pre-school children with SEN.

「監護者」獲賽馬會三年的資助，並註冊為一慈善機構。原址在寶雲徑前車站。1983 年 7 月，「監護者」的課程正式開始。起初有 2 位導師和 44 名兒童（24 名操母語，20 名操英語）。課程內容被翻譯為中文，以提供雙語課程予學前的特殊兒童。

- 1984** • The Hon. Sir Denys Roberts, KBE Chief Justice of Hong Kong, is Watchdog's first Patron.

首席大法官羅弼時爵士 (KBE) 為首位贊助人。



- Program expands to 4 teachers, 2 aids and 50 students. Physiotherapy and speech therapy are introduced
中心發展增加至 4 名教師，2 名教學助理及 50 名學生；亦引入物理治療和言語治療。

- 1985** • Watchdog relocates to present premises at 12 Borrett Road, the former site of a British Military Hospital.
「監護者」遷往現址波老道 12 號（前陸軍醫院）

- 1986** • The Jockey Club grant expires in June, 1986 and Watchdog receives designation as an Early Education and Training Centre (EETC) from the government as well as subvention for Centre's programming.



賽馬會的資助於1998年6月屆滿。「監護者」獲政府定名規範為「早期教育訓練中心」，並獲撥款資助。

- 1987** • Watchdog's capacity increases to 60 students, to satisfy the government's criteria for EETC. Government subvention covers only 50% of operating costs; Watchdog must secure the balance of necessary funding.

學額增至 60 個以符合政府的「早期教育訓練中心」(EETC) 的資格。政府只補貼營運經費的 50%，中心須自負未獲資助的餘額。

- 1988-89** • Funding continues to be a major concern and the Centre is threatened with closure in August 1988. The Executive Committee publicizes Watchdog's plight, leading to several fundraising campaigns by parents and community organizations. Watchdog is chosen as the first beneficiary of Operation Santa Claus. Watchdog becomes the member of the Hong Kong Community Chest in 1988.

籌募經費仍然是最大考慮，中心於 1988 年 8 月幾乎關閉。行政委員會公開刊登中心面對的困境，隨後出現由家長和社會團體發起的籌款運動。「監護者」被選為「愛心聖誕大行動」的首個受惠機構。「監護者」在 1988 年成為公益金會員。

- Watchdog introduces its new logo. 「監護者」展示新會徽。



- 1992 - 1993** • The Toy Library was established with funding from The Lotteries Fund.

玩具圖書館獲獎券基金資助而建設。

- Watchdog faces the specter of funding cuts from the Community Chest. In an effort to raise the profile of the Centre and the value of its programming, Watchdog welcomes visits from the wives of the last two Governors of Hong Kong, Lady Natasha Wilson and Lady Lavender Patten.

「監護者」面對被公益金削減撥款資助的危機。為協同提高大眾對中心的認識和認同課程的價值，「監護者」邀請兩位前港督夫人蒞臨參觀，她們是衛奕信夫人和彭定康夫人。

- 1994** • The Community Chest cuts Watchdog's funding by 40%. To mitigate immediate financial hardship, the Chest approves a one-off allocation for 1994 - 1995. To help fill the gap in service provisions for school aged children with SEN, four Watchdog parents form the "Springboard Project" committee to establish the first Springboard Project classroom in the Korean International School in September 1994.

公益金削減「監護者」40%的資助。為解決經費上的燃眉之急，公益金於 1994 至 95 年度批出一筆過撥款予中心。為填補一些操英語在學的適齡特殊兒童的服務，4 位「監護者」家長組織了 Springboard Project 委員會。在 1994 年 9 月，他們在韓國國際學校首次開設 Springboard 課程。

- 1995** • Watchdog begins collaboration with Mother's Choice, enrolling some of their children with SEN in the Centre's classes. The occupational therapy programme is expanded with one additional room and music therapy programme is introduced.

「監護者」開始與母親的抉擇合作，招收他們一些有特殊需要的兒童在本中心上課。中心增加一個職業治療室以配合課程擴展，又引進音樂治療課程。

- 1996** • Watchdog's first fundraising gala dinner was held at the American Club Hong Kong. HK\$ 850,000 is raised to support the Centre's mission and programmes. Successive dinners are held in 1997 at the China Club, with entertainment from international tenor Warren Mok, and in 1998 at Government House.

「監護者」首屆慈善聯歡晚會於美國會舉行，籌得港幣 850,000 以支持中心的使命和課程發展。隨後的晚會於 1997 年的中國會舉行，請來著名男高音莫華倫先生獻唱。1998 年的晚會則於禮賓府舉行。

- 1997-1998** • Working with HK Polytechnic University, Watchdog organizes a three day professional training course for occupational therapists entitled "The Principles and Practice of Sensory Integration."

與香港理工大學合作，「監護者」為職業治療師舉行為期三天的「感覺統合的理論和實踐」的專業訓練課程。

- 1999** • Saturday self financing programme is started to provide services for children on wait list for weekday programme. Percussion workshop is available to our children through sponsorship from the Central and Western District Board.

「星期六自費課程」開始，為候補名單上輪候平日常規課程的兒童提供服務。中西區區議會資助本中心為兒童舉辦的敲擊樂工作坊。

- 2000** • To offset operating deficits, fee charges on individual speech therapy sessions were introduced, in addition to nominal school fees of \$550 per month.

為抵銷營運經費的虧損，在常規課程學費 \$550 之上，開始收取個別言語治療課的費用。

- Watchdog joins Growing Together, a consortium of charities providing services for English speaking individuals with special needs. GT is chosen as the 2000 beneficiary of Operation Santa Claus.

「監護者」與康進社合作，該會是由數間專為操英語的兒童服務的慈善機構組成，並被「愛心聖誕大行動」選為 2000 年度的受惠機構。



- Watchdog's 1st Charity Luncheon and Fashion Show, which is produced by parent volunteers, raises over HK\$ 300,000.

首屆「慈善午餐會暨時裝表演」，由家長義工負責，籌得逾港幣 300,000。

- Watchdog 1st Walkathon cum Fun Fair was held netting HK\$250,000 for the centre.

首屆「步行籌款暨同樂日」，中心籌得港幣廿五萬元正。

- 2001** • Watchdog's capacity increases to 65 children
中心學額增至 65 個。

- The Centre's Saturday programme is further expanded from only Occupational Therapy services to include a variety of other therapy services. Music Therapy is reintroduced to the Centre's regular weekday programming.

中心的星期六自費課程由最初只有職業治療，擴充至各類其他治療服務。在平日常規課程中，再次引入音樂治療。

- 2002-03** • The Saturday programme is expanded to include piano lessons for children with SEN.

星期六自費課程擴充至提供鋼琴課予特殊兒童。

- The Assessment, Evaluation and Programming System for Infants and Children (AEPS) is introduced and implemented as a supplement to Watchdog's Macquarie based programming. AEPS provides the foundation for the formation of Individual Education Programs (IEPs).

引入 The Assessment, Evaluation and Programming System for Infants and Children (AEPS)，補充以 Macquarie 為本的課程，並作為訂定個別教育計劃之用。

2004

- Two OT rooms are upgraded through sponsorship generated by Paul Keylock and Peter Barnes competing in the Comrades Marathon in South Africa and being the beneficiary of the American Club Charity Ball.

Paul Keylock 和 Peter Barnes 參加在南非舉行的馬拉松聯賽，以資助改善中心兩間職業治療室。中心成為美國會慈善餐舞會的受惠機構。

- Nutrition consultation and advice service is started at the Centre by appointment with our volunteer dietician.

開始有營養諮詢服務，與中心的義工營養師預約即可。

2005

- The Centre's capacity is increased to 70 children.
中心學額增至 70 個
- Watchdog, in collaboration with Kuala Kinder, invited Deanne Michaels from Australia to conduct a two days workshop on her Social Skills Training Programme. This led to the first Social and Friendship skills Programme for high functioning children with ASD.

中心與 Kuala Kinder 合作，邀請來自澳洲的 Deanne Michaels 舉辦兩天的「社交技巧訓練課程」，由此引進來為自閉症兒童而設的「社交與友誼技巧課程」。

- Watchdog partners with the Goldman Sachs Community TeamWorks (CTW) project and the Hong Kong Youth Arts Foundation to create a themed mural throughout the Centre.
「監護者」與高盛的社會服務團和香港青年藝術協會合作，為整個中心創作主題壁畫。

2006

- The front corridor physiotherapy area is upgraded through donations from Lehman Brothers.

中心前面走廊為物理治療區，獲雷曼兄弟的資助而得以改善。

- Programme expansions include the first African drumming programme for students enrolled in the Beacon Hills School's Learning Support Class and the addition of Baby Massage sessions for infants with Down's Syndrome attending Watchdog's Saturday programme.



課程擴充——開始為在畢架山小學就讀「特別支援班」的學童提供非洲鼓課程，以及在星期六自費課程課程為患唐氏綜合症兒童增設嬰兒按摩班。

2007

- The outdoor playground area and kitchen are upgraded with donations from the Ohel Leah Synagogue Charity and Richard Charles and Esther Yewpick Lee Charitable Foundation.

在 The Ohel Leah Synagogue Charity 和利銘澤黃瑤壁慈善基金的捐助下，中心的廚房和露天遊樂場得以改善。

- Watchdog enters into an agreement in principal with Kowloon Union Church to open second Watchdog Centre on KUC premises in early 2009.

「監護者」與九龍佑寧堂在原則上達成協議，於 2009 年初在其原址開辦第二間監護者中心。

2008

- Through the support of the American Women's Association of Hong Kong, the S.K. Yee Fund for the Disabled and the Health Care and Promotion Fund, Watchdog begins offering Stretch 'N Grow, a physical fitness program, in its weekday classes.

獲美國婦女協會、余兆麒殘疾人士基金和健康護理及促進基金的支持，中心在平日常規課程中增設健體班。

2009

- Watchdog open its second center at Jordan in June 2009.
「監護者」在 2009 年 6 月於佐敦開辦第二間中心。

2010-11

- Organizes Triple P Workshop-Positive Parenting Programme
舉辦親子正向管教課程

- Receive fund to install platform lift and playground facilities at Jordan Centre

獲資助於佐敦中心裝置平台升降機及加設遊樂設施

2011-12

- Launch SEN support services to schools
開始到校特殊教育支援服務

- Launches 5-day programme at Jordan Centre
佐敦中心開辦五天訓練課程

- Offers self-financing programmes to children of 6 years and above
增設適合六歲以上的自費課程

2012-13

- Receive fund for Hong Kong Centre office renovation
獲資助裝修香港中心辦公室

2013-14

- Launch of Electronic Attendance System at Hong Kong Centre
香港中心啟用「學童出席電子系統」

2014-15

- Refurbishment of Occupational Therapy Room and Outdoor Playground
翻新香港中心職業治療房間並戶外遊樂場

2015-16

- Launch "School Success for All Children" Project
開展「樂共融計劃」

2016-17

- 2016-17 Receive fund for technical resources upgrade
獲資助提昇電腦設備

2017-19

- Yoga Therapy receives favourable feedback
瑜伽治療深受歡迎



Organizational Chart

組織架構



List of Executive Committee Members

管理委員會名單 (2019 - 2020)

Chairperson

Mrs Amanda Cheung

主席

張王麗明女士

Secretary

Ms Sandra Au Yeung

秘書

歐陽汝珊女士

Vice Chairperson

Mrs Anissa Yau

副主席

邱黃雪兒女士

Members

Ms Kitty So

委員

蘇潔兒女士

Treasurer

Ms Judy Tong

司庫

唐美賢女士

Dr Lucia Tsang

曾綺霞博士

Ms Minnie Ling

凌敏妮女士

Acknowledgement

鳴謝

We would like to express our gratitude to the following individuals and organisations for their generous donations and volunteering for us in the year 2019/20:

我們衷心感謝下列人士及機構於 19/20 年度慷慨捐款及作義工服務：

Adam Osborn	Discovery Bay Recreation Club Ltd.	Kwee Kei Alexander
Aisling Dwyer	Dr Dorothy Fan	Law Pui San
Alecs Bains	Dr Albert Li	Leung Ying Choi
Alex Lee	Dr Irene Lau	Linda Berman
Alexandra, Andrea, Maja, Thomas, Cjoba & Rainer	Dr Richard Beck	Liu Yiu Wah
Amanda Cheung	Ernest Lau	Lo Chui Ming
Anissa Yau	Forward Motion All Stars	Lo Lok Lam Isabella
Austin Gregory Charles	Frank Klehr	Louisa Lo
AWA Hong Kong	GHL Enterprises Ltd	Lucia Tsang
Bashuli Sane	Goldman Sachs (Asia) L.L.C.	ESF International Kindergarten, Tung Chung
Benjamin Becker	Gulf Oil Marine Limited	Lukoil Marine Lubricants DMCC
Best Universal Products Ltd	Hannah Elizabeth Fairbairn	Mak B
Beurer Far East Limited	Harish Kotwani, Drew Marine	ManaKtala Aneesh
BP Marine	Harshavardhan Bhavne	Manish Bhatia
Bright Star Technologies Ltd	Hasbro Hong Kong Limited	Markus Enders
Caroline Hsu	HCS Foundation	Michael Miesel
Chan Shiu Lun Christopher	Ho Wai Man Ruby	Minnie Ling & Ma Hang Kon Louis
Chen Chi Fai Jacky & Lee Mai Mai	Ho Wing Na	Narkel Limited
Chiu Po Shang	Hsu Chi Hung John	Natalia Veldman & Dr Richard Beck
Choi Pui Sze	Hsu Choy Wing Sea Leslie	Ng Bik Kay Becky
Choy Wing Gin Stephanie	Ian Marr	Nicole Chow
Christine Pang	Irma Kong	OTCex Hong Kong Limited
Christy Choy	Island Dance Limited	Perfect Steam Appliances Ltd
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Corex Limited	John So	PVH Asia Limited
COSCO Shipping Heavy Industry Co., Ltd	Jokhi Javier Kaikhashru & Jokhi Kaikhashru Fakirji	Rainer Jungjohann
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Credit Suisse (Hong Kong) Ltd	Justin Page	Reinhard Scholle
Dario Iacopucci	Kong Charis Chi Yan	Richard Tao
Darren & Tia	KPMG	Robert Watson
Diocesan Girls' School	Kristin Laue	Rookmaaker Thomas Dirk & Otten Lieke Safieka

Ruby Bhatia	Stephan Walther Trieb & Ho Sze Ah Ada	Vikas Mehra
Ruby Ho	Tai Ka Pui Elizabeth	Vision A.S. Limited
Runghpa Winchester	The Community Chest of Hong Kong	Vivian Li
Ryan Zhang	The Children's Place (HK) Ltd	WIK
Sa Sa International Holdings Limited	The Hong Kong Jockey Club Charities Trust	William Marshall
Sandeep Jain	The Incorporated Trustees of the	Wing Kee Yeung
Sandra Au Yeung	Zoroastrian Charity Funds of Hongkong	Woodlands HK Ltd
Sang Ryool Lee	Canton and Macao	York & Sierra Wang
Schroder Investment Management HK Ltd	The Lotteries Fund	Yuen Tse Chuen
Sean Darby	The Ohel Leah Synagogue Charity	Yves A. Gomes
Shun Hing Education and Charity Fund	The Shamdasani Foundation (Charitable	Zhoushan Longshan Shipyard Co. Ltd
So Kit Yee Kitty	Trust)	Zhoushan Nasco Group (ZTHI &
Standard Chartered Hong Kong 150th	Thomas & Theresa Choy	NASCO DOCKYARDS)
Anniversary Community Foundation	Vertex HK Corporation Ltd	

Caring Company / Organization Awardees 2019/20

「商界／同心展關懷」獲獎機構 2019/20

Watchdog is grateful to the following organisations for their voluntary services and generous donations in the year. Each has demonstrated good corporate citizenship enabling us to secure the necessary resources to continue our high standard educational services to children with SEN.

「監護者」衷心感謝下列機構於本年度透過義工服務及慷慨捐款，實踐企業社會責任，幫助中心獲取所需資源持續發展優質的特殊兒童教育服務。

Name of Organisation / Group	機構／團體名稱
Credit Suisse (Hong Kong) Limited	愉景灣康樂會
Discovery Bay Recreation Club	高盛（亞洲）有限責任公司
Goldman Sachs (Asia) L.L.C.	畢馬威會計師事務所
KPMG	信興電業集團有限公司
Shun Hing Electronic Holdings Limited	泓信會計師行有限公司
Vision A. S. Limited	

"Caring Company Award" is organized and given by the Hong Kong Council of Social Service annually. It aims to recognize organizations which demonstrate good corporate citizenship. Nominations are made by the beneficiary non-profit organization and the Awarded Caring Companies or Caring Organizations will be awarded the Caring Company/Caring Organization Logo.

「商界／同心展關懷」乃香港社會服務聯會每年一度舉辦的選舉，旨在表揚及公開嘉許實踐良好企業公民精神的商業機構或團體。由受惠之非牟利慈善團體提名，而獲獎機構則可獲頒發「商界／同心展關懷」標誌。



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12 Borrett Road, Central, Hong Kong. Enquiry: 2521 7364 Email: info@watchdog.org.hk

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Email 電郵 : info@watchdog.org.hk
Operating hours 開放時間 :
Mon-Sat 8:15am-5:30pm

www.watchdog.org.hk

Jordan Centre 佐敦中心

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Fax 傳真 : (852) 2377 9066
Email 電郵 : infojordan@watchdog.org.hk
Operating hours 開放時間 :
Mon-Fri 8:15am-5:30pm

Lai Chi Kok Centre 荔枝角中心

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No. 833 Cheung Sha Wan Road, Lai Chi Kok, Kowloon
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THE COMMUNITY CHEST
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機構會員
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Charity listed on
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