

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

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2024

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

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

CONTENTS

	PAGES
INDEPENDENTS AUDITOR'S ASSURANCE REPORT	1 - 3
ANNUAL FINANCIAL REPORT	4
NOTES ON THE ANNUAL FINANCIAL REPORT	5 - 9
SCHEDULE FOR RENT AND RATES	10
SCHEDULE FOR INVESTMENT	11

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師
LUK KAR MAN CPA (PRACTISING) 陸嘉敏會計師

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

Tel 電話: (852) 2314 3668
Fax 圖文傳真: (852) 2314 3113
E-mail: info@lll.com.hk
Web Site: www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**INDEPENDENTS AUDITOR'S ASSURANCE REPORT
TO THE COMMITTEE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG**

We have audited the financial statements of The Samaritan Befrienders Hong Kong (the NGO) for the year ended March 31, 2024 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and have issued an unmodified auditor’s report thereon dated August 2, 2024.

Pursuant to the Lump Sum Grant (“LSG”) Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region (“SWD”), we have been requested to issue this assurance report in connection with the Annual Financial Report (“AFR”) of the NGO for the year ended March 31, 2024.

Responsibilities of the Committee Members

In relation to this report, the Committee Members are responsible for ensuring the AFR of the NGO for the year ended March 31, 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the NGO has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師
LUK KAR MAN CPA (PRACTISING) 陸嘉敏會計師

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

Tel 電話: (852) 2314 3668
Fax 圖文傳真: (852) 2314 3113
E-mail: info@lll.com.hk
Web Site: www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**INDEPENDENTS AUDITOR'S ASSURANCE REPORT (CONT'D)
TO THE COMMITTEE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG**

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and with reference to Practice Note 851 (Revised), *Reporting on the Annual Financial Reports of Non-governmental Organisations* issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the NGO being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

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

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師
LUK KAR MAN CPA (PRACTISING) 陸嘉敏會計師

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

Tel 電話: (852) 2314 3668
Fax 圖文傳真: (852) 2314 3113
E-mail: info@lll.com.hk
Web Site: www.lll.com.hk

香港九龍尖沙咀
柯士甸道140至142號
瑞信集團大廈九樓

**INDEPENDENTS AUDITOR'S ASSURANCE REPORT (CONT'D)
TO THE COMMITTEE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG**

Conclusion

1. In our opinion, the AFR of the NGO for the year ended March 31, 2024 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the NGO has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the NGO to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.



Louis Lai & Luk CPA Limited
Certified Public Accountants

Luk Wing Hay
Practising Certificate Number P01623

Hong Kong, 21 OCT 2024


ANNUAL FINANCIAL REPORT

NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG

FOR THE PERIOD FROM APRIL 1, 2023 TO MARCH 31, 2024

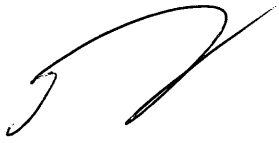
	<u>NOTES</u>	<u>2023-24</u>	<u>2022-23</u>
		HK\$	HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	(1b)	13,977,036	13,374,556
b. Provident Fund	(1c)	903,192	862,980
2. Fee Income	(2)	-	-
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	65,116	352,872
5. Other Income	(5)	188,095	49,688
6. Interest Received		<u>27,310</u>	<u>7,819</u>
TOTAL INCOME		<u>15,160,749</u>	<u>14,647,915</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		13,873,887	13,172,680
b. Provident Fund	(1c)	873,694	803,699
c. Allowances		-	-
Sub-total	(6)	<u>14,747,581</u>	<u>13,976,379</u>
2. Other Charges	(7)	471,816	437,649
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	<u>222,980</u>	<u>217,215</u>
TOTAL EXPENDITURE		<u>15,442,377</u>	<u>14,631,243</u>
C. (DEFICIT)/SURPLUS FOR THE YEAR	(8)	<u>(281,628)</u>	<u>16,672</u>

The Annual Financial Report from pages 4 to 11 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



WONG Hon Chi, Heymans
CHAIRMAN

DATE: 21 OCT 2024



CHENG Kit Yee Noel
EXECUTIVE COMMITTEE MEMBER

DATE: 21 OCT 2024

**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	-	903,192	903,192
Provident Fund contribution paid during the year	-	(873,694)	(873,694)
Surplus for the year	-	29,498	29,498
Add: Surplus b/f	-	1,198,833	1,198,833
Surplus c/f	-	1,228,331	1,228,331

**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>2023-24</u>	<u>2022-23</u>
	HK\$	HK\$
Other income		
Programme, activities and workshop	139,269	28,398
Others	48,826	21,290
	<u>188,095</u>	<u>49,688</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.	1	780,595
HK\$800,001 - HK\$900,000 p.a.	1	853,102
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	1	1,013,326
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>2023-24</u>	<u>2022-23</u>
Other Charges	HK\$	HK\$
(a) Utilities	81,856	75,969
(b) Food	986	133
(c) Administrative expenses	75,269	27,922
(d) Stores and equipment	101,434	45,948
(e) Repair and maintenance	67,840	74,254
(f) Special allowances	2,200	85,400
(g) Programme expenses	35,203	42,877
(h) Transportation and travelling	17,099	13,594
(i) Insurance	49,933	59,842
(j) Miscellaneous	39,996	11,710
	<u>471,816</u>	<u>437,649</u>
Total	<u><u>471,816</u></u>	<u><u>437,649</u></u>

**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>Holding Account</u>	<u>Rent and Rates</u>	<u>Central Items</u>	<u>Total</u>
	HK\$	HK\$	HK\$	HK\$	HK\$
Income					
Lump Sum Grant	14,880,228	-	-	-	14,880,228
Fee Income	-	-	-	-	-
Other Income	188,095	-	-	-	188,095
Interest Received (Note (1))	27,310	-	-	-	27,310
Rent and Rates	-	-	65,116	-	65,116
Central Items	-	-	-	-	-
Total Income (a)	15,095,633	-	65,116	-	15,160,749
Expenditure					
Personal Emoluments	14,747,581	-	-	-	14,747,581
Other Charges	471,816	-	-	-	471,816
Rent and Rates	-	-	222,980	-	222,980
Central Items	-	-	-	-	-
Total Expenditure (b)	15,219,397	-	222,980	-	15,442,377
Deficit for the Year (a) - (b)	(123,764)	-	(157,864)	-	(281,628)
Less: Surplus of Provident Fund	29,498	-	-	-	29,498
	(153,262)	-	(157,864)	-	(311,126)
Surplus/(Deficit) b/f (Note (2))	1,754,026	833,662	(9,567)	-	2,578,121
	1,600,764	833,662	(167,431)	-	2,266,995
Add: Refund from Government	-	-	-	-	-
Less: Refund to Government	-	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-	-	-	-	-
Surplus/(Deficit) c/f (Note (4))	1,600,764	833,662	(167,431)	-	2,266,995

**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 (CONT'D)

Notes:

1. Interest received on LSG (including HA) 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.
2. Accumulated balance of LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.
3. Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule for Central Items.
4. For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. HK\$1,600,764) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK\$15,219,397) excluding Provident Fund Contribution (HK\$873,694)) for the year.

For NGOs with HA, with effect from 2023-24, the calculation of the annual claw-back is as follows:

(i) With Snapshot Staff (SS)

The level of LSG cumulative reserve (i.e. HK\$1,600,764) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK\$15,442,377) excluding Provident Fund Contribution (HK\$873,694)) for the year.

(ii) Without SS

For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. HK\$1,600,764) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK\$15,219,397) excluding Provident Fund Contribution (HK\$873,694)) for the year.

From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. HK\$2,266,995) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK\$15,219,397) excluding Provident Fund Contribution (HK\$873,694)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

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

SCHEDULE FOR RENT AND RATES

**ANALYSIS OF SUBVENTION AND EXPENDITURE
FOR THE PERIOD FROM APRIL 1, 2023 TO MARCH 31, 2024**

<u>Unit Code and Name</u>	<u>Subvented Element</u>	Subvention	Actual	Surplus	Deficit
		Released (Note 1)	Expenditure	(Note 2)	(Note 2)
		HK\$	HK\$		HK\$
720 - The Samaritan Befrienders	Rent (Note 3)	200,880	200,880	-	-
Hong Kong Suicide Crisis Intervention Centre	Rates	8,114	22,100	-	(13,986)
	Recovery of surplus	<u>(143,878)</u>	<u>-</u>	<u>-</u>	<u>(143,878)</u>
	Grand Total	<u>65,116</u>	<u>222,980</u>	<u>-</u>	<u>(157,864)</u>

Notes:

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
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.

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

SCHEDULE FOR INVESTMENT

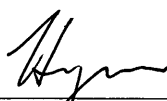
ANALYSIS OF INVESTMENT AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
	HK\$	HK\$
LSG Reserve as at March 31	2,434,426	2,587,688
Represented by:		
Investments		
a. HKD Bank Account Balances	2,434,426	2,587,688
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	<u>2,434,426</u>	<u>2,587,688</u>

Notes:


1. The investments are reported at historical cost.
2. LSG Reserve includes interest earned on reserve.

CONFIRMED BY:



WONG Hon Chi, Heymans
CHAIRMAN

DATE: 21 OCT 2024



CHENG Kit Yee Noel
EXECUTIVE COMMITTEE MEMBER

DATE: 21 OCT 2024