



Annual Report

1 July **2021** to 31 December **2022**



About Hong Kong Dignity Institute

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.



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.



RESEARCH & INVESTIGATION

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

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.

Our Values

HONG KONG DIGNITY INSTITUTE 5港守護尊嚴中心

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.

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

We place the *dignity* of our clients at the centre of all aspects of our work. We work towards their empowerment, not ours.



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Message from Our Executive Director

Dear friends and esteemed colleagues,

It would be disingenuous to not acknowledge that 2022 was tumultuous and fraught with uncertainty – for us as an organisation, for our clients and constituents, for our community and for Hong Kong as a whole. We are only still here because of our people, because of you.

COVID 5th wave hit us hard and fast. Overnight, we became personal grocery shoppers scouring supermarket after supermarket for medical supplies and basic food items. We were also delivery workers, ensuring that our clients had access to food and medicines. We were caregivers and childcare providers when clients got sick and had no one to turn to.

Through it all, our village rallied around us. Fellow NGOs pooled resources and shared distribution channels, our funders waived red-tape and gave swiftly and freely, private donors bypassed due diligence procedures and trusted us with cash gifts. We were reminded that when community comes together, much is possible, and we can overcome.

And overcome we did. In the succeeding months, we achieved numerous precedent setting victories:

- A judicial review application challenging the legal justification for ongoing detention secured the release for a father of three.
- Support proffered to a Migrant Domestic Worker (MDW) who was terminated after she contracted COVID from her employers' family ensured that she obtained full employment termination payments as was her right under HK law.
- A client obtained a landmark judgement defining the duty of Hong Kong authorities to investigate and protect against trafficking of MDW for the purpose of sexual exploitation and forced labour.
- Two USM claimants successfully won their appeal and had their cases reopened, thereby granting them a new lease on life.

HKDI also obtained charitable tax-exemption status thereby paving the way for exponential capacity and impact growth.

None of this would have been possible without our community to whom we owe an enormous debt of gratitude: our funders and supporters, partners, lawyers, interns, volunteers, and counsellors. Together, we will restore dignity to the most vulnerable in Hong Kong.

Yours faithfully,

Melissa Tan Executive Director



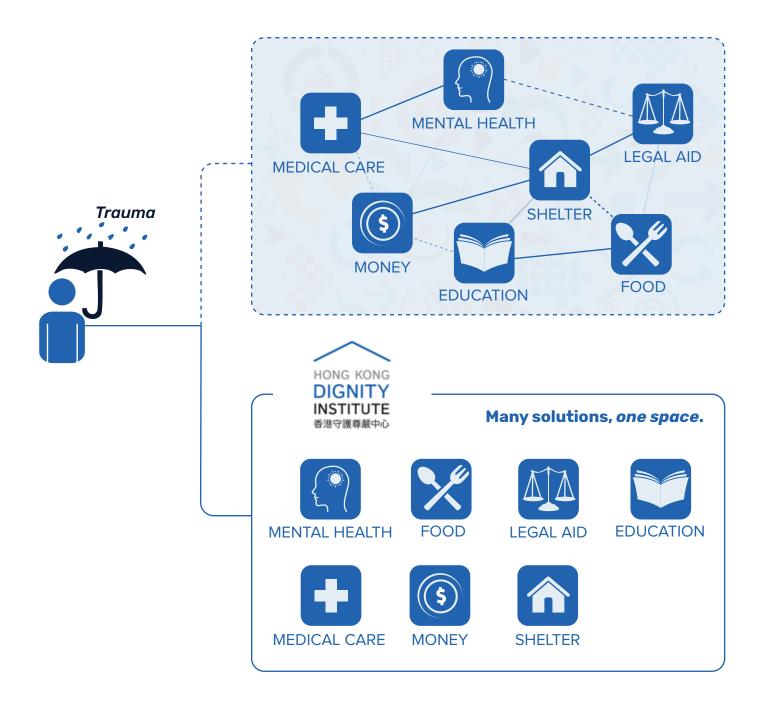
Client Services

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

Our clients have taught us that dignity thrives when the needs of the whole person are met, and when their agency is acknowledged and upheld. We were thus conceived to ensure vulnerable communities have access to social care, mental health services, and legal recourse as a means of restoring dignity.

We are guided by our clients' best interests: our lawyers, counsellors, social workers and investigators devise a strategy together, presenting our client with a gameplan at one time in one space.









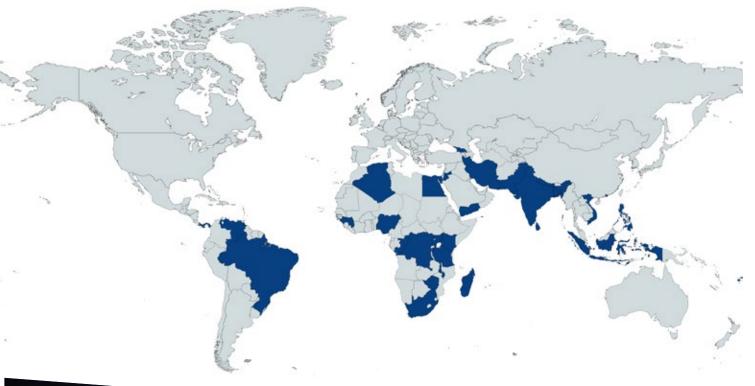
We launched the **School** Ambassador Programme that

provides selected secondary school students with the opportunity to educate fellow students about the legal, mental and social issues faced by Hong Kong's most vulnerable populations, encouraging them to mobilise their peers to meaningfully contribute to the success of HKDI. On 22 April 2022, a landmark judgement impacting the legal landscape of forced labour and trafficking was handed down by the Court of First Instance. The case of CB defined the duty of Hong Kong authorities to **protect and investigate against trafficking** of Foreign Domestic Workers for the purpose of sexual exploitation and forced labour. In a judgement pertaining to our client DM on 24 November 2022, the Court of First Instance affirmed the important role played by law enforcement agencies at all stages of the criminal process in ascertaining whether crimes committed are a result of **forced labour** - drug mules may be victims too!

Consultation Types

- Forced Marriage
- Fraud
- Divorce
- Parentage / custody
- Disability discrimination
- Drug trafficking
- Immigration detention
- Welfare Assistance

- Human Trafficking
- Labour Exploitation
- Immigration
- Asylum claims
- Refugee resettlement
- Domestic abuse
- Child abuse
- Sexual Violence





Our founder Patricia Ho was featured among the **2021 Prestige Women of Power**!



Client Feedback

From our client feedback survey, we found that:

- **1. 83%** of clients felt HKDI gave sufficient and helpful information and advice to help them with their next steps.
- **2. 92%** of clients reported that they were able to fully follow HKDI's legal and counselling advice.
- 3. The majority of clients expressed that HKDI's guidance made **positive changes** in their attitude towards their situation and the future.
 - **a. 100%** felt *more confident* after receiving legal and mental health consultations from HKDI
 - **b. 83%** reported that they *better understood* their situations after help and guidance from HKDI.
 - c. 83% felt *less stressed* after receiving help from HKDI.
 - d. 83% felt *more hopeful* about the future after our consultations.
 - e. 67% felt *less fearful* about the future after receiving help from HKDI.
- **4. 100%** of clients responded that they would be able to help others in similar situations due to what they have learnt from HKDI.



Defending the Rights of Mental Health Patients: Walter's Story

Walter is from Hong Kong and has struggled with his mental health for many years. As a result of unfortunate incidents, he was wrongly accused of an inclination to violence and has been unfairly placed under a conditional discharge order for many years, restricting his liberties without sufficient justification. HKDI helped him to prepare a judicial review to challenge the legality of conditional discharge orders. HKDI's counselling services provide Walter with the opportunity to process his feelings of having lost valuable life time and is exploring how to maximise his own agency until the conditional discharge order is reviewed.

Unfair Dismissal: Mara's Story

Mara came to Hong Kong as a domestic worker. She worked for less than a year before contracting COVID-19. It is possible that she contracted COVID-19 from her employers' family. She was then sent away from her home to quarantine. The first day she returned home after testing negative, her employer terminated her contract and kicked her out of the home. Mara was shocked and confused, especially as she thought she had a good relationship with the family. Still recovering from COVID-19, she had nowhere to stay the night and resorted to roaming the streets. Thankfully, she found two other helpers who took her back to a shelter. She came to HKDI seeking recourse. She had no knowledge of her legal rights. She thought that her employer's actions were unfair, but was unsure if it was illegal. She was also unsure of the compensation that was due to her. Was she entitled to normal compensation? Or was she entitled to additional compensation for a termination based on COVID-19-related reasons? HKDI provided Mara with a range of legal options, and informed her about her rights under the law. HKDI also liaised with the Labour Department and supported her through the conciliation process with the employer and ensured that she was able to obtain employment termination payments. Mara is now reunited with her family in the Philippines.

Unlawful Detention: Eric's Story

Davs after Eric, a father of three preschoolers, was arrested and detained by Immigration for the purpose of removal from Hong Kong, his wife and best friends sought urgent support from us to assist him in seeking a release. Having found that his wife herself was in a vulnerable position and unable to take care of their children, we took urgent steps to obtain details in their case to devise a plan and way out for the family. We quickly concluded that Eric and his wife's refugee claims were not strong, so we advised them to make an urgent decision to leave Hong Kong to resettle in the Philippines, which is where Eric's wife is from. They agreed and realised that this was the best way forward. Unfortunately, and in our view irrationally, Immigration refused to release Eric despite his assurances that he would leave Hong Kong with his family. For 11 months, we wrote countless letters on Eric's behalf seeking his release, and in the interim we provided counselling and social care to his wife and children. When the family contracted COVID-19 during Hong Kong's fifth wave, we delivered food,

medicines, masks and provided childcare services. Come May 2022, we determined that there was no legal justification for any ongoing detention and engaged a team of barristers and solicitors to launch a judicial review to seek Eric's release. In early September, the Department of Justice asked to settle his case and he was released to reunite with his family. Steps are now being taken for their return to the Philippines.

Strategic Referrals: Gabriela's Story

Gabriela came from an African country. Since childhood, she has experienced abuse and became involved in a dispute with people who turned out to be wellconnected to corrupt individuals. Her life was in danger and she fled to Hong Kong. HKDI has assisted her with the iudicial review of the assessment of her non-refoulement claim and helped her to prepare a subsequent claim as she found the courage to share the ongoing threats and violence towards her family in her home country. HKDI's partner organisation RUN HK assisted her in exploring resettlement options for her and her daughter. Until she is able to relocate to a third country, she hopes to gain new knowledge and skills in Hong Kong. HKDI referred her to our partner BlessVision Foundation who accepted Gabriela in their Bloom Empowerment Programme. Programme participants are trained to produce fabric and obtain basic marketing skills. While she faces many challenges in Hong Kong, the programme gives her hope and self-confidence that allow her to keep striving for a flourishing life for her and her family.



COVID-19 Response

When the COVID-19 fifth wave hit Hong Kong, many of our clients, most of whom supporting single parent households, were confronted with food insecurity and an inability to access medicine and staple foods. They also struggled with childcare as schools were closed and alternative childcare options were not available.

Swire Trust provided HKD 300,000 to initiate Project Mobilize. In collaboration with RUN HK and Christian Action Centre for Refugees (CFR), we purchased and distributed food, medical supplies, COVID-19 PPE supplies and toiletries. Together, HKDI, RUN and CFR were able to provide relief to over 750 individuals, including the provision of emergency cash handouts to 165 beneficiaries for ad hoc medical needs, extra food for their family and emergency transportation needs. As this coincided with the holy month of Ramadan, we were also able to provide special Iftar meals that were distributed to Muslim clients who were observing the fast.

Robert H. N. Ho Family Foundation provided HKD 100,000 to fund 200 mental health counselling sessions for clients whose mental health deteriorated during the fifth wave. HKDI practicum counsellors provided online and in-person counselling sessions and continue to support the mental wellbeing of our clients.

The American Club Foundation donated over HKD 25,000 worth of supermarket and pharmacy vouchers that were used to sustain clients' basic needs, further allowing us to assist clients requiring urgent monetary assistance.

The Malaysian Chamber of Commerce

provided COVID-19 RAT tests and facemasks that allowed us to distribute to clients during the difficult times. More Good Foundation also provided facemasks for HKDI clients.

Research and Investigation

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

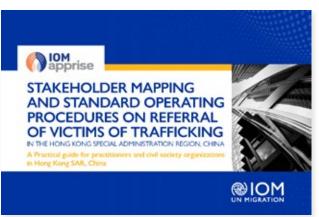
Through **surveillance and interviews of persons of interest**, we collect **first-hand accounts** of experiences from victims/survivors of trafficking, former drug lords, and civil society organisations who work with victims/ survivors at the frontlines of exploitative practices, to piece together the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

We have **discovered the interplay** between trafficking for sexual exploitation, forced labour, 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).

Collaborative Projects and Publications



In partnership with the International Organization for Migration (IOM), HKDI conducted an extensive assessment of the socio-economic impact of COVID-19 on migrant workers in Hong Kong. The study examined the circumstances of migrant workers in five sectors: domestic work, sex work, construction, entertainment and hospitality, and high-skilled labour. Through the research process, we discovered the disproportionate adverse effects the COVID-19 pandemic had on low-income migrant workers on restrictive immigration schemes. We understand that this assessment will be published sometime within the next few months. Further to the written assessment, we helped produce a video that highlights the results of this study through personal accounts of migrant workers.

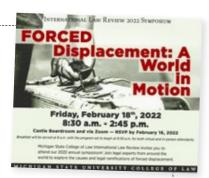


In another collaboration with IOM, HKDI was listed as a key referral organisation assisting victims of trafficking and exploitation in Hong Kong. On 19 October 2022, IOM launched '*Apprise*', a digital tool that supports the screening of potential victims of trafficking to ensure effective identification, referral and protection of vulnerable migrant workers. The app can be used by various stakeholder organisations such as the Labour Department or hospitals who are assisted to easily identify victims and then refer them to listed organisations.

Crystal Yeung and Patricia Ho are credited as co-editors of the *Halsbury's Law of Hong Kong: Discrimination (Vol. 22)* alongside solicitor Evelyn Tsao.



On 18 February 2022, Patricia Ho gave a lecture in a symposium titled **'Forced Displacement: A World in Motion'** hosted by Michigan State University. This is a first stage of a large project in which Patricia Ho, legal officer Rachel Lam, and Hong Kong University students analyse the intersection between human trafficking and refugee issues in Hong Kong. In August this year, we submitted the academic article summarising our research, which should be published in the International Law Review in 2023.



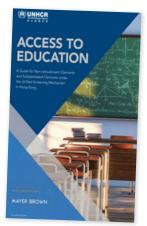
In this journal, several key issues are highlighted including producing evidence through court judgements to show how countless victims of human trafficking go through the court system without ever being identified as such. Worse still, many get convicted for offences they were forced to commit by their traffickers. The article provides proposals on how to reform this problem.

HKDI conducted a comparative analysis of the legislative regimes combating human trafficking in Mainland China and Hong Kong. Preliminary findings show that Mainland China's criminal law regime provides a more robust approach to fighting human trafficking and stipulates severe punishments, including life imprisonment. It is time for Hong Kong to follow suit and act with similar seriousness and determination to end this insidious crime.

In April 2022, the Anti-Trafficking Review published Helen Leung, Crystal Cheung and Patricia Ho's article '*Traffickers and Victims: Opposite sides of the same coin?*'. Drawing from first-hand testimonials

of over 30 individuals we have assisted since 2019 and insight from our civil society partners, in this

article, we outline our observations of traffickers and their modus operandi in three prevalent trafficking scenarios in Hong Kong. By studying the relationship between traffickers and victims, we study how we can better address the mental harms suffered by victims we assist. As a frontline organisation, HKDI provided strategic insights that contributed to the creation of UNHCR's 'Access to Education: A Guide for Nonrefoulement Claimants and Substantiated Claimants under Unified Screening Mechanism'.



Increasingly, HKDI has received requests for assistance from clients with mental health challenges. In collaboration with Daisy Cheung, Assistant Professor at the Law Faculty of Hong Kong University, Ashlynn Ong and Rebekka Fiedler from HKDI are assessing how conditional discharge orders impact mental health patients. It is a topic almost entirely untouched by public interest lawyers and NGOs in Hong Kong, and thus much work is needed to shed light on the situation of patients whose liberties are in many cases severely restricted without sufficient justification. Together with students from the Hong Kong University Disability Clinic, we prepared brochures with vital information on conditional discharge orders which will be proposed to the Hospital Authority for distribution. HKDI is in close touch with Concord, a local NGO that assists patients on conditional discharge orders and provides representation for their clients.





Knowledge Exchange Stakeholder Engagement

From July 2021 to the end of December 2022,

HKDI conducted over 60 stakeholder engagement meetings to build partnerships, share intelligence and discuss approaches and policies on human trafficking matters with key stakeholders. These include government actors, frontline and international NGOs, universities and UN agencies.

Publicity Work

Soho House Powerhouse Panel Discussion: Women making social impact (14 July 2021)

HKDI founder Patricia Ho shared her insights on creating social impact based on her experience of working in the field of refugee and human trafficking issues for more than 12 years.





The SUN Hong Kong: FaceBook Live Interview on Migrant Domestic Workers and Human Trafficking in Hong Kong (17 July 2021)

In a live interview with Daisy Mandap and Cynthia Abon-Telles, Patricia Ho explored the risks that migrant domestic workers face, from exploitative practices to human trafficking.

Filming with Swire Trust's Tomorrow Digital Campaign (24 August 2022)

Sponsored by Swire Trust, the HKDI team featured in the video production with Golden Horse winning director Kok Rui Lau. The videos show the scope of services HKDI provides and highlight our clients' stories, allowing us to reach a wider audience.





Oth Comme Alter

Our aforementioned research comparing human trafficking legislation in Mainland China and Hong Kong was timely and in light of the recent spike in trafficking of Hong Kong citizens to countries such as Myanmar, resulted in vast media coverage. Several media outlets (HK01, SCMP, Ming Pao etc.) covered a joint press conference of our Patricia Ho with Michelle Wong, programme manager of STOP.



The script was written by Kathleen Luk, the Chinese version was voiced by Mavis Fung, and Melissa Tan voiced the English version.

Capacity-building Training

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

PILnet Training: Strategic Litigation (7 July 2021)

Patricia Ho shared her experience as a public interest lawyer and discussed the opportunities and challenges of strategic litigation with lawyers across Asia.

Facebook Livestream: Foreign Domestic Helpers and Human Trafficking (14 July 2021)

HKDI hosted an online training session, detailing the overlap between foreign domestic helpers and the murky waters of human trafficking.

Bethel Bible Ministry Training: Human Trafficking and the Role of Churches (25 October 2021)

HKDI provided training to the participants of the ministry who were eager to learn more about the modus operandi of human trafficking in Hong Kong and how churches can contribute to ending the crime.

BlessVision: Seeking Asylum in Hong Kong (8 December 2021)

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

Info Session at Hong Kong University: Accessing Tertiary Education (19 February 2022)

Together with RUN and Christian Action, HKDI hosted a forum with asylum seekers and refugee children discussing how to best access tertiary education in Hong Kong.



Club Online Zoom Event: The Legal Access Gap in Hong Kong

Panel with Equal Justice and Street Law at the Foreign Correspondents Club Hong Kong: Legal Access Gap in Hong Kong (31 March 2022)

With little knowledge and financial means, Hong Kong's most vulnerable groups are facing enormous hurdles when seeking legal redress. While in previous years, district councillors' offices provided free legal consultations, only few remain today. Kay McArdle (Equal Justice), Alan Lau (Street Law) and Patricia Ho discussed the severity of the legal access gap in Hong Kong and how it can be addressed.



Swire Lunch and Learn: Human Trafficking in Hong Kong (12 May 2022)

Patricia Ho 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.

PILnet Pro Bono Round Table: Conditional Discharge Orders (6 September 2022)

In collaboration with Lindsay Ernst, Lecturer at the Law Faculty of Hong Kong University, HKDI presented to lawyers from a number of city firms the legal challenges that mental health patients on conditional discharge orders face and how these can be mitigated.

International Compliance Association APAC Summit: Examining Predicate Offences (17 November 2022)

HKDI in collaboration with Michelle Wong (Branches of Hope) offered strategic advice on how to better identify and build charges against predicate offences.

Clinical Education

Accredited University Law Programmes

In collaboration with the Faculty of Law at the University of Hong Kong, HKDI hosts two university courses: *"Clinical Legal Education – Refugee & Human Trafficking"* and *"Clinical Legal Education – Disability Clinic"*, both of which are accredited courses for undergraduate and postgraduate students.

This program is further supported by **Swire Trust Foundation**, who supported our vision in providing a substantial education experience to students through the operation of a comprehensive integrated services model. By providing us with much needed funding, HKDI was able to advance the ongoing interdisciplinary research projects to promote and encourage critical reflections on broader issues and to drive systematic and legislative change.

Over 100 students have come through our clinical education programme. Conducted throughout the year, students gain hands-on experience in conducting legal research and analysis, drafting, case review, attending client meetings, and applying qualitative research. These programmes provide students with a thorough understanding of the field and an ability to navigate the complex intersectionalities as the importance of the interdisciplinary method is emphasised.

Practicum Counselling

HKDI offers practicum counselling students the opportunity to work with our clients, offering them mental health support and providing them with skills to cope with stress factors and trauma. In August 2022, we wished Alli Ruttger the best as she completed her time with HKDI and welcomed Jessica Richmond to take up the mantle of practicum counsellor for HKDI for the next six months.













"This course has given me a valuable opportunity to deal with cases which I would never have dealt with otherwise. I have been able to glimpse into the underbelly of Hong Kong society, and gain a better understanding of the hardships faced by this marginalised and hidden social group." I.L., HKU Clinical Legal Education Refugee & Human Trafficking Course, January 2022

"On a broader level, the research tasks and transcription exercises opened my eyes to the work that has yet to be done within the local human rights community. I examined more closely and realistically the everyday challenges faced by a group of people whose voices often go unheard. On a more specific level, participating in substantive legal drafting practices and direct client interviews allowed me to equip myself with the skills and tools necessary for a future in the legal industry and human rights community." L.C, HKU Clinical Legal Education Refugee & Human Trafficking Course, January 2022

"The inter-disciplinary nature of this course allows me to see the relevance of the subjects and the interconnectedness of knowledge in general."

F.Y. , HKU Clinical Legal Education Refugee & Human Trafficking Course, January 2022

"Participating in the refugee clinic in Hong Kong has deepened my understanding of a refugee's condition. I have learnt that the situation for refugees in a host country that provides little social welfare protection is much more difficult than in a host country which does have a strong welfare benefits system such as the UK. This is not to say that the UK provides adequate protection for refugees. Rather, a weak social welfare system implements many more barriers for refugees to attain an adequate standard of living." J.T., HKU Clinical Legal Education Refugee & Human Trafficking Course, January 2022

"I now have a better picture of both the refugee and human trafficking situation in Hong Kong. In particular, I have better knowledge of the systems that are in place, but also the inadequacies of the system." T.K., HKU Clinical Legal Education Refugee & Human Trafficking Course, September 2022 "My knowledge of inter disciplinary work has deepened to the extent that I have learned to approach things more holistically. I understand the importance of awareness and emphathy both institutionally and personally, in dealing with asylum and trafficking cases and the importance of knowledge exchange." G.B., HKU Clinical Legal Education Refugee & Human Trafficking Course, September 2022

"The course developed my understanding of refugee law in Hong Kong and introduced me to the landmark cases like FB. It was also insightful hearing about the other projects my classmates have engaged, and learning about the judicial review process. I also developed an array of soft skills, like working in a team, interviewing clients and conducting legal research efficiently."

A.K., HKU Clinical Legal Education Refugee & Human Trafficking Course, September 2022

"This course gave me a whole new perspective and insight into the refugee situation in Hong Kong as I heard different case presentations by each group. These circumstances that refugees are placed in are extremely unfortunate, and it has motivated me to continue to work harder in order to provide adequate legal advice for them, and to help them settle into a better life. This course has also allowed me to delve deep into the current HK USM system, highlighting its flaws, shortcomings, and how its inefficiency has affected many people who are currently suffering and living in fear everyday. Indeed, the recognition rate within the USM is alarminaly low, at below 1%. Moreover, after this course, my research and analytical skills have improved, as I was required to synthesise large amounts of data, and summarise it into a few pages that is easy to understand for the average person. This will help my legal skills tremendously, and I have learnt efficient ways to complete tasks efficiently and accurately." A.L., HKU Clinical Legal Education Refugee & Human Trafficking Course, September 2022

Public Fundraising Initiatives

Building upon previous years' successes, HKDI partnered again with **Made51** and **Silaiwali** to source dolls, Christmas ornaments, and wreaths handcrafted from apparel scraps of the fashion industry for sale at various Christmas markets. The procured goods provide sustainable incomes for marginalised artisan refugees around the world while the proceeds fund the work HKDI does for our clients. This year, we attended and set-up a record total of 8 stalls hosted by various organisations, including the American Club Foundation, American Women's Association, Chartered Accountants of Australia and New Zealand, Island ECC and Soho House.

HKDI also attended Christmas fairs at two schools: CityKids Hong Kong and Small World Christian Kindergarten; and were the recipients of the proceeds of the Italian's Women's Association Christmas Market in 2021.







HKDI Story Book -Prized

Following our first book Stitching Wishes, HKDI published a second book in November 2022: Prized. Authored by Ms. Erica and illustrated by Ms. Erin Hung, the book features the Silaiwali animal dolls as brave characters who navigate their way through self-acceptance of physical differences and societal expectations.



Looking Ahead: Our goals for 2023

- Provide **integrated services to help 100 persons** navigate options and build solutions toward seeking healing, recovery and/or redress
 - Publish and disseminate at least **4 research articles** or reports on human trafficking in Hong Kong to inform policy and practice
 - Provide **7 trainings** to frontline organisations

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- Provide **fieldwork experience to 40 university students** through HKDI's Interdisciplinary Clinical Education Programme
- Provide an **in-house, trauma-informed clinical psychologist** and dedicate clinic space for victims of trauma

Our Financials

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HONG KONG DIGNITY INSTITUTE LIMITED 香港守護尊嚴中心有限公司

INCOME STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 HK\$	2021 HK\$
Revenue	3	1,346,809	775,152
Other income	4	86,455	54,751
		1,433,264	829,903
Administrative expenses	5	(1,369,197)	(865,237)
Profit/(Loss) before tax		64,067	(35,334)
Income tax expense	6		
Profit/(Loss) for the year		64,067	(35,334)

The accompanying Accounting Policies and Explanatory Notes on pages 8 to 14 are an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

	Notes	2022 HK\$	2021 HK\$
ASSETS Current assets Rental and other deposits	2	55,300	56,000
Cash and cash equivalents	8	276,820	68,937
Total assets		332,120	124,937
EQUITY Equity attributable to the owners of the Company Share capital	,		
Issued and fully paid: 10,000 ordinary shares Accumulated losses	9 9	10,000 (119,007)	10,000 (183,074)
Total deficit on shareholder's equity		(109,007)	(173,074)
LIABILITIES Current liabilities			
Amount due to a director Rental deposit received Accruals and other payable Bank overdraft	10	240,000 34,000 167,127	200,000 34,000 13,000 51,011
Total liabilities		441,127	298,011
Total equity and liabilities		332,120	124,937

Approved and authorised for issue by the Board of Directors on $\ 3\ 0\$ NOV 2022

Ho, Patrícia Ann Director

Chan Christian Shaunlyn Director

The accompanying Accounting Policies and Explanatory Notes on pages 8 to 14 form an integral part of, and should be read in conjunction with, these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 Unit 306, 3/F., Dominion Centre, 43-59 Queen's Road East, Wan Chai, Hong Kong.

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 30 NOV 2022.

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 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).

There 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 2022, the Company's current liabilities exceeded total assets by HK\$109,007 (2021: 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Basis of preparation and accounting policies (Continued)

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 mounts are stated are stated at their present values.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Basis of preparation and accounting policies (Continued)

2.3 Employee benefits (Continued)

(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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Basis of preparation and accounting policies (Continued)

2.7 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 parent of the reporting entity.
- (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 company (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 company 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 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. Revenue

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	2022 HK\$	2021 HK\$
Donation income	501,990	28,005
Profit from trading goods	24,163	34,322
Research fee income	70,000	260,000
Sponsorship income	30,000	310,000
Sub-lease rental and venue income	204,400	34,000
Training fee income	516,256	108,825
-	1,346,809	775,152

4. Other income

	2022	2021
	HK\$	HK\$
Bank interest income	1	1
Consultation fee	7,874	750
Event income	10,000	-
In-kind donation	32,530	-
Secondment income	30,000	-
Sponsorship case follow up fee	6,040	-
Subsidy from ESS	-	54,000
Sundry income	10	-
	86,455	54,751

5. Expenses by nature

	2022 HK\$	2021 HK\$
Auditor's remuneration	9,600	9,000
Consultant fee for legal service	175,162	214,200
Consultant fee for operation	219,048	288,000
Salaries	369,060	231,250
Others	596,327	122,787
Total administrative expenses	1,369,197	865,237

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Income tax expense

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

7. Directors' remuneration

No director's remuneration paid or will pay disclosed pursuant to Section 383(1) of the Companies Ordinance during the years ended 31 March 2022 and 2021.

8. Cash and cash equivalents

	2022 HK\$	2021 HK\$
Cash at bank	275,445	68,465
Cash on hand	1,375	472
	276,820	68,937

9. Changes in equity

	Attributable to owners of the Company		
	Share capital HK\$	Accumulated losses HK\$	Total HK\$
Balance as at 31 March 2021	10,000	(183,074)	(173,074)
Profit for the year	-	64,067	64,067
Balance as at 31 March 2022	10,000	(119,007)	109,007

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

10. Related party transactions

The Company had the following balance with related party:

	2022 HK\$	2021 HK\$
Amount due to a director	240,000	200,000

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 2022 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:

	2022	2021
	HK\$	HK\$
Leasehold property		
Not later than one year	238,500	318,000
Later than one year	-	238,500
	238,500	556,500

Our Team

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

Core Team

Ms. Patricia Ho Founder

Ms. Melissa Tan Executive Director

Ms. Deborah Measor Operations Manager

Ms. Rebekka Fielder Casework & Research Manager

Ms. Rachel Lam Legal Officer

Ms. Ashlynn Ong Education Programme Manager





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