

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

截至二零一八年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2018

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

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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二零一八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, 2018.

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

本機構截至二零一八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, 2018 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.

傢具器材及設備

FURNITURE AND EQUIPMENT

傢具器材及設備於本年度內之變動列於財務報表附註(十一)。

Movements in furniture 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:

黃祐榮	
Wong Yao Wing	
周婉芬	
Chow Yuen Fun	
簡柏基	
Kan Pak Kei, Vincent	
任少芳	
Yam Siu Fong	
韓楚珊	
Hon Chor Shan	
陳鳳明	
Chan Fung Ming	
鄭潔儀	
Cheng Kit Yee	
林廣基	(於二零一七年十二月十二日辭任)
Lam Kwong Kay	(Resigned on December 12, 2017)
黃瀚之	
Wong Hon Chi	

所有被任命之理事的任期皆於二零一七年七月一日生效至二零一九年六月三十日屆滿。

All the incumbent Committee members, of whom their offices became effective on July 1, 2017, are to continue office until June 30, 2019.

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.

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理事會報告(續)
REPORT OF THE COMMITTEE MEMBERS (CONT'D)

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.

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



黃祐榮

Wong Yao Wing

主席

Chairman

香港，二零一八年六月廿九日
Hong Kong, 29 JUN 2018

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

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**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,此財務報表包括於二零一八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, 2018 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二零一八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, 2018, 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 ("HKSAs") 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.

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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.

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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.

理事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 HKSAs 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.

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 HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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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)

- 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.
- 評價理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.
- 對理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.

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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，我們與理事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 executive committee members 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，二零一八年六月二十九日
Hong Kong, June 29, 2018.

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
截至二零一八年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2018

		附註 NOTES	2018 港幣 HK\$	2017 港幣 HK\$
香港公益金撥款	GRANT FROM THE COMMUNITY CHEST	(4)	2,198,815	1,862,200
政府資助	GOVERNMENT SUBVENTION	(5)	11,566,854	10,556,383
香港賽馬會慈善信託 基金撥款	GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST	(6)	2,082,307	1,178,268
銀行利息收入	BANK INTEREST INCOME		359	746
賣旗活動收入	PROCEEDS FROM FLAG DAY EVENT		-	328,637
一般捐款收入	GENERAL DONATIONS		822,033	497,701
課程及什項收入	COURSE FEE AND SUNDRY INCOME		2,644,536	3,851,662
總收入確認	TOTAL REVENUE RECOGNISED		19,314,904	18,275,597
減：支出	LESS: EXPENSES			
職員薪金福利	Staff costs	(7)	15,339,117	13,523,013
折舊	Depreciation		35,611	37,308
訓練及社區工作	Training and community activities		1,382,621	1,928,906
租金及差餉	Rent and rates		480,748	480,748
聯會會費	Subscription to affiliated association		9,793	4,900
行政費用	Administration expenses	(8)	1,757,721	2,148,908
資助資產轉往 傢具器材及設備	Subvented assets transferred from furniture and equipment		-	45,200
			19,005,611	18,168,983
本年度盈餘	SURPLUS FOR THE YEAR		309,293	106,614
其他全面收益	OTHER COMPREHENSIVE INCOME		-	-
本年度全面收益 總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		309,293	106,614

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
於二零一八年三月三十一日
AS AT MARCH 31, 2018

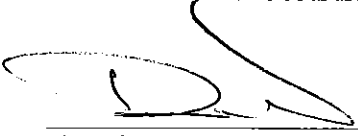
		附註 NOTES	2018 港幣 HK\$	2017 港幣 HK\$
資產	ASSETS			
非流動資產	Non-Current Assets			
傢具器材及設備	Furniture and equipment	(11)	30,822	-
流動資產	Current Assets			
已付按金及預付款	Deposits and prepayment	(12)	873,997	138,380
應收款	Accounts receivable	(13)	29,079	940,186
其他應收款	Other receivables		205,625	-
現金及銀行現金等值	Cash and cash equivalents	(14)	<u>8,593,840</u>	<u>6,732,592</u>
			9,702,541	7,811,158
流動負債	Current Liabilities			
應付款	Accounts payable	(15)	626,617	722,524
暫收款	Temporary receipts		<u>1,866,099</u>	<u>157,280</u>
			2,492,716	879,804
流動資產淨額	Net Current Assets		<u>7,209,825</u>	<u>6,931,354</u>
資產淨值	NET ASSETS		<u>7,240,647</u>	<u>6,931,354</u>
由以下代表：	Represented by:			
營運累積盈餘	OPERATING FUND		4,039,874	3,699,987
其他儲備	OTHER FUNDS			
綜合撥款儲備	Block grant reserve	(16)	462,539	319,539
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)	656,802	776,908
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
特別基金	Special fund	(20)	<u>503,919</u>	<u>503,919</u>
			<u>7,240,647</u>	<u>6,931,354</u>

經由理事會於二零一八年六月九日會議通過及由下列理事代表議會簽署：

APPROVED BY THE EXECUTIVE COMMITTEE ON
THE EXECUTIVE COMMITTEE BY:

29 JUN 2018

AND SIGNED ON BEHALF OF


黃祐榮
Wong Yao Wing
主席
Chairman


任少芳
Yam Siu Fong
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
截至二零一八年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2018

	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	貴族活動盈餘 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\$
於二零一六年四月一日之累積基金 Total funds as at April 1, 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
轉往貴族活動盈餘 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收入 Net receipt from social welfare development fund	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
本年度全面收益總額 Total comprehensive income for the year	309,293	-	-	-	-	-	-	309,293
轉往貴族活動盈餘 Transfer to flag day event surplus	120,106	-	-	(120,106)	-	-	-	-
綜合撥款淨收入 Net receipt from block grants	(143,000)	143,000	-	-	-	-	-	-
社會福利發展基金淨收入 Net receipt from social welfare development fund	53,488	-	-	-	-	(53,488)	-	-
於二零一八年三月三十一日之累積基金 Total funds as at March 31, 2018	4,039,874	462,539	1,142,513	656,802	435,000	-	503,919	7,240,647

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
截至二零一八年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2018

		2018	2017
		港幣 HK\$	港幣 HK\$
運作所得之現金	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘	Surplus for the year	309,293	106,614
調整:	Adjustments for :		
折舊	Depreciation	35,611	37,308
銀行利息收入	Bank interest income	(359)	(746)
於營運資金轉變前之盈餘	Surplus before working capital changes	344,545	143,176
已付按金及預付款(增加)/減少	(Increase)/decrease in deposits and prepayment	(735,617)	30,696
應收款減少/(增加)	Decrease/(increase) in accounts receivable	911,107	(859,146)
其他應收款(增加)/減少	(Increase)/decrease in other receivable	(205,625)	17
應付款(減少)/增加	(Decrease)/Increase in accounts payable	(95,907)	264,874
暫收款增加/(減少)	Increase/(decrease) in temporary receipt	1,708,819	(71,185)
經機構運作所得/(使用)現金淨額	Net cash generated from/(used in) operation	1,927,322	(491,568)
投資活動帶來的現金	CASH FLOWS FROM INVESTING ACTIVITIES		
利息收入	Interest received	359	746
購買傢具及設備	Payment to acquire furniture and equipment	(66,433)	(19,663)
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
經投資活動(使用)/所得現金淨額	Net cash (used in)/generated from investing activities	(66,074)	26,283
現金及現金等淨值之增加/(減少)	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,861,248	(465,285)
本年度年初之現金及現金等值	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	6,732,592	7,197,877
本年度年結之現金及現金等值	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	8,593,840	6,732,592

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 ("HKFRSs") (which also include Hong Kong Accounting Standards ("HKASs") and interpretations ("Ints")) 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 accumulated 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.

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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. <u>香港公益金撥款</u>	<u>GRANT FROM THE COMMUNITY CHEST</u>	2018	2017
		港幣 HK\$	港幣 HK\$
基綫撥款	Baseline allocation	1,918,100	1,862,200
設施資助計劃	Capital project fund	280,715	-
		2,198,815	1,862,200
		<u>=====</u>	<u>=====</u>
5. <u>政府資助</u>	<u>GOVERNMENT SUBVENTION</u>		
社會福利署	Social Welfare Department		
綜合撥款	Block grants	143,000	137,000
獎券基金-為搬遷 進行裝修工程及 購置家具和設備	Lotteries Fund - Fitting-out works and purchase of furniture and equipment for reprovisioning	-	295,105
整筆撥款	Lump sum grant	10,416,499	9,355,293
租金及差餉	Rents and rates		
- 自殺危機處理中心	- Suicide Crisis Intervention Centre	140,293	140,075
- 熱線中心	- Hotline Centre	133,222	252,924
- 生命教育中心	- Life Education Centre	198,374	375,986
社會福利發展基金	Social Welfare Development Fund	535,466	-
		11,566,854	10,556,383
		<u>=====</u>	<u>=====</u>

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6. 香港賽馬會慈善
信託基金撥款

GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST

		<u>2018</u>	<u>2017</u>
		港幣 HK\$	港幣 HK\$
社區資助計劃	Community project grant	1,250,100	1,016,200
生命偶遇資源計劃	Life connect	832,207	-
開展新中心撥款	New service centre renovation allocation	-	162,068
		<u>2,082,307</u>	<u>1,178,268</u>

7. 職員薪金福利

STAFF COSTS

薪金	Salaries	14,387,550	12,719,369
強積金供款	Contribution to MPF	874,373	756,585
職員培訓進修津貼	Staff training	77,194	47,059
		<u>15,339,117</u>	<u>13,523,013</u>

8. 行政費用

ADMINISTRATION EXPENSES

宣傳	Advertising expenses	139,464	191,690
康樂活動	Annual dinner and other activities	97,543	85,418
銀行手續費	Bank charges	18,707	22,177
清潔用品及費用	Cleaning expenses	57,093	67,420
水電	Electricity and water	157,704	148,747
籌款活動支出	Fund raising activities expenses	-	24,286
會議及接待費用	General meeting expenses	22,474	19,612
保險費	Insurance	108,972	112,735
上網費用	Internet expenses	9,931	11,203
醫療費用	Medical expenses	2,823	1,382
辦公室器材及用品	Office supplies	67,636	84,366
專業費用	Professional fee	575	105
郵費	Postage and stamps	47,706	38,281
印刷及文具	Printing and stationery	84,838	113,713
刊物及報章	Publications and newspaper	29,054	34,966
招聘費用	Recruitment expenses	37,288	19,022
維修保養	Repairs and maintenance	392,531	82,120
茶點小食	Snacks and refreshment	14,894	14,525
雜費	Sundry expenses	117,182	10,534
電話及傳真費	Telephone and fax	79,879	63,885
交通費用	Traveling expenses and allowance	203,017	184,829
義工嘉許	Volunteers recognition	-	15,185
網頁設計及電腦器材	Web-page design and computer expenses	68,410	802,707
		<u>1,757,721</u>	<u>2,148,908</u>

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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:

	2018	2017
	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.

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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.

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11. 傢具器材及設備
FURNITURE AND EQUIPMENT

	傢具器材 Office equipment	電腦設備 Computer	電腦系統 Computer system	裝修 Leasehold improvement	總額 Total
成本 <u>Cost</u>	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於二零一六年四月一日 At 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 及二零一七年四月一日 At 31/3/2017 and 1/4/2017	130,096	13,767	-	299,383	443,246
添置 Additions					
- 成本 - Cost	4,788	-	61,645	-	66,433
於二零一八年三月三十一日 At 31/3/2018	134,884	13,767	61,645	299,383	509,679
累積折舊 <u>Accumulated depreciation</u>					
於二零一六年四月一日 At 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 及二零一七年四月一日 At 31/3/2017 and 1/4/2017	130,096	13,767	-	299,383	443,246
本年度折舊 Charge for the year	4,788	-	30,823	-	35,611
於二零一八年三月三十一日 At 31/3/2018	134,884	13,767	30,823	299,383	478,857
賬面淨值 <u>Net Carrying Amount</u>					
於二零一八年三月三十一日 At 31/3/2018	-	-	30,822	-	30,822
於二零一七年三月三十一日 At 31/3/2017	-	-	-	-	-

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12. 已付按金及預付款	DEPOSITS AND PREPAYMENT	2018	2017
		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
熱線中心	Hotline centre	70,423	43,375
生命教育中心	Life education centre	2,862	5,880
關懷身邊人基金	Caring fund	705,002	869
越嶺專業培訓及發展中心	Ur-Link Professional training and development center	59,760	40,788
中央行政	Central administration	<u>-</u>	<u>318</u>
		838,047	102,430
		-----	-----
		<u>873,997</u>	<u>138,380</u>
		=====	=====
13. 應收款	ACCOUNTS RECEIVABLE		
自殺危機處理中心	Suicide crisis intervention centre	1,396	-
熱線中心	Hotline centre	312	-
生命教育中心	Life education centre	12,300	5,000
關懷身邊人基金	Caring fund	-	935,186
越嶺專業培訓及發展中心	Ur-Link Professional training and development center	<u>15,071</u>	<u>-</u>
		29,079	940,186
		=====	=====

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14. <u>現金及現金等值</u>	<u>CASH AND CASH EQUIVALENTS</u>	<u>2018</u>	<u>2017</u>
		港幣 HK\$	港幣 HK\$
現金、來往及儲蓄存款	Cash at banks and in hand	8,578,826	6,732,578
三個月內到期之定期存款	Short-term bank deposits with original maturity less than three months	<u>14</u>	<u>14</u>
		<u>8,578,840</u>	<u>6,732,592</u>
15. <u>應付款</u>	<u>ACCOUNTS PAYABLE</u>		
熱線中心	Hotline centre	1,220	2,100
生命教育中心	Life education centre	317,088	317,088
關懷身邊人基金	Caring fund	-	116,920
中央行政	Central administration	138,205	116,312
新中心由社會福利署資助	New centre subvented by Social Welfare Department	<u>170,104</u>	<u>170,104</u>
		<u>626,617</u>	<u>722,524</u>

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16. 資助分析
ANALYSIS OF SUBVENTION

<u>撥款機構</u> Funding bodies	<u>資助項目</u> Subvented Element	年初累積 盈餘/(不敷) Surplus/ (Deficit) b/f	本年度收入 Receipts for the year	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
		港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
					小計 Subtotal
					合計 Total
傳德蔭基金有限公司 Fu Tak lam Foundation Limited (附註 Note a)	生命劇場計劃 Life drama program	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
	綜合撥款 2013/14 Block Grant 2013/14	107,456	-	(72,491)	34,965
	綜合撥款 2014/15 Block Grant 2014/15	125,000	-	-	125,000
	綜合撥款 2016/17 Block Grant 2016/17	82,553	-	-	82,553
	綜合撥款 2017/18 Block Grant 2017/18	-	143,000	-	143,000
					390,048
社會福利署 Social Welfare Department	社會福利發展基金 Social Welfare Development Fund	53,496	-	(53,496)	-

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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	本年度收入 Receipts for the year	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	合計 Total
		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 a, b)	整筆撥款(不包括雜項金) Lump sum grant (excluding PF) 整筆撥款(雜項金) Lump sum grant (Provident fund) 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)	2,575,515 798,771 (35,602)	9,045,667 583,686 -	(9,197,923) (584,770) -	2,423,259 797,687 (35,602)	3,185,344
中央項目						
	Central items	(1,671)	-	-	(1,671)	(1,671)
租金及差餉						
	Rent and rates	(119,007)	140,293	(149,153)	(127,867)	(127,867)
社會福利署 Social Welfare Department (附註 Note a)	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	(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 a)	為新服務中心進行裝修工程及購置家具 Renovation and furnishing of new service site	41,348	-	(41,348)	-	-
總額 Total		<u>3,556,043</u>	<u>10,024,562</u>	<u>(10,134,931)</u>	<u>3,445,854</u>	<u>3,445,854</u>

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16. 資助分析(續)

ANALYSIS OF SUBVENTION (CONT'D)

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

附註 (b): 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 (b): 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	FLAG DAY EVENT SURPLUS	2018	2017
		港幣 HK\$	港幣 HK\$
年初結餘	Balance b/f	776,908	610,091
賣旗活動收入	Net proceed of the flag day	-	304,352
		776,908	914,443
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	86,981	91,958
- 活動費用	- Activity expenses	13,589	26,604
「活出彩虹小組」	“Live the Rainbow” Life education		
生命教育活動費用	activity expenses	19,536	18,973
		120,106	137,535
年終結餘	Balance c/f	656,802	776,908

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。

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18.	<u>中央行政儲備</u>	<u>CENTRAL ADMINISTRATION FUND</u>	<u>2018</u>	<u>2017</u>
			港幣 HK\$	港幣 HK\$
	年初及年終結餘	Balance b/f and c/f	1,142,513	1,142,513
			=====	=====

19.	<u>一般儲備</u>	<u>GENERAL RESERVE</u>		
	年初及年終結餘	Balance b/f and c/f	435,000	435,000
			=====	=====

20.	<u>特別基金</u>	<u>SPECIAL FUND</u>		
	年初及年終結餘	Balance b/f and c/f	503,919	503,919
			=====	=====

21. 營業租約承擔
OPERATING LEASE COMMITMENTS

- (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>2018</u>	<u>2017</u>
	港幣 HK\$	港幣 HK\$
於一年內 Within one year	425,700	425,700
於二年至五年內 In second to fifth year	425,700	1,028,280
	851,400	1,453,980
	=====	=====

- (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.

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22. 自殺危機處理中心

SUICIDE CRISIS INTERVENTION CENTRE

		<u>2018</u>	<u>2017</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		
		10,646,292	9,632,368
銀行利息收入	Bank interest income	5	510
一般捐款收入	General donations	1,100	-
課程及什項收入	Courses fee and sundry income	<u>16,918</u>	<u>41,209</u>
		10,664,315	9,674,087
		-----	-----
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	19,040	11,280
銀行手續費	Bank charges	-	1,090
清潔用品及費用	Cleaning expenses	8,407	8,261
強積金供款	Contribution to MPF	584,770	554,471
水電	Electricity and water	64,898	62,632
保險費	Insurance	47,394	51,308
上網費用	Internet expenses	2,696	5,491
醫療費用	Medical expenses	1,362	656
辦公室用品	Office supplies	6,981	57,591
郵費	Postage and stamps	2,799	2,145
印刷及文具	Printing and stationery	15,178	13,051
招聘費用	Recruitment expenses	3,238	-
租金及差餉	Rent and rates	149,153	149,153
維修保養	Repairs and maintenance	35,125	26,939
薪金	Salaries	9,024,184	8,632,209
茶點小食	Snacks and refreshment	-	186
職員培訓進修津貼	Staff training	14,843	34,031
雜費	Sundry expenses	82,359	2,952
電話及傳真費	Telephone and fax	26,391	27,016
訓練及社區工作	Training and community activities	27,206	25,295
交通費用	Traveling expenses and allowance	20,561	19,620
網頁設計及電腦器材	Web-page design and computer expenses	<u>372</u>	<u>155</u>
		10,136,957	9,685,532
		-----	-----
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	527,358	(11,445)
		=====	=====

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23. 熱線中心

HOTLINE CENTRE

		2018	2017
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
香港公益金撥款	Grant from The Community Chest	2,198,815	1,862,200
社會福利署資助	Subventions from Social Welfare Department		
- 租金及差餉	- Rent and rate	133,222	252,924
銀行利息收入	Bank interest income	65	72
一般捐款收入	General donations	28,134	7,600
會費收入	Membership subscriptions	-	-
課程及什項收入	Courses fee and sundry income	<u>115,786</u>	<u>104,642</u>
		2,476,022	2,227,438
		-----	-----
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	65,489	63,420
銀行手續費	Bank charges	390	700
中央行政費用	Central administration expenses	126,400	111,372
清潔用品及費用	Cleaning expenses	41,706	49,867
強積金供款	Contribution to MPF	83,015	68,453
折舊	Depreciation	4,788	2,055
水電	Electricity and water	50,983	50,506
會議及接待費用	General meeting expenses	7,283	4,232
保險費	Insurance	16,853	16,217
上網費用	Internet expenses	5,380	4,188
醫療費用	Medical expenses	753	376
辦公室用品	Office supplies	19,124	6,440
郵費	Postage and stamps	9,812	607
印刷及文具	Printing and stationery	40,972	46,941
刊物及報章	Publications and newspaper	5,506	5,955
招聘費用	Recruitment expenses	2,641	1,874
租金及差餉	Rent and rates	133,221	133,221
維修保養	Repairs and maintenance	321,267	38,560
薪金	Salaries	1,248,241	1,268,515
茶點小食	Snacks and refreshment	14,120	13,407
職員培訓進修津貼	Staff training	23,483	2,211
聯會會費	Subscription to affiliated association	9,793	4,900
雜費	Sundry expenses	29,226	1,463
電話及傳真費	Telephone and fax	32,508	16,896
訓練及社區工作	Training and community activities	68,263	68,936
交通費用	Traveling expenses and allowance	166,899	153,282
義工嘉許	Volunteers recognition	-	15,185
網頁設計及電腦器材	Web-page design and computer expenses	<u>-</u>	<u>2,154</u>
		2,528,115	2,151,933
		-----	-----
本年度(不敷)/盈餘	(Deficit)/Surplus for the year	(52,093)	75,505
		=====	=====

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24. 生命教育中心

LIFE EDUCATION CENTRE

		<u>2018</u>	<u>2017</u>
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
社會福利署資助	Subventions from Social Welfare Department		
- 租金及差餉	- Rent and rate	198,374	375,986
香港賽馬會慈善信託	Grant from The Hong Kong Jockey Club		
基金撥款	Charities Trust	2,082,307	1,016,200
銀行利息收入	Bank interest income	140	122
課程及什項收入	Courses fee and sundry income	<u>258,782</u>	<u>256,535</u>
		2,539,603	1,648,843
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	150	852
康樂活動	Annual dinner and other activities	4,480	840
銀行手續費	Bank charges	20	500
中央行政費用	Central administration expenses	114,996	52,000
清潔用品及費用	Cleaning expenses	2,536	2,239
強積金供款	Contribution to MPF	93,168	67,251
折舊	Depreciation	10,150	11,068
水電	Electricity and water	17,440	12,834
會議及接待費用	General meeting expenses	215	-
保險費	Insurance	13,669	9,456
上網費用	Internet expenses	706	586
醫療費用	Medical expenses	684	350
辦公室用品	Office supplies	38,816	17,600
郵費	Postage and stamps	4,329	672
印刷及文具	Printing and stationery	4,042	13,869
刊物及報章	Publications and newspaper	23,399	26,574
招聘費用	Recruitment expenses	4,004	7,327
租金及差餉	Rent and rates	198,374	198,374
維修保養	Repairs and maintenance	10,357	5,461
薪金	Salaries	1,863,370	1,316,316
職員培訓進修津貼	Staff training	6,272	3,474
雜費	Sundry expenses	379	2,231
電話及傳真費	Telephone and fax	9,053	8,952
訓練及社區工作	Training and community activities	32,562	68,051
交通費用	Traveling expenses and allowance	11,847	5,871
網頁設計及電腦器材	Web-page design and computer expenses	<u>37,206</u>	<u>792,803</u>
		2,502,224	2,625,551
		-----	-----
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	<u>37,379</u>	<u>(976,708)</u>

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25. 關懷身邊人基金

CARING FUND

		<u>2018</u>	<u>2017</u>
		港幣	港幣
		HK\$	HK\$
<u>收入</u>	<u>Income</u>		
一般捐款收入	General donations	792,799	490,101
銀行利息收入	Bank interest income	148	42
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>1,271,736</u>	<u>2,729,675</u>
		2,064,683	3,548,455
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	132,775	190,498
康樂活動	Annual dinner and other activities	4,711	5,762
銀行手續費	Bank charges	15,223	16,560
中央行政費用	Central administration expenses	56,400	177,230
清潔用品及費用	Cleaning expenses	1,170	2,017
強積金供款	Contribution to MPF	36,314	17,250
拆舊	Depreciation	4,850	-
水電	Electricity and water	6,877	5,694
籌款活動支出	Fund raising activities expenses	-	24,286
會議及接待費用	General meeting expenses	14,977	13,831
保險費	Insurance	11,042	21,578
上網費用	Internet expenses	413	220
辦公室用品	Office supplies	1,250	419
郵費	Postage and stamps	28,447	33,160
印刷及文具	Printing and stationery	14,357	32,815
刊物及報章	Publications and newspaper	149	2,437
招聘費用	Recruitment expenses	20,589	7,606
維修保養	Repairs and maintenance	8,940	1,801
薪金	Salaries	766,385	355,893
茶點小食	Snacks and refreshment	464	764
職員培訓進修津貼	Staff training	2,273	726
雜費	Sundry expenses	1,186	529
電話及傳真費	Telephone and fax	4,081	2,497
訓練及社區工作	Training and community activities	779,690	1,319,758
交通費用	Traveling expenses and allowance	1,698	4,822
網頁設計及電腦器材	Web-page design and computer expenses	<u>30,297</u>	<u>5,462</u>
		1,944,558	2,243,615
		-----	-----
本年度盈餘	Surplus for the year	120,125	1,304,840
		=====	=====

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26. 越嶺專業培訓及發展中心

<u>UR-LINK PROFESSIONAL TRAINING AND DEVELOPMENT CENTER</u>		<u>2018</u>	<u>2017</u>
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
課程及社區活動收入	Courses and community program fee income	970,465	719,601
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	6,538	340
康樂活動	Annual dinner and other activities	440	630
銀行手續費	Bank charges	15	100
中央行政費用	Central administration expenses	42,800	36,145
清潔用品及費用	Cleaning expenses	884	1,191
強積金供款	Contribution to MPF	14,248	18,252
水電	Electricity and water	7,294	7,117
會議及接待費用	General meeting expenses	-	349
保險費	Insurance	3,337	5,412
上網費用	Internet expenses	306	299
辦公室用品	Office supplies	530	-
郵費	Postage and stamps	1,272	437
印刷及文具	Printing and stationery	3,083	2,268
招聘費用	Recruitment expenses	-	1,363
維修保養	Repairs and maintenance	2,144	2,119
薪金	Salaries	274,929	375,065
茶點小吃	Snacks and refreshment	250	57
職員培訓進修津貼	Staff training	4,515	1,237
雜費	Sundry expenses	30	109
電話及傳真費	Telephone and fax	3,473	4,171
訓練及社區工作	Training and community activities	472,747	446,866
交通費用	Traveling expenses and allowance	1,206	530
網頁設計及電腦器材	Web-page design and computer expenses	-	1,678
		840,041	905,735
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	130,424	(186,134)

27. 財務報表通過

APPROVAL OF FINANCIAL STATEMENTS

財務報表已於二零一八年六月二十九日由理事會通過。

These financial statements were approved and authorized for issue by the Organization Executive Committee on June 29, 2018.

