THE SAMARITAN BEFRIENDERS HONG KONG SUICIDE CRISIS INTERVENTION CENTRE

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2026

LOUIS LAI & LUK CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS

THE SAMARITAN BEFRIENDERS HONG KONG SUICIDE CRISIS INTERVENTION CENTRE

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LOUIS LAI & LUK CPA LIMITED CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENTS AUDITOR'S ASSURANCE REPORT TO THE EXECUTIVE 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, 2026 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 July 30, 2026.

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, 2026.

Responsibilities of the Executive Committee Members

In relation to this report, the Executive Committee Members are responsible for ensuring the AFR of the NGO for the year ended March 31, 2026 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.

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INDEPENDENTS AUDITOR'S ASSURANCE REPORT (CONT'D) TO THE EXECUTIVE 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.

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

Conclusion

1. In our opinion, the AFR of the NGO for the year ended March 31, 2026 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, 27 OCT 2026

ANNUAL FINANCIAL REPORT

NGO: 720 THE SAMARITAN BEFRIENDERS HONG KONG

FOR THE PERIOD FROM APRIL 1, 2025 TO MARCH 31, 2026

	NOTES	2025-26	2024-25
		HK$	HK$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	(1b)	14,403,074	14,388,456
b. Provident Fund	(1c)	930,288	930,288
2. Fee Income	(2)	-	-
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	181,295	418,115
5. Other Income	(5)	16,996	68,288
6. Interest Received		3,630	17,391
TOTAL INCOME		15,535,283	15,822,538
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		12,745,705	12,961,048
b. Provident Fund	(1c)	718,832	789,673
c. Allowances		-	-
Sub-total	(6)	13,464,537	13,750,721
2. Other Charges	(7)	559,362	598,601
3. Central Items	(3)	-	-
4. Rent and Rates	(4)	236,660	223,460
TOTAL EXPENDITURE		14,260,559	14,572,782
C. SURPLUS FOR THE YEAR	(8)	1,274,724	1,249,756

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.

CHAIRMAN

DATE: 27 OCT 2026

EXECUTIVE COMMITTEE MEMBER

DATE: 27 OCT 2026

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 services defined in Funding and Service Agreement (FSA) (including support services to FSA activities) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System and also FSA services/FSA-related activities funded by Other Funds or Donations for Designated Purposes. 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.

Other posts represent those staff that are employed after April 1, 2000.

The Provident Fund received and contributed for staff under the Central Items and Other Funds or Donations for Designated Purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under.

Details are analysed below:

Provident Fund Contribution	Snapshot Staff	Other Posts	Total
	HK$	HK$	HK$
Subvention received	-	930,288	930,288
Provident Fund contribution paid during the year	-	(718,832)	(718,832)
Surplus for the year	-	211,456	211,456
Add: Surplus b/f	-	1,368,946	1,368,946
Understatement of subvention income in the prior year	-	77	77
Surplus c/f	-	1,580,479	1,580,479

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 5.5.4(c) of the LSG Subvention Manual). 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 represents all income, other than recognised fee income for subvented welfare services, received during the year in the operation of subvented services including income from other services that are incidental to the operation, programme income, etc. Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services / FSA-related activities and have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR.

The breakdown of Other Income is as follows:

	2025-26	2024-25
	HK$	HK$
Other income		
Programme income	10,020	57,928
Miscellaneous income	6,976	10,360
	16,996	68,288

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 on number of posts with annual Personal Emoluments over $1,000,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	HK$
HK$1,000,001 - HK$1,100,000 p.a.	-	-
HK$1,100,001 - HK$1,200,000 p.a.	1	1,101,309
HK$1,100,001 - HK$1,300,000 p.a.	-	-
HK$1,300,001 - HK$1,400,000 p.a.	-	-
HK$1,400,001 - HK$1,500,000 p.a.	-	-
>HK$1500,000 p.a.	-	-

7. OTHER CHARGES

This refers to expenses, other than personal emoluments, incurred in the operation and excluded expenditure for FSA services / FSA-related activities supported by Other Funds or Donations for Designated Purposes, which have been separately included in the relevant disclosures under the "Other Funds or Donations for Designated Purposes" column in Note 8 of the AFR

The breakdown of other charges is as follows:

	2025-26	2024-25
Other Charges	HK$	HK$
(a) Utilities	77,716	66,469
(b) Food (including food for service users)	64	27
(c) Adminintrative expenses	40,165	68,337
(d) Stores and equipment	61,999	244,961
(e) Minor Repair and maintenance	166,848	24,498
(f) Special allowances	2,400	16,400
(g) Programme expenses	70,358	11,668
(h) Transportation and travelling	21,259	19,567
(i) Insurance	81,804	74,223
(j) Miscellaneous	36,749	72,451
Total	559,362	598,601

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

	Lump Sum Grant (LSG)	Holding Account	Rent and Rates	Central Items	Total
	HK$	HK$	HK$	HK$	HK$
Income					
Lump Sum Grant	15,333,362	-	-	-	15,333,362
Fee Income	-	-	-	-	-
Other Income	16,996	-	-	-	16,996
Interest Received (Note (1))	3,630	-	-	-	3,630
Rent and Rates	-	-	181,295	-	181,295
Central Items	-	-	-	-	-
Total Income (a)	15,353,988	-	181,295	-	15,535,283
Expenditure					
Personal Emoluments	13,464,537	-	-	-	13,464,537
Other Charges	559,362	-	-	-	559,362
Rent and Rates	-	-	236,660	-	236,660
Central Items	-	-	-	-	-
Total Expenditure (b)	14,023,899	-	236,660	-	14,260,559
Surplus/(Deficit) for the Year (a) - (b)	1,330,089	-	(55,365)	-	1,274,724
Less: Surplus of Provident Fund	211,456	-	-	-	211,456
	1,118,633	-	(55,365)	-	1,063,268
Surplus b/f (Note (2))	2,515,250	833,662	27,224	-	3,376,136
Less: Overstatement of subvention income in the prior year	77	-	-	-	77
	3,633,806	833,662	(28,141)	-	4,439,327
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))	3,633,806	833,662	(28,141)	-	4,439,327

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS (CONT'D)

Notes:

1. Interest received on LSG, HA and PF 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), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.

3. Amount of LSG Reserve used to cover the salary adjustment for 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$3,633,806 will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK$14,023,899) excluding Provident Fund Contribution (HK$718,832)) for the year.

   For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

   (i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]

   The level of LSG cumulative reserve (i.e. HK$3,633,806) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK$14,023,899) excluding Provident Fund Contribution (HK$718,832)) for the year.

   (ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

   For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. HK$3,633,806) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK$14,023,899) excluding Provident Fund Contribution (HK$718,832)) 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$4,467,468) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (HK$14,023,899) excluding Provident Fund Contribution (HK$718,832)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary

5. As a support measure for the implementation of the Productivity Enhancement Programme, the claw-back arrangement of LSG cumulative reserve amount exceeding 25% of the NGO's operating expenditure would be suspended from 2023-24 (for NGOs with 2024-25 provisional subvention allocation of $50M or more) / 2024-25 (for NGOs with 2024-25 provisional subvention allocation of less than $50M) until 2028-29 as stipulated in SWD's letter under reference (1) / (2) / (3) / (4) in SWD 0075-0010-0060-0080-0040 of 3 March 2025.

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, 2025 TO MARCH 31, 2026

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK$	HK$		HK$
720 - The Samaritan Befrienders Hong Kong Suicide Crisis Intervention Centre	Rent (Note 3)	213,840	213,840	-	-
	Rates	26,231	22,820	3,411	-
	Claw-back of subvention surpluses of rent and rates	(58,776)	-	-	(58,776)
	Grand Total	181,295	236,660	3,411	(58,776)

Notes:

1. The figures are to be extracted from the paylist 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, 2026

	2026	2025
	HK$	HK$
LSG Reserve as at March 31	4,467,468	3,348,912
Represented by:		
Investments		
a. HKD Bank Account Balances	4,467,468	3,348,912
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	4,467,468	3,348,912

Notes:

1. The investments are reported at historical cost.

2. LSG Reserve includes interest earned on reserve.

CONFIRMED BY:

CHAIRMAN

DATE: 27 OCT 2026

EXECUTIVE COMMITTEE MEMBER

DATE: 27 OCT 2026