

撒瑪利亞會

The Samaritans 24 Hour Multi-Lingual Suicide Prevention Services

24小時中文及多種語言防止自殺服務



YEARS
週年

The Samaritans
撒瑪利亞會

23-24
Annual Report 年度報告

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Congratulatory messages

賀詞



Message

I am pleased to congratulate The Samaritans on its landmark 50th anniversary in Hong Kong.

Founded as an independent, non-profit organisation, The Samaritans provides confidential emotional support to people who are struggling to cope. Over the past 50 years, The Samaritans Hong Kong has received more than 560 000 phone calls from people ranging from eight to 80 years old. More than 100 carefully selected and trained volunteers – business and institutional professionals, counsellors, educators and students, retirees and many others – have been helping despairing individuals through non-judgemental listening and empathetic communication, pulling people in mental distress back from the brink.

The Government attaches great importance to the mental health of the public, offering targeted assistance to people of different ages and needs. As mentioned in my 2024 Policy Address, we are going to step up our efforts and extend integrated services based on a medical-educational-social collaboration model to promote mental health. Measures include developing a multi-disciplinary framework with tiers to provide mental health services; enhancing the Three-Tier School-based Emergency Mechanism for early identification of and support to students with suicide risk or mental health needs; setting up Transitional Support Service Teams for Persons in Mental Recovery to facilitate their integration into the community; strengthening teacher training and parent education on children's mental health and more.



The Government deeply values the indispensable role that The Samaritans has played in suicide prevention over the past 50 years. The organisation's unwavering commitment to providing mental health support services, well-recognised in the community, has helped ensure individuals facing mental health challenges receive the care and assistance they require, complementing the Government's efforts in building a caring society.

My thanks to The Samaritans and each and every one of its compassionate volunteers. I look forward to our continuing partnership, to working with The Samaritans closely in creating an even more benevolent and caring Hong Kong.

(John KC LEE)
Chief Executive
Hong Kong Special Administrative Region



Congratulatory Messages

賀詞

撒瑪利亞會五十周年誌慶

秉仁揚愛
澤社惠羣

政務司司長陳國基



Mr. Chan Kwok Ki, GBS, IDSM, JP

Chief Secretary for Administration
Hong Kong Special Administrative Region

陳國基

政務司司長
中華人民共和國香港特別行政區



Congratulatory Messages

賀詞

撒瑪利亞會五十周年誌慶

愛民惠社
布德匡羣

勞工及福利局局長孫玉菡



Mr. Chris Sun, JP

Secretary for Labour and Welfare
Hong Kong Special Administrative Region

孫玉菡

勞工及福利局局長
中華人民共和國香港特別行政區



撒瑪利亞會五十周年致慶

用心支援
以愛關懷

全國政協常委
唐英年

Dr. Henry TANG Ying-yen, GBM, GBS, JP
member of the Standing Committee of
Chinese People's Political Consultative Conference

唐英年
全國政協常委



Congratulatory Messages

賀詞



**Professor The Hon CHEUNG Kin-chung Matthew, GBM, GBS, JP
Adjunct Professor, Faculty of Social Sciences,
The University of Hong Kong
Former Chief Secretary for Administration (2017-21) and
Secretary for Labour and Welfare (2007-17),
Hong Kong Special Administrative Region Government**

I congratulate The Samaritans Hong Kong most warmly on its 50th Anniversary.

Over the past five decades, The Samaritans has contributed significantly to providing unconditional and confidential support to all ethnicities in Hong Kong facing emotional distress and crisis or feeling suicidal. It runs a 24-hour 365-day multilingual hotline telephone service (2896 0000) operated by unpaid but fully trained volunteers.

Since its inception 1974, The Samaritans has received over 563 200 calls from a wide spectrum of desperate callers aged between eight and 80. This translated into an average of 30 calls per day. Talking through their feelings with a caring and patient Samaritan volunteer provides much-needed relief and alleviates despair for the desperate and distraught callers and can often be a tipping point in saving their lives.

With suicides continuing to be the leading cause of unnatural death in Hong Kong, The Samaritans lends a vital, empathetic and timely shoulder for the emotionally distressed to cry on. The 110-plus volunteers together generously donate an average of 11,400 hours a year to listening service.

As a charitable body, The Samaritans has firmly established itself as a shining beacon of hope and compassion, a sturdy bastion of emotional support and counselling as well as a strong bulwark against suicidal thoughts and negativity.

I distinctly recall my memorable visit to The Samaritans Centre at its Chaiwan Office in November 2018 in my capacity as Chief Secretary for Administration to understand its operation at first hand. I interacted at length with some of the volunteers. I came away deeply touched and impressed by their selfless devotion, strong sense of compassion and exemplary civic spirit. Their enthusiasm was simply infectious and highly commendable. They were and are all unsung heroes.

On the momentous occasion of its 50th Anniversary, I salute The Samaritans and its many volunteers for their unstinting efforts and unwavering commitment over the past half a century in providing a lifeline and bringing hope and warmth for the deeply distressed and suicidal. I wish it continued success in the many decades ahead.

撒瑪利亞會五十周年誌慶

耕耘五秩
弘康護民

香港賽馬會
慈善及社區事務執行總監
梁卓偉博士

Dr Gabriel Leung

Executive Director, Charities and Community
The Hong Kong Jockey Club

梁卓偉博士

慈善及社區事務執行總監
香港賽馬會



Congratulatory Messages

賀詞

Celebration of the 50th Anniversary of The Samaritans

On behalf of the Community Chest, I am most delighted to extend our warmest congratulations to The Samaritans on the celebration of its 50th Anniversary.

The Samaritans has been a member agency of the Chest since 1983. We are pleased to see that Chest funding has been used to provide emotional support and suicide prevention service for individuals who are in emotional distress and experiencing suicidal thoughts, including round-the-clock hotline service, befriending e-mail service and outreach service.

Half a century of dedication deserves applause and celebration! The Samaritans has been a cornerstone for emotional support and suicide prevention to provide hope to many people in need. Congratulations on The Samaritans' incredible contributions to Hong Kong over the past 50 years.

Our best wishes to The Samaritans for upkeeping and developing their professional and quality services to Hong Kong.



Mr Charles Yang, BBS, JP

Admissions, Budgets and Allocations Committee Chairman
The Community Chest of Hong Kong



撒瑪利亞會五十周年誌慶

關顧鄰舍
與人同行

基督教靈實協會
行政總裁林正財先生

Dr Lam Ching-choi, SBS, JP

Chief Executive Officer
Haven of Hope Christian Service

林正財, SBS, JP

行政總裁
基督教靈實協會



撒瑪利亞會五十周年誌慶

共濟群力
扶危解困

香港社會服務聯會
行政總裁蔡海偉先生

Mr. Chua Hoi Wai, JP

Chief Executive Officer
The Hong Kong Council of Social Service

蔡海偉先生, JP

行政總裁
香港社會服務聯會



Congratulatory Messages

賀詞

Dear All Samaritans in Hong Kong,

Congratulations on reaching the remarkable milestone of 50 years of dedicated service. As a consultant who had had the privilege of working with you for over a decade, I am deeply honored to extend my heartfelt congratulations on this significant anniversary.

Your selfless contributions to suicide prevention have profoundly impacted countless lives. The dedication, compassion, and tireless efforts you demonstrate daily are truly inspiring. You have been a beacon of hope and support for many in our community, and your impact is immeasurable.

As Emily Dickinson beautifully said, “Hope is the thing with feathers that perches in the soul and sings the tune without the words and never stops at all.” Your work embodies this spirit of hope, providing light in the darkest of times.

It has been an honor to be part of this journey with you. As we celebrate this milestone, let us also look forward to the future with renewed commitment and enthusiasm. One specific initiative we are excited about is the development of our web based gatekeeper suicide prevention training programme for young people in Hong Kong, which aims to provide empirical supported and theoretical driven suicidality inquiry and referral competencies for young people to identify other young people in needs. This is particularly crucial as recent data shows that globally, one in seven 10-19-year-olds experiences a mental disorder, with depression, anxiety, and behavioral disorders being the most common. Additionally, suicide is the third leading cause of death among those aged 15-29 years. This is a truly youth for self, for others, and for youth pioneering initiative in Hong Kong.

Together, we will continue to advance our mission, innovate in our approaches, and expand our reach to support even more individuals in need.

Here’s to many more years of making a difference and saving lives. Congratulations once again on your 50th anniversary, and thank you for all that you do.

**Warm regards,
Paul W.C. Wong**



Prof. WONG W.C Paul

Associate Professor / Clinical Psychologist in Accredited Register
Faculty of Social Sciences, The University of Hong Kong

Congratulatory Messages

賀詞

Congratulatory Message

On this momentous occasion of your 50th anniversary of service in Hong Kong, I would like to extend my heartfelt congratulations to The Samaritans for half a century of steadfast dedication to saving lives and supporting individuals in their darkest hours. Your commitment to providing vital mental health support and suicide prevention services has made a profound impact on the community, offering hope and healing to those in need.

As a research institution in the field of suicide prevention with long collaboration with The Samaritans, the Centre of Suicide Research and Prevention recognizes and appreciates the invaluable role that The Samaritans play in the broader effort to reduce suicide rates and promote mental wellness in Hong Kong. On top of maintaining the suicide hotline, your dedication in prevention work such as developing school programs to ebb the recent trend in youth suicides exemplify a legacy of compassion, empathy, and solidarity that has touched the lives of countless individuals and families in Hong Kong. Your unwavering support to our past initiatives in suicide prevention were also deeply appreciated.

As you mark this significant milestone, may your organization be filled with pride for all that you have accomplished, gratitude for the lives you have touched, and inspiration to continue your vital mission of saving lives and supporting those in crisis. May I extend my deepest admiration and congratulations to The Samaritans on this remarkable achievement and wishes you continued success in your important work ahead.

With warmest regards and heartfelt congratulations,

Prof. Yip S.F Paul

Director, HKJC Centre for Suicide Research and Prevention
Chair Professor, Department of Social Work and Social Administration
Associate Dean (Knowledge Exchange and Development),
Faculty of Social Sciences The University of Hong Kong



Congratulatory Messages

賀詞

Dear Samaritans,

Please accept my heartfelt congratulations on the monumental occasion of The Samaritans 50th anniversary. This significant milestone is a testament to the tireless dedication, compassion, and resilience that your organization has demonstrated over the past five decades to the needs.

Your tireless efforts to provide mental health support and alleviating distress have made a profound impact on countless lives. The commitment of your volunteers and staff to offer a listening ear and a helping hand to those in need is truly commendable. Your work not only supports individuals but also strengthens communities and fosters a culture of kindness and generosity. The work of The Samaritans continues to inspire and uplift us all.

Thank you for all that you do. Congratulations once again on this incredible milestone. May The Samaritans continue to thrive and make a meaningful difference in the lives of those who in needs to reach you out. I look forward to contributing to the continuous success and growth of your invaluable services.

Warmest regards,

Dr Kai-lok MAK, Greg

Honorary Consultant

Specialist in Psychiatry

Honorary Clinical Associate Professor, Department Of Psychiatry,
The Chinese University of Hong Kong

Honorary Clinical Assistant Professor, Department Of Psychiatry,
The University of Hong Kong



50 Years of Samaritans' History

撒瑪利亞會50年



50 years of Samaritans history

撒瑪利亞會50年歷史回顧

The Samaritans was founded by Rev. Chad Varah in London because a young girl who had her first periods thought she had been afflicted by a sexually transmitted disease and had killed herself as she could not talk to anybody about it. He invited all parishioners to talk to him about anything that was bothering them over a cup of tea. This drive caught momentum, and he was joined by other volunteers in this effort.



Photo of Chad Varah

Chad Varah visited Hong Kong and encouraged the establishment of a Samaritans branch. A group of 20 volunteers was formed under the leadership of Andrew Tu who became the first Director of The Samaritans in HK.

1974.

1953.



Early 1970's.

Based on the same principles suicide prevention service was started by Andrew Tu and Mrs. Elsie Tu. Mr. Dave Tredrea, an ex-Samaritan from the UK who was working as a teacher in the school founded by Andrew and Elsie, played an important role in shaping the local suicide prevention services based on similar principles as in the UK.



1976.

The group moved to an office in the Sailors and Soldiers Home in Wanchai and started providing 24-hour hotline service, every day of the year.



A two-day concert was organised with popular singer Louis Castro besides many other well known singers to raise the awareness of The Samaritans with special focus on Young Samaritans Peer Support Programme ("YSPSP") for prevention of suicides among youths.

Mr. Henry Tang Chief Secretary of HKSAR, visited our centre in Chai Wan with his wife and daughter, interacted with our volunteers and assured continued support from the Government to help strengthen our services.

Dr. Chad Varah, by then highly decorated, passed away on 8 September 2007 at the age of 95. Local email support service in Chinese was introduced.

Support group for People Bereaved by Suicide (PBS) for English speaking community was launched.

The Samaritans HK became a full member of Befrienders Worldwide (formerly known as Befrienders International).

2010.

2007.



2012.

The Samaritans HK organised the first local conference for survivors of suicides as part of the "International Survivors of Suicide Day"



2004.

SKO and ESKO programmes were consolidated to become Youth Suicide Prevention Project (YSPP)

The Samaritans (English Speaking Service) was registered and became the first branch of Befrienders International.

1982.

The Samaritans hosted an international conference in HK in April of that year. It was very well attended by fellow Samaritans from all around the world as by then this suicide prevention movement had spread across the world.

1991.

The Samaritans moved to a new centre in Chai Wan and have continued there since then.

1993.

OPENING OF OUR CENTRE BY OUR JOINT PATRONS MRS. LAVENDER PATTEN AND MR. ANDREW TU ON 22ND FEBRUARY, 1993.



1987.

The Samaritans moved to an office in Wan Chai MTR station and continued providing the 24-hour service from this location.

Chad Varah visited Hong Kong for a fund-raising concert. He also conducted a workshop at the Centre. We were renamed as The Samaritans, 24-hour Multi-Lingual Suicide Prevention Hotline.

1994.



Another Samaritans branch (now known as Suicide Prevention Services) was established which exclusively handles calls in Cantonese and it was operating from Tung Tau Estate in Kowloon.

1995.



Conference on Youth Suicide Prevention was staged in HK.

SKO a youth life skill programme was introduced with collaboration between The Samaritans, KELY and Outward Bound.

2001.

1997.

2003.

Email support service in English besides the 24 hours multi-lingual hotline was launched.

2000.

ESKO, an English version of the SKO programme, was introduced catering to international schools in Hong Kong.

2013.

The organisation amended and adopted a new constitution to have better transparency and more effective corporate governance.

A programme launched in 2016 earlier called Carers of the Elderly was renamed as STAR (Supporting the Aged Responsibly) and it continued to gain momentum while providing emotional support information to the elderly and their care givers.

2016.



2014.

The Samaritans completed 40 years of service in HK.



2018.

Mr. Matthew Cheung, Chief Secretary of HKSAR, visited our Centre in Chai Wan. He expressed genuine care and support for the work of The Samaritans and assured of all possible help to strengthen the work of the organisation.

Gate Keeping Training Course



Flag Day



Celebrating our 50th Anniversary

2024.

We successfully celebrated a Flag Day to raise funds for the organisation with active involvement of school students and parents.

With the help of financial support from Jockey Club Charities Trust a new programme titled Gate Keeping Training course for combating youth suicide which saw a huge surge in the current year is in the final stage of implementation.

We are celebrating our 50th anniversary now and today's dinner gathering is the first official function.

We plan to have many programs and run publicity campaigns throughout this year and next year towards fulfilling our mission "saving lives by caring for those in distress".

Devastating impact of COVID was felt the world over and Hong Kong was no exception. We adopted and adapted new norms and successfully continued to provide 24-hour service, training new batches of volunteers and ensured well-being of our volunteers.

A new school based suicide prevention programme was launched encompassing mental well-being education for teachers, parents and care givers, youth ambassador training and school-based consultation on demand.

2020.

A New Project Office



2019.

“The Samaritans Jockey Club Life is Beautiful Intergenerational Programme” a first of its kind was launched having gained experience from our YSPSP programme for youths and STAR programme for the elderly.

We continued to provide uninterrupted 24-hour service despite the civil unrest

The Samaritans was selected as one of the awardees of the Hong Kong volunteer award 2022. A new project office was set up in Lai Chi Kok with the financial support from the Hong Kong Jockey Club.

A new project titled The Hong Kong Jockey Club Community Project Grant: Ageing well with Youth Intergenerational Programme commenced operations.

2022.



MHI 1 & 2



2023.

Life is Beautiful Intergenerational Programme received Outstanding Collaboration Project Award.



We continued serving the Hong Kong community through our core service and various target-based programmes serving the elderly and youths, initiated over the past several years as mentioned earlier. We introduced new projects with financial support from the Hong Kong Government and Jockey Club Charities Trust. Mental Health Initiative Phase 1 and Phase 2 were launched which specifically focused on school students, teachers and parents. These initiatives have been receiving overwhelming response from schools all across Hong Kong.

Message from the Chair of the Board of Directors 董事會主席的致辭

Message from the Chair of the Board of Directors

As we celebrate the 50th anniversary of “The Samaritans” Hong Kong, I am filled with immense pride and gratitude for the journey that has brought us to this remarkable milestone. For five decades, our organization has stood as a beacon of hope, compassion, and unwavering support for individuals in their darkest moments. Each interaction was a reminder of the profound impact a listening ear can have. Behind every call there is a person—a life—and it is our privilege to be there for them, offering hope and a sense of connection when they need it most. This is not merely a testament to the resilience of our mission but also to the collective dedication of our volunteers, staff, donors, partners, and the countless lives we have touched along the way.

The past 50 years have been marked by both challenges and triumphs. Suicide remains a significant public health concern in Hong Kong, where the pressures of urban living, economic uncertainty, and social isolation often weigh heavily on individuals. According to the latest statistics released by the Census and Statistics Department, there were over 1,000 reported suicides in 2023 alone—a sobering reminder of the urgent need for mental health support and intervention. Among these cases, young people aged 15–24 and adults aged 60 and above are particularly vulnerable, underscoring the importance of targeted outreach efforts.

Despite these troubling numbers, The Samaritans Hong Kong continues to make a tangible difference. In the last year alone, our hotline received nearly 21,000 calls, providing immediate emotional support and crisis intervention to those in need. Behind each contact made is a story of ongoing pain, continuous struggle and every conversation provides an opportunity to offer hope and prevent tragedy. Our outreach programs have reached thousands of elderly individuals, students and community members, raising awareness about mental health issues and equipping them with tools to cope with life’s never ending challenges.

This anniversary is an opportunity to highlight some of our key initiatives made possible through the generous support of our partners. One such program is the “Ageing Well with Youth Intergenerational Programme,” funded by The Hong Kong Jockey Club Charities Trust under its Community Project Grant. This innovative initiative focuses on enhancing the mental well-being of both youth and the elderly by fostering meaningful and mutually beneficial connections between generations. Through workshops, dialogues, and collaborative activities, the program bridges age gaps, promoting mutual understanding, support, and mental wellness. We are deeply grateful to The Hong Kong Jockey Club Charities Trust for enabling us to implement this transformative project.

Additionally, we extend our heartfelt thanks to the Advisory Committee on Mental Health for their continued support through the Mental Health Initiatives Funding Scheme (MHIFS). Under Phase 1 of MHIFS, we launched a school-based initiative targeting secondary schools to enhance the mental well-being of students. Key components include training youth ambassadors, educating teachers, parents, and caregivers on mental health awareness, and providing consultation services for school administrators. Building on this success, Phase 2 of MHIFS extends our efforts to primary schools, offering resilience training for students and specialized mental health workshops for parents. These programs are instrumental in creating supportive environments that nurture the emotional growth and well-being of children and adolescents. We sincerely thank the Advisory Committee on Mental Health for their vision and commitment to strengthening mental health resources across Hong Kong.

We are profoundly grateful to The Hong Kong Jockey Club Charities Trust, The Community Chest of Hong Kong, and the support from the Hong Kong Government for their steadfast commitment and funding over the years. Their contributions have been instrumental in enabling us to expand our services, enhance training for our volunteers, and implement innovative projects such as digital platforms and youth-focused initiatives. This consistent and reliable support ensures that we can continue to provide critical emotional support and raise awareness about mental health issues within the community.

Finally, I want to thank each person who has supported Samaritans Hong Kong throughout its 50-year journey. To our donors, corporate partners, government agencies, and friends in the community, thank you for believing in our mission and standing alongside us. Your contributions enable us to sustain and expand our vital work, ensuring that The Samaritans Hong Kong remains a source of strength and solace for generations to come. All the work we have done over the years was possible with the active involvement and dedicated services provided by our relentless team of volunteers and staff. My sincere thanks!

With heartfelt thanks,

Ashok Bansal

Chair of the Board of Directors
The Samaritans Hong Kong



Message from the Chief Executive

總監的話

Dear Supporters, Volunteers, and Friends,

This year, we celebrate a truly remarkable milestone—our 50th anniversary. For five decades, The Samaritans has been a source of hope and support, standing by anyone in need, no matter the time or circumstance. As we reflect on this incredible journey, we are filled with immense gratitude for our volunteers, donors, partners, and supporters who have made this mission possible.

Our golden anniversary was made even more meaningful by the success of our Flag Day, where over 1,000 dedicated volunteers (aged from 8 to 80 years old) came together to raise much-needed funds for our life-saving work. This event was a powerful demonstration of the compassion and unity that continue to drive The Samaritans forward, and we are deeply grateful to everyone who participated and contributed.

Over the past year, we've continued to expand our reach and adapt our services to meet the needs of our community. Alongside our 24-hour hotline, we have continued to offer our befriender email service for those who feel more comfortable expressing their concerns in writing. This service allows us to provide support to individuals who may find it easier to share their feelings through email, ensuring that no one is left unheard.

We are also proud of the work of our STAR team, which has been at the forefront of our outreach services. This year, the team delivered positive training programs to various elderly centres, equipping participants with skills to build resilience and foster mental well-being. These sessions are a vital part of our commitment to reaching vulnerable populations and promoting a culture of care and connection.

In addition, we are honoured to continue three key projects that address mental health and intergenerational connections:

The Hong Kong Jockey Club Community Project Grant: Ageing Well with Youth Inter-

1 generational Programme

Funded by The Hong Kong Jockey Club Charities Trust, this program focuses on enhancing the mental well-being of both youth and the elderly by fostering meaningful connections between the two generations. Through various activities and initiatives, the program bridges age groups, and promotes mutual understanding, support, and mental wellness.

Mental Health Initiatives Funding Scheme (MHIFS Phase 1)

2 Supported by the Advisory Committee on Mental Health, this school-based initiative enhances the mental well-being of secondary school students. The project includes:

- ◆ youth ambassadors training for students
- ◆ mental well-being education for teachers, parents, and caregivers
- ◆ school-based consultation services for school administrators

3 Mental Health Initiatives Funding Scheme (MHIFS Phase 2)

Also supported by the Advisory Committee on Mental Health, this program works with primary schools to provide:

- ◆ children's mental health training for parents
- ◆ resilience training for students
- ◆ family-based resilience day camps for whole families

These projects have been instrumental in promoting mental health awareness and fostering resilience in the communities we serve.

Throughout this year, our dedicated volunteers have continued to respond nearly 21,000 calls and messages, standing by people in their darkest moments. Every conversation and every email exchange is a reminder of the power of human connection and the vital role we play in saving lives.

As we celebrate 50 years of service, we remain deeply committed to our mission of reducing the number of lives lost to suicide. Whether through innovative programs, new partnerships, or expanded services, we will continue to be here for anyone who needs us—24 hours a day.

To our volunteers, donors, and supporters: thank you for your unwavering belief in our mission. Your kindness, dedication, and generosity are the foundation of all that we have achieved and all that we will achieve in the future. Together, we are making a difference.

Looking ahead, we are filled with hope, determination, and the certainty that every life matters. Together, we will continue to listen, support, and save lives.

With heartfelt gratitude and hope,

Janet Jones Tsang

Chief Executive
The Samaritans



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

20,734

Monthly Average
每月平均

1,728

Daily average
每日平均

56

Last year, we received a total number of 20,734 calls. On average, we received about 1,728 calls each month or 56 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 is an increasing number of mental support hotlines for people to choose from.

上個年度，我們共接聽20,734個求助電話，即每月平均為1,728個，每日平均約56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	8,832	Female 女性	4,468
Chinese 中文	6,531	Chinese 中文	3,001
English 英文	2,173	English 英文	1,422
Other 其他	128	Other 其他	45
Silent callers 沉默來電		7,431	

Email Service 電郵服務

Total
求助電郵

604

English
英文電郵

527

Chinese
中文電郵

77



Gender 性別

Male 男性

446

Female 女性

113

Unknown 沒有資料 45

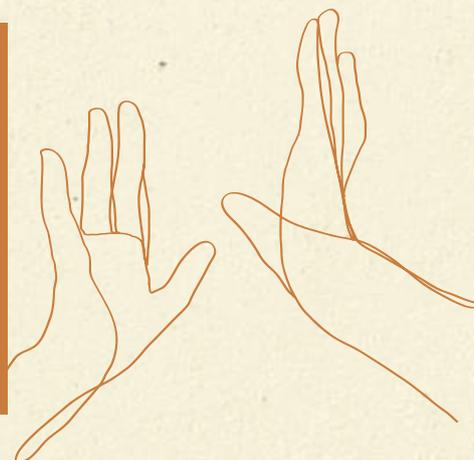


A total of 604 befriending emails were replied, including 527 English emails and 77 emails in Chinese. On average, we sent out 50 emails per month to those who approached us by email.

我們亦回覆了604封求助電郵，其中英文電郵佔527封，中文電郵則佔77封，每月平均為50封電郵。

We organised 3 training courses. In total 21 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3期的義工訓練課程，共招募了21名新義工。義工們共提供了9,316小時的熱線支援服務。



Volunteer training 義工培訓

Consistent with past years, we successfully conducted three training courses this year for potential volunteers. A total of 21 participants completed the course and have since joined our team as volunteers, contributing their time and effort to support our hotline service.

At the start of each new course, we are always delighted to meet individuals of all ages and backgrounds. These individuals are willing to offer their time and energy to support the Samaritans' cause and provide suicide prevention services through compassionate listening.

Our Training Team consists of a small group of experienced and committed volunteers who collaborate to conduct three training courses annually. Each course spans approximately six weeks and is delivered primarily in English, supplemented with Cantonese. The curriculum emphasises intensive and thorough skills practice, including role-playing, group discussions, and practical exercises. Through this process, participants acquire the essential skills needed to listen to callers with empathy, without judgment, and with complete confidentiality.

Upon completing the training, new volunteers are paired with senior volunteers who act as mentors during the initial stages of their volunteering journey. Additionally, we have a well-established volunteer care system in place to provide ongoing emotional support and address the needs of our volunteers throughout their service.

與過去幾年一致，我們於今年成功舉辦了三期培訓課程，共21位新義工完成培訓，加入我們的熱線服務團隊。這些來自不同年齡層和背景的義工，懷抱著奉獻精神，透過傾聽與陪伴支持撒瑪利亞會的自殺防治使命。

我們的培訓團隊由一小群經驗豐富且熱忱的資深義工組成，每年開設三期為期六週的課程。課程以英語為主、粵語為輔，結合情境演練、小組討論和實務操作，培養學員「不批判、有同理心、嚴格保密」的傾聽技巧。

新義工完成培訓後，將由資深義工擔任導師，在服務初期提供引導。我們更設有健全的關懷機制，持續提供情緒支持並關懷義工在服務期間的各項需求。



Flag day 賣旗日

With the approval of the Social Welfare Department (SWD), The Samaritans successfully organised a regional Flag Day fundraising event on 23 March 2024 in the New Territories. Thanks to the generous support of the general public, schools, and elderly centres, we raised a total of \$248,632. The funds collected will be allocated to support our suicide prevention hotline, outreach programs, and administrative costs.

We extend our heartfelt gratitude to the following schools, elderly centres, companies, and individuals for their invaluable contributions to the success of this event: (in no particular order)

經社會福利署批准，撒瑪利亞會於2024年3月23日成功在新區舉辦地區性賣旗籌款活動。承廣大市民、學校及長者中心的慷慨支持，我們共籌得港幣248,632元。所籌款項將用於支援防止自殺熱線服務、外展計劃及行政運作開支。

我們衷心感謝以下學校、長者中心、機構及個人對是次活動的鼎力支持（排名不分先後）：

Schools 學校

大埔崇德黃建常紀念學校
聖公會蒙恩小學
救恩書院
拔萃男書院附屬小學
郭得勝中學
中華基督教青年會小學
太陽島英文幼稚園
迦密唐賓南紀念中學
可風中學 (晉色園主辦)
順德聯誼總會李金小學
廖寶珊紀念書院
天主教鳴遠中學
樂善堂梁植偉紀念中學

Tai Po Shung Tak Catholic Wong Kin Sheung Memorial School
S K H Mung Yan Primary School
Kau Yan College
Diocesan Boys' School Primary Division
Kwok Tak Seng Catholic Secondary School
The Chinese Y.M.C.A. Primary School
Sun Island English Kindergarten
Carmel Bunnan Tong Memorial Secondary School
Ho Fung College (Sponsored By Sik Sik Yuen)
Shun Tak Fraternal Association Lee Kam Primary School
Liu Po Shan Memorial College
Catholic Ming Yuen Secondary School
Lok Sin Tong Leung Chik Wai Memorial School

Elderly Centers 長者中心

仁愛堂胡忠長者社區中心
基督教播道會福安堂耆趣天地

Yan Oi Tong - Wu Chung Elderly Community Centre
Evangelize China Fellowship - Fu On Church Elderly Centre

Company 企業

Continuous Technologies International Ltd
Impact HK

We are deeply grateful for your unwavering support, which enables us to continue our vital work in the community.

我們對各界持續的支持深表感激，這讓我們能繼續在社區推行關鍵的援助工作。



Supporting The Aged Responsibly (STAR) Programme

星伴流金 – 護老關愛計畫

聯繫我們
電話 2515 1112 / 2515 1423
電郵 esupport@samaritans.org.hk

星伴流金

護老關愛計畫

服務形式
講座、分享、小組輔導

服務對象
長者、護老者及有關人士

計劃目的
讓參加者：
認識長者常見的情緒病；
掌握良好溝通技巧，給予長者適當照顧；
提升長者/護老者的自我照顧及關懷。

撒瑪利亞會
The Samaritans
A Full Multicultural and Inclusive Christian Organisation
40 小時中文及多國語言自殺熱線
40 小時中文及多國語言自殺熱線服務

撒瑪利亞會於香港提供24小時中文及多種語言自殺熱線已有40年之久。機構的宗旨是為情緒受困擾、孤獨無援或有自殺傾向的人士提供即時的情緒支援服務。本會亦經常透過講座、工作坊及情緒支援小組，推廣情緒健康，讓社會大眾認識情緒病和預防自殺的知識。

The programme aims at providing support and help to the elderly and their carers who are under immense stress. 2023–24 continued to be a very busy year for the STAR team. Working in collaboration with 24 NGOs, 46 sessions of activities were organized, including talks, workshops, mutual support groups, volunteer and frontline staff development trainings. A total of 891 participants were recorded.

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

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。2023–2024年度「星伴流金」小組再度經歷了忙碌的一年。小組與24個協作社福機構安排了共46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891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需要的人，為他們帶來溫暖、愛護及關懷。



Summary of the Supporting The Aged Responsibly (STAR) Programme 2023 - 2024

星伴流金 – 護老關愛計畫2023–2024總覽

Sessions completed 完成總數	Participants 參加人數	Participating NGOs 參與社福機構
46	891	24



1	Baptist Oi Kwan Social Service 浸信會愛群社會服務處	13	Neighbourhood Advice-Action Council Tin Shui Neighbourhood Elderly Centre 鄰舍輔導會天瑞鄰里康齡中心
2	Chinese YMCA of HK Po Shek Wu Elderly Neighbourhood Centre 中華基督教青年會寶石湖長者鄰舍中心	14	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
3	Chung Sing Benevolent Society Tan Siu Lin Neighbourhood Elderly Centre 鐘聲慈善社陳守仁長者鄰舍中心	15	New Life Church of Christ Ho Man Tin Neighbourhood Elderly Centre 香港基督教新生會何文田堂長者鄰舍中心
4	The Endeavourers HK Bert James Young Neighbourhood Elderly Centre 香港勵志會陳融晚晴中心	16	Pok Oi Hospital Chan Shi Sau Memorial Social Service Centre 博愛醫院陳士修紀念社會服務中心
5	Evangelical Free Church of China Fook On Church Social Centre for the Elderly 福安堂耆趣天地長者中心	17	The Salvation Army Tai Wo Hau Centre for Senior Citizens 救世軍大窩口長者中心
6	Fung Ying Seen Koon Tsung Tsin Mission of HK Jubilee Neighbourhood Elderly Centre 蓬瀛仙館祥華長者鄰舍中心	18	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
7	HK Mutual Encouragement Association Cheng Yu Tung Social Centre for the Elderly 香港互勵會鄭裕彤敬老中心	19	Tung Wah Group of Hospitals Fong Shiu Yee Neighbourhood Elderly Centre 東華三院方肇彝長者鄰舍中心
8	HK Mutual Encouragement Association Jane Shu Tsao Neighbourhood Elderly Centre 香港互勵會曹舒菊英老人中心	20	Tung Wah Group of Hospitals Wilson T.S. Wang District Elderly Community Centre 東華三院王澤森長者地區中心
9	HK Sheng Kung Hui Welfare Council Wong Tai Sin District Health Centre 香港聖公會黃大仙長者綜合服務中心	21	Tsz Fung Neighbourhood Elderly Centre 竹園區神召會慈鳳長者鄰舍中心
10	HK Toi Shan Association Neighbourhood Elderly Centre 仁愛堂香港臺山商會長者鄰舍中心	22	Wah Fu Elderly Centre 救世軍華富長者中心
11	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	23	Yan Oi Tong, Woo Chung District Elderly Community Centre 仁愛堂胡忠長者地區中心
12	Kowloon City DHC Express 九龍城地區康健站	24	Yan Chai Hospital Mrs. Tsang Wing Neighbourhood Elderly Centre 仁濟醫院曾榮夫人長者鄰舍中心

Community outreach 社區外展服務

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

This year, we managed to hold 82 talks and workshops, reaching a total of 4,076 people from diverse backgrounds, including primary, secondary, and university students, parents and teachers, elderly individuals and carers, and professionals.



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82場講座及工作坊，共4076人參加，包括不同界別的人士，如來自小學、學及大學的學生、家長及教師、長者及照顧者和專業人士。





Parent Session at SKH St. Thomas' Primary



Hotline Service Training for Carelink Cadre

Students Session at Buddhist Chan Wing Kan Memorial School



The Samaritans joining the HKCS Expo Event



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, “The Hong Kong Jockey Club Community Project Grant: Ageing Well with Youth Intergenerational Programme” has reached its third and final year.

With the focus of supporting elderly using an intergenerational approach, the program has served 31 elderly centres and schools, with a total of 545 beneficiaries. Since the kick-off on 1st April 2022, different services provided by this program including counselling services, elderly workshops, youth training sessions, home visits and educational talks, have promoted a positive attitude among the public and minimised stereotypes against ageism.



今年，在香港賽馬會慈善信託基金的支持下，「香港賽馬會社區資助計劃：耆菁跨代愛生命服務」已踏入第三年。

計劃專注以跨代形式支援長者，並已服務31所社區長者中心及各區學校，受惠人數達545名。自2022年4月1日起，計劃涵蓋的各項服務，包括個人輔導、長者工作坊、青年大使培訓、長者探訪，及教育講座，成功向公眾宣揚正向人生態度及減少對長者的標籤。





List of Elderly Agencies/Schools collaborated in 2023-2024 (*Ranking in no particular order)
2023-2024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

東華三院方潤華長者鄰舍中心
仁愛堂—胡忠長者地區中心
香港宣教會大興長者鄰舍中心

Fong Yun Wah Neighbourhood Elderly Centre
Yan Oi Tong Woo Chung District Elderly Community Centre
HKEC Tai Hing Neighbourhood Elderly Centre

Youth Ambassador Training 青年大使培訓

曾璧山(崇蘭)中學
喇沙書院
可譽中學
漢華中學

Tsang Pik Shan (Sung Lan) Secondary School
La Salle College
Ho Yu College (Sponsored By Sik Sik Yuen)
Hon Wah College

School-based Mental Health Enhancement Programme (MHI 1)

校本心理健康提升計劃 (MHI 1)

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 youths and betterment of their mental well-being .

The programme, 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 enhance:

- i. awareness and acceptance of the importance of mental well-being of children and young people in suicide prevention
- ii. peer-support and understanding amongst young people to enable them to reduce stigma around mental illness, and to support one another
- iii. engagements and capabilities of school administrators, teachers, parents and caregivers to support mental wellness of children and young people by reinforcing their knowledge in personal growth, self-care and mood disorders



The Programme consists of 3 major elements:

“The Mental Well-being Education for Teachers, Parents and Caregivers” enhances the mental health knowledge of teachers, parents and caregivers on topics including depression, anxiety, stress and other mood disorders which will enable them to identify vulnerable children and provide support to ultimately 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 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 participants are encouraged 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 stakeholders of participating schools to deal with more significant issues. Advice would be tailored to reflect the specific situations and needs of individual schools with regards to students' self-harm behaviours and suicidal thoughts.

The programme served 17 campus communities and benefited thousands of students and their parents and families. Some 900 parents and teachers from participating schools were recruited and served through face-to-face seminars. A total of 150 youth ambassadors completed the training in this programme.



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，以支持預防自殺。計劃旨在：

- i. 增強受眾對預防兒童和青少年自殺的關注及對心理健康在預防自殺中的重要性的認識。
- ii. 在年輕人中建立同伴支持和理解，減少他們對精神疾病的誤解，並達致相互支持。
- iii. 為學校管理人員、教師、家長和照顧者提供支援兒童和青少年心理健康的方法，提高他們對個人成長、自我關懷和精神疾病的了解。



計劃包括 3 個主要元素：

“家長教師精神健康教育”增強教師、家長和照顧者的心理健康知識，包括抑鬱、焦慮、壓力和其他精神疾病，將使他們能夠識別情緒困擾之兒童及青少年，並提供情緒支援以最終達致防止自殺。

“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”為參與學校的持份者提供危機處理建議，按學校的特定情況及需要量身定制建議方案，對應個別學校在學生自殘行為和自殺念頭方面的具體需求。

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902家長和老師參與，通過面對面的研討會提供服務。於2023-2024年，共150名青年大使回應招募並完成了培訓。



Participating Schools (*Ranking in no particular order) 參與學校 (*排名不分先後)

嘉諾撒聖家書院

華英中學

德雅中學

德愛中學

薈色園主辦可譽中學暨可譽小學

九龍真光中學

鮮魚行學校

香港浸會大學附屬學校王錦輝中小學

聖保祿學校

柴灣角天主教小學

藍田循道衛理小學

嶺南大學香港同學會小學

保良局陳溢小學

聖公會聖安德烈小學

嘉諾撒培德學校

聖文德書院

地利亞(閩僑)英文小學

將軍澳循道衛理小學

Holy Family Canossian College

Wa Ying College

Tak Nga Secondary School

Tak Oi Secondary School

Ho Yu College and Primary School (Sponsored By Sik Sik Yuen)

Kowloon True Light School

Fresh Fish Traders' School

HKBU Affiliated School Wong Kam Fai Secondary and Primary School

St. Paul's Convent School

Chai Wan Kok Catholic Primary School

Lam Tin Methodist Primary School

Lingnan University Alumni Association (Hong Kong) Primary School

PLK Chan Yat Primary School

SKH St. Andrew's Primary School

Pui Tak Canossian Primary School

St. Bonaventure College and High School

Delia (Man Kiu) English Primary School

Tseung Kwan O Methodist Primary School



School-based Mental Health Enhancement Programme (MHI 2)

校本心理健康提升計劃 (MHI 2)





Participating Schools (*Ranking in no particular order)
參與學校 (*排名不分先後)

順德聯誼會李金小學
 基督教香港信義會葵盛信義學校
 東華三院李東海小學
 香海正覺蓮社佛教陳式宏學校
 青衣商會小學
 大埔崇德黃建常紀念學校
 馬鞍山循道衛理小學
 東華三院港九電器商聯會小學

Shun Tak Fraternal Association Lee Kam Primary School
 ELCHK Kwai Shing Lutheran Primary School
 TWGHs Leo Tung-hai Lee Primary School
 HHCKLA Buddhist Chan Shi Wan Primary School
 Tsing Yi Trade Association Primary School
 Sung Tak Wong Kin Sheung Memorial School
 Ma On Shan Methodist Primary School
 TWGHs Hong Kong and Kowloon Electrical Appliances Merchants Association Limited School

Total number of parents served = 185
 28 sessions for parents

Total number of students served = 187
 28 sessions for students

8 camps held

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

Dr. Greg Mak Kai Lok
麥榮諾醫生

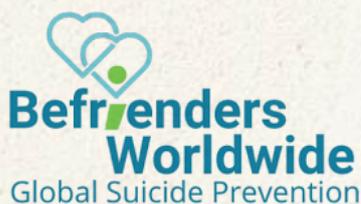
Legal Consultant 法律顧問

Mr. Henry J.H. Wheare
韋恆理先生

Auditor 核數師

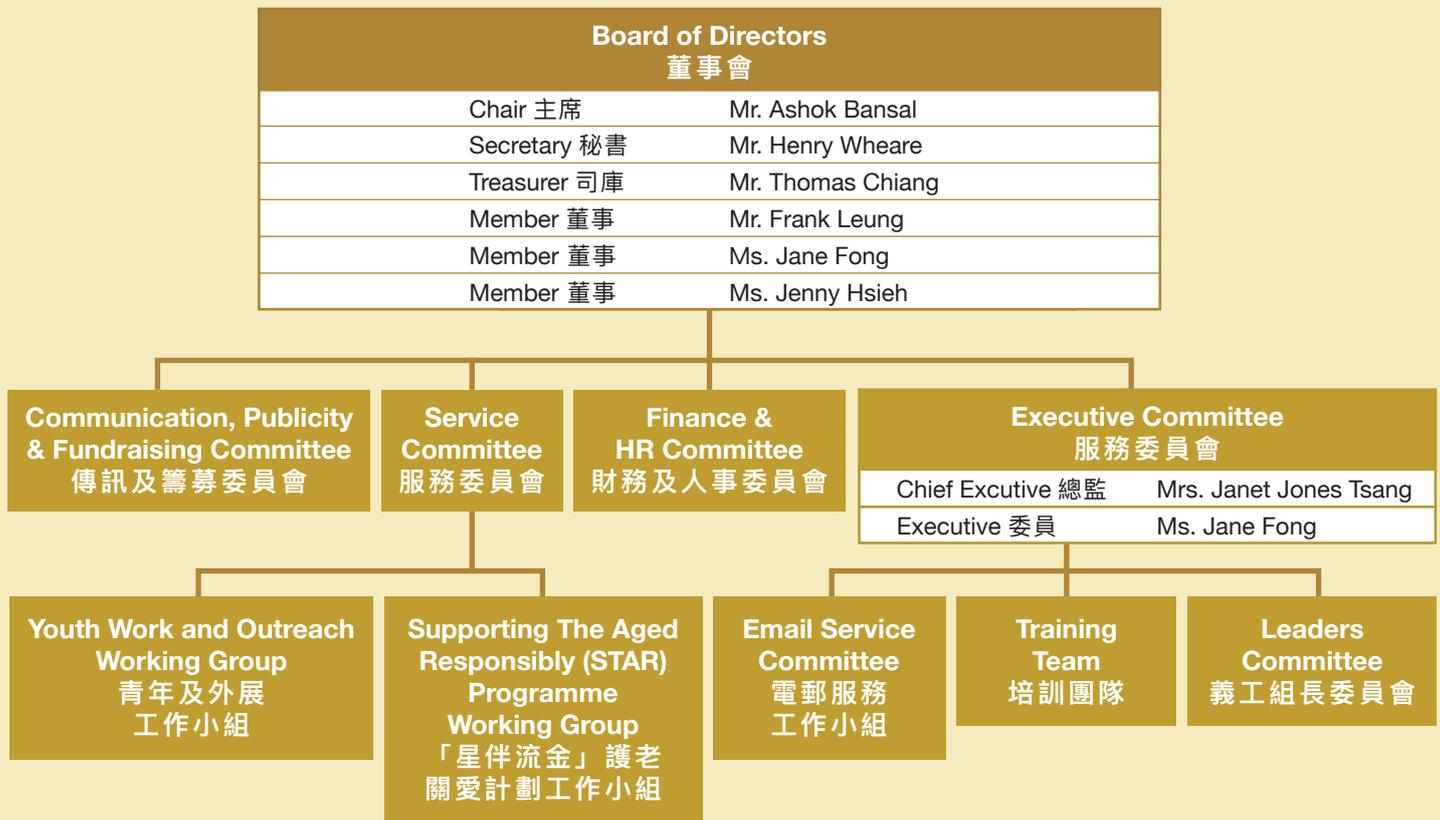
JFU CPA
傅子剛會計師事務所

Affiliations and memberships 會員機構



Organisation structure 組織架構

Board, committees and working groups 董事會、委員會及工作小組



Employees 職員



THE SAMARITANS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



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**THE SAMARITANS
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2024

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Opinion

We have audited the financial statements of The Samaritans (the "Organisation") set out on pages 4 to 34, which comprise the statement of financial position as at 31 March 2024, 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 material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of The Samaritans as at 31 March 2024, 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 ("HKSA") 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, 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.

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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 HKFRSs issued by the HKICPA 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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs 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 HKSAAs, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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

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

- 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.



JFU CPA
Certified Public Accountants

Hong Kong

Date: 02 DEC 2024

THE SAMARITANS

STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2024

	<u>Notes</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
Income			
Donations		242,215	174,470
Outreach donations		8,600	6,000
Allocation from Community Chest		510,480	475,400
Membership income		1,040	1,630
Donation funding for specific projects from:			
- The Hong Kong Jockey Club Charities Trust for Elderly Suicide Prevention Supportive Programme	12(a)	-	1,239,211
- The Hong Kong Jockey Club Charities Trust for Community Project Grant	12(b)	1,717,856	1,617,938
- Phase 1 of Mental Health Initiatives Funding Scheme	12(c)	484,988	331,532
- Phase 2 of Mental Health Initiatives Funding Scheme	12(d)	645,655	27,939
Flag day income	13	71,753	-
Government grants for Employment Support Scheme		-	180,000
		<u>3,682,587</u>	<u>4,054,120</u>
Income from the Capital Fund	14	<u>299,340</u>	<u>267,799</u>
		<u>3,981,927</u>	<u>4,321,919</u>
Expenditure			
Employee benefit expenses			
Salaries		3,372,478	3,784,136
Contributions to a mandatory provident fund scheme		33,695	45,937
		<u>3,406,173</u>	<u>3,830,073</u>
Audit fee		20,000	19,000
Depreciation of property, plant and equipment	4	47,181	29,137
Depreciation of right-of-use assets	5,15(b)	140,981	99,293
Office supplies		431	3,492
Printing, stationery and postage		23,502	20,738
Publicity and advertising		1,355	3,022
Rent, rates and electricity		54,826	55,442
Repairs and maintenance		22,663	53,268
Staff recruitment		9,676	-
Staff training		33,065	20,500
Sundry expenses		111,015	105,369
Telephone		7,676	6,809
Insurance		15,436	16,202
Subscription fee		12,381	10,396
Flag day expenses		71,753	-
Project implementation cost	15	226,275	163,042
Project equipment and miscellaneous	15	-	44,245
Project travelling and transportation	15	8,641	-

THE SAMARITANS**STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

	<u>Notes</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
Expenditure			
Project promotion and publicity	15	31,653	250,634
Project audit cost	15	16,000	-
Project administration costs	15	93,207	136,555
Project indirect costs	15	44,723	82,936
Project administration overhead	15	47,191	20,536
Project programme refreshment	15	276	-
Project programme rental cost	15	6,725	2,075
Interest on lease liabilities	5,15(b)	12,721	13,104
		<u>4,465,526</u>	<u>4,985,868</u>
Deficit for the year		(483,599)	(663,949)
Other comprehensive income for the year, net of tax			
Change in fair value of financial assets at fair value through other comprehensive income		<u>80,005</u>	<u>(463,330)</u>
Total comprehensive income for the year, net of tax		<u>(403,594)</u>	<u>(1,127,279)</u>

THE SAMARITANS

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024**

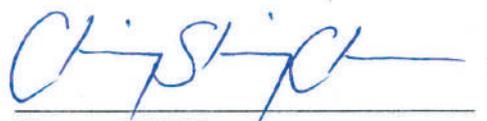
	<u>Notes</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
NON-CURRENT ASSETS			
Financial assets measured at fair value through other comprehensive income	3, 8	4,711,586	4,631,581
Property, plant and equipment	4	88,153	94,318
Right-of-use assets	5	175,972	316,953
Intangible asset	6	6,000	6,000
		<u>4,981,711</u>	<u>5,048,852</u>
CURRENT ASSETS			
Accounts receivable	7	-	542,371
Dividends receivable		46,746	34,764
Donation receivable		15,389	2,094
Deposits		68,387	68,387
Cash and cash equivalents		1,110,495	617,144
		<u>1,241,017</u>	<u>1,264,760</u>
TOTAL ASSETS		<u>6,222,728</u>	<u>6,313,612</u>
FUNDS			
Accumulated fund		(161,987)	321,612
Capital fund	8	4,711,586	4,631,581
TOTAL FUNDS		<u>4,549,599</u>	<u>4,953,193</u>
CURRENT LIABILITIES			
Accrued charges		377,466	386,316
Deferred income	9	1,057,290	592,451
Lease liabilities	10	150,611	143,279
		<u>1,585,367</u>	<u>1,122,046</u>
NON-CURRENT LIABILITIES			
Lease liabilities	10	31,460	182,071
Provision for long service payments	11	56,302	56,302
		<u>87,762</u>	<u>238,373</u>
TOTAL FUNDS AND LIABILITIES		<u>6,222,728</u>	<u>6,313,612</u>

The accompanying notes form part of the financial statements.

Approved and authorised by the Board of Directors on



Ashok BANSAL
Director



Thomas CHIANG
Director

THE SAMARITANS

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31 MARCH 2024

	Capital <u>fund</u> HK\$	Accumulated <u>fund</u> HK\$	<u>Total</u> HK\$
As at 1 April 2022	5,094,911	985,561	6,080,472
Total comprehensive income for the year, net of tax	<u>(463,330)</u>	<u>(663,949)</u>	<u>(1,127,279)</u>
As at 31 March 2023 and 1 April 2023	4,631,581	321,612	4,953,193
Total comprehensive income for the year, net of tax	<u>80,005</u>	<u>(483,599)</u>	<u>(403,594)</u>
As at 31 March 2024	<u>4,711,586</u>	<u>(161,987)</u>	<u>4,549,599</u>

THE SAMARITANS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	<u>Notes</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
OPERATING ACTIVITIES			
Deficits for the year		(483,599)	(663,949)
Adjustments for:			
Depreciation of property, plant and equipment	4	47,181	29,137
Depreciation of right-of-use assets	5,15(b)	140,981	99,293
Interest on lease liabilities	5,15(b)	12,721	13,104
Income from the Capital Fund	14	(299,340)	(267,799)
Operating deficits before changes in working capital		<u>(582,056)</u>	<u>(790,214)</u>
Decrease / (Increase) in accounts receivable		542,371	(113,884)
Increase in dividends receivable		(11,982)	(2,094)
Increase in donation receivable		(13,295)	(7,566)
Increase in deposits		-	(65,887)
(Decrease) / Increase in accrued charges		(8,850)	329,227
Increase in deferred income		464,839	592,451
Net cash generated from / (used in) operating activities		<u>391,027</u>	<u>(57,967)</u>
INVESTING ACTIVITIES			
Purchase of property, plant and equipment items	4	(41,016)	(81,780)
Bank interest received	14	15,808	2,754
Dividend received	14	283,532	265,045
Net cash generated from investing activities		<u>258,324</u>	<u>186,019</u>
FINANCING ACTIVITIES			
Interest element of lease rental paid	5,15(b)	(12,721)	(13,104)
Capital element of lease rental paid		(143,279)	(90,896)
Net cash used in financing activities		<u>(156,000)</u>	<u>(104,000)</u>
Net increase in cash and cash equivalents		493,351	24,052
Cash and cash equivalents at the beginning of the year		<u>617,144</u>	<u>593,092</u>
Cash and cash equivalents at the end of the year		<u>1,110,495</u>	<u>617,144</u>

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 1	Presentation of Financial Statements and HKFRS Practice Statement 2, Making Materiality Judgements: Disclosure of Accounting Policies
Amendments to HKAS 8	Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates
Amendments to HKAS 12	Income Taxes: Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction
Amendments to HKAS 12	Income Taxes: International Tax Reform – Pillar Two Model Rules

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 1, Presentation of Financial Statements and HKFRS Practice Statement 2, Making Materiality Judgements: Disclosure of Accounting Policies

The amendments require entities to disclose material accounting policy information and provide guidance on applying the concept of materiality to accounting policy disclosure. The Organisation has revisited the accounting policy information it has been disclosing and considered it is consistent with the amendments.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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

Amendments to HKAS 8, Accounting Policies, Changes in Accounting Estimates and Errors:
Definition of Accounting Estimates

The amendments provide further guidance on the distinction between changes in accounting policies and changes in accounting estimates. The amendments do not have a material impact on these financial statements as the Organisation's approach in distinguishing changes in accounting policies and changes in accounting estimates is consistent with the amendments.

Amendments to HKAS 12, Income Taxes: Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction

The amendments narrow the scope of the initial recognition exemption such that it does not apply to transactions that give rise to equal and offsetting temporary differences on initial recognition such as leases and decommissioning liabilities. For leases and decommissioning liabilities, the associated deferred tax assets and liabilities are required to be recognised from the beginning of the earliest comparative period presented, with any cumulative effect recognised as an adjustment to retained earnings or other components of equity at that date. For all other transactions, the amendments are applied to those transactions that occur after the beginning of the earliest period presented.

Amendments to HKAS 12, Income Taxes: International Tax Reform – Pillar Two Model Rules

The amendments introduce a temporary mandatory exception from deferred tax accounting for the income tax arising from tax laws enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development ("OECD") (income tax arising from such tax laws is hereafter referred to as "Pillar Two income taxes"), including tax laws that implement qualified domestic minimum top-up taxes described in those rules. The amendments also introduce disclosure requirements about such tax including the estimated tax exposure to Pillar Two income taxes. The amendments are immediately effective upon issuance and require retrospective application.

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	Classification of Liabilities as Current or Non-current ("2020 Amendments") ¹
Amendments to HKAS 16	Non-current Liabilities with Covenants ("2022 Amendments") ¹
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ¹
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements ¹
Amendments to HKAS 21	Lack of Exchangeability ²

Notes:

1. Effective for annual periods beginning on or after 1 January 2024
2. Effective for annual periods beginning on or after 1 January 2025

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

The Organisation is in the process of making an assessment of what the impact of these developments 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 MATERIAL 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.

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).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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

Amendments to HKAS 8, Accounting Policies, Changes in Accounting Estimates and Errors:
Definition of Accounting Estimates

The amendments provide further guidance on the distinction between changes in accounting policies and changes in accounting estimates. The amendments do not have a material impact on these financial statements as the Organisation's approach in distinguishing changes in accounting policies and changes in accounting estimates is consistent with the amendments.

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Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ¹
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements ¹
Amendments to HKAS 21	Lack of Exchangeability ²

Notes:

1. Effective for annual periods beginning on or after 1 January 2024
2. Effective for annual periods beginning on or after 1 January 2025

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

The Organisation is in the process of making an assessment of what the impact of these developments 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 MATERIAL ACCOUNTING POLICIES

(a) Equity securities

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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.

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).

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

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

(i) Credit losses from financial instruments (continued)

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.

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.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

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

(i) Credit losses from financial instruments (continued)

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 credit-impaired. 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.

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.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

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

(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).

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.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

(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:

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

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

(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).

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.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

(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:

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.3 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(f) Fair value measurement (continued)

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 years
Leasehold improvement	Lease term or 5 years, whichever is shorter
Office equipment	5 years

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.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

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 SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(h) Leased assets (continued)

As a lessee (continued)

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.

(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.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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) Flag day income

Flag day income for general purposes is recognised when received.

(iii) 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.

(iv) Dividend income

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

(v) Allocation and membership income

Allocation and membership income are recognised on an accrual basis.

(vi) 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.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.4 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(k) Revenue and other income (continued)

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

(vii) 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.

(l) 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>2024</u> HK\$	<u>2023</u> HK\$
Listed equity investments, at fair value	<u>4,711,586</u>	<u>4,631,581</u>

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).

THE SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. PROPERTY, PLANT AND EQUIPMENT

2024	<u>Furniture and fixtures</u> HK\$	<u>Leasehold improvement</u> HK\$	<u>Office equipment</u> HK\$	<u>Total</u> HK\$
As at 1 April 2023				
Cost	71,679	76,533	299,592	447,804
Accumulated depreciation	<u>(42,903)</u>	<u>(17,352)</u>	<u>(293,231)</u>	<u>(353,486)</u>
Net carrying amount	<u>28,776</u>	<u>59,181</u>	<u>6,361</u>	<u>94,318</u>
As at 1 April 2023, net of accumulated depreciation	28,776	59,181	6,361	94,318
Additions	6,056	34,960	-	41,016
Depreciation provided during the year	<u>(15,547)</u>	<u>(29,852)</u>	<u>(1,782)</u>	<u>(47,181)</u>
As at 31 March 2024, net of accumulated depreciation	<u>19,285</u>	<u>64,289</u>	<u>4,579</u>	<u>88,153</u>
As at 31 March 2024				
Cost	77,735	111,493	299,592	488,820
Accumulated depreciation	<u>(58,450)</u>	<u>(47,204)</u>	<u>(295,013)</u>	<u>(400,667)</u>
Net carrying amount	<u>19,285</u>	<u>64,289</u>	<u>4,579</u>	<u>88,153</u>
2023				
As at 1 April 2022				
Cost	67,179	4,333	294,512	366,024
Accumulated depreciation	<u>(28,568)</u>	<u>(4,333)</u>	<u>(291,448)</u>	<u>(324,349)</u>
Net carrying amount	<u>38,611</u>	<u>-</u>	<u>3,064</u>	<u>41,675</u>
As at 1 April 2022, net of accumulated depreciation	38,611	-	3,064	41,675
Additions	4,500	72,200	5,080	81,780
Depreciation provided during the year	<u>(14,335)</u>	<u>(13,019)</u>	<u>(1,783)</u>	<u>(29,137)</u>
As at 31 March 2023, net of accumulated depreciation	<u>28,776</u>	<u>59,181</u>	<u>6,361</u>	<u>94,318</u>
As at 31 March 2023				
Cost	71,679	76,533	299,592	447,804
Accumulated depreciation	<u>(42,903)</u>	<u>(17,352)</u>	<u>(293,231)</u>	<u>(353,486)</u>
Net carrying amount	<u>28,776</u>	<u>59,181</u>	<u>6,361</u>	<u>94,318</u>

THE SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. RIGHT-OF-USE ASSETS

<u>2024</u>	<u>Notes</u>	<u>Service center HK\$</u>	
As at 1 April 2023			
Cost		416,246	
Accumulated depreciation		<u>(99,293)</u>	
Net carrying amount		<u>316,953</u>	
As at 1 April 2023, net of accumulated depreciation		316,953	
Additions	A	-	
Depreciation provided during the year	15(b)	<u>(140,981)</u>	
As at 31 March 2024, net of accumulated depreciation		<u>175,972</u>	
As at 31 March 2024			
Cost		416,246	
Accumulated depreciation		<u>(240,274)</u>	
Net carrying amount		<u>175,972</u>	
<u>2023</u>			
As at 1 April 2022			
Cost		-	
Accumulated depreciation		<u>-</u>	
Net carrying amount		<u>-</u>	
As at 1 April 2022, net of accumulated depreciation		-	
Additions	A	416,246	
Depreciation provided during the year	15(b)	<u>(99,293)</u>	
As at 31 March 2023, net of accumulated depreciation		<u>316,953</u>	
As at 31 March 2023			
Cost		416,246	
Accumulated depreciation		<u>(99,293)</u>	
Net carrying amount		<u>316,953</u>	
	<u>Note</u>	<u>2024</u> <u>HK\$</u>	<u>2023</u> <u>HK\$</u>
Total cash outflow for leases	B	<u>156,000</u>	<u>104,000</u>

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

5. RIGHT-OF-USE ASSETS (CONTINUED)

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>	<u>2024</u> HK\$	<u>2023</u> HK\$
Depreciation of right-of-use assets	15(b)	140,981	99,293
Interest on lease liabilities	15(b)	<u>12,721</u>	<u>13,104</u>

6. INTANGIBLE ASSET

<u>2024</u>	<u>Trademark</u> HK\$
As at 1 April 2023	
Cost	6,000
Accumulated amortisation	-
Net carrying amount	<u>6,000</u>
As at 1 April 2023, net of accumulated amortisation	6,000
Amortisation provided during the year	-
As at 31 March 2024, net of accumulated amortisation	<u>6,000</u>
As at 31 March 2024	
Cost	6,000
Accumulated amortisation	-
Net carrying amount	<u>6,000</u>

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. INTANGIBLE ASSET (CONTINUED)

<u>2023</u>	<u>Trademark</u> HK\$
As at 1 April 2022	
Cost	6,000
Accumulated amortisation	-
Net carrying amount	<u>6,000</u>
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	<u>6,000</u>
As at 31 March 2023	
Cost	6,000
Accumulated amortisation	-
Net carrying amount	<u>6,000</u>

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

	<u>2024</u> HK\$	<u>2023</u> HK\$
Receivables from The Hong Kong Jockey Club Charities Trust for Elderly Suicide Prevention Supportive Programme	-	498,669
Receivables from Phase 2 of Mental Health Initiatives Funding Scheme	-	27,939
Other receivables	-	15,763
	<u>-</u>	<u>542,371</u>

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>2024</u> HK\$	<u>2023</u> HK\$
Less than one year	<u>-</u>	<u>542,371</u>

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

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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\$4,711,586 (2023: HK\$4,631,581) as at 31 March 2024. The Capital Fund as at 31 March 2024 was HK\$4,711,586 (2023: HK\$4,631,581), as shown in the Statement of Financial Position on page 5 of the financial statements.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. DEFERRED INCOME

	Deferred income on Community Project Grant HK\$	Deferred income on School-based Mental Health Enhancement Programme HK\$	Deferred income on Parent-child Resilience Academy HK\$	Deferred income on Flag Day Fund Raising Activities HK\$	Total HK\$
2024					
Grant received during the year	1,872,000	401,953	818,692	-	3,092,645
Flag day income received during the year	-	-	-	320,385	320,385
Interest income received	-	5,099	4,635	-	9,734
Expenditure incurred during the year	(1,717,856)	(490,087)	(650,290)	(71,753)	(2,929,986)
Settlement of prior year outstanding expenses	-	-	(27,939)	-	(27,939)
Increase / (Decrease) for the year	154,144	(83,035)	145,098	248,632	464,839
As at 1 April 2023	254,062	338,389	-	-	592,451
As at 31 March 2024	408,206	255,354	145,098	248,632	1,057,290
Represented by:					
Unspent balance	408,206	255,354	145,098	248,632	1,057,290
Current portion	408,206	255,354	145,098	248,632	1,057,290
Non-current portion	-	-	-	-	-
	408,206	255,354	145,098	248,632	1,057,290

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. DEFERRED INCOME (CONTINUED)

	Deferred income on Community Project Grant HK\$	Deferred income on School-based Mental Health Enhancement Programme HK\$	Deferred income on Parent-Child Resilience Academy HK\$	Deferred income on Flag Day Fund Raising Activities HK\$	Total HK\$
2023					
Grant received during the year	1,872,000	669,921	-	-	2,541,921
Flag day income received during the year	-	-	-	-	-
Interest income received	-	-	-	-	-
Expenditure incurred during the year	(1,617,938)	(331,532)	-	-	(1,949,470)
Settlement of prior year outstanding expenses	-	-	-	-	-
Increase for the year	254,062	338,389	-	-	592,451
As at 1 April 2022	-	-	-	-	-
As at 31 March 2023	254,062	338,389	-	-	592,451
Represented by:					
Unspent balance	254,062	338,389	-	-	592,451
Current portion	254,062	338,389	-	-	592,451
Non-current portion	-	-	-	-	-
	254,062	338,389	-	-	592,451

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

10. LEASE LIABILITIES

At 31 March 2024, the lease liabilities were repayable as follows:

	<u>2024</u> HK\$	<u>2023</u> HK\$
Within one year	150,611	143,279
After one year but within two years	31,460	150,611
After two years but within five years	-	31,460
	<u>182,071</u>	<u>325,350</u>

11. PROVISION FOR LONG SERVICE PAYMENTS

	<u>HK\$</u>
As at 1 April 2022	56,302
Addition in provision during the year	<u>-</u>
As at 31 March 2023 and 1 April 2023	56,302
Addition in provision during the year	<u>-</u>
As at 31 March 2024	<u>56,302</u>

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

	<u>2024</u> HK\$	<u>2023</u> HK\$
Fund income	-	1,239,211
Expenditure	<u>-</u>	<u>(1,103,710)</u>
Net surplus	<u>-</u>	<u>135,501</u>

THE SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. DONATION FUNDING FOR SPECIFIC PROJECTS (CONTINUED)

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

	<u>2024</u> HK\$	<u>2023</u> HK\$
Fund income	1,717,856	1,617,938
Expenditure	<u>(1,715,558)</u>	<u>(1,626,335)</u>
Net surplus / (deficit)	<u>2,298</u>	<u>(8,397)</u>

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

(c) School-based Mental Health Enhancement Programme from Phase 1 of Mental Health Initiatives Funding Scheme

	<u>2024</u> HK\$	<u>2023</u> HK\$
Fund income	484,988	331,532
Interest income	5,099	-
Expenditure	<u>(490,087)</u>	<u>(331,532)</u>
Net surplus	<u>-</u>	<u>-</u>

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

	<u>2024</u> HK\$	<u>2023</u> HK\$
Fund income	645,655	27,939
Interest income	4,635	-
Expenditure	<u>(650,290)</u>	<u>(27,939)</u>
Net surplus	<u>-</u>	<u>-</u>

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13. NET PROCEEDS FROM FLAG DAY FUND RAISING ACTIVITIES

During the year ended 31 March 2024, the Organisation held Flag Day fund raising activities in public places of New Territories region on 23 March 2024.

Public Subscription Permit No.: FD/R037/2023

	<u>2024</u> HK\$	<u>2023</u> HK\$
Balance at the beginning of the year	-	-
Income		
Street collections	308,704	-
Other forms of appeals	11,681	-
Total income	<u>320,385</u>	<u>-</u>
Expenditure		
Money collection bags	(38,701)	-
Flag day stickers	(5,960)	-
Allowances for volunteers	(1,238)	-
Auditor's remuneration	(7,000)	-
Printing and stationery	(2,969)	-
Postage	(2,400)	-
Transportation	(12,870)	-
Miscellaneous	(615)	-
Total expenditures	<u>(71,753)</u>	<u>-</u>
Net proceeds	<u>248,632</u>	<u>-</u>
The usages of net proceeds collected are as follow:		
	<u>Percentage</u>	
Suicide prevention hotline service	-	-
Supporting the Aged Responsibly Programme	-	-
Personnel emolument administration cost	-	-
Programme administration cost	-	-
Balance at the end of the year	<u>248,632</u>	<u>-</u>

All the flag day proceeds collected, totaling HK\$320,385, have been credited to the designated bank account of the Organisation by 10 April 2024. After deducting related expenditures, the net proceeds of HK\$248,632 are restricted, as stipulated in the Public Subscription Permit, for use only in the specified purposes. Consequently, the net proceeds have been deferred to the next financial year to reflect that the associated expenditures and activities will occur in that period. This treatment ensures proper matching of income and expenditure and compliance with the intended use of the funds.

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

14. INCOME FROM THE CAPITAL FUND

	<u>2024</u> HK\$	<u>2023</u> HK\$
Income from the Capital Fund		
- Dividend income	283,532	265,045
- Bank interest income	15,808	2,754
	<u>299,340</u>	<u>267,799</u>

15. 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) Elderly Suicide Prevention Supportive Programme from The Hong Kong Jockey Club Charities Trust

	<u>2024</u> HK\$	<u>2023</u> HK\$
Salaries	-	824,537
Project implementation cost	-	57,082
Project equipment and miscellaneous	-	44,245
Project promotion and publicity	-	177,846
	<u>-</u>	<u>1,103,710</u>

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

	<u>Note</u>	<u>2024</u> HK\$	<u>2023</u> HK\$
Salaries		1,335,435	1,186,338
Project implementation cost		80,300	66,516
Project promotion and publicity		1,190	39,518
Project programme refreshment		276	-
Project administration cost		93,207	136,555
Project indirect cost		44,723	82,936
Project programme rental cost		6,725	2,075
Depreciation of right-of-use assets	5	140,981	99,293
Interest on lease liabilities	5	12,721	13,104
		<u>1,715,558</u>	<u>1,626,335</u>

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. SPONSORED PROGRAMME EXPENSES (CONTINUED)

(c) School-based Mental Health Enhancement Programme from Phase 1 of Mental Health Initiatives Funding Scheme

	<u>2024</u> HK\$	<u>2023</u> HK\$
Salaries	408,291	238,791
Project audit cost	8,000	-
Project implementation cost	54,365	39,444
Project promotion and publicity	668	33,270
Project administration overhead	18,763	20,027
	<u>490,087</u>	<u>331,532</u>

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

	<u>2024</u> HK\$	<u>2023</u> HK\$
Salaries	483,816	27,430
Project audit cost	8,000	-
Project implementation cost	91,610	-
Project Travelling and transportation	8,641	-
Project promotion and publicity	29,795	-
Project administration overhead	28,428	509
	<u>650,290</u>	<u>27,939</u>

16. 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.

17. KEY MANAGEMENT COMPENSATION

During the year, no compensation was paid to The Samaritans' members of the Board of Directors (2023: HK\$ Nil).

18. FINANCIAL RISK MANAGEMENT

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

THE SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

18. FINANCIAL RISK MANAGEMENT (CONTINUED)

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.

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 market prices	Effect on Accumulated Fund	
		HK\$	%
As at 31 March 2024			
Hang Seng listed shares, which are constituent shares of the Hang Seng Index and the Tracker Fund	1%	47,116	29%
	(1%)	(47,116)	(29%)
As at 31 March 2023			
Hang Seng listed shares, which are constituent shares of the Hang Seng Index and the Tracker Fund	1%	46,316	14%
	(1%)	(46,316)	(14%)

THE SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. FINANCIAL RISK MANAGEMENT (CONTINUED)

Equity securities price risk (continued)

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:

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