

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2017

**LOUIS LAI & LUK CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS**

THE SAMARITAN BEFRIENDERS HONG KONG SUICIDE CRISIS INTERVENTION CENTRE

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**REVIEW REPORT (CONT'D)
TO THE COMMITTEE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG**

We have audited the financial statements of The Samaritan Befrienders Hong Kong (the "Organization") for the year ended March 31, 2017 and have issued an unqualified auditors' report thereon dated June 2, 2017.

We conducted our review of the attached Annual Financial Report on pages 3 to 13 of the Suicide Crisis Intervention Centre (the "Centre") of the Organization for the year ended March 31, 2017 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organizations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Organization, on which the above audited financial statements of the Organization are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Organization for the year ended March 31, 2017:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Organization; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Organization has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, and other social welfare subventions and expenditure of the Centre in respect of Funding and Services Agreement activities and support services;
 - ii. kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
 - iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - iv. employed the staff quoted in the Provident Fund arrangements during the year ended March 31, 2017.

LOUIS LAI & LUK CPA LIMITED CERTIFIED PUBLIC ACCOUNTANTS
黎劍民、陸永熙會計師事務所有限公司

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REVIEW REPORT (CONT'D)
TO THE COMMITTEE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.



Louis Lai & Luk CPA Limited
Certified Public Accountants

Luk Wing Hay
Practising Certificate Number P01623

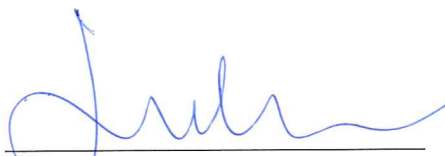
Hong Kong, June 2, 2017.

ANNUAL FINANCIAL REPORT
NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG
FOR THE PERIOD FROM APRIL 1, 2016 TO MARCH 31, 2017

	<u>NOTES</u>	<u>2017</u>	<u>2016</u>
		HK\$	HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	(1b)	8,788,279	8,310,559
b. Provident Fund	(1c)	567,014	541,664
2. Special One-off Grant		-	-
3. Fee Income	(2)	-	-
4. Central Items	(3)	-	-
5. Rent and Rates	(4)	140,075	115,787
6. Other Income	(5)	41,209	29,337
7. Interest Received		<u>502</u>	<u>5</u>
TOTAL INCOME		9,537,079	8,997,352
		-----	-----
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		8,632,209	7,908,667
b. Provident Fund	(1c)	<u>554,471</u>	<u>512,892</u>
Sub-total	(6)	9,186,680	8,421,559
2. Other Charges	(7)	268,481	295,188
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	149,153	133,543
5. Special One-off Grant Payments	(7a)	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE		9,604,314	8,850,290
		-----	-----
C. (DEFICIT)/SURPLUS FOR THE YEAR	(8)	(67,235)	147,062
		=====	=====

The Annual Financial Report from pages 1 to 13 has been prepared in accordance with the requirements as set out in the Lung Sum Grant Manual.

SIGNATURE



CHAIRMAN

DATE: June 2, 2017

SIGNATURE



CENTRE-IN-CHARGE

DATE: June 2, 2017

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

NOTES ON THE ANNUAL FINANCIAL REPORT

1. LUMP SUM GRANT

a. Basis of preparation

The Annual Financial Report (AFR) is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items like depreciation, provisions and accruals have not been included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund

This is provident fund received and contributed during the year.

Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at April 1, 2000.

6.8% and other posts represent those staff that are employed after April 1, 2000.

PF received and contributed for staff under the Central Items have been shown in Note (3).

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	HK\$	HK\$	HK\$
Subvention received	-	567,014	567,014
Provident fund contribution paid during the year (Restated)	<u>-</u>	<u>(554,471)</u>	<u>(554,471)</u>
Surplus for the year	-	12,543	12,543
Add: Surplus b/f	<u>-</u>	<u>787,961</u>	<u>787,961</u>
Surplus c/f	- =====	800,504 =====	800,504 =====

THE SAMARITAN BEFRIENDERS HONG KONG SUICIDE CRISIS INTERVENTION CENTRE

NOTES ON THE ANNUAL FINANCIAL REPORT

2. FEE INCOME

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

3. CENTRAL ITEMS

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items. The income and expenditure of each of the Central Items are as follows:

	<u>2017</u>	<u>2016</u>
	HK\$	HK\$
a. Income		
Programme work	-	-
	=====	=====
b. Expenditure		
Programme work	-	-
	=====	=====

4. RENT AND RATES

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. OTHER INCOME

These includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR.

In this respect, donations have been included if it is used to financial expenditure reflected in AFR.

	<u>2016-17</u>	<u>2015-16</u>
	HK\$	HK\$
Other income		
(a) Programme, activities and workshop	31,135	17,598
(b) Teaching materials	9,996	1,328
(c) Miscellaneous	78	9,911
(d) Other donations	-	500
	-----	-----
Total	41,209	29,337
	=====	=====

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

NOTES ON THE ANNUAL FINANCIAL REPORT

6. PERSONAL EMOLUMENTS

Personal emoluments include salary, provident fund and salary-related allowances. The analysis on number of posts with annual personal emoluments over \$500,000 each is appended below:

<u>Analysis of Personal Emoluments</u>	<u>No of Posts</u>	<u>HK\$</u>
HK\$500,001 - HK\$600,000 p.a.	3	1,647,728
HK\$600,001 - HK\$700,000 p.a.	1	629,793
HK\$700,001 - HK\$800,000 p.a.	1	776,745
HK\$800,001 - HK\$900,000 p.a.	-	-
HK\$900,001 - HK\$1,000,000 p.a.	-	-
>HK\$1,000,000 p.a.	-	-

7. OTHER CHARGES

The breakdown on other charges is as follows:

	<u>2017</u>	<u>2016</u>
	<u>HK\$</u>	<u>HK\$</u>
(a) Utilities	62,632	72,896
(b) Food	186	62
(c) Administrative Expenses	30,251	32,415
(d) Stores and Equipment	24,610	37,365
(e) Repair and Maintenance	26,939	20,547
(f) Training	7,261	6,097
(g) Programme Expenses	25,295	26,869
(h) Transportation and Travelling	19,620	19,618
(i) Insurance	51,308	52,852
(j) Miscellaneous	<u>20,379</u>	<u>26,467</u>
Total	268,481	295,188
	=====	=====

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

NOTES ON THE ANNUAL FINANCIAL REPORT

8. ANALYSIS OF RESERVE FUND

	<u>Analysis of Reserve Fund</u>				
	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Income					
Lump Sum Grant	9,355,293	-	-	-	9,355,293
Special One-off Grant	-	-	-	-	-
Fee Income	-	-	-	-	-
Other Income	41,209	-	-	-	41,209
Interest Received (Note (1))	502	-	-	-	502
Rent and Rates	-	-	140,075	-	140,075
Central Items	-	-	-	-	-
Total Income (a)	9,397,004	-	140,075	-	9,537,079
	=====	=====	=====	=====	=====
Expenditure					
Personal Emoluments	9,186,680	-	-	-	9,186,680
Other Charges	268,481	-	-	-	268,481
Rent and Rates	-	-	149,153	-	149,153
Central Items	-	-	-	-	-
Special One-off Grant Payments	-	-	-	-	-
Total Expenditure (b)	9,455,161	-	149,153	-	9,604,314
	=====	=====	=====	=====	=====
Deficit for the Year (a) - (b)	(58,157)	-	(9,078)	-	(67,235)
Less: Surplus of Provident Fund (Restated)	(12,543)	-	-	-	(12,543)
	(70,700)	-	(9,078)	-	(79,778)
Surplus/(Deficit) b/f (Note (2))	<u>2,610,613</u>	-	<u>(109,929)</u>	<u>(1,671)</u>	<u>2,500,684</u>
	2,539,913	-	(119,007)	(1,671)	2,420,906
Refund to Government	-	-	-	-	-
Surplus/(Deficit) c/f (Note (3))	<u>2,539,913</u>	-	<u>(119,007)</u>	<u>(1,671)</u>	<u>2,420,906</u>
	=====	=====	=====	=====	=====

Notes:

1. All the interest received on LSG and PF reserves, rent and rates, central items is included as one item under LSG; and the item is considered as part of LSG reserve.
2. Accumulated balance of Lump Sum Grant Surplus b/f from previous years and all interest received in previous years are included in the surplus b/f under LSG.
3. The level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

SCHEDULE FOR CENTRAL ITEMS

**ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM APRIL 1, 2016 TO MARCH 31, 2017**

Name of Agency: The Samaritan Befrienders Hong Kong Suicide Crisis Intervention Centre

Unite Code and Name	Subvented Element	Deficit For The Year							
		Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit (Note 3) (b)	Deficit Transferred to LSG (c)	Adjusted Deficit (d)=(b)-(c)	Deficit b/f (Note 4) (e)	Deficit c/f (Note 5) (f)=(e)+(a)-(d)
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
720P - Programme Work Posts	Programme worker posts extended for one year in 2013-14	-	-	-	-	-	-	(1,671)	(1,671)
		-	-	-	-	-	-	-	-
Grand Total		-	-	-	-	-	-	(1,671)	(1,671)

Notes:

1. The figures for the whole financial year are extracted from the payroll for March (Final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. "Surplus brought forward (b/f)" means surplus arising from operations in previous years.
5. "Surplus carried forward (c/f)" means surplus brought forward plus surplus arising from operations in current year.

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

SCHEDULE FOR RENT AND RATES

**ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM APRIL 1, 2016 TO MARCH 31, 2017**

<u>Unite Code and Name</u>	<u>Subvented Element</u>	Subvention Released	Actual	Surplus	Deficit
		<u>(Note 1)</u>	<u>Expenditure</u>	<u>(Note 3)</u>	<u>(Note 3)</u>
		HK\$	HK\$		HK\$
720 - The Samaritan Befrienders Hong Kong Suicide Crisis Intervention Centre	Rent (Note 2)	132,000	132,000	-	-
	Rates	<u>8,075</u>	<u>17,153</u>	<u>-</u>	<u>9,078</u>
	Grand Total	<u>140,075</u> =====	<u>149,153</u> =====	<u>-</u> =====	<u>9,078</u> =====

Notes:

1. The figures are extracted from the payroll for March plus subvention released in late March of the financial year.
2. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

SCHEDULE FOR INVESTMENT


ANALYSIS OF INVESTMENT AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
	HK\$	HK\$
LSG Reserve as at March 31	2,539,913	2,610,613
	=====	=====
Represented by:		
Investments		
a. HKD Bank Account Balances	2,539,913	2,610,613
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	=====	=====
	2,539,913	2,610,613
	=====	=====

Notes:

1. The investments are reported at historical cost.
2. LSG Reserve includes interest earned on reserve.

CONFIRMED BY:



CHAIRMAN



CENTRE-IN-CHARGE

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

**MOVEMENT OF THE FURNITURE AND EQUIPMENT REPLENISHMENT
AND MINOR WORKS BLOCK GRANT RESERVE**

FOR THE PERIOD FROM APRIL 1, 2016 TO MARCH 31, 2017

	HK\$	HK\$
Balance brought forward from previous financial year		236,986
Add: Block Grant received during the year	137,000	
Interest income received	-	
Other income	<u>-</u>	<u>137,000</u>
		373,986
Less: Expenditure during the year (Note 1)		
Office supplies	54,447	
Minor Works Projects	-	
Furniture and Equipment	-	
Vehicle Overhauling	<u>-</u>	<u>54,447</u>
		319,539
Contribution from NGO to cover the deficit		<u>-</u>
Balance carried forward to the next financial year		<u>319,539</u> =====

Capital Commitments

As at March 31, 2017, the outstanding commitments in respect of F&E Replenishment and Minor Works Grant were as follows:

	HK\$
Contracted for but not provided in the financial statements	-
Authorized but not contracted for	<u>-</u>
	- =====

Note:

1. Block Grant expenditure incurred for the year 2016-17 charged to the Block Grant is actual expenditure incurred in the year 2016-17.

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

DETAILS OF USE OF THE FURNITURE AND EQUIPMENT REPLENISHMENT AND MINOR WORKS BLOCK GRANT

FOR THE PERIOD FROM APRIL 1, 2016 TO MARCH 31, 2017

(b) Outstanding Commitments as at March 31, 2017 - Contracted for but not provided under Column (a)

(a) Expenditure in the year 2016-17

Item No.	Name of the SWD-subvented Unit (Note 1)	Office Supplies	Minor Works	Furniture and Equipment	Total Expenditure	Minor Works	Furniture and Equipment	Total outstanding commitment
		HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
1	The Samaritan Befriends Hong Kong Suicide Crisis Intervention Centre	54,447	-	-	54,447	-	-	-
	Total (Note 2)	54,447	-	-	54,447	-	-	-

In pursuance of paragraph 4.4.4 of the Lotteries Fund Manual, we forward herewith the schedule showing the use of Furniture and Equipment Replenishment and Minor Works Grant. We also confirm that expenditure from the Block Grant has been incurred in accordance with the provisions of the Lotteries Fund Manual.

Name : HO Wing Hung
Title : Centre-in-charge

Name : Chow Yuen Fan
Title : Board of Chairperson

Notes:

1. One premises-tied SWD-subvented unit does not appear more than one in the schedule.
2. The total figures tally with those disclosed in the audited financial statements under paragraph 4.4.3 of the Lotteries Fund Manual.

**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

**USE OF THE SOCIAL WELFARE DEVELOPMENT FUND (SWDF)
PHASE 2 FUNDED BY LOTTERIES FUND**

FOR THE PERIOD FROM APRIL 1, 2016 TO MARCH 31, 2017


Name of NGO: The Samaritan Befrienders Hong Kong

Code of NGO: 720

Particulars	HK\$	HK\$
(a) Balance of SWDF brought forward:		80,258
(b) Allocation from SWDF during the financial year:		-
(c) Interest received during the financial year:		<u>8</u>
		80,266
(d) Expenditure under SWDF during the year:		
1. Expenditure for projects under scope A	26,770	
2. Expenditure for projects under scope B (non-IT)	-	
3. Expenditure for projects under scope B (IT)	-	
4. Expenditure for projects under scope C	-	
5. Expenditure for administrative support	<u>-</u>	
Total expenditure during the year:		<u>26,770</u>
(e) Balance carried forward to the next financial year:		
(e) = (a) + (b) + (c) - (d)		53,496
		=====

The above expenditures under the SWDF have been incurred in accordance with the requirements stipulated in SWDF Guidance Notes for Application, SWD's approval letter(s) and the procurement of projects and services are in line with the procedures specified in the Lotteries Fund Manual.


Name : HO WING HUNG
Title : Centre-in-charge


Name : CHOW YUEN FUN
Title : Board of Chairperson

