

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

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2019

**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, 2019 and have issued an unqualified auditors' report thereon dated June 28, 2019.

We conducted our review of the attached Annual Financial Report on pages 3 to 12 of the Suicide Crisis Intervention Centre (the "Centre") of the Organization for the year ended March 31, 2019 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, 2019:

- 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, 2019.

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

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

Review conclusions (Cont'd)

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, October 16, 2019.

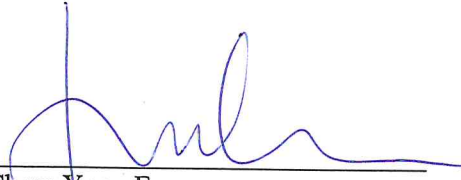
ANNUAL FINANCIAL REPORT

NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG

FOR THE PERIOD FROM APRIL 1, 2018 TO MARCH 31, 2019

	NOTES	2019	2018
		HK\$	HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	(1b)	12,525,860	9,785,448
b. Provident Fund	(1c)	808,013	631,051
2. Fee Income	(2)	-	-
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	140,228	140,293
5. Other Income	(5)	13,713	18,018
6. Interest Received		28	5
TOTAL INCOME		13,487,842	10,574,815
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		11,482,768	9,024,185
b. Provident Fund	(1c)	702,349	586,503
c. Allowances		-	-
Sub-total	(6)	12,185,117	9,610,688
2. Other Charges	(7)	304,287	304,358
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	147,872	149,153
TOTAL EXPENDITURE		12,637,276	10,064,199
C. SUPPLUS FOR THE YEAR	(8)	850,566	510,616

The Annual Financial Report from pages 1 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


 Chow Yuen Fun
 CHAIRPERSON

DATE: October 16, 2019


 Tsang Chin Kwok
 EXECUTIVE DIRECTOR

DATE: October 16, 2019

THE SAMARITAN BEFRIENDERS HONG KONG SUICIDE CRISIS INTERVENTION CENTRE

NOTES ON THE ANNUAL FINANCIAL REPORT

1. LUMP SUM GRANT (LSG)

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System. 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.

The Provident Fund received and contributed for staff under the Central Items have been shown under 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	-	808,013	808,013
Provident Fund contribution paid during the year	<u>-</u>	<u>(702,349)</u>	<u>(702,349)</u>
Surplus for the year	-	105,664	105,664
Add: Surplus b/f	<u>-</u>	<u>845,052</u>	<u>845,052</u>
Surplus c/f	<u>-</u>	<u>950,716</u>	<u>950,716</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 (paragraph 3.14 of LSG Manual (October 2016)). There are no income received and expenditure paid for the year.

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

This 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 finance expenditure reflected in AFR.

The breakdown on Other Income is as follows:

	<u>2019</u>	<u>2018</u>
	HK\$	HK\$
Other income		
(a) Programme, activities and workshop	11,560	15,960
(b) Teaching materials	153	916
(c) Miscellaneous	-	42
(d) Other donations	<u>2,000</u>	<u>1,100</u>
Total	<u>13,713</u>	<u>18,018</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 paid under LSG is appended below:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No of Posts</u>	<u>HK\$</u>
HK\$700,001 - HK\$800,000 p.a.	1	730,701
HK\$800,001 - HK\$900,000 p.a.	-	-
HK\$900,001 - HK\$1,000,000 p.a.	1	984,494
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>2019</u>	<u>2018</u>
Other Charges	HK\$	HK\$
(a) Utilities	58,468	64,898
(b) Food	-	-
(c) Administrative Expenses	32,173	29,190
(d) Stores and Equipment	31,113	30,938
(e) Repair and Maintenance	27,606	35,125
(f) Special Allowances	19,190	14,842
(g) Programme Expenses	24,718	27,206
(h) Transportation and Travelling	21,765	20,561
(i) Insurance	51,116	47,394
(j) Miscellaneous	<u>38,138</u>	<u>34,204</u>
Total	<u>304,287</u>	<u>304,358</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>			
	<u>Lump Sum Grant (LSG)</u>	<u>Rent and Rates</u>	<u>Central Items</u>	<u>Total</u>
	HK\$	HK\$	HK\$	HK\$
Income				
Lump Sum Grant	13,333,873	-	-	13,333,873
Fee Income	-	-	-	-
Other Income	13,713	-	-	13,713
Interest Received (Note (1))	28	-	-	28
Rent and Rates	-	140,228	-	140,228
Central Items	-	-	-	-
Total Income (a)	13,347,614	140,228	-	13,487,842
Expenditure				
Personal Emoluments	12,185,117	-	-	12,185,117
Other Charges	304,287	-	-	304,287
Rent and Rates	-	147,872	-	147,872
Central Items	-	-	-	-
Total Expenditure (b)	12,489,404	147,872	-	12,637,276
Surplus/(Deficit) for the Year (a) - (b)	858,210	(7,644)	-	850,566
Less: Surplus of Provident Fund	(105,664)	-	-	(105,664)
	752,546	(7,644)	-	744,902
Surplus/(Deficit) b/f (Note (2))	3,014,841	(127,867)	(1,671)	2,885,303
Absorbed by own fund (Note (4))	-	-	1,671	1,671
Adjusted Surplus/(Deficit) b/f	3,014,841	(127,867)	-	2,886,974
Add: Refund from Government	3,767,387	(135,511)	-	3,631,876
Less: Refund to Government	-	-	-	-
Surplus/(Deficit) c/f (Note (3))	3,767,387	(135,511)	-	3,631,876

Notes:

- Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant are included as one item under LSG; and the item is considered as part of LSG reserve.
- Accumulated balance of LSG Surplus b/f from previous years (including holding account) and all interest received in previous years and all interest received in previous years should be included in the surplus b/f under LSG.
- The level of LSG cumulative reserve (i.e. HK\$3,767,387), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.
- With reference to letter from SWD dated August 24, 2018, as the Programme Workers Posts was ended in 2013-14, the deficit should be absorbed by the Organisation's own fund.

**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, 2018 TO MARCH 31, 2019**

<u>Unite Code and Name</u>	<u>Subvented Element</u>	<u>Subvention Released (Note 1)</u>	<u>Actual Expenditure</u>	<u>Surplus (Note 2)</u>	<u>Deficit (Note 2)</u>
		HK\$	HK\$		HK\$
720 - The Samaritan Befrienders Hong Kong Suicide Crisis Intervention Centre	Rent (Note 3)	132,000	132,000	-	-
	Rates	<u>8,228</u>	<u>15,872</u>	<u>-</u>	<u>7,644</u>
	Grand Total	<u>140,228</u>	<u>147,872</u>	<u>-</u>	<u>7,644</u>

Notes:

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

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

SCHEDULE FOR INVESTMENT

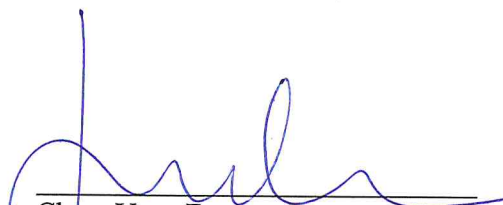
ANALYSIS OF INVESTMENT AS AT MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
	HK\$	HK\$
LSG Reserve as at March 31	3,767,387	3,014,841
	=====	=====
Represented by:		
Investments		
a. HKD Bank Account Balances	3,767,387	3,014,841
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	=====	=====
	3,767,387	3,014,841
	=====	=====

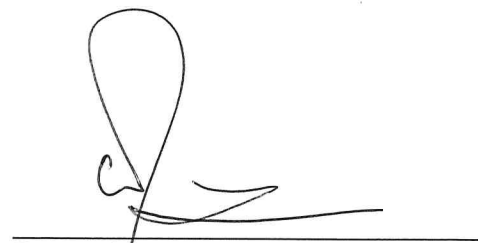
Notes:

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

CONFIRMED BY:


Chow Yuen Fun
CHAIRPERSON

DATE: October 16, 2019


Tsang Chin Kwok
EXECUTIVE DIRECTOR

DATE: October 16, 2019

**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, 2018 TO MARCH 31, 2019

	HK\$	HK\$
Balance brought forward from previous financial year (Note 2)		398,098
Add: Block Grant received during the year	194,000	
Interest income received	-	
Other income	<u>-</u>	
		<u>194,000</u>
		592,098
Less: Expenditure during the year (Note 1)		
Office supplies	-	
Minor Works Projects	-	
Furniture and Equipment	12,802	
Vehicle Overhauling	<u>-</u>	
		<u>12,802</u>
		579,296
Less: Contribution from NGO to cover the deficit		<u>-</u>
Balance carried forward to the next financial year		<u>579,296</u>

Capital Commitments

As at March 31, 2019, 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>

Notes:

1. Block Grant expenditure incurred for the year 2018-19 charged to the Block Grant is actual expenditure incurred in the year 2018-19.
2. The balance brought forward had been restated due to prior years adjustment relating to the overstatement of expenditure.

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

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

FOR THE PERIOD FROM APRIL 1, 2018 TO MARCH 31, 2019

(b) Outstanding Commitments as at March 31, 2019 - Contracted for but not provided under Column (a)

(a) Expenditure in the year 2018-19

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	-	-	12,802	12,802	-	-	-
		=====	=====	=====	=====	=====	=====	=====
	Total (Note 2)	-	-	12,802	12,802	-	-	-
		=====	=====	=====	=====	=====	=====	=====

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 : Tsang Chin Kwok
Title : Executive Director
Date : October 16, 2019

Name : Chow Yuen Fun
Title : Chairperson
Date : October 16, 2019

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 3 FUNDED BY LOTTERIES FUND**

FOR THE PERIOD FROM APRIL 1, 2018 TO MARCH 31, 2019

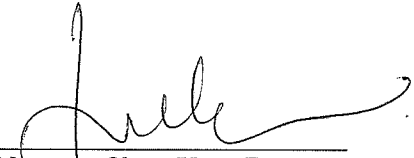
Name of NGO: The Samaritan Befrienders Hong Kong

Code of NGO: 720

Particulars	HK\$	HK\$
(a) Balance of SWDF brought forward (Note 1):		154,602
(b) Allocation from SWDF during the financial year:		944,380
(c) Interest received during the financial year:		<u>11</u>
		1,098,993
(d) Expenditure under SWDF during the year:		
1. Expenditure for projects under scope A	20,970	
2. Expenditure for projects under scope B (non-IT)	318,631	
3. Expenditure for projects under scope B (IT)	224,507	
4. Expenditure for projects under scope C	-	
5. Expenditure for administrative support	<u>772</u>	
Total expenditure during the financial year:		<u>(564,880)</u>
(e) Balance carried forward to the next financial year:		
(e) = (a) + (b) + (c) - (d)		<u><u>534,113</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 : Tsang Chin Kwok
 Title : Executive Director


 Name : Chow Yuen Fun
 Title : Chairperson

1. The balance brought forward had been restated due to prior year adjustment relating to the understatement of expenditure.

