

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

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED MARCH 31, 2023**

**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, 2023 and have issued an unqualified auditors' report thereon dated July 14, 2023.

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, 2023 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, 2023:

- 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, 2023.

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

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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, August 3, 2023.

# ANNUAL FINANCIAL REPORT

## NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG

FOR THE PERIOD FROM APRIL 1, 2022 TO MARCH 31, 2023

	NOTES	2022-23	2021-22
		HK\$	HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	(1b)	13,374,556	13,191,072
b. Provident Fund	(1c)	862,980	850,514
2. Fee Income	(2)	-	-
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	352,872	149,714
5. Other Income	(5)	49,688	2,950
6. Interest Received		7,819	113
<b>TOTAL INCOME</b>		14,647,915	14,194,363
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		13,172,680	13,374,708
b. Provident Fund	(1c)	803,699	807,340
c. Allowances		-	-
Sub-total	(6)	13,976,379	14,182,048
2. Other Charges	(7)	437,649	507,679
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	217,215	153,700
<b>TOTAL EXPENDITURE</b>		14,631,243	14,843,427
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	(8)	16,672	(649,064)

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.

  
 WONG Hon Chi, Heymans  
 CHAIRMAN

DATE: August 3, 2023

  
 Tsang Chin Kwok  
 EXECUTIVE DIRECTOR

DATE: August 3, 2023

# 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	-	862,980	862,980
Provident Fund contribution paid during the year	-	(803,699)	(803,699)
Surplus for the year	-	59,281	59,281
Add: Surplus b/f	-	1,139,552	1,139,552
Surplus c/f	-	1,198,833	1,198,833
	=====	=====	=====

# 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>2022-23</u>	<u>2021-22</u>
	HK\$	HK\$
Other income		
Programme, activities and workshop	28,398	2,820
Others	<u>21,290</u>	<u>130</u>
	49,688	2,950
	=====	=====

# 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.	3	2,167,910
HK\$800,001 - HK\$900,000 p.a.	1	897,654
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
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>2022-23</u>	<u>2021-22</u>
Other Charges	HK\$	HK\$
(a) Utilities	75,969	62,309
(b) Food	133	-
(c) Administrative expenses	27,922	47,720
(d) Stores and equipment	45,948	161,715
(e) Repair and maintenance	74,254	134,628
(f) Special Allowances	85,400	6,000
(g) Programme expenses	42,877	14,646
(h) Transportation and travelling	13,594	11,471
(i) Insurance	59,842	53,060
(j) Miscellaneous	11,710	16,130
	<hr/>	<hr/>
Total	437,649	507,679
	=====	=====



**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	14,237,536	-	-	14,237,536
Fee Income	-	-	-	-
Other Income	49,688	-	-	49,688
Interest Received (Note (1))	7,819	-	-	7,819
Rent and Rates	-	352,872	-	352,872
Central Items	-	-	-	-
Total Income (a)	14,295,043	352,872	-	14,647,915
Expenditure				
Personal Emoluments	13,976,379	-	-	13,976,379
Other Charges	437,649	-	-	437,649
Rent and Rates	-	217,215	-	217,215
Central Items	-	-	-	-
Total Expenditure (b)	14,414,028	217,215	-	14,631,243
Deficit for the Year (a) - (b)	(118,985)	135,657	-	16,672
Less: Surplus of Provident Fund	(59,281)	-	-	(59,281)
	(178,266)	135,657	-	(42,609)
Surplus/(Deficit) b/f (Note (2))	2,765,954	(145,224)	-	2,620,730
	2,587,688	(9,567)	-	2,578,121
Add: Refund from Government	-	-	-	-
Less: Refund to Government	-	-	-	-
Surplus/(Deficit) c/f (Note (3))	2,587,688	(9,567)	-	2,578,121

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\$2,587,688), 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.