

工船帆線前生命

生命前線帆船事工

2024 - 2025 年度報告

www.lifefrontline.org





LOUISA LAU 董事會主席

主席的話

過去一年，生命前線經歷了重大的轉變。董事會兩位成員 Raymond 及 Roger 已於 2024 年 6 月卸任，展開他們人生的新篇章。感謝神的預備，讓新任董事 Winnie 及 Rity 接棒上任，承接他們的工作。特別在此衷心感謝兩位前董事多年的忠心擺上，讓事工在艱難的環境中仍能堅毅前行；同時也深謝兩位新董事在風急浪高之際，願意勇敢承擔這艱鉅的使命，付出時間與心力為事工效力。

感恩神的帶領，新的董事會很快便在共同異象上達成一致，同心竭力推動事工。過去一年，我們的重點工作放在重整內部管治系統，盼望讓事工運作更透明、更具問責性與前瞻性，讓會員及公眾能更深入了解事工的方向與果效，並藉此鼓勵更多參與。這確是一項艱鉅的工程，唯有依靠從神而來的智慧與恩典，懇請大家繼續為我們代禱，求主親自引領，使事工能盡快建立穩固而清晰的制度，好讓未來任何接任者都能延續服務與營運，持續彰顯事工的異象與使命。

我們也盼望在穩固根基之後，事工能再度啟航，以更清晰的方向與定位，為主作美好的見證。我們會積極與一直支持事工的友好夥伴保持連結，凝聚眾人的力量，一同推動事工隨著聖靈的引導，邁向合神心意的目標與方向。期待在未來的聚會中與大家再次相見，讓我們同坐生命前線的船上，一起揚帆起航！

RAYMOND CHOW 前董事會主席

順利交接，恩典常在

幾個在生命前線的短故事，藉以記念見證主基督在生命前線、同工和參與者的恩典。

與Chris, Chester 和 Frenda在Spitali 相遇，跟隨會計師公會參加環島帆船比賽，借用 Spitali，在摩星嶺停了差不多半小時，無風不動，Chris說會成立帆船事工，問我有沒有興趣參加成為董事呀？我回答好怕開會，第一次聽到生命前線帆船事工的意念！

在長沙灣尋找David的寫字樓，開第一次生命前線會議，見到David，捐出Spitali 的船主，德誠帶著真誠的握手，帶領查經，Roger熱情的笑容，互相開放生命交流，看到三個跳躍年輕生命，Chris, Chester, Frenda大膽探索茫茫兼煙濛濛的大海，鳴笛聲響起，會上報告沒有足夠存款支付下月的同工薪金？

Chris 無限創意拓展事工發展，將事工成功帶入學校，與學生建造帆船，嘗試帆航、海陸歷奇旅程，領導事工發展，深慶得人！

Spitali 上排清除口殼，發現有很多潛藏的隱患，David 出馬盡出人情牌，免費燒焊船廠，資深師傅傾情維修！



在年晚飯，聽到Louisa 讓事工使用Sweet Home 作為補給、敬拜聚會、住宿的用途，從此事工多了一隻不動船！

在太古城商場，與Roger游說Fanny 加入團隊，與Chris拍擋，兩位同工，前後兼顧委身服侍多年！

Spitali 深夜鬆錨，奇蹟地，人船安然無恙！

公園內與Echo真誠討論，加入團隊後，她長遠的經濟狀況能否支持，Echo 說她安心依靠主基督的供應，果然，主基督給她足夠的生活！

Spitali 服務多年，裹外皆疲，為了安全問題，忍心出賣，但出入西貢海面時，仍然渴望看看紅船，直至Spitali 退出西貢。

加添Anemoon，借來的Sea Horse和老而彌堅的Authority，令船隊增添色彩！

兩次遠航台灣海峽，突破地域界限，雖有意外，幸好得到適切照顧，難得經驗！

經歷前後四年COVID疫情，財政幸好未見紅字，但為了減省開支和避免不必要的日常維修標準壓力，無奈出售Anemoon 的擁有權。

Chris, Chester, Roger先後移民海外，幸得Raymond Tsui, Anita, Anton和Sunny 先後支持事工發展，Raymond Tsui成為核心負責人，啟動轉向新的恩典領域！

Hardy 無私奉獻時間，努力維修船隻。

Roger 和我退休董事，由Rity 和 Winnie 繼任董事，注入嶄新豐盛生命能量，更新推動前線。

Fanny 和Echo離任，Brian 繼任行政幹事，深慶得人如得魚！

回頭望，全是基督恩典！

向前看，基督恩典引領！

祝願生命前線，未來將以信心與盼望航行，駛去豐盛生命的前線！



Skipper RAYMOND TSUI

Sweet Home

Sweet Home (SH) 已服役42年，於2024至2025年間完成多項維修及更新工程，包括修補船頭倉漏水、翻新船尾白色牆身、座椅和地板、重掃船外圍木保護油漆、維修樓上已腐壞地板共11塊，以及駕駛艙牆身、座椅翻新及上排等工程。同時更換新泡鍊、新電池及新太陽能板，並安裝三部CCTV，加強保安和安全。

以上維修和更換設備費用大若\$120,000元。

並感謝Hardy Chan弟兄每月上船進行基本維修及零件更換，Morris Wong每月清潔船隻，在急切維修時也樂意協助。

過去兩年多，透過大家禱告記念，主感動更多船主願意以友好價租用帆船，讓機構得以延續服事。

以下船主，排名不分先後，感謝你們對機構的支持：

Seahorse: Paster Fox Mok

JOJO : Jo & Joseph

Authority : Ken Lee和其他持有人

Ocean Safari: Samuel Lo

另外，謝謝Seahorse 前船主李先生對機構多年來的支持和信任使用帆船。

謝謝白沙灣街渡大家姐在接駁船的配合和包容。

請大家繼續為機構的需要禱告和支持奉獻。

願主繼續使用Sweet Home及這些帆船，成為祝福與見證的管道。

「若不是耶和華建造房屋，建造的人就徒然勞苦；若不是耶和華看守城池，看守的人就徒然警醒。」(詩篇127:1)



愛童航 (Family Love Sailing)

故事一

我們是第一次接待「小小生命」這間專為支援危機懷孕女性及家庭的機構，是在「侍奉人生基金」分享會中認識的。帆船旅程原先安排她們的同工義工作帆船體驗及團隊建立，可惜將近出航前兩天，其中兩位同工竟然病倒要缺席，本想考慮延期之際，幸好邀請到兩位年青學生兄妹代替。在船上有機會分享他們的故事，聽到機構創辦人分享神如何大大祝福這兩位在國內出生的小小生命，分享他們是如何輾轉地來港就學的過程，感恩創辦人一直不離不棄地陪伴成長，令人非常感動——這分享令整條船充滿著一愛。

故事二

感恩有機會在平日接待一群 SEN 家長，這群家長照顧者彼此不甚認識。在開始前自我介紹裡，一位唯一參與的爸爸分享，他以前是一位外展社工，現時已有 10 年是全職照顧自閉症小兒子，他分享到家中曾有讀寫障礙的女兒（已康復）及有情緒困擾的太太及自己。他這樣真情的自我介紹，感染到其他家長都願意深入分享自己。及至回程時，有一位單親媽媽也分享到她如何獨力照顧 SEN 子女的辛酸、無力與無助，雖然已信主，但也曾想過放棄，但聽到這位爸爸分享後，給她盼望及勇氣，她會好好地生活下去，緊靠及深信主會帶領她經過一切困難，決心要成為子女們的好榜樣。——這群 SEN 家長生命互為影響，藉著大自然裡真情分享，心靈得著釋放，也拉近彼此的關係，共建同路人，互相守望。

故事三

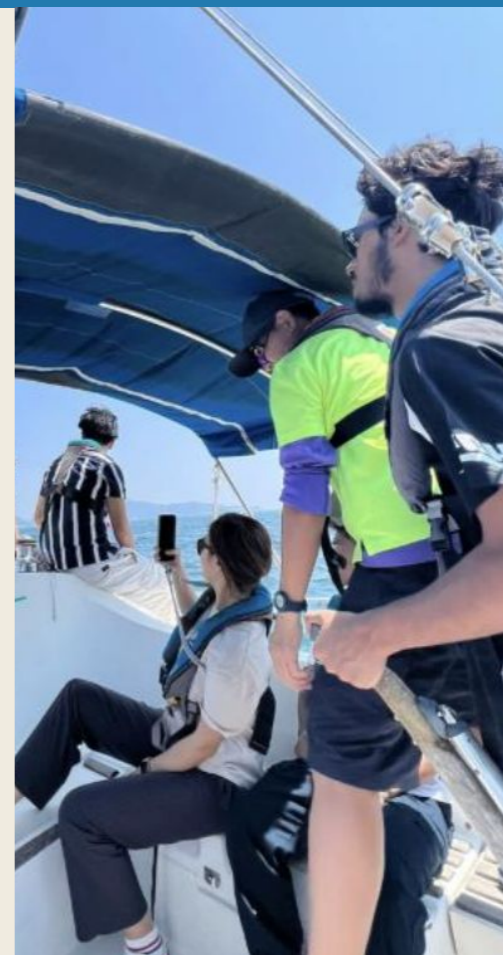
在一次家長帆遊旅程中，恰巧大部份是信主的母親，只有其中一對是未信主的夫婦。她分享到旅程當日，夫婦一齊出席帆船旅程原來是殊不容易。小兒子要上學，但早上竟然罕見地見到父母一齊出現覺得很奇怪，便硬扭著不上學（因爸爸是司機，常常早出晚歸），幸好有嫻嫻支

援，才勉力地帶回學校，夫婦二人便可以一齊參與。旅程中該媽媽很雀躍，尤其喜愛坐在船頭聽音樂，表現輕鬆愉快。午餐時也樂意分享她的故事及需要，令人感動是其他同航的家長自發地為她禱告及傳福音，給她很大安慰與支持。及至，見到另一家長有腰痛舊患時，也主動接手禱告。——這個彼此祝福的場景十分美麗，無論家長們是否信主或信主多久，深信禱告能有醫治、支持及

鼓舞的力量。令我感到蒙福，感恩接待了這班「家長天使」，看到神的靈也感動各人說合宜的話，彼此扶持與安慰。

另外，也輯錄了一些參加者對帆船旅程的分享，字裡行間流露著他們的心聲、期望、渴求及需要的愛。

感恩「愛童航」計劃繼續獲「侍奉人生基金 2024」的資助，先後安排了 11 次帆船旅程，分別有 3 次南亞中學生、4 次親子帆遊、1 次視障與健視青年人、1 次國內交流中學生及 2 次 SEN 家長帆遊，這 11 次旅程，共接待了 9 間合作伙伴機構，其中有 5 間是第一次合作的。當中有 25 名機構同工/導師/義工、31 名家長及家長照顧者，48 名 SEN 年青人及南亞裔學生，合共 104 人。



船長的話

Skipper ANITA LAM

透過侍奉人生基金，神引領了擁有不同非凡恩賜的機構領袖，陪同一群特殊需要的參加者來體驗，這些生命在神眼中是如此寶貴。

在萬變的世代，能夠見證事工在這洪流中，仍然有盼望與恩典。感恩我仍然可以透過謙卑的服侍與神同行。

2024 - 2025 年曾接待團體

教會／事工：

- 生命頌浸信會
- 伯特利神學院
- 宣道會宣基堂
- 福音證主協會
- 信義會荃葵青嶼區同工會
- 基督教香港信義會信愛堂
- 基督教香港信義會尊聖堂
- 基督教青少年牧養團契
- Ultimate United
- 基督教佈道中心華恩堂
- 宣道會麗灣堂
- 基督徒信望愛堂紅磡堂

學校：

- 向日華德福
- 中華基督教會基道中學
- 大理毓英社群靈泉星班海王星班
- 香港扶幼會則仁中心學校
- 新生命教育協會平安福音中學
- Christian Alliance International School

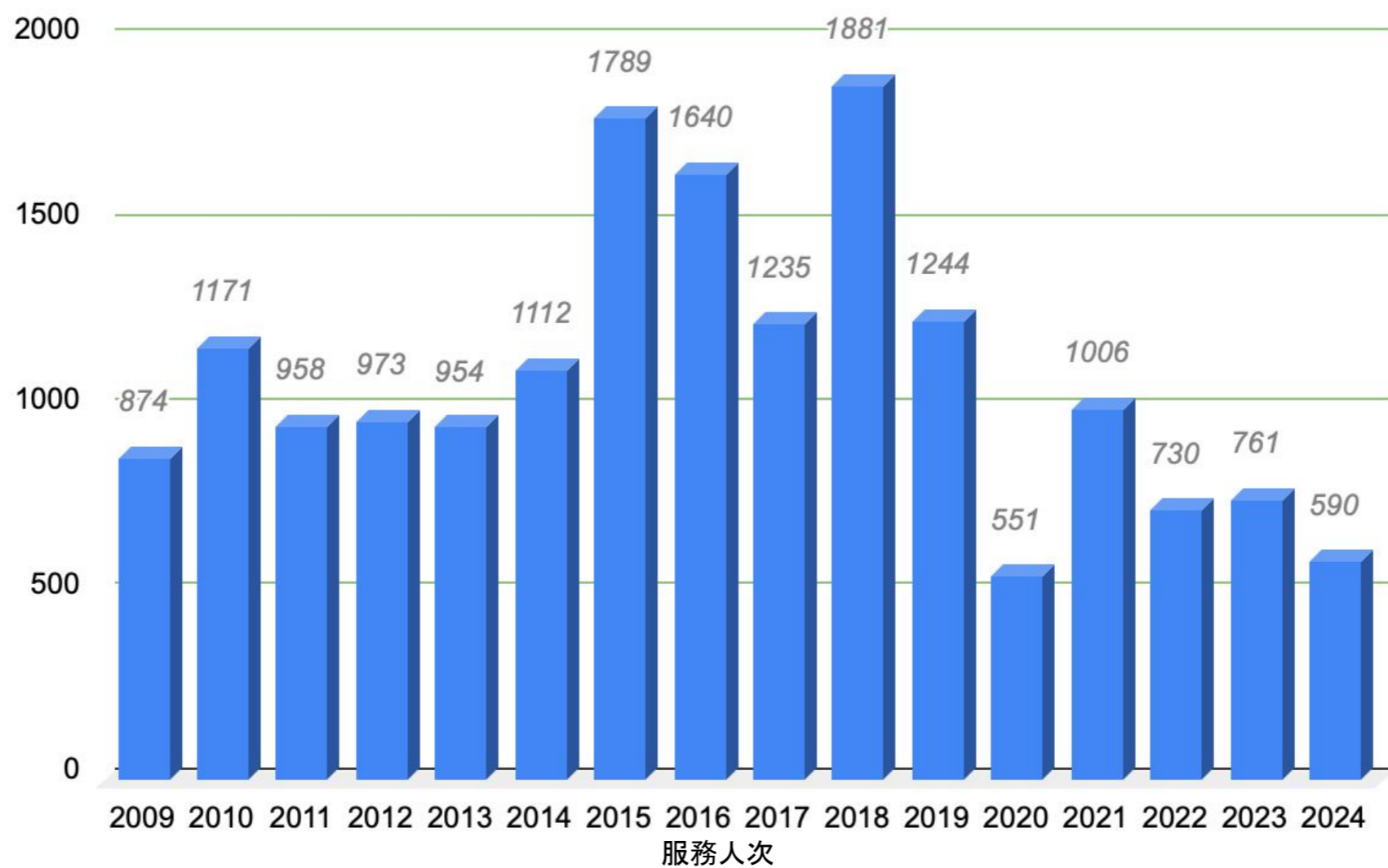
機構：

- 友鄰舍
- 山與海教室
- 救世軍新界東綜合服務 – 大埔青少年綜合服務
- 小小生命
- 自閉兒生命建立發展社
- 香港失明人協進會

鳴謝：

- 基督教青少年牧養團契 - 侍奉人生基金
-

服務概況



2024 - 2025 年財務報表

W. K. WONG & CO.
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

黃偉健會計師事務所

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3-7A Prat Avenue, Tsim Sha Tsui,
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香港九龍尖沙咀彌敦道 3-7A 號
萬事基廣場 16 樓 1605-6 室
電話: (852) 2429 0707
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LIFE FRONT-LINE LIMITED

(Incorporated in Hong Kong and limited by guarantee)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Life Front-Line Limited ("the Company") set out on pages 4 to 7, which comprise the statement of financial position as at March 31, 2025, the income statement for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Company are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the HKICPA, 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.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to Practice Note 900 (Revised) "Audit of Financial Statements Prepared in Accordance with the SME-FRS" issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LIFE FRONT-LINE LIMITED

(Incorporated in Hong Kong and limited by guarantee)

(Continued)

Responsibilities of Directors and Those Charged with Governance for the Financial Statements

The directors are responsible for the preparation of financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement if 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.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LIFE FRONT-LINE LIMITED

(Incorporated in Hong Kong and limited by guarantee)

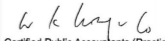
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Auditor's Responsibilities for the Audit of the Financial Statements (continued)
As part of audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Wong Wai Kin (practicing certificate number: P02395)


W. K. Wong
Certified Public Accountants (Practising)
Hong Kong, December 29, 2025

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LIFE FRONT-LINE LIMITED REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

黃偉健會計師事務所
W. K. WONG & CO.
Certified Public Accountants (Practising)
HONG KONG

LIFE FRONT-LINE LIMITED REPORT OF THE DIRECTORS FOR THE YEAR ENDED MARCH 31, 2025

The directors have pleasure in submitting their annual report together with the audited financial statements for the year ended March 31, 2025.

Principal activity
The Company is a non-profit making organization. Its principal activities are the carrying out of the objects as specified in the Memorandum of Company, inter alia and relevant objects.

The state of the Company's affairs and appropriations
The state of the Company's affairs as at March 31, 2025 and its results for the year then ended are set out in the financial statements on pages 4 to 7.

Directors

The directors of the Company during the year and up to the date of this report are:

Ms. Lau Wai Yi (Chairman)
Ms. Cheng Ming Wai Rita
Ms. Yu Yuk Lan
Mr. Chow Wai Man (resigned on June 30, 2024)
Mr. Wan Kwok Wai (resigned on June 30, 2024)

In accordance with Article 30 of the Company's Article of Association, all directors shall hold office for a term of two years until the annual general meeting following the next annual general meeting and shall retire from his office at the expiration of such term. A retiring director shall be eligible for re-election.

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

Business review
No business review is presented for the year ended March 31, 2025 as the Company has been able to claim an exemption under Section 398(3)(a) of the Companies Ordinance (Cap. 622) for the financial year.


Permitted indemnity provisions

At no time during the financial year end up to the date of this Directors' Report, there was or is, any permitted indemnity provision being in force for the benefit of any of the directors of the Company.

Auditors

During the year, the auditors Messrs. Hung Chi Yuen, Andrew, Certified Public Accountant (Practising), resigned and Messrs. W. K. Wong & Co., Certified Public Accountants (Practising), were appointed as auditors of the Company. A resolution will be submitted to the annual general meeting to re-appoint Messrs. W. K. Wong & Co., Certified Public Accountants (Practising) as auditors of the Company.

On behalf of the Board


Lau Wai Yi
Chairman
Hong Kong
December 29, 2025

LIFE FRONT-LINE LIMITED INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

	Note	2025 HK\$	2024 HK\$
DONATION INCOME	2	350,050	308,100
OTHER INCOME	3	400,726	651,238
		<u>750,776</u>	<u>959,338</u>
EXPENDITURE			
Auditors' remuneration		4,000	3,500
Administration		11,255	14,969
Bank charge and interests		251	-
Company secretarial fee		-	1,405
Food and beverage		17,636	12,246
Freelancer		474,815	381,380
Fuel		-	1,736
Insurance		37,476	36,877
License		2,690	2,690
Mandatory Provident Funds contributions		33,255	30,120
Office rental		13,000	12,000
Program expenses		239,432	252,691
Repairs and maintenance		93,590	38,951
Salaries and allowances		-	700
Stationery		-	162
Sundry expenses		-	458
Travelling		10,765	16,777
		<u>938,317</u>	<u>806,507</u>
NET SURPLUS / (DEFICIT) FOR THE YEAR	4	<u>(187,541)</u>	<u>152,831</u>

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

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LIFE FRONT-LINE LIMITED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025

	Notes	2025 HK\$	2024 HK\$
CURRENT ASSETS			
Accounts receivables		5,500	360
Prepayment		8,759	-
Cash and bank balances		621,670	833,407
		<u>635,929</u>	<u>833,767</u>
CURRENT LIABILITIES			
Accounts payable		233	9,625
Accruals		4,000	4,905
		<u>4,233</u>	<u>14,530</u>
NET CURRENT ASSETS		<u>631,696</u>	<u>819,237</u>
NET ASSETS		<u>631,696</u>	<u>819,237</u>
FUND			
Accumulated surplus	7	631,696	819,237
TOTAL FUND		<u>631,696</u>	<u>819,237</u>

Approved and authorized for issue by the Board of Directors on December 29, 2025.


Lau Wai Yi
Director


Yu Yuk Lan
Director

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

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LIFE FRONT-LINE LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

Reporting entity

Life Front-Line Limited ("the Company") is incorporated in Hong Kong with liabilities limited by guarantee. The address of its registered office is located at Room 1905, Fortress Tower, 250 King's Road, North Point, Hong Kong.

The Company is a non-profit making organization. Its principal activities are the carrying out of the objects as specified in the Memorandum of Company, inter alia and relevant objects.

1. Basis of preparation and accounting policies

The Company qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern.

The measurement base adopted is the historical cost convention.

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

(a) Revenue recognition

- Donations and sponsorship income is recognized when the donation is received.
- Income from program fee is recognized on an appropriate basis over the relevant period in which the services are rendered.
- Interest income is recognized on a time proportion basis taking into account the principal outstanding and the interest applicable.

2. Donation income

	2025 HK\$	2024 HK\$
Donation and sponsorship	350,050	308,100

3. Other income

	2025 HK\$	2024 HK\$
Program fee	392,308	641,370
Membership fee	1,800	2,000
Miscellaneous income	2,325	2,347
Interest income	4,293	5,521
	<u>400,726</u>	<u>651,238</u>

LIFE FRONT-LINE LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

4. Surplus / (Deficit) before taxation

Surplus / (Deficit) before taxation is arrived at after charging / (crediting) the followings:

	2025 HK\$	2024 HK\$
Staff costs		
Freelancer	474,815	381,380
Mandatory provident fund contributions	33,255	30,120
Salaries and allowances	-	700
	<u>508,070</u>	<u>412,200</u>

5. Taxation

The Company has been granted tax exemption under Section 88 of the Inland Revenue Ordinance, no provision for profits tax has therefore been made in the financial statements.


6. Directors' remuneration

None of the directors received or will receive any fees or emoluments in respect of their service to the Company during the year.

7. Change in Accumulated Surplus

	2025 HK\$	2024 HK\$
Balance brought forward	819,237	666,406
Surplus / (Deficit) for the year	<u>(187,541)</u>	<u>152,831</u>
Balance carried forward	<u>631,696</u>	<u>819,237</u>

備註: 詳情請參閱2024-2025
年財務報表附件

A large sailboat is shown from a low angle on the deck, looking out over the water towards a city skyline at sunset. The sun is low on the horizon, creating a golden glow over the water and the city. The sky is filled with soft, golden clouds. The city skyline in the background includes several tall buildings, with the most prominent one being the Bank of China Tower. The water is dark with some ripples, and the overall atmosphere is serene and peaceful.

生命前線帆船事工是香港首個以大型帆船為媒介的基督教機構。
從2008年起已有超過 10000人參加過我們所舉辦的帆船旅程。
生命前線有限公司於2009年7月註冊成為香港認可的慈善機構
(91/10270)。

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