

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

截至二零二一年三月三十一日止年度
FOR THE YEAR ENDED MARCH 31, 2021

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

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

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香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
理事會報告
REPORT OF THE COMMITTEE MEMBERS

理事會謹此提呈截至二零二一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, 2021.

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 principal activities are preventing suicide and carrying out communally education in this respect.

財務報表
FINANCIAL STATEMENTS

本機構截至二零二一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, 2021 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

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期(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-year term (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.

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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

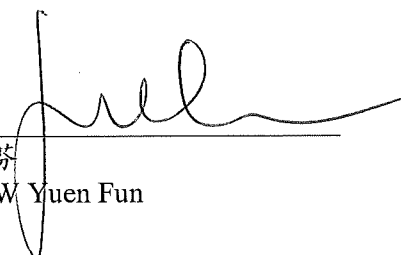
AUDITORS

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，二零二一年六月十八日

Hong Kong, June 18, 2021.

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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)
(incorporated in Hong Kong and limited by guarantee)

意見
Opinion

本核數師(以下簡稱「我們」)已審計列載於第九頁至第五十八頁香港撒瑪利亞防止自殺會(以下簡稱「貴機構」)的財務報表，此財務報表包括於二零二一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 58, which comprise the statement of financial position as at March 31, 2021 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二零二一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, 2021, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

意見的基礎
Basis for Opinion

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於貴機構，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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財務報表及其核數師報告以外的信息

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

理事需對其他信息負責。其他信息包括刊載於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匯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:

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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.

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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，二零二一年六月十八日
Hong Kong, June 18, 2021.

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
 截至二零二一年三月三十一日止年度
FOR THE YEAR ENDED MARCH 31, 2021

		NOTES	2021 港幣 HK\$	2020 港幣 HK\$
香港公益金撥款	GRANT FROM THE COMMUNITY CHEST	(6)	2,305,710	2,035,000
政府資助	GOVERNMENT SUBVENTION	(7)	15,152,720	16,092,489
香港賽馬會慈善信託 基金撥款	GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST	(8)	2,630,501	3,113,068
商業贊助	SPONSOR FROM BUSINESS		260,203	491,871
銀行利息收入	BANK INTEREST INCOME		208	6,838
籌款活動收入	PROCEEDS FROM FUNDRAISING ACTIVITIES	(9)	25,718	690,789
一般捐款收入	GENERAL DONATIONS		626,576	1,578,254
課程及什項收入	COURSE FEE AND SUNDRY INCOME		<u>1,037,348</u>	<u>1,923,805</u>
總收入確認	TOTAL INCOME RECOGNISED		<u>22,038,984</u>	<u>25,932,114</u>
減：支出	LESS: EXPENDITURE			
職員薪金福利	Staff costs	(10)	19,419,827	20,191,028
折舊	Depreciation		445,165	444,165
訓練及社區工作	Training and community activities		498,450	870,894
租金及差餉	Rent and rates		38,884	50,239
聯會會費	Subscription to affiliated association		4,980	4,980
行政費用	Administration expenses	(12)	1,220,897	1,747,833
財務成本	Finance cost	(13)	<u>21,580</u>	<u>31,984</u>
			<u>21,649,783</u>	<u>23,341,123</u>
本年度盈餘	SURPLUS FOR THE YEAR		389,201	2,590,991
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>389,201</u>	<u>2,590,991</u>

第十三頁至第五十八頁之財務報表附註乃此等賬目之一部份。

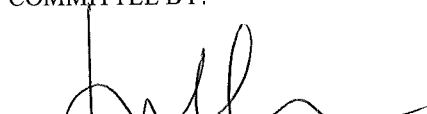
THE NOTES ON PAGES 13 TO 58 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.


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
 於二零二一年三月三十一日
AS AT MARCH 31, 2021

		NOTES	2021 港幣 HK\$	2020 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)	435,165	870,330
無形資產	Intangible assets	(17)	-	-
			435,165	870,330
流動資產	Current Assets			
應收款	Accounts receivable	(18)	8,825	13,540
應收撥款	Grants receivables	(19)	423,647	856,527
已付按金及預付款	Deposits and prepayment	(20)	619,060	306,842
銀行存款及現金	Cash at banks and in hand	(21)	13,883,532	13,567,361
			14,935,064	14,744,270
流動負債	Current Liabilities			
應付款	Accounts payable	(22)	173,730	252,889
暫收款	Temporary receipts		586,970	544,447
遞延收入	Deferred income	(23)	1,597,263	1,759,120
租賃負債	Lease liabilities	(24)	445,740	435,079
			2,803,703	2,991,535
流動資產淨值	Net Current Assets		<u>12,131,361</u>	<u>11,752,735</u>
資產總額減流動負債	Total Assets less Current Liabilities		12,566,526	12,623,065
非流動負債	Non-Current Liabilities			
租賃負債	Lease liabilities	(24)	-	445,740
資產淨值	NET ASSETS		<u>12,566,526</u>	<u>12,177,325</u>
由以下代表:	Represented by:			
營運累積盈餘	OPERATING FUND		9,782,483	9,296,894
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)	702,611	798,999
一般儲備	General reserve	(27)	435,000	435,000
特別基金	Special fund	(28)	503,919	503,919
			<u>12,566,526</u>	<u>12,177,325</u>

經由理事會於二零二一年六月十八日會議通過及由下列理事代表議會簽署:

APPROVED BY THE COMMITTEE ON JUNE 18, 2021 AND SIGNED ON BEHALF OF THE EXECUTIVE COMMITTEE BY:


 周婉芬 CHOW Yuen Fun
 主席 Chairman


 鄭潔儀 CHENG Kit Yee Noel
 財政 Treasurer

第十三頁至第五十八頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 58 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

截至二零二一年三月三十一日止年度
 FOR THE YEAR ENDED MARCH 31, 2021

	中央行政儲備			賣旗活動盈餘		一般儲備	特別基金	總額
	營運累積盈餘 Operating Fund	Administration Fund	港幣 HK\$	港幣 HK\$	Flag Day Event Surplus	General Reserve	Special Fund	Total
於2019年4月1日之結餘	6,973,767	1,142,513	港幣 HK\$	港幣 HK\$	531,135	435,000	503,919	9,586,334
本年度全面收益總額	2,590,991	-	-	-	-	-	-	2,590,991
轉入賣旗活動盈餘	(389,507)	-	-	389,507	-	-	-	-
由賣旗活動盈餘轉入	121,643	-	-	(121,643)	-	-	-	-
於2020年3月31日及 2020年4月1日之結餘	9,296,894	1,142,513	港幣 HK\$	港幣 HK\$	798,999	435,000	503,919	12,177,325
本年度全面收益總額	389,201	-	-	-	-	-	-	389,201
由賣旗活動盈餘轉入	96,388	-	-	(96,388)	-	-	-	-
於2021年3月31日之結餘	9,782,483	1,142,513	港幣 HK\$	港幣 HK\$	702,611	435,000	503,919	12,566,526

第十三頁至第五十八頁之財務報表附註乃此等賬目之一部份。

THE NOTES ON PAGES 13 TO 58 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
截至二零二一年三月三十一日止年度
FOR THE YEAR ENDED MARCH 31, 2021

		2021	2020
		港幣	港幣
		HK\$	HK\$
營運活動之現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘	Surplus for the year	389,201	2,590,991
調整:	Adjustments for:		
傢具器材及設備折舊	Depreciation of furniture and equipment	10,000	9,000
使用權資產折舊	Depreciation of right-of-use assets	435,165	435,165
銀行利息收入	Bank interest income	(208)	(6,838)
利息支出	Interest expense	21,580	31,984
於營運資金轉變前之盈餘	Surplus before working capital changes	855,738	3,060,302
已付按金及預付款(增加)/減少	(Increase)/Decrease in deposits and prepayment	(312,218)	64,589
應收款減少	Decrease in accounts receivable	4,715	44,916
應收撥款及贊助款減少	Decrease in grants and sponsor receivables	432,880	2,130,762
其他應收款減少	Decrease in other receivables	-	437,580
應付款減少	Decrease in accounts payable	(79,159)	(444,324)
遞延收入(減少)/增加	(Decrease)/Increase in deferred income	(161,857)	404,469
暫收款增加	Increase in temporary receipts	42,523	43,556
營運活動所得之現金淨額	Net cash from operating activities	782,622	5,741,850
投資活動之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
收取利息	Interest income received	208	6,838
購買傢具及設備支出	Payment to acquire furniture and equipment	(10,000)	(9,000)
投資活動消耗之現金淨額	Net cash used in investing activities	(9,792)	(2,162)
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	(435,079)	(424,676)
償還租賃負債之利息	Interest element of lease liabilities paid	(21,580)	(31,984)
融資活動消耗之現金淨額	Net cash used in investing activities	(456,659)	(456,660)
現金及現金等價物之增加	NET INCREASE IN CASH AND CASH EQUIVALENTS	316,171	5,283,028
年初之現金及現金等價物	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	13,567,361	8,284,333
年末之現金及現金等價物	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	13,883,532	13,567,361

第十三頁至第五十八頁之財務報表附註乃此等賬目之一部份。
THE NOTES ON PAGES 13 TO 58 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 Unit 1, 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。其中，以下發展與本機構的財務報表有關：

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. Of these, the following developments are relevant to the Organization's financial statements:

- | | |
|--|--------------------------------|
| (i) 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 |
| Amendments to HKAS 1 and HKAS 8 | Definition of Material |
| (ii) 香港財務報告準則第3號 (修訂本) | 業務的定義 |
| Amendments to HKFRS 3 | Definition of a Business |
| (iii) 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) | 利率基準改革 |
| Amendments to HKFRS 9, HKAS 39 and HKFRS 7 | Interest Rate Benchmark Reform |

該等發展對當前或過往期間本機構已編製或呈列之業績及財務狀況並無重大影響。本機構並未應用於本會計期間仍未生效的任何新訂準則或詮釋。

None of the developments have had a material effect on how the Organization's results and financial position of the current or prior periods have been prepared or presented. The Organization has not applied any new standard or interpretation that is not yet effective for the current accounting 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)

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), 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

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.

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2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

f. 租賃(續)

Leases (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 assets 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.

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.

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2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

f. 租賃(續)

Leases (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)

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.

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.

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2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

f. 租賃(續)

Leases (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)

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.

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.

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2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

f. 租賃(續)

Leases (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)

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.

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2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

f. 租賃(續)

Leases (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.

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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平價值的項目，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.

債務工具的後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.

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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.

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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.

撇銷

Write-off

金融資產的賬面總額在沒有實際可收回的情況下予以（全部或部分）撇銷。這種情況通常發生在本機構認為債務人沒有資產或收入來源可產生足夠的現金流量以償還被核銷的金額。然而，已撇銷的金融資產仍可根據本機構的強制執行活動，以符合本組織追回欠款的程序。

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Organization determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Organization's procedures for recovery of amounts due.

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2. 主要會計政策(續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

g. 金融工具(續)

Financial Instruments (Cont'd)

(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.

(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 expires 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.

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2. 主要會計政策 (續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

g. 金融工具(續)

Financial Instruments (Cont'd)

(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.

h. 確認收入

Revenue Recognition

收入乃本機構預計可獲得經濟利益及在收入能可靠地計算時才確認入賬，基礎如下：

Revenue is recognised when it is probable that the economic benefits will flow to the Organization and when the revenue can be measured reliably, on the bases as follows:

- 政府及其他資助是根據權責發生制確認。
Government and other subventions are recognised on an accruals basis.
- 認捐之款項包括所有截至報告期末收到之現金。
Donations income is recognised when cash is received up to the end of the reporting period.
- 銀行存款之利息收入乃根據未到期之本金以適用利率按時間分配方式於期末入賬。
Interest income from bank deposits is accrued on a time proportion basis on the principal outstanding and at the applicable rate.
- 其他收入乃按現收制確認入賬。
Sundry income is recognised on a receipts basis.
- 課程收入乃在收取權利產生時入賬。
Courses fee income is recognised when the relevant services are provided.

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2. 主要會計政策 (續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

i. 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.

j. 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.

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2. 主要會計政策 (續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

k. 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.

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2. 主要會計政策 (續)

PRINCIPAL ACCOUNTING POLICIES (CONT'D)

k. 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.

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3. 金融及基金風險管理 (續)
FINANCIAL AND FUND RISK MANAGEMENT (CONT'D)

金融風險因素(續)
Financial Risk Factors (Cont'd)

(b) 現金流量風險
Liquidity risk

機構以備有充足之現金及銀行結餘來管理現金流量。理事認為，機構並無承受任何重大的現金流量風險。

The liquidity of the Organization is managed by maintaining sufficient cash and bank balances. In the opinion of the committee members, the Organization does not have any significant liquidity risk.

(c) 資金流量及公平價值利率風險
Cash flow and fair value interest rate risk

除了銀行結餘外，機構並無其他重大的計息資產及負債。機構的銀行結餘以市場利率，而其利息所帶來的利息收入亦不太重要。因此，機構的收入和營運現金流量大致上不受市場利率波動的影響。

Other than the bank balances, the Organization has no other significant interest-bearing assets or liabilities. The Organization's bank balances carry at market interest rates and the interest income of which is not significant. Accordingly, the Organization's income and operating cash flows are substantially independent of changes in market interest rates.

由於理事認為機構並無重大的金融風險，因此敏感度分析或金融工具產生的風險的其他質量或數量資料的披露並無呈列。

No sensitivity analysis or other qualitative or quantitative disclosure relating to each type of risk arising from financial instruments is presented as the committee members consider there is no material financial risk exposure to the Organization.

基金風險管理
Fund risk management

機構的資本管理目標是保障機構的持續經營能力，以宣揚機構的目標。機構的整體策略維持不變。

The Organization's objectives when managing fund are to safeguard the Organization's ability to continue as a going concern in order to promote the objectives of the Organization. The Organization's overall strategy remains unchanged from prior years.

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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:

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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)

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.

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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)

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>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
基綫撥款	Baseline allocation	2,096,100	2,035,000
一次性補充撥款	One-off supplementary allocation	<u>209,610</u>	<u>-</u>
		<u>2,305,710</u>	<u>2,035,000</u>

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7. 政府資助

GOVERNMENT SUBVENTION

		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
社會福利署:	Social Welfare Department:		
綜合撥款	Block Grants	42,990	48,382
整筆撥款	Lump Sum Grant	14,033,919	14,014,933
租金及差餉	Rents and Rates		
- 自殺危機處理中心	- Suicide Crisis Intervention Centre	150,014	149,893
- 熱線中心	- Hotline Centre	136,926	-
- 生命教育中心	- Life Education Centre	204,705	-
社會福利發展基金	Social Welfare Development Fund	-	108,134
攜手扶弱基金	Partnership Fund for the Disadvantaged	110,327	483,870
開展新中心撥款	New Service Centre Renovation Allocation	129,279	68,988
獎券基金-無線上網服務撥款	Lotteries Fund - Wi-Fi Service Allocation	24,124	-
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)	20,000	20,000
防疫抗疫基金:	Anti-epidemic Fund:		
「保就業」計劃	Employment Support Scheme	300,436	-
		<u>15,152,720</u>	<u>16,092,489</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>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
社區資助計劃	Community Project Grant	1,362,383	1,491,342
生命偶遇資源計劃	Life-Connect Resources Network	1,268,118	1,621,726
		<u>2,630,501</u>	<u>3,113,068</u>

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9. 籌款活動收入

PROCEEDS FROM FUNDRAISING ACTIVITIES

		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
捐款箱	Donation box	10,648	1,480
籌款專頁	Fundraising Page	15,070	-
「敢跑」慈善籌款賽	RunBrave Charitable Competition	-	265,539
賣旗日	Flag Day Event	-	423,770
		<u>25,718</u>	<u>690,789</u>

10. 職員薪金福利

STAFF COSTS

		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
薪金	Salaries	18,306,136	19,038,284
強積金供款	Contribution to MPF	1,088,416	1,120,074
職員培訓進修津貼	Staff training	25,275	32,670
		<u>19,419,827</u>	<u>20,191,028</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 (2020: 無)。

No fees or other emoluments were paid or payable to the committee members during the year (2020: Nil).

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12. 行政費用	ADMINISTRATION EXPENSES	2021	2020
		港幣 HK\$	港幣 HK\$
宣傳	Advertising expenses	27,136	115,309
康樂活動	Annual dinner and other activities	143,280	117,181
銀行手續費	Bank charges	18,997	18,913
清潔用品及費用	Cleaning expenses	50,893	27,593
水電	Electricity and water	81,691	157,724
籌款活動支出	Fund raising activities expenses	-	329,080
會議及接待費用	General meeting expenses	27,733	29,829
保險費	Insurance	138,027	155,301
上網費用	Internet expenses	29,836	7,792
醫療費用	Medical expenses	25,702	49,489
辦公室器材及用品	Office supplies	79,741	72,709
專業費用	Professional fee	18,800	105
郵費	Postage and stamps	7,108	8,960
印刷及文具	Printing and stationery	69,466	87,808
刊物及報章	Publications and newspaper	43,784	63,163
招聘費用	Recruitment expenses	8,440	16,214
維修保養	Repairs and maintenance	82,664	115,542
茶點小食	Snacks and refreshment	8,439	10,458
雜費	Sundry expenses	5,932	18,508
電話及傳真費	Telephone and fax	72,780	71,936
交通費用	Traveling expenses and allowance	104,561	176,826
義工嘉許	Volunteers recognition	2,060	3,380
網頁設計及電腦器材	Web-page design and computer expenses	173,827	94,013
		<u>1,220,897</u>	<u>1,747,833</u>

13. 財務成本	FINANCE COST	2021	2020
		港幣 HK\$	港幣 HK\$
租賃負債利息	Interest expense on lease liabilities	<u>21,580</u>	<u>31,984</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.

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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 Cost	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
於2019年4月1日 At 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日及2020年4月1日 At 31/3/2020 and 1/4/2020	134,884	33,778	61,645	299,383	529,690
添置 Additions	-	-	-	-	-
- 成本 Cost	-	10,000	-	-	10,000
於2021年3月31日 At 31/3/2021	134,884	43,778	61,645	299,383	539,690
累積折舊 <u>Accumulated Depreciation</u>					
於2019年4月1日 At 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日及2020年4月1日 At 31/3/2020 and 1/4/2020	134,884	33,778	61,645	299,383	529,690
本年度折舊 Charge for the year	-	10,000	-	-	10,000
於2021年3月31日 At 31/3/2021	134,884	43,778	61,645	299,383	539,690
賬面淨值 <u>Net Carrying Amount</u>					
於2021年3月31日 At 31/3/2021	-	-	-	-	-
於2020年3月31日 At 31/3/2020	-	-	-	-	-

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16. 使用權資產

RIGHT-OF-USE ASSETS

辦公室及服務中心
Office and Service Centres

<u>成本</u> Cost	港幣 HK\$
於2019年4月1日 At 1/4/2019	-
添置 Additions	<u>1,305,495</u>
於2020年3月31日、2020年4月1日及2021年3月31日 At 31/3/2020, 1/4/2020 and 31/3/2021	<u>1,305,495</u>
 <u>累積折舊</u> Accumulated Depreciation	
於2019年4月1日 At 1/4/2019	-
本年度折舊 Charge for the year	<u>435,165</u>
於2020年3月31日及2020年4月1日 At 31/3/2020 and 1/4/2020	435,165
本年度折舊 Charge for the year	<u>435,165</u>
於2021年3月31日 At 31/3/2021	<u>870,330</u>
 <u>賬面淨值</u> Net Carrying Amount	
於2021年3月31日 At 31/3/2021	<u>435,165</u>
於2020年3月31日 At 31/3/2020	<u>870,330</u>

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2021年3月31日，與使用權資產的相關租賃負債約為HK\$445,740。

The related lease liabilities for the right-of-use assets are of approximately HK\$445,740 as at March 31, 2021.

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17. 無形資產
INTANGIBLE ASSETS

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

<u>成本</u> <u>Cost</u>	港幣 HK\$
於2019年4月1日、2020年3月31日、2020年4月1日及2021年3月31日 At 1/4/2019, 31/3/2020, 1/4/2020 and 31/3/2021	
- 成本 Cost	668,000
- 資助及撥款收入 Grants and donation received	<u>(668,000)</u>
	-

<u>累積攤銷</u> <u>Accumulated Aortisation</u>	
於2019年4月1日、2020年3月31日、2020年4月1日及2021年3月31日 At 1/4/2019, 31/3/2020, 1/4/2020 and 31/3/2021	
	-

<u>賬面淨值</u> <u>Net Carrying Amount</u>	
於2020年3月31日及2021年3月31日 At 31/3/2020 and 31/3/2021	
	-
	=====

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.

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18. 應收款		<u>ACCOUNTS RECEIVABLE</u>	
		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
自殺危機處理中心	Suicide Crisis Intervention Centre	2,325	1,640
生命教育中心	Life Education Centre	<u>6,500</u>	<u>11,900</u>
		<u>8,825</u>	<u>13,540</u>
		=====	=====
19. 應收撥款		<u>GRANTS RECEIVABLES</u>	
		<u>2021</u>	<u>2020</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		
- 生命偶遇資源計劃	- Life-Connect Resources Network	423,647	787,539
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	<u>-</u>	<u>68,988</u>
		<u>423,647</u>	<u>856,527</u>
		=====	=====

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20. 已付按金及預付款

DEPOSITS AND PREPAYMENT

		<u>2021</u>	<u>2020</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	100
中央行政	Central Administration	<u>31,000</u>	<u>31,000</u>
		36,050	36,050
		-----	-----
預付款	Prepayment		
自殺危機處理中心	Suicide Crisis Intervention Centre	467,684	79,233
熱線中心	Hotline Centre	25,832	27,030
生命教育中心	Life Education Centre	7,369	5,795
關懷身邊人基金	Caring Fund	49,244	125,998
越嶺專業培訓 及發展中心	Ur-Link Professional Training and Development Centre	1,882	1,859
中央行政	Central Administration	<u>30,999</u>	<u>30,877</u>
		583,010	270,792
		-----	-----
		619,060	306,842
		=====	=====

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21. <u>現金及現金等值</u>		<u>CASH AND CASH EQUIVALENTS</u>	
		2021	2020
		港幣 HK\$	港幣 HK\$
銀行存款及現金	Cash at banks and in hand	13,883,532	13,567,361
		=====	=====
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 及2020年4月1日	As at 31/3/2020 and 1/4/2020		880,819
融資現金流出	Financing cash outflows		(435,079)
已付融資成本	Finance costs paid		(21,580)
融資成本	Finance costs		21,580
			=====
於2021年3月31日	As at 31/3/2021		445,740
			=====
22. <u>應付款</u>		<u>ACCOUNTS PAYABLE</u>	
		2021	2020
		港幣 HK\$	港幣 HK\$
自殺危機處理中心	Suicide Crisis Intervention Centre	12,711	13,549
熱線中心	Hotline Centre	463	-
生命教育中心	Life Education Centre	1,600	-
關懷身邊人基金	Caring Fund	1,600	-
越嶺專業培訓 及發展中心	Ur-Link Professional Training and Development Centre	1,600	5,400
中央行政	Central Administration	155,756	233,940
		=====	=====
		173,730	252,889
		=====	=====

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23. 遞延收入

DEFERRED INCOME

		2021	2020
		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	49,582	-
社會福利署	Social Welfare Department		
- 社會福利發展基金	- Social Welfare Development Fund	476,505	476,499
(附註 30)	(Note 30)		
- 綜合撥款(附註 29)	- Block Grant (Note 29)	903,924	733,914
- 無線上網項目(附註 31)	- Wi-Fi Project (Note 31)	21,476	32,400
- 攜手扶弱基金	- Partnership Fund for the Disadvantaged	145,776	256,103
其他商業贊助	Other business sponsor	-	260,204
		<u>1,597,263</u>	<u>1,759,120</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:

	2021			2020		
	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	445,740	10,921	456,661	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>445,740</u>	<u>10,921</u>	<u>456,661</u>	<u>880,819</u>	<u>32,501</u>	<u>913,320</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.

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26. 賣旗活動盈餘

FLAG DAY EVENT SURPLUS

		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
年初結餘	Balance b/f	798,999	531,135
本年度賣旗活動淨收入	Net proceeds of Flag Day Event during the year	<u>-</u>	<u>389,507</u>
		798,999	920,642
<hr/>		<hr/>	
賣旗活動盈餘的用途:	Expenditure charged to the Flag Day Event Surplus:		
生命劇場	Life drama program		
- 監督及指導費用	- Supervisory and tutor fee	85,994	93,854
- 活動費用	- Activity expenses	5,662	11,648
「活出彩虹小組」生命教育	"Live the Rainbow" Life education		
- 活動費用	- Activity expenses	<u>4,732</u>	<u>16,141</u>
		96,388	121,643
		<hr/>	
年終結餘	Balance c/f	<u>702,611</u>	<u>798,999</u>
		<hr/>	

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.

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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

		2021	2020
		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	733,914	579,296
		-----	-----
加：本年度收取綜合撥款	Add: Block Grant received during the year	213,000	203,000
利息收入	Interest income received	-	-
其他收入	Other income	-	-
		-----	-----
		213,000	203,000
		-----	-----
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	42,990	48,382
車輛檢修	Vehicle Overhauling	-	-
		-----	-----
		42,990	48,382
		-----	-----
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)	903,924	733,914
		=====	=====

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.

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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>2021</u>	<u>2020</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:	476,499	534,113
財政年度的撥款	Allocation during the financial year	-	50,520
財政年度收到的利息	Interest received during the financial year	6	88
		<u>476,505</u>	<u>584,721</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
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
行政支援	Administrative support	-	68,800
財政年度總支出	Total expenditure during the financial year	-	108,222
結轉到下一個財政年度 (附註 23)	Balance carried forward to the next financial year (Note 23)	<u>476,505</u>	<u>476,499</u>

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31. 獲獎券基金資助的有期限試驗計劃

LOTTERIES FUND EXPERIMENTAL PROJECT OF LIMITED DURATION

Wi-Fi 服務先導計劃是由獎券基金撥出，這是一個四年先導計劃用以提供 Wi-Fi 服務，主要於社會福利設施中公開提供 Wi-Fi 服務給服務使用者和公眾人士。

Pilot Project on Provision of Wi-Fi Service is funded by the Lotteries Fund. It is a four-year pilot scheme project providing Wi-Fi service and aims to provide Wi-Fi service at social welfare facilities which are open to service users and the public for long hours.

Wi-Fi 服務先導計劃 (補助金編號：35141-837-4510-0000；完結日期：2023 年 12 月 31 日)

Wi-Fi Project (Grant Code: 35141-837-4510-0000; Completion Date: December 31, 2023)

		2021
(完結日期：2023年12月31日)	(Completion Date: December 31, 2023)	港幣 HK\$
收入	Income	
獎券基金補助金	Lotteries Fund Grant	13,200
支出	Expenditure	
(i) 技術設置及安裝費用	(i) Technical set-up and installation cost	20,668
(ii) 營運開支	(ii) Operating expenses	3,456
		24,124
本年度不敷	Deficit for the Year	(10,924)
加：承前累積收入	Add: Cumulated Income B/F	32,400
承前累積支出	Cumulated Expenditure B/F	-
承前累積盈餘	Cumulated surplus B/F	-
結轉累積盈餘	Cumulated surplus C/F	21,476

32. 公開籌款活動

PUBLIC SUBSCRIPTION EVENT

於本年度內，本機構並無任何公開籌款活動。

No public subscription event was held by the Organization during the year.

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33. 自殺危機處理中心

SUICIDE CRISIS INTERVENTION CENTRE

		2021	2020
		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	14,271,047	15,431,497
銀行利息收入	Bank interest income	118	751
課程及什項收入	Courses fee and sundry income	573	13,852
		14,271,738	15,446,100
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	-	20,960
銀行手續費	Bank charges	927	860
清潔用品及費用	Cleaning expenses	9,441	9,140
強積金供款	Contribution to MPF	795,385	821,099
折舊	Depreciation	134,935	134,935
水電	Electricity and water	33,363	57,819
保險費	Insurance	59,471	60,219
租賃利息支出	Interest expenses of lease	6,692	9,918
上網費用	Internet expenses	25,344	2,110
醫療費用	Medical expenses	21,492	22,330
辦公室用品	Office supplies	43,386	54,089
郵費	Postage and stamps	1,791	1,704
印刷及文具	Printing and stationery	19,131	15,062
招聘費用	Recruitment expenses	2,386	6,485
租金及差餉	Rent and rates	12,313	16,050
維修保養	Repairs and maintenance	38,016	46,814
薪金	Salaries	13,388,343	13,857,128
職員培訓進修津貼	Staff training	23,175	(8,880)
雜費	Sundry expenses	871	8,556
電話及傳真費	Telephone and fax	32,598	31,715
訓練及社區工作	Training and community activities	4,966	20,810
交通費用	Traveling expenses and allowance	7,428	16,856
網頁設計及電腦器材	Web-page design and computer expenses	1,232	621
		14,662,686	15,206,400
本年度(不敷)/盈餘	(Deficit)/Surplus for the year	(390,948)	239,700

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34. 熱線中心
HOTLINE CENTRE

		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
香港公益金撥款	Grant from The Community Chest	2,305,710	2,035,000
社會福利署資助	Subventions from Social Welfare Department		
- 租金及差餉	- Rent and rate	136,926	-
銀行利息收入	Bank interest income	43	1,356
一般捐款收入	General donations income	20,808	36,310
課程及什項收入	Courses fee and sundry income	65,649	111,061
		<u>2,529,136</u>	<u>2,183,727</u>
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	55,000	70,926
銀行手續費	Bank charges	563	2,150
中央行政費用	Central administration expenses	126,456	109,186
清潔用品及費用	Cleaning expenses	16,132	10,378
強積金供款	Contribution to MPF	89,772	86,088
折舊	Depreciation	120,767	120,767
水電	Electricity and water	28,184	65,437
會議及接待費用	General meeting expenses	25,236	11,187
保險費	Insurance	16,363	15,198
租賃利息支出	Interest expenses of lease	5,989	8,876
上網費用	Internet expenses	3,755	4,424
醫療費用	Medical expenses	1,310	1,075
辦公室用品	Office supplies	13,966	8,136
郵費	Postage and stamps	2,237	925
印刷及文具	Printing and stationery	31,354	32,456
刊物及報章	Publications and newspapers	7,069	7,134
租金及差餉	Rent and rates	10,194	12,843
維修保養	Repairs and maintenance	20,308	39,996
薪金	Salaries	1,413,243	1,351,938
茶點小食	Snacks and refreshment	7,933	9,674
聯會會費	Subscription to affiliated association	4,980	4,980
雜費	Sundry expenses	60	757
電話及傳真費	Telephone and fax	16,827	16,511
訓練及社區工作	Training and community activities	30,922	86,852
交通費用	Traveling expenses and allowance	95,661	154,695
義工嘉許	Volunteers recognition	2,060	3,380
網頁設計及電腦器材	Web-page design and computer expenses	70,896	40,151
		<u>2,217,237</u>	<u>2,276,120</u>
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	311,899	(92,393)

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35. 生命教育中心
LIFE EDUCATION CENTRE

		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
社會福利署資助	Subventions from Social Welfare Department		
- 租金及差餉	- Rent and rate	204,705	-
防疫抗疫基金：	Anti-epidemic Fund:		
「保就業」計劃	Employment Subsidy Scheme	22,302	-
香港賽馬會慈善信託	Grant from The Hong Kong Jockey Club		
基金撥款	Charities Trust	2,630,501	3,113,068
銀行利息收入	Bank interest income	27	3,246
課程及什項收入	Courses fee and sundry income	45,050	215,300
		<u>2,902,585</u>	<u>3,331,614</u>
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	-	1,200
康樂活動	Annual dinner and other activities	-	3,140
銀行手續費	Bank charges	1,440	1,020
中央行政費用	Central administration expenses	163,617	154,494
清潔用品及費用	Cleaning expenses	2,004	2,130
強積金供款	Contribution to MPF	137,619	128,064
折舊	Depreciation	189,463	179,463
水電	Electricity and water	7,554	13,343
保險費	Insurance	14,280	14,063
租賃利息	Interest expenses of lease	8,900	13,191
上網費用	Internet expenses	276	487
醫療費用	Medical expenses	-	400
辦公室用品	Office supplies	20,187	19,145
郵費	Postage and stamps	1,267	1,990
印刷及文具	Printing and stationery	2,097	7,306
刊物及報章	Publications and newspapers	14,453	2,356
招聘費用	Recruitment expenses	1,193	4,243
租金及差餉	Rent and rates	16,376	21,346
維修保養	Repairs and maintenance	9,084	10,338
薪金	Salaries	2,340,230	2,274,302
茶點小食	Snacks and refreshment	171	-
雜費	Sundry expenses	3,531	1,755
電話及傳真費	Telephone and fax	8,561	9,651
訓練及社區工作	Training and community activities	9,767	143,633
交通費用	Traveling expenses and allowance	604	2,819
網頁設計及電腦器材	Web-page design and computer expenses	2,054	27,921
		<u>2,954,728</u>	<u>3,037,800</u>
		-----	-----
本年度盈餘/(不敷)	Surplus/(Deficit) for the year	(52,143)	293,814
		=====	=====

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36. 關懷身邊人基金
CARING FUND

		2021	2020
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
防疫抗疫基金：	Anti-epidemic Fund:		
「保就業」計劃	Employment Subsidy Scheme	54,000	-
一般捐款收入	General donations income	605,768	1,541,945
銀行利息收入	Bank interest income	21	1,395
籌款活動收入	Proceeds from fundraising activities	25,718	690,789
活動及什項收入	Activities and sundry income	2,400	2,582
		687,907	2,236,711
		-----	-----
<u>支出</u>	<u>Expenses</u>		
宣傳	Advertising expenses	24,308	111,800
康樂活動	Annual dinner and other activities	73,280	18,697
銀行手續費	Bank charges	11,707	10,790
中央行政費用	Central administration expenses	68,790	223,671
清潔用品及費用	Cleaning expenses	1,336	1,372
強積金供款	Contribution to MPF	4,908	4,782
拆舊	Depreciation	-	4,500
水電	Electricity and water	5,036	8,895
籌款活動支出	Fundraising activities expenses	-	329,080
會議及接待費用	General meeting expenses	2,208	18,642
保險費	Insurance	8,486	11,750
上網費用	Internet expenses	184	325
辦公室用品	Office supplies	23	-
郵費	Postage and stamps	702	1,921
印刷及文具	Printing and stationery	9,611	22,280
刊物及報章	Publications and newspapers	22,262	53,673
招聘費用	Recruitment expenses	1,720	4,294
維修保養	Repairs and maintenance	4,605	6,256
薪金	Salaries	98,170	95,639
雜費	Sundry expenses	324	3,214
電話及傳真費	Telephone and fax	4,593	5,016
訓練及社區工作	Training and community activities	436	-
交通費用	Traveling expenses and allowance	471	1,198
網頁設計及電腦器材	Web-page design and computer expenses	95,823	15,814
		438,983	953,609
		-----	-----
本年度盈餘	Surplus for the year	248,924	1,283,102
		=====	=====

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37. 越嶺專業培訓及發展中心
UR-LINK PROFESSIONAL TRAINING AND DEVELOPMENT CENTRE

		<u>2021</u>	<u>2020</u>
		港幣 HK\$	港幣 HK\$
<u>收入</u>	<u>Income</u>		
防疫抗疫基金：	Anti-epidemic Fund:		
「保就業」計劃	Employment Subsidy Scheme	94,290	-
課程及社區活動收入	Courses and community program fee income	<u>923,675</u>	<u>1,473,895</u>
		1,017,965	1,473,895
		-----	-----
<u>支出</u>	<u>Expenses</u>		
康樂活動	Annual dinner and other activities	-	230
銀行手續費	Bank charges	100	-
中央行政費用	Central administration expenses	101,796	147,390
清潔用品及費用	Cleaning expenses	668	686
強積金供款	Contribution to MPF	17,836	8,599
水電	Electricity and water	2,518	4,447
會議及接待費用	General meeting expenses	289	-
保險費	Insurance	4,997	3,959
上網費用	Internet expenses	92	162
醫療費用	Medical expenses	328	-
辦公室用品	Office supplies	11	-
郵費	Postage and stamps	400	2,033
印刷及文具	Printing and stationery	557	1,999
維修保養	Repairs and maintenance	2,140	2,813
薪金	Salaries	356,725	171,986
茶點小吃	Snacks and refreshment	297	720
職員培訓進修津貼	Staff training	-	3,000
雜費	Sundry expenses	-	64
電話及傳真費	Telephone and fax	3,520	3,768
訓練及社區工作	Training and community activities	452,360	619,600
交通費用	Traveling expenses and allowance	22	386
網頁設計及電腦器材	Web-page design and computer expenses	<u>3,473</u>	<u>3,333</u>
		948,129	975,175
		-----	-----
本年度盈餘	Surplus for the year	<u>69,836</u>	<u>498,720</u>
		=====	=====

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38. 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：

Movements 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 Surplus/ (Deficit) b/f		轉往 固定資產 Transfer to Fixed Assets	其他收入 全面收入與支出表 Credited to the Statement of Comprehensive Income and Expenditure		支出 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\$	港幣 HK\$	港幣 HK\$	小計 Subtotal	合計 Total
社會福利署 Social Welfare Department (附註Note c)	綜合撥款 2014/15 Block Grant 2014/15	56,914	-	-	-	(42,990)	-	13,924	-	-
	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	-	-
	綜合撥款 2020/21 Block Grant 2020/21	-	-	213,000	-	-	-	213,000	-	903,924
	社會福利發展基金 Social Welfare Development Fund	476,499	-	-	6	-	-	476,505	-	476,505
社會福利署 Social Welfare Department (附註Note a, b)	整筆撥款(不包括強積金) Lump Sum Grant (excluding PF)	3,931,959	-	-	691	(13,626,247)	-	3,489,808	-	-
	整筆撥款(強積金) Lump Sum Grant (Provident fund)	1,041,249	-	-	-	(795,385)	-	1,096,378	-	-
	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)	-	4,550,584
	租金及差餉 Rent and rates	(143,268)	5,929	150,014	-	(153,913)	-	(141,238)	-	(141,238)

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38. 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	年初累積 盈餘 之調整 Adjustment to Surplus/b/f	本年度 收入 Receipts 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\$	港幣 HK\$	小計	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2020-2023 Community Project Grant 2020-2023	-	-	1,420,000	-	230,074	(1,600,492)	49,582	49,582
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	(706,035)	-	706,035	-	-	-	-	-
	賽馬會生命偶遇資源計劃 2019-2020 Jockey Club Life-Connect Resources Network 2019-2020	(81,504)	-	917,940	-	8	(1,260,091)	(423,647)	(423,647)

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(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 receivables (Note 19).

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39. 已頒佈但於截至二零二一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, 2021

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二零二一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, 2021 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

HKFRS 17

香港財務報告準則第16號（修訂本）

Amendment to HKFRS 16

香港財務報告準則第3號（修訂本）

Amendments to HKFRS 3

香港財務報告準則第9號、香港會計準則

第39號、香港財務報告準則第7號、香

港財務報告準則第4號及香港財務報告

準則第16號（修訂本）

Amendments to HKFRS 9, HKAS 39,

HKFRS 7, HKFRS 4 and HKFRS 16

香港財務報告準則第10號及香港會計準則

第28號（修訂本）

Amendments to HKFRS 10 and HKAS 28

香港會計準則第1號（修訂本）

Amendments to HKAS 1

香港會計準則第16號（修訂本）

Amendments to HKAS 16

香港會計準則第37號（修訂本）

Amendments to HKAS 37

香港財務報告準則（修訂本）

Amendments to HKFRSs

保險合約及相關修訂本⁴

Insurance Contracts and the related Amendments⁴

與新冠肺炎疫情相關之租金寬減¹

Covid-19-Related Rent Concessions¹

參考概念框架³

Reference to the Conceptual Framework³

利率基準改革 - 第2期²

Interest Rate Benchmark Reform - Phase 2²

投資者與其聯營公司或合營企業之間的資產
出售或注資⁵

Sale or Contribution of Assets between an
Investor and its Associate or Joint Venture⁵

將負債分類為流動或非流動及香港詮釋第5號
（2020）之有關修訂⁴

Classification of Liabilities as Current or
Non-current and related amendments to Hong
Kong Interpretation 5 (2020)⁴

物業、廠房及設備：作擬定用途前的所得款項³
Property, Plant and Equipment - Proceeds before
Intended Use³

虧損性合約 — 履行合約之成本³

Onerous Contracts - Cost of Fulfilling a Contract³

2018年至2020年香港財務報告準則的年度改進³

Annual Improvements to HKFRSs 2018-2020³

¹ 於2020年6月1日或之後開始的年度期間生效
Effective for annual periods beginning on or after June 1, 2020

² 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

³ 於2022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, 2022

⁴ 於2023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, 2023

⁵ 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

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39. 已頒佈但於截至二零二一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, 2021 (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.

40. 財務報表通過

APPROVAL OF FINANCIAL STATEMENTS

財務報表已於二零二一年六月十八日由理事會通過。

These financial statements were approved and authorized for issue by the Organization Committee on June 18, 2021.