

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

REPORTS

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2026

LOUIS LAI & LUK CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

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香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
REPORT OF THE EXECUTIVE COMMITTEE MEMBERS

The executive committee members present their annual report together with the audited financial statements for the year ended March 31, 2026.

PRINCIPAL ACTIVITIES

The principal activities of the Organization are preventing suicide and carrying out community education in this respect.

RESULTS AND APPROPRIATIONS

The financial performance of the Organization for the year ended March 31, 2026 and the financial position of the Organization as at that date are set out in the financial statements on pages 11 to 12.

PLANT AND EQUIPMENT

Details of movements during the year in the plant and equipment are set out in Note (13) to the financial statements.

INTANGIBLE ASSETS

Details of movements during the year in intangible assets are set out in Note (15) to the financial statement.

FUNDS

Detail of movements during the year in organization fund and other funds are set out on page 13 of the financial statements.

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REPORT OF THE EXECUTIVE COMMITTEE MEMBERS (CONT'D)

EXECUTIVE COMMITTEE MEMBERS

The executive committee members of the Organization during the year and up to the date of this report were as follows:

CHAN Chi Fai	
WO Chak Ming	(Appointed on October 1, 2025)
CHAM Lai Ching Candy	(Appointed on October 1, 2025)
WONG Choi Wan	(Appointed on October 1, 2025)
MAN Lai Ting	(Appointed on October 1, 2025)
WONG Kit Mui Corinna	(Appointed on October 1, 2025)
CHING Sau Ying Fanny	(Appointed on October 1, 2025)
WONG Chui Fan	(Appointed on October 1, 2025)
CHENG Kit Yee Noel	(Resigned on October 1, 2025)
WONG Hon Chi Heymans	(Resigned on October 1, 2025)
WONG Yuk Lan	(Resigned on October 1, 2025)
LEE Choi Ha	(Resigned on October 1, 2025)
NG Ho Lam	(Resigned on October 1, 2025)
CHAN Fung Ming	(Resigned on October 1, 2025)
WONG Yao Wing	(Resigned on October 1, 2025)
TAM Kit Yuen	(Resigned on October 1, 2025)

In accordance with Article 44 of the Organization's Articles of Association, all the executive committee members retire and being eligible, offer themselves for re-election.

MATERIAL INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS

No transactions, arrangements or contracts of significance to which the Organization was a party and in which an executive committee member of the Organization or an entity connected with an executive committee member is or was materially interested, whether directly or indirectly, subsisted during or at the end of the financial year.

ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

At no time during the year was the Organization, a party to any arrangements to enable the executive committee members of the Organization to acquire benefits by means of the acquisition of shares in, or debentures of, the Organization or any other body corporate.

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REPORT OF THE EXECUTIVE COMMITTEE MEMBERS (CONT'D)

MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the Organization were entered into or existed during the year.

PERMITTED INDEMNITY PROVISION

A permitted indemnity provision for the benefit of the executive committee members was in force during the year and up to the date of this report.

BUSINESS REVIEW

The Samaritan Befrienders Hong Kong (SBHK) continued to advance its mission of suicide prevention and emotional support for individuals at risk, particularly vulnerable groups in Hong Kong. Amid ongoing social and emotional challenges, SBHK remained focused on delivering timely, responsive, and compassionate services to those in need.

Leadership and Organizational Development

The financial year 2025–2026 was a period of transition and strategic development for SBHK. Under the leadership of the new Executive Committee and Executive Director, the organization progressed a number of initiatives aimed at strengthening service capacity and organizational resilience. With an emphasis on innovation and responsiveness, SBHK is well positioned to meet emerging community needs

Enhanced Support Services

SBHK's 24-hour hotline continued to serve as the foundation of its service delivery model, providing immediate emotional support to people in distress. During the year, the hotline handled 20,259 cases, including 14,765 requests for help. The main presenting issues were mental health (17.71%), family issues (13.25%), and interpersonal relationships (10.67%), underscoring the sustained demand for accessible emotional support in the community.

Other key service achievements included:

- **Crisis Intervention:** The Suicide Crisis Intervention Centre followed up on 1,507 cases, including a significant proportion involving adolescents aged 10 to 19 (17.8%).
- **Family Support Programmes:** The Living the Rainbow service provided counselling to 119 bereaved family members of suicide victims. In addition, more than 330 activities were delivered through the Life Education Centre and the Jockey Club Embrace Life Series 2.0, reaching nearly 29,000 participants.

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REPORT OF THE EXECUTIVE COMMITTEE MEMBERS (CONT'D)

BUSINESS REVIEW (CONT'D)

Community Engagement and Training

Response to the Fire in Wan Fuk Court

Following the tragic fire in Wan Fuk Court in November 2025, SBHK responded promptly by establishing an emergency emotional support hotline. In collaboration with six non-profit organizations, SBHK launched the year-long Compassionate Support Program for Bereaved Families to provide emotional support and follow-up care for affected families.

Case Follow-Up and Support

SBHK implemented targeted follow-up measures for all affected individuals, with a strong focus on coordinated care and community engagement. These included:

- Case Management: Individualized support plans were developed for affected families, with regular follow-up visits and phone calls to provide ongoing psychological support and practical assistance.
- Psychological Counselling Services: Professional counselling was arranged to address the grief and trauma experienced by bereaved families.
- Training and Workshops: SBHK delivered training sessions and online seminars for the public and frontline personnel on trauma response and coping strategies.
- Community Engagement: Outreach efforts were undertaken to promote awareness of available support services and encourage affected individuals to seek help.

Through these initiatives, SBHK continued to provide holistic support to families affected by the tragedy while strengthening community resilience.

Suicide Prevention Training

During the year, SBHK conducted nearly 600 training sessions for educators and social workers, focusing on suicide risk assessment and intervention. This remained an important part of SBHK's preventive work and capacity-building efforts.

Volunteer Contributions

SBHK benefited greatly from the dedication of its volunteer team, with 323 active volunteers supporting service delivery across a range of areas. Their contribution remains integral to the organization's work. Notably, one senior volunteer was recognized for 50 years of service, reflecting the long-standing commitment and enduring value of volunteer engagement.

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REPORT OF THE EXECUTIVE COMMITTEE MEMBERS (CONT'D)

BUSINESS REVIEW (CONT'D)

Financial Stability

Despite a challenging economic environment, SBHK maintained a stable financial position during the year. The organization continued to pursue funding opportunities and programme development to support service sustainability. Ongoing support from donors and partners remained essential to operational continuity and service delivery.

Governance

SBHK is a charitable organization incorporated as a company limited by guarantee. The organization continued to comply with all applicable laws and regulations in Hong Kong, including the Companies Ordinance, Inland Revenue Ordinance, Employment Ordinance, Personal Data (Privacy) Ordinance, and MPF Ordinance, as well as its Articles of Association. Executive Committee Members and Ordinary Members were regularly reminded of the importance of compliance and good governance.

As a subvented service under the Lump Sum Grant, the Suicide Crisis Intervention Centre continued to meet the Service Quality Standards and the requirements of the Funding and Service Agreement set by the Social Welfare Department. Following inspection, the Department raised only minor comments and expressed overall satisfaction with the Centre's compliance and service performance.

Service users generally expressed satisfaction with SBHK's services. Any complaints received were handled in accordance with established procedures, and appropriate follow-up actions were taken to improve service quality where necessary.

During the year, SBHK maintained stable and cooperative relationships with suppliers, with no irregularities reported. Payments were made in a timely manner, reflecting the organisation's commitment to sound management and dependable partnerships.

Future Directions

Looking ahead, SBHK will introduce a family-centered support approach to further strengthen its impact in the community. This initiative will focus on reinforcing family connections and providing tailored resources to support emotional well-being. Key priorities will include:

- **Strengthening Parenting Programmes:** Equipping families with the skills to identify and respond to crises effectively.
- **Developing Tailored Resources:** Creating materials that encourage open discussion about mental health and emotional well-being within families.
- **Encouraging Family Engagement:** Promoting family participation in SBHK's programmes so that support extends beyond the individual to the wider family unit.

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REPORT OF THE EXECUTIVE COMMITTEE MEMBERS (CONT'D)

BUSINESS REVIEW (CONT'D)

Conclusion

As we reflect on the year ended 31 March 2026, SBHK recognizes both the challenges faced and the progress achieved. The organization remains firmly committed to its mission of supporting those in need across Hong Kong, while continuing to build resilience, hope, and stronger community support systems.

AUDITORS

The Organization's auditors, Messrs. Louis Lai & Luk CPA Limited, retire and, being eligible, offer themselves for re-appointment.

On behalf of the executive
committee members



WO Chak Ming
Chairman

Hong Kong, 30 JUL 2026

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

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG
(incorporated in Hong Kong with limited liability by guarantee)**

Opinion

We have audited the financial statements of The Samaritan Befrienders Hong Kong (the "Organization") set out on pages 11 to 53, which comprise the statement of financial position as at March 31, 2026, and the statement of profit or loss and other comprehensive income, the statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Organization as at March 31, 2026, and of its financial performance and its cash flows for the year then ended, in accordance with HKFRS Accounting Standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

LOUIS LAI & LUK CPA LIMITED CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT (CONT'D)
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Information Other than the Financial Statements and Auditor's Report Thereon

The executive committee members are responsible for the other information. The other information comprises the information included in the report of the executive committee members but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Executive Committee Members and Those Charged with Governance for the Financial Statements

The executive committee members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS Accounting Standards issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the executive committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the executive committee members are responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee members either intend to liquidate the Organization or to cease operations, or have no realistic alternative but to do so.

The executive committee members are responsible for overseeing the Organization's financial reporting process.

LUK WING HAY

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance (Cap.622) and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee members.

LOUIS LAI & LUK CPA LIMITED CERTIFIED PUBLIC ACCOUNTANTS

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Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- Conclude on the appropriateness of the executive committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the executive committee members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Louis Lai & Luk CPA Limited
Certified Public Accountants

Luk Wing Hay
Practising Certificate Number P01623

Hong Kong, **30 JUL 2026**

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED MARCH 31, 2026

	<u>NOTES</u>	<u>2026</u>	<u>2025</u>
		HK\$	HK\$
INCOME			
Grant from the Community Chest	(5)	2,305,710	2,096,100
Government subvention	(6)	15,187,235	16,066,898
Grant from the Hong Kong Jockey Club Charities Chest	(7)	5,545,485	2,753,000
General donation		<u>1,501,585</u>	<u>960,004</u>
		24,540,015	21,876,002
OTHER INCOME	(8)	<u>2,930,059</u>	<u>3,063,739</u>
		27,470,074	24,939,741
		-----	-----
EXPENSES			
Staff costs		20,580,030	20,441,319
Depreciation		481,995	442,693
Training and community activities		1,202,822	1,232,651
Rent and rates		57,080	54,564
Subscription to affiliated association		8,089	10,051
Administration expenses		2,013,641	1,846,345
Finance cost	(9)	<u>48,119</u>	<u>12,125</u>
		24,391,776	24,039,748
		-----	-----
SURPLUS FOR THE YEAR	(10)	3,078,298	899,993
OTHER COMPREHENSIVE INCOME FOR THE YEAR		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		3,078,298	899,993
		=====	=====

THE NOTES ON PAGES 15 TO 53 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

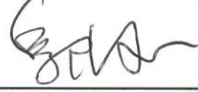
香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	NOTES	2026 HK\$	2025 HK\$
Non-Current Assets			
Property, plant and equipment	(13)	72,560	-
Right-of-use assets	(14)	963,992	-
Intangible assets	(15)	-	-
		<u>1,036,552</u>	<u>-</u>
Current Assets			
Account receivables		1,154,184	27,360
Deposits and prepayments		259,395	308,687
Cash and cash equivalents		32,862,515	28,952,843
		<u>34,276,094</u>	<u>29,288,890</u>
Current Liabilities			
Account payables		335,157	366,607
Temporary receipts		160,000	233,381
Deferred income	(17)	1,207,253	106,554
Lease liabilities	(16)	481,736	-
		<u>2,184,146</u>	<u>706,542</u>
Net Current Assets		32,091,948	28,582,348
Non-Current liabilities			
Lease liabilities	(16)	<u>501,531</u>	<u>-</u>
NET ASSETS		<u>32,626,969</u>	<u>28,582,348</u>
OPERATING FUND		23,967,736	20,707,949
OTHER FUNDS			
Block Grant reserve	(22)	1,363,075	1,530,509
Lump Sum Grant reserve	(23)	4,509,816	3,516,960
Central administration fund	(18)	1,142,513	1,142,513
Flag day event surplus	(19)	745,498	745,498
General reserve	(20)	394,412	435,000
Special fund	(21)	<u>503,919</u>	<u>503,919</u>
TOTAL FUNDS		<u>32,626,969</u>	<u>28,582,348</u>

APPROVED BY THE EXECUTIVE COMMITTEE ON 30 JUL 2026 AND SIGNED ON BEHALF OF THE EXECUTIVE COMMITTEE BY:


WO Chak Ming
Chairman


CHING Sau Ying Fanny
Executive committee member

THE NOTES ON PAGES 15 TO 53 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

香港撒瑪利亞防止自殺會
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STATEMENT OF CHANGES IN FUNDS

FOR THE YEAR ENDED MARCH 31, 2026

	Operating Fund	Block Grant Reserve (Note 22)	Lump Sum Grant Reserve (Note 23)	Central Administration Fund (Note 18)	Flag Day Event Surplus (Note 19)	General Reserve (Note 20)	Special Fund (Note 21)	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
At April 1, 2024	23,324,916	-	-	1,142,513	745,498	435,000	503,919	26,151,846
Operating Fund transfer to Lump Sum Grant Reserve	(2,266,995)	-	2,266,995	-	-	-	-	-
Deferred income transfer to Block Grant Reserve	-	1,530,509	-	-	-	-	-	1,530,509
Surplus for the year and total comprehensive income for the year	(349,972)	-	1,249,965	-	-	-	-	899,993
At March 31, 2025 and April 1, 2025	20,707,949	1,530,509	3,516,960	1,142,513	745,498	435,000	503,919	28,582,348
Operating Fund transfer to Lump Sum Grant Reserve	140,901	-	(140,901)	-	-	-	-	-
General Reserve transfer to Operating Fund	40,588	-	-	-	-	(40,588)	-	-
Grant Received	-	234,000	15,827,158	-	-	-	-	16,061,158
Utilised for Grant	-	(401,434)	(14,693,401)	-	-	-	-	(15,094,835)
Surplus for the year and total comprehensive income for the year	3,078,298	-	-	-	-	-	-	3,078,298
At March 31, 2026	23,967,736	1,363,075	4,509,816	1,142,513	745,498	394,412	503,919	32,626,969

THE NOTES ON PAGES 15 TO 53 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2026

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus before taxation	3,078,298	899,993
Adjustments for:		
Bank interest income	(315,038)	(529,128)
Depreciation	481,995	442,693
Interest expenses	48,119	12,125
	<u>3,293,374</u>	<u>825,683</u>
SURPLUS BEFORE WORKING CAPITAL CHANGES		
(Increase)/Decrease in account receivables	(1,126,824)	994
Decrease/(Increase) in deposits and prepayments	49,292	(132,353)
Decrease in other receivables	-	40,466
(Decrease)/Increase in accounts payable	(31,450)	68,371
Decrease in temporary receipts	(73,381)	(263,800)
Increase/(Decrease) in deferred income	1,100,699	(38,372)
	<u>3,211,710</u>	<u>500,989</u>
Cash generated from operations	315,038	529,128
Bank interest received	<u>3,526,748</u>	<u>1,030,117</u>
Net cash generated from operating activities	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment and net cash used in investing activities	(72,560)	-
	-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES		
(Utilised for)/Received from Block Grant, net	(167,434)	142,700
Received from Lump Sum Grant, net	1,133,757	-
Capital element of lease liabilities paid	(462,720)	(467,755)
Interest element of lease liabilities paid	(48,119)	(12,125)
	<u>455,484</u>	<u>(337,180)</u>
Net cash generated from/(used in) financing activities	-----	-----
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,909,672	692,937
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	<u>28,952,843</u>	<u>28,259,906</u>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	<u>32,862,515</u>	<u>28,952,843</u>
	=====	=====

THE NOTES ON PAGES 15 TO 53 FORM AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL

The Samaritan Befrienders Hong Kong (the “Organization”) is a voluntary agency incorporated in Hong Kong on March 10, 1994. The principal activities of the Organization are preventing suicide and carrying out community education in this respect.

The Organization’s registered office is located at Unit1, 3/F, Block B, Shui Tin House, Pak Tin Estate, Kowloon, Hong Kong.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the HKFRS Accounting Standards (which also include Hong Kong Accounting Standards (“HKASs”) and Interpretations (“Ints”)) issued by the Hong Kong Institute of Certified Public Accountants, accounting principles generally accepted in Hong Kong and the Hong Kong Companies Ordinance.

The financial statements have been prepared under the historical cost basis.

The preparation of financial statements in conformity with HKFRS Accounting Standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Organization’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note (4) to the financial statements.

a. Changes in Accounting Policies and Disclosures

The Organization has applied amendments to HKAS 21, *The Effects of Changes in Foreign Exchange Rates - Lack of exchangeability* issued by the HKICPA to these financial statements for the current accounting period. The amendments do not have a material impact on these financial statements as the Organization has not entered into any foreign currency transactions in which the foreign currency is not exchangeable into another currency.

The Organization has not applied any new standard or interpretation that is not yet effective for the current accounting period.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

b. Plant and Equipment

Plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation of plant and equipment are provided at rates calculated to write off their cost on a straight line basis over the period of their estimated useful lives at the following rates per annum:

Office equipment	100%
Computer equipment	100%
Computer system	50%
Leasehold improvement	50%
Telecommunications system	50%

The asset's residual value, depreciation method and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

When assets are sold or written off, any gain or loss arising from their disposal, being the difference between the net proceeds and carrying amount of the assets, is recognised in the statement of profit or loss and other comprehensive income.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

c. Intangible Assets

Intangible assets that are acquired by the Organization and have finite useful lives are measured at cost less accumulated amortisation and any accumulated impairment losses.

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives, is any, and is generally recognised in profit or loss.

The estimated useful lives for the current and comparative period are as follows:

- Mobile application 5 years

Amortisation methods, useful lives and residual values are reviewed annually and adjusted if appropriate.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments

Financial assets and financial liabilities are recognised when the Organization becomes a party to the contractual provisions of the instrument. All regular way purchases or sales of financial assets are recognised and derecognised on a settlement date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.

Financial assets and financial liabilities are initially measured at fair value except for trade receivables arising from contracts with customers which are initially measured in accordance with HKFRS 15. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets or financial liabilities at fair value through profit or loss ("FVTPL")) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognised immediately in profit or loss.

The effective interest method is a method of calculating the amortised cost of a financial asset or financial liabilities and of allocating interest income and interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts and payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial asset or financial liability or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Interest income is recognised in profit or loss and is included in other income, gains and losses except for interest revenue on other loan receivables, which is included in interest revenue from loan financing.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments (Cont'd)

Financial assets

Classification and subsequent measurement of financial assets

Financial assets that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at FVTOCI:

- the financial asset is held within a business model whose objective is achieved by both selling and collecting contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at FVTPL.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling in the near term; or
- on initial recognition it is a part of a portfolio of identified financial instruments that the Organization manages together and has a recent actual pattern of short-term profit-taking;
- it is a derivative that is not designated and effective as a hedging instrument.

In addition, the Organization may irrevocably designate a financial asset that are required to be measured at the amortised cost or FVTOCI as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments (Cont'd)

Financial assets (Cont'd)

(i) *Amortised cost and interest income*

Interest income is recognised using the effective interest method for financial assets measured subsequently at amortised cost. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired (see below). For financial assets that have subsequently become credit-impaired, interest income is recognised by applying the effective interest rate to the amortised cost of the financial asset from the next reporting period. If the credit risk on the credit impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognised by applying the effective interest rate to the gross carrying amount of the financial asset from the beginning of the reporting period following the determination that the asset is no longer credit-impaired.

(ii) *Equity instruments designated as at FVTOCI*

Investments in equity instruments at FVTOCI are subsequently measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the investment revaluation reserve; and are not subject to impairment assessment. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments, and will be transferred to retained profits. Dividends from these investments in equity instruments are recognised in profit or loss when the Organization's right to receive the dividends is established, unless the dividends clearly represent a recovery of part of the cost of the investment.

(iii) *Financial assets at FVTPL*

Financial assets that do not meet the criteria for being measured at amortised cost or FVTOCI are measured at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset and is included in the net fair value loss on financial instruments line item in profit or loss.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets and other items subject to impairment assessment under HKFRS 9

The Organization performs impairment assessment under expected credit loss (“ECL”) model on financial assets (including account receivables, deposit, other receivables and bank balances) which are subject to impairment assessment under HKFRS 9. The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition.

Lifetime ECL represents the ECL that will result from all possible default events over the expected life of the relevant instrument. In contrast, 12-month ECL (“12m ECL”) represents the portion of lifetime ECL that is expected to result from default events that are possible within twelve months after the reporting date. Assessments are done based on the Organization's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

(i) *Significant increase in credit risk*

In assessing whether the credit risk has increased significantly since initial recognition, the Organization compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the Organization considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

The Organization assumes that the credit risk on a debt instrument has not increased significantly since initial recognition if the debt instrument is determined to have low credit risk at the reporting date. A debt instrument is determined to have low credit risk if i) it has a low risk of default, ii) the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets and other items subject to impairment assessment under HKFRS 9 (Cont'd)

(i) *Significant increase in credit risk (Cont'd)*

For loan commitments, the date that the Organization becomes a party to the irrevocable commitment is considered to be the date of initial recognition for the purposes of assessing impairment. In assessing whether there has been a significant increase in the credit risk since initial recognition of a loan commitment, the Organization considers changes in the risk of a default occurring on the loan to which a loan commitment relates.

The Organization regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

(ii) *Definition of default*

For internal credit risk management, the Organization considers an event of default occurs when information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors.

(iii) *Credit-impaired financial assets*

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider; or
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments (Cont'd)

Financial assets (Cont'd)

Impairment of financial assets and other items subject to impairment assessment under HKFRS 9 (Cont'd)

(iv) *Write-off policy*

The Organization writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, for example, when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Financial assets written off may still be subject to enforcement activities under the Organization's recovery procedures, taking into account legal advice where appropriate. A write-off constitutes a derecognition event. Any subsequent recoveries are recognised in profit or loss.

Derecognition of financial assets

The Organization derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Organization neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Organization retains substantially all the risks and rewards of ownership of a transferred financial asset, the Organization continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of an investment in equity instrument which the Group has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained profits.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

d. Financial Instruments (Cont'd)

Financial assets (Cont'd)

Classification as debt or equity

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Organization are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Organization's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Organization's own equity instruments.

Financial liabilities and equity

Financial liabilities at amortised cost

Financial liabilities (including account payables, temporary receipts and lease liabilities) are subsequently measured at amortised cost, using the effective interest method.

Derecognition of financial liabilities

The Organization derecognises financial liabilities when, and only when, the Organization's obligation are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

e. Impairment of Non-Financial Assets

Where an indication of impairment exists, or when annual impairment testing for an asset is required (other than financial assets), the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of the asset's or cash-generating unit's value in use and its fair value less costs of disposal, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case the recoverable amount is determined for the cash-generating unit to which the asset belongs.

An impairment loss is recognised only if the carrying amount of an asset exceeds its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. An impairment loss is charged to the statement of profit or loss in the period in which it arises in those expense categories consistent with the function of the impaired asset.

An assessment is made at the end of each reporting period as to whether there is an indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the recoverable amount is estimated. A previously recognised impairment loss of an asset other than goodwill is reversed only if there has been a change in the estimates used to determine the recoverable amount of that asset, but not to an amount higher than the carrying amount that would have been determined (net of any depreciation/amortisation) had no impairment loss been recognised for the asset in prior years. A reversal of such an impairment loss is credited to the statement of profit or loss in the period in which it arises, (only if there are revalued assets in the financial statements) unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is accounted for in accordance with the relevant accounting policy for that revalued asset.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

f. Leases

Definition of a lease

Lease is a contract contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified or arising from business combinations on or after the date of initial application, the Organization assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception, modification date or acquisition date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

The Organization as lessee

Allocation of consideration to components of a contract

For a contract that contains a lease component and one or more additional lease or nonlease components, the Organization allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

The Organization also applies practical expedient not to separate non-lease components from lease component, and instead account for the lease component and any associated nonlease components as a single lease component.

Short-term leases and leases of low-value assets

The Organization applies the short-term lease recognition exemption to leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option. It also applies the recognition exemption for lease of low-value assets. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis or another systematic basis over the lease term.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

f. Leases (Cont'd)

The Organization as leasee (Cont'd)

Right-of-use assets

The cost of right-of-use assets includes:

- the amount of the initial measurement of the lease liability;
- any lease payments made at or before the commencement date, less any lease incentives received;
- any initial direct costs incurred by the Organization; and
- an estimate of costs to be incurred by the Organization in dismantling and removing the underlying assets, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities.

Right-of-use assets in which the Organization is reasonably certain to obtain ownership of the underlying leased assets at the end of the lease term are depreciated from commencement date to the end of the useful life. Otherwise, right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term.

The Organization presents right-of-use assets as a separate line item on the statement of financial position.

Refundable rental deposits

Refundable rental deposits paid are accounted under HKFRS 9 Financial Instruments ("HKFRS 9") and initially measured at fair value. Adjustments to fair value at initial recognition are considered as additional lease payments and included in the cost of right-of-use assets.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

f. Leases (Cont'd)

The Organization as leasee (Cont'd)

Lease liabilities

At the commencement date of a lease, the Organization recognises and measures the lease liability at the present value of lease payments that are unpaid at that date. In calculating the present value of lease payments, the Organization uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable.

Lease payments included in the measurement of the lease liability comprise of:

- fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

After the commencement date, lease liabilities are adjusted by interest accretion and lease payments.

The Organization remeasures lease liabilities (and makes a corresponding adjustment to the related right-of-use assets) whenever:

- the lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the related lease liability is remeasured by discounting the revised lease payments using a revised discount rate at the date of reassessment.
- the lease payments change due to changes in market rental rates following a market rent review/expected payment under a guaranteed residual value, in which cases the related lease liability is remeasured by discounting the revised lease payments using the initial discount rate.

The lease liabilities are presented as a separate line in the statement of financial position.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

f. Leases (Cont'd)

The Organization as leasee (Cont'd)

Lease modifications

The Organization accounts for a lease modification as a separate lease if:

- the modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- the consideration for the leases increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

For a lease modification that is not accounted for as a separate lease, the Organization remeasures the lease liability based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The Organization accounts for the remeasurement of lease liabilities by making corresponding adjustments to the relevant right-of-use asset. When the modified contract contains a lease component and one or more additional lease or non-lease components, the Organization allocates the consideration in the modified contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

g. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

h. Revenue Recognition

- Government and other subventions are recognised on an accruals basis.
- Donations income is recognised when cash is received up to the end of the reporting period.
- Interest income is accrued on a time basis on the principal outstanding at the applicable interest rate.
- Sundry income is recognised on a receipts basis.
- Courses fee income is recognised when the relevant services are provided.

i. Grants or Donations from Government or Third Parties

Grants or donations from government or third parties, which are earmarked for specific purposes, are initially recognised as deferred income and then they are recognised in the statement of comprehensive income and expenditure over the period necessary to match with the related costs which they are intended to compensate. Grants or donations relating to purchases of assets are set off against the acquisition cost of the assets.

j. Translation of Foreign Currency

(i) Functional and presentation currency

Items included in the financial statements of the Organization are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The financial statements are presented in Hong Kong Dollars ("HK\$"), which is the Organization's functional and presentation currency.

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of profit or loss and other comprehensive income.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

k. Employee Benefits

Employee benefits are all forms of considerations, including wages, salaries, allowances and contribution to retirement benefit scheme payable by the Organization in exchange for services rendered by its employees and executive committee members. The employee benefits are classified as staff costs and charged to the statement of profit or loss and other comprehensive income.

No provision on employees' entitlements to unconsumed annual leaves as of the end of reporting period is provided in the financial statements as the executive committee members consider that no material liability would likely arise as a result of such entitlements in the near future. Sick leave and maternity leave are recognised until the time of leave.

l. Retirement Benefit Scheme

The Organization participates in a Mandatory Provident Fund Scheme ("MPF Scheme") for its employees in Hong Kong. The MPF Scheme is registered with the Mandatory Provident Fund Scheme Authority under the Mandatory Provident Fund Schemes Ordinance. The assets of the MPF Scheme are held separately from those of the Organization in funds under the control of an independent trustee. Pursuant to the rules of the MPF Scheme, each of the employer and employees are required to make contributions to the scheme at rates specified in the rules.

The MPF Scheme is a defined contribution retirement benefit plan and the Organization is only obliged to make the required contributions under the scheme. No forfeited contribution is available to reduce the contribution payable in the future years.

The retirement benefit costs arising from the MPF Scheme charged to the statement of profit or loss and other comprehensive income represent contribution payable to the funds by the Organization in accordance with the rules of the scheme.

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NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONT'D)

m. Related Parties

A related party is a person or entity that is related to the Organization

(A) A person or a close member of that person's family is related to the Organization if that person:

- (i) has control or joint control over the Organization;
- (ii) has significant influence over the Organization; or
- (iii) is a member of the key management personnel of the Organization or a parent of the Organization.

(B) An entity is related to the Organization if any of the following conditions applies:

- (i) The entity and the Organization are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Organization or an entity related to the Organization. If the Organization is itself such a plan, the sponsoring employers are also related to the Organization.
- (vi) The entity is controlled or jointly controlled by a person identified in (A).
- (vii) A person identified in (A)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or
- (viii) The entity, or any member of a group of which it is a part, provide key management personnel services to the Organization or to the Organization's parent.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- (i) that person's children and spouse or domestic partner;
- (ii) children of that person's spouse or domestic partner; and
- (iii) dependants of that person or that person's spouse or domestic partner.

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NOTES TO THE FINANCIAL STATEMENTS

3. FUNDS MANAGEMENT

The Organization's objectives when managing funds are:

- (i) To safeguard the Organization's ability to continue as a going concern, so that it continues to provide benefits for other stakeholders;
- (ii) To support the Organization's stability and growth; and
- (iii) To provide funds for the purpose of strengthening the Organization's risk management capability.

The Organization manages its funds structure and makes adjustments to it in light of changes in economic conditions. The Organization actively and regularly reviews and manages its funds structure to ensure optimal funds structure, taking into consideration the future funds requirements of the Organization. No changes in the objectives, policies or processes for managing funds were made during the years ended March 31, 2026 and March 31, 2025.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the Organization's accounting policies, the executive committee members of the Organization are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Estimation uncertainty

The key assumption concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

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NOTES TO THE FINANCIAL STATEMENTS

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONT'D)

Depreciation on plant and equipment

Depreciation on the Organization's plant and equipment is calculated using the straight-line method to allocate cost up to residual values over the estimated useful lives of the assets.

Management reviews the useful lives and residual values periodically to ensure that the method and rates of depreciation are consistent with the expected pattern of realization of economic benefits from, plant and equipment. The accounting estimate of the useful lives of plant and equipment is based on historical experience, taking into account anticipated technological changes. When the useful lives differ from the original estimated useful lives, management will adjust the estimated useful lives accordingly. It is possible that actual outcomes in next financial period are different from estimates made based on historical experience. Then it could cause a material adjustment to the depreciation and carrying amount of property, plant and equipment.

Impairment of plant and equipment

Plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. The recoverable amounts have been determined based on higher of value-in-use calculations or fair value less costs of disposals. The calculations require the use of judgements and estimates. Changes in any of the estimates could result in a material change to the assets' carrying amounts. No impairment was recognised during the year. Carrying amount of plant and equipment is set out in Note (13) to the financial statements.

5. GRANT FROM THE COMMUNITY CHEST

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Baseline allocation	2,096,100	2,096,100
One-off supplementary allocation	<u>209,610</u>	<u>-</u>
	2,305,710	2,096,100
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS

6. GOVERNMENT SUBVENTION

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Social Welfare Department:		
Block Grants	401,434	84,300
Lump Sum Grant	14,199,605	15,318,744
Rents and rates		
- Suicide Crisis Intervention Centre	181,295	418,115
- Hotline Centre	136,215	69,832
- Life Education Centre	176,286	175,907
Dedicated Fund	<u>92,400</u>	<u>-</u>
	15,187,235	16,066,898
	=====	=====

7. GRANT FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
2023/24 Community Project Grant	1,516,000	1,431,000
Jockey Club Embrace Life Series 2.0 -		
Working with You, Walking with Youth project	3,870,184	1,322,000
Compassionate Support Programme for		
Bereaved Families from Tai Po Fire	<u>159,301</u>	<u>-</u>
	5,545,485	2,753,000
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS

8. OTHER INCOME

	<u>2026</u>	<u>2025</u>
Other income recognised during the year are as follows:	HK\$	HK\$
Bank interest income	315,038	529,128
Membership fee income	6,640	11,680
Pre-admission training income	205,930	101,930
Lectures and workshops income	420,861	489,725
Training income	1,900,350	1,890,850
Activities income	62,278	27,828
Sundry income	<u>18,962</u>	<u>12,598</u>
	2,930,059	3,063,739
	=====	=====

9. FINANCE COSTS

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Interest on lease liabilities	48,119	12,125
	=====	=====

10. SURPLUS FOR THE YEAR

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Surplus for the year is stated after charging:		
Auditor's remuneration	100,000	100,000
Depreciation		
- Right-of-use assets	481,995	442,693
Staff costs (including executive committee members' remunerations)		
- Salaries and allowances	19,472,097	19,226,584
- MPF contribution	1,097,900	1,198,335
- Staff benefits	<u>10,033</u>	<u>16,400</u>
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS

11. EXECUTIVE COMMITTEE MEMBERS' REMUNERATION

No fee or other emoluments were paid or payable to the executive committee members of the Organization during the year (2025: Nil).

12. TAXATION

The Organization is exempted from Hong Kong Profits Tax under Section 88 of the Hong Kong Inland Revenue Ordinance.

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13. PLANT AND EQUIPMENT

	Office equipment	Computer equipment	Computer system	Telecommunications system	Leasehold improvement	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
<u>Cost</u>						
At 1/4/2025	134,884	43,778	61,645	-	299,383	539,690
Additions	-	-	-	72,560	-	72,560
Written off	(134,884)	(24,778)	(61,645)	-	(299,383)	(520,690)
At 31/3/2026	-	19,000	-	72,560	-	91,560
<u>Accumulated Depreciation</u>						
At 1/4/2025	134,884	43,778	61,645	-	299,383	539,690
Written off	(134,884)	(24,778)	(61,645)	-	(299,383)	(520,690)
At 31/3/2026	-	19,000	-	-	-	19,000
<u>Net Carrying Amount</u>						
At 31/3/2026	-	-	-	72,560	-	72,560
At 31/3/2025	-	-	-	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS

14. RIGHT-OF-USE ASSETS

Office and
service centres

HK\$

At 1/4/2024	442,693
Depreciation charge	<u>(442,693)</u>
At 31/3/2025 and 1/4/2025	-
Modification of lease	1,445,987
Depreciation charge	<u>(481,995)</u>
At 31/3/2026	963,992
	=====

The lease terms of the office and service centres are 3 years and upfront payment was made by the Organization at beginning of every lease term month. Depreciation is provided to write off the cost of items of right-of-use assets over their expected useful lives using straight line method. When there is no reasonable certainty that ownership will be obtained by the end of the lease term, the assets are depreciated over the lease term.

The Organization does not have the option to purchase the right-of-use assets for a nominal amount at the end of the lease terms.

The carrying amount of lease liabilities was HK\$983,267 with related right-of-use assets was HK\$963,992 as at March 31, 2026. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Lease assets may not be used as security for borrowing purposes.

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15. INTANGIBLE ASSETS

	Mobile application
	HK\$
<u>Cost</u>	
At 1/4/2025 and at 31/3/2026	
Cost	668,000
Grants and donation received	<u>(668,000)</u>
	-

<u>Accumulated Amortisation</u>	
At 1/4/2025	
and at 31/3/2026	-

	=====
<u>Net Carrying Amount</u>	
At 31/3/2025 and at 31/3/2026	-
	=====

The mobile application "Chat_窿" is an emotional support and personal growth tool that can be used on smartphones, tablets and computer browsers to provide suicide prevention services to Hong Kong residents.

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16. LEASE LIABILITIES

At March 31, 2026, the lease liabilities were payable as follows:

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Within 1 year	481,736	-
After 1 year but within 2 years	<u>501,531</u>	<u>-</u>
	983,267	-
	=====	=====

17. DEFERRED INCOME

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
The Hong Kong Jockey Club Charities Trust		
- Community Project Grant	106,554	106,554
- Compassionate Support Programme for Bereaved Families from Tai Po Fire	<u>1,100,699</u>	<u>-</u>
	1,207,253	106,554
	=====	=====

18. CENTRAL ADMINISTRATION FUND

Central administration fund was set up for service development and increase in personal emoluments in the future. No movement during the year.

19. FLAG DAY EVENT SURPLUS

The objective of the Flag Day fund-raising is to carry out suicide prevention education, including seminars, sharing sessions, workshops and related activities and provide support service for suicidal survivors. No movement during the year.

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20. GENERAL RESERVE

General reserve was set up to cover any deficits for operation of Hotlines Centre.

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Balance of reserve brought forward from previous financial year	435,000	435,000
Less: General reserve transfer to Operating fund	(40,588)	-
	<u>-----</u>	<u>-----</u>
Balance of reserve carried forward to next financial year	394,412	435,000
	=====	=====

21. SPECIAL FUND

Special fund was set up to provide capital for improvements and setting up new center. There was no movement during the year.

22. BLOCK GRANT RESERVE

Block Grant is under the Lotteries Fund and used for minor works and replenishment of furniture and equipment of existing premises providing SWD subvented services.

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Balance of reserve brought forward from previous financial year	1,530,509	-
Add: Block Grant received during the year	234,000	-
Deferred income transfer to Block Grant reserve	-	1,530,509
Less: Utilised for Grant	(401,434)	-
	<u>-----</u>	<u>-----</u>
Balance of reserve carried forward to next financial year	1,363,075	1,530,509
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS

23. LUMP SUM GRANT RESERVE

Lump Sum Grant is funded by the Social Welfare Department.

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Balance of reserve brought forward from previous financial year	3,516,960	-
Add: Operating fund transfer to Lump Sum Grant reserve	-	2,266,995
Lump Sum Grant received during the year	15,827,158	-
Surplus for the year	-	1,249,965
Less: Lump Sum Grant reserve transfer to Operating fund	(140,901)	-
Utilised for Grant	(14,693,401)	-
	-----	-----
Balance of reserve carried forward to next financial year	4,509,816	3,516,960
	=====	=====

24. PUBLIC SUBSCRIPTION EVENT

No public subscription event was held by the Organization during the year.

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NOTES TO THE FINANCIAL STATEMENTS

25. SUICIDE CRISIS INTERVENTION CENTRE

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
<u>Income</u>		
Subventions from Social Welfare Department	14,874,734	15,821,159
Grant from The Hong Kong Jockey Club Charities Trust	159,301	-
Bank interest income	4,342	22,077
Courses fee and sundry income	16,446	68,288
General donations income	550	210
	<u>15,055,373</u>	<u>15,911,734</u>
<u>Expenses</u>		
Annual dinner and other activities	1,700	41,502
Auditors' remuneration	-	-
Bank charges	1,105	300
Block grant expenses	402,146	87,512
Cleaning expenses	19,292	12,399
Contribution to MPF	728,172	794,032
Depreciation	201,765	185,313
Electricity and water	77,716	66,469
General meeting expenses	6,696	1,323
Insurance	81,804	74,223
Interest expenses of lease	20,143	5,075
Internet expenses	3,456	4,888
Medical expenses	-	12,009
Office supplies	4,390	5,230
Postage and stamps	1,756	460
Printing and stationery	4,252	61,740
Publications and newspapers	14,720	-
Publicity expense	107	-
Recruitment expenses	7,817	5,974
Rent and rates	22,820	22,580
Repairs and maintenance	166,848	24,498
Salaries	12,894,667	13,045,048
Snacks and refreshment	64	27
Subscription to affiliated association	2,590	-
Staff benefit	4,653	16,400
Sundry expenses	-	6,757
Telephone and fax	34,869	69,992
Training and community activities	71,178	11,668
Traveling expenses and allowance	21,282	19,567
Web-page design and computer expenses	34,066	165,593
	<u>14,830,074</u>	<u>14,740,579</u>
Surplus for the year	225,299	1,171,155

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NOTES TO THE FINANCIAL STATEMENTS

26. HOTLINE CENTRE

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
<u>Income</u>		
Grant from The Community Chest	2,305,710	2,096,100
Subventions from Social Welfare Department	136,215	69,832
Courses fee and sundry income	214,146	115,648
General donations income	32,134	9,500
	<u>2,688,205</u>	<u>2,291,080</u>
	-----	-----
<u>Expenses</u>		
Annual dinner and other activities	42,206	19,482
Bank charges	200	250
Central administration expenses	-	56,235
Cleaning expenses	11,184	12,099
Contribution to MPF	136,736	137,989
Depreciation	121,059	111,188
Electricity and water	74,133	69,010
General meeting expenses	9,921	9,605
Insurance	11,716	26,481
Interest expenses of lease	12,086	3,045
Internet expenses	5,765	6,072
Medical expenses	-	495
Office supplies	11,838	4,803
Postage and stamps	2,485	330
Printing and stationery	3,573	58,490
Publications and newspapers	24,260	4,677
Publicity expense	4,444	-
Recruitment expenses	1,193	-
Rent and rates	16,257	15,687
Repairs and maintenance	34,286	51,610
Salaries	1,853,482	1,797,215
Snacks and refreshment	14,183	13,988
Subscription to affiliated association	517	7,101
Staff benefit	69	-
Telephone and fax	42,881	37,921
Training and community activities	230,677	99,567
Traveling expenses and allowance	57,617	31,877
Web-page design and computer expenses	6,025	16,501
	<u>2,728,793</u>	<u>2,591,718</u>
	-----	-----
Deficit for the year	(40,588)	(300,638)
	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS

27. CARING FUND

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
<u>Income</u>		
Bank interest income	293,445	448,682
Courses fee and sundry income	64,318	2,000
General donations income	<u>1,455,001</u>	<u>950,294</u>
	1,812,764	1,400,976
	-----	-----
<u>Expenses</u>		
Advertising expenses	-	47,630
Annual dinner and other activities	320	640
Bank charges	19,067	27,799
Central administration expenses	-	33,525
Cleaning expenses	-	708
Electricity and water	3,869	5,657
General meeting expenses	33,950	-
Insurance	6,531	6,143
Internet expenses	-	114
Office supplies	688	-
Postage and stamps	3,814	3,225
Printing and stationery	-	41,068
Professional fee	5,400	20,000
Publications and newspapers	29,532	-
Publicity expense	11,191	-
Recruitment expenses	6,557	-
Repairs and maintenance	260	1,278
Subscription to affiliated association	16	50
Telephone and fax	4,188	3,851
Training and community activities	96,245	56,934
Traveling expenses and allowance	7,438	283
Web-page design and computer expenses	<u>30,365</u>	<u>4,893</u>
	259,431	253,798
	-----	-----
Surplus for the year	<u>1,553,333</u>	<u>1,147,178</u>
	=====	=====

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28. LIFE EDUCATION CENTRE

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
<u>Income</u>		
Grant from The Hong Kong Jockey Club Charities Trust	5,386,184	2,753,000
Subventions from Social Welfare Department	176,286	175,907
Bank interest income	14,955	44,674
Courses fee and sundry income	126,960	119,600
	<u>5,704,385</u>	<u>3,093,181</u>
	-----	-----
<u>Expenses</u>		
Advertising expenses	-	600
Annual dinner and other activities	2,240	640
Bank charges	1,471	1,312
Central administration expenses	247,277	113,123
Cleaning expenses	-	2,831
Contribution to MPF	227,193	227,183
Depreciation	159,171	146,192
Electricity and water	30,871	22,628
Insurance	18,061	8,259
Interest expenses of lease	15,890	4,004
Internet expenses	-	859
Medical expenses	-	880
Office supplies	-	4,956
Postage and stamps	7,032	5,577
Printing and stationery	1,309	60,465
Publications and newspapers	54,021	-
Publicity expense	41,546	-
Recruitment expenses	4,942	20,073
Rent and rates	18,003	16,297
Repairs and maintenance	260	4,526
Salaries	3,855,869	3,436,147
Staff benefit	3,077	-
Telephone and fax	7,964	13,772
Training and community activities	14,669	63,193
Traveling expenses and allowance	14,443	5,787
Web-page design and computer expenses	4,029	58,603
	<u>4,729,338</u>	<u>4,217,907</u>
	-----	-----
Surplus/(Deficit) for the year	975,047	(1,124,726)
	=====	=====

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29. UR-LINK PROFESSIONAL TRAINING AND DEVELOPMENT CENTRE

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
<u>Income</u>		
Courses fee and sundry income	2,198,150	2,229,075
General donations income	13,900	-
	<u>2,212,050</u>	<u>2,229,075</u>
<u>Expenses</u>		
Advertising expenses	-	17,473
Annual dinner and other activities	640	320
Bank charges	-	50
Central administration expenses		45,196
Cleaning expenses	83	822
Contribution to MPF	25,145	33,674
Electricity and water	6,887	7,071
Insurance	1,586	6,502
Internet expenses	-	138
Office supplies	2,090	4,061
Postage and stamps	52	440
Printing and stationery	1,611	3,354
Publications and newspapers	2,454	-
Publicity expense	48,257	-
Recruitment expenses	3,238	-
Repairs and maintenance	572	1,782
Salaries	502,899	527,827
Snacks and refreshment	111	-
Sundry expenses	-	2
Telephone and fax	3,216	3,285
Training and community activities	790,053	1,001,288
Traveling expenses and allowance	227	428
Web-page design and computer expenses	12,916	7,269
	<u>1,402,037</u>	<u>1,660,982</u>
Surplus for the year	810,013	568,093

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NOTES TO THE FINANCIAL STATEMENTS

30. FINANCIAL INSTRUMENTS

(A) Categories of financial assets and financial liabilities

The carrying amounts presented in the statement of financial position relate to the following categories of financial assets and financial liabilities:

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
Financial assets		
<i>Financial assets measured at amortised cost</i>		
- Account receivables	1,154,184	27,360
- Deposit	36,000	36,050
- Cash at bank	<u>32,862,515</u>	<u>28,952,843</u>
	34,052,699	29,016,253
	=====	=====
Financial liabilities		
<i>Financial liabilities measured at amortised cost</i>		
- Account payables	335,157	366,607
- Temporary receipts	160,000	233,381
- Lease liabilities	<u>983,267</u>	<u>-</u>
	1,478,424	599,988
	=====	=====

(B) Financial risk management objectives and policies

The Organization is exposed to financial risks through its use of financial instruments in its ordinary course of operations and in its investment activities. The financial risks include credit risk, liquidity risk, foreign currency risk and interest rate risk.

Policies for managing these risks are set by the executive committee members. The overall objectives in managing financial risks focus on securing the Organization's short to medium term cash flows by minimising its exposure to financial markets.

It is not the Organization's policy to actively engage in the trading of financial instruments for speculative purpose.

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NOTES TO THE FINANCIAL STATEMENTS

30. FINANCIAL INSTRUMENTS (CONT'D)

(B) Financial risk management objectives and policies (Cont'd)

(a) Credit risk

Credit risk refers to the risk that the counterparty to a financial instrument would fail to discharge its obligation under the terms of the financial instrument and cause a financial loss to the Organization. The Organization's exposure to credit risk mainly arises from granting credit to customers and other counterparties in the ordinary course of its operations.

Financial assets at amortised cost

As at March 31, 2026, in addition to the cash and cash equivalents which are considered to have low credit risk, other financial assets at amortised cost of the Organization include account receivables and deposit. No provision was made against the gross amount of these financial assets because the executive committee members of the Organization considered the impact of the ECLs of these financial assets to be insignificant based on past credit history and the nature of these financial assets.

(b) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents. Due to the dynamic nature of the underlying businesses, the Organization aims to maintain flexibility in funding by keeping committed credit lines available.

The Organization monitors its liquidity requirements by performing periodical cash flow forecast. It manages its liquidity risk by maintaining sufficient cash and bank balances.

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NOTES TO THE FINANCIAL STATEMENTS

30. FINANCIAL INSTRUMENTS

(B) Financial risk management objectives and policies (Cont'd)

(b) Liquidity risk (Cont'd)

The following tables show the remaining contractual maturities at the end of the reporting period of the Organization's non-derivative financial liabilities, which are based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the end of the reporting period) and the earliest date the Organization can be required to pay.

	2026					Carrying amount at March 31, 2026
	Contractual undiscounted cash outflow					
	Within 1 year or on demand	More than 1 year but less than 2 years	More than 2 years but less than 5 years	More than 5 years	Total	
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Account payables	335,157	-	-	-	335,157	335,157
Temporary receipts	160,000	-	-	-	160,000	160,000
Lease liabilities	510,840	510,840	-	-	1,021,680	983,267
	1,005,997	510,840	-	-	1,516,837	1,478,424
	=====	=====	=====	=====	=====	=====
	2025					Carrying amount at March 31, 2025
	Contractual undiscounted cash outflow					
	Within 1 year or on demand	More than 1 year but less than 2 years	More than 2 years but less than 5 years	More than 5 years	Total	
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Account payables	366,607	-	-	-	366,607	366,607
Temporary receipts	233,381	-	-	-	233,381	233,381
	599,988	-	-	-	599,988	599,988
	=====	=====	=====	=====	=====	=====

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NOTES TO THE FINANCIAL STATEMENTS

30. FINANCIAL INSTRUMENTS

(B) Financial risk management objectives and policies

(c) Interest rate risk

The Organization has no significant interest bearing assets except cash and cash equivalents. The Organization has interest bearing liabilities including lease liabilities. Carrying amounts of net financial assets as at the end of reporting period that exposed to interest rate risks were as follows:

	<u>2026</u>	<u>2025</u>
	HK\$	HK\$
<i>Financial assets bearing variable interest:</i>		
Cash at bank	32,850,515	28,939,743
<i>Financial liabilities bearing variable interest:</i>		
Lease liabilities	<u>(983,267)</u>	<u>-</u>
Net financial assets bearing variable interests	31,867,248 =====	28,939,743 =====

Sensitivity analysis

At March 31, 2026, it is estimated that a general increase/decrease of 100 basis points in interest rate, with all other variables held constant, interest expenses would increase/decrease by HK\$318,672 (2025: HK\$289,397). The carrying amount of financial liability measured at amortized cost and the carrying amount of financial liability bearing interest rate measured at fair value would not be affected by the assumed 100 basis points increase/decrease in interest rate.

Although a financial asset or financial liability may be subject to interest rate risk, its carrying amount may not necessarily be affected by the assumed 100 basis points increase in market interest rates.

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NOTES TO THE FINANCIAL STATEMENTS

**31. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS
ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED MARCH 31, 2026**

At the date of authorisation of these statements, certain new and amended HKFRS Accounting Standards have been published but are not yet effective, and have not been adopted early by the Organization.

Amendments to HKFRS 9 and HKFRS 7	Amendments to the Classification and Measurement of Financial Instruments ²
Amendments to HKFRS 9 and HKFRS 7	Contracts Referencing Nature-dependent Electricity ²
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ¹
Amendments to HKFRS Accounting Standards	Annual Improvements to HKFRS Accounting Standards - Volume 11 ²
HKFRS 18	Presentation and Disclosure in Financial Statements ³
HKFRS 19	Subsidiaries without Public Accountability: Disclosures ³
Amendments to HKFRS 19	Amendments to Subsidiaries without Public Accountability: Disclosures ³

¹ Effective for annual periods beginning on or after a date to be determined.

² Effective for annual periods beginning on or after 1 January 2026.

³ Effective for annual periods beginning on or after 1 January 2027.

The executive committee members anticipates that all of the pronouncements will be adopted in the Organization's accounting policy for the first period beginning on or after the effective date of the pronouncement. These new and amended HKFRS Accounting Standards are not expected to have a material impact on the Organization's financial statements.

香港撒瑪利亞防止自殺會
THE SAMARITAN BEFRIENDERS HONG KONG

NOTES TO THE FINANCIAL STATEMENTS

32. COMPARATIVE AMOUNTS

Certain comparative figures were reclassified to conform with the current reporting period's presentation.

33. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved and authorised for issue by the Organization's executive committee on **30 JUL 2026**