

THE SAMARITAN BEFRIENDERS HONG KONG
(香港撒瑪利亞防止自殺會)
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

SUICIDE CRISIS INTERVENTION CENTRE
自殺危機處理中心

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022
FOR SUBMISSION TO THE SOCIAL WELFARE DEPARTMENT



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**REVIEW REPORT ON THE ANNUAL FINANCIAL REPORT
TO THE EXECUTIVE COMMITTEE OF
THE SAMARITAN BEFRIENDERS HONG KONG
(香港撒瑪利亞防止自殺會)
(incorporated in Hong Kong and limited by guarantee)**

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We have audited the financial statements of The Samaritan Befrienders Hong Kong (“the Society”) for the year ended 31 March 2022 and have issued an unqualified auditors’ report thereon dated 2 August 2022.

We conducted our review of the attached Annual Financial Report on pages 2 to 8 of the Society’s Suicide Crisis Intervention Centre for the year ended 31 March 2022 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-governmental Organisations” 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 Society, on which the above audited financial statements of the Society 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 Society for the year ended 31 March 2022:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Society; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Society has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund and other social welfare subventions and expenditure 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 31 March 2022.

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.

K.W. Tam & Co.
Certified Public Accountants (Practising)
Unit 2002, 20th Floor,
Millennium City 3,
370 Kwun Tong Road,
Kowloon, Hong Kong

6 October 2022

ANNUAL FINANCIAL REPORT

NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG

(香港撒瑪利亞防止自殺會)

SUICIDE CRISIS INTERVENTION CENTRE

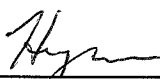
自殺危機處理中心

(1 APRIL 2021 TO 31 MARCH 2022)

	Note	Total 2021-22 HK\$	Total 2020-21 HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	13,191,072	13,183,405
b. Provident Fund	1c	850,514	850,514
2. Fee Income	2	-	-
3. Central Items	3	-	-
4. Rent and Rates	4	149,714	150,014
5. Other Income	5	2,950	573
6. Interest Received		113	118
		<hr/>	<hr/>
TOTAL INCOME		14,194,363	14,184,624
		<hr/>	<hr/>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		13,374,708	13,388,343
b. Provident Fund	1c	807,340	795,385
c. Allowances		-	-
		<hr/>	<hr/>
Sub-total	6	14,182,048	14,183,728
2. Other Charges	7	507,679	237,904
3. Central Items	3	-	-
4. Rent and Rates	4	153,700	153,913
		<hr/>	<hr/>
TOTAL EXPENDITURE		14,843,427	14,575,545
		<hr/>	<hr/>
C. DEFICIT FOR THE YEAR	8	(649,064)	(390,921)
		<hr/>	<hr/>


The Annual Financial Report from pages 2 to 8 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



Wong Hon Chi Heymans
Chairman
Date: 6 October 2022

SIGNATURE



Tsang Chin Kwok
Executive Director
Date: 6 October 2022

NOTES ON THE ANNUAL FINANCIAL REPORT

NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG
(香港撒瑪利亞防止自殺會)
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自殺危機處理中心
(1 APRIL 2021 TO 31 MARCH 2022)

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 such as 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 1 April 2000.

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

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

Details are analysed below:

<u>Provident Fund contribution</u>	<u>Snapshot Staff HK\$</u>	<u>6.8% and Other Posts HK\$</u>	<u>Total HK\$</u>
Subvention received	-	850,514	850,514
Provident Fund contribution paid during the year	-	(807,340)	(807,340)
Surplus for the year	-	43,174	43,174
Add: Surplus b/f	-	1,096,378	1,096,378
Surplus c/f	-	1,139,552	1,139,552

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(1 APRIL 2021 TO 31 MARCH 2022)

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>2021-22</u> HK\$	<u>2020-21</u> HK\$
Other Income		
Course fee income	2,820	-
Others	130	573
	<u>2,950</u>	<u>573</u>

NOTES ON THE ANNUAL FINANCIAL REPORT

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(1 APRIL 2021 TO 31 MARCH 2022)

6. Personal Emoluments

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

The analysis on 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.	3	2,240,972
HK\$800,001 - HK\$900,000 p.a.	1	814,884
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	1	1,029,909
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>2021-22</u>	<u>2020-21</u>
	<u>HK\$</u>	<u>HK\$</u>
Other Charges		
(a) Utilities	62,309	33,363
(b) Food	-	-
(c) Administrative Expenses	47,720	35,316
(d) Stores and Equipment	161,715	30,200
(e) Repair and Maintenance	134,628	38,016
(f) Special Allowances	6,000	23,175
(g) Programme Expenses	14,646	4,966
(h) Transportation and Travelling	11,471	7,428
(i) Insurance	53,060	59,471
(j) Miscellaneous	16,130	5,969
Total:	<u>507,679</u>	<u>237,904</u>

NOTES ON THE ANNUAL FINANCIAL REPORT

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(1 APRIL 2021 TO 31 MARCH 2022)

8. Analysis of Lump Sum Grant Reserve and balances of other SWD subventions

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$
Income				
Lump Sum Grant	14,041,586	-	-	14,041,586
Fee Income	-	-	-	-
Other Income	2,950	-	-	2,950
Interest Received [Note 1]	113	-	-	113
Rent and Rates	-	149,714	-	149,714
Central Items	-	-	-	-
Total Income (a)	<u>14,044,649</u>	<u>149,714</u>	<u>-</u>	<u>14,194,363</u>
Expenditure				
Personal Emoluments	14,182,048	-	-	14,182,048
Other Charges	507,679	-	-	507,679
Rent and Rates	-	153,700	-	153,700
Central Items	-	-	-	-
Total Expenditure (b)	<u>14,689,727</u>	<u>153,700</u>	<u>-</u>	<u>14,843,427</u>
Deficit for the year (a) - (b)	(645,078)	(3,986)	-	(649,064)
Less: Surplus of Provident Fund	43,174	-	-	43,174
	(688,252)	(3,986)	-	(692,238)
Surplus/(Deficit) b/f [Note 2]	<u>3,454,206</u>	<u>(141,238)</u>	<u>-</u>	<u>3,312,968</u>
	2,765,954	(145,224)	-	2,620,730
Add: Refund from Government	-	-	-	-
Less: Refund to Government [Note 3]	-	-	-	-
Surplus/(Deficit) c/f [Note 3]	<u>2,765,954</u>	<u>(145,224)</u>	<u>-</u>	<u>2,620,730</u>

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\$2,765,954), 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.

**SCHEDULE FOR RENT AND RATES
ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022**

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<u>Unit Code and Name</u>	<u>Subvented Element</u>	Subvention Released (Note 1) HK\$	Actual Expenditure HK\$	Surplus (Note 2) HK\$	Deficit (Note 2) HK\$
720 - The Samaritan Befrienders Hong Kong - Suicide Crisis Intervention Centre	Rent (Note 3) Rates	141,600 <u>8,114</u>	141,600 <u>12,100</u>	- -	- <u>(3,986)</u>
	Grand Total	<u>149,714</u>	<u>153,700</u>	<u>-</u>	<u>(3,986)</u>

Notes:

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.


**SCHEDULE FOR INVESTMENT
ANALYSIS OF INVESTMENT AS AT 31 MARCH 2022**

**THE SAMARITAN BEFRIENDERS HONG KONG
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SUICIDE CRISIS INTERVENTION CENTRE
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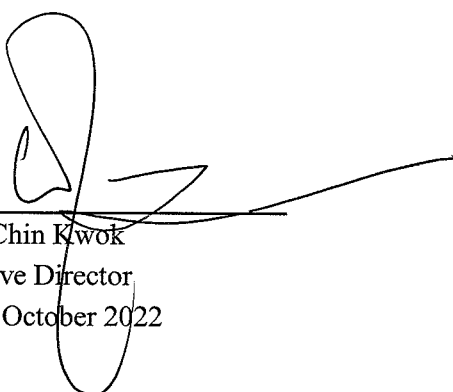
	2022 HK\$	2021 HK\$
LSG Reserve as at 31 March	<u>2,765,954</u>	<u>3,454,206</u>
Represented by:		
a. HKD Bank Account Balances	2,765,954	3,454,206
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	<u>-</u>	<u>-</u>
Total	<u>2,765,954</u>	<u>3,454,206</u>

Note: The investments are reported at historical cost.

Confirmed by:-



Wong Hon Chi Heymans
Chairman
Date: 6 October 2022



Tsang Chin Kwok
Executive Director
Date: 6 October 2022