

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

報告書
REPORTS

及
AND

財務報表
FINANCIAL STATEMENTS

截至二零一七年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2017

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

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

目錄
CONTENTS

	頁 PAGES
理事會報告 REPORT OF THE COMMITTEE MEMBERS	1 - 3
獨立義務核數師報告 INDEPENDENT HONORARY AUDITOR'S REPORT	4 - 8
全面收入與支出表 STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE	9
財務狀況表 STATEMENT OF FINANCIAL POSITION	10
基金變動表 STATEMENT OF CHANGES IN FUNDS	11
現金流量表 STATEMENT OF CASH FLOWS	12
財務報表附註 NOTES TO THE FINANCIAL STATEMENTS	13 - 34

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
理事會報告
REPORT OF THE COMMITTEE MEMBERS

理事會謹此提呈截至二零一七年三月三十一日止年度之理事會報告及經審核之財政報告。
The committee members present their annual report and the audited financial statements for the year ended March 31, 2017.

主要活動
PRINCIPAL ACTIVITIES

本機構之主要活動為防止自殺及教育社區有此意識。
The principle activities are preventing suicide and carrying out communally education in this respect.

財務狀況
RESULTS

本機構截至二零一七年三月三十一日止年度之財務狀況載於第九頁的全面收入與支出表中。
The results of the Organization for the year ended March 31, 2017 are set out in the statement of comprehensive income and expenditure on page 9.

基金
FUNDS

機構及其他基金於本年度內之變動列於財務報表第十一頁。
Movements in Organization Fund and Other Funds during the year are set out on page 11 of the financial statements.

物業、會堂及設備
PROPERTY, PLANT AND EQUIPMENT

物業、會堂及設備於本年度內之變動列於財務報表附註(十一)。
Movements in property, plant and equipment during the year are set out on Note (11) to the financial statements.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
理事會報告(續)
REPORT OF THE COMMITTEE MEMBERS (CONT'D)

理事會

COMMITTEE MEMBERS

本財政年度內及截至本報告日期止在任理事如下：

The committee members during the year and up to the date of this report were:

周婉芬
Chow Yuen Fun
韓楚珊
Hon Chor Shan
簡柏基
Kan Pak Kei, Vincent
黃祐榮
Wong Yao Wing
任少芳
Yam Siu Fong

所有被任命之理事的任期皆於二零一五年七月一日生效至二零一七年六月三十日屆滿。
All the incumbent Committee members, of whom their offices became effective on July 1, 2015, are to continue office until June 30, 2017.

理事於本機構重大業務交易、安排及合約中之重大權益
COMMITTEE MEMBERS' MATERIAL INTERESTS IN TRANSACTIONS,
ARRANGEMENTS AND CONTRACTS THAT ARE SIGNIFICANT IN RELATION TO THE
ORGANIZATION'S BUSINESS

於本年度結束時或回顧年度內任何時間，概無存續本機構理事為訂約方而擁有任何直接或間接重大權益之任何本機構業務交易、安排及合約。

No transactions, arrangements and contracts of significance in relation to the Organization's business to which the Organization was a party and in which a committee member of the Organization had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

管理合約

MANAGEMENT CONTRACTS

於本年度內概無訂立或存在任何有關本機構全部業務或任何重大部分業務或重大部分業務之管理及行政之合約。

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

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
理事會報告(續)
REPORT OF THE COMMITTEE MEMBERS (CONT'D)

獲准許的彌償條文

PERMITTED INDEMNITY PROVISION

在本財政年度內及截止本報告日期止的任何時間，本機構不存在任何有約束力而能使本機構一名或多名理事受惠的獲准許的彌償條文。

At no time during the financial year and up to the date of this Committee Members' Report, there was or is, any permitted indemnity provisions in force for the benefit of any of the committee Members of the Organization (whether made by the Organization or otherwise) or an associated Company (if made by the Organization).

業務審視

BUSINESS REVIEW

本機構於本財政年度在提交報告方面獲得豁免。因此，本機構亦豁免於擬備業務審視。

The Organization falls within reporting exemption for the financial year. Accordingly, the Organization is exempted from preparing a business review for this financial year.

核數師

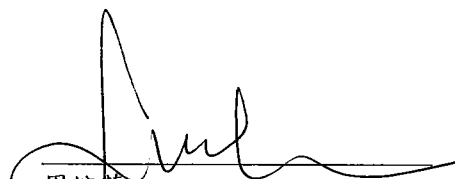
AUDITORS

本機構核數師，黎劍民、陸永熙會計師事務所有限公司任滿告退，惟願意重新被委任。

The Organization's auditors, Messrs. Louis Lai & Luk CPA Limited, retire and, being eligible, offer themselves for re-appointment.

代表理事會

On behalf of the committee members



周婉芬
Chow Yuen Fun
主席
Chairman

香港，二零一七年六月二日
Hong Kong, June 2, 2017.

LOUIS K.M. LAI FCCA CPA (PRACTISING) 黎劍民會計師

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師

9/F., Surson Commercial Building,
140-142 Austin Road, Tsimshatsui,
Kowloon, Hong Kong.

Tel 電話 : (852) 2314 3668
Fax 圖文傳真 : (852) 2314 3113
E-mail 電郵: info@lll.com.hk
Web Site 網頁: www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**獨立義務核數師致香港撒瑪利亞防止自殺會
全體會員報告書**
**INDEPENDENT HONORARY AUDITOR'S REPORT
TO THE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG**
(在香港註冊成立之無股本的擔保有限公司)
(incorporated in Hong Kong and limited by guarantee)

意見
Opinion

本核數師(下簡稱「我們」)已審計列載於第九頁至第三十四頁香港撒瑪利亞防止自殺會(以下簡稱「貴機構」)的財務報表,此財務報表包括於二零一七年三月三十一日的財務狀況表與截至該日止年度的全面收入與支出表、基金變動表、現金流量表,以及財務報表附註,包括主要會計政策概要。We have audited the financial statements of The Samaritan Befrienders Hong Kong (the "Organization") set out on pages 9 to 34, which comprise the statement of financial position as at March 31, 2017 and the statement of comprehensive income and expenditure, statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies..

我們認為,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴公司於二零一七年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量,並已遵照香港《公司條例》妥為擬備。

In our opinion, the financial statements give a true and fair view of the financial position of the Organization as at March 31, 2017, and of its financial performance and its cash flows for the year then ended, in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

意見的基礎
Basis for Opinion

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於貴機構,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

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

LOUIS K.M. LAI FCCA CPA (PRACTISING) 黎劍民會計師

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師

9/F., Surson Commercial Building,
140-142 Austin Road, Tsimshatsui,
Kowloon, Hong Kong.

Tel 電話 : (852) 2314 3668
Fax 圖文傳真 : (852) 2314 3113
E-mail 電郵: info@lll.com.hk
Web Site 網頁: www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**獨立義務核數師致香港撒瑪利亞防止自殺會
全體會友報告書**
INDEPENDENT HONORARY AUDITOR'S REPORT (CONT'D)
TO THE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG
(在香港註冊成立之無股本的擔保有限公司)
(incorporated in Hong Kong and limited by guarantee)

除財務報表和審計報告外的其他資料

Information Other than the Financial Statements and Auditor's Report Thereon

理事須負責提供其他資料。其他資料包括年度報告中的資料，但不包括財務報表和審計報告。我們對財務報表的意見並不涵蓋其他資料，我們也不表示任何形式的確認結論。關於財務報表的審計方面，我們的責任是閱讀其他資料，並在此過程中，考慮其他資料是否與在審計中獲得的財務報表或我們的知識重大不一致或以其他方式似乎存在重大錯誤。如果根據我們所做的工作，我們得出結論這個其他資料有重大錯報，我們需要報告這個事實。在這方面，我們沒有什麼可以報告的。

The executive committee members are responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

理事就財務報表須承擔的責任

Executive committee members' responsibility for the financial statements

理事須負責根據香港會計師公會頒布的《香港財務報告準則》及香港《公司條例》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所必需的內部控制負責。

The executive committee members are responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the executive committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

LOUIS K.M. LAI FCCA CPA (PRACTISING) 黎劍民會計師

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師

9/F., Surson Commercial Building,
140-142 Austin Road, Tsimshatsui,
Kowloon, Hong Kong.

Tel 電話 : (852) 2314 3668
Fax 圖文傳真 : (852) 2314 3113
E-mail 電郵 : info@lll.com.hk
Web Site 網頁 : www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**獨立義務核數師致香港撒瑪利亞防止自殺會
全體會員報告書**
INDEPENDENT HONORARY AUDITOR'S REPORT (CONT'D)
TO THE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG
(在香港註冊成立之無股本的擔保有限公司)
(incorporated in Hong Kong and limited by guarantee)

理事就財務報表須承擔的責任 (續)

Executive committee members' responsibility for the financial statements (Cont'd)

在擬備財務報表時，理事負責評估貴機構持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非理事有意將貴機構清盤或停止經營，或別無其他實際的替代方案。

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

治理層須負責監督貴機構的財務報告過程。

The executive committee members are responsible for overseeing the Organization's financial reporting process.

核數師就審計財務報表承擔的責任

Auditor's Responsibilities for the Audit of the Financial Statements

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance (Cap.622) and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

LOUIS K.M. LAI FCCA CPA (PRACTISING) 黎劍民會計師

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師

9/F., Surson Commercial Building,
140-142 Austin Road, Tsimshatsui,
Kowloon, Hong Kong.

Tel 電話: (852) 2314 3668
Fax 圖文傳真: (852) 2314 3113
E-mail 電郵: info@lll.com.hk
Web Site 網頁: www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**獨立義務核數師致香港撒瑪利亞防止自殺會
全體會員報告書**
INDEPENDENT HONORARY AUDITOR'S REPORT (CONT'D)
TO THE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG
(在香港註冊成立之無股本的擔保有限公司)
(incorporated in Hong Kong and limited by guarantee)

核數師就審計財務報表承擔的責任 (續)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：
As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴機構內部控制的有效性發表意見。

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- 評價董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee members.

- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴機構的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴機構不能持續經營。

Conclude on the appropriateness of the executive committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

LOUIS K.M. LAI FCCA CPA (PRACTISING) 黎劍民會計師

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師

9/F., Surson Commercial Building,
140-142 Austin Road, Tsimshatsui,
Kowloon, Hong Kong.

Tel 電話 : (852) 2314 3668
Fax 圖文傳真 : (852) 2314 3113
E-mail 電郵: info@lll.com.hk
Web Site 網頁: www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**獨立義務核數師致香港撒瑪利亞防止自殺會
全體會員報告書**
INDEPENDENT HONORARY AUDITOR'S REPORT (CONT'D)
TO THE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG
(在香港註冊成立之無股本的擔保有限公司)
(incorporated in Hong Kong and limited by guarantee)

核數師就審計財務報表承擔的責任 (續)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

除其他事項外，我們與治理層溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

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



黎劍民、陸永熙會計師事務所有限公司
香港執業會計師
Louis Lai & Luk CPA Limited
Certified Public Accountants

陸永熙
Luk Wing Hay
執業證書號碼P01623
Practising Certificate Number P01623

香港，二零一七年六月二日
Hong Kong, June 2, 2017.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
全面收入與支出表
STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE
截至二零一七年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2017

		附註 NOTES	2017	2016
			港幣 HK\$	港幣 HK\$
香港公益金撥款	GRANT FROM THE COMMUNITY CHEST	(4)	1,862,200	1,988,690
政府資助	GOVERNMENT SUBVENTION	(5)	10,556,383	9,621,282
香港賽馬會慈善信託 基金撥款	GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST	(6)	1,178,268	1,271,576
銀行利息收入	BANK INTEREST INCOME		746	159
賣旗活動收入	PROCEEDS FROM FLAG DAY EVENT		328,637	-
一般捐款收入	GENERAL DONATIONS		497,701	600,772
課程及什項收入	COURSE FEE AND SUNDRY INCOME		<u>3,851,662</u>	<u>1,837,202</u>
總收入確認	TOTAL REVENUE RECOGNISED		18,275,597	15,319,681
減：支出		LESS: EXPENSES		
職員薪金福利	Staff costs	(7)	13,523,013	12,325,399
折舊	Depreciation		37,308	271,987
訓練及社區工作	Training and community activities		1,928,906	853,850
租金及差餉	Rent and rates		480,748	430,858
聯會會費	Subscription to affiliated association		4,900	4,700
行政費用	Administration expenses	(8)	2,148,908	1,426,338
資助資產轉往 傢具器材及設備	Subvented assets transferred from furniture and equipment		<u>45,200</u>	<u>356,296</u>
			18,168,983	15,669,428
本年度盈餘/(不敷)	SURPLUS/(DEFICIT) FOR THE YEAR		106,614	(349,747)
其他全面收益	OTHER COMPREHENSIVE INCOME		-	-
本年度全面收益/(支出) 總額	TOTAL COMPREHENSIVE INCOME/(EXPENSES) FOR THE YEAR		<u>106,614</u>	<u>(349,747)</u>

第十三頁至第三十四頁之財務報表附註乃此等賬目之一部份。

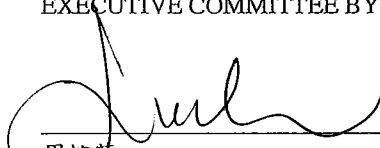
THE NOTES ON PAGES 13 TO 34 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

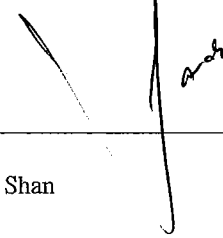
香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務狀況表
STATEMENT OF FINANCIAL POSITION
於二零一七年三月三十一日
AS AT MARCH 31, 2017

	附註 NOTES	2017 港幣 HK\$	2016 港幣 HK\$
資產	ASSETS		
非流動資產	Non-Current Assets		
傢具器材及設備	Furniture and equipment (11)	-	62,845
流動資產	Current Assets		
已付按金及預付款	Deposits and prepayment (12)	138,380	169,076
應收款	Accounts receivable (13)	940,186	81,040
其他應收款	Other receivables	-	17
現金及銀行現金等值	Cash and cash equivalents (14)	<u>6,732,592</u>	<u>7,197,877</u>
		7,811,158	7,448,010
流動負債	Current Liabilities		
應付款	Accounts payable (15)	722,524	457,650
暫收款	Temporary receipts	<u>157,280</u>	<u>228,465</u>
		879,804	686,115
流動資產淨額	Net Current Assets	<u>6,931,354</u>	<u>6,761,895</u>
資產淨值	NET ASSETS	<u>6,931,354</u>	<u>6,824,740</u>
由以下代表：	Represented by:		
營運累積盈餘	OPERATING FUND	3,699,987	3,815,973
其他儲備	OTHER FUNDS		
綜合撥款儲備	Block grant reserve (16)	319,539	236,986
中央行政儲備	Central administration fund (18)	1,142,513	1,142,513
賣旗活動盈餘	Flag day event surplus (17)	776,908	610,091
一般儲備	General reserve (19)	435,000	435,000
社會福利發展基金	Social welfare development fund (16)	53,488	80,258
特別基金	Special fund (20)	<u>503,919</u>	<u>503,919</u>
		6,931,354	6,824,740

經由理事會於二零一七年六月二日會議通過及由下列理事代表議會簽署：

APPROVED BY THE EXECUTIVE COMMITTEE ON JUNE 2, 2017 AND SIGNED ON BEHALF OF THE EXECUTIVE COMMITTEE BY:


周婉芬
Chow Yuen Fun
主席
Chairman


韓楚珊
Hon Chor Shan
財政
Treasurer

第十三頁至第三十四頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 34 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
基金變動表

STATEMENT OF CHANGES IN FUNDS
截至二零一七年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2017

	營運累積盈餘 Operating Fund	綜合撥款儲備 Block Grant Reserve	中央行政儲備 Central Administration Fund	貴旗活動盈餘 Flag Day Event Surplus	一般儲備 General Reserve	社會福利發展 基金 Social Welfare Development Fund	特別基金 Special Fund	總額 Total
	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於二零一五年四月一日之累積基金 Total funds as at April 1, 2015	4,098,445	242,530	1,142,513	724,193	435,000	27,887	503,919	7,174,487
本年度全面收益總額 Total comprehensive income for the year	(349,747)	-	-	-	-	-	-	(349,747)
轉往貴旗活動盈餘 Transfer to flag day event surplus	114,102	-	-	(114,102)	-	-	-	-
綜合撥款淨支出 Net payment to block grants	5,544	(5,544)	-	-	-	-	-	-
社會福利發展基金淨 Net receipt from social welfare 收入	(52,371)	-	-	-	-	52,371	-	-
於二零一六年三月三十一日之累積基金 Total funds as at March 31, 2016	3,815,973	236,986	1,142,513	610,091	435,000	80,258	503,919	6,824,740
本年度全面收益總額 Total comprehensive income for the year	106,614	-	-	-	-	-	-	106,614
轉往中央行政儲備 Transfer to central administration fund	-	-	-	-	-	-	-	-
轉往貴旗活動盈餘 Transfer to flag day event surplus	(166,817)	-	-	166,817	-	-	-	-
綜合撥款淨收入 Net receipt from block grants	(82,553)	82,553	-	-	-	-	-	-
社會福利發展基金淨 Net receipt from social welfare 收入	26,770	-	-	-	-	(26,770)	-	-
於二零一七年三月三十一日之累積基金 Total funds as at March 31, 2017	3,699,987	319,539	1,142,513	776,908	435,000	53,488	503,919	6,931,354

第十三頁至第三十四頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 34 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
現金流量表
STATEMENT OF CASH FLOWS
截至二零一七年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2017

		2017	2016
		港幣 HK\$	港幣 HK\$
運作所得之現金	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	106,614	(349,747)
調整:	Adjustments for :		
折舊	Depreciation	37,308	271,987
銀行利息收入	Bank interest income	(746)	(159)
於營運資金轉變前之盈餘/(不敷)	Surplus/(Deficit) before working capital changes	143,176	(77,919)
已付按金及預付款減少/(增加)	Decrease/(Increase) in deposits and prepayment	30,696	(16,499)
應收款(減少)/增加	(Increase)/Decrease in accounts receivable	(859,146)	2,755,904
其他應收款增加	Increase in other receivable	17	(17)
應付款減少/(增加)	Decrease/(Increase) in accounts payable	264,874	12,228
暫收款(減少)/增加	(Decrease)/Increase in temporary receipt	(71,185)	189,195
經機構運作(使用)/所得現金淨額	Net cash (used in)/generated from operation	(491,568)	2,862,892
投資活動帶來的現金	CASH FLOWS FROM INVESTING ACTIVITIES		
利息收入	Interest received	746	159
購買傢具及設備	Payment to acquire furniture and equipment	(19,663)	(151,718)
購買傢具及設備之資助及撥款 收入	Proceeds from grants and donations for acquiring furniture and equipment	45,200	359,896
經投資活動所得現金淨額	Net cash generated from investing activities	26,283	208,337
現金及現金等淨值之(減少)/增加	NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(465,285)	3,071,229
本年度年初之現金及現金等值	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	<u>7,197,877</u>	<u>4,126,648</u>
本年度年結之現金及現金等值	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	<u>6,732,592</u>	<u>7,197,877</u>
現金及現金等值分析	ANALYSIS OF CASH AND CASH EQUIVALENTS		
現金及銀行結餘	Cash and bank balances	<u>6,732,592</u>	<u>7,197,877</u>

第十三頁至第三十四頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 34 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

1. 一般事項

GENERAL INFORMATION

香港撒瑪利亞防止自殺會("本機構")成立於一九九四年三月十日，是一個在香港成立之志願服務機構。主要活動為防止自殺及教育社區有此意識。本機構活動主要由外界捐款資助。

The Samaritan Befrienders Hong Kong (the "Organization") is a voluntary agency incorporated in Hong Kong on March 10, 1994. It is engaged in preventing suicide and carrying out community education in this respect. The activities are mainly financed by outside donations.

2. 主要會計政策

PRINCIPAL ACCOUNTING POLICIES

a. 編製基礎

Basis of Preparation

本財務報表乃按照香港會計師公會頒佈之《香港財務報告準則》(包括《香港會計準則》及註釋)及香港公認之會計原則及香港《公司條例》編製。

These financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standards ("HKFRS(s)") (which also include Hong Kong Accounting Standards ("HKAS(s)") and interpretations ("Int(s)")) issued by the Hong Kong Institute of Certified Public Accountants, accounting principles generally accepted in Hong Kong and the Hong Kong Companies Ordinance.

編製遵照新香港財務報告準則之財務報表需要運用某種決定性會計估計。而管理層亦須在實際應用機構之會計政策時作出其判斷。有關部份並沒有涉及深層判斷或高度複雜性，或當假設及估計對財務報表有重大影響。

The preparation of financial statements in conformity with HKFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Organization's accounting policies. There are no areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements.

本財務報表按歷史成本法編製。

The financial statements have been prepared under the historical cost convention.

b. 已頒布但未生效的香港財務報告準則之影響

Impact of issued but not yet effective HKFRSs

由於本機構為非牟利機構，因此本機構之財務報表並沒有採用已頒布但未生效的香港財務報告準則來編製，理事認為一系列已頒布但未生效的香港財務報告準則不會對本機構造成任何重大影響。

The Organization is a non profit-making organization. Therefore, the Organization has not applied the new and revised HKFRSs (hereinafter collectively referred as "the new HKFRSs"), that have been issued but are not yet effective, in these financial statements. The executive committee members state these new HKFRSs would not have a significant impact on its results of operations and financial position.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)
PRINCIPAL ACCOUNTING POLICIES (CONT'D)

c. 傢具器材及設備
Furniture and Equipment

傢具器材及設備乃按成本價扣除累積折舊列賬。
Furniture and equipment are stated at cost less aggregate depreciation.

折舊是按足以攤銷其原值減其估計剩餘價值(如有)的比率按下列年率以直線法計提折舊或攤銷：

Depreciation is calculated to write off the cost of the fixed assets, less their estimated residual value, if any, using straight line method over the period of their estimated useful lives at rates per annum as follows:

辦公室傢具設備	百分之一百
Furniture and equipment	100%
電腦設備	百分之一百
Computer equipment	100%
電腦系統	百分之五十
Computer system	50%
裝修	百分之五十
Leasehold improvement	50%

當資產是由政府或其他機構提供撥款或資助購買，其實際收入會與資產成本作抵銷。
When assets are subvented by government or third parties, their cost are set off against the grants or subventions received.

當資產已變賣或廢置，任何因此產生之收益或虧損(即賬面值與出售有關資產之差額)乃計入全面收入與支出表。

When assets are sold or otherwise disposed of, their cost and accumulated depreciation are written off from the financial statements and any resulting gain or loss is included in the Statement of Comprehensive Income and Expenditure.

資產之殘值及可用年期乃於各財務狀況表日作出評估及在適當時調整。

The asset's residual value and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

d. 資產之減值虧損
Impairment of Assets

於各結算日，本機構考慮外圍及內部因素而作出資產減值虧損評估以決定機構有形資產有否出現任何減值虧損跡象。若有該跡象出現，機構便會就相關資產之可收回值作出評估以決定減值虧損之幅度。

At the end of reporting period, the Organization conducts an impairment review by considering both internal and external source of information to determine whether there is any indication that the carrying amounts of its tangible assets are impaired. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss, if any.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

d. 資產之減值虧損(續)

Impairment of Assets (Cont'd)

若資產可收回值估計低於賬面值，則資產的賬面值會被調整至可收回值，而減值虧損即時確認為支出並列於全面收入與支出表。

Should the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to the recoverable amount. Impairment losses are recognised as an expense in the Statement of Comprehensive Income and Expenditure.

倘隨後撥回減值虧損，則將該資產的賬面值調整至估計之可收回值，惟因此增加的賬面值不得超出以前年度確認減值虧損前已確認之賬面值。

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount to the extent of the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

e. 應收賬款

Accounts Receivable

應收賬款首先以公允價值確認，其後以實際利率法按攤銷成本減呆賬減值撥備列賬。

Accounts receivable are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful.

f. 應付賬款

Accounts Payable

應付賬款首先以公允價值確認，其後以攤銷成本列賬。但如折現影響不大則除外，此情況下，則以成本列賬。

Accounts payable are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

g. 現金及銀行等值

Cash and Cash Equivalents

現金及銀行存款包括本機構持有的現金及三個月內期限短之銀行存款。此資產之賬面金額接近於該公允值。

Cash and bank balances comprise cash held by the Organization and short-term bank deposits with an original maturity of three months or less. The carrying amount of these assets approximates their fair values.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

h. 確認收入

Revenue Recognition

收入乃本機構預計可獲得經濟利益及在收入能可靠地計算時才確認入賬，基礎如下：

Revenue is recognised when it is probable that the economic benefits will flow to the Organization and when the revenue can be measured reliably, on the bases as follows:

- 政府及其他資助是根據權責發生制確認。
Government and other subventions are recognised on an accruals basis.
- 認捐之款項包括所有截至報告期末收到之現金。
Donations income is recognised when cash is received up to the end of the reporting period.
- 銀行存款之利息收入乃根據未到期之本金以適用利率按時間分配方式於期末入賬。
Interest income from bank deposits is accrued on a time proportion basis on the principal outstanding and at the applicable rate.
- 其他收入乃按現收制確認入賬。
Sundry income is recognised on a receipts basis.
- 課程收入乃在收取權利產生時入賬。
Courses fee income is recognised when the relevant services are provided.

i. 僱員福利

Employee Benefits

薪金，有薪假期，津貼及非現金性福利之成本，均在本機構有關僱員提供服務之年度內以應計基準支銷。僱員福利被列為員工成本並計算於全面收入與支出表內。

Employee benefits are all forms of considerations, including wages, salaries, paid leaves, allowances and contribution to retirement benefit scheme payable by the Organization in exchange for services rendered by its employees and Council members. The employee benefits are classified as staff costs and charged to the Statement of Comprehensive Income and Expenditure.

有關僱員可享有的年終假期，病假和產假權益直至放假時確認，因理事考慮到此權益不會在可見的將來衍生重大的負債。

Employee entitlements to annual leave, sick leave and maternity leave are not recognised until the time of leave as the executive committee members consider that no material liability would arise as a result of the such entitlements in the near future.

根據香港《強制性公積金計劃條例》的規定作出的強制性公積金供款，於產生時在全面收入及支出表列支。

Contributions to Mandatory Provident Fund as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are recognised as an expense in the Statement of Comprehensive Income and Expenditure as incurred.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

j. 關連方

Related Parties

在下列情況下，一方將被視為本機構有關，倘：

A related party is a person or entity that is related to the Organization:

(A) 該方為該名人士家族的人士或直系親屬，而該名人士

A person or a close member of that person's family is related to the Organization if that person

(i) 控制或共同控制本機構;

has control or joint control over the Organization;

(ii) 對本機構施加重大影響;或

has significant influence over the Organization; or

(iii) 為本機構的主要管理層成員;

is a member of the key management personnel of the Organization;

(B) 倘符合下列任何條件，該方即屬與本機構有關連實體:

An entity is related to the Organization if any of the following conditions applies:

(i) 該實體為離職後福利計劃，該計劃的受益人為本機構或與本組織有關的實體的僱員;

The entity is a post-employment benefit plan for the benefit of employees of either the Organization or an entity related to the Organization;

(ii) 該實體為由(A)項所述人士控制或共同控制;及

The entity is controlled or jointly controlled by a person identified in (A); and

(iii) 於(A)(i)項所述人士對該實體有重大影響或屬該實體主要管理層成員。

A person identified in (A)(i) has significant influence over the entity or is a member of the key management personnel of the entity.

k. 營業租約

Operating Leases

凡資產所有權之大部份風險和回報仍歸於出租人之租約均視作為營業租約入賬。該等營業租約之租金乃按租約期限以直線法計算於全面收入與支出表內。

Leases where substantially all the risks and rewards of ownership of assets remain with the lessor are accounted for as operating leases. Rentals applicable to such leases are dealt with in the Statement of Comprehensive Income and Expenditure over the terms of the lease.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

3. 金融及基金風險管理
FINANCIAL AND FUND RISK MANAGEMENT

金融風險因素
Financial risk factors

機構的活動承受多種金融風險，包括信貸風險、現金流量風險及資金流量及公平價值利率風險。機構的整體風險管理計劃集中於不能預測的金融市場及尋找並減低為本機構的財務表現帶來的潛在不良因素。

The Organization's activities are exposed to a variety of financial risks, including credit risk, liquidity risk and cash flow and fair value interest rate risk. The Organization's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Organization's financial performance.

(a) 信貸風險
Credit risk

信貸風險是在銀行的現金及現金等額產生。就短期基金而言，由於對方為獲國際信貸評級機構給予高度信貸評級的銀行，故有關的信貸風險有限。理事認為，機構並無承受任何重大的信貸風險。

Credit risk arises from cash and cash equivalents with banks. The credit risk on liquid funds is limited because the counterparties are banks with high credit rating assigned by international credit rating agencies. In the opinion of the executive committee members, the Organization is not exposed to significant credit risk.

(b) 現金流量風險
Liquidity risk

機構以備有充足之現金及銀行結餘來管理現金流量。理事認為，機構並無承受任何重大的現金流量風險。

The liquidity of the Organization is managed by maintaining sufficient cash and bank balances. In the opinion of the executive committee members, the Organization does not have any significant liquidity risk.

(c) 資金流量及公平價值利率風險
Cash flow and fair value interest rate risk

除了銀行結餘外，機構並無其他重大的計息資產及負債。機構的銀行結餘以市場利率，而其利息所帶來的利息收入亦不太重要。因此，機構的收入和營運現金流量大致上不受市場利率波動的影響。

Other than the bank balances, the Organization has no other significant interest-bearing assets or liabilities. The Organization's bank balances carry at market interest rates and the interest income of which is not significant. Accordingly, the Organization's income and operating cash flows are substantially independent of changes in market interest rates.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

3. 金融及基金風險管理 (續)
FINANCIAL AND FUND RISK MANAGEMENT (CONT'D)

金融風險因素(續)
Financial risk factors (cont'd)

由於理事認為機構並無重大的金融風險，因此敏感度分析或金融工具產生的風險的其他質量或數量資料的披露並無呈列。

No sensitivity analysis or other qualitative or quantitative disclosure relating to each type of risk arising from financial instruments is presented as the executive committee members consider there is no material financial risk exposure to the Organization.

基金風險管理
Fund risk management

機構的資本管理目標是保障機構的持續經營能力，以宣揚機構的目標。機構的整體策略維持不變。

The Organization's objectives when managing fund are to safeguard the Organization's ability to continue as a going concern in order to promote the objectives of the Organization. The Organization's overall strategy remains unchanged from prior years.

4. 香港公益金撥款	<u>GRANT FROM THE COMMUNITY CHEST</u>	<u>2017</u>	<u>2016</u>
		港幣 HK\$	港幣 HK\$
基綫撥款	Baseline allocation	1,862,200	1,988,690
		=====	=====
5. 政府資助	<u>GOVERNMENT SUBVENTION</u>		
社會福利署	Social Welfare Department		
綜合撥款	Block grants	137,000	-
獎券基金-為搬遷	Lotteries Fund - Fitting-out works		
進行裝修工程及	and purchase of furniture and		
購置家具和設備	equipment for reprovisioning	295,105	374,935
整筆撥款	Lump sum grant	9,355,293	8,831,407
租金及差餉	Rents and rates		
- 自殺危機處理中心	- Suicide Crisis Intervention Centre	140,075	115,787
- 熱線中心	- Hotline Centre	252,924	-
- 生命教育中心	- Life Education Centre	375,986	-
社會福利發展基金	Social Welfare Development Fund	-	295,153
保持清潔活動	Keep Clean	-	4,000
		-----	-----
		10,556,383	9,621,282
		=====	=====

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

6. 香港賽馬會慈善
信託基金撥款

GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST

		<u>2017</u>	<u>2016</u>
		港幣 HK\$	港幣 HK\$
社區資助計劃	Community project grant	1,016,200	1,016,200
開展新中心撥款	New service centre renovation allocation	<u>162,068</u>	<u>255,376</u>
		<u>1,178,268</u>	<u>1,271,576</u>

7. 職員薪金福利

STAFF COSTS

薪金	Salaries	12,719,369	11,550,227
強積金供款	Contribution to MPF	756,585	680,620
職員培訓進修津貼	Staff training	<u>47,059</u>	<u>94,552</u>
		<u>13,523,013</u>	<u>12,325,399</u>

8. 行政費用

ADMINISTRATION EXPENSES

宣傳	Advertising expenses	191,690	239,856
康樂活動	Annual dinner and other activities	85,418	79,123
銀行手續費	Bank charges	22,177	21,480
清潔用品及費用	Cleaning expenses	67,420	63,933
水電	Electricity and water	148,747	160,753
籌款活動支出	Fund raising activities expenses	24,286	-
會議及接待費用	General meeting expenses	19,612	11,279
保險費	Insurance	112,735	116,230
上網費用	Internet expenses	11,203	11,032
醫療費用	Medical expenses	1,382	3,804
辦公室器材及用品	Office supplies	84,366	35,825
專業費用	Professional fee	105	8,905
郵費	Postage and stamps	38,281	51,913
印刷及文具	Printing and stationery	113,713	136,028
刊物及報章	Publications and newspaper	34,966	30,725
招聘費用	Recruitment expenses	19,022	15,336
維修保養	Repairs and maintenance	82,120	78,515
茶點小食	Snacks and refreshment	14,525	17,671
雜費	Sundry expenses	10,534	18,545
電話及傳真費	Telephone and fax	63,885	66,481
交通費用	Traveling expenses and allowance	184,829	175,929
義工嘉許	Volunteers recognition	15,185	10,030
網頁設計及電腦器材	Web-page design and computer expenses	<u>802,707</u>	<u>72,945</u>
		<u>2,148,908</u>	<u>1,426,338</u>

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

9. 理事酬金、貸款及其他重要權益

COMMITTEE MEMBERS' REMUNERATION, LOANS AND OTHER MATERIAL INTERESTS

- (i) 按照香港《公司條例》第383(1)條及《公司(披露董事利益資料)規例》第2部的規定，本機構的理事酬金披露如下：

Remuneration of the committee members of the Organization disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follow:

	<u>2017</u>	<u>2016</u>
	港幣 HK\$	港幣 HK\$
薪酬		
Emoluments:		
出任理事		
Acting as committee members	-	-
提供管理服務		
Provision of management services	-	-
退休福利		
Retirement benefits	-----	-----
	-	-
	=====	=====

- (ii) 按照香港《公司條例》第383(1)(d)條及《公司(披露董事利益資料)規例》第3部的規定，本機構的理事貸款、類似貸款及惠及理事的其他披露如下：

Loans, quasi-loans and other dealings in favour of committee members of the Organization disclosed pursuant to section 383(1)(d) of the Hong Kong Companies Ordinance and Part 3 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follow:

由本機構借給本機構的理事或受該理事控制的法人團體的貸款、類似貸款及信貸交易
Loans, quasi-loans and credit transactions entered into by the Organization for a committee member of the Organization or a controlled body corporate of such a committee member

於本年度內，本機構並沒有借給本機構的理事或受該理事控制的法人團體的貸款、類似貸款及信貸交易。
During the year, no loans, quasi-loans and credit transactions entered into by the Organization for a committee member of the Organization or a controlled body corporate of such a committee member.

由本機構借給本機構的理事或受該理事控制的法人團體與貸款、類似貸款或信貸交易有關連的擔保或保證
Guarantee or security in connection with loans, quasi-loans and credit transactions entered into by the Organization for a committee member of the Organization or a controlled body corporate of such a committee member

於本年度內，本機構並沒有為本機構的理事或受該理事控制的法人團體訂立與貸款、類似貸款或信貸交易有關連的擔保或保證。
During the year, no guarantee or security in connection with loans, quasi-loans and credit transactions entered into by the Organization for a committee member of the Organization or a controlled body corporate of such a committee member.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

9. 理事酬金、貸款及其他重要權益(續)

COMMITTEE MEMBERS' REMUNERATION, LOANS AND OTHER MATERIAL INTERESTS (CONT'D)

- (iii) 按照香港《公司條例》第383(1)(e)條及《公司(披露董事利益資料)規例》第4部的規定，機構的理事的重要權益披露如下：

Material interests of committee members of the Organization disclosed pursuant to section 383(1)(e) of the Hong Kong Companies Ordinance and Part 4 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follow:

理事認為，於本年度內，本機構的理事概無就本機構業務所訂立或存在的交易、安排或合約中具有的具相當分量的利害關係。

In the opinion of the committee members, the committee members of the Organization had no material interests in those significant transactions, arrangements or contracts in relation to the Organization's business entered into by the Organization or subsisted during the year.

10. 稅項

TAXATION

根據香港稅務條例第八十八條，本機構被豁免繳付所有稅項。

The Organization is exempted under Section 88 of Hong Kong Inland Revenue Ordinance.

[以下無正文]

[The portion underneath of this page has been intentionally left blank.]

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
 財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

11. 傢具器材及設備
FURNITURE AND EQUIPMENT

	傢具器材 Office equipment	電腦設備 Computer Computer	電腦系統 Computer system	裝修 Leasehold improvement	總額 Total
成本 Cost	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於二零一五年四月一日 At 1/4/2015	227,990	2,699	116,348	969,672	1,316,709
添置 Additions					
- 成本 - Cost	22,428	-	-	-	22,428
- 資助資產成本(附註 16) - Cost of subvented assets (Note 16)	3,600	-	-	125,690	129,290
- 資助及撥款收入(附註 16) - Grants and donation received (Note 16)	-	-	-	(633,911)	(633,911)
於二零一六年三月三十一日 及二零一六年四月一日 At 31/3/2016 and 1/4/2016	254,018	2,699	116,348	461,451	834,516
添置 Additions					
- 成本 - Cost	8,595	11,068	-	-	19,663
- 資助及撥款收入(附註 16) - Grants and donation received (Note 16)	(132,517)	-	(116,348)	(162,068)	(410,933)
於二零一七年三月三十一日 At 31/3/2017	130,096	13,767	-	299,383	443,246
累積折舊 <u>Accumulated depreciation</u>					
於二零一五年四月一日 At 1/4/2015	227,990	2,699	58,174	484,836	773,699
本年度折舊 Charge for the year	26,028	-	58,174	187,785	271,987
資助及撥款收入(附註 16) Grants and donation received (Note 16)	-	-	-	(274,015)	(274,015)
於二零一六年三月三十一日 及二零一六年四月一日 At 31/3/2016 and 1/4/2016	254,018	2,699	116,348	398,606	771,671
本年度折舊 Charge for the year	8,595	11,068	-	17,645	37,308
資助及撥款收入(附註 16) Grants and donation received (Note 16)	(132,517)	-	(116,348)	(116,868)	(365,733)
於二零一七年三月三十一日 At 31/3/2017	130,096	13,767	-	299,383	443,246
賬面淨值 <u>Net Book Value</u>					
於二零一七年三月三十一日 At 31/3/2017	-	-	-	-	-
於二零一六年三月三十一日 At 31/3/2016	-	-	-	62,845	62,845

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
 財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

12. <u>已付按金及預付款</u>	<u>DEPOSITS AND PREPAYMENT</u>	<u>2017</u>	<u>2016</u>
		港幣 HK\$	港幣 HK\$
已付按金	Deposits		
自殺危機處理中心	Suicide crisis intervention centre	244	244
熱線中心	Hotline centre	4,650	4,650
生命教育中心	Life education centre	56	56
中央行政	Central administration	<u>31,000</u>	<u>31,000</u>
		35,950	35,950
		-----	-----
預付款	Prepayment		
自殺危機處理中心	Suicide crisis intervention centre	11,200	26,997
熱線中心	Hotline centre	43,375	55,066
生命教育中心	Life education centre	5,880	2,761
關懷身邊人基金	Caring fund	869	12,177
越嶺專業培訓 及發展中心	Ur-Link Professional training and development center	40,788	8,581
中央行政	Central administration	<u>318</u>	<u>27,544</u>
		102,430	133,126
		-----	-----
		138,380	169,076
		=====	=====
13. <u>應收款</u>	<u>ACCOUNTS RECEIVABLE</u>		
生命教育中心	Life education centre	5,000	8,500
關懷身邊人基金	Caring fund	935,186	37,180
中央行政	Central administration	-	35,060
越嶺專業培訓及發展 中心	Ur-Link Professional training and development center	<u>-</u>	<u>300</u>
		940,186	81,040
		=====	=====

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
 財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

14. <u>現金及現金等值</u>	<u>CASH AND CASH EQUIVALENTS</u>	2017	2016
		港幣 HK\$	港幣 HK\$
現金、來往及儲蓄存款	Cash at banks and in hand	6,732,578	7,197,863
三個月內到期之定期存款	Short-term bank deposits with original maturity less than three months	14	14
		<u>6,732,592</u>	<u>7,197,877</u>
		=====	=====
15. <u>應付款</u>	<u>ACCOUNTS PAYABLE</u>		
自殺危機處理中心	Suicide crisis intervention centre	-	79,925
熱線中心	Hotline centre	2,100	15,268
生命教育中心	Life education centre	317,088	17,792
關懷身邊人基金	Caring fund	116,920	4,201
越嶺專業培訓及發展中心	Ur-Link Professional training and development center	-	3,500
中央行政	Central administration	116,312	4,792
新中心由社會福利署資助	New centre subvented by Social Welfare Department	170,104	170,104
新中心由香港賽馬會慈善信託基金資助	New centre subvented by The Hong Kong Jockey Club Charities Trust	-	162,068
		<u>722,524</u>	<u>457,650</u>
		=====	=====

[以下無正文]

[The portion underneath of this page has been intentionally left blank.]

香港撒瑪利亞防止自殺會
THE SAMARITAN BENEVOLENT FRIENDS HONG KONG
財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

16. 資助分析
ANALYSIS OF SUBVENTION

撥款機構 Funding bodies	資助項目 Subvented Element	年初累積 盈餘/(不敷) Surplus/ (Deficit) b/f	本年度收入 Receipts for the year	轉往傢俬器材 及設備(附註 11) Transfer to Furniture and Equipment (Note 11)	資助購買 傢俬器材及設備, 待批款(附註 11) Assets purchased by subvention, Reimbursement pending for approval (Note 11)	其他收入確認為 全面收入與 支出表 Credited to the Statement of Comprehensive Income and Expenditure	支出確認為 全面收入與 支出表 Debited to the Statement of Comprehensive Income and Expenditure	年終累積盈餘/(不敷) Surplus/(Deficit) c/f	小計	
									港幣 HK\$	港幣 HK\$
傅德蔭基金有限公司 Fu Tak Iam Foundation Limited (附註 Note b)	生命劇場計劃 Life drama program	35,570	-	-	-	-	-	35,570	-	35,570
社會福利署 Social Welfare Department	綜合撥款 2012/13 Block Grant 2012/13	4,530	-	-	-	-	-	4,530	-	4,530
	綜合撥款 2013/14 Block Grant 2013/14	107,456	-	-	-	-	-	107,456	-	107,456
	綜合撥款 2014/15 Block Grant 2014/15	125,000	-	-	-	-	-	125,000	-	125,000
	綜合撥款 2016/17 Block Grant 2016/17		137,000			(54,447)		82,553		319,539
社會福利署 Social Welfare Department	社會福利發展基金 Social Welfare Development Fund	80,258	-	-	-	8	(26,770)	53,496		53,496

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

16. 資助分析(續)
ANALYSIS OF SUBVENTION (CONT'D)

撥款機構 Funding bodies	資助項目 Subvented Element	年初累積 盈餘/(不敷) Surplus/ (Deficit) b/f	轉往傢具器材 及設備(附註 11) Transfer to Furniture and Equipment (Note 11)	資助購買 傢具器材及設備, 待批款(附註 11) Assets purchased by subvention, reimbursement pending for approval (Note 11)	其他收入確認為 全面收入與 支出表 Credited to the Statement of Comprehensive Income and Expenditure	支出確認為 全面收入與 支出表 Debited to the Statement of Comprehensive Income and Expenditure	年終累積盈餘/(不敷) 小計 Subtotal	年終累積盈餘/(不敷) 合計 Total
		港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
社會福利署 Social Welfare Department (附註 Note b, c)	整筆撥款(不包括強積金)(已修訂) Lump sum grant (excluding PF) (restated) 整筆撥款(強積金)(已修訂) Lump sum grant (Provident fund) (restated) 網上邀約服務(包括在整筆撥款中發放資助) Web-engagement service (Subvented in form of LSG)	2,646,215 787,961 (35,602)	- - -	- - -	41,711 - -	(8,900,690) (556,204) -	2,575,515 798,771 (35,602)	2,575,515 798,771 (35,602)
中央項目								
	Central items	(1,671)	-	-	-	-	(1,671)	(1,671)
租金及差餉								
	Rent and rates	(109,929)	-	-	-	(149,153)	(119,007)	(119,007)
社會福利署 Social Welfare Department (附註 Note b)	為搬遷樓宇單位進行裝修工程及 購置家具和設備 Fitting-out works and purchase of furniture and equipment for reprovisioning	(407,021)	-	-	-	-	(111,916)	(111,916)
香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust (附註 Note b)	為新服務中心進行裝修工程及購置家具 Renovation and furnishing of new service site	(75,520)	(45,200)	-	-	-	41,348	41,348
總額 Total		3,157,247	(45,200)	-	41,719	(9,687,264)	3,556,043	3,556,043

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
 財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

16. 資助分析(續)
ANALYSIS OF SUBVENTION (CONT'D)

附註 (a): 於本年度內，另外港幣四十五萬七千一百七十三元已在本年度內收到資助。

Note (a): During the year, which grants/subvention of HKD457,173 had been received.

附註 (b): 累積盈餘/(不敷)沒有在財務狀況表獨立顯示，並包括在營運累積盈餘。

Note (b): Accumulated surplus/(deficits) are not separately disclosed in Statement of Financial Position and are classified as operating fund.

附註 (c): 過去一年，整筆撥款儲備存放以作將來自殺危機處理中心在人力資源及發展額外項目上，將來亦繼續存放作同樣用途。

過去一年，整筆撥款公積金儲備存放以作將來給予在自殺危機處理中心長期服務員工較大的僱主供款的需要，將來亦繼續存放作同樣用途。

Note (c): For the past year, LSG reserve has been kept for purpose of future human resources needs and service development in Suicide Crisis Intervention Centre, it would be continuously kept for the same purpose in the future.

For the past year, LSG PF reserve has been kept for purpose of higher employer contribution in PF for staff with long service in the Suicide Crisis Intervention Centre, it would be continuously kept for the same purpose in the future.

17. 賣旗活動盈餘	<u>FLAG DAY EVENT SURPLUS</u>	<u>2017</u>	<u>2016</u>
		港幣 HK\$	港幣 HK\$
年初結餘	Balance b/f	610,091	724,193
賣旗活動收入	Net proceed of the flag day	<u>304,352</u>	<u>-----</u>
		914,443	724,193
		-----	-----
賣旗活動捐款淨收入的用途:	Expenditure charged to the net proceed:		
生命劇場	Life drama program		
- 監督及指導費用	- Supervisory and tutor fee	91,958	86,914
- 活動費用	- Activity expenses	26,604	6,258
「活出彩虹小組」	“Live the Rainbow” Life education		
生命教育活動費用	activity expenses	<u>18,973</u>	<u>20,930</u>
		137,535	114,102
		-----	-----
年終結餘	Balance c/f	<u>776,908</u>	<u>610,091</u>
		=====	=====

The objective of the flag day fund-raising is to carry out suicide prevention education, including seminars, sharing sessions, workshops and related activities and provide support service for suicidal survivors.

賣旗日籌款用作加強防止自殺的教育工作，包括講座、分享會、工作坊和各項相關活動及加強對自殺不遂人士之支援服務。

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

18.	<u>中央行政儲備</u>	<u>CENTRAL ADMINISTRATION FUND</u>	<u>2017</u>	<u>2016</u>
			港幣	港幣
			HK\$	HK\$
	年初結餘	Balance b/f	1,142,513	1,142,513
	由營運累積盈餘轉出	Transfer from operating fund	-	-
	年終結餘	Balance c/f	<u>1,142,513</u>	<u>1,142,513</u>
19.	<u>一般儲備</u>	<u>GENERAL RESERVE</u>		
	年初及年終結餘	Balance b/f and c/f	<u>435,000</u>	<u>435,000</u>
20.	<u>特別基金</u>	<u>SPECIAL FUND</u>		
	年初及年終結餘	Balance b/f and c/f	<u>503,919</u>	<u>503,919</u>
21.	<u>營業租約承擔</u>	<u>OPERATING LEASE COMMITMENTS</u>		
	(a) 於結算日，本機構須支付之不可註銷營業租約之承擔如下： At the end of reporting period, the Organization had outstanding commitments under its non-cancellable operating leases, which fall due as follows:			
			<u>2017</u>	<u>2016</u>
			港幣	港幣
			HK\$	HK\$
	於一年內	Within one year	425,700	-
	於二年至五年內	In second to fifth year	<u>1,028,280</u>	-
			<u>1,453,980</u>	-
			<u>1,453,980</u>	<u>1,453,980</u>
	(b) 經營租約為物業之租約有效期為半年至三年。 Operating lease payments represent rentals payable by the Organization for certain of its rented premises. Leases are negotiated for average term of half to three years.			

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

22. 自殺危機處理中心			<u>2017</u>	<u>2016</u>
	<u>SUICIDE CRISIS INTERVENTION CENTRE</u>		港幣	港幣
			HK\$	HK\$
<u>收入</u>	<u>Income</u>			
社會福利署資助	Subventions from Social Welfare Department		9,632,368	9,246,347
銀行利息收入	Bank interest income		510	5
一般捐款收入	General donations		-	500
課程及什項收入	Courses fee and sundry income		<u>41,209</u>	<u>28,837</u>
			9,674,087	9,275,689
			-----	-----
<u>支出</u>	<u>Expenses</u>			
康樂活動	Annual dinner and other activities		11,280	9,290
銀行手續費	Bank charges		1,090	730
清潔用品及費用	Cleaning expenses		8,261	12,905
強積金供款	Contribution to MPF		554,471	512,892
水電	Electricity and water		62,632	72,896
保險費	Insurance		51,308	52,852
上網費用	Internet expenses		5,491	5,501
醫療費用	Medical expenses		656	2,610
辦公室用品	Office supplies		57,591	5,544
郵費	Postage and stamps		2,145	1,514
印刷及文具	Printing and stationery		13,051	20,571
刊物及報章	Publications and newspaper		-	80
招聘費用	Recruitment expenses		-	5,793
租金及差餉	Rent and rates		149,153	133,543
維修保養	Repairs and maintenance		26,939	20,547
薪金	Salaries		8,632,209	8,092,220
茶點小食	Snacks and refreshment		186	62
職員培訓進修津貼	Staff training		34,031	65,326
雜費	Sundry expenses		2,952	3,273
電話及傳真費	Telephone and fax		27,016	30,171
訓練及社區工作	Training and community activities		25,295	26,869
交通費用	Traveling expenses and allowance		19,620	19,618
義工嘉許	Volunteers recognition		-	-
網頁設計及電腦器材	Web-page design and computer expenses		<u>155</u>	<u>7,809</u>
			9,685,532	9,102,616
			-----	-----
本年度(不敷)/盈餘	(Deficit)/Surplus for the year		(11,445)	173,073
			=====	=====

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

23. 熱線中心			2017	2016
<u>HOTLINE CENTRE</u>			港幣	港幣
			HK\$	HK\$
<u>收入</u>	<u>Income</u>			
香港公益金撥款	Grant from The Community Chest	1,862,200	1,988,690	
社會福利署資助	Subventions from Social Welfare Department			
- 租金及差餉	- Rent and rate	252,924	-	
銀行利息收入	Bank interest income	72	60	
一般捐款收入	General donations	7,600	17,200	
會費收入	Membership subscriptions	-	6,520	
課程及什項收入	Courses fee and sundry income	<u>104,642</u>	<u>102,028</u>	
		2,227,438	2,114,498	
		-----	-----	
<u>支出</u>	<u>Expenses</u>			
康樂活動	Annual dinner and other activities	63,420	60,343	
銀行手續費	Bank charges	700	3,100	
中央行政費用	Central administration expenses	111,372	105,725	
清潔用品及費用	Cleaning expenses	49,867	45,946	
強積金供款	Contribution to MPF	68,453	59,343	
折舊	Depreciation	2,055	2,900	
水電	Electricity and water	50,506	50,199	
會議及接待費用	General meeting expenses	4,232	7,455	
保險費	Insurance	16,217	16,952	
上網費用	Internet expenses	4,188	4,148	
醫療費用	Medical expenses	376	325	
辦公室用品	Office supplies	6,440	10,152	
郵費	Postage and stamps	607	579	
印刷及文具	Printing and stationery	46,941	44,898	
刊物及報章	Publications and newspaper	5,955	5,800	
招聘費用	Recruitment expenses	1,874	-	
租金及差餉	Rent and rates	133,221	119,703	
維修保養	Repairs and maintenance	38,560	49,162	
薪金	Salaries	1,268,515	1,176,364	
茶點小食	Snacks and refreshment	13,407	15,218	
職員培訓進修津貼	Staff training	2,211	21,452	
聯會會費	Subscription to affiliated association	4,900	4,700	
雜費	Sundry expenses	1,463	2,033	
電話及傳真費	Telephone and fax	16,896	16,419	
訓練及社區工作	Training and community activities	68,936	81,629	
交通費用	Traveling expenses and allowance	153,282	151,497	
義工嘉許	Volunteers recognition	15,185	10,030	
網頁設計及電腦器材	Web-page design and computer expenses	<u>2,154</u>	<u>-</u>	
		2,151,933	2,066,072	
		-----	-----	
本年度盈餘	Surplus for the year	75,505	48,426	
		=====	=====	

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
 財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

24. 生命教育中心				
<u>LIFE EDUCATION CENTRE</u>		<u>2017</u>	<u>2016</u>	
		港幣	港幣	
		HK\$	HK\$	
<u>收入</u>	<u>Income</u>			
一般捐款糾入	General donations	-	145	
社會福利署資助	Subventions from Social Welfare Department			
- 租金及差餉	- Rent and rate	375,986	-	
香港賽馬會慈善信託 基金撥款	Grant from The Hong Kong Jockey Club Charities Trust	1,016,200	1,016,200	
銀行利息收入	Bank interest income	122	70	
課程及什項收入	Courses fee and sundry income	<u>256,535</u>	<u>543,203</u>	
		1,648,843	1,559,618	
		-----	-----	
<u>支出</u>	<u>Expenses</u>			
宣傳	Advertising expenses	852	-	
康樂活動	Annual dinner and other activities	840	800	
銀行手續費	Bank charges	500	500	
中央行政費用	Central administration expenses	52,000	50,000	
清潔用品及費用	Cleaning expenses	2,239	1,426	
強積金供款	Contribution to MPF	67,251	49,493	
折舊	Depreciation	11,068	-	
水電	Electricity and water	12,834	11,150	
保險費	Insurance	9,456	10,391	
上網費用	Internet expenses	586	378	
醫療費用	Medical expenses	350	300	
辦公室用品	Office supplies	17,600	17,681	
郵費	Postage and stamps	672	22,677	
印刷及文具	Printing and stationery	13,869	33,704	
刊物及報章	Publications and newspaper	26,574	24,759	
招聘費用	Recruitment expenses	7,327	3,408	
租金及差餉	Rent and rates	198,374	177,612	
維修保養	Repairs and maintenance	5,461	1,428	
薪金	Salaries	1,316,316	1,020,922	
茶點小食	Snacks and refreshment	-	27	
職員培訓進修津貼	Staff training	3,474	1,161	
雜費	Sundry expenses	2,231	876	
電話及傳真費	Telephone and fax	8,952	7,587	
臨時搬遷費	Temporary reprovisioning expenses	-	-	
訓練及社區工作	Training and community activities	68,051	39,811	
交通費用	Traveling expenses and allowance	5,871	2,816	
網頁設計及電腦器材	Web-page design and computer expenses	<u>792,803</u>	<u>-</u>	
		2,625,551	1,478,907	
		-----	-----	
本年度(不敷)/盈餘	Surplus/(Deficit) for the year	(976,708)	80,711	
		=====	=====	

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

25. 關懷身邊人基金

<u>CARING FUND</u>		<u>2017</u>	<u>2016</u>
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
一般捐款收入	General donations	490,101	582,927
銀行利息收入	Bank interest income	42	24
賣旗活動收入	Proceeds from Flag Day event	328,637	-
活動及什項收入	Activities and sundry income	<u>2,729,675</u>	<u>728,756</u>
		3,548,455	1,311,707
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	190,498	132,023
康樂活動	Annual dinner and other activities	5,762	4,992
銀行手續費	Bank charges	16,560	15,044
中央行政費用	Central administration expenses	177,230	131,000
清潔用品及費用	Cleaning expenses	2,017	744
強積金供款	Contribution to MPF	17,250	17,631
水電	Electricity and water	5,694	6,627
籌款活動支出	Fund raising activities expenses	24,286	-
會議及接待費用	General meeting expenses	13,831	3,776
保險費	Insurance	21,578	21,817
上網費用	Internet expenses	220	251
辦公室用品	Office supplies	419	1,218
郵費	Postage and stamps	33,160	12,940
印刷及文具	Printing and stationery	32,815	17,364
刊物及報章	Publications and newspaper	2,437	86
招聘費用	Recruitment expenses	7,606	2,045
維修保養	Repairs and maintenance	1,801	985
薪金	Salaries	355,893	335,494
茶點小食	Snacks and refreshment	764	2,364
職員培訓進修津貼	Staff training	726	581
雜費	Sundry expenses	529	1,387
電話及傳真費	Telephone and fax	2,497	577
訓練及社區工作	Training and community activities	1,319,758	510,123
交通費用	Traveling expenses and allowance	4,822	875
網頁設計及電腦器材	Web-page design and computer expenses	<u>5,462</u>	<u>59,757</u>
		2,243,615	1,279,701
		-----	-----
本年度盈餘	Surplus for the year	1,304,840	32,006
		=====	=====

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

26. 越嶺專業培訓及發展中心

<u>UR-LINK PROFESSIONAL TRAINING AND DEVELOPMENT CENTER</u>		<u>2017</u>	<u>2016</u>
		港幣	港幣
		HK\$	HK\$
<u>收入</u>	<u>Income</u>		
課程及社區活動收入	Courses and community program fee income	719,601	427,858
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	340	107,833
康樂活動	Annual dinner and other activities	630	400
銀行手續費	Bank charges	100	-
中央行政費用	Central administration expenses	36,145	45,000
清潔用品及費用	Cleaning expenses	1,191	929
強積金供款	Contribution to MPF	18,252	16,298
折舊	Depreciation	-	11,268
水電	Electricity and water	7,117	8,284
會議及接待費用	General meeting expenses	349	-
保險費	Insurance	5,412	4,422
上網費用	Internet expenses	299	314
醫療費用	Medical expenses	-	300
辦公室用品	Office supplies	-	150
郵費	Postage and stamps	437	12,798
印刷及文具	Printing and stationery	2,268	11,275
招聘費用	Recruitment expenses	1,363	2,556
維修保養	Repairs and maintenance	2,119	1,138
薪金	Salaries	375,065	325,960
茶點小吃	Snacks and refreshment	57	-
職員培訓進修津貼	Staff training	1,237	1,326
雜費	Sundry expenses	109	7,590
電話及傳真費	Telephone and fax	4,171	4,216
訓練及社區工作	Training and community activities	446,866	195,418
交通費用	Traveling expenses and allowance	530	342
網頁設計及電腦器材	Web-page design and computer expenses	<u>1,678</u>	<u>1,679</u>
		905,735	759,496
		-----	-----
本年度不敷	Deficit for the year	(186,134)	(331,638)
		=====	=====

27. 財務報表通過

APPROVAL OF FINANCIAL STATEMENTS

財務報表已於二零一七年六月二日由理事會通過。

These financial statements were approved and authorized for issue by the Organization Executive Committee on June 2, 2017.