

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

截至二零二零年三月三十一日止年度
FOR THE YEAR ENDED MARCH 31, 2020

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

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

目錄
CONTENTS

頁
PAGES

理事會報告 REPORT OF THE COMMITTEE MEMBERS	1 - 3
獨立義務核數師報告 INDEPENDENT HONORARY AUDITOR'S REPORT	4 - 8
全面收入與支出表 STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE	9
財務狀況表 STATEMENT OF FINANCIAL POSITION	10
基金變動表 STATEMENT OF CHANGES IN FUNDS	11
現金流量表 STATEMENT OF CASH FLOWS	12
財務報表附註 NOTES TO THE FINANCIAL STATEMENTS	13 - 62

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二零二零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, 2020.

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.

財務報表

FINANCIAL STATEMENTS

本機構截至二零二零年三月三十一日止年度之財務業績及本機構於該日之財務狀況表載於第九頁至第十頁的財務報表。

The financial performance of the Organization for the year ended March 31, 2020 and the financial position of the Organization as at that date are set out in the financial statements on pages 9 to 10.

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(十五)。

Movements in furniture and equipment during the year are set out on Note (15) 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之在任理事如下：

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

周婉芬	
CHOW Yuen Fun	
簡柏基	
KAN Pak Kei Vincent	
黃瀚之	
WONG Hon Chi Heymans	
韓楚珊	
HON Chor Shan	
陳鳳明	
CHAN Fung Ming	
鄭潔儀	
CHENG Kit Yee Noel	
黃祐榮	(於二零一九年七月二十七日辭任)
WONG Yao Wing	(resigned on July 27, 2019)
任少芳	(於二零一九年七月二十七日辭任)
YAM Siu Fong	(resigned on July 27, 2019)

遵照本機構之組織章程細則第四十四條之規定，在任理事的任期為兩年（二零一九年至二零二一年），惟有資格於任期屆滿後膺選連任。

In accordance with Article 44 of the Organization's Articles of Association, the terms of the existing members of the Committee shall be two years (from the year 2019 to 2021) but they shall be eligible for re-election.

在交易、安排或合約中具相當分量的利害關係

MATERIAL INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS

於本年度末或本年度內任何時間，並無存續由本機構訂立就本機構業務而言屬重大的任何交易、安排或合約，且理事或理事的關連實體直接或間接於其中擁有重大權益。

No transactions, arrangements or contracts of significance to which the Organization was a party and in which a committee member of the Organization or an entity connected with a committee member is or was materially interested, whether directly or indirectly, subsisted during or at the end of the financial year.

香港撒瑪利亞防止自殺會
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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機構理事的情況下有效。

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

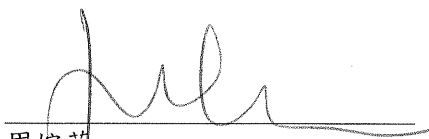
AUDITORS

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.

承理事會命

On behalf of the committee members



周婉芬
CHOW Yuen Fun
主席
Chairman

香港，二零二零年六月二十六日
Hong Kong, June 26, 2020.

獨立義務核數師報告書
致香港撒瑪利亞防止自殺會全體會員
INDEPENDENT HONORARY AUDITOR'S REPORT
TO THE MEMBERS OF
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(在香港註冊成立之無股本的擔保有限公司)
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意見

Opinion

本核數師(以下簡稱「我們」)已審計列載於第九頁至第六十二頁香港撒瑪利亞防止自殺會(以下簡稱「貴機構」)的財務報表，此財務報表包括於二零二零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 62, which comprise the statement of financial position as at March 31, 2020 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機構於二零二零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, 2020, 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.

LOUIS K.M. LAI FCCA CPA (黎劍民會計師

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

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

Tel 電話 : (852) 2314 3668
Fax 圖文傳真 : (852) 2314 3113
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Web Site 網頁 : www.lll.com.hk

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獨立義務核數師報告書(續)
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INDEPENDENT HONORARY AUDITOR'S REPORT (CONT'D)
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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理事會報告內的信息，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 committee members' report of 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 HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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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 Organization'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.

LOUIS K.M. LAI FCCA CPA (黎劍民會計師

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

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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，二零二零年六月二十六日
Hong Kong, June 26, 2020.

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
 截至二零二零年三月三十一日止年度
 FOR THE YEAR ENDED MARCH 31, 2020

		NOTES	2020 港幣 HK\$	2019 港幣 HK\$
香港公益金撥款	GRANT FROM THE COMMUNITY CHEST	(6)	2,035,000	1,975,700
政府資助	GOVERNMENT SUBVENTION	(7)	16,092,489	14,457,081
香港賽馬會慈善信託 基金撥款	GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST	(8)	3,113,068	2,512,670
商業贊助	SPONSOR FROM BUSINESS		491,871	216,098
銀行利息收入	BANK INTEREST INCOME		6,838	2,270
籌款活動收入	PROCEEDS FROM FUDNRAISING ACTIVITIES	(9)	690,789	84,195
一般捐款收入	GENERAL DONATIONS		1,578,254	1,031,001
課程及什項收入	COURSE FEE AND SUNDRY INCOME		<u>1,923,805</u>	<u>3,499,766</u>
總收入確認	TOTAL INCOME RECOGNISED		<u>25,932,114</u>	<u>23,778,781</u>
減：支出	LESS: EXPENDITURE			
職員薪金福利	Staff costs	(10)	20,191,028	17,496,149
折舊	Depreciation		444,165	41,833
訓練及社區工作	Training and community activities		870,894	1,033,861
租金及差餉	Rent and rates		50,239	474,584
聯會會費	Subscription to affiliated association		4,980	4,900
行政費用	Administration expenses	(12)	1,747,833	2,362,769
財務成本	Finance cost	(13)	<u>31,984</u>	<u>-</u>
			<u>23,341,123</u>	<u>21,414,096</u>
本年度盈餘	SURPLUS FOR THE YEAR		2,590,991	2,364,685
其他全面收益	OTHER COMPREHENSIVE INCOME		<u>-</u>	<u>-</u>
本年度全面收益 總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>2,590,991</u>	<u>2,364,685</u>

第十三頁至第六十二頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 62 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

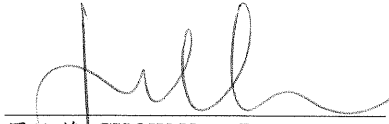
於二零二零年三月三十一日

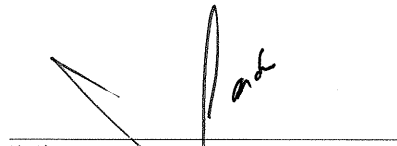
AS AT MARCH 31, 2020

		NOTES	2020 港幣 HK\$	2019 港幣 HK\$
非流動資產	Non-Current Assets			
傢具器材及設備	Furniture and equipment	(15)	-	-
使用權資產	Right-of-use assets	(16)	870,330	-
無形資產	Intangible assets	(17)	-	-
			870,330	-
流動資產	Current Assets			
應收款	Accounts receivable	(18)	13,540	58,456
應收撥款及贊助款	Grants and sponsor receivables	(19)	856,527	2,987,289
其他應收款	Other receivables		-	437,580
已付按金及預付款	Deposits and prepayment	(20)	306,842	371,431
銀行存款及現金	Cash at bank and in hand	(21)	13,567,361	8,380,603
			14,744,270	12,235,359
流動負債	Current Liabilities			
應付款	Accounts payable	(22)	252,889	697,213
暫收款	Temporary receipts		544,447	500,891
遞延收入	Deferred income	(23)	1,759,120	1,354,651
租賃負債	Lease liabilities	(24)	435,079	-
銀行透支	Bank overdraft	(21)	-	96,270
			2,991,535	2,649,025
流動資產淨值	Net Current Assets		11,752,735	9,586,334
資產總額減流動負債	Total Assets less Current Liabilities		12,623,065	9,586,334
非流動負債	Non-Current Liabilities			
租賃負債	Lease liabilities	(24)	445,740	-
資產淨值	NET ASSETS		12,177,325	9,586,334
由以下代表：	Represented by:			
營運累積盈餘	OPERATING FUND		9,296,894	6,973,767
其他儲備	OTHER FUNDS			
中央行政儲備	Central administration fund	(25)	1,142,513	1,142,513
賣旗活動盈餘	Flag day event surplus	(26)	798,999	531,135
一般儲備	General reserve	(27)	435,000	435,000
特別基金	Special fund	(28)	503,919	503,919
			12,177,325	9,586,334

經由理事會於二零二零年六月二十六日會議通過及由下列理事代表議會簽署：

APPROVED BY THE COMMITTEE ON JUNE 26, 2020 AND SIGNED ON BEHALF OF THE EXECUTIVE COMMITTEE BY:


 周婉芬 CHOW Yuen Fun
 主席 Chairman


 韓楚珊 HON Chor Shan
 財政 Treasurer

第十三頁至第六十二頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 62 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

截至二零二零年三月三十一日止年度

FOR THE YEAR ENDED MARCH 31, 2020

	中央行政儲備				一般儲備	特別基金	總額
	營運累積盈餘 Operating Fund	Administration Fund	賣旗活動盈餘 Flag Day Event Surplus	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於2018年4月1日之結餘	4,483,415	1,142,513	656,802		435,000	503,919	7,221,649
本年度全面收益總額							
由賣旗活動盈餘轉入	2,364,685	-	-		-	-	2,364,685
	125,667	-	(125,667)		-	-	-
於2019年3月31日及 2019年4月1日之結餘	6,973,767	1,142,513	531,135		435,000	503,919	9,586,334
本年度全面收益總額							
轉入賣旗活動盈餘	2,590,991	-	-		-	-	2,590,991
由賣旗活動盈餘轉入	(389,507)	-	389,507		-	-	-
	121,643	-	(121,643)		-	-	-
於2020年3月31日之結餘	9,296,894	1,142,513	798,999		435,000	503,919	12,177,325

第十三頁至第六十二頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 62 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
截至二零二零年三月三十一日止年度
FOR THE YEAR ENDED MARCH 31, 2020

		2020	2019
		港幣 HK\$	港幣 HK\$
營運活動之現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘	Surplus for the year	2,590,991	2,364,685
調整：	Adjustments for :		
傢具器材及設備折舊	Depreciation of furniture and equipment	9,000	41,833
使用權資產折舊	Depreciation of right-of-use assets	435,165	-
與資產相關的補助金	Grants related to assets		
- 傢具器材及設備	- furniture and equipment	-	149,514
與資產相關的補助金	Grants related to assets		
- 無形資產	- intangible assets	-	668,000
銀行利息收入	Bank interest income	(6,838)	(2,270)
利息支出	Interest expenses	31,984	-
於營運資金轉變前之盈餘	Surplus before working capital changes	3,060,302	3,221,762
已付按金及預付款減少	Decrease in deposits and prepayment	64,589	502,566
應收款減少/(增加)	Decrease/(Increase) in accounts receivable	44,916	(29,377)
應收撥款及贊助款減少/(增加)	Decrease/(Increase) in grants and sponsor receivables	2,130,762	(1,997,201)
其他應收款減少/(增加)	Decrease/(Increase) in other receivables	437,580	(231,955)
應付款(減少)/增加	(Decrease)/Increase in accounts payable	(444,324)	70,596
遞延收入增加	Increase in deferred income	404,469	345,565
暫收款增加/(減少)	Increase/(Decrease) in temporary receipts	43,556	(1,365,208)
營運活動所得之現金淨額	Net cash from operating activities	5,741,850	516,748
投資活動之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
收取利息	Interest income received	6,838	2,270
購買傢具及設備支出	Payment to acquire furniture and equipment	(9,000)	(160,525)
開發無形資產支出	Payment to develop intangible assets	-	(668,000)
投資活動消耗之現金淨額	Net cash used in investing activities	(2,162)	(826,255)
融資活動之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES		
償還租賃負債之本金	Capital element of lease liabilities paid	(424,676)	-
償還租賃負債之利息	Interest element of lease liabilities paid	(31,984)	-
融資活動消耗之現金淨額	Net cash used in investing activities	(456,660)	-
現金及現金等價物之增加/(減少)	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	5,283,028	(309,507)
年初之現金及現金等價物	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	8,284,333	8,593,840
年末之現金及現金等價物	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	13,567,361	8,284,333
現金及現金等價物分析	ANALYSIS OF CASH AND CASH EQUIVALENTS		
銀行存款及現金	Cash at bank and in hand	13,567,361	8,380,603
銀行透支	Bank overdraft	-	(96,270)
		13,567,361	8,284,333

第十三頁至第六十二頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 62 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(以下簡稱「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。其註冊辦公室位於香港九龍白田邨瑞田樓B座3樓1室。本機構主要活動為防止自殺及教育社區有此意識。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. The Organization's registered office is located at Unit1, 3/F, Block B, Shui Tin House, Pak Tin Estate, Kowloon, Hong Kong. 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. 編制基礎

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)、香港公認之會計原則及香港《公司條例》編制。

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.

編制遵照《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制及以港幣(「港幣」)呈列。

The financial statements have been prepared under the historical cost convention and presented in Hong Kong Dollars ("HK\$").

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)

b. 會計政策與披露的轉變

Changes in Accounting Policies and Disclosures

香港會計師公會頒佈了多項於本機構當前會計期間首次生效之新訂《香港財務報告準則》及《香港財務報告準則》之修訂。

The HKICPA has issued a number of new HKFRSs and amendments to HKFRSs that are first effective for the current accounting period of the Organization.

(i) 香港財務報告準則第16號 HKFRS 16	租賃 Leases
(ii) 香港（國際財務報告詮釋委員會） —詮釋23 HK(IFRIC)-Int 23	所得稅處理之不確定性 Uncertainty over Income Tax Treatments
(iii) 香港財務報告準則9之修訂 Amendments to HKFRS 9	具有負補償的提前還款特性 Prepayment Features with Negative Compensation
(iv) 香港會計準則19之修訂 Amendments to HKAS 19	計劃修訂、縮減或清償 Plan Amendment, Curtailment or Settlement
(v) 香港會計準則28之修訂 Amendments to HKAS 28	於聯營公司及合營公司之長期權益 Long-term Interests in Associates and Joint Ventures
(vi) 香港財務報告準則之修訂 Amendments to HKFRSs	香港財務報告準則2015年至2017年 週期之年度改進 Annual Improvements to HKFRSs 2015-2017 Cycle

除下文所述之香港財務報告準則第16號「租賃」外，採納該等準則之修訂及詮釋對本機構之業績及財務狀況並無任何重大影響。

Except for HKFRS 16 “Leases” as described below, the adoption of these amendments to standards, and interpretation does not have any significant impact on the results and the financial position of the Organization.

香港財務報告準則第16號「租賃」
HKFRS 16 “Leases”

本機構已於本年度首次應用香港財務報告準則第16號。香港財務報告準則第16號已取代香港會計準則第17號租賃（「香港會計準則第17號」）及相關解釋。

The Organization has applied HKFRS 16 for the first time in the current year. HKFRS 16 superseded HKAS 17 Leases (“HKAS 17”), and the related interpretations.

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)

b. 會計政策與披露的轉變(續)

Changes in Accounting Policies and Disclosures (Cont'd)

香港財務報告準則第16號「租賃」(續)

HKFRS 16 "Leases" (Cont'd)

租賃的定義

Definition of a lease

本機構已選擇可行權宜方法，即對先前應用香港會計準則第17號及香港財務報告詮釋委員會第4號確定一項安排是否包含租賃識別為租賃的合約應用香港財務報告準則第16號，及對先前識別為不包含租賃的合約未應用此準則。因此，本機構並未對首次應用日期之前已經存在的合約進行重新評估。

The Organization has elected the practical expedient to apply HKFRS 16 to contracts that were previously identified as leases applying HKAS 17 and HK(IFRIC)-Int 4 Determining whether an Arrangement contains a Lease and not apply this standard to contracts that were not previously identified as containing a lease. Therefore, the Organization has not reassessed contracts which already existed prior to the date of initial application.

對於2019年4月1日或之後訂立或修訂的合約，本機構根據香港財務報告準則第16號所載的規定應用租賃的定義，以評估合約是否包含租賃。

For contracts entered into or modified on or after April 1, 2019, the Organization applies the definition of a lease in accordance with the requirements set out in HKFRS 16 in assessing whether a contract contains a lease.

作為承租人

As a lessee

本機構於2019年4月1日（首次應用日期）應用香港財務報告準則第16號。

The Organization has applied HKFRS 16 at the date of initial application, April 1, 2019.

首次應用香港財務報告準則第16號的財務影響

Financial impact of initial application of HKFRS 16

由於本機構於本年度內或之後的所有有效的租賃均在首次應用日開始，因此無需進行追溯修改，及對本組織的基金的期初餘額並無累計影響。

As all valid leases of the organization during or after the year are commenced on the date of initial application, there are no retrospectively modification have to be made, and accordingly no cumulative effect to the opening balance of Funds of the Organization.

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.

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

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

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.

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)

e. 非金融資產減值

Impairment of Non-Financial Assets

倘出現減值跡象，或需要對資產進行年度減值測試（金融資產及非流動資產除外），則評估資產的可收回金額。資產的可收回金額乃資產或現金產生單位的使用價值與其公平值扣除出售成本兩者中較高者，並就個別資產釐定，除非該資產並無產生大致上獨立於其他資產或資產組別的現金流量，在此情況下，則就資產所屬的現金產生單位釐定可收回金額。

Where an indication of impairment exists, or when annual impairment testing for an asset is required (other than financial assets and non-current assets), the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of the asset's or cash-generating unit's value in use and its fair value less costs of disposal, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case the recoverable amount is determined for the cash-generating unit to which the asset belongs.

減值虧損僅於資產賬面值超過其可收回金額時確認。在評估使用價值時，估計日後現金流量乃按除稅前貼現率計算其現值，該貼現率反映目前市場對貨幣時間值的評估及該資產的特定風險。減值虧損乃在其產生期間自全面收入與支出表中扣除，並計入與減值資產的功能一致的有關費用類別內。

An impairment loss is recognised only if the carrying amount of an asset exceeds its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. An impairment loss is charged to the statement of comprehensive income and expenditure in the period in which it arises in those expense categories consistent with the function of the impaired asset.

於各報告期末會評估有否任何跡象顯示以前所確認的減值虧損已不存在或可能減少。倘出現此等跡象，則會估計可收回金額。當用以釐定資產可收回金額的估計有變時，方會撥回該資產先前確認的減值虧損（不包括商譽），惟撥回的該等數額不可超過過往年度並無就該項資產確認減值虧損而應有的賬面值（扣除任何折舊／攤銷）。撥回的減值虧損乃於產生期間計入全面收入與支出表，除非資產以重估金額列賬，因該重估資產的減值虧損撥回乃根據相關會計政策入賬。

An assessment is made at the end of each reporting period as to whether there is an indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the recoverable amount is estimated. A previously recognised impairment loss of an asset other than goodwill is reversed only if there has been a change in the estimates used to determine the recoverable amount of that asset, but not to an amount higher than the carrying amount that would have been determined (net of any depreciation/amortisation) had no impairment loss been recognised for the asset in prior years. A reversal of such an impairment loss is credited to the statement of comprehensive income and expenditure in the period in which it arises, (only if there are revalued assets in the financial statements) unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is accounted for in accordance with the relevant accounting policy for that revalued asset.

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)

f. 租賃

Leases

(A) 根據附註2b的過渡應用香港財務報告準則第16號時

Upon application of HKFRS 16 in accordance with transitions in note 2b

租賃的定義

Definition of a lease

倘合約賦予在一段時期內控制一項已識別資產的使用的權利以換取代價，則該合約為一項租賃或包含一項租賃。

Lease is a contract contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

對於首次應用日期或之後訂立或修訂或業務合併產生的合約，本機構根據香港財務報告準則第16號項下的定義，於開始日、修訂日或收購日（如適用）評估合約是否是一項租賃或包含一項租賃。除非合約條款和條件在後續發生變更，否則不會對此類合約進行重新評估。

For contracts entered into or modified or arising from business combinations on or after the date of initial application, the Organization assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception, modification date or acquisition date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

本機構作為承租人

The Organization as lessee

將代價分配至合約組成部分

Allocation of consideration to components of a contract

對於包含一項租賃組成部分及一項或多項額外租賃或非租賃組成部分的合約，本機構根據租賃組成部分的相對單獨價格及非租賃組成部分的單獨價格總和將合約代價分配至各個租賃組成部分。

For a contract that contains a lease component and one or more additional lease or non-lease components, the Organization allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

本機構亦採用可行權宜方法，不將非租賃組成部分從租賃組成部分區分開來，而是將租賃組成部分及任何相關非租賃組成部分作為一項單獨的租賃組成部分進行入賬。

The Organization also applies practical expedient not to separate non-lease components from lease component, and instead account for the lease component and any associated non-lease components as a single lease component.

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)

f. 租賃 (續)

Leases (Cont'd)

(A) 根據附註2b的過渡應用香港財務報告準則第16號時 (續)

Upon application of HKFRS 16 in accordance with transitions in note 2b (Cont'd)

本機構作為承租人 (續)

The Organization as lessee (Cont'd)

短期租賃及低價值資產租賃

Short-term leases and leases of low-value assets

本機構對自開始日期起計之租期為十二個月或以下並且不包含購買選擇權的租賃採用短期租賃確認豁免。本機構亦就低價值資產租賃採用確認豁免。短期租賃及低價值資產租賃的租賃付款乃於租期內按直線法或另一體系基準確認為開支。

The Organization applies the short-term lease recognition exemption to leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option. It also applies the recognition exemption for lease of low-value assets. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis or another systematic basis over the lease term.

使用權資產

Right-of-use assets

使用權資產的成本包括：

The cost of right-of-use asset includes:

- 租賃負債的初始計量金額；
the amount of the initial measurement of the lease liability;
- 於開始日期或之前所作的任何租賃付款，減任何已收租賃優惠；
any lease payments made at or before the commencement date, less any lease incentives received;
- 本機構產生的任何初始直接成本；及
any initial direct costs incurred by the Organization; and
- 本機構於拆除及移除相關資產、修復相關資產所在場地或將相關資產恢復至租賃條款及條件所規定的狀況時估計產生的成本（除非該等成本乃為生產存貨而產生）。

an estimate of costs to be incurred by the Organization in dismantling and removing the underlying assets, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

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)

f. 租賃(續)

Leases (Cont'd)

(A) 根據附註2b的過渡應用香港財務報告準則第16號時(續)

Upon application of HKFRS 16 in accordance with transitions in note 2b (Cont'd)

本機構作為承租人(續)

The Organization as lessee (Cont'd)

使用權資產(續)

Right-of-use assets (Cont'd)

使用權資產按成本計量，減任何累計折舊及減值虧損，並就租賃負債的任何重新計量作出調整。

Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities.

本機構已合理地確定可於租期結束時取得相關租賃資產所有權的使用權資產由開始日期起至可使用年期結束止計提折舊。在其他情況下，使用權資產按直線法於其估計可使用年期及租期（以較短者為準）內計提折舊。

Right-of-use assets in which the Organization is reasonably certain to obtain ownership of the underlying leased assets at the end of the lease term are depreciated from commencement date to the end of the useful life. Otherwise, right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term.

本機構於財務狀況表內將使用權資產呈列為獨立項目。

The Organization presents right-of-use assets as a separate line item on the statement of financial position.

可退還租賃押金

Refundable rental deposits

已付可退還租賃押金根據香港財務報告準則第9號金融工具（「香港財務報告準則第9號」）入賬且初步按公平值計量。對初步確認時的公平值作出的調整被視為額外租賃付款並計入使用權資產成本。

Refundable rental deposits paid are accounted under HKFRS 9 Financial Instruments (“HKFRS 9”) and initially measured at fair value. Adjustments to fair value at initial recognition are considered as additional lease payments and included in the cost of right-of-use assets.

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)

f. 租賃 (續)

Leases (Cont'd)

(A) 根據附註2b的過渡應用香港財務報告準則第16號時(續)

Upon application of HKFRS 16 in accordance with transitions in note 2b (Cont'd)

本機構作為承租人(續)

The Organization as lessee (Cont'd)

租賃負債

Lease liabilities

於租賃開始日期，本機構以於該日期尚未支付的租賃付款的現值確認並計量租賃負債。倘租賃隱含的利率不易釐定，則本機構會使用於租賃開始日期的增量借款利率計算租賃付款現值。

At the commencement date of a lease, the Organization recognises and measures the lease liability at the present value of lease payments that are unpaid at that date. In calculating the present value of lease payments, the Organization uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable.

計入租賃負債計量的租賃付款包括：

Lease payments included in the measurement of the lease liability comprise:

- 固定租賃付款（包括實質固定付款）減任何應收租賃優惠；
fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- 可變租賃付款，取決於一項指數或利率，初步計量時使用開始日期的指數或利率；
variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- 承租人根據剩餘價值擔保支付預期應付金額；
the amount expected to be payable by the lessee under residual value guarantees;
- 購買權的行使價（倘承租人合理確定行使該等權利）；及
the exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- 終止租賃的罰金付款（倘租賃條款反映本機構行使權利終止租賃）
payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate 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

2. 主要會計政策 (續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

f. 租賃(續)

Leases (Cont'd)

(A) 根據附註2b的過渡應用香港財務報告準則第16號時(續)

Upon application of HKFRS 16 in accordance with transitions in note 2b (Cont'd)

本機構作為承租人(續)

The Organization as lessee (Cont'd)

租賃負債(續)

Lease liabilities (Cont'd)

於開始日期後，租賃負債透過增加利息及租賃付款作出調整。

After the commencement date, lease liabilities are adjusted by interest accretion and lease payments.

本機構於以下情況重新計量租賃負債（並就有關使用權資產作相應調整）：

The Organization remeasures lease liabilities (and makes a corresponding adjustment to the related right-of-use assets) whenever:

- 租期有變或有關行使購買權的評估有變，於此情況下，相關租賃負債透過使用於重新評估日期的經修訂貼現率貼現經修訂租賃付款而重新計量。
the lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the related lease liability is remeasured by discounting the revised lease payments using a revised discount rate at the date of reassessment.
- 租賃付款因審閱市場租金後市場租金變動／有擔保剩餘價值下預期付款變動而出現變動，在此情況下，相關租賃負債使用初始貼現率貼現經修訂租賃付款而重新計量。
the lease payments change due to changes in market rental rates following a market rent review/expected payment under a guaranteed residual value, in which cases the related lease liability is remeasured by discounting the revised lease payments using the initial discount rate.

租賃負債於財務狀況表單獨呈列。

The lease liabilities are presented as a separate line in the statement of 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)

f. 租賃 (續)

Leases (Cont'd)

(A) 根據附註2b的過渡應用香港財務報告準則第16號時(續)

Upon application of HKFRS 16 in accordance with transitions in note 2b (Cont'd)

本機構作為承租人(續)

The Organization as lessee (Cont'd)

租賃修訂

Lease modifications

倘存在下列情形，則本機構將租賃修訂作為一項單獨租賃入賬：

The Organization accounts for a lease modification as a separate lease if:

- 該項修訂通過增加使用一項或多項相關資產的權利擴大租賃範圍；及
the modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- 調增租賃的代價，增加的金額相當於範圍擴大對應的單獨價格，加上為反映特定合約情況對單獨價格所作的任何適當調整。
the consideration for the leases increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

就並非作為一項單獨租賃入賬的租賃修訂而言，本機構會透過使用修訂生效日期的經修訂貼現率貼現經修訂租賃付款，按經修訂租賃的租期重新計量租賃負債。

For a lease modification that is not accounted for as a separate lease, the Organization remeasures the lease liability based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

本機構通過對相關使用權資產進行相應調整，以對租賃負債進行重新計量。對於包含一項租賃組成部分及一項或多項額外租賃或非租賃組成部分的合約，本機構根據租賃組成部分的相對單獨價格及非租賃組成部分的單獨價格總和將經修訂合約代價分配至各個租賃組成部分。

The Organization accounts for the remeasurement of lease liabilities by making corresponding adjustments to the relevant right-of-use asset. When the modified contract contains a lease component and one or more additional lease or non-lease components, the Organization allocates the consideration in the modified contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

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)

f. 租賃(續)

Leases (Cont'd)

(B) 於2019年4月1日前

Prior to April 1, 2019

凡租賃條款將擁有權的絕大部分風險及回報轉移至承租人，租賃會分類為融資租賃。所有其他租賃分類為經營租賃。

Leases are classified as finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

本機構作為承租人

The Organization as lessee

經營租賃付款於租賃期內按直線基準確認為開支，惟另有系統基準更能代表使用所租賃資產經濟利益的時間模式則除外。經營租賃所產生或然租金於其產生期間確認為開支。

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

倘於訂立經營租賃時收取租賃優惠，則有關優惠確認為負債。優惠利益總額以直線基準確認為租金開支減少，惟另有系統基準更能代表使用所租賃資產經濟利益的時間模式則除外。

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

租賃付款於融資開支及租賃承擔減少之間按比例分配，以就負債之餘額達致固定利率。融資開支及時於全面收入與支出表內確認，除非彼等為合資格資產直接應佔者，於此情況下，該等開支根據本機構借款成本之一般政策（見下文會計政策）予以資本化。或然租金於彼等產生期間確認為開支。

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the statement of comprehensive income and expenditure, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Organization's general policy on borrowing costs (see the accounting policy below). Contingent rentals are recognised as expenses in the periods in which they are 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)

g. 金融工具

Financial Instruments

(i) 金融資產

Financial assets

金融資產（除非是不具有重大融資成分的應收賬款）最初以公允價值計量，對於非通過損益以反映公允價值的項目，直接歸屬於購入或發行之交易成本。不具有重大融資成分的應收賬款最初以交易價格計量。

A financial asset (unless it is a trade receivable without a significant financing component) is initially measured at fair value plus, for an item not at fair value through profit or loss ("FVTPL"), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

所有金融資產的常規買賣於交易日（即本機構承諾購買或出售該資產當日）確認。常規方式的買賣是指在市場上通常在法規或慣例規定的期限內交付資產的金融資產的買賣。

All regular way purchases and sales of financial assets are recognised on the trade date, that is, the date that the Organization commits to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the market place.

債務工具的后續計量取決於本機構管理金融資產之業務模式及其合約現金流量特徵。

Subsequent measurement of debt instruments depends on the Organization's business model for managing the asset and the cash flow characteristics of the asset.

本機構持有金融資產的目的為收取合約現金流量，而該等資產的現金流量僅為支付本金及利息，則該等資產按攤銷成本計量。按攤銷成本計量之金融資產其後使用實際利率法計量。利息收入，外匯損益和減值在全面收入與支出表中確認。終止確認之任何收益於全面收入與支出表中確認。

The Organization's financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets at amortised cost are subsequently measured using the effective interest rate method. Interest income, foreign exchange gains and losses and impairment are recognised in the statement of comprehensive income and expenditure. Any gain on derecognition is recognised in the statement of comprehensive income and expenditure.

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. 金融工具(續)

Financial Instruments (Cont'd)

(ii) 金融資產減值

Impairment loss on financial assets

本機構為應收賬款和按攤銷成本計量的金融資產以預期信用損失("ECL")確認損失準備。預期信貸虧損按下列其中一種基準計量：

The Organization recognises loss allowances for expected credit loss ("ECLs") on accounts receivable and financial assets measured at amortised cost. The ECLs are measured on either of the following bases:

- | | |
|------------------|---|
| (1) 12個月的預期信貸虧損： | 因報告日期後12個月內發生的可能違約事件導致的預期虧損；及 |
| 12 months ECLs: | these are the ECLs that result from possible default events within the 12 months after the reporting date; and |
| (2) 生命週期的預期信貸虧損： | 因預期信貸虧損模式適用的項目於預期存續期內所有可能發生的違約事件導致的預期虧損。估計預期信用損失的最大期限是本機構承受信用風險的最大合同期限。 |
| Lifetime ECLs: | these are ECLs that result from all possible default events over the expected life of a financial instrument. The maximum period considered when estimating ECLs is the maximum contractual period over which the Organization is exposed to credit risk. |

ECL是信用損失的概率加權估計。信貸損失計量為根據合同應歸於本機構的所有合同現金流量與本機構預期將收到的所有現金流量之間的差額。然後將短缺額折抵為資產的原始實際利率。

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the difference between all contractual cash flows that are due to the Organization in accordance with the contract and all the cash flows that the Organization expects to receive. The shortfall is then discounted at an approximation to the assets' original effective interest rate.

本機構選擇使用香港財務報告準則第9號簡化方法計量應收賬款的虧損撥備，並根據使用生命週期的預期信用虧損計算了預期信用虧損。本機構已根據本身的歷史信用損失經驗建立了準備金矩陣，並根據債務人和經濟環境的前瞻性因素進行了調整。

The Organization has elected to measure loss allowances for trade receivables using HKFRS 9 simplified approach and has calculated ECLs based on lifetime ECLs. The Organization has established a provision matrix that is based on the Organization's historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

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. 金融工具(續)

Financial Instruments (Cont'd)

(ii) 金融資產減值(續)

Impairment loss on financial assets(Cont'd)

對於其他債務金融資產，虧損撥備是基於12個月的預期信用損失虧損計算。但是，當自初始確認後的信用風險顯著增加時，虧損撥備則按根據生命週期的預期信用虧損計算。

For other debt financial assets, the ECLs are based on the 12 months ECLs. However, when there has been a significant increase in credit risk since initial recognition, the allowance will be based on the lifetime ECLs.

在確定金融資產的信用風險自初始確認以來是否已顯著增加以及估計預期信用虧損時，本機構會考慮相關且可用的合理且可支持的信息，而無需花費過多成本或精力。這包括基於機構的歷史經驗和明智的信用評估並包括前瞻性信息的定量和定性信息分析。

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Organization considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information analysis, based on the Organization's historical experience and informed credit assessment and including forward-looking information.

信貸減損的金融資產的利息收入是根據該金融資產的攤銷成本（即賬面總額減去損失準備金）計算的。對於非信貸減損的金融資產，利息收入是根據賬面總額計算的。

Interest income on credit-impaired financial assets is calculated based on the amortised cost (i.e. the gross carrying amount less loss allowance) of the financial asset. For non credit-impaired financial assets interest income is calculated based on the gross carrying amount.

(iii) 金融負債

Financial liabilities

本機構的金融負債初步按公平值扣除直接已產生的成本計量，後續按攤餘成本使用實際利率法予以計量。相關利息支出在全面收入與支出表中確認。

The Organization's financial liabilities are initially measured at fair value, net of directly attributable cost incurred and are subsequently measured at amortised cost, using the effective interest method. The related interest expense is recognised in the statement of comprehensive income and expenditure.

當終止確認負債時，以通過攤銷過程在全面收入與支出表中確認。

Gains or losses are recognised in the statement of comprehensive income and expenditure when the liabilities are derecognised as well as through the amortisation process.

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. 金融工具(續)

Financial Instruments (Cont'd)

(iv) 實際利率法

Effective interest method

實際利率法是一種計算金融資產或金融負債的攤餘成本及於相關期間內分配利息收入或利息支出的方法。實際利率是在金融資產或金融負債的預期存續期間（或在較短的期限內）準確折現估計的未來現金收入或付款的利率。

The effective interest method is a method of calculating the amortised cost of a financial asset or financial liability and of allocating interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial asset or liability, or where appropriate, a shorter period.

(v) 終止確認

Derecognition

當與該金融資產有關的未來現金流量的合同權利到期時，或者當該金融資產已經轉移且轉移符合香港財務報告準則第9號/香港會計準則第39號的終止確認標準時，本機構終止確認該金融資產。

The Organization derecognises a financial asset when the contractual rights to the future cash flows in relation to the financial asset expire or when the financial asset has been transferred and the transfer meets the criteria for derecognition in accordance with HKFRS 9/HKAS 39.

當相關合同中規定的義務被解除，取消或到期時，終止確認金融負債。

Financial liabilities are derecognised when the obligation specified in the relevant contract is discharged, cancelled or expired.

(vi) 金融工具互抵

Offsetting of financial instruments

倘當前有可合法強制執行權利抵銷已確認金額，且有意以淨額基準結算或同時變現資產及清償負債，則金融資產及負債可進行抵銷，而款項淨額則於財務狀況表內列示。

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

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. 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.

i. 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.

j. 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.

k. 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.

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)

1. 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.

m. 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. 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帳。

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)

n. 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，該方即屬關聯實體:

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

(i) 該實體與本機構屬同一集團之成員公司;

The entity and the Organization are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);

(ii) 一間實體為另一實體的聯營公司或合營企業(或另一實體的母公司、附屬公司或同系附屬公司之旗下);

One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);

(iii) 該實體及本機構均為同一第三方的合營企業;

Both entities are joint ventures of the same third party;

(iv) 一間實體為第三方實體的合營企業，而另一實體為該第三方實體的聯營公司;

One entity is a joint venture of a third entity and the other entity is an associate of the third entity;

(v) 該實體為離職後福利計劃，該計劃的受益人為本機構或本機構有關的實體僱員;

The entity is a post-employment benefit plan for the benefit of employees of either the Organization or an entity related to the Organization. If the Organization is itself such a plan, the sponsoring employers are also related to the Organization;

(vi) 該實體為由(A)項所述人士控制;

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

(vii) 於(A)(i)項所述人士對該實體有重大影響或屬該實體(或該實體的母公司)主要管理層成員;及

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

(viii) 該實體或集團內的任何人士向本機構或本機構母公司提供主要管理服務。

The entity, or any member of a group of which it is a part, provides key management personnel services to the Organization or to the Organization's parent.

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)

n. 關連方(續)

Related Parties (cont'd)

個人的近親家庭成員指可影響，或受該個人影響，他們與該實體交易的家庭成員，並包括：

Close members of the family of a person are those family members who may be expected to influence, or to be influenced by, that person in their dealings with the entity and include:

- (i) 該人的子女，配偶或家庭伴侶；
that person's children and spouse or domestic partner;
- (ii) 該人的配偶或家庭伴侶的子女；及
children of that person's spouse or domestic partner; and
- (iii) 該人或該人的配偶或家庭伴侶的家屬。
dependants of that person or that person's spouse or domestic partner.

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，由於對方為獲香港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.

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

3. 金融及基金風險管理 (續)

FINANCIAL AND FUND RISK MANAGEMENT (CONT'D)

(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.

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

4. 基金管理
FUNDS MANAGEMENT

本機構的資本基金目標包括：

The Organization's objectives when managing funds are:

1. 確保本機構能夠持續經營，以繼續為社會提供預防自殺和在這方面進行社區教育的服務；
To safeguard the Organization's ability to continue as a going concern, so that it continues to provide service to society of preventing suicide and carrying out communally education in this respect.
2. 支持本機構穩定增長；及
To support the Organization's stability and growth; and
3. 提供資金以加強本機構風險管理能力。
To provide funds for the purpose of strengthening the Organization's risk management capability.

本機構積極及定期審閱及管理其基金架構，以確保最優質基金架構，當中會考慮到本機構的未來資金需要。

The Organization actively and regularly reviews and manages its funds structure to ensure optimal funds structure, taking into consideration the future funds requirements of the Organization.

5. 關鍵會計判斷和估計不確定性之主要來源
CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

編制本機構的財務報表時，管理層須作出會影響所呈報收入、開支、資產及負債的報告金額、其相應的披露資料及或然負債披露的判斷、估計及假設。由於有關假設和估計的不確定因素，可導致須就未來受影響的資產或負債賬面值作出重大調整。

The preparation of the Organization's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and their accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amounts of the assets or liabilities affected in the future.

判斷

Judgements

於應用本機構會計政策時，除該等涉及估計外，管理層曾作出下列對財務報表已確認金額影響最重要判斷：

In the process of applying the Organization's accounting policies, management has made the following judgements, apart from those involving estimations, which have the most significant effect on the amounts recognised in the 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

5. 關鍵會計判斷和估計不確定性之主要來源(續)

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION
UNCERTAINTY (CONT'D)

判斷 (續)

Judgements (Cont'd)

資產減值

Impairment of assets

釐定資產是否減值或過往導致減值事項是否不再存在時，本機構須就資產減值作出判斷，尤其需要評估：(1)有否發生可影響資產價值之事項，或影響資產價值之事項是否仍然存在；(2)資產之賬面值能否以根據持續使用資產估計之未來現金流量現值淨額支持；及(3)預測未來現金流量時所採用適合的重要假設，包括該等現金流量預測是否以適用比率貼現。倘改變管理層用以確定減值程度之假設（包括現金流量預測中採用之貼現率或增長率假設），或會對減值測試中使用的淨現值產生重大影響。

In determining whether an asset is impaired or whether the event previously causing the impairment no longer exists, the Organization has to exercise judgement in the area of asset impairment, particularly in assessing: (1) whether an event has occurred that may affect the asset value, or such an event affecting the asset value has not been in existence; (2) whether the carrying value of an asset can be supported by the net present value of future cash flows, which are estimated based upon the continued use of the asset; and (3) the appropriate key assumptions to be applied in preparing cash flow projections including whether these cash flow projections are discounted using an appropriate rate. Changing the assumptions selected by management to determine the level of impairment, including the discount rates or the growth rate assumptions in the cash flow projections, could have a material effect on the net present value used in the impairment test.

估計之不確定性

Estimation uncertainty

下文論述於報告期末極可能導致本機構之資產與負債賬面值在下一財政年度需要作出重大調整之未來相關重要假設及導致估計不確定性之其他重要因素。

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

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

5. 關鍵會計判斷和估計不確定性之主要來源(續)

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (CONT'D)

估計之不確定性(續)

Estimation uncertainty (Cont'd)

傢具器材及設備之可使用年期及剩餘價值

Useful lives and residual values of items of furniture and equipment

釐定傢具器材及設備之可使用年期及剩餘價值時，本機構須考慮多項因素，例如因生產變動或改進或市場對有關資產提供之產品或服務需求有所改變而產生之技術性或商業性過時、資產預期用途、預期自然損耗、資產維修及保養，使用資產所受到之法律或其他類似限制。估計資產之可使用年期時，本機構根據經驗考慮類似用途之類似資產。倘若傢具器材及設備項目之估計可使用年期及/或剩餘價值與先前估計不同，則增加折舊。可使用年期及剩餘價值於每個財政年度結算日按情況變化檢討。

In determining the useful lives and residual values of items of furniture and equipment, the Organization has to consider various factors, such as technical or commercial obsolescence arising from changes or improvements in production, or from a change in the market demand for the product or service output of the asset, expected usage of the asset, expected physical wear and tear, the care and maintenance of the asset, and legal or similar limits on the use of the asset. The estimation of the useful life of the asset is based on the experience of the Organization with similar assets that are used in a similar way. Additional depreciation is made if the estimated useful lives and/or the residual values of items of furniture and equipment are different from previous estimation. Useful lives and residual values are reviewed at each financial year end date based on changes in circumstances.

6. 香港公益金撥款

GRANT FROM THE COMMUNITY CHEST

		<u>2020</u>	<u>2019</u>
		港幣	港幣
		HK\$	HK\$
基綫撥款	Baseline allocation	2,035,000	1,975,700
		=====	=====

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

7. 政府資助

GOVERNMENT SUBVENTION

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
社會福利署	Social Welfare Department		
綜合撥款	Block Grants	48,382	12,802
整筆撥款	Lump Sum Grant	14,014,933	13,333,873
租金及差餉	Rents and rates		
- 自殺危機處理中心	- Suicide Crisis Intervention Centre	149,893	140,228
- 熱線中心	- Hotline Centre	-	130,043
- 生命教育中心	- Life Education Centre	-	196,670
社會福利發展基金	Social Welfare Development Fund	108,134	430,882
攜手扶弱基金	Partnership Fund for the Disadvantaged	483,870	212,583
開展新中心撥款	New service centre renovation allocation	68,988	-
一筆過額外撥款	One-off Additional Allocation		
- (2019年7月29日 -2019年10月28日)	- (July 29, 2019 - October 28, 2019)	628,289	-
- (2019年11月11日 -2020年3月31日)	- (November 11, 2019 - March 31, 2020)	570,000	-
特別撥款(對抗2019年冠狀 病毒疾病的蔓延)	Special Grant (against the Spread of Coronavirus Disease 2019)	<u>20,000</u>	<u>-</u>
		<u>16,092,489</u>	<u>14,457,081</u>

8. 香港賽馬會慈善
信託基金撥款

GRANT FROM THE HONG KONG
JOCKEY CLUB CHARITIES TRUST

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
社區資助計劃	Community Project Grant	1,491,342	1,190,098
生命偶遇資源計劃	Life-Connect Resources Network	<u>1,621,726</u>	<u>1,322,572</u>
		<u>3,113,068</u>	<u>2,512,670</u>

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

9. 籌款活動收入

PROCEEDS FROM FUNDRAISING ACTIVITIES

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
捐款箱	Donation box	1,480	84,195
「敢跑」慈善籌款賽	RunBrave Charitable Competition	265,539	-
賣旗日	Flag Day Event	423,770	-
		<u>690,789</u>	<u>84,195</u>

10. 職員薪金福利

STAFF COSTS

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
薪金	Salaries	19,038,284	16,449,674
強積金供款	Contribution to MPF	1,120,074	973,203
職員培訓進修津貼	Staff training	32,670	73,272
		<u>20,191,028</u>	<u>17,496,149</u>

11. 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袍金或其他酬金(2019:無)。

No fees or other emoluments were paid or payable to the committee members during the year (2019:Nil).

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

12. 行政費用	ADMINISTRATION EXPENSES	2020	2019
		港幣 HK\$	港幣 HK\$
宣傳	Advertising expenses	115,309	42,941
康樂活動	Annual dinner and other activities	117,181	121,610
銀行手續費	Bank charges	18,913	16,406
清潔用品及費用	Cleaning expenses	27,593	40,872
水電	Electricity and water	157,724	152,464
籌款活動支出	Fund raising activities expenses	329,080	1,002,369
會議及接待費用	General meeting expenses	29,829	7,257
保險費	Insurance	155,301	123,853
上網費用	Internet expenses	7,792	9,552
醫療費用	Medical expenses	49,489	2,226
辦公室器材及用品	Office supplies	72,709	53,122
專業費用	Professional fee	105	3,905
郵費	Postage and stamps	8,960	24,733
印刷及文具	Printing and stationery	87,808	126,355
刊物及報章	Publications and newspaper	63,163	31,776
招聘費用	Recruitment expenses	16,214	37,808
維修保養	Repairs and maintenance	115,542	90,734
茶點小食	Snacks and refreshment	10,458	18,193
雜費	Sundry expenses	18,508	23,997
電話及傳真費	Telephone and fax	71,936	68,684
交通費用	Traveling expenses and allowance	176,826	193,448
義工嘉許	Volunteers recognition	3,380	9,069
網頁設計及電腦器材	Web-page design and computer expenses	94,013	161,395
		<u>1,747,833</u>	<u>2,362,769</u>

13. 財務成本	FINANCE COST	2020	2019
		港幣 HK\$	港幣 HK\$
租賃負債利息	Interest expense on lease liabilities	<u>31,984</u>	<u>-</u>

14. 稅項
TAXATION

根據香港稅務條例第八十八條，本機構獲豁免繳付稅項。

The Organization is granted tax exemption under Section 88 of the Hong Kong Inland Revenue Ordinance.

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

15. 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2018年4月1日 At 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	-	(149,514)	-	-	(149,514)
於2019年3月31日及2019年4月1日 At 31/3/2019 and 1/4/2019	134,884	24,778	61,645	299,383	520,690
添置 Additions	-	-	-	-	-
- 成本 Cost	-	9,000	-	-	9,000
於2020年3月31日 At 31/3/2020	134,884	33,778	61,645	299,383	529,690
累積折舊 <u>Accumulated Depreciation</u>					
於2018年4月1日 At 1/4/2018	134,884	13,767	30,823	299,383	478,857
本年度折舊 Charge for the year	-	11,011	30,822	-	41,833
於2019年3月31日及2019年4月1日 At 31/3/2019 and 1/4/2019	134,884	24,778	61,645	299,383	520,690
本年度折舊 Charge for the year	-	9,000	-	-	9,000
於2020年3月31日 At 31/3/2020	134,884	33,778	61,645	299,383	529,690
賬面淨值 <u>Net Carrying Amount</u>					
於2020年3月31日 At 31/3/2020	-	-	-	-	-
於2019年3月31日 At 31/3/2019	-	-	-	-	-

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

16. 使用權資產

RIGHT-OF-USE ASSETS

辦公室及服務中心
Office and Service Centres

成本
Cost

港幣
HK\$

添置及於2020年3月31日
Additions and at 31/3/2020

1,305,495

累積折舊
Accumulated Depreciation

本年度折舊及於2020年3月31日
Charge for the year and at 31/3/2020

435,165

賬面淨值
Net Carrying Amount

於2020年3月31日
At 31/3/2020

870,330
=====

本機構就用於辦公室和服務中心用途的兩處物業簽訂了租賃協議。租賃期限為三年，沒有延期或終止的選項，所有租賃付款都是固定的。

The Organization entered into lease agreements in respect of 2 premises for office and service centres purpose. The lease terms are three years with no extension or termination options and all the lease payments are fixed.

於租賃期滿時，本機構並無行使權可以以名義金額購買該使用權資產。

The Organization does not have the option to purchase the right-of-use assets for a nominal amount at the end of the lease terms.

於2020年3月31日，與使用權資產的相關租賃負債約為HK\$880,819。

The related lease liabilities for the right-of-use assets are of approximately HK\$880,819 as at March 31, 2020.

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

17. 無形資產

INTANGIBLE ASSETS

流動應用程式「Chat隆」
Mobile Application "Chat隆"

成本 <u>Cost</u>	港幣 HK\$
於2018年4月1日 At 1/4/2018	-
添置 Additions	
-成本 Cost	668,000
-資助及撥款收入 Grants and donation received	<u>(668,000)</u>
於2019年3月31日、2019年4月1日及2020年3月31日 At 31/3/2019, 1/4/2019 and 31/3/2020	- -----
累積攤銷 <u>Accumulated Aortisation</u>	
於2018年4月1日、2019年3月31日、2019年4月1日及2020年3月31日 At 1/4/2018, 31/3/2019, 1/4/2019 and 31/3/2020	- -----
賬面淨值 <u>Net Carrying Amount</u>	
於2019年3月31日及2020年3月31日 At 31/3/2019 and 31/3/2020	- =====

流動應用程式「Chat隆」是情緒支援及個人成長工具，可在智能手機、平板電腦及電腦瀏覽器上使用，為香港居民提供防止自殺服務。

The mobile application "Chat隆" is an emotional support and personal growth tool that can be used on smartphones, tablets and computer browsers to provide suicide prevention services to Hong Kong residents.

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

18. 應收款		ACCOUNTS RECEIVABLE	
		2020	2019
		港幣 HK\$	港幣 HK\$
自殺危機處理中心	Suicide Crisis Intervention Centre	1,640	2,503
生命教育中心	Life Education Centre	11,900	1,800
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	-	9,980
		<u>13,540</u>	<u>58,456</u>
		=====	=====
19. 應收撥款及贊助款		GRANTS AND SPONSOR RECEIVABLES	
		2020	2019
		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	787,539	2,312,660
社會福利署	Social Welfare Department		
- 為搬遷樓宇單位進行裝修工程	- Fitting-out works for reprovisioning	68,988	-
- 攜手扶弱基金	- Partnership Fund for the Disadvantaged	-	551,544
其他商業贊助	Other business sponsor	-	123,085
		<u>856,527</u>	<u>2,987,289</u>
		=====	=====

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

20. 已付按金及預付款

DEPOSITS AND PREPAYMENT

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
已付按金	Deposits		
自殺危機處理中心	Suicide Crisis Intervention Centre	244	244
熱線中心	Hotline Centre	4,650	4,650
生命教育中心	Life Education Centre	56	56
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	<u>31,000</u>	<u>31,000</u>
		36,050	35,950
		-----	-----
預付款	Prepayment		
自殺危機處理中心	Suicide Crisis Intervention Centre	79,233	20,591
熱線中心	Hotline Centre	27,030	34,044
生命教育中心	Life Education Centre	5,795	8,231
關懷身邊人基金	Caring Fund	125,998	203,877
越嶺專業培訓 及發展中心	Ur-Link Professional Training and Development Centre	1,859	895
中央行政	Central Administration	<u>30,877</u>	<u>67,843</u>
		270,792	335,481
		-----	-----
		<u>306,842</u>	<u>371,431</u>
		=====	=====

21. 現金及現金等值

CASH AND CASH EQUIVALENTS

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
銀行存款及現金	Cash at banks and in hand	13,567,361	8,380,603
銀行透支	Bank overdraft	<u>-</u>	<u>(96,270)</u>
		13,567,361	8,284,333
		=====	=====

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

21. 現金及現金等值(續)

CASH AND CASH EQUIVALENTS (CONT'D)

有關融資活動所產生的負債 之對賬：	Reconciliation of liabilities arising from financing activities:	租賃負債 Lease liabilities
		港幣 HK\$
於2018年4月1日 及2019年3月31日	As at 1/4/2018 and 31/3/2019	-
初始應用香港財務報告準則 第16號的影響	Impact on initial application of HKFRS 16	-
於2019年4月1日	As at 1/4/2019	-
融資現金流出	Financing cash outflows	(424,676)
租賃負債增加	Additional of lease liabilities	1,305,495
已付融資成本	Finance costs paid	(31,984)
融資成本	Finance costs	31,984
於2020年3月31日	As at 31/3/2020	880,819

22. 應付款

ACCOUNTS PAYABLE

		2020	2019
		港幣 HK\$	港幣 HK\$
自殺危機處理中心	Suicide Crisis Intervention Centre	13,549	200,400
熱線中心	Hotline Centre	-	3,834
生命教育中心	Life Education Centre	-	317,088
越嶺專業培訓 及發展中心	Ur-Link Professional Training and Development Centre	5,400	100
中央行政	Central Administration	233,940	5,687
由社會福利署資助之新中心	New Centre Subvented by Social Welfare Department	-	170,104
		252,889	697,213

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

23. 遞延收入

DEFERRED INCOME

		<u>2020</u>	<u>2019</u>
		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
社會福利署	Social Welfare Department		
- 社會福利發展基金	- Social Welfare Development Fund	476,499	534,113
(附註 30)	(Note 30)		
- 綜合撥款 (附註 29)	- Block Grant (Note 29)	733,914	579,296
- 無線上網項目	- Wi-Fi Project	32,400	-
- 攜手扶弱基金	- Partnership Fund for the Disadvantaged	256,103	-
其他商業贊助	Other business sponsor	260,204	-
		<u>1,759,120</u>	<u>1,354,651</u>

24. 租賃負債

LEASE LIABILITIES

於報告期末，本組織的租賃負債的到期情況如下：

At the end of the reporting period, the maturity of the remaining payment under lease is as follows:

	<u>2020</u>			<u>2019</u>		
	現值 Present value	財務費用 Finance charge	總額 Total	現值 Present value	財務費用 Finance charge	總額 Total
	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
不遲於一年						
Not later than one year	435,079	21,580	456,659	-	-	-
遲於一年但不遲於五年						
Later than one year and not later than five years	445,740	10,921	456,661	-	-	-
	<u>880,819</u>	<u>32,501</u>	<u>913,320</u>	<u>-</u>	<u>-</u>	<u>-</u>

25. 中央行政儲備

CENTRAL ADMINISTRATION FUND

設立中央行政儲備的目的是為了能夠對未來服務發展及薪酬開支之上升作好準備。本年內並無變動。
 Central administration fund was set up for service development and increase in personal emoluments in the future. No movement during the year.

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

26. 賣旗活動盈餘		<u>FLAG DAY EVENT SURPLUS</u>	
		2020	2019
		港幣 HK\$	港幣 HK\$
年初結餘	Balance b/f	531,135	656,802
本年度賣旗活動淨收入 (附註 32A)	Net proceeds of Flag Day Event during the year (Note 32A)	<u>389,507</u>	<u>-</u>
		920,642	656,802
賣旗活動盈餘的用途:		-----	-----
生命劇場	Expenditure charged to the Flag Day Event Surplus: Life drama program		
- 監督及指導費用	- Supervisory and tutor fee	93,854	91,618
- 活動費用	- Activity expenses	11,648	15,786
「活出彩虹小組」生命教育	"Live the Rainbow" Life education		
- 活動費用	- Activity expenses	<u>16,141</u>	<u>18,263</u>
		121,643	125,667
		=====	=====
年終結餘	Balance c/f	798,999	531,135

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.

27. 一般儲備
GENERAL RESERVE

一般儲備是用於將來作一般用途之用。本年內並無變動。

General reserve was set up for general purpose in the future. No movement during the year.

28. 特別基金
SPECIAL FUND

特別基金是用作改善及設立新中心提供資本。本年內並無變動。

Special fund was set up to provide capital for improvements and setting up new center. No movement during the year.

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

29. 傢俬與用具添置及小型工程資助

THE F&E REPLENISHMENT AND MINOR WORKS BLOCK GRANT

綜合撥款是由獎券基金撥出，用於社會福利署所現有資助服務之地點的傢俬與用具添置及小型工程。

Block Grant is under the Lotteries Fund and used for minor works and replenishment of furniture and equipment of existing premises providing SWD subvented services.

A. 儲備變動

Movement of the Reserve

		<u>2020</u>	<u>2019</u>
		港幣 HK\$	港幣 HK\$
結轉自上財務年度的 可用餘額	Balance of reserve brought forward from previous financial year	579,296	398,098
		-----	-----
加：本年度收取綜合撥款	Add: Block Grant received during the year	203,000	194,000
利息收入	Interest income received	-	-
其他收入	Other income	-	-
		-----	-----
		203,000	194,000
		-----	-----
減：本年度支出	Less: Expenditure during the year		
小型工程	Minor Works Projects	-	-
傢俬與用具	Furniture and Equipment	48,382	12,802
車輛檢修	Vehicle Overhauling	-	-
		-----	-----
		48,382	12,802
		-----	-----
結轉至下財務年度的 可用餘額 (附註 23)	Balance of reserve carried forward to the next financial year (Note 23)	733,914	579,296
		=====	=====

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.

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

30. 社會福利發展基金(第三階段)

SOCIAL WELFARE DEVELOPMENT FUND (PHASE 3)

社會福利發展基金是由獎券基金撥款，分三個階段共9年推行，即由2010-11年度至2018-19年度。基金支援本機構之培訓及專業發展、業務系統提升及行政服務。未動用之餘額受退還機制規範。

Social Welfare Development Fund ("SWDF") is funded by Lotteries Fund and is implemented by three 3-year phases for a total of nine years from 2010-11 to 2018-19. It supports training and professional development, business system upgrading and administration of the Organization. Any unspent balance is subject to claw back.

		<u>2020</u>	<u>2019</u>
		港幣	港幣
<u>收入及支出</u>	<u>Income and Expenditure</u>	HK\$	HK\$
餘額結轉：	Balance brought forward:	534,113	154,602
財政年度的撥款	Allocation during the financial year	50,520	944,380
財政年度收到的利息	Interest received during the financial year	88	11
		<u>584,721</u>	<u>1,098,993</u>
財政年度的支出：	Expenditure during the financial year:		
範圍A-培訓和專業發展計劃	Scope A - Training and Development Programmes	38,090	20,970
範圍B-業務系統提升計劃 (非資訊科技項目)	Scope B - Business System Upgrading Projects(non-IT)	-	318,631
範圍B-業務系統提升計劃 (資訊科技項目)	Scope B - Business System Upgrading Projects(IT)	1,332	224,507
範圍C-改善服務的研究計劃	Scope C - Studies aiming at enhancing the NGO's service delivery	-	-
行政支援	Administrative support	<u>68,800</u>	<u>772</u>
財政年度總支出	Total expenditure during the financial year	<u>108,222</u>	<u>564,880</u>
結轉到下一個財政年度 (附註 23)	Balance carried forward to the next financial year (Note 23)	<u>476,499</u>	<u>534,113</u>

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

31. 一筆過額外撥款

ONE-OFF ADDITIONAL ALLOCATION

獲社會福利署批出的一筆過撥款是用於加強自殺危機處理中心向有情緒困擾/自殺念頭的公眾人士提供支援的專項服務。

One-off additional allocation is granted by SWD for ad hoc service to enhance the existing service provided by the SCIC to support the general public with emotional distress/suicidal idea.

(A) 一筆過撥款(2019年7月29日至2019年10月28日)

One-off Additional Allocation (July 29, 2019 - October 28, 2019)

		港幣 HK\$	港幣 HK\$
社會福利署的撥款	Allocation from Social Welfare Department		641,000
支出	Expenditure		
訓練	Training	624	
在線支援服務	Online Support Service	287,031	
個別輔導服務	Individual Counselling Service	292,005	
硬件	Hardware	35,580	
行政支援	Administrative Support	13,049	
總支出	Total Expenditure	<u>628,289</u>	<u>628,289</u>
盈餘	Surplus		<u>12,711</u>

(B) 一筆過撥款(2019年11月11日至2020年3月31日)

One-off Additional Allocation (November 11, 2019 - March 31, 2020)

		港幣 HK\$	港幣 HK\$
社會福利署的撥款	Allocation from Social Welfare Department		570,000
支出	Expenditure		
個別輔導服務	Individual Counselling Service	545,176	
行政支援	Administrative Support	24,824	
總支出	Total Expenditure	<u>570,000</u>	<u>570,000</u>
盈餘	Surplus		<u>-</u>

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

32. 公開籌款活動

PUBLIC SUBSCRIPTION EVENT

(A) 2019/20 年度公開籌款活動

Public Subscription Event for the year 2019/20

1. 公開籌款許可證編號：FD/R046/2019 - "二零一九年四月六日分區賣旗日-九龍區"
Public Subscription No.: FD/R046/2019 - "Regional Flag Day - Kowloon Region on April 6, 2019"

- a. 所籌得款項用作防止自殺工作及加強生命教育工作包括外展服務、義工培訓、分享會及工作坊等。
The usage of fund is for enhancing the work of suicide prevention and life education services through outreaching, volunteer's training, seminar and workshops.

b. 收支結算表

Income and Expenditure Account

		港幣 HK\$
總收入	Gross income	423,770
總支出	Gross expenditure	<u>(34,263)</u>
活動盈餘 (附註 26)	Surplus for the event (Note 26)	<u>389,507</u>

(B) 2018/19 年度公開籌款活動

Public Subscription Event for the year 2018/19

1. 公開籌款許可證編號：2018/010/1 - "Somewhere I Belong 慈善音樂"
Public Subscription No.: 2018/010/1 - "Somewhere I Belong Charity Concert"

- a. 所籌得款項用作本機構的生命教育服務。
The usage of fund is for life education services of the Organization.

b. 收支結算表

Income and Expenditure Account

		港幣 HK\$
總收入	Gross income	650
總支出	Gross expenditure	<u>-</u>
活動盈餘	Surplus for the event	<u>650</u>

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

32. 公開籌款活動(續)

PUBLIC SUBSCRIPTION EVENT (CONT'D)

(B) 2018/19 年度公開籌款活動(續)

Public Subscription Event for the year 2018/19 (Cont'd)

2. 公開籌款許可證編號：2018/096/1 - "麥兜・新嚟新豬肉慈善跑 2018"
Public Subscription No.: 2018/096/1 - "McDull Charity Run 2018"

a. 所籌得款項用作本機構的生命教育服務。
The usage of fund is for life education services of the Organization.

b. 收支結算表
Income and Expenditure Account

		港幣 HK\$
總收入	Gross income	45,328
總支出	Gross expenditure	<u>(45,829)</u>
活動不敷	Deficit for the event	<u>(501)</u>

33. 營業租約承擔

OPERATING LEASE COMMITMENTS

於報告期末，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>2020</u>	<u>2019</u>
	港幣 HK\$	港幣 HK\$
於一年內		
Within one year	-	456,660
於二年至五年內		
In second to fifth year	<u>-</u>	<u>913,320</u>
	<u>-</u>	<u>1,369,980</u>

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

34. 自殺危機處理中心

SUICIDE CRISIS INTERVENTION CENTRE

		2020	2019
		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	15,431,497	13,486,903
銀行利息收入	Bank interest income	751	28
一般捐款收入	General donations income	-	2,000
課程及什項收入	Courses fee and sundry income	13,852	11,713
		15,446,100	13,500,644
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	20,960	20,600
銀行手續費	Bank charges	860	660
清潔用品及費用	Cleaning expenses	9,140	9,916
強積金供款	Contribution to MPF	821,099	702,349
折舊	Depreciation	134,935	-
水電	Electricity and water	57,819	58,468
保險費	Insurance	60,219	51,116
租賃利息支出	Interest expenses of lease	9,918	-
上網費用	Internet expenses	2,110	2,765
醫療費用	Medical expenses	22,330	2,078
辦公室用品	Office supplies	54,089	3,153
郵費	Postage and stamps	1,704	941
印刷及文具	Printing and stationery	15,062	17,895
專業費	Professional fee	-	90
招聘費用	Recruitment expenses	6,485	8,946
租金及差餉	Rent and rates	16,050	147,872
維修保養	Repairs and maintenance	46,814	27,606
薪金	Salaries	13,857,128	11,482,768
職員培訓進修津貼	Staff training	(8,880)	19,190
雜費	Sundry expenses	8,556	16,463
電話及傳真費	Telephone and fax	31,715	30,572
訓練及社區工作	Training and community activities	20,810	24,718
交通費用	Traveling expenses and allowance	16,856	21,765
網頁設計及電腦器材	Web-page design and computer expenses	621	149
		15,206,400	12,650,080
本年度盈餘	Surplus for the year	239,700	850,564

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

35. 熱線中心
HOTLINE CENTRE

		2020	2019
		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	2,035,000	1,975,700
社會福利署資助	Subventions from Social Welfare Department		
- 租金及差餉	- Rent and rate	-	130,043
銀行利息收入	Bank interest income	1,356	884
一般捐款收入	General donations income	36,310	7,030
課程及什項收入	Courses fee and sundry income	111,061	177,110
		<u>2,183,727</u>	<u>2,290,767</u>
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	70,926	87,677
銀行手續費	Bank charges	2,150	5,990
中央行政費用	Central administration expenses	109,186	90,831
清潔用品及費用	Cleaning expenses	10,378	22,170
強積金供款	Contribution to MPF	86,088	77,784
折舊	Depreciation	120,767	2,588
水電	Electricity and water	65,437	51,473
會議及接待費用	General meeting expenses	11,187	2,143
保險費	Insurance	15,198	14,193
租賃利息支出	Interest expenses of lease	8,876	-
上網費用	Internet expenses	4,424	4,776
醫療費用	Medical expenses	1,075	114
辦公室用品	Office supplies	8,136	19,630
郵費	Postage and stamps	925	1,612
印刷及文具	Printing and stationery	32,456	62,406
刊物及報章	Publications and newspapers	7,134	6,656
招聘費用	Recruitment expenses	-	2,045
租金及差餉	Rent and rates	12,843	130,042
維修保養	Repairs and maintenance	39,996	29,463
薪金	Salaries	1,351,938	1,229,321
茶點小食	Snacks and refreshment	9,674	17,442
職員培訓進修津貼	Staff training	-	22,413
聯會會費	Subscription to affiliated association	4,980	4,800
雜費	Sundry expenses	757	954
電話及傳真費	Telephone and fax	16,511	16,087
訓練及社區工作	Training and community activities	86,852	119,889
交通費用	Traveling expenses and allowance	154,695	163,772
義工嘉許	Volunteers recognition	3,380	9,068
網頁設計及電腦器材	Web-page design and computer expenses	40,151	95,428
		<u>2,276,120</u>	<u>2,290,767</u>
本年度(不敷)/盈餘	(Deficit)/Surplus for the year	(92,393)	-

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

36. 生命教育中心
LIFE EDUCATION CENTRE

		2020	2019
		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	-	196,670
香港賽馬會慈善信託	Grant from The Hong Kong Jockey Club		
基金撥款	Charities Trust	3,113,068	2,512,670
銀行利息收入	Bank interest income	3,246	950
課程及什項收入	Courses fee and sundry income	215,300	196,159
		<u>3,331,614</u>	<u>2,906,449</u>
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	1,200	900
康樂活動	Annual dinner and other activities	3,140	5,250
銀行手續費	Bank charges	1,020	1,020
中央行政費用	Central administration expenses	154,494	114,296
清潔用品及費用	Cleaning expenses	2,130	2,736
強積金供款	Contribution to MPF	128,064	108,701
折舊	Depreciation	179,463	10,150
水電	Electricity and water	13,343	15,946
保險費	Insurance	14,063	14,291
租賃利息	Interest expenses of lease	13,191	-
上網費用	Internet expenses	487	754
醫療費用	Medical expenses	400	-
辦公室用品	Office supplies	19,145	17,667
郵費	Postage and stamps	1,990	13,352
印刷及文具	Printing and stationery	7,306	22,781
刊物及報章	Publications and newspapers	2,356	8,840
招聘費用	Recruitment expenses	4,243	1,022
租金及差餉	Rent and rates	21,346	196,670
維修保養	Repairs and maintenance	10,338	8,873
薪金	Salaries	2,274,302	2,174,016
職員培訓進修津貼	Staff training	-	4,113
雜費	Sundry expenses	1,755	2,120
電話及傳真費	Telephone and fax	9,651	9,321
訓練及社區工作	Training and community activities	143,633	172,610
交通費用	Traveling expenses and allowance	2,819	5,054
網頁設計及電腦器材	Web-page design and computer expenses	27,921	2,799
		<u>3,037,800</u>	<u>2,913,282</u>
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	<u>293,814</u>	<u>(6,833)</u>

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

37. 關懷身邊人基金
CARING FUND

		2020	2019
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
一般捐款收入	General donations income	1,541,945	1,021,971
銀行利息收入	Bank interest income	1,395	396
籌款活動收入	Proceeds from fundraising activities	690,789	84,195
活動及什項收入	Activities and sundry income	2,582	1,762,852
		2,236,711	2,869,414
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	111,800	42,040
康樂活動	Annual dinner and other activities	18,697	4,151
銀行手續費	Bank charges	10,790	4,722
中央行政費用	Central administration expenses	223,671	286,941
清潔用品及費用	Cleaning expenses	1,372	1,803
強積金供款	Contribution to MPF	4,782	17,471
拆舊	Depreciation	4,500	4,850
水電	Electricity and water	8,895	10,631
籌款活動支出	Fundraising activities expenses	329,080	1,002,369
會議及接待費用	General meeting expenses	18,642	3,754
保險費	Insurance	11,750	6,686
上網費用	Internet expenses	325	503
辦公室用品	Office supplies	-	961
郵費	Postage and stamps	1,921	3,124
印刷及文具	Printing and stationery	22,280	12,494
刊物及報章	Publications and newspapers	53,673	16,280
招聘費用	Recruitment expenses	4,294	9,674
維修保養	Repairs and maintenance	6,256	4,070
薪金	Salaries	95,639	360,922
職員培訓進修津貼	Staff training	-	1,793
聯會會費	Subscription to affiliated association	-	100
雜費	Sundry expenses	3,214	1,491
電話及傳真費	Telephone and fax	5,016	4,333
訓練及社區工作	Training and community activities	-	36,649
交通費用	Traveling expenses and allowance	1,198	1,421
網頁設計及電腦器材	Web-page design and computer expenses	15,814	21,936
		953,609	1,861,169
		-----	-----
本年度盈餘	Surplus for the year	1,283,102	1,008,245
		=====	=====

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

38. 越嶺專業培訓及發展中心

UR-LINK PROFESSIONAL TRAINING AND DEVELOPMENT CENTRE

		<u>2020</u>	<u>2019</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	1,473,895	1,350,973
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	230	460
中央行政費用	Central administration expenses	147,390	134,767
清潔用品及費用	Cleaning expenses	686	1,127
強積金供款	Contribution to MPF	8,599	12,076
折舊	Depreciation	-	8,423
水電	Electricity and water	4,447	6,644
保險費	Insurance	3,959	3,463
上網費用	Internet expenses	162	314
辦公室用品	Office supplies	-	28
郵費	Postage and stamps	2,033	4,918
印刷及文具	Printing and stationery	1,999	1,976
維修保養	Repairs and maintenance	2,813	2,373
薪金	Salaries	171,986	241,515
茶點小吃	Snacks and refreshment	720	722
職員培訓進修津貼	Staff training	3,000	3,897
雜費	Sundry expenses	64	30
電話及傳真費	Telephone and fax	3,768	3,714
訓練及社區工作	Training and community activities	619,600	679,995
交通費用	Traveling expenses and allowance	386	800
網頁設計及電腦器材	Web-page design and computer expenses	3,333	3,357
		975,175	1,110,599
本年度盈餘	Surplus for the year	498,720	240,374

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

39. 資助分析

ANALYSIS OF SUBVENTION

某些經常資助於本年度內之變動總結於下表：

Movement of some recurrent subventions during the year are summarized in the table below:

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/(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
		港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
社會福利署 Social Welfare Department (附註Note c)	綜合撥款 2014/15 Block Grant 2014/15	105,296	-	(31,206)	-	(17,176)	56,914	
	綜合撥款 2016/17 Block Grant 2016/17	137,000	-	-	-	-	137,000	
	綜合撥款 2017/18 Block Grant 2017/18	143,000	-	-	-	-	143,000	
	綜合撥款 2018/19 Block Grant 2018/19	194,000	-	-	-	-	194,000	
	綜合撥款 2019/20 Block Grant 2019/20	-	203,000	-	-	-	203,000	733,914
	社會福利發展基金 Social Welfare Development Fund	534,113	50,520	31,206	-	(139,340)	476,499	476,499
	整筆撥款(不包括強積金) Lump Sum Grant (excluding PF)	3,802,989	13,164,420	-	14,603	(13,050,053)	3,931,959	
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)	950,716	850,513	-	-	(759,980)	1,041,249	
	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)	4,937,606
	租金及差餉 Rent and rates	(135,511)	149,893	-	-	(157,650)	(143,268)	(143,268)

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

39. 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/(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
		港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	合計 Total
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2017-2020 Community Project Grant 2017-2020	241,242	1,250,100		(1,491,342)		-
香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust (附註Note c)	賽馬會生命偶遇資源計劃 2016-2019 Jockey Club Life-Connect Resources Network 2016-2019	(2,312,660)	2,623,847		(1,017,222)	(706,035)	
	賽馬會生命偶遇資源計劃 2019-2020 Jockey Club Life-Connect Resources Network 2019-2020	-	523,000		(604,504)	(81,504)	(787,539)

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 23)/應收撥款及贊助款(附註 19)。

Note (c): Accumulated surplus/(deficits) are not separately disclosed in Statement of Financial Position and are classified as deferred income (Note 23)/grants and sponsor receivables (Note 19).

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

40. 已頒佈但於截至二零二零年三月三十一日止年度尚未生效的修訂、新訂準則及詮釋的可能影響

POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED MARCH 31, 2020

截至本財務報表刊發日期，香港會計師公會已頒佈多項修訂、新訂準則及詮釋，該等修訂及新訂準則及詮釋於截至二零二零年三月三十一日止年度尚未生效，且於本財務報表並未採用。以下為可能與本機構相關的有關準則。

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended March 31, 2020 and which have not been adopted in these financial statements. These include the following which may be relevant to the Organization.

香港財務報告準則第17號	保險合約 ¹
HKFRS 17	Insurance Contracts ¹
香港財務報告準則第3號（修訂本）	業務的定義 ²
Amendments to HKFRS 3	Definition of a Business ²
香港財務報告準則第10號及香港會計準則第28號（修訂本）	投資者與其聯營公司或合營企業之間的資產出售或注資 ³
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ³
香港會計準則第1號及香港會計準則第8號（修訂本）	重大的定義 ⁴
Amendments to HKAS 1 and HKAS 8	Definition of Material ⁴
香港財務報告準則第9號、香港會計準則第39號及香港財務報告準則第7號（修訂本）	利率指標改革 ⁴
Amendments to HKFRS 9, HKAS 39 and HKFRS 7	Interest Rate Benchmark Reform ⁴

¹ 於2021年1月1日或之後開始的年度期間生效

Effective for annual periods beginning on or after January 1, 2021

² 適用於收購日期為2020年1月1日或之後開始的首個年度期間開始當日或之後進行的業務合併及資產收購

Effective for business combinations and asset acquisitions for which the acquisition date is on or after the beginning of the first annual period beginning on or after January 1, 2020

³ 於有待釐定的日期或之後開始的年度期間生效

Effective for annual periods beginning on or after a date to be determined

⁴ 於2020年1月1日或之後開始的年度期間生效

Effective for annual periods beginning on or after January 1, 2020

除上述新訂香港財務報告準則及香港財務報告準則修訂本外，於2018年頒佈經修訂財務報告概念框架。其相應修訂（即「提述香港財務報告準則概念框架的修訂」）於2020年1月1日或之後開始的年度期間生效。

In addition to the above new and amendments to HKFRSs, a revised Conceptual Framework for Financial Reporting was issued in 2018. Its consequential amendments, *the Amendments to References to the Conceptual Framework in HKFRS Standards*, will be effective for annual periods beginning on or after January 1, 2020.

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

40. 已頒佈但於截至二零二零年三月三十一日止年度尚未生效的修訂、新訂準則及詮釋的可能影響(續)

POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED MARCH 31, 2020 (CONT'D)

理事預期新訂香港財務報告準則及香港財務報告準則之修訂本的應用不會對於可預見將來之綜合財務報表產生重大影響。

The Organization is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application.

41. 比較數字
COMPARATIVE FIGURES

若干比較數字已經重新分類，以符合本年度呈列方式。

Certain comparative figures have been reclassified to conform with the current year's presentation.

42. 財務報表通過
APPROVAL OF FINANCIAL STATEMENTS

財務報表已於二零二零年六月二十六日由理事會通過。

These financial statements were approved and authorized for issue by the Organization Committee on June 26, 2020.