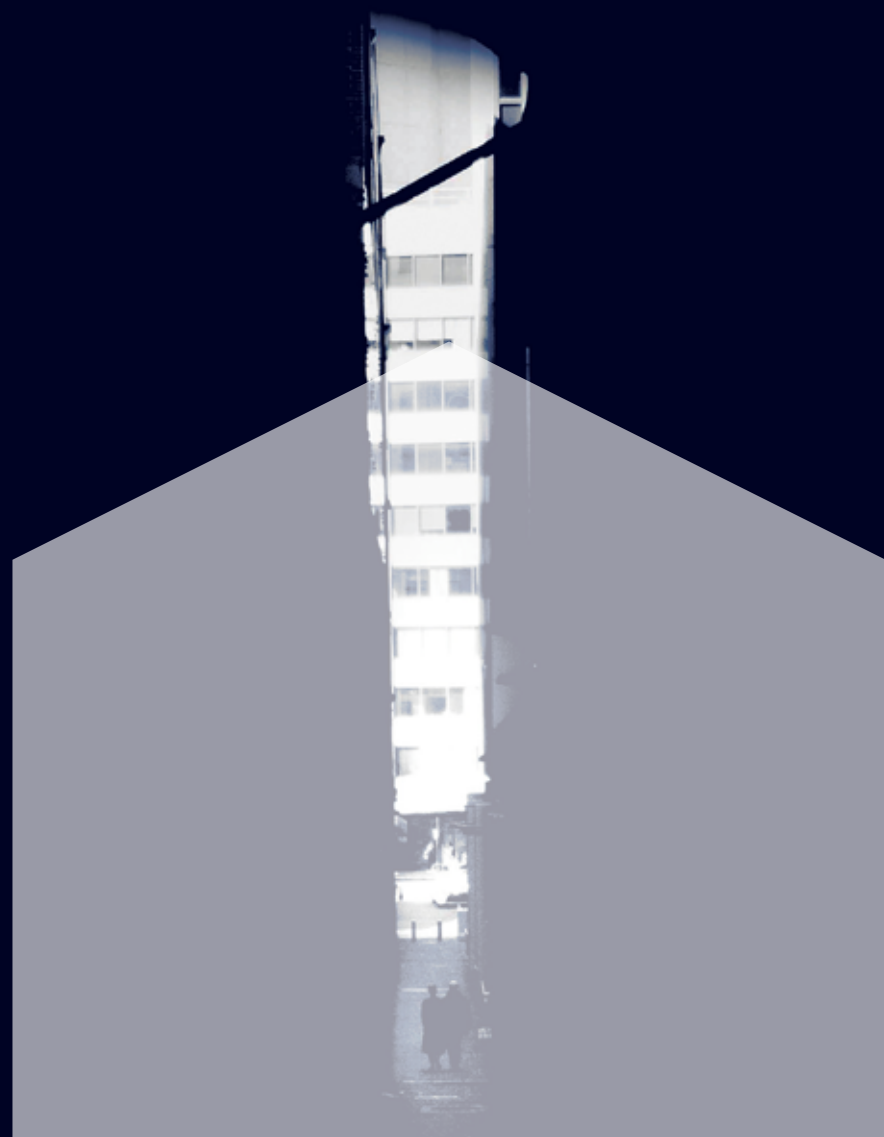


**RESTORING DIGNITY  
TO THE MOST VULNERABLE  
IN HONG KONG**



**2020-2021  
Annual  
Report**



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# ABOUT HKDI

## Our Mission

**Restoring dignity to the most vulnerable in Hong Kong, and going deep to dismantle the systems of exploitation that perpetuate these abuses.**

## Our Services



**Client Services:** At one time and in one space, HKDI provides individualised and integrated legal and mental health support to clients by examining needs holistically with a lens on the operating environment.



**Research & Investigation:** HKDI identifies the hidden factors of exploitation by mapping the interactions between criminal activity, systemic marginalisation, and traumatised.  
**Knowledge Exchange:** HKDI works



closely with civil society, government departments, and other experts in the field, serving as a hub for coordination and collective advocacy  
**Education:** HKDI collaborates with



academic institutions to provide experiential learning opportunities to university students whose work feed into the other three arms of our services



## Our Values

We are **highly attuned** to the experiences and vulnerabilities of our clients.

We are **immersed** in the legal, socio-cultural, and political landscape under which our clients operate and **vigilant to movements** in these systems.

We approach all problems and solutions from a **practical** and **interdisciplinary perspective**.

## Our Business Model

**HKDI** operates as a social enterprise whereby clients pay for services according to a sliding fee scale. Given that our clients are predominantly individuals from marginalised groups and facing financial limitations, we are largely dependent on the support of individual and institutional donors to carry out our work. We also invite donors to support our research and collaboration work.



## MESSAGE FROM OUR EXECUTIVE DIRECTOR

Dear friends and colleagues,

Just over a year ago, a young woman walked into our offices seeking help because she had been violently forced into a marriage she did not consent to. Today, she is a university graduate, in a safe home, and is working closely with her lawyers to annul the marriage.

While this is the accomplishment of one very brave and strong young woman, it was made possible because of our community. Here at HIDI, our vision is to dismantle systems of exploitation that perpetuates abuse of vulnerable and disempowered populations – a feat that takes a village, a community, a society to achieve.

In the past year, our partnerships with various NGOs have matured and deepened. For some, we provided training, legal assistance and services in pursuit of legal recourse for victims of abuse. For others, we provided in-house counselling services that equipped clients with tools and skillsets necessary for self-advocacy. In return, our partners provided shelter, homes, and access to funds that we otherwise would not have received.

Consistent with global trends, we also experienced an influx of cases involving children and minors. Working with children reinforced our belief in the trauma-informed, interdisciplinary approach. Our clinical education programmes, generously sponsored by the Swire Trust, have been instrumental to the inculcation of the inter-disciplinary methodology in the next generation of practitioners. We trained over 50 university students as well as hosted the credit-bearing course “Clinical Legal Education – Refugee Stream” under the Faculty of Law at the University of Hong Kong.

In the coming year, we hope to expand our team to include an in-house clinical psychologist specialising in working with minors. To that end, we have applied for tax-exemption status and look forward to receiving it, further enabling us to achieve our funding goals.

In closing, we are deeply grateful to our community who have supported us, worked with us, and persevered with us. Our heartfelt gratitude to our funders, lawyers, consultants, interns, volunteers, IT support, counsellors, and board of directors – without whom none of this would be possible. Our clients deserve dignity and respect – together, we will see this restored.

Yours faithfully,



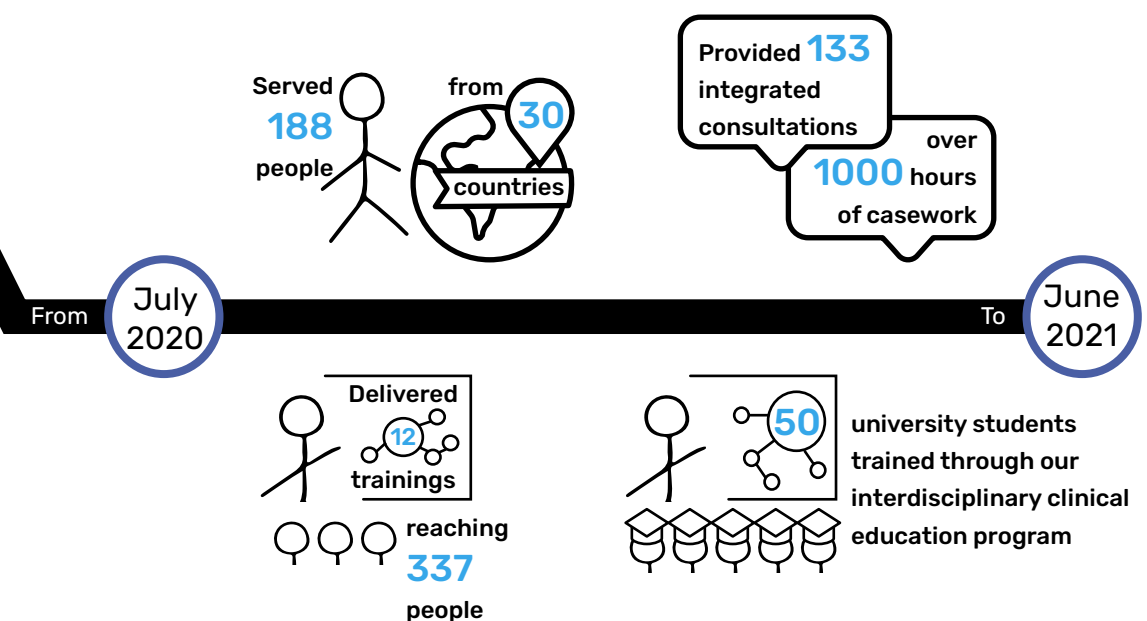
Melissa Tan

## HIGHLIGHTS OF THE YEAR



### Opening of our HKDI office space

HKDI transitioned from work-from-home arrangements amidst the pandemic to setting up our own office in early 2021! Our office provides a permanent space to serve our clients and provides a collaborative working space for our staff and volunteers.

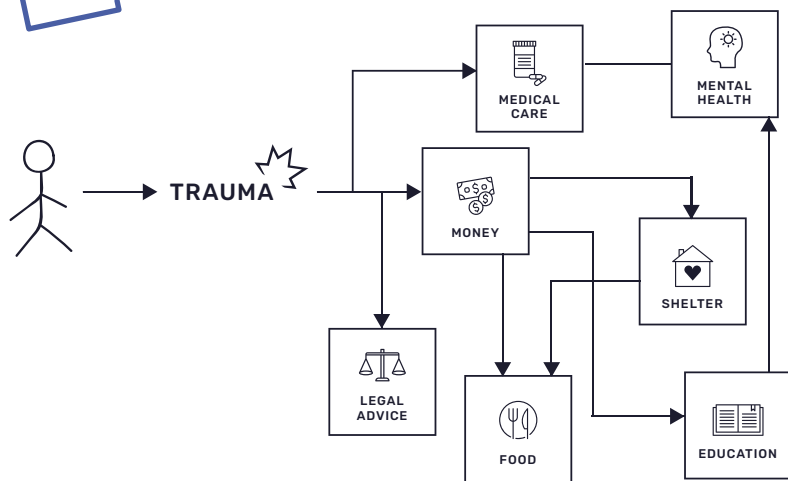


# Client Services

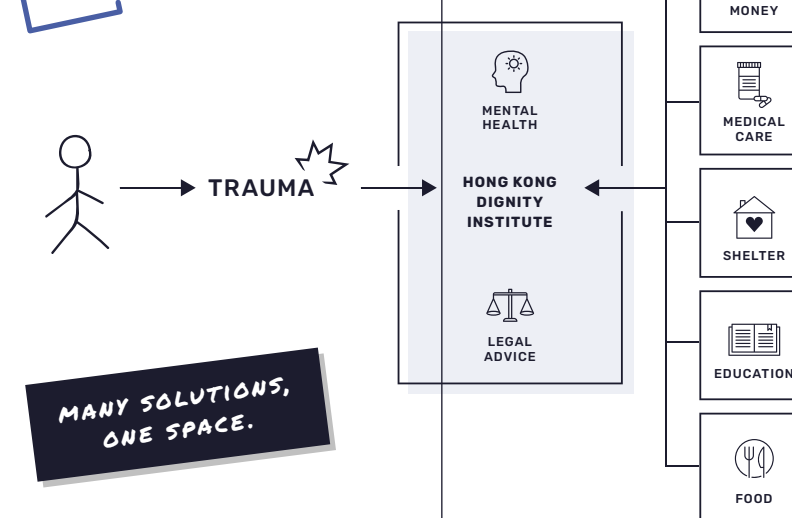
Survivors of traumatic events slowly navigate a complex network of independent resources. Sadly, some never receive legal redress or critical psychological support.

At HKDI, we give clients immediate in-house legal, mental health and social work support to address their needs at one time in one space.

## THE PROBLEM



## THE SOLUTION



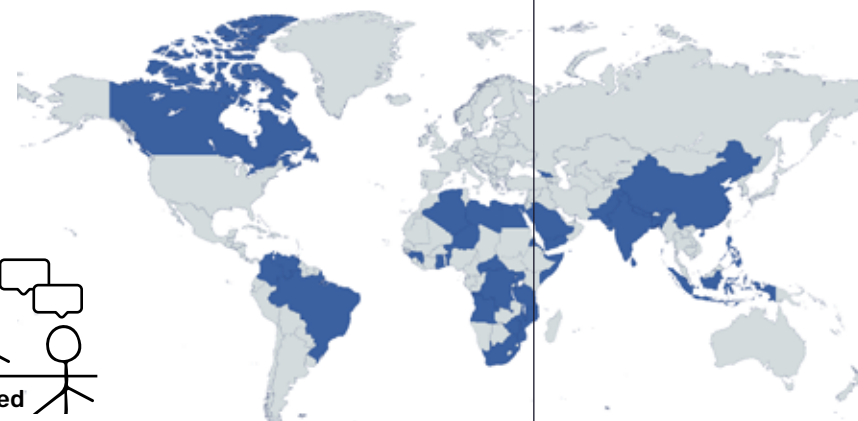
### Consultation types

- Human Trafficking
- Labour Exploitation
- Moneylender Exploitation
- Immigration
- Asylum claims
- Refugee resettlement
- Domestic abuse
- Child abuse
- Sexual Violence
- Forced Marriage
- Fraud
- Parentage / custody
- Disability discrimination
- Drug trafficking
- Immigration detention
- Welfare Assistance

From our client feedback survey, we found that:

- 83% of clients felt HKDI gave sufficient and helpful information and advice to help them with their next steps.
- 92% of clients reported that they were able to fully follow HKDI's legal and counselling advice.
- The majority of clients expressed that HKDI's guidance made positive changes in their attitude towards their situation and the future.
- 100% felt more confident after receiving legal and mental health consultations from HKDI
- 83% reported that they better understood their situations after help and guidance from HKDI.
- 83% felt less stressed after receiving help from HKDI.
- 83% felt more hopeful about the future after our consultations.
- 67% felt less fearful about the future after receiving help from HKDI.
- 100% of clients responded that they would be able to help others in similar situations due to what they have learnt from HKDI.

## Our achievements & impact in 2020-2021



188 people served from 30 countries  
40% women 34% children

133 integrated consultations

119 additional counselling sessions

Advised 8 non-profit organisations

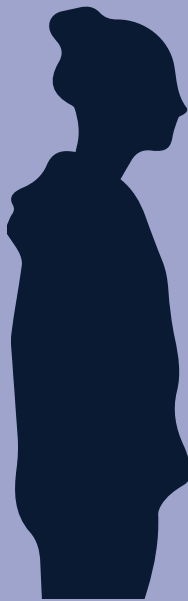
1000+ hours of casework and follow-up advice

"As a survivor of sexual violence, I struggled a lot due to the difficult experiences that I went through, until I sought help at an NGO and law firm ... I was [also] introduced to Hong Kong Dignity Institute. Having been mentally and physically abused, I was dealing with anxiety and depression. My HKDI counsellor helped me to get through ... [by helping me with] dealing with my emotions, conquering my fear and [taught me] different techniques [on] how to release and handle my anxiety... I learn[ed] a lot, her professionalism towards [handling] a client like me.. Now I can finally tell that I am ready to face [the] new challenges of life.. I am forever grateful and thankful to...HKDI as they helped me until I could stand up."

- Filipino, Survivor of Sexual Violence

## Aya's Story

### Drug Trafficking & Criminal Exploitation



Aya\* arrived in Hong Kong as a foreign domestic worker with hopes of saving money to send home to her mother and siblings. Aya soon met an African man with whom she had a boy, Samuel. Aya eventually met a woman named Laura, who came from the same country as Aya and spoke Aya's language. Laura soon became a trusted friend.

One weekend, Laura called Aya urgently saying that she needed Aya's help in retrieving a parcel at the post office. The next day, Aya met Laura's boyfriend and he accompanied her to a post office in Kowloon. Aya entered the post office, signed for the parcel, and was promptly arrested. She was informed that the parcel contained parcels of methamphetamine (a.k.a ice) and was immediately questioned and charged for trafficking dangerous drugs. Laura and her boyfriend were nowhere to be found.

Aya spent the next two years in jail. Sometime during the first month in jail, Aya also realised she was pregnant with her second child. Then just as Samuel turned three, for legal reasons Aya was forced to relinquish guardianship of Samuel to the Social Welfare Department pending the outcome of her trial.

After an arduous trial, Aya was acquitted by a jury who found her innocent by unanimity. Released at the High Court, her first thought was to find her son. Fortunately, HKDI was able to connect with numerous partner organisations to immediately arrange for shelter, clothing, rehabilitative counselling, and legal advice for Aya and her family. Soon thereafter, Aya reunited with her son. She even made it in time to see him before his surgery and provide him comfort during his recovery process. Arrangements were made for the family to return to their home country where they will be supported by Aya's family.

\* - pseudonym used

## The Z family's Story

### Navigating Hong Kong's asylum system and seeking alternative solutions



The Z family fled Sri Lanka having faced traumatic experiences of political persecution, sexual violence and torture. They have four children. When their asylum claim was rejected by the Torture Claims Appeal Board, HIDI supported the Z family to make a legal aid application to challenge the decision through judicial review.

In parallel, recognising that Court proceedings can take years, HKDI is helping the family seek alternative options to rebuild their lives. We collaborated with a local NGO to prepare a resettlement profile. Additionally, we are helping a local Canadian church better understand Hong Kong's asylum context and the legal merits of the Z family's claim in order to encourage them to support the family's resettlement to Canada through the private sponsorship scheme.

To facilitate Mr. Z's daughter to pursue university studies in Hong Kong whilst waiting for the outcome of their asylum claim, HKDI successfully sought permission from the Immigration Department for her to study at a local university. We are also providing counseling services to help her cope with stress and anxiety.

It is hoped that the Z family will soon be able to start afresh in another country.



# Research & Investigation

HKDI identifies the **hidden factors of exploitation** by mapping the interactions between criminal activity, systemic marginalisation, and traumatised.

Through **surveillance and interviews of persons of interest**, we collect **first-hand accounts** of experiences from victims/survivors of trafficking, former drug lords, and civil society organizations who work with victims/survivors at the frontlines of exploitative practices, to piece together the relationships between criminal groups and illicit activities in Hong Kong.

We have **discovered the interplay** between trafficking for sexual exploitation, drug smuggling, counterfeiting money, money laundering, immigration fraud, and other illicit activities by individuals as well as groups making out to be legitimate businesses (such as employment agencies and money lenders).

HKDI's research and investigative outputs are disseminated on **a multimedia platform** as the publications are tailored to different audiences.

For example, with the assistance of famous filmmaker Kenneth Bi and talented director Kok Rui Lau, we have released a **video** on 'Modern Slavery in Hong Kong'.<sup>1</sup>

## Videos



In Hong Kong, slavery was abolished through the application of the 1833 Slavery Abolition Act. Yet, we are still home to an estimated 65,000 modern slaves. Today, trafficking manifests in the form of forced labour, sexual exploitation, forced criminal activities, and forced marriage. The victims are often hidden from the public eye: they are Hong Kong's construction workers, masseuses, street beggars, dishwashers, escorts, and drug mules. Many of these men, women, and children are 'recycled' through different uses as they are renewable resources for as long as they can serve the perpetrator's purpose. The stories of Jasiel (incarcerated drug mule) and Nathaniel (former drug lord) illustrate that it is time to end this rampant and insidious crime.



HKDI also engages in **trial monitoring initiatives** and released a report on post-office schemes to traffick drugs in Hong Kong as well as **observations** on children in prison with their incarcerated mothers.

<sup>1</sup> Modern Slavery in Hong Kong, December 2020. See [https://www.youtube.com/watch?v=4y19WXh\\_DE](https://www.youtube.com/watch?v=4y19WXh_DE)

## Publications

[Trafficked and Imprisoned in Hong Kong: A Mother's Battle for Her Children's Right to Love, Security, and Development](#)

HKDI attends prisons to visit drug mules and assist them with legal and welfare matters. Overwhelmingly, our experience has been that many of the incarcerated individuals who have a history of exploitation and strong trafficking indicators are women with young children. We collated accounts of the needs and experiences of these women and their children - from giving birth in prison, to the physical risks and developmental disadvantages for young children in prison, to wrenching decisions on guardianship which the women must make as their child nears their 3rd birthday (and are no longer allowed to remain in prison with their mothers)

[Post Office Scheme: Part and Parcel of Hong Kong's Drug Trafficking Landscape](#)

As part of HKDI's work to catalogue, investigate, and analyse the drug-trafficking landscape in Hong Kong, we attended the trial for HKSAR v. Chrilline Christine and Okafor Christian (HCCC 198/2019). Our observation of these proceedings corresponds with our research findings on the predatory nature of drug-trafficking syndicates whereby vulnerable individuals (such as mentally incapacitated persons) are deceived, induced, or coerced into participating in post office drug trafficking schemes. These commonly practiced exploitative 'recruitment' tactics often enable the real criminal masterminds to evade justice. They also raise concerns that those who have been tricked, intimidated, or blackmailed are not afforded defences or mitigations commensurate with their vulnerable statuses. Based on these identified gaps in the justice system, this article proposes recommendations.

Currently, HKDI is in the process of finalising **an academic article** on the characteristics and modus operandi of traffickers/victims of trafficking to be published in an academic journal.<sup>2</sup>

**An advocacy and legal report**  
on observations and recommendations on domestic violence laws and enforcement in Hong Kong

**A legal and anthropological research report**  
on trauma-informed judicial processes

**An academic article**  
based on findings from our Integrated Services Model

### PROJECTS IN THE PIPELINE

**An investigative piece**  
on the modus operandi of trafficking for sexual exploitation in Hong Kong

**A research report**  
based on qualitative findings and empirical research on the effects of COVID on migrant workers in Hong Kong

<sup>2</sup> H. Leung, C. Yeung, P. Ho, 'Traffickers and Victims: Opposite Sides of the Same Coin?', No. 18 *Anti-Trafficking Review – Special Issue: Traffickers* (Forthcoming: Apr 2022).

# Knowledge Exchange

## Stakeholder Engagement

Over the past year, HKDI conducted over 70 stakeholder engagement to build partnerships, share intelligence and discuss approaches and policies on human trafficking matters with key stakeholders. This includes government actors, frontline and international NGOs, universities and UN agencies.

## Civil Society Anti-Human Trafficking Task Force

In March 2021, HKDI was invited to apply to and accepted as a member of the Civil Society Anti-Human Trafficking Task Force Hong Kong (CSTF). Convened by the International Organisation for Migration (IOM), CSTF seeks to enhance coordination and information sharing amongst civil society organisations involved in human trafficking initiatives in Hong Kong.

As a CSTF member, HKDI participates in regular CSTF meetings, shares with other task force members its experiences and knowledge obtained through its work, carries out networking and collaborative activities with other task force members where objectives align, and discusses strategies on tackling trafficking related issues with other task force members.

Recently, HKDI spearheaded the drafting of a letter to the Security Bureau revolving concerns and recommendations to the HKSAR's TIP screening/assessment mechanism following a meeting between certain task force members and government officials which discussed human trafficking related matters in Hong Kong.

### Capacity-building training

HKDI participated in multiple events advocating on anti-trafficking and refugee issues to local and international audiences.



### Vine Missions: Anti-Human Trafficking Catalyst (5 August 2020)

In a joint training with Sons & Daughter, HKDI presented on the history and nature of human trafficking in Hong Kong, the legal system in the context of human trafficking, TIP victim identification and response, and solutions moving forward.

### CIC Detainees' Rights Concern Group (6 August 2020)

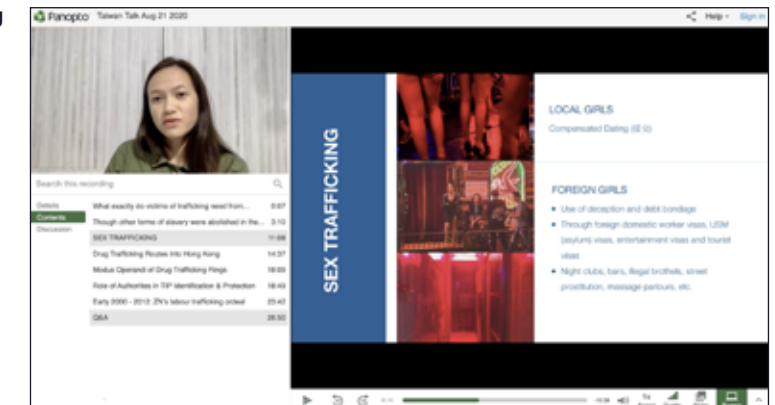
Patricia Ho provided training on immigration detention matters to the CIC Concern Group, alongside LegCo members and priest Francesco Mella.

### International Workshop on Combating Human Trafficking (21 August 2020)

Patricia Ho spoke about the history and modus operandi of human trafficking in Hong Kong, regarding drug trafficking operations and possible legislative solutions.

### PILnet: Anti Trafficking In Persons (ATIP) Online Regional Forum (10 September 2020)

Patricia Ho joined a panel discussion 'Aligning National Legislation with the International Legal Framework for Trafficking in Persons – Perspectives from the Philippines, Thailand and Hong Kong SAR, China' sharing our perspectives on the extent to which national legislation in targeted jurisdictions aligns with the international legal framework for Trafficking in Persons.



### University of Nottingham's Researcher Academy and the Rights Lab: U21 Early Career Researcher Workshop on Modern Slavery, Forced Labour and Human Trafficking: Research Roadmaps to 2030 (2 December 2020)

Patricia Ho spoke at the Dialogue "Trafficking and Forced Labour in East Asia" sharing HKDI's current research projects and findings on the modus operandi of drug cartels and human trafficking in Hong Kong.



### Mahidol University: Juvenile Justice (10 March 2021)

A presentation by Patricia Ho on the current juvenile system, issues within it, as well as solutions and alternatives.



■ **International Visitor Leadership Programme (March 2021)**

Helen Leung joined 12 other participants including law enforcement actors, NGO practitioners and journalists in a two-week professional exchange programme International Visitor Leadership Program on Combating Trafficking in Persons in the Indo-Pacific. Participants in the inter-regional project included representatives from Fiji, Japan, Kazakhstan, Malaysia, Maldives, Tajikistan, Timor-Leste and Vietnam.

■ **Bless Vision Foundation: Radio Interview with Lemonaid (17 April 2021)**

Our in-house counsellor Vicki Cheung sat down for an interview with Lemonaid, talking about the various challenges she has faced in her life, the importance of mental health and her experience as a counsellor practicum student at HKDI.

■ **Justice Conference, “Resolving the Tensions of Trafficking in Asia” Panel (22 May 2021)**

A panel including HKDI amongst other NGO workers discuss how to confront and resolve problems with human trafficking in Asia.

In addition, HKDI hosted multiple workshops and training sessions for NGOs, students and community members.

■ **Sons & Daughters: Seeking asylum in Hong Kong - The Unified Screening Mechanism and beyond (26 September 2020)**

Helen Leung and Crystal Yeung provided a training workshop on the USM system in Hong Kong for 14 S&D staff and volunteers. The training covered the steps in the USM system, protection grounds and the asylum-trafficking nexus for victims of sexual exploitation.



**HKU Outreach Legal Talks Initiative: Ethnic Minorities in Hong Kong (9 April 2021)**

HKDI was a mentor of the Outreach Legal Talks Initiative. Helen Leung and Daisy Daniell provided training to 21 university students sharing practical insights of supporting ethnic minorities in Hong Kong and how students can structure their outreach legal talks to better fit their needs.

**Lost & Found Refuge Shelter: Integrated Service Model & Legal Process for USM & Human Trafficking (13 June 2021)**

HKDI delivered a two hour workshop for 20 participants from the shelter, including foreign domestic helpers and women seeking refuge. HKDI and Sidney Jones presented on our integrated service approach, the USM, relevant law and practical advice.

**“What you discuss to us is so informative to us. We can use or apply what we learn from you. We know what to do if something happens to us in our work.”**  
-Attendee, Lost & Found Refuge Shelter workshop

**“[I learnt] that I could stand [up for myself]...because I know my rights”**  
-Attendee, Lost & Found Refuge Shelter workshop



Bless Vision Foundation, Radio interview with Lemonaid to share stories of her upbringing, search for identity in a multicultural world, and personal journey toward developing a career in refugee work.



**Long-term Prison Sentences Review Board**

HKDI is in regular contact with people in custody (PIC) including those whom we assess to be victims of human trafficking for criminal exploitation in drug trafficking, and through affiliated experts, with people on life sentences. Drawing from our experience, we shared our observations and recommendations to the Long-term Prison Sentences Review Board.

**Global Modern Slavery Directory**



HKDI is now part of the Global Modern Slavery Directory!

## Clinical Education

HKDI trained over 50 university students through our clinical education programme. Students gained practical hands-on experience such as conducting case review and research, corresponding with government authorities, meeting clients and taking statements, accompanying clients to other service providers and observing Court hearings.

HKDI also hosted the credit-bearing course **“Clinical Legal Education - Refugee Stream”** under the Faculty of Law at the University of Hong Kong.



I have engaged extensively in pro bono work. However, this is the first time I have the chance to undertake such a hands-on approach to legal clinic work... I have also learned so much about the immigration system in Hong Kong, its shortfalls, and how we can help vulnerable people navigate its snaking trails... These [university education] schemes equip students with indispensable skills, contribute to their growth and awareness of salient legal issues, and most importantly, help the most vulnerable people in society.

- Valentine Doan, HKU Clinical Legal Education Programme (Refugee Stream)

Through my experience in the Refugee Clinic, I have gained many transferable skills from tasks such as drafting judicial review grounds and performing country of origin information research, which will be useful for any legal career in the future. Particularly, since pro-bono work is becoming increasingly important in law firms, I believe that knowledge gained about the refugee situation and the relevant laws and procedures in Hong Kong will be extremely useful. ... the chance to sit in on client meetings and converse with clients on the phone has also allowed me to develop a better understanding on how to communicate in an effective yet sensitive way.... I strongly believe that this is a course which should be offered more widely to all students at university, and I look forward to learning more in the future.

- Alma Chan, HKU Clinical Legal Education Programme (Refugee Stream)

Building research and drafting skills will be valuable throughout my career, and having the opportunity to create work which has the potential to have a genuine positive impact on the lives of asylum seekers in Hong Kong has been incredibly rewarding... This [integrated] approach helps the client and has been incredibly valuable for me to experience.

- Alice Beveridge, HKU Clinical Legal Education Programme (Refugee Stream)

During my university life, I have been fortunate enough to work in more than one pro bono clinic. HKDI stands out in comparison through their integrated and interdisciplinary approach on working with clients...What is most valuable for me as a student is the hands-on nature of the work...Within the last few months I have had an enriching and unique experience. I have been involved with interviews, writing legal submissions and other judicial process tasks, all of which have taught me invaluable skills that I know I shall use in the future. Additionally, I enjoy the collaboration involved when working with my peers. Although I am not involved in all cases, we regularly share and update one another on cases to facilitate our learning. During these discussions, we brainstorm further steps as a team, and reflect on key issues together. The transparency provides greater learning experiences.

- Archita Maheshwari, HKU Clinical Legal Education Programme (Refugee Stream)

My experience in HKDI has allowed me to realise the significant void in Hong Kong for a well-rounded and need-focused service for refugee asylum seekers, and the significance of an interdisciplinary approach in meeting the substantive needs of such clients.

- Julian Poon, HKU Clinical Legal Education Programme (Refugee Stream)

As an aspiring commercial solicitor, employment law and pro-bono is forming an increasingly important area of practice in law firms. Further, the filling in of forms and managing client relationships is something that I believe will be useful skills going forward. However, I feel that one thing is learning how to read social cues from clients and approach questioning in a more sensitive manner while being more acute to the client's personal and social circumstances through working alongside lawyers as well as social workers... Through potential schemes such as having law students and those in social work working together at the HKDI, I believe that this will allow students across different disciplines to learn from each other and build long-lasting relationships that will help them in the future, and more importantly the clients here at HKDI.

- Joseph Ong, HKU Clinical Legal Education Programme (Refugee Stream)

HKDI hosts counseling practicum students who work closely with our staff to provide substantial in-house mental health support to our clients.





## Fundraising Drives & Campaigns

### Christmas Drive 2020

Partnering with The Textile Atlas and Made51, HKDI sourced some unique and handcrafted gifts and hampers for our Christmas Drive. Some of these products bring livelihood and economic sustainability for refugees across the world.



Patricia Ho and a special guest unveiling the winner of the 50kg alto panettone on Facebook Live.

### Hong Kong Charity Bazaar (21 May 2021)

HKDI participated in the Hong Kong Charity Bazaar selling a selection of home and accessories handmade with heritage textile crafts from refugee communities all over the world.

### HKDI Story Book *Stitching Wishes*

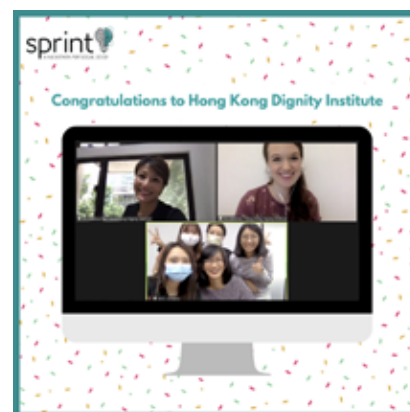
When our team came across the Silaiwali Upcycled Freedom Dolls, we learnt about how refugees from Afghanistan found

a livelihood through making these dolls. As we brought these dolls to Hong Kong through our fundraising drive, we wanted to bring the heart of these stories to the children in this city. We are excited to launch our first children's storybook *Stitching Wishes*!



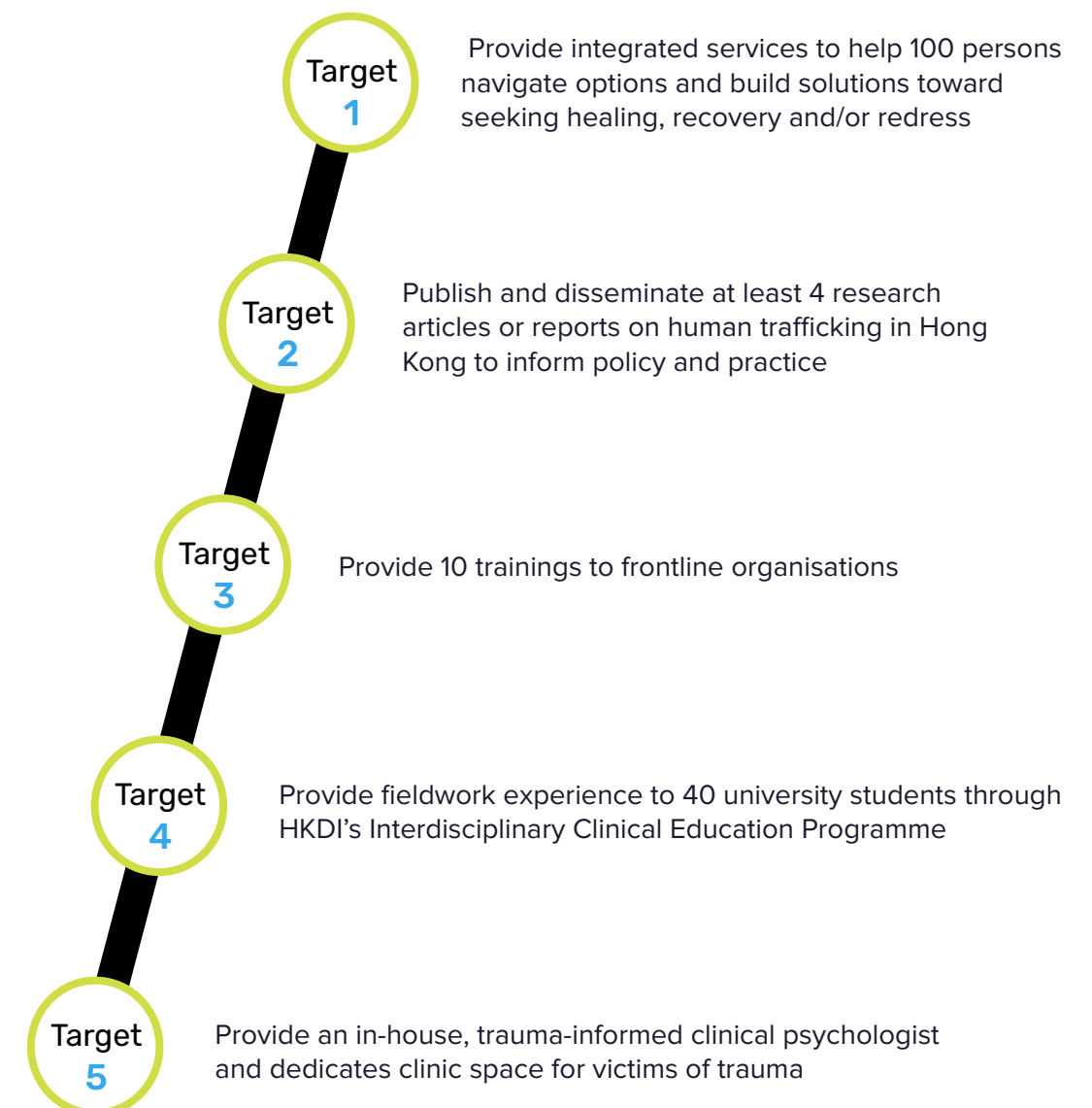
### ACS Crowdfunding Competition

Our staff participated in the ACS Sprint Hackathon and we are honoured to be chosen as the winner! The event was hosted by the Asian Charity Services and PwC Mainland China and Hong Kong. We look forward to launching our crowdfunding campaign soon!



## Looking Ahead

### Our goals for 2021-2022





## Our Team

### Core Team

**Ms. Patricia Ho**

Founder

**Ms. Melissa Tan**

Executive Director

**Ms. Crystal Yeung**

Head of Casework & Research

**Ms. Helen Leung**

Casework, Research & Education Manager

**Ms. Deborah Measor**

Operations Manager

### Board of Directors

**Ms. Patricia Ho**

Managing Partner, Patricia Ho & Associates;  
Principal Lecturer, Faculty of Law, The University of Hong Kong

**Dr. Christian Chan**

Associate Professor, Department of Psychology, The University of Hong Kong

**Ms. Leontine Chuang**

CEO, The American Club Foundation

**Ms. Kelley Loper**

Associate Professor, The University of Hong Kong; Director, Centre for Comparative and Public Law

**Ms. Susan Clear**

Regional Director, Asia, Macquarie Group Foundation

**Ms. Sky Siu**

Executive Director, KELY Support Group

**Ms. Tammy Wan**

Executive Director, I.M. Services (H.K.) Limited

## Our Partners



## Our Supporters



## Our Financials

### STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Notes	2021 HK\$	2020 HK\$
<b>ASSETS</b>			
<b>Current assets</b>			
Rental and other deposits		56,000	-
Other receivables		-	100
Cash and cash equivalents	8	68,937	32,660
<b>Total assets</b>		<b>124,937</b>	<b>32,760</b>
<b>EQUITY</b>			
<b>Equity attributable to the owners of the Company</b>			
Share capital			
Issued and fully paid: 10,000 ordinary shares	9	10,000	10,000
Accumulated losses	9	(183,074)	(147,740)
<b>Total deficit on shareholder's equity</b>		<b>(173,074)</b>	<b>(137,740)</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Rental deposit received		34,000	-
Amount due to a director	10	200,000	160,000
Accrued expenses		13,000	10,500
Bank overdraft		51,011	-
<b>Total liabilities</b>		<b>298,011</b>	<b>170,500</b>
<b>Total equity and liabilities</b>		<b>124,937</b>	<b>32,760</b>

### INCOME STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	01.04.2020- 31.03.2021 HK\$	20.12.2018- 31.03.2020 HK\$
<b>Turnover</b>	3	702,075	81,550
<b>Other income</b>	4	127,828	1,004
		829,903	82,554
<b>Administrative expenses</b>	5	(865,237)	(230,294)
<b>Loss before tax</b>		(35,334)	(147,740)
<b>Income tax expense</b>	6	-	-
<b>Loss for the year/period</b>		<b>(35,334)</b>	<b>(147,740)</b>

# Notes to the Financial Statement

## 1. Company information

Hong Kong Dignity Institute Limited (the "Company") is a limited liability company incorporated and domiciled in Hong Kong. The Company's registered office is located at Anson House 5C, 13-19 Lock Road, Tsim Sha Tsui, Kowloon.

The principal activities of the Company are consultancy on client services and providing research & investigation service.

These financial statements are presented in Hong Kong dollars, which is the Company's functional and presentation currency, and have been approved for issue by the Board of directors on **31 OCT 2021**.

## 2. Basis of preparation and accounting policies

The company qualifies for the reporting exemption as a small private 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 (HKICPA).

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.

At 31 March 2021, the Company's current liabilities exceeded total assets by HK\$173,074. The shareholders have confirmed its intentions to provide continuing financial support to the Company so as to enable it to meet its liabilities as and when they fall due and to enable the Company to continue to its operations for the foreseeable future. The directors believe that the Company will continue as going concern and consequently. The financial statements are prepared on a going concern basis.

The management is paying close attention to the development of, and the disruption to business and economic activities caused by, the COVID-19 outbreak, and evaluates its impact on the financial position, cash flows and operating results of the Company. Given the dynamic nature of the COVID-19 outbreak and whilst uncertain, the management does not believe, however, that the impact of the COVID-19 outbreak would have a material adverse effect on the Company's financial position and liquidity in the financial year 2022.

### 2.1 Revenue recognition (Continued)

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

- i) Services income is recognised when the customer simultaneously receives and consumes the benefits provided by the Company; and
- ii) Bank interest income is recognised on an accrual basis using the effective interest method; and
- iii) Sales income  
Sales of goods is recognised when the goods are delivered and the risks and reward of ownership have passed to the customer; and
- iv) Donation  
Donation income is recognised when donation are received from the donor.

## 2.2 Taxation

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

Deferred tax is not provided.

## 2.3 Employee benefits

### (a) Short-term 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.

### (b) Pension obligations

The Company operates a Mandatory Provident Fund Scheme (the "MPF scheme") under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance and not previously covered by any defined benefit retirement plan. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees' relevant income, subject to a cap of monthly relevant income of HK\$30,000. Contributions to the plan vest immediately.

## 2.4 Share capital

Ordinary shares are classified as equity.

## 2.5 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

## 2.6 Leases

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

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

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



## 2.7 Related parties

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

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

## 3. Revenue

The principal activity of the Company is consultancy services.

	01.04.2020- 31.03.2021	20.12.2018- 31.03.2020
	HK\$	HK\$
Research fee income	260,000	-
Consultation fee	750	300
Sponsorship income	310,000	66,015
Sponsored case follow up fee	-	15,235
Training fee income	108,825	-
General donation	22,500	-
	<u>702,075</u>	<u>81,550</u>

## 4. Other income

	01.04.2020- 31.03.2021	20.12.2018- 31.03.2020
	HK\$	HK\$
Bank interest income	1	4
Donation income	5,505	1,000
Profit from sales in Christmas drive	34,322	-
Sub-lease rental income	34,000	-
Subsidy from ESS	54,000	-
	<u>127,828</u>	<u>1,004</u>

## 5. Expenses by nature

	01.04.2020- 31.03.2021	20.12.2018- 31.03.2020
	HK\$	HK\$
Auditor's remuneration	9,000	8,000
Consultant fee for legal service	214,200	-
Consultant fee for operation	289,000	-
Salaries	231,250	200,000
Others	121,787	22,294
Total administrative expenses	<u>865,237</u>	<u>230,294</u>

## 6. Income tax expense

No provision for Hong Kong profits tax has been made as the Company sustained a tax loss during the year.

## 7. Directors' remuneration (also regarded as key management compensation)

Directors' remuneration disclosed pursuant to Section 383(1) of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefit of Directors) Regulation for the year is nil.

## 8. Cash and cash equivalents

	2021 HK\$	2020 HK\$
Cash at bank	68,465	32,460
Cash on hand	472	200
	<u>68,937</u>	<u>32,660</u>

## 9. Changes in equity

	Attributable to owners of the Company		
	Share capital HK\$	Accumulated losses HK\$	Total HK\$
Balance as at 31 March 2020	10,000	(147,740)	(137,740)
Loss for the year	-	(35,334)	(35,334)
Balance as at 31 March 2021	<u>10,000</u>	<u>(183,074)</u>	<u>(173,074)</u>

The holders of ordinary shares is entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.



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The holders of ordinary shares is entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.

**10. Related party transactions**

The Company had the following balance with related party:

	2021 HK\$	2020 HK\$
Amount due to a director	<u>200,000</u>	<u>160,000</u>

The amount due to a director is unsecured, non-interest bearing and repayable on demand. The carrying value of the amount due approximates its fair value as at 31 March 2021 and is denominated in Hong Kong dollars.

**11. Operating lease commitments**

At the end of the reporting period, the Company had total future minimum lease payments payable under non-cancellable operating leases, which fall due as follows:

	2021 HK\$	2020 HK\$
<u>Leasehold property</u>		
Not later than one year	318,000	-
Later than one year	238,500	-
	<u>556,500</u>	<u>-</u>



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Hong Kong Dignity Institute is a registered limited company (Reg no. 70215671.000.12.18.1)

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