22–23 Annual Report The Samaritans



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Message from Honorary Psychological Consultant

Dearest friends, guests, and supporters of the Samaritans,

It is my great honour and privilege to write this so that I can thank all the volunteers and supporters of the Samaritans in the past year when we witnessed some of our closed ones migrated to other places and a peak of youth suicidal behaviour.

Numerous recent local studies have reported that the quality of life, psychological health, and happiness index of many Hong Kong people have decreased. The increased number of serious assault incidents and heated arguments and fights reported in the media have raised grave concerns about the deterioration of mental health in Hong Kong. Improving the mental health and preventing suicides of 7.4 million people is no easy task. It requires thoughtful planning, the good use of limited human and social resources, as well as the commitment, coordination, collaboration, and trust among multidisciplinary professionals and between service users, their caregivers, and the public.

The 10th of September each year is World Suicide Prevention Day, which aims to focus attention on the issue, reduce stigma, and raise awareness among governments and the public that suicides are preventable. "Creating Hope Through Action" is the triennial theme for World Suicide Prevention Day from 2021-2023, serving as a powerful call to action and a reminder that through our actions, we can encourage hope and strengthen prevention.

I am very proud to be part of the Samaritans. As advocates for suicide prevention, let us not forget the people bereaved by suicide and we should strive to assist them to find strength and post-traumatic growth from their painful experiences. With my deepest gratitude to all the Samaritans in the Sarmatians,

Paul W. C. WÖNG, D.Psye. (Clinical), Reg.Ain.Psye (Australia)., RCP (HRPS),

Ccoun&ACouns (HRPCA), PHRPs, PHRPIA, MAPS

Psychological Consultants of the Samarilans, and

Associate Professor of the University of Hong Kong



The Organization Award

Hong Kong Volunteer Award 2022-Outstanding Volunteer Collaboration Project

香港義工獎2022—當出協作計劃

In December 2022, The Samaritans Jockey Club 'Life is Beautiful' Intergenerational Programme was awarded "Outstanding Collaboration Project" of Hong Kong Volunteer Award 2022, a territory-wide scheme co-organized by the Home and Youth Affairs Bureau and the Agency for Volunteer Service. This Award is dedicated to recognizing the achievements of the works of The Samaritans, which strives to engage different parties in the communities to join hands to achieve suicide prevention of the youths and elderly, and betterment of mental well-being of them.

The Samaritans provides emotional support and suicide prevention services for individuals with emotional distress or suicidal tendencies. We believe that in addition to immediate crisis intervention, it is also important to raise awareness of mental health of the general public in order to achieve suicide prevention. Therefore, in addition to providing 24-hour hotline and email services, The Samaritans also committed to expanding outreach services and promoting the message of suicide prevention in the communities.

Given Hong Kong's ageing population, strengthening community support for the elderly has become a social consensus. Especially during the epidemic, the mental well-being of people of different ages has aroused public concern. In response to social needs, The Samaritans Jockey Club 'Life is Beautiful' Intergenerational Programme aims to serve as a bridge, through collaboration with different organizations,

institutions and schools, and the efforts of young people and various sectors of society, to enhance awareness of mental health and suicide prevention for the elderly. The programme emphasizes the role of different stakeholders in the community in improving mental health of the general public, hoping to promote the message that everyone can support one another and jointly build a caring society.

The volunteers of The Samaritans will continue actively work together to play a key role in organizing and leading outreach programmes, talks and activities in the community, by exploring and developing different outreach services to achieve suicide prevention and nurture mental well-being for the society.

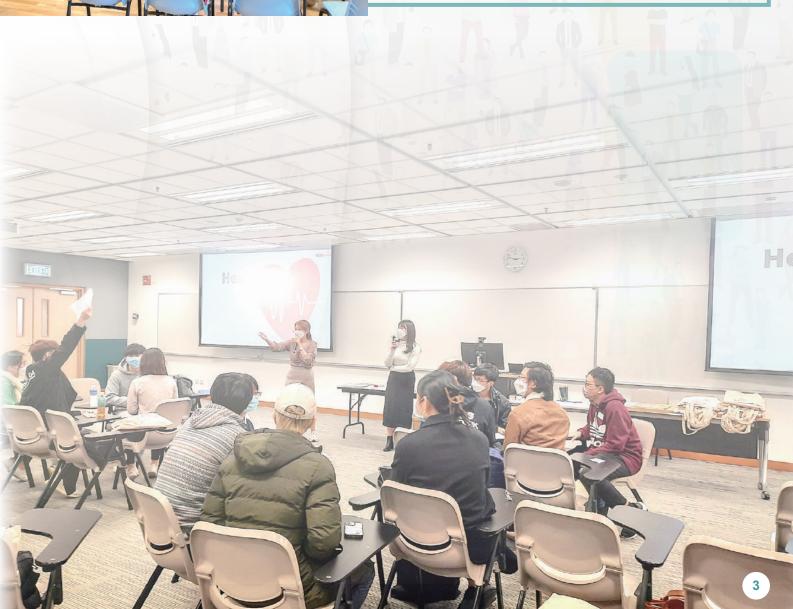






本會致力為情緒受困或有自 殺傾向人士提供情緒支援, 預防自殺。本會相信防止的 殺工作除了即時的危機介 入,及早提升大眾對精神健 康的關注和認識更是重要。 因此,本會在提供24小時 熱線電話及電郵服務以外, 亦致力拓展外展服務,推行 社區精神健康教育。

撒瑪利亞會的義工將繼續積極組織及領導社區外展計劃、講座和活動,透過探索及發展不同社區外展服務,在社區傳遞防止自殺的訊息及培育精神健康。



Message from the Chair of the Board of Directors

董事會主席的話

It is a stark reality of Hong Kong that every year more people die here by committing suicide than all accidental deaths put together. As per the latest available Coroner's report for the year ended 2022, number of deaths by suicide across all ages was 1080 compared with a total of 663 accidental deaths including road and industrial accidents. Huge resources are deployed both by public and private sector to reduce the accidental deaths while adequate resources do not go towards improving mental health and supporting those who are struggling with depression. In the public health system in Hong Kong, it takes a very long time to have an appointment with a psychologist/ psychiatrist and even then the time given for consultation is just a few minutes. A large majority of such patients suffer from depression and feel isolated and lonely. This is where The Samaritans and other NGOs doing the same kind of activity step in.

For almost five decades, The Samaritans have been dedicated to serving the people of Hong Kong who are in emotional distress and experiencing suicidal thoughts for any number of reasons. Our volunteers available 24/7 provide unconditional and unbiased support to those who reach out through our 24-hour hotline and e-mail service.

This would not have been possible without the support of the Hong Kong Government, Corporations, and Individuals by way of financial donations, materials and support services. On behalf The Samaritans I would like to express our heartfelt appreciation and thanks to all whose support is crucial for sustaining our 24-hour hotline service and ever-expanding outreach programs. Without your continued generosity we would not be able to continue our meaningful work.

We are immensely grateful to the Community Chest for its unwavering financial support year after year which is vital to running our core hotline service.

We are thankful to PCCW who have been generous enough to provide us with complimentary telephone lines all these years. We have approached them for upgradation of our telephone lines from analogue to digital lines to enable us to provide better quality service to our callers and hope that they would continue to show the same generosity as in the past.



The highest number of suicidal deaths every year is in the age group of 70 years and above and perhaps not much concern or significance is given to that as these people have already lived their lives. But their life experiences and skills are an asset to the society which if properly and adequately shared with the youth, can help bolster a more productive and sensitive society.

Our programs "Life is Beautiful" and "Aging Well with Youth Intergenerational Program" specifically cater to the above wherein the elderly share their life experiences with the youngsters and the energy and vibrancy of the youth is imbibed by the elderly. We extend our sincere gratitude and thanks to Hong Kong Jockey Club for their generous support for these programs making it possible to run these programs with the help of trained staff thereby fostering connections between generations and promoting fulfilling lives.

Another area of concern for all of us at The Samaritans is the upward trend for the past couple of years in youth suicides especially the school students. Our School- based Mental Health Enhancement Programme and Parent-Child Resilience Academy play a vital role in addressing mental health challenges and equipping individuals and families with resilience under adverse circumstances. Our deepest gratitude to the Department of Health: Advisory Committee on Mental Health for providing invaluable support for our Mental Health Initiative programs. Their support is crucial in safeguarding the mental well being of our youth and fostering a community that values and prioritizes mental health.

Despite the challenges posed by COVID-19 pandemic, we persevered in delivering our programs through Zoom and socially distanced gatherings. Our dedicated team successfully trained Youth Ambassadors and diligently served the elderly in our community. The impact of our programs was evident as we received high commendation from numerous elderly participants, who found our efforts to be truly lifesaving. Their positive feedback reaffirms the significance and effectiveness of our work. We are immensely proud of our team's dedication and adaptability in overcoming obstacles to provide essential support to the elderly community during these challenging times.

I am honoured to announce that The Samaritans Jockey Club 'Life is Beautiful' Intergenerational Programme received the prestigious "Outstanding Collaboration Project" award during the Hong Kong Volunteer Award 2022. This recognition highlights the remarkable achievements of The Samaritans in preventing suicide among young people and the elderly while improving their mental well-being. We are grateful for the opportunity to work together with various stakeholders in the community to make a positive impact.

I would like to acknowledge and express our gratitude to Dr. Wong Wai Ching Paul, Clinical Psychologist at the University of Hong Kong, Department of Social Work and Social Administration for the unhindered access provided to us despite his time constraints. We continuously seek guidance from him for developing various mental health programs because of his expertise in the field of suicide prevention especially among young people. His support has been invaluable to our cause.

I express my gratitude and thanks to Ms. Hedriun Fung, our Administration Manager who has been with us for over two decades. Despite her recent health constraints she had been dedicated to our cause and had been ensuring smooth operations of our services and office with the help of other admin staff. Their contributions are vital to our success.

I would also like to thank Ms. Momo Wong, our Counsellor, and her program team. Their delivery of high-quality programs and services to schools and NGOs has received overwhelming requests, demonstrating the impact and importance of their work. The entire team happily undertakes any additional work assigned to them to make our operations a success.

Our volunteers are the backbone of our organization, providing support to individuals in distress through calls

and emails. Their selfless dedication is truly remarkable. Each month, our volunteers contribute around 800 hours of their time to support those in need. Besides providing their valuable time to our service users it is our volunteers who provide training, mentoring of new volunteers, and constitute all the committees including the Leaders Committee, Executive Committee, Publicity and Fund raising committee, Finance Committee and even the Board which meet frequently to monitor and give direction to this organization and spend their untold hours for successful operations of this organization. We are grateful for their commitment and the invaluable role they play in our mission.

As we approach our 50th anniversary, we have exciting plans to commemorate this milestone. One of our main objectives is to organize a reunion for our previous volunteers and extend invitations to Samaritans organizations from other countries. This gathering will serve as a celebration of our shared commitment to suicide prevention and mental well-being. We also plan to launch public awareness campaigns on mental health issues during this year.

In addition to our core 24/7 multilingual suicide prevention hotline services, we remain committed to our sponsored programs for both youth and the elderly. These programs provide vital support and resources to vulnerable individuals in our community.

Furthermore, we will continue conducting community education trainings to raise awareness and equip individuals with the necessary skills to identify and respond to signs of distress. These trainings play a crucial role in fostering a supportive and informed community.

At the heart of the Samaritans' mission is the vision of "Saving Lives by Caring for those in Distress." We provide crucial emotional support to individuals in need, ensuring that they feel heard, understood, and supported. With the ongoing support of our donors, volunteers, and community partners, we are confident in our ability to make a lasting impact on the mental well-being of the people of Hong Kong.

I extend my deepest gratitude to all those who have contributed to our cause and invite others to join us in our mission. Together, we can create a community that values mental health, supports those in distress, and saves lives.

Ashok Bansal Chairman of the Board of Directors

Message from the Chief Executive

總監的話

I am pleased to provide an update on the successful year we have had in 2022-2023. I would like to express my gratitude to all the volunteers and staff members for their unwavering support and confidence in me throughout this year.

Into our third year of the pandemic, our dedicated volunteers at the center remained steadfast in their commitment, tirelessly answering callers in distress. I am immensely grateful to these volunteers for their selfless dedication, offering care, a listening ear, and valuable support to those in need.



In addition to our hotline service, our volunteers extended their support to various other areas. Our bilingual befriending email service remained available for individuals who preferred written communication. We successfully conducted our highly regarded training courses three times, and our Supporting The Aged Responsibly (STAR) program continued to offer seminars and workshops, utilizing face-to-face sessions or leveraging communication technologies whenever possible. Furthermore, our volunteers actively engaged in educational and promotional outreach initiatives.

I would like to take this opportunity to extend my heartfelt congratulations to every individual associated with The Samaritans. In December 2022, The Samaritans Jockey Club 'Life is Beautiful' Intergenerational Programme was honored with the esteemed "Outstanding Collaboration Project" award at the Hong Kong Volunteer Award 2022. This recognition acknowledges the remarkable achievements of The Samaritans' dedication to engaging various community stakeholders in the prevention of youth and elderly suicide, as well as the promotion of mental well-being.

The Samaritans has witnessed significant developments this year. Our "Life is Beautiful" Intergenerational Programme received overwhelming support. Having secured further funding from The Hong Kong Jockey Club Community Project Grant, our new project office in Kowloon openned in November 2022. These achievements are a testament to the dedication and hard work of our volunteers and staff.

I would like to express my gratitude to all our volunteers and staff for their involvement in various aspects of the organisation often beyond their call of duty.

I extend my sincere appreciation to our Board, Executive Committee, and Leaders for their valuable advice, as well as their time and dedication during numerous meetings.

I am particularly grateful to our supporters, donors, and sponsors of The Samaritans, who have provided invaluable support in various forms, including fundraising, professional services, in-kind donations, and food donations. Your generous support has been a great source of encouragement for all of us and we are grateful to have you by our side.

We recognize the growing needs of vulnerable individuals in Hong Kong, particularly the elderly and younger generations. We remain committed to serving them and will continue to develop services to meet their evolving needs.

Karman Leung Chief Executive





24-hour Multi-lingual Suicide Prevention Hotline and Befriending Email

24小時多種語言防止自殺熱線及電郵服務

Hotline Service熱線服務

Number of calls 求助電話 21,622

Monthly average 每月平均 1,802

Daily average 每日平均





Last year, we received a total number of 21,622 calls. On average, we received about 1802 calls each month or 60 calls a day. The number of calls received has decreased compared with the previous year in which some people prefer to communicate by email and also because there are an increasing number of mental support hotlines for people to choose from.

上個年度,我們共接聽貳萬壹仟陸佰貳拾貳個求助電話,即每月平均為 壹仟捌佰零貳個,每日平均約陸拾個,來電數目去年略為下降,這或許 反映部份服務使用者傾向書寫求助,同時社會上的情緒支援熱線服務亦 在增加。

Language來電語言					
Male男性=	9,491	Female女性:	Silent callers		
Chinese中文	7,153	Chinese中文	3,094	沉默來電	
English英文	2,151	English英文	1,079	7 0 1 5	
Other其他	187	Other其他	113	7,845	

Email Service電郵服務

求助電郵 Total

877

659

英文電郵 English

中文電郵 Chinese 218

Gender性別				
Male	Female	Unknown		
男性	女性	沒有資料		
415	382	80		

A total of 877 befriending emails were replied, including 659 English emails and 218 emails in Chinese. On average, we sent out 73 emails per month to those who approached us by email.

我們亦回覆了捌佰柒拾柒封求助電郵,其中英文電 郵佔陸佰伍拾玖封,中文電郵則佔貳佰壹拾捌封, 每月平均為柒拾叁封電郵。

We have organised 3 training courses. In total 32 new volunteers went on to staff the hotlines. Our volunteers contributed a total of 9316 befriending hours to our hotline service last year.

我們舉辦了叁期的義工訓練課程,共招募了叁拾貳 名新義工。義工們共提供了玖仟叁佰壹拾陸小時的 熱線支援服務。



Volunteer Training

義工培訓

This year, amid the 5th wave of COVID-19 pandemic, we were able to hold three training courses for potential volunteers. Of the 39 persons selected, 32 completed the course and proceeded to man the hotlines.

We are always pleased at the beginning of each new course to meet people of all ages and backgrounds, people who are willing to offer their time and energy to support The Samaritans' cause, to provide a suicide prevention service through listening.





Our training team consists of a small group of experienced and dedicated volunteers, together they conduct 3 training courses per year. Each course runs over about 6 weeks, on 4 weekends and 3 weekday evenings. The course is conducted in English, supplemented with Cantonese. The course involves intense and thorough skills practice, role-plays and group discussions. Our potential volunteers acquire the basic skills needed to listen to our callers, with empathy, without judgement and with complete confidentiality.

Support for our potential volunteers continues. With a well-established volunteer care system in place our volunteers both new and experienced are taken care of.





今年,雖然在新冠病毒疫情第五波浪潮中,我們能夠為準義工舉辦了3期培訓課程。在被選中的39人中,有32人完成了課程並開始接聽熱線來電。

在每次課程開始時,我們總是很高興結識願意 為撒瑪利亞會事工奉獻時間和精力的不同年齡 和背景的人士。

我們的培訓團隊由盡責且經驗豐富的義工組成。他們每年開展3次培訓課程,每次課程持續約6週,包括4個週末和3個工作日晚上。課程涉及技能練習、角色扮演和小組討論,內容深入而透徹。在課程結束時,我們新的準義工已經掌握了以同理心、完全自信和不批判地傾聽來電者所需的技能。當我們的準義工開始接聽熱線來電時,他們將繼續獲得資深義工的支持和培訓。我們所有的義工均可通過完善的義工關懷系統得到適當的照顧。





STAR Programme Annual Report 2022-2023 Supporting The Aged Responsibly (STAR) Programme

星伴流金一護老關愛計畫

The programme aims to provide support and help to the elderly and their carers who are under immense stress. The STAR team experienced another busy year in 2022-23. Working in collaboration with 14 NGOs, 40 sessions of activities were organized, including talks, workshops, mutual support groups, volunteer and frontline staff development trainings. A total of 706 participants were recorded.

The activities were very wellresponded by participants who commended them as highly informative and useful, welladdressing their problems. STAR team volunteers feel greatly encouraged and would continue to serve the needy with enthusiasm, empathy and care.



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此計畫的宗旨是為長者及照顧者提供支援,協助他們應付在日常生活中面對的沉重壓力。2022-2023年度「星伴流金」小組再度經歷了忙碌的一年。小組與14個協作社福機構安排了共40節活動,包括講座、工作坊、支援小組、義工及前線員工發展培訓。總共有706名參加者。

所有活動均獲得非常好的回響,參加者表示獲益良多,所學的十分有用,對症下藥。「星伴流金計畫」小組義工深感鼓舞,會繼續全力以 赴支援有雲栗的人,為他們帶來溫暖、愛護及關懷。







Popular topics for talks/workshops:

- 1. Common mood disorders and warning signs of suicidal thoughts among the elderly
- 2. Understanding and managing emotions of the elderly
- 3. Communicating with the elderly
- 4. Communicating with each other among the elderly
- 5. The elderly taking care of themselves
- 6. The carers taking care of themselves
- 7. Workshop for carers on stress reduction
- 8. Spending the aging years in happiness
- 9. Bereavement
- 10. Workshop on Responding to challenging situations : Risk of suicide among the elderly
- 11. What do we learn through fighting the virus?
- 12. Workshop on Mindfulness exercises for stress reduction
- 13. Combating loneliness
- 14. Helping the elderly to combat loneliness





「星伴流金」護老關愛計畫 受歡迎的講題/工作坊:

- 1. 認識長者常見的情緒病及自殺想法
- 2. 長者情緒認知及情緒管理
- 3. 掌握良好溝通技巧照顧病患長者
- 4. 長者和睦相處之道
- 5. 長者如何照顧好自己
- 6. 護老者如何照顧好自己
- 7. 護老減壓工作坊
- 8. 頤養天年
- 9. 走出哀傷
- 10.學習應變危機事故——長者自殺風險工作坊
- 11. 抗疫中的領悟
- 12. 透過靜觀減輕壓力工作坊
- 13. 怎樣面對孤獨感
- 14. 如何協助長者減少孤獨感

Summary of the Supporting The Aged Responsibly (STAR) Programme 2022-2023

星伴流金——護老關愛計畫2022-2023總覽

No. of sessions completed: 40

完成總數:40

Total no. of participants: 706

參加人數:706

Participating NGOs: 14 參與社福機構: 14

- 1. Baptist Oi Kwan Social Service 浸信會愛群社會服務處
- 2. Caritas Elderly Centre, Central District 明愛中區長者中心
- 3. The Endeavourers HK Bert James Young NEC 香港勵志會陳融晚晴中心
- 4. HK Family Welfare Society Kin Ming Service Centre 香港家庭福利會健名服務中心
- 5. HK Mutual Encouragement Association Cheng Yu Tung Social Centre for the Elderly 香港互勵會鄭裕彤敬老中心
- 6. HK MutualEncouragement Association Jane Shu Tsao Neighbourhood Elderly Centre 香港互勵會曹舒菊英老人中心
- 7. HK Sheng Kung Hui Lady MacLehose Centre 香港聖公會麥理浩夫人中心
- 8. HKYWCA Ellen Li District Elderly CommunityCentre 香港基督教女青年會秀群松柏社區服務中心
- 9. International Church of the Foursquare Gospel HK District Ltd. Lung Hang Church Elderly Centre 國際四方福音會香港教區有限公司隆亨堂耆年中心
- 10. Neighbourhood Advice-Action Council Tin Shui Neighbourhood Elderly Centre 鄰舍輔導會天瑞鄰里康齡中心
- 11. Neighbourhood Advice-Action Council Tuen Mun District Integrated Services Centre for the Elderly 鄰舍輔導會屯門區綜合康齡服務中心
- 12. St. James Settlement Integrated Home Care Services (Central & Western District) 聖雅各福群會中西區綜合家居照顧服務
- 13. Tung Wah Group of Hospitals Wong Cho Tong District Elderly Centre 東華三院黃祖棠長者地區中心
- 14. Yan Oi Tong, Woo Chung District Elderly Community Centre 仁愛堂胡忠長者地區中心

Reported by Esther LAW STAR Programme Team Leader 12 January 2024







The mission of our community outreach is to foster mental wellness and prevent suicide through providing talks and workshops in both Cantonese and English. The topics and formats of our outreach work vary depending on the needs of the audience.

This year, we managed to hold 26 talks and workshops, reaching a total number of 884 people of differing backgrounds, including primary, secondary and university students, parents and teachers, elderly and carers, and professionals.

alks and workshops 羅麼及工作坊 attendees

884



我們的社區外展服務透過粵語和英語的 講座及工作坊,促進社區的精神健康, 預防自殺。講座及工作坊的主題和形式 按參加者的需求而定。

今年,我們舉辦了26場講座及工作坊, 共884人參加,包括不同界別的人士, 如來自小學、中學及大學的學生、家長 及教師、長者及照顧者和專業人士。







The Samaritans Jockey Club 'Life is Beautiful' Intergenerational Programme

撒瑪利亞賽馬會跨代關愛生命計劃

The Samaritans Jockey Club 'Life is Beautiful' Intergenerational Programme was successfully completed during the year, the programme aimed:

- To provide suicide prevention support for the Elderly through group work operated by the concerted efforts of experienced volunteers, trained youth ambassadors, qualified counselor and programme officer. During the process, intergenerational support from the Youth Ambassadors would be employed to rejuvenate the mental well-being of the elderly and thus achieving the result of suicide prevention.
- To train the younger generation to support elderlyat-risk in suicide prevention by equipping them with practical knowledge in providing emotional support and constructive ways to cope with emotional difficulties. At the same time, to nurture the mental well-being of these younsters so that they could become optimistic life achievers, positive energy sharers and consequently Ambassadors of Suicide Prevention.
- To hone the skills and enrich the knowledge of potential and existing volunteers, carers and workers for the elderly especially in the area of Suicide Prevention for the elderly.
- To raise public awareness and mental health literacy for early identification of suicidal tendency especially for elderly and reduction of stigma on mental illness so as to increase the willingness of the needy in seeking professional help.



Promotion Video

With the support of Hong Kong Jockey Club Charity Trust, this year, a promotion video set for usages on multi-media platforms to publicize the number of our hotline – 2896 0000, our email service and other services was broadcasted. The details of the video set were as follow:

Duration of Video Clips	Content	Usages
10 sec. Video Clip	3 versions: 1. Teenage anxiety 2. Family distress 3. Elderly despair	MTR Advertisement platform
30 sec. Video Clip	1 version: Full story on elderly despair	Instagram video clips
60 sec. Video Clip	2 versions: 1. Full story concise version 2. Theme Song MV	Facebook video clips
3 minutes full version	Full story linking up Teenage, Family, Elderly and theme song	YouTube and Centre use



(1) Mental Well-Being Nurturing Group for the Elderly

The Group aims to enable elderly to lead a mental healthy life without the fear of mood disorders, enhance the mental well-being of vulnerable elderly and diminishes the risks of suicidal tendency of the elderly. In 2022-2023, accumulatively 163 service users from 15 elderly service agencies were recruited and served.

More than 90% of participants increased knowledge on how to improve well-being, and would apply the tips and skills learnt to improve their own well-being. Besides, more than 80 % of participants felt their negative emotion is alleviated. In general, more than 90% participants are satisfied with the workshops.

(2) Youth Ambassador Training

This year, accumulatively 10 groups of 169 Youth Ambassadors aged above 15 years-old from schools and education institutes were served. These youngsters were trained with knowledge in providing emotional support and methods to cope with emotional difficulties. After the training, the Youth Ambassadors were matched with the elderly group and serve them with mental well-being activities.

More than 80% of participants increased understanding of the emotional needs of at-risk elderly participants, and were able to apply the knowledge learnt to organize life education activities at schools. Besides, more than 70% of participants were able to apply the skills learnt to accompany at-risk elderly. In general, almost 90% of participants are satisfied with the training.

(3) Capacity Building Programmes

This initiative aims to enhance and expand our training programmes within and beyond internal purposes to strengthen our core service and benefit other institutional contexts.

This year, accumulatively 7 internal training courses were delivered to potential volunteers. In addition, accumulatively 52 sessions of Public education activities were provided, serving 17,396 attendants in total, in the format of both face-to-face and online platform.

More than 80% participants are satisfied with the talks, and will apply the knowledge learnt in daily life.



「撒瑪利亞賽馬會跨代關愛生命計劃」於年內圓滿 完成,計劃旨在:

- 聯合經驗豐富的義工、訓練有素的青年大使及專業的輔導員和程序主任的共同努力,通過小組工作,為長者提供防止自殺的支持。在此過程中,青年大使會提供跨代關愛的支持,以提升長者的心理健康,從而達致防止自殺的效果。
- 培訓年輕一代,向他們提供在情感支援方面的知識和實踐,以及有建設性地應對情緒困擾的方法,讓他們可以為可能有自殺傾向的長者提供支持。同時培養這些年輕人的心理健康,使他們成為樂觀的人生成就者、積極能量的分享者、從而成為防止自殺的青年大使。
- 在長者防止自殺方面,為義工、護老者和其他工作人員裝備技巧和豐富知識。
- 提高公眾對心理健康的認知,實現特別是有關長者自殺傾向的及早發現;並減少大眾對精神疾病的忌諱,增加患者尋求專業幫助的意願。



(1) 長者正向輔導小組

小組旨在讓長者能夠享受心理健康的生活,增強長者的心理健康,並降低他們自殺傾向的風險。小組累計招募並服務了來自15個長者服務機構的163名服務使用者。

超過九成的參加者提升了關於如何改善情緒健康的知識,並將應用所學到的技巧來改善自己的情緒健康。此外,超過八成的參加者認為他們的負面情緒得到了緩解。整體方面,超過九成的參加者對計劃感到滿意。

(2) 青年大使培訓

今年計劃累計服務了10組共169名來自學校和教育機構 15歲以上的青年大使,這些年輕人接受了有關向他人提 供情緒支援的培訓。培訓結束後,這些青年大使與長者 正向輔導小組配對,並為他們提供心理健康活動。

超過八成的參加者提高了對長者情緒需要的了解,並能夠將所學知識應用於舉辦學校的精神健康活動。此外,超過七成的參加者能夠運用所學技巧陪伴長者。整體而言,接近九成的參加者對培訓計劃感到滿意。

(3) 社區能力建設

計劃旨在提升擴大和擴展我們義工的能力,以加強我們的核心服務,並讓其他機構及大眾受益。今年共安排了7期培訓,此外,我們與其他機構夥伴合作,共為17,396名公眾參與者提供了52場教育活動。

超過八成的參加者對講座感到滿意,並會將學到的知識 應用到日常生活中。











宣傳短片

另外,在香港賽馬會慈善信託基金的支持下,本會完成了一系列宣傳短片的製作,並在各個多媒體平台上播放,宣傳我們的情緒支援熱線電話號碼——2896 0000,我們的電子郵件服務及其他服務。宣傳短片詳情如下:

宣傳短片	內容	用途
10秒版本	剪輯3個版本:1.青少年的焦慮 2.家庭的困境 3.長者的絕望	地鐵廣告 平台
30秒版本	剪輯1個版本:關於長者的絕望完整故事	Instagram
60秒版本	剪輯2個版本:1.完整故事濃縮版 2.主題曲音樂短片	Facebook
3分鐘 完整版	完整故事連繫青少年、家庭、長者內容和 主題曲。	YouTube和 中心使用



The Hong Kong Jockey Club Community Project Grant: Ageing Well with Youth Intergenerational Programme

香港賽馬會社區資助計劃—— 耆菁跨代愛生命服務

In this year, with the support from The Hong Kong Jockey Club Charities Trust, a new project for suicide prevention named "The Hong Kong Jockey Club Community Project Grant: Ageing Well with Youth Intergenerational Programme" has been launched. This programme continues to serve the elderly and youths, which will be focusing on elderly with the support from youths. The programme, kicked off on 1st April 2022, which consisted of several elements.





(1) Mental Well-Being Nurture Groups

Eight sessions of activities were provided to the elderly aiming to enhance their status of mental well-being. Elderly participants grow together with enhanced mental well-being as they learn to build resilience and develop positive thinking.



(2) Youth Ambassador Training

The training programme consisted of six workshops with a specific topic discussed in each session. Topics included understanding on emotions and stress management; depression and other mental disorders; suicide and self-harming behaviour; active listening skills and empathy, and a specific session on understanding the emotional needs of elderly-at-risk.



(3) Intergenerational Activities

After the 8 sessions of elderly group work and 6 sessions of youth ambassadors training, our trained Youth Ambassadors implemented 4 more consolidation sessions, aiming to bring positive and youthful energy through sharing, caring and enjoying recreational activities together with the elderly participants. During the process, through intergenerational interaction and communication, support from the Youth Ambassadors would rejuvenate the elderly and enhance their mental well-being, therefore achieving the purpose of suicide prevention.



(4) Capacity building

Outreach talks were provided to enhance mental well-being of the general public and to destigmatize mental health-related issues. We aimed at connecting with different stakeholders in the society — elderly, school administrators, teachers, parents and students — to work together and develop awareness, knowledge, positive attitudes and practices for mental well-being and achieve suicide prevention.





今年,在香港賽馬會慈善信託基金的支持下,展開了一項新計劃,名為「香港賽馬會社區資助計劃:耆菁跨代愛生命服務」。該計劃繼續為長者和青年人提供改善精神健康和預防自殺服務,並將在青年人的支持下關注及關懷長者。該計劃於2022年4月1日啟動,由幾個元素組成。





(1) 長者正向輔導小組

小組為長者提供八節活動,提升長者正向情緒和抗逆 力,助其建立正向人生觀,從而強化精神健康。

(2) 青年大使培訓

六節培訓中包括不同主題,主題包括對情緒和壓力管理 的理解、抑鬱症和其他精神疾病的認識、預防自殺和自 傷行為、積極聆聽技巧和建立同理心,以及關於了解長 者的情緒和需要。

(3) 跨代工作坊

在8節長者正向輔導小組和6節青年大使培訓後,青年大使將與長者進行4節工作坊,旨在透過與長者一起分享、關愛和享受青年大使籌備和帶領的活動,為長者帶來正能量和年輕活力。過程中,青年大使通過跨代互動和溝通,將使長者增加活力,增強他們的心理健康,從而達到預防自殺的目的。

(4) 社區能力建設

計劃中提供了精神健康教育講座,以提高公眾的心理健康,消除與精神健康相關問題的污名化。我們旨在與社會中的不同持分者,長者、學校管理人員、教師、家長和學生共同建立及提高心理健康的意識、知識、積極態度和實踐,並達致預防自殺的工作。

List of Elderly Agencies/Schools collaborated in 2022-2023 (Ranking in no particular order) 2022-2023年度合作之長者中心/學校(排名不分先後)

Mental Well-Being Nurture Groups長者正向輔導小組

- H.K.M.E.A. Cheng Yu Tung Social Centre for the Elderly 互勵會鄭裕彤敬老中心
- Woo Chung District Elderly Community Centre 仁愛堂——胡忠長者地區中心
- Mongkok Kai-fong Association Limited Chan Hing Social Service Centre 旺角街坊會陳慶社會服務中心
- Buddhist Cheung Miu Yuen Neighbourhood Elderly Centre 佛教張妙願長者鄰舍中心
- Fung Kai Neighbourhood Elderly Centre 鳳溪長者鄰舍中心

Youth Ambassador Training青年大使培訓

- Pope Paul VI College 保祿六世書院
- Ho Ngai College (Sponsored By Sik Sik Yuen)
 嗇色園主辦可藝中學
- The University of Hong Kong 香港大學
- Salem-immanuel Lutheran College 南亞路德會沐恩中學





School-based Mental Health Enhancement Programme

校本心理健康提升計劃



With our experience in youth ambassador training and working with the schools in Hong Kong, the programme was launched to engage all stakeholders in the campus to join hands to achieve suicide prevention of the youths and betterment of mental well-being of them.

The programme supported by phase one of Mental Health Initiatives Funding Scheme, kicked-off on 1st October 2022, aimed to provide psychological well-being training and education for stakeholders in a school environment to support suicide prevention. It aimed to:

- i. Equip participants to prevent youth suicide
- ii . Increase awareness and acceptance of the importance of mental well-being and suicide prevention
- iii . Build strong peer-support and empowering youngsters to alleviate mental distress in their peers

The Programme consists of 3 major elements:

"The Mental Well-being Education for Teachers, Parents and Caregivers" aims to enhance their mental well-being knowledge on topics including depression, anxiety, stress and others, and enabling them to identify vulnerable children and provide support to prevent youth suicide.

"Youth Ambassador Training" coaches secondary school students to help their peers by equipping them with practical knowledge on how to provide emotional support and constructive ways to cope with emotional difficulties. Throughout the youth ambassador training, students were equipped with knowledge and skills by enhancing their understanding on emotions, active listening skills and empathy as well as skills for promotion of messages of suicide prevention. Their mental well-being is nurtured and to help participants to feel empowered in the face of future challenges as well as to provide emotional support to their peers.

"School-based Consultation on Demand" is available to school administrators. Advices are tailored according to needs of individual schools with regards to students' self-harm behaviours and suicidal thoughts.

The programme served 17 campus communities and affected thousands of students and their parents and families. 590 parents and teachers from participating schools were recruited and served through face-to-face seminars. A total of 107 Youth Ambassadors were recruited and completed the training in this programme.

Participating Schools (*Ranking in no particular order)

Island Road Government Primary School

Holy Family Canossian College

Bishop Paschang Catholic School

Precious Blood Primary School (Wah Fu Estate)

CCC Chun Kwong Primary School

Salesian Yip Hon Millennium Primary School

Baptist Rainbow Primary School

S.K.H. Holy Carpenter Primary School

S.T.F.A. Wu Siu Kui Memorial Primary School

Yuen Long Long Ping Estate Tung Koon Primary School

Lung Kong WFSL Lau Wong Fat Secondary School

St. Edward's Catholic Primary School

Chong Gene Hang College

Wa Ying College

Wah Yan College (Hong Kong)

Wah Yan College (Kowloon)

Shung Tak Catholic English College





計劃旨在以本會在青年大使培訓方面和與香港學校合作的經驗為基礎,讓校園內所有持份者攜手合作,預防青少年自殺和改善精神健康。

該計劃由精神健康諮詢委員會支持的第一期精神健康項目資助計劃,於2022年10月1日啟動,為學校環境中的持份者提供心理健康培訓和教育,以達致預防自殺。計劃旨在:

- i.裝備參與者以防止青少年自殺
- ii.提高社會大眾人士對精神健康和預防自殺的認識和接納
- ⅲ.建立強大朋輩支援網絡,以減輕同齡朋輩的精神壓力





計劃包括3個主要元素:

「家長教師精神健康教育」旨在提高對抑鬱、焦慮、壓力等主題的精神健康知識,使他們能夠識別弱勢兒童以防止青少年自殺。

「青年大使培訓計劃」培訓中學生幫助他們的朋輩,裝備他們掌握提供情緒支援的方法和實用知識。透過在培訓中學習情緒管理、聆聽與溝通、建立同理心及防止自殺等知識及技巧,從而提升學生的自我情緒健康及為他人提供協助。

「校本危機處理顧問」因應學校的危機情況及需要,本計劃針對學生的自殘和自殺念頭為學校及其管理人員提供建議。

校本心理健康提升計劃於本年服務了17個校園社區,影響了數千名學生及其父母和家庭。計劃招募了590家長和老師參與,通過面對面的研討會提供服務。於本年度,共107名青年大使回應招募並完成了培訓。

參與學校(*排名不分先後)

香島官立小學

嘉諾撒聖家書院

天主教柏德學校

華富邨寶血小學

中華基督教會元朗真光小學

慈幼葉漢千禧小學

浸信會天虹小學

聖公會聖匠小學

順德聯誼總會胡少渠紀念小學

元朗朗屏東莞學校

世界龍岡學校劉皇發中學

聖愛德華天主教小學

張振興伉儷書院

華英中學

香港華仁書院

九龍華仁書院

崇德英文書院













童心家愛·親子抗逆學堂

In recent years, children in Hong Kong have faced various sudden challenges, both the students and their parents may have experienced difficulties in dealing with different changes. Family resilience is particularly crucial for improving children's mental health, preventing suicide, and reducing self-harm behaviors. The programme, Parent-Child Resilience Academy, phase two of Mental Health Initiatives Funding Scheme supported by Advisory Committee on Mental Health, aimed to:

- i. To train parents with ways to engage and support mental wellness of children by enhancing their knowledge in personal growth, self-care and mental disorders, and improve their ability to support their children's personal growth.
- ii . To nurture children to understand their own emotional needs and emotions, practice effective communication and seek emotional support from appropriate sources.
- iii . Create opportunities for parents and children to practice listening and communication, strengthen family relationships, and achieve mutual love, care and sharing.
- iv. Empower families to establish good communication and mutual support to achieve upkeeping of mental wellness and suicide prevention.

The programme is divided into three parts: 1) Children Mental Health Training for Parents, to enhance parents' understanding of the mental health and emotional support for their children. 2) Resilience Training for Children, provides training sessions in group for students to learn about emotions, such as emotional management, self-affirmation and stress management, listening and communication, and building empathy. 3) Family-based Resilience Action Camp, will involve students and parents who have completed the training sessions to strengthen family cohesion and family resilience, enhance the mental health of parents and children, and also strengthen the family's ability to face difficulties and challenges together.

In this year, nine primary schools have enrolled in this school programme

Participating Schools (Ranking in no particular order)

ELCHK Kwai Shing Lutheran Primary School

TWGHs Leo Tung-hai Lee Primary School

Shun Tak Fraternal Association Lee Kam Primary School

HHCKLA Buddhist Chan Shi Wan Primary School

Tsing Yi Trade Association Primary School

Sung Tak Wong Kin Sheung Memorial School

TWGHs Hong Kong and Kowloon Electrical Appliances Merchants Association Limited School

Ma On Shan Methodist Primary School

Christian and Missionary Alliance Sun Kei Primary School





近年來,香港的兒童面對著各種突如其來的挑戰,令學童及其家長都無所適從。家庭抗逆力正正對孩童提升心理健康、防止自殺和減少自我傷害尤其關鍵。由精神健康諮詢委員會支持的第二期精神健康項目資助計劃,**童心家愛**·親子抗逆學堂,旨在:

- i.培訓家長對子女精神健康的支援力,提高他們在孩子個人成長、自我保健和情緒疾病方面的認知,以及與子女 共同渡過逆境的實踐。
- ii.訓練孩子了解自我情緒需要及處理方法,練習有效溝通方法,和從家庭及其他適切途徑尋求情緒支援。
- ⅲ.締造家長與子女實踐優質溝通的機會,加強家庭關係,達致互愛與關懷。
- iv.為家庭充權,建立良好溝通及互相支持的關係,以達致改善精神健康和防止自殺的目的。

學堂計劃共分作三部分: 1) 抗逆CRO學堂,提升家長對子女精神健康及支援兒童情緒的認識。2) 抗逆小學員學堂,為學生提供小組培訓,讓學生學習有關情緒健康的知識,例如情緒管理、自我肯定及認識壓力處理、聆聽與溝通及建立同理心等。3) 「親力親為親子樂」日營,在學生及家長分別完成培訓後將一同參與日營,鞏固家庭凝聚力及增強家庭抗逆力,以提升家長及兒童的自我情緒健康,同時亦加強家庭共同面對困難的抗疫力。

於本年度,已有九間小學對本學堂計劃有興趣並報名。

參與學校(排名不分先後)

基督教香港信義會葵盛信義學校

東華三院李東海小學

順德聯誼總會李金小學

香海正覺蓮社佛教陳式宏學校

青衣商會小學

大埔崇德黃建常學校

東華三院港九電器商聯會小學

馬鞍山循道衛理小學

基督教宣道會宣基小學



Consultants, Affiliations and Memberships

顧問及會員機構

Honorary Psychological Consultant 心理學顧問

Dr. Paul Wong 黃蔚澄博士

Legal Consultant 法律顧問

Mr. Henry J.H. Wheare 章恆理先生

Organisation Structure

組織架構

Board, Committees and Working Groups

董事會、委員會及工作小組

Youth Work and Outreach Working Group 青年及外展工作小組

Board of Directors 董事會

Chair 主席-Mr. Ashok Bansal
Secretary 秘書-Mr. Henry Wheare
Treasurer 司庫 -Mr. Thomas Chiang
Member 董事-Mr. Frank Leung
Member 董事-Ms. Jane Fong
Member 董事-Ms. Jenny Hsieh
Member 董事-Mr. Lento Yip
Member 董事-Ms. Lyndsey Gormley

Service Committee 服務委員會

Community, Publicity & Fundraising Committee 傳訊及籌募委員會

Finance & HR Committee 財務及人事委員會

Committee Chair 主席-Mr. Thomas Chiang Committee Member 委員-Ms. Aubrey Ho Committee Member 委員-Mr. Francis Yuen Committee Member 委員-Mr. Martin Sabine Supporting The Aged Responsibly (STAR) Programme Working Group 「星伴流金」護老關愛計畫工作小組

Email Service Committee 電郵服務工作小組

Training Team 培訓團隊

Leaders Committee 義工組長委員會

Executive Committee 執行委員會

Chief Executive 總監-Ms. Karman Leung (stepped down 19 April 2023)

Chief Executive 總監-Mrs. Janet Jones Tsang (onboard 20 April 2023)

Executive 委員-Ms. Jane Fong

Auditor 核數師

JFU CPA 傅子剛會計師事務所

Affiliations and Memberships 會員機構







Employees

職員

Chief Operating Officer

David Cheng (upto 10 September 2023) Matthew Yip (onboard 9 October 2023)

Administration Manager 行政經理

Hedriun Fung

Counsellor

Momo Wong

Janice Wong

Natalie Tsang

Thomas Cheng

Christine Chow

Training Specialist 培訓專員

Taletta Tsang

Senior Programme Officer

行政主任

高級程序主任

Programme Officer 程序主任

Tommy Wong Smiley Lee

工友

本會義工

Law Ming Chu

Account & Administration Assistant 會計及行政助理

Edith Ting

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SAMARITANS



Opinion

We have audited the financial statements of The Samaritans (the "Organisation") set out on pages 4 to 30, which comprise the statement of financial position as at 31 March 2023, the statement of comprehensive income and expenditure, 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.

In our opinion, the financial statements give a true and fair view of the financial position of The Samaritans as at 31 March 2023, and of its financial performance for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") 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 of 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 Organisation 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the annual report, 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 on the other information obtained prior to the date of this auditor's report, 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE SAMARITANS

Responsibilities of Directors and Those Charged with Governance for the Financial Statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the directors 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 directors are responsible for assessing the Organisation'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 director either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. 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.

We conducted our audit in accordance with HKSAs issued by the HKICPA. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs 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 HKSAs, we exercise professional judgement and maintain professional scepticism 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 Organisation's internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF THE SAMARITANS

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Organisation'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 Organisation 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 those charged with governance 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 identified during the audit.

DFUCPA

JFU CPA
Certified Public Accountants

Hong Kong

Date: 02 JAN 2024

STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 HK\$	2022 HK\$
Income		2000mm202. ■ 0	
Donations		174,470	603,743
Outreach donations		6,000	1,000
Allocation from Community Chest		475,400	425,400
Membership income		1,630	1,715
Other income			420
Donation funding for specific projects from:			
- Save the Children Hong Kong Limited	12(a)	-	487,287
- The Hong Kong Jockey Club Charities Trust for Elderly			10.00000 -0.0000000000000000000000000000
Suicide Prevention Supportive Programme	12(b)	1,239,211	1,273,830
- The Hong Kong Jockey Club Charities Trust for Community			
Project Grant	12(c)	1,617,938	-
 Phase 1 of Mental Health Initiatives Funding Scheme 	12(d)	331,532	_
 Phase 2 of Mental Health Initiatives Funding Scheme 	12(e)	27,939	~
Government grants for Employment Support Scheme		180,000	-
		4,054,120	2,793,395
		2,117	
Income from the Capital Fund	13	267,799	193,068
		4,321,919	2,986,463
Expenditure			
Employee benefit expenses			
Salaries	14	3,784,136	2,753,593
Contributions to a mandatory provident fund scheme		45,937	33,974
		3,830,073	2,787,567
Audia fa a			
Audit fee		19,000	16,450
Depreciation of property, plant and equipment	4	29,137	15,368
Depreciation of right-of-use assets	5,14(c)	99,293	-
Office supplies		3,492	11,989
Printing, stationery and postage		20,738	30,410
Publicity and advertising		3,022	9,776
Rent, rates and electricity		55,442	55,186
Repairs and maintenance		53,268	30,597
Staff recruitment		-	1,000
Staff training		20,500	25,800
Sundry expenses		105,369	110,457
Telephone		6,809	6,480
Insurance		16,202	13,282
Subscription fee	legrooms.	10,396	6,899
Project implementation cost	14	163,042	35,789
Project equipment and miscellaneous	14	44,245	63,573
Project promotion and publicity	14	250,634	377,389

STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 HK\$	2022 HK\$
Expenditure			
Project administration and support	14		9,015
Project audit fee	14		10,000
Project administration costs	14	136,555	
Project indirect costs	14	82,936	
Project administration overhead	14	20,536	A C -
Project programme rental cost	14	2,075	
Interest on lease liabilities	5,14(c)	13,104	
		4,985,868	3,617,027
Deficit for the year		(663,949)	(630,564)
Other comprehensive income for the year, net of tax Change in fair value of financial assets at fair value through			
other comprehensive income		(463,330)	(177,163)
Total comprehensive income for the year, net of tax	5	(1,127,279)	(807,727)

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

	<u>Notes</u>	2023 HK\$	2022 HK\$
NON-CURRENT ASSETS			
Financial assets measured at fair value through			
other comprehensive income	3, 8	4,631,581	5,094,911
Property, plant and equipment	4	94,318	41,675
Right-of-use assets	5	316,953	-
Intangible asset	6	6,000	6,000
		5,048,852	5,142,586
CURRENT ASSETS			
Accounts receivable	7	542,371	428,487
Dividends receivable		34,764	27,198
Donation receivable		2,094	-
Deposits		68,387	2,500
Cash and cash equivalents		617,144	593,092
		1,264,760	1,051,277
TOTAL ASSETS		6,313,612	6,193,863
FUNDS			
Accumulated fund		321,612	985,561
Capital fund	8	4,631,581	5,094,911
TOTAL FUNDS		4,953,193	6,080,472
CURRENT LIABILITIES		MEM	
Accrued charges		386,316	57,089
Deferred income	9	592,451	-
Lease liabilities	10	143,279	-
		1,122,046	57,089
NON-CURRENT LIABILITIES			
Lease liabilities	10	182,071	-
Provision for long service payments	11	56,302	56,302
		238,373	56,302
TOTAL FUNDS AND LIABILITIES		6,313,612	6,193,863

The accompanying notes form part of the financial statements.

Approved and authorised by the Board of Directors on 0.2 JAN 2024

Ashok-BANSAL

Director

Thomas CHIANG

Director

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31 MARCH 2023

	Capital fund HK\$	Accumulated fund HK\$	Total HK\$
As at 1 April 2021	5,272,074	1,616,125	6,888,199
Total comprehensive income for the year, net of tax	(177,163)	(630,564)	(807,727)
As at 31 March 2022 and 1 April 2022	5,094,911	985,561	6,080,472
Total comprehensive income for the year, net of tax	(463,330)	(663,949)	(1,127,279)
As at 31 March 2023	4,631,581	321,612	4,953,193

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	<u>2023</u> HK\$	<u>2022</u> HK\$
OPERATING ACTIVITIES			φ
Deficits for the year		(663,949)	(630,564)
Adjustments for:		(000)0 .07	(000,001,
Depreciation of property, plant and equipment	4	29,137	15,368
Depreciation of right-of-use assets	5,14(c)	99,293	
Interest on lease liabilities	5,14(c)	13,104	-
Income from the Capital Fund	13	(267,799)	(193,068)
Operating deficits before changes in working capital	-	(790,214)	(808,264)
		· Sandantina manana	A common portions of
(Increase) / Decrease in accounts receivable		(113,884)	12,498
Increase in dividends receivable		(2,094)	(4,746)
(Increase) / Decrease in donation receivable		(7,566)	600
Increase in deposits		(65,887)	=
Increase in accrued charges		329,227	12,805
Increase in deferred income		592,451	
Net cash used in operating activities		(57,967)	(787,107)
	V JAN 7		
INVESTING ACTIVITIES			
Purchase of property, plant and equipment items	4	(81,780)	(3,829)
Bank interest received	13	2,754	20
Dividend received	13	265,045	193,048
Net cash generated from investing activities		186,019	189,239
FINANCING ACTIVITIES			
Interest element of lease rental paid	5,14(c)	(13,104)	:-
Capital element of lease rental paid		(90,896)	1-
Net cash used in financing activities		(104,000)	-
Net increase / (decrease) cash and cash equivalents		24,052	(597,868)
Cash and cash equivalents at the beginning of the year	_	593,092	1,190,960
Cash and cash equivalents at the end of the year	_	617,144	593,092

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

The Samaritans was established to offer emotional support to those passing through crisis and in imminent danger of taking their own lives.

The address of its registered office is Flat B, 18/F, Block F, 3 Lok Man Road, Chai Wan, Hong Kong.

2.1 BASIS OF PREPARATION AND FUNDAMENTAL ACCOUNTING CONCEPT

The financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual HKFRSs, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance.

The financial statements have been prepared under the historical cost convention, and are presented in Hong Kong dollars ("HK\$") which is also the Organisation's functional and presentation currency.

2.2 IMPACT OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

The Organisation has applied the following amendments to HKFRSs issued by the HKICPA to these financial statements for the current accounting period:

Amendments to HKAS 16 Amendments to HKAS 37 Property, Plant and Equipment: Proceeds before Intended Use

Provisions, Contingent Liabilities and Contingent Assets: Onerous Contracts - Cost of

Fulfilling a Contract

The Organisation has not applied any new standard or interpretation that is not yet effective for the current accounting period. Impacts of the adoption of the amended HKFRSs are discussed below:

Amendments to HKAS 16, Property, Plant and Equipment: Proceeds before Intended Use

The amendments prohibit an entity from deducting the proceeds from selling items produced before that asset is available for use from the cost of an item of property, plant and equipment. Instead, the sales proceeds and the related costs should be included in the statement of comprehensive income and expenditure.

The amendments do not have a material impact on these financial statements as the Organisation does not sell items produced before an item of property, plant and equipment is available for use.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.2 IMPACT OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (CONTINUED)

Amendments to HKAS 37, Provision, Contingent Liabilities and Contingent Assets: Onerous Contracts – Cost of Fulfilling a Contract

The amendments clarify that for the purpose of assessing whether a contract is onerous, the cost of fulfilling the contract includes both the incremental costs of fulfilling that contract and an allocation of other costs that relate directly to fulfilling contracts.

In accordance with the transitional provisions, the Organisation has applied the new accounting policy to contracts for which it has not yet fulfilled all its obligations at 1 April 2022, and has concluded that none of them is onerous.

2.3 IMPACT OF ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS

The Organisation has not early applied the following new and revised Standards and Interpretations that have been issued but are not yet effective:

Amendments to HKAS 1 Amendments to HKAS 1 and HKFRS Practice Statement 2 Amendments to HKAS 8 Amendments to HKAS 12 Classification of Liabilities as Current or Non-current¹
Disclosure of Accounting Policies¹
Definition of Accounting Estimates¹
Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction¹

Notes:

1. Effective for annual periods beginning on or after 1 January 2023

The Organisation is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

2.4 SIGNIFICANT ACCOUNTING POLICIES

(a) Equity securities

Investments in debt and equity securities are recognised / derecognised on the date the Organisation commits to purchase / sell the investment. The investments are initially stated at fair value plus directly attributable transaction costs, except for those investments measured at fair value through profit or loss ("FVTPL") for which transaction costs are recognised directly in profit or loss. For an explanation of how the Organisation determines fair value of financial instruments, see Note 2.4(f). These investments are subsequently accounted for as follows, depending on their classification.

An investment in equity securities is classified as FVTPL unless the equity investment is not held for trading purposes and on initial recognition of the investment. The Organisation makes an irrevocable election to designate the investment at fair value through other comprehensive income ("FVTOCI") (non-recycling) such that subsequent changes in fair value are recognised in other comprehensive income.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Equity securities (continued)

Such elections are made on an instrument-by-instrument basis, but may only be made if the investment meets the definition of equity from the issuer's perspective. Where such an election is made, the amount accumulated in other comprehensive income remains in the revaluation reserve (non-recycling) until the investment is disposed of. At the time of disposal, the amount accumulated in the revaluation reserve (non-recycling) is transferred to retained earnings. It is not recycled through profit or loss. Dividends from an investment in equity securities, irrespective of whether classified as at FVTPL or FVTOCI, are recognised in profit or loss as other income in accordance with the policy set out in Note 2.4(k)(iii).

(b) Credit losses and impairment of assets

(I) Credit losses from financial instruments

The Organisation recognises a loss allowance for expected credit losses ("ECLs") on the following items:

 financial assets measured at amortised cost (including accounts receivable, dividends receivable, donation receivable, and cash and cash equivalents).

Financial assets measured at fair value, including equity securities measured at FVTPL, and equity securities designated at FVTOCI (non-recycling), are not subject to the ECL assessment.

Measurement of ECLs:

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all expected cash shortfalls (i.e. the difference between the cash flows due to the Organisation in accordance with the contract and the cash flows that the Organisation expects to receive).

The expected cash shortfalls are discounted using the following discount rates where the effect of discounting is material:

 Accounts receivable, dividends receivable, and donation receivable: effective interest rate determined at initial recognition or an approximation thereof.

The maximum period considered when estimating ECLs is the maximum contractual period over which the Organisation is exposed to credit risk. In measuring ECLs, the Organisation takes into account reasonable and supportable information that is available without undue cost or effort. This includes information about past events, current conditions and forecasts of future economic conditions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- (b) Credit losses and impairment of assets (continued)
 - (I) Credit losses from financial instruments (continued)

ECLs are measured on the following basis:

- 12-month ECLs: these are losses that are expected to result from possible default events within the 12 months after the reporting date; and
- lifetime ECLs: these are losses that are expected to result from all possible default events over the expected lives of the items to which the ECL model applies.

Loss allowances for accounts receivable, dividends receivable and donation receivable are always measured at an amount equal to lifetime ECLs. ECLs on these financial assets are estimated using a provision matrix based on the Organisation's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

ECLs are remeasured at each reporting date to reflect changes in the financial instrument's credit risk since initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in profit or loss. The Organisation recognises an impairment gain or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

At each reporting date, the Organisation assesses whether a financial asset is creditimpaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable events:

- significant financial difficulties of the debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the borrower will enter into bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; or
- the disappearance of an active market for a security because of financial difficulties of the issuer.

Write-off policy:

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Organisation determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- (b) Credit losses and impairment of assets (continued)
 - (I) Credit losses from financial instruments (continued)

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in profit or loss in the period in which the recovery occurs.

(II) Impairment of other non-current assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired or, except in the case of goodwill, an impairment loss previously recognised no longer exists or may have decreased:

- financial assets measured at fair value through other comprehensive income;
- property, plant and equipment;
- right-of-use assets; and
- intangible asset.

If any such indication exists, the asset's recoverable amount is estimated.

Calculation of recoverable amount:

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. 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. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

Recognition of impairment losses:

An impairment loss is recognised in profit or loss if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the cash-generating unit (or group of units) and then, to reduce the carrying amount of the other assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Credit losses and impairment of assets (continued)

(II) Impairment of other non-current assets (continued)

Reversals of impairment losses:

In respect of assets other than goodwill, an impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. An impairment loss in respect of goodwill is not reversed. A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to profit or loss in the year in which the reversals are recognised.

(c) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition. Cash and cash equivalents are assessed for expected credit losses (ECLs) in accordance with the policy set out in Note 2.4(b)(I).

(d) Receivables

A receivable is recognised when the Organisation has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due. If revenue has been recognised before the Organisation has an unconditional right to receive consideration, the amount is presented as a contract asset.

Receivables that do not contain a significant financing component are initially measured at their transaction price. Receivables that contain a significant financing component are initially measured at fair value plus transaction costs. All receivables are subsequently stated at amortised cost, using the effective interest method and including an allowance for credit losses (see Note 2.4(b)(I)).

(e) Payables

Payables are initially recognised at fair value. Subsequent to initial recognition, payables are stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at invoice amounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Fair value measurement

The Organisation measures its equity investment at fair value at the end of each reporting period. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Organisation determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(g) Property, plant and equipment

Property, plant and equipment are stated at cost less subsequent depreciation and impairment losses. Expenditure incurred after items of property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to the statement of comprehensive income and expenditure in the year in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property, plant and equipment, and where the cost of the item can be measured reliably, the expenditure is capitalised as an additional cost of that asset or as a replacement.

Depreciation is provided to write off the cost of items of property, plant and equipment over their estimated useful lives and after taking into account of their estimated residual value, using the straight-line method, as the following:

Furniture and fixtures 5 y

5 years

Leasehold improvement

Lease term or 5 years, whichever is shorter

Office equipment

5 years

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Property, plant and equipment (continued)

The assets' residual values and useful lives are revalued, and adjusted if appropriate at the end of the reporting period. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in statement of comprehensive income and expenditure in the year in which the item is derecognised.

(h) Leased assets

At inception of a contract, the Organisation assesses whether the contract is, or contains, a lease. A contract is, or 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. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

As a lessee

Where the contract contains lease component(s) and non-lease component(s), the Organisation has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

At the lease commencement date, the Organisation recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets. When the Organisation enters into a lease in respect of a low-value asset, the Organisation decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to the statement of comprehensive income and expenditure in the accounting period in which they are incurred.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Leased assets (continued)

As a lessee (continued)

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use asset also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see Note 2.4(b)(II)).

The initial fair value of refundable rental deposits is accounted for separately from the right-of-use assets in accordance with the accounting policy applicable to investments in debt securities carried at amortised cost. Any difference between the initial fair value and the nominal value of the deposits is accounted for as additional lease payments made and is included in the cost of right-of-use assets.

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Organisation's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Organisation will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the statement of comprehensive income and expenditure if the carrying amount of the right-of-use asset has been reduced to zero.

The lease liability is also remeasured when there is a change in the scope of a lease or the consideration for a lease that is not originally provided for in the lease contract ("lease modification") that is not accounted for as a separate lease. In this case the lease liability is remeasured based on the revised lease payments and lease term using a revised discount rate at the effective date of the modification. The only exceptions are rent concessions that occurred as a direct consequence of the COVID-19 pandemic and met the conditions set out in paragraph 46B of HKFRS 16 Leases.

In such cases, the Organisation has taken advantage of the practical expedient not to assess whether the rent concessions are lease modifications, and recognised the change in consideration as negative variable lease payments in the statement of comprehensive income and expenditure in the period in which the event or condition that triggers the rent concessions occurred.

In the statement of financial position, the current portion of long-term lease liabilities is determined as the present value of contractual payments that are due to be settled within twelve months after the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) Intangible assets (other than goodwill)

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. The useful lives of trademarks are indefinite and no amortisation is required.

(j) Retirement benefit cost

The Samaritans operates a mandatory provident fund scheme (the "MPF Scheme") under the Mandatory Provident Fund Schemes Ordinance for its employees in Hong Kong. The assets of the MPF Scheme are held separately from those of The Samaritans in an independently administered fund. Contributions are made based on a percentage of the employees' basic salaries and are charged to the statement of comprehensive income and expenditure as and when the contributions fall due.

(k) Revenue and other income

Revenue and other income are recognised as follows:

(i) Donations

Donations are recognised when received or when the right to receive payment is established.

(ii) Government and institutional grants

Government and Institutional grants are recognised when the right to receive payment is established.

Government and institutional grants relating to future costs are deferred and 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.

(iii) Dividend income

Dividend income is recognised when the right to receive payment is established.

(iv) Allocation, membership income and sundry income

Allocation, membership income and sundry income are recognised on an accrual basis.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.4 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(k) Revenue and other income (continued)

Revenue and other income are recognised as follows (continued):

(v) Interest income

Interest income is recognised as it accrues under the effective interest method using the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset.

(vi) Government grants for Employment Support Scheme ("ESS")

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Organisation will comply with all attached conditions. Wage subsidies from the ESS under the Anti-epidemic Fund of the Government of the Hong Kong Special Administrative Region are recognised as income on a systematic basis over the periods to match the costs for which they are intended to compensate.

(I) Financial risk management

The Samaritans' activities do not expose it to significant financial risks (including credit risk, interest rate risk and liquidity risk). The Samaritans is exposed to equity securities price risk because of the listed shares held under the Capital Fund. The Samaritans minimises equity security price risk by only investing in constituent shares in the Hang Seng Index and the Tracker Fund.

(m) Provisions

Provisions are recognised when the Organisation has a present obligation as a result of a past event, and it is probable that the Organisation will be required to settle that obligation. Provisions are measured at the directors' best estimate of the expenditure required to settle the obligation at the ended of the reporting period, and are discounted to present value where the effects are material.

3. FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	<u>2023</u> НК\$	<u>2022</u> HK\$
Listed equity investments, at fair value	4,631,581	5,094,911

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (CONTINUED)

The investments are measured at FVTOCI (non-recycling), since the Organisation designated the investments at FVTOCI (non-recycling), as the investments are equity instruments not held for trading.

The level of the fair value measurement for the investments is categorised as Level 1, according to the accounting policy for fair value measurement as explained in Note 2.4(f).

4. PROPERTY, PLANT AND EQUIPMENT

	Furniture			
	and	Leasehold	Office	
	fixtures	improvement	equipment	<u>Total</u>
2023	HK\$	HK\$	HK\$	HK\$
As at 1 April 2022				
Cost	67,179	4,333	294,512	366,024
Accumulated depreciation	(28,568)	(4,333)	(291,448)	(324,349)
Net carrying amount	38,611		3,064	41,675
As at 1 April 2022, net of				
accumulated depreciation	38,611		3,064	41,675
Additions	4,500	72,200	5,080	81,780
Disposals	A) (1)-		-	-
Depreciation provided during				
the year	(14,335)	(13,019)	(1,783)	(29,137)
As at 31 March 2023, net of		A THE		
accumulated depreciation	28,776	59,181	6,361	94,318
As at 31 March 2023				
Cost	71,679	76,533	299,592	447,804
Accumulated depreciation	(42,903)	(17,352)	(293,231)	(353,486)
Net carrying amount	28,776	59,181	6,361	94,318
	100 March 100000			

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Furniture			
	and	Leasehold	Office	
	fixtures	improvement	equipment	Total
2022	HK\$	HK\$	HK\$	НК\$
As at 1 April 2021				
Cost	67,179	4,333	290,683	362,195
Accumulated depreciation	(15,132)	(4,333)	(289,516)	(308,981)
Net carrying amount	52,047	A TOWN	1,167	53,214
As at 1 April 2021, net of				
accumulated depreciation	52,047		1,167	53,214
Additions	2 4		3,829	3,829
Disposals				
Depreciation provided during				
the year	(13,436)	45 6	(1,932)	(15,368)
As at 31 March 2022, net of			25	
accumulated depreciation	38,611		3,064	41,675
As at 31 March 2022				
Cost	67,179	4,333	294,512	366,024
Accumulated depreciation	(28,568)	(4,333)	(291,448)	(324,349)
Net carrying amount	38,611		3,064	41,675

5. RIGHT-OF-USE ASSETS

2023	Notes	Service center HK\$
As at 1 April 2022 Cost Accumulated depreciation Net carrying amount		
As at 1 April 2022, net of accumulated depreciation Additions Depreciation provided during the year As at 31 March 2023, net of accumulated depreciation	A 14(c)	416,246 (99,293) 316,953
As at 31 March 2023 Cost Accumulated depreciation Net carrying amount		416,246 (99,293) 316,953

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5. RIGHT-OF-USE ASSETS (CONTINUED)

	<u>Note</u>	2023 HK\$	<u>2022</u> HK\$
Total cash outflow for leases	В	104,000	-

Note A: This amount primarily related to the capitalised lease payments payable under a new tenancy agreement.

Note B: Amount includes payments of principal and interest portion of lease liabilities, and payments of lease payments on or before lease commencement date. These amounts could be presented in operating or financing cash flows.

The analysis of expenses items in relation to lease recognised in statement of comprehensive income and expenditure is as follows:

	<u>Note</u>	2023 HK\$	<u>2022</u> HK\$
Depreciation of right-of-use assets	14(c)	99,293	
Interest on lease liabilities	14(c)	13,104	=:

6. INTANGIBLE ASSET

2023	<u>Trademark</u> HK\$
As at 1 April 2022	
Cost	6,000
Accumulated amortisation	-
Net carrying amount	6,000
As at 1 April 2022, net of accumulated amortisation	6,000
Amortisation provided during the year	=
As at 31 March 2023, net of accumulated amortisation	6,000
As at 31 March 2023	
Cost	6,000
Accumulated amortisation	-
Net carrying amount	6,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. INTANGIBLE ASSET (CONTINUED)

2022	Trademark HK\$
As at 1 April 2021	
Cost	6,000
Accumulated amortisation	
Net carrying amount	6,000
As at 1 April 2021, net of accumulated amortisation	6,000
Amortisation provided during the year	
As at 31 March 2022, net of accumulated amortisation	6,000
As at 21 March 2022	
As at 31 March 2022	
Cost	6,000
Accumulated amortisation	
Net carrying amount	6,000

The Organisation acquired the trademarks during 2016. The useful lives of the trademarks are assessed to be indefinite. No amortisation was provided during the year.

7. ACCOUNTS RECEIVABLE

	2023 HK\$	2022 HK\$
Receivables from Save the Children Hong Kong Limited Receivables from The Hong Kong Jockey Club Charities Trust for Elderly Suicide Prevention Supportive	1 5-4	88,543
Programme Receivables from Phase 2 of Mental Health Initiatives	498,669	339,784
Funding Scheme	27,939	-
Other receivables	15,763	160
	542,371	428,487

All accounts receivable is expected to be recovered within one year.

The aging analysis of accounts receivable that is neither individually nor collectively considered to be impaired is as follows:

	<u>2023</u> HK\$	<u>2022</u> HK\$
Less than one year	542,371	428,487

Accounts receivable that was neither past due nor impaired related to sponsors for whom there was no recent history of default.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8. CAPITAL FUND

The Capital Fund was established by a legacy. It is the intention of the Board of Directors that the capital portion of the legacy be made available to the fund for the purchase of business premises should the lease of the current premises leased from the Government Property Agency not be renewed. Income generated from the legacy is used to cover recurring expenditure (Note 7).

The invested assets represented the balance of the securities HK\$4,631,581 (2022: HK\$5,094,911) as at 31 March 2023. The Capital Fund as at 31 March 2023 was HK\$4,631,581 (2022: HK\$5,094,911), as shown in the Statement of Financial Position on page 5 of the financial statements.

9. DEFERRED INCOME

	Deferred income on Community Project	Deferred income on School-based Mental Health	
	Grant	Enhancement Programme	Total
2023	HK\$	HK\$	HK\$
Grant received during the year	1,872,000	669,921	2,541,921
Expenditure incurred during the year	(1,617,938)	(331,532)	(1,949,470)
Increase for the year As at 1 April 2022	254,062	338,389	592,451
As at 31 March 2023	254,062	338,389	592,451
Represented by:			
Unspent balance	254,062	338,389	592,451
Current portion Non-current portion	254,062	338,389	592,451 -
	254,062	338,389	592,451

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

10. LEASE LIABILITIES

At 31 March 2023, the lease liabilities were repayable as follows:

	2023 HK\$	2022 HK\$
Within one year	143,279	No I
After one year but within two years	150,611	1
After two years but within five years	31,460	C VIII
	325,350	

11. PROVISION FOR LONG SERVICE PAYMENTS

		HK\$
As at 1 April 2021		56,302
Addition in provision during the year		
As at 31 March 2022 and 1 April 2022		56,302
Addition in provision during the year	MANA PARA	
As at 31 March 2023	TOT BEADS WE	56,302

The provision for long service payments represents entitlements for employees who work for a period of not less than 5 years under a continuous contract and are payable upon cessation of their employments with the Organisation.

12. DONATION FUNDING FOR SPECIFIC PROJECTS

Donation funding for specific projects are the following programmes of which the relevant income and expenditure are summarised as below:

(a) School-based Suicide Prevention Programme from Save the Children Hong Kong Limited

	<u>2023</u> НК\$	2022 HK\$
Fund income		487,287
Expenditure	E	(428,341)
Net surplus	-	58,946

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12. DONATION FUNDING FOR SPECIFIC PROJECTS (CONTINUED)

(b) <u>E</u>	Iderly Suicide	Prevention	Supportive	Programme	from	The Hong	Kong	Jockey	Club	Charities
1	Trust									

	<u>2023</u> HK\$	2022 HK\$
Fund income	1,239,211	1,273,830
Expenditure	(1,103,710)	(1,569,463)
Net surplus / (deficit)	135,501	(295,633)

(c) Community Project Grant from The Hong Kong Jockey Club Charities Trust

		022 K\$
Fund income	1,617,938	
Expenditure	(1,626,335)	- %
Net deficit	(8,397)	

The project should be named as "The Hong Kong Jockey Club Community Project Grant: Healthy & Happy Aging Intergenerational Services".

(d) <u>School-based Mental Health Enhancement Programme from Phase 1 of Mental Health Initiatives Funding Scheme</u>

	2023 HK\$	<u>2022</u> HK\$
Fund income	331,532	
Expenditure	(331,532)	
Net surplus		-

(e) Parent-Child Resilience Academy from Phase 2 of Mental Health Initiatives Funding Scheme

		<u>2022</u> HK\$
Fund income	27,939	-
Expenditure	(27,939)	-
Net surplus	-	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. INCOME FROM THE CAPITAL FUND

	2023	2022
	HK\$	HK\$
Income from the Capital Fund		
- Dividend income	265,045	193,048
- Bank interest income	2,754	20
	267,799	193,068

14. SPONSORED PROGRAMME EXPENSES

These are expenses incurred for, or relating to, programmes carried out by the Organisation. The breakdown of expenses on the Organisation's sponsored programmes are as the following:

(a) School-based Suicide Prevention Programme from Save the Children Hong Kong Limited

	2023 HK\$		2022 HK\$
Salaries		-	384,887
Project implementation cost		-	21,505
Project equipment and miscellaneous			2,934
Project administration and support		-	9,015
Project audit fee			10,000
			428,341

(b) Elderly Suicide Prevention Supportive Programme from The Hong Kong Jockey Club Charities Trust

	<u>2023</u> НК\$	2022 HK\$
Salaries	824,537	1,117,151
Project implementation cost	57,082	14,284
Project equipment and miscellaneous	44,245	60,639
Project promotion and publicity	177,846	377,389
	1,103,710	1,569,463

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14. SPONSORED PROGRAMME EXPENSES (CONTINUED)

(c) Community Project Grant from The Hong Kong Jockey Club Charities Trust

	<u>Note</u>	2023 HK\$	<u>2022</u> HK\$
Salaries		1,186,338	
Project implementation cost		66,516	
Project promotion and publicity		39,518	
Project administration cost		136,555	-
Project indirect cost		82,936	_
Project programme rental cost		2,075	-
Depreciation of right-of-use assets	5	99,293	-
Interest on lease liabilities	5	13,104	-
		1,626,335	
	-		

(d) <u>School-based Mental Health Enhancement Programme from Phase 1 of Mental Health Initiatives Funding Scheme</u>

	<u>2023</u> HK\$	<u>2022</u> HK\$
Salaries	238,791	
Project implementation cost	39,444	_
Project promotion and publicity	33,270	-
Project administration overhead	20,027	-
	331,532	-

(e) Parent-Child Resilience Academy from Phase 2 of Mental Health Initiatives Funding Scheme

	<u>2023</u> HK\$	<u>2022</u> HK\$
Salaries	27,430	
Project administration overhead	509	_
	27,939	-

15. TAXATION

The Samaritans, being a registered charitable organisation, is exempted from Hong Kong profits tax under section 88 of the Hong Kong Inland Revenue Ordinance.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

16. KEY MANAGEMENT COMPENSATION

During the year, no compensation was paid to The Samaritans' members of the Board of Directors (2022: HK\$ Nil).

17. FINANCIAL RISK MANAGEMENT

The accounting policy for financial risk management set out in Note 2.4(I) to the financial statements has covered The Samaritans' policy in the management of financial risks.

The Samaritans is exposed to various financial risks which are discussed below:

Credit risk

Credit risk is the risk that a counterparty will be unable to pay the amounts in full when due. The Samaritans' credit risk is attributed to dividends receivable. Dividends receivable relate to the listed shares in the Capital Fund and the associated recoverability risk is immaterial.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument fluctuates due to changes in market interest rate. The Samaritans' interest rate risk relates primarily to the amount of interest income from short-term bank deposits, which is not material to the statement of comprehensive income and expenditure. The Samaritans monitors the interest rate risk on a continuous basis.

Liquidity risk

The liquidity risk is arising from the operation for the cash management including expected future cash demands. The Samaritans minimises liquidity risk by maintaining sufficient cash to meet current and expected liquidity so as to enable it to meet its liabilities as when they fall due and to continue operating for the foreseeable future.

Equity securities price risk

The Samaritans exposes to equity price changes arising from equity investments classified as financial assets at FVTOCI. The Samaritans' listed shares are constituent shares in the Hang Seng Index and the Tracker Fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

17. FINANCIAL RISK MANAGEMENT (CONTINUED)

Equity securities price risk (continued)

The following table indicates the approximate changes in The Samaritans' Accumulated Fund in response to the possible changes in the market prices of the listed shares:

	Increase / (Decrease) in	Effect on Accumulated Fund	
	market prices	HK\$	%
As at 31 March 2023	Edition 1		
Hang Seng listed shares, which are constituent shares of the Hang Seng	1%	46,316	14%
Index and the Tracker Fund	(1%)	(46,316)	(14%)
As at 31 March 2022			
Hang Seng listed shares, which are constituent shares of the Hang Seng	1%	50,949	5%
Ind <mark>ex and the</mark> Tracker Fund	(1%)	(50,949)	(5%)

Estimation of fair value on listed securities is based on quoted market prices at the end of the reporting period.

Acknowledgement

鳴謝

The Samaritans would like to extend our sincere gratitude to the following organisations and individuals for their generous support: 撒瑪利亞會衷心感謝以下善長和機構的捐助及支持:

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- The Lok Sin Tong Benevolent Society
- The Neighbourhood Advice-Action Council (Tuen Mun District Integrated Services Centre for the Elderly)
- Tsz Hong Chan
- UK Online Giving Foundation
- Virginia Fabricatore
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All donations of HK\$100 or above are tax dedu	ctible.	捐款港幣一佰元或以上,可申請免税。		
Danas Information 把勒老來劇				
Donor Information 捐款者資料	П.	···· / / / / / / / / / / / / / / / / /		
□ Corporate donor 機 構 捐 款	_	lividual donor 個 人 捐 款		
Organisation 機構名稱 Name 姓名				
Address 地址				
Phone number (Day Time) 日間聯絡號碼	Email address 電郵	地址		
Donated by Credit card 以信用卡捐款				
Lyunyid like to be a Martin Day	Lucy and the Asia and			
I would like to be a Monthly Donor 我希望以月搨方式支援貴會服務	I would like to donate 我希望捐贈下述款項支援貴會服	務 □ VISA VISA		
		—		
Monthly donation amount 月損金額: ☐ HKD 200	One-Off donation amount 單次捐款金額:			
	☐ HKD 400	☐ MasterCard 萬事達 mastercord		
☐ HKD 400	☐ HKD 600			
□ нко 600	☐ HKD 1000 ☐ AMEX 美國運通			
☐ Other amount 其他金額	☐ Other amount 其他金額			
HKD 港幣	HKD 港幣			
		ated credit card account will continue after the expiry date of the		
credit card and with the issuance of a new card until further n 本人授權撒瑪利亞會由本人之信用卡戶口轉賬上述指定金額作		後及獲發新卡後仍繼續生效,直至另行通知。		
Cardholder's name 持卡人姓名:				
Cardinoider S fiame 17 F/XEA:				
Card no. 信用卡號碼	Expiry date (valid for at least two months) 有效期 最少兩個月內有效。	Cardholder's signature 持卡人簽名		
	Marth B /Van /T			
	Month 月/ Year 年	- 7		
□ Faster Payment System (FPS) 轉數快				
THE SAMARITANS FPS ID		ot of the successful payment page with donor's name		
撒瑪利亞會「轉數快」識別碼	00 10001 0	連同捐款者姓名及電話號碼並電郵回本會。		
Crossed cheque 劃線支票				
Payable to THE SAMARITANS 抬頭請寫「撒瑪利亞會」				
Please write donor's name and phone number at the back of the cheque. 支票背面請寫上捐助者姓名及電話號碼並郵寄回本會。				
Direct Deposit to The Samaritans Bank Account 直接存款至撒瑪利亞會的銀行戶口 Please send this form together with the original bank receipt by fax or email.				
HSBC				
The personal data collected will be treated as strictly confidential and will be used only for receipting and communication purposes only. If				
you would not like to receive any mailings from us, please check this box.				
本表格所收集的個人資料將保密處理,只作為寄發收據及通訊用途。若閣下不欲收到本會郵寄或電郵的定期通訊,請在左方格子內加上剔號。				
Donors will be acknowledged at our Annual Report? 為答謝閣下的慷慨捐助,捐贈者芳名將刊載於本會年報。				
請在以下其中一個方格內加上剔號‧表達閣下同意本會的年報捐助者鳴謝欄目上顯示閣下的姓名。				
│ would like to use another name: │ To use the donor name 使用表格上的捐款者姓名 │ 欲刊登的名字為:				
□ No, thank you.不用,謝謝。				





24-Hour Multi-lingual Hotline: (852) 2896 0000



Befriending Email: jo@samaritans.org.hk

撒瑪利亞會



24 Hour Multi-Lingual

24小時中文及多種語言防止自殺服務

Instagram:

https://www.instagram.com/ samaritans_hk/?hl=en





X (formerly Twitter): https://X.com/samaritans_hk

Website:

https://samaritans.org.hk





Facebook:

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• Contact Us:

P.O. Box 44277, Shaukeiwan Post Office, Hong Kong

• Facsimile: (852) 2898 4463