

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

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2021

**LOUIS LAI & LUK CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS**

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

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**REVIEW REPORT
TO THE COMMITTEE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG**

We have audited the financial statements of The Samaritan Befrienders Hong Kong (the "Organization") for the year ended March 31, 2021 and have issued an unqualified auditors' report thereon dated June 18, 2021.

We conducted our review of the attached Annual Financial Report on pages 3 to 7 of the Suicide Crisis Intervention Centre (the "Centre") of the Organization for the year ended March 31, 2021 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organizations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Organization, on which the above audited financial statements of the Organization are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Organization for the year ended March 31, 2021:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Organization; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Organization has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, and other social welfare subventions and expenditure of the Centre in respect of Funding and Services Agreement activities and support services;
 - ii. kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
 - iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - iv. employed the staff quoted in the Provident Fund arrangements during the year ended March 31, 2021.

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

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

Review conclusions (Cont'd)

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.



Louis Lai & Luk CPA Limited
Certified Public Accountants

Luk Wing Hay
Practising Certificate Number P01623

Hong Kong, October 25, 2021.

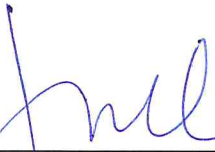
ANNUAL FINANCIAL REPORT

NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG

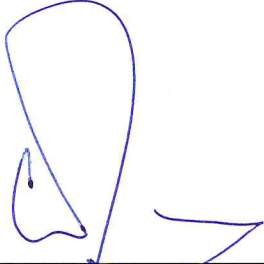
FOR THE PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021

	<u>NOTES</u>	<u>2020-21</u>	<u>2019-20</u>
		HK\$	HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	(1b)	13,183,405	13,164,420
b. Provident Fund	(1c)	850,514	850,513
2. Fee Income	(2)	-	-
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	150,014	149,893
5. Other Income	(5)	573	13,852
6. Interest Received		118	751
		14,184,624	14,179,429
TOTAL INCOME		14,184,624	14,179,429
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		13,388,343	12,756,162
b. Provident Fund	(1c)	795,385	759,980
c. Allowances		-	-
Sub-total	(6)	14,183,728	13,516,142
2. Other Charges	(7)	237,904	293,891
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	153,913	157,650
		14,575,545	13,967,683
TOTAL EXPENDITURE		14,575,545	13,967,683
C. (DEFICIT)/SURPLUS FOR THE YEAR	(8)	(390,921)	211,746

The Annual Financial Report from pages 3 to 7 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



 Chow Yuen Fun
 CHAIRMAN



 Tsang Chin Kwok
 EXECUTIVE DIRECTOR

DATE: October 25, 2021

DATE: October 25, 2021

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

NOTES ON THE ANNUAL FINANCIAL REPORT

1. LUMP SUM GRANT (LSG)

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items like depreciation, provisions and accruals have not been included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund

This is Provident Fund received and contributed during the year.

Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at April 1, 2000.

6.8% and other posts represent those staff that are employed after April 1, 2000.

The Provident Fund received and contributed for staff under the Central Items have been shown under Note (3).

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% and Other Posts</u>	<u>Total</u>
	HK\$	HK\$	HK\$
Subvention received	-	850,514	850,514
Provident Fund contribution paid during the year	-	(795,385)	(795,385)
Surplus for the year	-	55,129	55,129
Add: Surplus b/f	-	1,041,249	1,041,249
Surplus c/f	-	1,096,378	1,096,378

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

NOTES ON THE ANNUAL FINANCIAL REPORT

2. FEE INCOME

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

3. CENTRAL ITEMS

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of LSG Manual (October 2016)). There is no income received or expenditure paid for the year.

4. RENT AND RATES

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. OTHER INCOME

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure reflected in AFR.

The breakdown on Other Income is as follows:

	<u>2020-21</u>	<u>2019-20</u>
	HK\$	HK\$
Other income		
Programme, activities and workshop	-	12,830
Others	573	1,022
	<u>573</u>	<u>13,852</u>

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

NOTES ON THE ANNUAL FINANCIAL REPORT

6. PERSONAL EMOLUMENTS

Personal emoluments include salary, provident fund and salary-related allowances.

The analysis number of posts with annual personal emoluments over HK\$700,000 each paid under LSG is appended below:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No of Posts</u>	<u>HK\$</u>
HK\$700,001 - HK\$800,000 p.a.	2	1,513,404
HK\$800,001 - HK\$900,000 p.a.	1	801,851
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	1	1,027,752
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

7. OTHER CHARGES

The breakdown on other charges is as follows:

	<u>2020-21</u>	<u>2019-20</u>
Other Charges	HK\$	HK\$
(a) Utilities	33,363	57,819
(b) Food	-	-
(c) Administrative expenses	35,316	34,279
(d) Stores and equipment	30,200	25,532
(e) Repair and maintenance	38,016	46,814
(f) Special Allowances	23,175	(8,880)
(g) Programme expenses	4,966	20,810
(h) Transportation and travelling	7,428	16,856
(i) Insurance	59,471	60,219
(j) Miscellaneous	5,969	40,442
	<hr/>	<hr/>
Total	237,904	293,891
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**THE SAMARITAN BEFRIENDERS HONG KONG
SUICIDE CRISIS INTERVENTION CENTRE**

NOTES ON THE ANNUAL FINANCIAL REPORT

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS

	<u>Lump Sum Grant (LSG)</u>	<u>Rent and Rates</u>	<u>Central Items</u>	<u>Total</u>
	HK\$	HK\$	HK\$	HK\$
Income				
Lump Sum Grant	14,033,919	-	-	14,033,919
Fee Income	-	-	-	-
Other Income	573	-	-	573
Interest Received (Note (1))	118	-	-	118
Rent and Rates	-	150,014	-	150,014
Central Items	-	-	-	-
Total Income (a)	14,034,610	150,014	-	14,184,624
Expenditure				
Personal Emoluments	14,183,728	-	-	14,183,728
Other Charges	237,904	-	-	237,904
Rent and Rates	-	153,913	-	153,913
Central Items	-	-	-	-
Total Expenditure (b)	14,421,632	153,913	-	14,575,545
Deficit for the Year (a) - (b)	(387,022)	(3,899)	-	(390,921)
Less: Surplus of Provident Fund	(55,129)	-	-	(55,129)
	(442,151)	(3,899)	-	(446,050)
Surplus/(Deficit) b/f (Note (2))	3,896,357	(143,268)	-	3,753,089
Add: Refund from Government	-	-	-	-
Less: Refund to Government	-	-	-	-
Add: Upward adjustment per SWD letter of (34) in SWD SF/SAS/4-65/146(720) II at December 10, 2020	-	5,929	-	5,929
Surplus/(Deficit) c/f (Note (3))	3,454,206	(141,238)	-	3,312,968

Notes:

- Interest received on LSG and Provident Fund reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.
- Accumulated balance of LSG Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- The level of LSG cumulative reserve (i.e. HK\$3,454,206), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

