

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

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED MARCH 31, 2018**

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

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

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**REVIEW REPORT  
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, 2018 and have issued an unqualified auditors' report thereon dated June 29, 2018.

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, 2018 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, 2018:

- 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, 2018.

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

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

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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, November 2, 2018.

# ANNUAL FINANCIAL REPORT

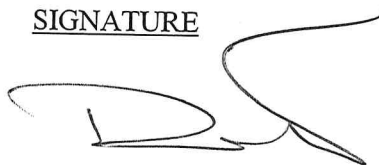
## NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG

FOR THE PERIOD FROM APRIL 1, 2017 TO MARCH 31, 2018

	NOTES	2018 HK\$	2017 HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	(1b)	9,785,448	8,788,279
b. Provident Fund	(1c)	631,051	567,014
2. Special One-off Grant		-	-
3. Fee Income	(2)	-	-
4. Central Items	(3)	-	-
5. Rent and Rates	(4)	140,293	140,075
6. Other Income	(5)	18,018	41,209
7. Interest Received		<u>5</u>	<u>502</u>
<b>TOTAL INCOME</b>		10,574,815	9,537,079
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		9,024,185	8,632,209
b. Provident Fund	(1c)	<u>586,503</u>	<u>554,471</u>
Sub-total	(6)	9,610,688	9,186,680
2. Other Charges	(7)	304,358	268,481
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	149,153	149,153
5. Special One-off Grant Payments		<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>		10,064,199	9,604,314
<b>C. SUPPLUS/(DEFICIT) FOR THE YEAR</b>	(8)	<u>510,616</u>	<u>( 67,235)</u>

The Annual Financial Report from pages 1 to 14 has been prepared in accordance with the requirements as set out in the Lung Sum Grant Manual.

SIGNATURE



Wong Yao Wing Robert  
CHAIRMAN

DATE: November 2, 2018

SIGNATURE



Ho Wing Hung  
CENTRE-IN-CHARGE

DATE: November 2, 2018

# 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	-	631,051	631,051
Provident fund contribution paid during the year	<u>-</u>	<u>(586,503)</u>	<u>(586,503)</u>
Surplus for the year	-	44,548	44,548
Add: Surplus b/f	<u>-</u>	<u>800,504</u>	<u>800,504</u>
Surplus c/f	<u>-</u>	<u>845,052</u>	<u>845,052</u>

# 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>2018</u>	<u>2017</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>2017-18</u>	<u>2016-17</u>
	HK\$	HK\$
Other income		
(a) Programme, activities and workshop	15,960	31,135
(b) Teaching materials	916	9,996
(c) Miscellaneous	42	78
(d) Other donations	<u>1,100</u>	-
Total	<u>18,018</u>	<u>41,209</u>

**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 \$700,000 each is appended below:

<u>Analysis of Personal Emoluments</u>	<u>No of Posts</u>	<u>HK\$</u>
HK\$700,001 - HK\$800,000 p.a.	-	-
HK\$800,001 - HK\$900,000 p.a.	1	883,033
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

**7. OTHER CHARGES**

The breakdown on other charges is as follows:

	<u>2018</u>	<u>2017</u>
	<u>HK\$</u>	<u>HK\$</u>
(a) Utilities	64,898	62,632
(b) Food	-	186
(c) Administrative Expenses	29,190	30,251
(d) Stores and Equipment	30,938	24,610
(e) Repair and Maintenance	35,125	26,939
(f) Training	14,842	7,261
(g) Programme Expenses	27,206	25,295
(h) Transportation and Travelling	20,561	19,620
(i) Insurance	47,394	51,308
(j) Miscellaneous	<u>34,204</u>	<u>20,379</u>
Total	<u>304,358</u>	<u>268,481</u>



**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	10,416,499	-	-	-	10,416,499
Special One-off Grant	-	-	-	-	-
Fee Income	-	-	-	-	-
Other Income	18,018	-	-	-	18,018
Interest Received (Note (1))	5	-	-	-	5
Rent and Rates	-	-	140,293	-	140,293
Central Items	-	-	-	-	-
Total Income (a)	10,434,522	-	140,293	-	10,574,815
Expenditure					
Personal Emoluments	9,610,688	-	-	-	9,610,688
Other Charges	304,358	-	-	-	304,358
Rent and Rates	-	-	149,153	-	149,153
Central Items	-	-	-	-	-
Special One-off Grant Payments	-	-	-	-	-
Total Expenditure (b)	9,915,046	-	149,153	-	10,064,199
Surplus /(Deficit) for the Year (a) - (b)	519,476	-	( 8,860)	-	510,616
Less: Surplus of Provident Fund	( 44,548)	-	-	-	( 44,548)
Surplus/(Deficit) b/f (Note (2))	474,928	-	( 8,860)	-	466,068
	2,539,913	-	(119,007)	(1,671)	2,419,235
	3,014,841	-	(127,867)	(1,671)	2,885,303
Refund to Government	-	-	-	-	-
Surplus/(Deficit) c/f (Note (3))	3,014,841	-	(127,867)	(1,671)	2,885,303

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, 2017 TO MARCH 31, 2018**

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

<u>Unit Code and Name</u>	<u>Subvented Element</u>	<u>Deficit For The Year</u>					<u>Deficit b/f (Note 4) (e)</u>	<u>Deficit c/f (Note 5) (f)=(e)+(a)-(d)</u>
		<u>Subvention Released (Note 1)</u>	<u>Actual Expenditure (Note 2)</u>	<u>Surplus (Note 3) (a)</u>	<u>Deficit (Note 3) (b)</u>	<u>Deficit Transferred to LSG (c)</u>	<u>Adjusted Deficit (d)=(b)-(c)</u>	
		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, 2017 TO MARCH 31, 2018**

<u>Unite Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released (Note 1)</u>	<u>Actual Expenditure</u>	<u>Surplus (Note 3)</u>	<u>Deficit (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>8,293</u>	<u>17,153</u>	<u>-</u>	<u>8,860</u>
	Grand Total	<u>140,293</u>	<u>149,153</u>	<u>-</u>	<u>8,860</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**

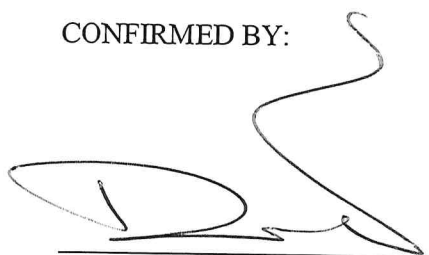
**ANALYSIS OF INVESTMENT AS AT MARCH 31, 2018**

	<u>2018</u>	<u>2017</u>
	HK\$	HK\$
LSG Reserve as at March 31	3,014,841	2,539,913
	<u>=====</u>	<u>=====</u>
Represented by:		
Investments		
a. HKD Bank Account Balances	3,014,841	2,539,913
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>=====</u>	<u>=====</u>
	3,014,841	2,539,913
	<u>=====</u>	<u>=====</u>


Notes:

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

CONFIRMED BY:



Wong Yao Wing Robert  
CHAIRMAN



Ho Wing Hung  
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, 2017 TO MARCH 31, 2018**

	HK\$	HK\$
Balance brought forward from previous financial year		319,539
Add: Block Grant received during the year	143,000	
Interest income received	-	
Other income	<u>-</u>	
		<u>143,000</u>
		462,539
Less: Expenditure during the year (Note 1)		
Office supplies	72,491	
Minor Works Projects	-	
Furniture and Equipment	-	
Vehicle Overhauling	<u>-</u>	
		<u>72,491</u>
		390,048
Contribution from NGO to cover the deficit		<u>-</u>
Balance carried forward to the next financial year		<u><u>390,048</u></u>

**Capital Commitments**

As at March 31, 2018, 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>
	<u>-</u>
	<u><u>-</u></u>

Note:

1. Block Grant expenditure incurred for the year 2017-18 charged to the Block Grant is actual expenditure incurred in the year 2017-18.

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

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

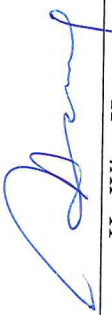
**FOR THE PERIOD FROM APRIL 1, 2017 TO MARCH 31, 2018**


(a) Expenditure in the year 2017-18

(b) Outstanding Commitments as at March 31, 2018 - Contracted for but not provided under Column (a)

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	72,491	-	-	72,491	-	-	-
	Total (Note 2)	72,491	-	-	72,491	-	-	-

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 : Wong Yao Wing Robert  
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, 2017 TO MARCH 31, 2018**

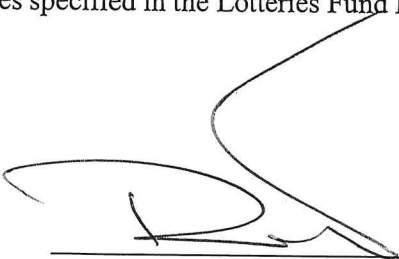
Name of NGO: The Samaritan Befrienders Hong Kong

Code of NGO: 720

Particulars	HK\$	HK\$
(a) Balance of SWDF brought forward:		53,496
(b) Allocation from SWDF during the financial year:		-
(c) Interest received during the financial year:		-
		53,496
(d) Expenditure under SWDF during the year:		
1. Expenditure for projects under scope A	2,000	
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	-	
Total expenditure during the year:		( 2,000)
(e) Balance transfer to Government		(53,500)
(f) Balance transfer to NGO operating fund		<u>2,004</u>
(g) Balance carried forward to the next financial year:		-
(g) = (a) + (b) + (c) - (d) - (e) - (f)		<u>=====</u>

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 : Wong Yao Wing Robert  
Title : Board of Chairperson

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

**USE OF THE SOCIAL WELFARE DEVELOPMENT FUND (SWDF)  
PHASE 3 FUNDED BY LOTTERIES FUND**

**FOR THE PERIOD FROM APRIL 1, 2017 TO MARCH 31, 2018**

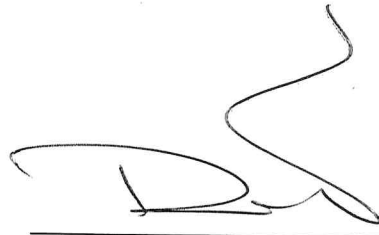
Name of NGO: The Samaritan Befrienders Hong Kong

Code of NGO: 720

Particulars	HK\$	HK\$
(a) Balance of SWDF brought forward:		588,966
(b) Allocation from SWDF during the financial year:		-
(c) Interest received during the financial year:		<u>1</u>
		588,967
(d) Expenditure under SWDF during the year:		
1. Expenditure for projects under scope A	421,293	
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>(421,293)</u>
(e) Balance carried forward to the next financial year:		
(e) = (a) + (b) + (c) - (d)		<u><u>167,674</u></u>

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 : Wong Yao Wing Robert  
Title : Board of Chairperson



