

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

截至二零一九年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2019

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二零一九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, 2019.

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

本機構截至二零一九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, 2019 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
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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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

在本年度內及截至本報告日期止，獲准許的彌償條文於惠及本公司理事的情況下有效。

A permitted indemnity provision for the benefit of the committee members of the Organization was in force during the year and up to the date of this report.

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

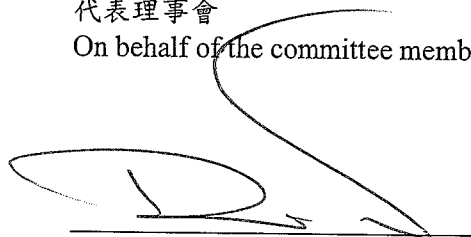
AUDITORS

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，二零一九年六月二十八日
Hong Kong, June 28, 2019.

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(以下簡稱「我們」)已審計列載於第九頁至第三十五頁香港撒瑪利亞防止自殺會(以下簡稱「貴機構」)的財務報表,此財務報表包括於二零一九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 35, which comprise the statement of financial position as at March 31, 2019 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二零一九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, 2019, 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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財務報表及其核數師報告以外的信息

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

理事需對其他信息負責。其他信息包括刊載於周年報表內的信息，但不包括財務報表及我們的核數師報告。我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

The 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

Committee Members' Responsibilities 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 committee members are responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the 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)

Committee Members' Responsibilities 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 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 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 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。我們按照香港《公司條例》(第622章)第405條的規定，僅向全體會員報告，除此之外，我們的報告不可用作其他用途。我們概不就本報告之內容，對任何其他人士負責或承擔法律責任。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 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 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 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，二零一九年六月二十八日
Hong Kong, June 28, 2019.

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
 截至二零一九年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2019

			(經重列) (Restated)	
		附註 NOTES	2019	2018
			港幣 HK\$	港幣 HK\$
香港公益金撥款	GRANT FROM THE COMMUNITY CHEST	(4)	1,975,700	2,198,815
政府資助	GOVERNMENT SUBVENTION	(5)	14,457,081	11,395,243
香港賽馬會慈善信託 基金撥款	GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST	(6)	2,512,670	2,058,949
商業贊助	SPONSOR FROM BUSINESS		216,098	-
銀行利息收入	BANK INTEREST INCOME		2,270	359
籌款活動收入	PROCEEDS FROM FUDNRAISING ACTIVITIES		84,195	-
一般捐款收入	GENERAL DONATIONS		1,031,001	822,033
課程及什項收入	COURSE FEE AND SUNDRY INCOME		<u>3,499,766</u>	<u>2,644,536</u>
總收入確認	TOTAL INCOME RECOGNISED		<u>23,778,781</u>	<u>19,119,935</u>
減：支出				
	LESS: EXPENDITURE			
職員薪金福利	Staff costs	(7)	17,496,149	15,339,117
折舊	Depreciation		41,833	35,611
訓練及社區工作	Training and community activities		1,033,861	1,382,621
租金及差餉	Rent and rates		474,584	480,748
聯會會費	Subscription to affiliated association		4,900	9,793
行政費用	Administration expenses	(8)	<u>2,362,769</u>	<u>1,757,721</u>
			<u>21,414,096</u>	<u>19,005,611</u>
本年度盈餘	SURPLUS FOR THE YEAR		2,364,685	114,324
其他全面收益	OTHER COMPREHENSIVE INCOME		-	-
本年度全面收益 總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>2,364,685</u>	<u>114,324</u>

第十三頁至第三十五頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 35 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
於二零一九年三月三十一日
AS AT MARCH 31, 2019

		附註 NOTES	31/3/2019	31/3/2018 (經重列) (Restated)	01/04/2017 (經重列) (Restated)
資產	ASSETS		港幣 HK\$	港幣 HK\$	港幣 HK\$
非流動資產	Non-Current Assets				
傢具器材及設備	Furniture and equipment	(11)	-	30,822	-
無形資產	Intangible assets	(12)	-	-	-
			-	30,822	-
流動資產	Current Assets				
應收款	Accounts receivable	(13)	58,456	29,079	940,186
應收撥款及贊助款	Grants and sponsor receivables	(14)	2,987,289	990,088	832,207
其他應收款	Other receivables		437,580	205,625	-
已付按金及預付款	Deposits and prepayment	(15)	371,431	873,997	138,380
存款及現金	Bank balance and cash	(16)	8,380,603	8,593,840	6,732,592
			12,235,359	10,692,629	8,643,365
流動負債	Current Liabilities				
應付款	Accounts payable	(17)	697,213	626,617	722,524
暫收款	Temporary receipts		500,891	1,866,099	157,280
遞延收入	Deferred income	(18)	1,354,651	1,009,086	656,236
銀行透支	Bank overdraft	(16)	96,270	-	-
			2,649,025	3,501,802	1,536,040
流動資產淨額	Net Current Assets		9,586,334	7,190,827	7,107,325
資產淨值	NET ASSETS		9,586,334	7,221,649	7,107,325
由以下代表：	Represented by:				
營運累積盈餘	OPERATING FUND		6,973,767	4,483,415	4,248,985
其他儲備	OTHER FUNDS				
中央行政儲備	Central administration fund	(22)	1,142,513	1,142,513	1,142,513
賣旗活動盈餘	Flag day event surplus	(21)	531,135	656,802	776,908
一般儲備	General reserve	(23)	435,000	435,000	435,000
特別基金	Special fund	(24)	503,919	503,919	503,919
			9,586,334	7,221,649	7,107,325

經由理事會於二零一九年六月二日會議通過及由下列理事代表議會簽署：
APPROVED BY THE COMMITTEE ON JUNE 28, 2019 AND SIGNED ON BEHALF OF THE EXECUTIVE COMMITTEE BY:

黃祐榮
Wong Yao Wing
主席
Chairman

簡柏基
Kan Pak Kei, Vincent
秘書
Secretary

第十三頁至第三十五頁之財務報表附註乃此等賬目之一部份。
THE NOTES ON PAGES 13 TO 35 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

截至二零一九年三月三十一日

FOR THE YEAR ENDED MARCH 31, 2019

	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	賣旗活動盈餘 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\$
於二零一七年四月一日之結餘，如先前列報 Balance as at April 1, 2017, as previously reported	3,699,987	319,539	1,142,513	776,908	435,000	53,488	503,919	6,931,354
上年度調整 Prior year adjustments	548,998	(319,539)	-	-	-	(53,488)	-	175,971
於二零一七年四月一日之結餘，經重列 Balance as at April 1, 2017, as restated	4,248,985	-	1,142,513	776,908	435,000	-	503,919	7,107,325
全面收益總額，經重列 Total comprehensive income, as restated	114,324	-	-	-	-	-	-	114,324
轉往賣旗活動盈餘 Transfer to flag day event surplus	120,106	-	-	(120,106)	-	-	-	-
於二零一八年三月三十一日之結餘，經重列 Balance as at March 31, 2018, as restated	4,483,415	-	1,142,513	656,802	435,000	-	503,919	7,221,649
於二零一八年四月一日之結餘，如先前列報 Balance as at April 1, 2018, as previously reported	4,039,874	462,539	1,142,513	656,802	435,000	-	503,919	7,240,647
上年度調整 Prior year adjustments	443,541	(462,539)	-	-	-	-	-	(18,998)
於二零一八年四月一日之結餘，經重列 Balance as at April 1, 2018, as restated	4,483,415	-	1,142,513	656,802	435,000	-	503,919	7,221,649
全面收益總額 Total comprehensive income	2,364,685	-	-	-	-	-	-	2,364,685
轉往賣旗活動盈餘 Transfer to flag day event surplus	125,667	-	-	(125,667)	-	-	-	-
於二零一九年三月三十一日之累積基金 Total funds as at March 31, 2019	6,973,767	-	1,142,513	531,135	435,000	-	503,919	9,586,334

第十三頁至第三十五頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 35 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
截至二零一九年三月三十一日
FOR THE YEAR ENDED MARCH 31, 2019

		(經重列) (Restated)
		2019 2018
		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	2,364,685 114,324
調整:	Adjustments for:	
折舊	Depreciation	41,833 35,611
與資產相關的補助金 - 傢具器材及設備	Grants related to assets - furniture and equipment	149,514 -
與資產相關的補助金 - 無形資產	Grants related to assets - intangible assets	668,000 -
銀行利息收入	Bank interest income	(2,270) (359)
於營運資金轉變前之盈餘	Surplus before working capital changes	3,221,762 149,576
已付按金及預付款減少/(增加)	Decrease/(Increase) in deposits and prepayment	502,566 (735,617)
應收款(增加)/減少	(Increase)/Decrease in accounts receivable	(29,377) 911,107
應收撥款及贊助款增加	Increase in grants and sponsor receivables	(1,997,201) (157,881)
其他應收款增加	Increase in other receivables	(231,955) (205,625)
應付款增加/(減少)	Increase/(Decrease) in accounts payable	70,596 (95,907)
遞延收入增加	Increase in deferred income	345,565 352,850
暫收款(減少)/增加	(Decrease)/Increase in temporary receipts	(1,365,208) 1,708,819
經機構運作所得現金淨額	Net cash generated from operation	516,748 1,927,322
投資活動帶來的現金	CASH FLOWS FROM INVESTING ACTIVITIES	
利息收入	Interest received	2,270 359
購買傢具及設備支出	Payment to acquire furniture and equipment	(160,525) (66,433)
開發無形資產支出	Payment to develop intangible assets	(668,000) -
經投資活動使用現金淨額	Net cash used in investing activities	(826,255) (66,074)
現金及現金等價物之(減少)/增加	NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(309,507) 1,861,248
本年度年初之現金及現金等價物	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,593,840 6,732,592
本年度年結之現金及現金等價物	CASH AND CASH EQUIVALENTS AT END OF YEAR	8,284,333 8,593,840
現金及現金等價物分析	ANALYSIS OF CASH AND CASH EQUIVALENTS	
存款及現金	Bank balance and cash	8,380,603 8,593,840
銀行透支	Bank overdraft	(96,270) -
		8,284,333 8,593,840

第十三頁至第三十五頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 35 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. 無形資產

Intangible Assets

購入的無形資產按成本減去累計攤銷(適用於預計可用而有既定的期限)和減值虧損後入賬。

Intangible assets that are acquired are stated at cost less accumulated amortisation (where the estimated useful life is finite) and impairment losses.

有既定可用期限的無形資產攤銷按直線法於資產的預計可用期限內在全面收入及支出表中列支。

以下有既定可用期限的無形資產由可供使用當日起，在預計可用期限內攤銷：

Amortisation of intangible assets with finite useful lives is charged to statement of comprehensive income and expenditure on a straight-line basis over the assets' estimated useful lives. The following intangible assets with finite useful lives are amortised from the date they are available for use and their estimated useful lives are as follows:

流動應用程式	五年
Mobile application	5 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

2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

d. 無形資產(續)

Intangible Assets (cont'd)

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.

本機構不會攤銷可用期限未定的無形資產，並會每年審閱關於無形資產可用期限未定的任何結論，以釐定有關事項和情況是否繼續支援該資產可用期限未定的評估結論。如否的話，由未定轉為有既定可用期限的評估變動會自變動日期起，根據上文所載有既定期限的無形資產的攤銷政策提早入賬。

Intangible assets are not amortised while their useful lives are assessed to be indefinite. Any conclusion that the useful life of an intangible asset is indefinite is reviewed annually to determine whether events and circumstances continue to support the indefinite useful life assessment for that asset. If they do not, the change in the useful life assessment from indefinite to finite is accounted for prospectively from the date of change and in accordance with the policy for amortisation of intangible assets with finite lives as set out above.

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.

e. 資產之減值虧損

Impairment of Assets

於結算日，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.

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.

f. 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.

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)

g. 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.

h. 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.

i. 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.

j. 政府或其他機構之撥款或捐款

Grants or donations from government or third parties

政府或其他機構之撥款或捐款（專用於特定用途）初始確認為遞延收入，然後在與其擬補償的相關成本相匹配的期間內在全面收入及支出表中確認。與購買資產相關的補助或捐款與資產的購置成本作抵消。

Grants or donations from government or third parties, which are earmarked for specific purposes, are initially recognised as deferred income and then they are recognised in the statement of comprehensive income and expenditure over the period necessary to match with the related costs which they are intended to compensate. Grants or donations relating to purchases of assets are set off against the acquisition cost of the assets.

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2. 主要會計政策 (續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

k. 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 Committee 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 committee members consider that no material liability would arise as a result of 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.

l. 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.

m. 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;

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2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

m. 關連方(續)

Related Parties (cont'd)

(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.
- (viii) 該實體或集團內的任何人士向本機構提供主要管理服務。
The entity, or any member of a group of which it is a part, provides key management personnel services to the Organization.

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.

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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)

(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 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.

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 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>2019</u>	<u>2018</u>
		港幣	港幣
		HK\$	HK\$
基綫撥款	Baseline allocation	1,975,000	1,918,100
設施資助計劃	Capital project fund	-	280,715
		<u>1,975,000</u>	<u>2,198,815</u>

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5. 政府資助

GOVERNMENT SUBVENTION

(經重列)
(Restated)

		<u>2019</u>	<u>2018</u>
		港幣 HK\$	港幣 HK\$
社會福利署	Social Welfare Department		
綜合撥款	Block Grants	12,802	72,491
整筆撥款	Lump Sum Grant	13,333,873	10,416,499
租金及差餉	Rents and rates		
- 自殺危機處理中心	- Suicide Crisis Intervention Centre	140,228	140,293
- 熱線中心	- Hotline Centre	130,043	133,222
- 生命教育中心	- Life Education Centre	196,670	198,374
社會福利發展基金	Social Welfare Development Fund	430,882	434,364
攜手扶弱基金	Partnership Fund for the Disadvantaged	<u>212,583</u>	<u>-</u>
		<u>14,457,081</u>	<u>11,395,243</u>

6. 香港賽馬會慈善
信託基金撥款

GRANT FROM THE HONG KONG
JOCKEY CLUB CHARITIES TRUST

社區資助計劃	Community Project Grant	1,190,098	1,068,861
生命偶遇資源計劃	Life-Connect Resources Network	<u>1,322,572</u>	<u>990,088</u>
		<u>2,512,670</u>	<u>2,058,949</u>

7. 職員薪金福利

STAFF COSTS

薪金	Salaries	16,449,674	14,387,550
強積金供款	Contribution to MPF	973,203	874,373
職員培訓進修津貼	Staff training	<u>73,272</u>	<u>77,194</u>
		<u>17,496,149</u>	<u>15,339,117</u>

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8. 行政費用	ADMINISTRATION EXPENSES	2019	2018
		港幣 HK\$	港幣 HK\$
宣傳	Advertising expenses	42,941	139,464
康樂活動	Annual dinner and other activities	121,610	97,543
銀行手續費	Bank charges	16,406	18,707
清潔用品及費用	Cleaning expenses	40,872	57,093
水電	Electricity and water	152,464	157,704
籌款活動支出	Fund raising activities expenses	1,002,369	-
會議及接待費用	General meeting expenses	7,257	22,474
保險費	Insurance	123,853	108,972
上網費用	Internet expenses	9,552	9,931
醫療費用	Medical expenses	2,226	2,823
辦公室器材及用品	Office supplies	53,122	67,636
專業費用	Professional fee	3,905	575
郵費	Postage and stamps	24,733	47,706
印刷及文具	Printing and stationery	126,355	84,838
刊物及報章	Publications and newspaper	31,776	29,054
招聘費用	Recruitment expenses	37,808	37,288
維修保養	Repairs and maintenance	90,734	392,531
茶點小食	Snacks and refreshment	18,193	14,894
雜費	Sundry expenses	23,997	117,182
電話及傳真費	Telephone and fax	68,684	79,879
交通費用	Traveling expenses and allowance	193,448	203,017
義工嘉許	Volunteers recognition	9,069	-
網頁設計及電腦器材	Web-page design and computer expenses	161,395	68,410
		<u>2,362,769</u>	<u>1,757,721</u>

9. 理事酬金
COMMITTEE MEMBERS' REMUNERATION

於本年度內，並無任何已付或應付予理事的費用或酬金。
No fees or other emoluments were paid or payable to the committee members 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 <u>Office equipment</u>	電腦設備 <u>Computer Computer</u>	電腦系統 <u>Computer system</u>	裝修 <u>Leasehold improvement</u>	總額 <u>Total</u>
成本 <u>Cost</u>	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於二零一七年四月一日 At 1/4/2017	130,096	13,767	-	299,383	443,246
添置 Additions					
- 成本 - Cost	<u>4,788</u>	<u>-</u>	<u>61,645</u>	<u>-</u>	<u>66,433</u>
於二零一八年三月三十一日 及二零一八年四月一日 At 31/3/2018 and 1/4/2018	134,884	13,767	61,645	299,383	509,679
添置 Additions					
- 成本 - Cost	-	160,525	-	-	160,525
- 資助及撥款收入 - Grants and donation received	<u>-</u>	<u>(149,514)</u>	<u>-</u>	<u>-</u>	<u>(149,514)</u>
於二零一九年三月三十一日 At 31/3/2019	<u>134,884</u>	<u>24,778</u>	<u>61,645</u>	<u>299,383</u>	<u>520,690</u>
累積折舊 <u>Accumulated Depreciation</u>					
於二零一七年四月一日 At 1/4/2017	130,096	13,767	-	299,383	443,246
本年度折舊 Charge for the year	<u>4,788</u>	<u>-</u>	<u>30,823</u>	<u>-</u>	<u>35,611</u>
於二零一八年三月三十一日 及二零一八年四月一日 At 31/3/2018 and 1/4/2018	134,884	13,767	30,823	299,383	478,857
本年度折舊 Charge for the year	<u>-</u>	<u>11,011</u>	<u>30,822</u>	<u>-</u>	<u>41,833</u>
於二零一九年三月三十一日 At 31/3/2019	<u>134,884</u>	<u>24,778</u>	<u>61,645</u>	<u>299,383</u>	<u>520,690</u>
賬面淨值 <u>Net Carrying Amount</u>					
於二零一九年三月三十一日 At 31/3/2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
於二零一八年三月三十一日 At 31/3/2018	<u>-</u>	<u>-</u>	<u>30,822</u>	<u>-</u>	<u>30,822</u>

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12. 無形資產

INTANGIBLE ASSETS

	流動應用 <u>Mobile Applications</u>
成本 <u>Cost</u>	港幣 HK\$
添置 Additions	
- 成本 - Cost	668,000
- 資助及撥款收入 - Grants and donation received	<u>(668,000)</u>
於二零一九年三月三十一日 At 31/3/2019	-
累計攤銷 <u>Accumulated Amortisation</u>	
本年度攤銷及於二零一九年三月三十一日 Charge for the year and at 31/3/2019	-
賬面淨值 <u>Net Carrying Amount</u>	-
於二零一九年三月三十一日 At 31/3/2019	-

13. 應收款

	<u>ACCOUNTS RECEIVABLE</u>	<u>2019</u>	<u>2018</u>
		港幣 HK\$	港幣 HK\$
自殺危機處理中心	Suicide crisis intervention centre	2,503	1,396
熱線中心	Hotline centre	-	312
生命教育中心	Life education centre	1,800	12,300
關懷身邊人基金	Caring fund	44,173	-
越嶺專業培訓及發展中心	Ur-Link professional training and development centre	<u>9,980</u>	<u>15,071</u>
		<u>58,456</u>	<u>29,079</u>

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14. 應收撥款及贊助款		GRANTS AND SPONSOR RECEIVABLES		(經重列) (Restated)	
			2019	2018	
			港幣 HK\$	港幣 HK\$	
香港賽馬會慈善信託基金	The Hong Kong Jockey Club Charities Trust				
- 生命偶遇資源計劃	- Life-Connect Resources Network	2,312,660		990,088	
社會福利署	Social Welfare Department				
- 攜手扶弱基金	- Partnership Fund for the Disadvantaged	551,544		-	
其他商業贊助	Other business sponsor	123,085		-	
		2,987,289		990,088	
15. 已付按金及預付款		DEPOSITS AND PREPAYMENT		2019	2018
			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	31,000		31,000	
		35,950		35,950	
預付款	Prepayment				
自殺危機處理中心	Suicide crisis intervention centre	20,591		-	
熱線中心	Hotline centre	34,044		70,423	
生命教育中心	Life education centre	8,231		2,862	
關懷身邊人基金	Caring fund	203,877		705,002	
越嶺專業培訓及發展中心	Ur-Link professional training and development centre	895		-	
中央行政	Central administration	67,843		59,760	
		335,481		838,047	
		371,431		873,997	

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16. 現金及現金等值	CASH AND CASH EQUIVALENTS	2019	2018
		港幣 HK\$	港幣 HK\$
現金、往來及儲蓄存款	Cash at banks and in hand	8,380,603	8,593,840
銀行透支	Bank overdraft	(96,270)	-
		<u>8,284,333</u>	<u>8,593,840</u>
17. 應付款	ACCOUNTS PAYABLE		
自殺危機處理中心	Suicide crisis intervention centre	200,400	-
熱線中心	Hotline centre	3,834	1,220
生命教育中心	Life education centre	317,088	317,088
越嶺專業培訓 及發展中心	Ur-Link professional training and development centre	100	-
中央行政	Central administration	5,687	138,205
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>697,213</u>	<u>626,617</u>
18. 遞延收入	DEFERRED INCOME		
			(經重列) (Restated)
		2019	2018
		港幣 HK\$	港幣 HK\$
香港賽馬會慈善信託基金	The Hong Kong Jockey Club Charities Trust		
- 社區資助計劃	- Community Project Grant	241,242	456,386
社會福利署	Social Welfare Department		
- 社會福利發展基金	- Social Welfare Development Fund	534,113	154,602
- 綜合撥款(附註 20)	- Block Grant (Note 20)	<u>579,296</u>	<u>398,098</u>
		<u>1,354,651</u>	<u>1,009,086</u>

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19. 資助分析
ANALYSIS OF SUBVENTION

撥款機構 Funding bodies	資助項目 Subvented Element	(經重列) (Restated)	本年度 收入/(退款) Receipts /(Refund) for the year	轉往固定資產 (附註 11 & 12) Transfer to fixed assets (Note 11 & 12)	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	
		港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	小計 Subtotal	合計 Total
社會福利署 Social Welfare Department (附註 Note c)	綜合撥款 2014/15 Block Grant 2014/15	118,098	-	-	-	(12,802)	105,296	105,296
	綜合撥款 2016/17 Block Grant 2016/17	137,000	-	-	-	-	137,000	137,000
	綜合撥款 2017/18 Block Grant 2017/18	143,000	-	-	-	-	143,000	143,000
	綜合撥款 2018/19 Block Grant 2018/19	-	194,000	-	-	-	194,000	579,296
	社會福利發展基金 Social Welfare Development Fund	154,602	944,380	(133,986)	-	(430,883)	534,113	534,113
	整筆撥款(不包括強積金) Lump sum grant (excluding PF)	3,050,443	12,525,860	-	13,741	(11,787,055)	3,802,989	3,802,989
社會福利署 Social Welfare Department (附註 Note a, b)	整筆撥款(強積金) Lump sum grant (Provident fund)	845,052	808,013	-	-	(702,349)	950,716	950,716
	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)	(35,602)	-	-	-	-	(35,602)	4,718,103
租金及差餉 Rent and rates		(127,867)	140,228	-	-	(147,872)	(135,511)	(135,511)

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19. 資助分析(續)

ANALYSIS OF SUBVENTION (CONT'D)

撥款機構 Funding bodies	資助項目 Subvented Element	(經重列) (Restated)	本年度 收入/(退款) Receipts /(Refund) for the year	轉往固定資產 Transfer to Fixed assets	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	合計 Total
		年初累積 盈餘/(不敷) Surplus/ (Deficit) b/f	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust (附註 Note c)	社區資助計劃 2014-2017 Community Project Grant 2014-2017	275,146	(275,146)	-	-	-	-	-
	社區資助計劃 2017-2020 Community Project Grant 2017-2020	181,240	1,250,100	-	-	(1,190,098)	241,242	241,242
香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust (附註 Note c)	生命偶遇資源計劃 Life-Connect Resources Network	(990,088)	-	-	-	(1,322,572)	(2,312,660)	(2,312,660)
社會福利署 Social Welfare Department (附註 Note c)	攜手扶弱基金 Partnership Fund for the Disadvantaged	-	-	(683,528)	437,580	(428,681)	(674,629)	(674,629)
總額 Total		3,751,024	15,587,435	(817,514)	451,321	(16,022,312)	2,949,954	2,949,954

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.

附註 (c): 累積盈餘/(不敷)沒有在財務狀況表獨立顯示，並包括在遞延收入(附註 18)/應收撥款及贊助款(附註 14)。

Note (c): Accumulated surplus/(deficits) are not separately disclosed in Statement of Financial Position and are classified as deferred income (Note 18) / grants and sponsor receivables (Note 14).

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20. 傢俬與用具添置 及小型工程資助	THE F&E REPLENISHMENT AND MINOR WORKS BLOCK GRANT		
A. 儲備變動			(經重列)
<u>Movement of the Reserve</u>			(Restated)
		2019	2018
		港幣	港幣
		HK\$	HK\$
結轉自上財務年度的 可用餘額	Credit balance brought forward from previous financial year	398,098	327,589
加：本年度收取綜合撥款	Add: Block Grant received during the year	194,000	143,000
減：小型工程支出	Less: Minor Works Projects expenditure	-	-
傢俬與用具支出	Furniture & Equipment expenditure	(12,802)	(72,491)
結轉至下財務年度的 可用餘額	Credit balance brought forward to the next financial year	579,296	398,098

B. 資本承擔
Commitment

於結算日，不存在任何與傢俬與用具添置及小型工程資助有關的未兌現的承擔。

At the end of reporting period, there was no outstanding commitment in respect of F&E Replenishment and Minor Works Grant.

21. 賣旗活動盈餘	FLAG DAY EVENT SURPLUS	2019	2018
		港幣	港幣
		HK\$	HK\$
年初結餘	Balance b/f	656,802	776,908
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	91,618	86,981
- 活動費用	- Activity expenses	15,786	13,589
「活出彩虹小組」生命教育	“Live the Rainbow” Life education		
- 活動費用	- Activity expenses	18,263	19,536
		125,667	120,106
年終結餘	Balance c/f	531,135	656,802

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。

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.

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22.	<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
			=====	=====
23.	<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
			=====	=====
24.	<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
			=====	=====

25. 營業租約承擔
OPERATING LEASE COMMITMENTS

於結算日，根據不可撤銷經營租約，本機構尚有未兌現的租約承擔如下：

At the end of reporting period, the Organization had outstanding commitments under its non-cancellable operating leases, which fall due as follows:

	<u>2019</u>	<u>2018</u>
	港幣 HK\$	港幣 HK\$
於一年內 Within one year	456,660	425,700
於二年至五年內 In second to fifth year	913,320	425,700
	=====	=====
	1,369,980	851,400
	=====	=====

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26. 自殺危機處理中心

SUICIDE CRISIS INTERVENTION CENTRE

(經重列)
(Restated)

		<u>2019</u>	<u>2018</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		
銀行利息收入	Bank interest income	13,486,903	10,629,283
一般捐款收入	General donations	28	5
課程及什項收入	Courses fee and sundry income	2,000	1,100
		<u>11,713</u>	<u>16,918</u>
		13,500,644	10,647,306
		-----	-----
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	20,600	19,040
銀行手續費	Bank charges	660	-
清潔用品及費用	Cleaning expenses	9,916	8,407
強積金供款	Contribution to MPF	702,349	584,770
水電	Electricity and water	58,468	64,898
保險費	Insurance	51,116	47,394
上網費用	Internet expenses	2,765	2,696
醫療費用	Medical expenses	2,078	1,362
辦公室用品	Office supplies	3,153	6,981
郵費	Postage and stamps	941	2,799
印刷及文具	Printing and stationery	17,895	15,178
專業費	Professional fee	90	-
招聘費用	Recruitment expenses	8,946	3,238 + 852
租金及差餉	Rent and rates	147,872	149,153
維修保養	Repairs and maintenance	27,606	35,125
薪金	Salaries	11,482,768	9,024,184
茶點小食	Snacks and refreshment	-	-
職員培訓進修津貼	Staff training	19,190	14,843
雜費	Sundry expenses	16,463	82,359
電話及傳真費	Telephone and fax	30,572	26,391
訓練及社區工作	Training and community activities	24,718	27,206
交通費用	Traveling expenses and allowance	21,765	20,561
網頁設計及電腦器材	Web-page design and computer expenses	<u>149</u>	<u>372</u>
		12,650,080	10,136,957
		-----	-----
本年度盈餘	Surplus for the year	850,564	510,349
		=====	=====

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27. 熱線中心

HOTLINE CENTRE

		<u>2019</u>	<u>2018</u>
		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	1,975,700	2,198,815
社會福利署資助	Subventions from Social Welfare Department		
- 租金及差餉	- Rent and rate	130,043	133,222
銀行利息收入	Bank interest income	884	65
一般捐款收入	General donations	7,030	28,134
課程及什項收入	Courses fee and sundry income	<u>177,110</u>	<u>115,786</u>
		2,290,767	2,476,022
		-----	-----
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	87,677	65,489
銀行手續費	Bank charges	5,990	390
中央行政費用	Central administration expenses	90,831	126,400
清潔用品及費用	Cleaning expenses	22,170	41,706
強積金供款	Contribution to MPF	77,784	83,015
折舊	Depreciation	2,588	4,788
水電	Electricity and water	51,473	50,983
會議及接待費用	General meeting expenses	2,143	7,283
保險費	Insurance	14,193	16,853
上網費用	Internet expenses	4,776	5,380
醫療費用	Medical expenses	114	753
辦公室用品	Office supplies	19,630	19,124
郵費	Postage and stamps	1,612	9,812
印刷及文具	Printing and stationery	62,406	40,972
刊物及報章	Publications and newspaper	6,656	5,506
招聘費用	Recruitment expenses	2,045	2,641
租金及差餉	Rent and rates	130,042	133,221
維修保養	Repairs and maintenance	29,463	321,267
薪金	Salaries	1,229,321	1,248,241
茶點小食	Snacks and refreshment	17,442	14,120
職員培訓進修津貼	Staff training	22,413	23,483
聯會會費	Subscription to affiliated association	4,800	9,793
雜費	Sundry expenses	954	29,226
電話及傳真費	Telephone and fax	16,087	32,508
訓練及社區工作	Training and community activities	119,889	68,263
交通費用	Traveling expenses and allowance	163,772	166,899
義工嘉許	Volunteers recognition	9,068	-
網頁設計及電腦器材	Web-page design and computer expenses	<u>95,428</u>	<u>-</u>
		2,290,767	2,528,115
		-----	-----
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	-	(52,093)
		=====	=====

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28. 生命教育中心			(經重列)
<u>LIFE EDUCATION CENTRE</u>			(Restated)
		2019	2018
		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		
- 租金及差餉	- Rent and rate	196,670	198,374
香港賽馬會慈善信託	Grant from The Hong Kong Jockey Club		
基金撥款	Charities Trust	2,512,670	2,058,949
銀行利息收入	Bank interest income	950	140
課程及什項收入	Courses fee and sundry income	<u>196,159</u>	<u>258,782</u>
		2,906,449	2,516,245
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	900	150
康樂活動	Annual dinner and other activities	5,250	4,480
銀行手續費	Bank charges	1,020	20
中央行政費用	Central administration expenses	114,296	114,996
清潔用品及費用	Cleaning expenses	2,736	2,536
強積金供款	Contribution to MPF	108,701	93,168
折舊	Depreciation	10,150	10,150
水電	Electricity and water	15,946	17,440
會議及接待費用	General meeting expenses	-	215
保險費	Insurance	14,291	13,669
上網費用	Internet expenses	754	706
醫療費用	Medical expenses	-	684
辦公室用品	Office supplies	17,667	38,816
郵費	Postage and stamps	13,352	4,329
印刷及文具	Printing and stationery	22,781	4,042
刊物及報章	Publications and newspaper	8,840	23,399
招聘費用	Recruitment expenses	1,022	4,004
租金及差餉	Rent and rates	196,670	198,374
維修保養	Repairs and maintenance	8,873	10,357
薪金	Salaries	2,174,016	1,863,370
職員培訓進修津貼	Staff training	4,113	6,272
雜費	Sundry expenses	2,120	379
電話及傳真費	Telephone and fax	9,321	9,053
訓練及社區工作	Training and community activities	172,610	32,562
交通費用	Traveling expenses and allowance	5,054	11,847
網頁設計及電腦器材	Web-page design and computer expenses	<u>2,799</u>	<u>37,206</u>
		2,913,282	2,502,224
		=====	=====
本年度(不敷)/盈餘	(Deficit)/Surplus for the year	(6,833)	14,021
		=====	=====

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29. 關懷身邊人基金

CARING FUND

		<u>2019</u>	<u>2018</u>
		港幣	港幣
		HK\$	HK\$
<u>收入</u>	<u>Income</u>		
一般捐款收入	General donations	1,021,971	792,799
銀行利息收入	Bank interest income	396	148
籌款箱收入	Proceeds from donation box	84,195	-
活動及什項收入	Activities and sundry income	<u>1,762,852</u>	<u>1,271,736</u>
		2,869,414	2,064,683
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	42,040	132,775
康樂活動	Annual dinner and other activities	4,151	4,711
銀行手續費	Bank charges	4,722	15,223
中央行政費用	Central administration expenses	286,941	56,400
清潔用品及費用	Cleaning expenses	1,803	1,170
強積金供款	Contribution to MPF	17,471	36,314
拆舊	Depreciation	4,850	4,850
水電	Electricity and water	10,631	6,877
籌款活動支出	Fund raising activities expenses	1,002,369	-
會議及接待費用	General meeting expenses	3,754	14,977
保險費	Insurance	6,686	11,042
上網費用	Internet expenses	503	413
辦公室用品	Office supplies	961	1,250
郵費	Postage and stamps	3,124	28,447
印刷及文具	Printing and stationery	12,494	14,357
刊物及報章	Publications and newspaper	16,280	149
招聘費用	Recruitment expenses	9,674	20,589
維修保養	Repairs and maintenance	4,070	8,940
薪金	Salaries	360,922	766,385
茶點小食	Snacks and refreshment	-	464
職員培訓進修津貼	Staff training	1,793	2,273
聯會會費	Subscription to affiliated association	100	-
雜費	Sundry expenses	1,491	1,186
電話及傳真費	Telephone and fax	4,333	4,081
訓練及社區工作	Training and community activities	36,649	779,690
交通費用	Traveling expenses and allowance	1,421	1,698
網頁設計及電腦器材	Web-page design and computer expenses	<u>21,936</u>	<u>30,297</u>
		1,861,169	1,944,558
		-----	-----
本年度盈餘	Surplus for the year	<u>1,008,245</u>	<u>120,125</u>
		=====	=====

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30. 越嶺專業培訓及發展中心

<u>UR-LINK PROFESSIONAL TRAINING AND DEVELOPMENT CENTER</u>		2019	2018
		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	1,350,973	970,465
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	-	6,538
康樂活動	Annual dinner and other activities	460	440
銀行手續費	Bank charges	-	15
中央行政費用	Central administration expenses	134,767	42,800
清潔用品及費用	Cleaning expenses	1,127	884
強積金供款	Contribution to MPF	12,076	14,248
折舊	Depreciation	8,423	-
水電	Electricity and water	6,644	7,294
保險費	Insurance	3,463	3,337
上網費用	Internet expenses	314	306
辦公室用品	Office supplies	28	530
郵費	Postage and stamps	4,918	1,272
印刷及文具	Printing and stationery	1,976	3,083
維修保養	Repairs and maintenance	2,373	2,144
薪金	Salaries	241,515	274,929
茶點小吃	Snacks and refreshment	722	250
職員培訓進修津貼	Staff training	3,897	4,515
雜費	Sundry expenses	30	30
電話及傳真費	Telephone and fax	3,714	3,473
訓練及社區工作	Training and community activities	679,995	472,747
交通費用	Traveling expenses and allowance	800	1,206
網頁設計及電腦器材	Web-page design and computer expenses	3,357	-
		1,110,599	840,041
本年度盈餘	Surplus for the year	240,374	130,424

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31. 上期調整

PRIOR PERIOD ADJUSTMENTS

在先前期間，本機構於收到撥款或其他資助時確認為收入(即按現收制)。然而，某些撥款或資助有其專用的特定用途，理應初始確認為遞延收入，然後在與其擬補償的相關成本相匹配的期間內確認為收入。這些錯誤已在會計記錄中進行了追溯更正，並已重列財務報表中的比較數字。

In prior period, the Organization recognised all the grants and other subvention as income when they are received (i.e. on a receipts basis). However, some grants or subventions are earmarked for specific purposes, which should be initially recognised as deferred income and then be recognised as income over the period necessary to match with the related costs which they are intended to compensate (i.e. on an accrual basis). These errors have been corrected in the accounting records retrospectively and comparative figures have been restated in the financial statements.

該些追溯重列對截至二零一九年三月三十一日止年度的財務報表沒有影響，對先前年度的財務報表的影響總結如下：

There is no effect of these retrospective restatements to the financial statements for the year ended March 31, 2019. Effects to financial statements for previous years are summarised as follows:

		2018	2017 and before
		港幣 HK\$	港幣 HK\$
<u>基金影響</u>	<u>Effect to Funds</u>		
收入確認(減少)/增加	(Decrease)/Increase in income recognised	(18,998)	175,971
基金淨影響	Net Effect to Funds	(18,998)	175,971
		=====	=====
<u>資產淨值影響</u>	<u>Effect to Net Assets</u>		
應收撥款及贊助款增加	Increase in grant and sponsor receivables	990,088	832,207
遞延收入增加	Increase in deferred income	(1,009,086)	(656,236)
資產淨值淨影響	Net Effect to Net Assets	(18,998)	175,971
		=====	=====

32. 財務報表通過

APPROVAL OF FINANCIAL STATEMENTS

財務報表已於二零一九年六月二十八日由理事會通過。

These financial statements were approved and authorized for issue by the Organization Committee on June 28, 2019.