



善寧會

Society for the Promotion of Hospice Care

# 關愛同行 晚晴路

Embracing Love Until  
The Last Second



2022/23

年報 Annual Report



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善寧會以「天為生命定壽元•人為生命賦意義」為宗旨，致力推廣寧養照顧，提供善別輔導服務，並透過不同的生死教育活動，倡議及教育公眾正面討論死亡，宣揚珍惜生命，活出積極人生的訊息。

## 提升公眾認知水平

- 加強公眾和專業人士對有關死亡、臨終和喪親議題的關注
- 在尊重和支持不同文化、宗教及家庭觀念的大前提下，提倡有關死亡和臨終問題的公開討論

## 回應社會需求

- 提供有關面對死亡及臨終照顧的資訊
- 為市民提供優質及全面的紓緩照顧服務
- 為病人、家屬及照顧者提供全面的善別輔導，幫助他們面對喪親的傷痛

## 提高醫護水平

- 持續舉辦有關臨終照顧的交流活動，提高醫護界對臨終照顧的了解及技巧
- 提供專業培訓和支援，促進醫療護理專業的發展
- 鼓勵及參與臨終照顧的研究工作

## 倡導完善的臨終照顧

- 與不同範疇的醫護人員合作，改善他們為臨終者及喪親者提供的照顧及支援
- 幫助臨終者及其家屬認識他們的權利，以選擇適合他們的臨終照顧方式
- 爭取更多認同，為所有人提供完善的臨終照顧及支援

SPHC believes that everyone has the right to live with dignity at every turn of life, even towards the end of it. We envision a world in which all people can pursue a quality hospice and palliative care and receive bereavement support that enable them to live a full and positive life when facing death, and die with dignity and peace.

## Promoting Community Awareness

- Heighten community and professional awareness on issues related to death, dying and bereavement
- Facilitate open discussion on death and dying while respecting cultural, religious and family beliefs

## Meeting Community Needs

- Deliver accessible information on facing death and end-of-life care options
- Provide quality and comprehensive palliative care to the community
- Offer comprehensive bereavement support to help patients, families and carers cope with loss and grief

## Enhancing the Standard of Care

- Improve understanding of end-of-life care through ongoing discussion with health care providers
- Strengthen health care professional development through the provision of specialized training and support
- Promote and support end-of-life care research

## Advocating for the Best Possible Care

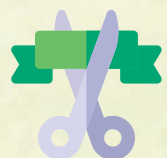
- Collaborate with different service providers to enhance the care support of the dying and the bereaved
- Help terminal patients and their families understand that quality end-of-life care is their right
- Achieve greater recognition in end-of-life care and access to the best possible end-of-life care for all

# 我們的服務

## Our Service

### 概覽

#### Overview



Established in  
**1986** 年成立

本年度的總服務人次  
Total service  
attendances this year



**15,014** 次

服務單位  
Service Units



我們共有  
SPHC operates  
**2** 個服務單位  
service units



沙田  
Shatin

賽馬會善寧之家  
Jockey Club Home  
for Hospice



長沙灣  
Cheung Sha Wan

譚雅士杜佩珍安家舍服務中心  
Jessie and Thomas Tam Centre

\* 統計數字：  
2022年4月1日至2023年3月31日  
Period:  
1 April 2022 – 31 March 2023

### 善款運用與行政支出

#### Administrative Expenditures

我們的「行政支出」全數由「服務收入」支付，絕不使用公眾善款。  
Administrative expenditure is covered by service income and never by public donations.

善款運用：  
Use of Donations:

2022–2023  
HK\$'000



善款收入  
Donation Income

**\$12,436**

其他項目／基金撥款  
Other Project/Foundation Grants

**\$7,222**

服務支出  
Service Expenditure

**\$34,756**

服務收入與行政支出：  
Service Income and  
Administrative Expenses:

2022–2023  
HK\$'000



服務收入  
Service Income

**\$18,064**

行政支出  
Administrative Expenditure

**\$2,820**

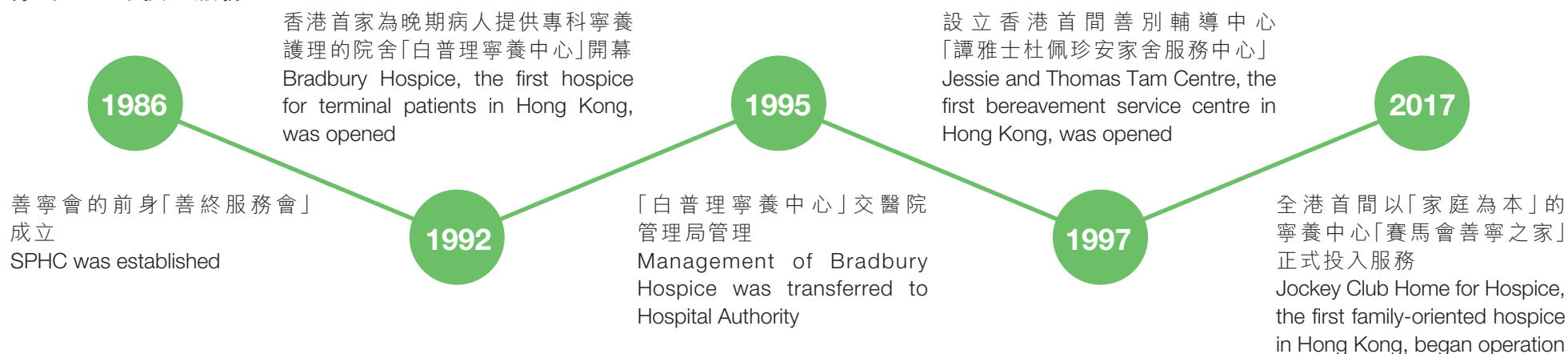


## 機構簡介

成立於1986年的善寧會(前身：善終服務會)，是一所在香港註冊而不受政府資助的非牟利機構，致力為晚期病人及家屬提供整全的寧養紓緩服務。本會成立之初，辦公室位於灣仔律敦治療養院(現時律敦治醫院)內一個狹小的辦公室，由醫生和護士組成「寧養家居護理計劃」外展隊，無所不至，為晚期病人提供紓緩治療。承蒙社會各界善長的捐助及義工的支持，讓善寧會得以發展，位於沙田的寧養中心「賽馬會善寧之家」亦於2017年投入服務。

## About Us

Established in 1986, the Society for the Promotion of Hospice Care (SPHC) is registered in Hong Kong as a non-profit organization without government subvention that is dedicated to providing comprehensive palliative and hospice care to terminal patients and their families. From humble beginnings launching the first outreach home care programme out of a small office at Ruttonjee Sanatorium (now Ruttonjee Hospital), SPHC has developed over the years thanks to the generous support of donors and volunteers from all walks of life. Since 2017, SPHC has been operating the Jockey Club Home for Hospice in Shatin.



## 善寧會核心服務範圍 Core Services



## 服務統計 Service Figures

服務查詢數字  
Service Enquiries  
**1,412**



新個案  
New Cases  
**517**  
病患  
Diagnosis

晚期癌症  
Advanced cancer  
退化性疾病  
Degenerative illness  
衰老  
Frailty  
末期器官衰竭  
End stage organ failure

**67%**

**8%**

**20%**

**5%**



服務類別  
Service Item



住院服務  
In-patient Service

病人  
Patients

**228**

家庭成員  
Family members

**570**



住院原因  
Reason for Admission

徵狀控制及臨終照顧  
Symptom control & terminal care

**95%**

暫託及照顧者訓練  
Respite & carer training

**5%**



病人年齡組別  
Patient Age Group

40-64 歲  
40-64

**21%**

65歲或以上  
65 and over

**78%**



家居照護  
Home Care Service

家居探訪  
Home visits

**2,423<sup>△</sup>**

電話諮詢  
Phone contacts

**1,590<sup>△</sup>**

視像應診  
Telemedicine  
sessions

**1,949<sup>△</sup>**

在家離世個案  
Home deaths

**3**



日間服務  
Day Service

日間診所  
Day consultations

**41<sup>△</sup>**

日間活動中心  
Day activity centre

舉辦活動

**55**

day activities

參與人次

**1,438**

attendances

\* 統計數字：2022年4月1日至2023年3月31日  
Period: 1 April 2022 – 31 March 2023

△ 註：服務人次  
Note: Number of service attendances

我們的服務  
Our Service



### 善別輔導 Bereavement Service

服務人次  
Service attendances **3,095**

處理個案  
Service users **375**

以下資料只包括「譚雅士杜佩珍安家舍服務中心」：  
The following information only include Jessie & Thomas Tam Centre:



父母 Parents	<b>11.6%</b>
配偶 Spouses	<b>33.7%</b>
子女 Children	<b>38.9%</b>
兄弟姐妹 Siblings	<b>5.3%</b>
其他 Others	<b>10.5%</b>



12歲或以下 12 and under	<b>3.1%</b>
13-19歲 13-19	<b>1%</b>
20-39歲 20-39	<b>19.4%</b>
40-64歲 40-64	<b>57.1%</b>
65歲或以上 65 and over	<b>19.4%</b>



### 專業培訓及公眾教育 Professional Training and Public Education

#### 專業醫護培訓 Professional training

舉行次數  
**45**  
sessions

參與人次  
**732**  
attendances

#### 公眾教育 Public education

舉行次數  
**42**  
sessions

參與人次  
**1,653**  
attendances



## 贊助人獻辭 Patron's Message



香港人口漸趨高齡化，晚期病人數量日增。他們不僅需要適切的寧養紓緩服務，也十分需要家人照顧，惟照顧者本身往往也是長者，在照護上困難重重。有見及此，政府積極鼓勵公營醫療機構和慈善團體加強服務，為病人和照顧者提供更多支援，讓他們安心共度最後時光。

善寧會自成立以來，除了竭誠為晚期病人提供「身、心、社、靈」的全人照護外，還很關注照顧者的需要，悉心幫助晚期病人的整個家庭，讓其減輕壓力。年復一年，耕耘不輟，卓績可嘉。

感謝善寧會全體人員和義工無私付出，以及各位善長熱心捐助，為晚晴路上的病人和照顧者送上溫暖。我祝願善寧會繼往開來，使本港寧養照護服務日臻完善，為社會增添關懷與愛。



贊助人  
李林麗



The population of Hong Kong ages, and the number of terminally ill increases day by day. Terminal patients do not only need adequate hospice care services, but also the care of their family members. Unfortunately, many carers are elderly people themselves and face many challenges taking care of the patients. The Government, therefore, actively encourages public healthcare institutions and charitable organisations to strengthen support for end-of-life patients and carers, in a bid to enable the patients to spend their final days with their loved ones in peace.

Since its establishment, the Society for the Promotion of Hospice Care (SPHC) has been dedicated to providing holistic care covering the physical, psychological, social and spiritual needs of the terminally ill. Also having in mind the needs of carers, the SPHC offers excellent assistance to all family members of the terminal patients to alleviate their stress.

I would like to express my sincere gratitude to all the staff and volunteers of the SPHC for their selfless, tireless and remarkable efforts, and to all donors for their generous support. They have been bringing warmth to terminal patients and their families. I look forward to seeing the SPHC grow further, thus helping to bring new heights to Hong Kong's hospice care services and fill the community with love and care.

Patron  
Mrs Janet Lee



持續三年的疫情雖然告終，其間病毒廣泛傳播，許多社區病人的支援服務因而暫停，照顧者要獨力照顧晚期病人、甚至無奈與至親分隔，箇中承受的壓力難以言喻。近年，本港發生多宗照顧者疑不堪照顧壓力，而導致倫常慘劇。有機構於年初發表一份關於晚期病人家屬的照顧者研究，結果發現照顧者每星期平均花40小時照顧晚期的癌症病人。

晚期病人需要照顧和陪伴，但照顧者也需要支援。「紓緩治療」講求全人關顧，重視人的「身、心、社、靈」需要，服務對象以病人「整個家庭」為單位，除照顧病人的身心需要，也為照顧者提供適切支援，疏導他們的情緒困擾。隨著香港人口老化，加上疫情洗禮，選擇在家寧養的病人愈來愈多，對外展家居照護的需求日增，而我們的家居照護服務個案亦持續上升。

在此，我們衷心感謝香港賽馬會慈善信託基金，贊助推行為期三年的「賽馬會社區紓緩服務計劃」，讓更多基層的晚期病人能在家寧養，至有需要時便可隨即入住賽馬會善寧之家。由於計劃將踏入第三年，因此我們會繼續加強家居照護服務。同時，我們亦懇切呼籲，希望社會各界及善長，繼續慷慨解囊支持「住院資助計劃」，幫助更多基層晚期病人。

由衷感謝各位善長、慈善基金、義工朋友一直以來對善寧會的支持。展望未來，善寧會會繼續努力，迎難而上，為晚期病人及家屬提供優質且適切的服務。感謝沿途有你——守護晚晴，支持善寧。

汪國成

執行委員會主席  
汪國成教授

The pandemic may finally be at an end, but for caregivers of the terminally ill, the past three years represent a time of immense physical and emotional hardship. To curb the spread of the coronavirus, many critical community services were suspended, leaving caregivers without much-needed support or care options for their loved ones. One study found that caregivers spent an average of 40 hours per week looking after terminal cancer patients: a stark example of the overwhelming pressures faced by these individuals during the pandemic.

Since the start of the pandemic, the demand for our home care services has been increasing as more terminal patients are choosing to receive care at home. We extend our heartfelt gratitude to The Hong Kong Jockey Club Charities Trust for generously sponsoring the three-year "Jockey Club Community Palliative Care Programme" to bring quality home care services to the underprivileged terminal patients and their families. At the same time, we humbly appeal for your donation support to help maintain our "Subsidy Bed Scheme" dedicated to providing in-patient palliative care for vulnerable population.

Our sincerest thanks to all of our individual donors, charitable foundations and volunteers for standing by us during the pandemic. With your continued support and encouragement, we pledge to better serve the terminally ill and their families, no matter the challenges that lie ahead. Thank you once again for joining us in adding life to days.

Chairman of the Executive Committee  
Professor Thomas Wong Kwok Shing







新冠疫情最終在2023年落幕。疫情期間，善寧會一如其他社福機構一樣，未能如常舉辦籌募活動，但基層市民對我們的紓緩治療及善別輔導服務需求，卻有增無減。縱使面對資源緊絀，我們仍繼續提供「住院資助計劃」，幫助有困難的基層家庭。

面對營運挑戰重重，我們衷心感謝香港公益金贊助推行為期三年的「好日誌—紓緩治療日間服務中心先導計劃」，為晚期病人及照顧者提供多元化的日間活動。有關項目已於本年度完成，期間提供閒暇活動節數703次，各項主題活動152次，總服務人次11,875。

此外，承蒙香港賽馬會慈善信託基金贊助，自2021/2022年度起開展為期三年的「賽馬會社區紓緩服務計劃」，為基層家庭提供家居照護服務。本年度我們的家居照護服務探訪人次為2,423，較去年上升近三成。

鑑於新冠疫情奪去萬多人性命，無數家屬在毫無準備下無奈與至親分離；有見及此，我們積極尋找資源拓展社區的善別輔導服務。承蒙香港交易所慈善夥伴計劃資助、香港公益金撥款及監察，自本年度起，支持我們位於長沙灣的「譚雅士杜佩珍安家舍服務中心」，免費為喪親者提供「基層善別輔導服務」，為期兩年。

在此，我們感激各位善長、贊助機構、合作團體、義工友好以不同方式支持善寧會，讓基層的晚期病人及家屬得到適切的紓緩治療服務。祈盼大家繼續「關愛同行晚晴路」！

營運總監  
陳木光

The pandemic has finally come to an end in 2023. In these past few years, SPHC faced many challenges from the suspension of fundraising activities while the service demand from grassroots population continued to increase. Yet even under such funding and operational constraints, the “Subsidy Bed Scheme” was maintained for helping the underprivileged terminally ill.

Our sincere thanks to The Community Chest of Hong Kong for sponsoring the “Better Days Initiative — Palliative Care Day Service Centre Pilot” to provide therapeutic activities to the terminally ill and their carers. The three-year project is now complete with 152 themed activities, 703 recreational activity sessions, and 11,875 service attendances.

In addition, the three-year “Jockey Club Community Palliative Care Programme” funded by The Hong Kong Jockey Club Charities Trust was launched in 2021/2022 to ensure that underprivileged families have access to affordable home care service. This year, our home care service reached 2,423 home visits, a 30% increase compared to last year.

The pandemic claimed many lives and denied their families a proper farewell. Sponsored by the HKEX Charity Partnership Programme through The Community Chest of Hong Kong, the “Community Bereavement Care for the Underprivileged” will support the provision of free community bereavement services at the Jessie and Thomas Tam Centre over the next two years.

We are tremendously grateful to the donors, charitable foundations, partnering organizations and volunteers for supporting our organization in different ways. With your support, SPHC will be able to continue serving more terminal patients and families from all walks of life!

Chief Operation Officer  
Mr Chan Muk Kwong



善寧會致力為晚期病人及家屬提供適切的紓緩服務，轄下位於沙田亞公角山路的「賽馬會善寧之家」，是一所「以家為本」的寧養中心，內設30間設備整全的獨立套房。我們的醫護團隊由醫生、護士、輔助醫療人員、社工、心理學家等組成，致力為病人及家屬提供「身、心、社、靈」的全人治療，竭力控制病人的徵狀及痛症，讓病人能安詳閒適、並具嚴尊地在親友的陪伴下，走完人生最後一程。

2022/23年度我們為228名晚期病人提供住院服務，並為570名家屬提供支援。入院病人中，95%為徵狀控制及臨終照顧病人，78%為65歲或以上人士。

Located on A Kung Kok Shan Road, Shatin, JCHH is a 30-bed hospice facility dedicated to helping terminal patients complete their life journey without regret and suffering while ensuring their families are well-supported. Staffed by a multidisciplinary team of doctors, nurses, personal care workers, social workers and psychologists, we offer a comprehensive range of in-patient services that include symptom control and bereavement counselling in a family-oriented, home-like setting.

In 2022/23, 228 terminal patients and 570 family members received in-patient service at JCHH. 95% of our admitted patients required symptom control and terminal care, and 78% were aged 65 or older.



### 探訪病人安排 Visitation Arrangements

為了讓晚期病人能在家人的陪伴下，具尊嚴地走完人生最後一程，即使是疫情期間，當公立醫院實施一系列特別措施限制探訪時，賽馬會善寧之家仍秉持「以家為本」的服務信念，設立防疫指引，探訪者只要遵守防疫指引，仍可探望病人及陪宿。隨著疫情緩和，自2023年3月起，院舍的探訪安排逐步放寬。訪客只要在探訪前量度體溫，確認沒有發燒及佩戴外科口罩，填寫「訪客紀錄」後，便可探訪病人。

As a family-oriented facility, JCHH welcomes and encourages family members to accompany patients in their final days. Even during the pandemic, visitors were permitted to stay with the patient as long as they followed our infection control guidelines. Since the pandemic eased in March 2023, visitors have only been required to confirm that they do not have a fever, complete the "Visiting Record", and remain masked while visiting the patient.



### 住院資助計劃 Subsidy Bed Scheme

為確保基層的晚期病人，亦能得到適切而優質的寧養紓緩照護，承蒙社會各界及善長捐款支持，我們設立「住院資助計劃」，為有需要的基層晚期病人提供經濟援助。社工會為申請者家庭進行經濟狀況評估，符合資格人士可獲大幅減免費用、甚至免費入住「賽馬會善寧之家」。

2022/23年度，我們合共為76個家庭提供適切的住院服務。

The Subsidy Bed Scheme helps ensure that even the underprivileged can have access to quality palliative care services. To determine eligibility, our social workers will conduct a financial assessment with the applicant. Those who meet the requirements will receive in-patient care at reduced or even no cost.

Thanks to the generous support of donors and charitable foundations, the Subsidy Bed Scheme benefitted 76 families in 2022/23.



### 賽馬會社區紓緩服務計劃 Jockey Club Community Palliative Care Programme

香港人口老化日趨嚴重，市民對紓緩治療服務的需求日增。為回應病人的需要，我們積極向各界尋求贊助，承蒙香港賽馬會慈善信託基金的捐助，由去年度起推行為期三年的「賽馬會社區紓緩服務計劃」，支持我們幫助更多有需要的基層晚期病人。服務計劃主要涵蓋外展的家居照護，其次亦為綜援晚期病人提供慈善病床，名額為每日兩張。

受惠於香港賽馬會慈善信託基金的捐助，2022/23年度我們推行的「賽馬會社區紓緩服務計劃」下，家居照護的服務人次為2,423、慈善病床服務總日數為471天。在此，本會向香港賽馬會慈善信託基金致以由衷感謝！

As Hong Kong's population ages, more terminal patients are choosing to receive care at home. With generous funding from The Hong Kong Jockey Club Charities Trust, the "Jockey Club Community Palliative Care Programme" was launched to provide subsidized home care service to grassroots families. The three-year Programme mainly supports home care outreach but also covers two charity in-patient beds for CSSA recipients.

In 2022/23, the Programme supported 2,423 home visits and 471 charity bed days. SPHC thanks The Hong Kong Jockey Club Charities Trust for its generosity.



捐助機構 Funded by:



香港賽馬會慈善信託基金  
The Hong Kong Jockey Club Charities Trust



## 綜合病人資訊系統

### Integrated Palliative and Hospice Care System (iPAHCs)

「綜合病人資訊系統(iPAHC)」記錄住院病人及家居照護病人的資料。為進一步拓展系統的應用，社工部由本年度起，使用系統處理「住院資助計劃」申請者的資料及審核結果，而財務部會按系統顯示「住院資助計劃」的病人類別，自動減免收費。此外，系統於本年度優化部份介面，家居照護的醫護和社工可透過系統，了解醫護人員各自負責的個案及跟進狀況。

This year, we have further expanded the application of iPAHCs to enhance the efficiency of our service workflow. Building on its capability as a patient database, iPAHCs now enables our Social Work Department to conveniently access the relevant information regarding applicants of the “Subsidy Bed Scheme”. Our Finance Department will then be prompted by iPAHCs to apply the necessary subsidies to eligible patients. In addition, the user interface of iPAHCs was enhanced to facilitate case follow-up by the home care and social work teams.



#### 個案分享：如願帶笑離開

#### Case Sharing: Departing with a Smile

Serin父親黃伯伯因癌症擴散，選擇接受紓緩治療。他希望能像四年前患末期癌症的太太一樣，在家人陪伴下於善寧之家圓滿人生。通過申請審批後，他順利以「住院資助計劃」入院。「父親餘下的時間不多，我們很珍惜與他最後共處的時刻。善寧之家鼓勵24小時陪伴，醫護對病人和家屬很有愛心，除紓緩父親不適，也關顧我們的心理需要。這不僅幫助我們正面看待死亡，也讓父親如願帶笑離開。」如今黃伯伯雖已離去，但Serin和家人卻不留遺憾。



After Grandpa Wong was diagnosed with terminal cancer, he told his daughter, Serin, that he wished to spend his final days at JCHH as his wife did four years earlier. Once his application was approved, Grandpa Wong was admitted to JCHH under the “Subsidy Bed Scheme”. “My father did not have much time left and JCHH encourages family members to accompany the patient. It was the perfect place for us to cherish every remaining moment with him,” said Serin. “Not only did the clinical team alleviate my father’s suffering, but they also tended to our psychological needs. Their compassionate care helped my family maintain a positive outlook even as my father passed away.”





# 家居照護

## Home Care Service

由醫生、護士、社工及醫療專職人員組成的「家居照護」醫護團隊，致力為在家寧養的晚期病人及家屬提供適切的服務。外展的家居照護護士，會擔任病人的個案經理，家訪病人提供徵狀控制、藥物管理及制訂個人化照顧計劃、照顧者支援等，而隨行社工會為病人和家屬提供情緒及心靈輔導。

2022/2023年度，本會的「家居照顧」提供2,423次家訪、1,949次視像應診。

Our home care team is comprised of doctors, nurses, social workers and other healthcare professionals who are committed to meeting the needs of terminal patients and their families. Home care nurses serve as case managers and conduct regular home visits to provide symptom control, medication education, care planning and carer support. Meanwhile, social workers offer professional counselling for both patients and their loved ones.

In 2022/2023, the home care team conducted 2,423 home visits and 1,949 telemedicine sessions.

### 加強與安老院合作

#### Collaboration with Residential Care Homes

新冠疫情期間，安老院成為疫情的重災區，為照護院舍的晚期病人，我們積極與安老院合作，主動聯繫院舍，走入社區，為晚期病人提供適切的舒緩治療及照護，以舒緩安老院及公立醫院照護壓力。除跟進安老院晚期病人的情況，我們還向安老院的病人推廣生死教育，及講解「預設醫療指示」的重要性，鼓勵他們及早計劃有關安排。

During the pandemic, residential care homes were severely impacted by infections. To help ease operational pressures faced by affected facilities in the community, our home care team provided supplemental palliative care



services to their terminal patients. Furthermore, life-and-death education was actively promoted at residential care homes to inform patients of the importance of advance directives and end-of-life care planning.



### 個案分享：佳節送暖

#### Case Sharing: Bringing the Holiday Cheer

金歡婆婆是獨居的晚期病人，丈夫離世後患上抑鬱症和癌症，她痛不欲生，更萌生自殺念頭，親人徬徨無助之際，幸得醫院社工轉介，由我們的外展家居照護護士為婆婆提供適切的舒緩服務。



聖誕前夕，家居照護護士與社工家訪婆婆，為她送上溫暖和祝福。婆婆女兒李小姐說：「自護士跟進媽媽病情後，其情緒和痛症得以舒緩。每當我照顧她頓感困倦時，想起醫護團隊的積極幫忙，我也變得樂觀，積極面對！」

Grandma Foon is a home care patient with terminal cancer. After her husband passed away, Grandma Foon lived alone and suffered from depression and suicidal thoughts. Eventually, a hospital social worker referred her for home care services at JCHH.

On Christmas Eve, the home care team surprised Grandma Foon at home with gifts and holiday warmth. "Ever since the home care nurse and social worker began following up with my mother, both her symptoms and mood have improved," said Ms. Li, Grandma Foon's daughter. "Knowing that I am supported by such an experienced and compassionate team fills me with hope!"

我們的日間服務設有兩項服務，包括「日間門診」及「日間活動中心」，致力為在家寧養和住院的晚期病人提供整全服務。「日間門診」由富經驗的醫生、護士及專職醫療人員負責，致力為晚期病人提供診症及專職醫療服務。至於「日間活動中心」，則由社工負責，定期舉辦各類專題活動，紓緩病人及家屬的壓力和不安情緒。

2022/23年度本會的「日間服務」共服務1,438人次。

Our day service consists of two distinct components: “day consultation” and “day activity centre”. Under “day consultation”, terminal patients and their families can receive medical consultation and allied health services provided by our experienced team of doctors, nurses and healthcare professionals. The “day activity centre” offers a wide range of therapeutic activities that are developed by our social workers to relieve stress and anxiety.

In 2022/23, our day service was attended 1,438 times.

### 好日誌計劃 Better Days Initiative

荷蒙香港公益金捐助，我們開展為期三年的「好日誌—紓緩治療日間服務中心先導計劃」，為晚期病人及照顧者提供多元化的康樂和治療性活動，包括緬懷活動、義工表演、節日慶祝等。項目已於2022/23年度完成，在計劃推行的三年裡，我們提供場地作閒暇活動703次，各項主題活動152次，總服務人次11,875。

Funded by the Community Chest of Hong Kong, the “Better Days Initiative — Palliative Care Day Service Centre Pilot” was a three-year project that set out to provide recreational and therapeutic activities such as remembrance programs, volunteer performances and festive events to terminal patients and their caregivers. The project was completed in 2022/23 with 703 recreational activities hosted at our venue, 152 themed activities held, and 11,875 service attendances.



本計劃由香港公益金資助  
This project is supported by The Community Chest



### 個案分享：關愛 Case Sharing: With Love

「我最喜歡毛巾熊公仔！」黃婆婆是善寧之家的住院病人，每逢星期二都會參加日間活動中心舉辦的專題活動，包括：音樂欣賞、粵曲表演、「電動寵物show」等，並顯得相當投入。對於精彩的表演，她更會豎起姆指以示稱讚。



在云云活動中，「自製毛巾熊公仔」是她的最愛。女兒見狀隨即準備多條毛巾，向負責活動的社工請教製作方法，為媽媽送上多個得意熊公仔，盡顯關愛。此外，黃婆婆對義工送上的木製風車音樂盒亦愛不釋手。在愛的懷抱下，黃婆婆逐漸擺脫最初入院時的鬱鬱寡歡，在晚晴路上現歡顏。

“My favourite one is the teddy bear!” exclaimed Grandma Wong while attending a “Folding Towel Animals” class, one of many offered by the day activity centre every Tuesday. From musical performances to the “Stuffed Animals” exhibition, Grandma Wong was always an active participant alongside her fellow in-patients at JCHH.

Upon learning that the towel bear was Grandma Wong’s favourite, her daughter requested the folding instructions from the social work department and lovingly created several towel bears for her mother. Grandma Wong also found joy in a small musical box presented to her by a volunteer. Through warmth and love, Grandma Wong was able to complete her life journey with a smile.



## 善別輔導

## Bereavement Service

我們的社工致力為住院的晚期病人及家屬、社區的喪親者提供「善別輔導」，紓緩他們的哀傷情緒。承蒙各界善長、慈善基金的捐助，專為社區人士提供善別輔導的「譚雅士杜佩珍安家舍服務中心」，目前維持免費服務。

2022/23年度，「賽馬會善寧之家」及「譚雅士杜佩珍安家舍服務中心」合共提供3,095人次善別輔導。

Our social workers are committed to providing bereavement counselling to terminal patients, their family members, and anyone who is living with grief. Thanks to the generous support of donors and charitable foundations, JTTC has been able to provide community bereavement services at no cost to the public.

In 2022/23, JCHH and JTTC provided 3,095 bereavement counselling sessions in total.



### 基層善別輔導服務

### Community Bereavement Care for the Underprivileged

為加強社區的基層善別輔導服務，我們積極拓展資源，致力為社區的喪親者提供適切的善別輔導服務。承蒙香港交易所慈善夥伴計劃資助、香港公益金撥款支持「譚雅士杜佩珍安家舍服務中心」由2023年3月起，推行為期兩年的「基層善別輔導服務」計劃，免費為喪親者提供情緒支援，包括：個別及家庭善別輔導、心靈健康活動及善別輔導小組等。

「基層善別輔導服務」計劃由具經驗的社工、輔導員為喪親人士，提供專業、適切的善別輔導服務，幫助他們走出喪親陰霾，積極人生。我們期盼藉此計劃能在後疫情的寒流下，關愛社區，照耀基層家庭。

At SPHC, we are constantly striving to enhance community bereavement services for vulnerable population. Thanks to the generous funding from the HKEX Charity Partnership Programme through the Community Chest of Hong Kong, the “Community Bereavement Care for the Underprivileged” will support the provision of free community bereavement services at JTTC.

Over the next two years, our experienced social workers and bereavement counsellors will conduct individual and family counselling, therapeutic support groups and mental wellness activities. We hope this project will lift the burden of grief from more underprivileged families and create a positive impact in the community.



資助機構 Funder:



撥款及監察機構  
Allocated and Monitored by:





香港賽馬會慈善信託基金「新冠肺炎緊急援助基金」第二輪——疫境哀傷支援服務計劃

The Hong Kong Jockey Club Charities Trust “COVID-19 Emergency Relief Fund (Phase II)” — Pandemic Community Bereavement Support Programme

新冠疫情奪去萬人性命，許多基層病人孤身上路，無數家屬在毫無準備下，無奈與至親分離，孤立無援。承蒙香港賽馬會慈善信託基金撥款，捐助位於長沙灣的「譚雅士杜佩珍安家舍服務中心」，於2022年4月至8月推行「疫境哀傷支援服務計劃」，為基層喪親者提供個別輔導及公眾教育，協助他們處理哀傷情緒。計劃亦鼓勵喪親者以「同路人」身份，與其他喪親人士分享經驗，互相扶持，走出陰霾。



The pandemic claimed many lives and denied many more the chance to say goodbye to their loved ones. With generous funding from The Hong Kong Jockey Club Charities Trust, the “Pandemic Community Bereavement Support Programme” supported JTTC in providing free community bereavement services to grassroots families from April to August 2022. Under the Programme, bereaved clients were supported through individual counselling and public education, and were encouraged to share their experience with others facing significant loss.

捐助機構 Funded by:



香港賽馬會慈善信託基金  
The Hong Kong Jockey Club Charities Trust



個案分享：總要前行  
Case Sharing: Moving Forward

唐先生和家人，與罹患癌症的太太緣慳一面，成為人生最大的遺憾。唐先生為此而內疚、情緒低落。他指與太太相處甚歡，除工作以外，生命就只有她。太太的猝逝讓唐先生崩潰，悲痛、自責、憤怒、失落：「我不斷思索『生存還有什麼意義？』，倒不如趕快到太太身邊，與她重聚！」



由於唐先生的喪妻之痛難以平伏，故向譚雅士杜佩珍安家舍服務中心求助。經過多次的輔導，唐先生的哀傷情緒大為紓緩，但對太太的思念從沒減退。他說：「總不能永遠活在痛苦的陰霾中，我需要重新振作，重過正常生活。活在世間，人總有一天要獨自前行。」

When Martin Tong unexpectedly lost his wife to cancer, he was left with nothing but unbearable grief and anger. “I kept asking myself, ‘What was the point of living?’ and would often pray to be reunited with her sooner,” said Martin.

Unable to cope with the loss, Martin sought bereavement counselling at JTTC. Although the longing for his wife still remains, Martin was eventually able to find closure. “I can’t live the rest of my life consumed by pain. Even if it is one day at a time, I must keep moving forward.”



個別輔導  
Bereavement Service

## 推廣及籌募

### Publicity and Fundraising

善寧會是一所不受政府津助的非牟利慈善機構，多年來致力為晚期病人提供適切的紓緩治療，服務營運全賴社會各界的捐款及服務收入維持。然而，受新冠疫情影響，我們多項籌募活動被迫由實體轉為線上舉行，影響善款收入，惟服務需求持續增加。

面對營運困難，我們嘗試開拓不同渠道，積極籌募善款並加強推廣，祈望增加善款收入。在過去的一年，我們衷心感謝每位捐款支持善寧會的善長，還有每位義工，全因你們的付出和支持，幫助我們迎難而上，繼續服務晚期病人和家屬。

As a non-profit charitable organization without government subvention, SPHC relies on public donations and service income to serve the terminally ill. Over the course of the pandemic, service demand continued to increase but our donation income was significantly diminished after many of our fundraising events were moved online.

To overcome these operational constraints, we have been actively exploring different ways to raise funds and strengthen our service publicity. In a year filled with challenges and uncertainties, our heartfelt thanks go out to all of our donors and volunteers for supporting us at every step of the way.

## 第五屆「樂齡電競及體驗日」

### The 5<sup>th</sup> Senior E-sports and Experience Day

一年一度的「樂齡電競及體驗日」，於2022年8月28日假數碼港順利舉行。活動今年以老友記最愛的「打麻雀」為遊戲主題，並由多位年青人擔任電競導師，帶領一眾老友記走進麻雀新旅程！

參與電競的老友記均笑逐顏開，藉是次活動，我們希望老友記多接觸不同新事物，豐富自己的生活，保持身體健康。為此，衷心感謝各個贊助商、主辦單位的慷慨解囊和協力，為我們籌募善款近港幣十六萬元，幫助更多基層晚期病人。

The “5<sup>th</sup> Senior E-sports and Experience Day” was successfully held at Cyberport on 28 August 2022. This year, our elderly participants discovered a different side of Mahjong as they partnered with their younger mentors to compete in a virtual version of this beloved pastime. Thanks to the generous support of the sponsors and organizers, the event raised nearly HK\$160,000 to help grassroots terminal patients.





## 登山善行 Hike for Hospice

善寧會一年一度的重點籌募活動—登山善行，於2022年10月開鑼！受疫情影響，是次活動繼續以線上模式舉行。參加者只要按個人日程，在10月份任何一天舉步登山，完成一條八公里長的登山路線，然後透過手機應用程式記錄行程，連同贊助表格上載至指定平台便完成項目。

是次活動吸引逾三百位善長參加，當中包括身處外國的善長，共籌得逾一百五十萬元的善款。我們衷心感謝各位參加者、支持企業、贊助商的支持，讓第29屆「登山善行」得以圓滿舉行。

「登山善行」為我們的大型戶外籌款活動，自1992年起舉辦。活動籌得之善款，將全數撥作為基層的晚期病人提供紓緩服務，包括住院服務、家居照護、善別輔導等。我們希望每位晚期病人都能保持尊嚴，安詳閒適，並在家人陪伴下完成人生最後一段旅程。

As with the previous event, this year's Hike for Hospice was held virtually in October 2022. Once again, participants were free to plan their own 8km hike, upload their results and raise money at any time during the month of October. With over 300 local and overseas hikers participating, the event successfully raised over \$1.5 million. Our warmest thanks to the corporate sponsors and individual participants for their generous support.

Inaugurated in 1992, Hike for Hospice is our signature annual fundraising event to help underprivileged terminal patients receive quality palliative care, ensuring that they can complete their life journey without suffering and regret.





## 第32屆「燃亮生命火花」聖誕音樂會 The 32<sup>nd</sup> Light Up A Life Christmas Carol Concert

「燃亮生命火花」聖誕音樂會，於2022年12月6日假中環花園道聖約翰座堂，與大家一起迎接佳節，燃亮生命。聖誕音樂會除準備多首悅耳聖詩及聖誕歌外，座堂還擺放大型聖誕樹(生命樹)，並邀請參加者憑卡寄意，為已故或彌留病榻之親友寫上心意卡，然後掛上生命樹，以愛傳遞真摯的祝福。

是次活動籌得善款港幣九十六萬元，將全數撥作為晚期病人、家屬、照顧者提供整全的紓緩治療及善別輔導。

The Light Up A Life Christmas Carol Concert was held on 6 December 2022 in St. John's Cathedral, Garden Road, Central. This festive charity event featured a memorable choir performance and the traditional lighting of the "Tree of Life", a majestic Christmas tree decorated with handwritten blessings for the terminally ill and the deceased.

The event successfully raised \$960,000, all of which was allocated to the provision of palliative care and bereavement services to underprivileged terminal patients and their families.



## 積極推廣服務 Service Publicity

為開拓資源，我們積極聯繫不同企業尋求協作。感謝「永旺(香港)百貨有限公司」於2022年9月至10月期間，在全港13間永旺百貨擺放善寧會捐款箱及機構單張，籌募善款，及加強公眾對我們的認識。此外，我們亦積極拓展捐款渠道，除透過郵寄通函向市民勸捐外，亦感謝眾籌網站「01心意」上載我們的籌募資訊，幫助我們籌募善款。

In order to engage new donors and enhance service publicity, we are constantly reaching out to different corporations for new collaboration opportunities. Our sincere thanks to AEON Stores (Hong Kong) Co., Limited for generously agreeing to place our donation boxes and leaflets in 13 store locations across Hong Kong from September to October 2022. Furthermore, we are most grateful to HK01 Heart for featuring our organization on their crowdfunding website.



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為加深公眾對紓緩治療的認識，及了解善寧會的最新動向，我們定期更新善寧會官方網頁、社交媒體專頁、定期出版《善寧會訊》等，同時我們還積極邀請及配合傳媒採訪。2022/23年度，我們接受傳媒採訪、媒體供稿共29則。

為此，我們衷心感謝以下媒體採訪善寧會，包括：「Now新聞台」、「on.cc東網」、「有線新聞」、「明報」、「星島日報」、「頭條日報」、「香港國際財經頻道」、「香港電台」、「經濟日報」、「端傳媒」、「鳳凰衛視」等，並感謝網媒轉載我們的消息。此外，我們特別感謝「獨立媒體」協助，定期刊登善寧會的專欄，增加公眾對紓緩治療的認識。

At SPHC, raising public awareness on palliative care has always been part of our mission. We are constantly communicating with the public through our official website, social media, newsletters and media interviews. In 2022/23, we gave 29 media interviews in total.

Thank you to “Now News”, “on.cc”, “i-CABLE News”, “Mingpao”, “Sing Tao Daily”, “Headline Daily”, “HKIBC”, “RTHK”, “Hong Kong Economic Times”, “Initium Media”, and “Feng Shows” for their interviews and online news sharing. A special acknowledgement to “InMediaHK” for reserving a regular news column to help us increase the public’s understanding of palliative care.



獨立媒體  
inmediahk.net



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《善寧會訊》  
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## 專業培訓及公眾教育

## Professional Training and Public Education

善寧會除致力提供適切的紓緩治療服務外，亦努力提升大眾對臨終關懷和紓緩照顧的認知，鼓勵市民及早預設臨終安排。故此，我們積極與其他非牟利組織、社區夥伴及醫護團體合作，定期舉行公開講座和論壇。另外，我們亦致力提供臨終照顧培訓課程，積極為醫護人員提供培訓，提升業界專業水平。

As part of our mission to raise the professional standard and public awareness of palliative care, we regularly organize end-of-life training, seminars and forums in collaboration with other healthcare institutions and NGOs.



### 專業醫護培訓

### Training for Healthcare Professionals

#### 第18屆香港紓緩照顧研討會

#### 18<sup>th</sup> Hong Kong Palliative Care Symposium

為加強醫護界對紓緩照顧的認識，善寧會與香港紓緩醫學會、香港紓緩護理學會合辦「第18屆香港紓緩照顧研討會」，榮幸邀得醫院管理局行政總裁高拔陞醫生太平紳士擔任主禮嘉賓、醫院管理局九龍西聯網林翠玉女士、靈實醫院吳常青醫生、善別輔導員阮慧敏女士擔任講者。是次研討於2023年1月7日假賽馬會善寧之家演講廳舉行。主題為「Palliative Care: Responding to Recent Challenges」（紓緩治療：應對近年的挑戰），活動以「視像模式」進行，合共吸引194名業界人士參與。

The “18<sup>th</sup> Hong Kong Palliative Care Symposium” was held virtually on 7 January 2023 in the JCHH Lecture Hall. Jointly organized by SPHC, Hong Kong Society of Palliative Medicine, and Hong Kong Palliative Nursing Association, the event was themed “Palliative Care: Responding to Recent Challenges” and was attended by 194 professionals including Guest of Honour, Dr Tony Ko Pat Sing, JP, Chief Executive of Hospital Authority. Guest speakers included Ms Jade Lam Chui Yuk, Palliative Care Nurse Consultant in the Kowloon West Cluster, Dr Jeffrey Ng Sheung Ching, Consultant at Haven of Hope Hospital, and Ms Erica Yuen Wai Man, Bereavement Counsellor at SPHC.

### 業界專業培訓

### Professional Training

我們富經驗的醫護團隊，積極為醫護組織、社福機構、政府部門等，提供專業培訓，藉此提升各界對紓緩治療及善別輔導的專業認知，並講解處理員工及服務使用者的哀傷情緒技巧。2022/23年度，我們的醫護團隊共為業界提供21場培訓工作坊及講座。

To enhance the professional standard of palliative care and bereavement services in Hong Kong, our experienced clinical team provides in-depth training to other healthcare institutions, social welfare organizations and government agencies. In 2022/23, we held 21 professional training workshops and seminars.



## 公眾教育

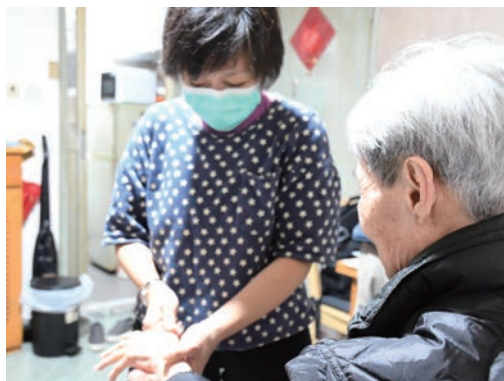
### Public Education

#### 外展紓緩治療助理證書課程

#### Outreach Palliative Care Assistant (PCA) Certificate Programme

由維拉律敦治・荻茜慈善基金贊助推行三年的「外展紓緩治療助理證書課程」，於2022/23年度圓滿結束。證書課程旨意培訓有意從事外展紓緩照護服務的人士，讓他們一展所長，服務社會。完成課程的畢業學員，會跟隨外展家居照護護士照顧晚期病人。計劃推行的三年裡，共開辦五班證書課程，而最後一班則於2022年8月完成，是屆畢業學員為46名。整個課程合共培訓185名畢業生，期間合共為在家寧養的晚期病人提供193次家居照護。

Funded by the Vera Ruttonjee Desai Charitable Fund, the three-year “Outreach Palliative Care Assistant Certificate Programme” was successfully completed in 2022/23. The purpose of the Programme was to provide training to people with a passion for serving the terminally ill. Those who successfully graduated became Palliative Care Assistants with opportunities to work alongside the home care team. This year, 46 students successfully graduated in the fifth and final class of the Programme. In total, the Programme produced 185 graduates who provided 193 home visits to terminal patients.



## 公眾教學活動

### Outreach Education Activities

除了專業培訓和教育課程外，我們亦致力向公眾推廣生死教育，與非牟利組織和不同機構合作，舉辦多元化的相關教育活動，推廣生死教育。2022/23年度，我們共舉辦35場公眾講座及工作坊，參與人次1,549名，善別輔導的外展講座及工作坊共有7場，支援104位喪親人士。

Since its establishment, SPHC has been committed to promoting life and death education, often in collaboration with other NGOs. In 2022/23, 35 seminars and workshops were held for 1,549 participants and an additional seven outreach activities were provided to 104 bereaved service users.



## 部份講學項目

### Education Activity Highlights

紓緩治療的專業教學 Professional Seminars on Palliative Care		
日期 Date	主題 Theme	主辦機構 Organizer
25.04.2022	如何與病人／家屬打開「晚期照顧／死亡」的話題 —「生死教育」長者篇* Discussing End-of-life Care with Patients and their Families	香港中文大學賽馬會老年學研究所賽馬會安寧頌 The Chinese University of Hong Kong Jockey Club Institute of Ageing Jockey Club End-of-Life Community Care Project
27.05.2022	「哀傷輔導基礎課程」工作坊 Bereavement Counselling Workshop	浸信會愛羣社會服務處 Baptist Oi Kwan Social Service
20.08.2022	生死教育工作坊 Life and Death Education Workshop	香港循理會黃大仙耆樂會所 The Free Methodist Church of Hong Kong Free Methodist Church Wong Tai Sin IVY Club
12.11.2022	徵狀控制及預設醫療指示 Symptom Control & ACP	香港護理及衛生管理學院 Hong Kong College of Nursing and Health Care Management
23.11.2022	Interprofessional Collaborative Practice in Health- Bridging Home Health and Hospice	香港大學護理學院 The University of Hong Kong School of Nursing
19.12.2022	以長者為本：從紓緩治療及服務了解照顧者需要 Elderly Care: Understanding the Needs of Caregivers	社會福利署 Social Welfare Department
04.01.2023	Grief and Bereavement and Customer Services	食物環境衛生署 Food and Environmental Hygiene Department
09.03.2023	參觀賽馬會善寧之家及認識紓緩治療服務 Informative Tour of the Jockey Club Home for Hospice	香港大學社會工作及社會行政學系 The University of Hong Kong Department of Social Work & Social Administration
21.03.2023	參觀賽馬會善寧之家及認識紓緩治療服務 Informative Tour of the Jockey Club Home for Hospice	日本山口大學醫學部及香港大學護理學院 Faculty of Medicine and Health Sciences, Yamaguchi University and The University of Hong Kong School of Nursing
生死教育的公眾講座 Public Seminars on Life and Death		
日期 Date	主題 Theme	主辦機構 Organizer
08.06.2022	說再見之前* Preparing to Say Goodbye	聖公會聖匠堂長者地區中心 S.K.H. Holy Carpenter Church Community Centre
23.07.2022	你走了，我如何陪自己、救自己？ How to Cope with Loss?	善寧會 — 譚雅士杜佩珍安舍服務中心 The Society for the Promotion of Hospice Care Jessie and Thomas Tam Centre
28.10.2022	「哀傷關懷」訓練* Bereavement Care Training	新生精神康復會 New Life Psychiatric Rehabilitation Association
05.11.2022	預設醫療指示、與嚴重病患長者的對談 Discussing Advance Directives with Terminal Elderly	愛德循環運動 Chain of Charity Movement
30.11.2022	喪親支援：陪伴走出喪親之痛、樂齡之友的自我照顧* Peer Support for the Bereaved	耆康會東區長者地區中心 The Hong Kong Society for the Aged Eastern District Elderly Community Centre
29.03.2023	失眠如影隨形，喪親者如何提升睡眠質素？ Overcoming Insomnia for the Bereaved	善寧會 — 譚雅士杜佩珍安舍服務中心 The Society for the Promotion of Hospice Care Jessie and Thomas Tam Centre
30.03.2023	靈養與善終服務之認識 The Importance of Spiritual Well-being at the End of Life	善導會 The Society of Rehabilitation and Crime Prevention, Hong Kong

\* 視像講學 On Zoom

## 生命同行者 A Patient's Companion

「床邊關顧是一種與病人同行的工作，我們需要尊重生命，讓病人和家屬在這艱難日子裡，彼此都能生死相安。然而，凡事不能勉強，一切隨緣。」義工Paul言簡意賅道出床邊關顧的意義與條件的配合。

*“To perform bedside care is to accompany the terminally ill on their end-of-life journey. We must respect the process and support both the patients and their families,” said Paul, a bedside volunteer at SPHC.*



Paul「床邊關顧」時會坐在椅上，以水平視線與病人相視，希望與病人拉近距離。

As a bedside volunteer, Paul would often connect with patients at eye level.

Paul從事40年教育工作，是一名中學教師，任教生物科，熱愛生命。他於2009年退休，希望為醫院病人提供床邊關顧，於是接受多個由醫院及寧養機構舉辦的「晚期病人的紓緩服務」義工培訓，包括臨床醫院牧靈課程(CPE)、晚晴照顧及寧養訓練等。目前，Paul是我們的「床邊關顧」義工，每星期兩天到善寧之家，入病房探望病人，聆聽他們和家屬的心靈需要，予以關懷、安慰、情緒疏導和支持。

After 40 years of teaching secondary school biology, Paul retired in 2009 and became interested in serving the terminally ill. He completed several training courses including terminal bedside care and clinical pastoral education before joining SPHC as a volunteer. Twice a week, Paul visits JCHH to provide emotional and spiritual support to patients and their families where needed.

### 聆聽與接納 Listen and Support

從中學的生物實驗室到病房，Paul笑言一生都從事與人有關的工作，皆因自己喜歡探索生命。「生命原是傳承。至親雖已離去，其精神與情懷仍活在留者心中，延續一代接一代的關愛與付出。在這裡，床邊關顧服務讓我接觸許多病人和家屬：有年青時當苦力，艱苦工作養活一家的父親；有一生只為照顧他人，付出自己的媽姐；有在奶奶臨終前道歉的媳婦……當中不乏感人的故事。」

如果得到病人的願意與信任，Paul會鼓勵他們回顧一生，並適時給予病人讚許，肯定他們對家人、朋友、機構、社會的付出與貢獻，生命活得有意義，不枉此生。與此同時，他會引導在旁的子女及家人進行四道：道謝、道愛、道歉、道別，以示對病親的感激、孝愛與承諾，減輕病親內心的牽掛與憂慮。此刻，彼此學習放下、釋懷，珍惜一家人好好相處餘下的時光。

As a former biology teacher, Paul is passionate about exploring the complexities of life. “When a person passes away, their memory continues to live on for generations. Volunteering in the ward allows me to connect with different patients and family members. There are countless touching stories of love and forgiveness to be found at the end-of-life.”

Once Paul has built rapport with a patient, he would often encourage them to recount the moments in life that brought them pride and purpose. At the same time, he would facilitate the family members in showing love and appreciation for the patient as they cherish their remaining time together.



## 初見或許是送別 Introductions Were Often Farewells

擔任「床邊關顧」的義工須具備良好的心理質素，富同理心、有耐性、樂意聆聽；成熟、正向人生觀、懂得尊重別人、尊重生命等。此外，Paul認為床邊關顧的義工，必須清楚自己的角色，既不是人生導師或顧問、也不是生命的判官，無需對病人所感所思妄加判斷或提供任何意見。他指「床邊關顧」的義工，是病人的「生命同行者」，對病人付出真切的尊重、誠懇的關愛已經足夠。

人生總是充滿不確定性，尤其是對晚期病人而言。「一切都講求條件配合。或許病人的狀態欠佳而謝絕探訪，這是欠『人緣』；或許義工再到病房時病人已離世等情況，這是欠『機緣』。因此，每次進入病房前，我都會全情投入工作，並對自己說『珍惜與他們每次的相遇，因為可能再沒有下次了』。至於能否幫到病人與家屬放下與釋懷，那就要隨緣。」

從死看生，Paul感謝善寧之家給予機會，讓他從病人及其至親身上，看到生命中的情與義，善與愛。同時，在服務中亦讓74歲Paul找到人生的存在價值與意義。

Empathy, patience, positivity, respect and good listening skills are all qualities that every bedside volunteer must possess. In addition, Paul believes that a bedside volunteer should never judge or advise the patient, but rather simply be a respectful and caring companion.

Life is full of uncertainties, especially for the terminally ill. "Terminal patients are here one day and gone the next. With so many factors out of my control, I remind myself only to cherish every meeting with them. In doing so, I hope that I can help more patients and their families find peace," said Paul.

Paul is thankful to have witnessed so many moments of love and kindness among those that have passed through JCHH. Through serving as a bedside volunteer, even 74-year-old Paul was able to find a new purpose in life.



執委會委員同寅謹將本會截至二零二三年三月三十一日止年度執委會報告及經審核之財務報表呈覽。

### 業務審視 會務概況

善寧會(「本會」)是一個在香港註冊的非牟利機構，秉承「每個人在人生末段，皆有權利有尊嚴地走完人生的道路」的信念，致力為晚期病人及其家屬推廣涵蓋「身、心、社、靈」的優質寧養，一綫緩照顧服務。

本會是根据《稅務條例》第88條獲豁免繳稅的公共性質的慈善機構。

### 主要工作 賽馬會善寧之家

本會「賽馬會善寧之家」於2016年投入服務，為晚期病人提供具質素的寧養舒緩照顧服務，並支援晚期病人的家屬。「賽馬會善寧之家」設有30間獨立套房，讓晚期病人在舒適和具私人空間的環境下，得到專業醫護團隊、註冊社工及義工的適切照顧。此外，「賽馬會善寧之家」還會為選擇在家安寧的晚期病人，提供優質的家居照護服務。

### 善別輔導

本會轄下的「譚雅士杜佩珍安寧舍」是一所社區善別輔導中心，為失去至親的喪親人士提供相關輔導服務、專業諮詢、教育資訊及適切援助，而「賽馬會善寧之家」亦為病人及其家屬提供同樣服務。

### 推廣寧養

本會是香港推廣寧養舒緩照顧服務的先驅。近年，本會加強與不同非牟利組織、社區夥伴，以及醫護團體合作，交流舒緩治療的臨床技術，及探討科技應用如何提升服務效能。同時，本會定期舉行公開講座和論壇，喚醒社會大眾對臨終關懷照顧的關注，鼓勵他們及早計劃有關安排。

### 專業教育及培訓

本會是香港其中一個提供臨終關懷照顧培訓課程的機構，致力促進臨終關懷和舒緩照顧服務在港的發展，積極為醫護人員提供培訓，提升他們的專業水平。此外，本會還會舉辦哀傷支援教育工作坊，協助機構處理員工和服務使用者的哀傷情緒。

The members of executive committee submit their annual report and the audited financial statements for the year ended 31 March 2023.

### Business Review Overview

The Society for the Promotion of Hospice Care ("SPHC") is a non-profit making organization registered in Hong Kong with a mission to promote the belief that everyone has the right to live with dignity at every stage of life, including the end. SPHC also advocates for the development of quality hospice and palliative care, which encompasses the physical, psychological, social and spiritual aspects of care to patients with life-limiting illness and their families.

SPHC is exempted from tax under section 88 of the Inland Revenue Ordinance.

### Main Areas of Work Jockey Club Home for Hospice

The Jockey Club Home for Hospice ("JCHH") was established by SPHC in 2016 to provide quality palliative and hospice care for patients with life-limiting illness. JCHH is equipped with 30 private, self-contained ensuite rooms and supported by a team of clinical professionals, social workers and volunteers. Aside from in-patient care, JCHH also offers exceptional home care services for patients who prefer to receive quality care at home instead of hospitalization.

### Bereavement Support

SPHC operates The Jessie and Thomas Tam Centre, a community bereavement support centre that provides professional counselling, education and resources to individuals facing the loss of a loved one. Bereavement support services are also available at JCHH.

### Advocacy

SPHC is a pioneer in the promotion of palliative and hospice care in Hong Kong. In recent years, SPHC has increased collaboration efforts with NGOs, community partners, and other healthcare sectors to exchange clinical practices and explore technology applications for enhancing the delivery of palliative and hospice care services. Public talks and forums are organized regularly to raise community awareness on fundamental end-of-life issues and planning.

### Professional Education and Training

SPHC is one of the leading organizations in providing end-of-life training programmes in Hong Kong. Ever committed in its mission to further the local development of palliative and hospice care, SPHC offers training to healthcare professionals to raise the level of care support for their respective patients. SPHC also provides educational workshops on bereavement support to help organizations address the needs of grieving staff and clients.



## 財務概況

### 財政表現撮要

- 2022–23財政年度本會總收入為港幣四千零八十四萬元，較2021–22財政年度下跌百分之四點三。
- 2022–23財政年度的總收入明細如下：
  - 賽馬會善寧之家：服務收入為港幣一千八百六萬元、其他收入為港幣一百萬元、指定捐款和籌款共港幣六百四十四萬元。
  - 專業培訓及公眾教育：捐款收入為港幣七十萬元和培訓課程的收入為港幣十萬元。
  - 善別輔導：捐款和其他收費為港幣一百四十萬元。
  - 善寧會籌款活動：善款收入為港幣二百零二萬元。
  - 善寧會一般慈善捐款：港幣三百七十二萬元。
  - 善寧會其他收入：港幣二百零二萬元。
- 為資助低收入人士，香港賽馬會慈善信託基金予本會之慈善捐款為港幣五百三十九萬元，列帳為捐款收入。
- 2022–23財政年度本會總支出為港幣四千一百一十四萬元，較2021–22財政年度下跌百分之一點一。
- 2022–23財政年度的總支出明細如下：
  - 賽馬會善寧之家：港幣三千四百七十六萬元，佔總支出百分之八十四點五。
  - 專業培訓及公眾教育：港幣一百三十三萬元，連同推廣寧養服務之贊助港幣四萬元，共佔總支出百分之三點三。
  - 善別輔導：港幣一百七十九萬元，佔總支出百分之四點四。
  - 籌募及宣傳：港幣一百五十九萬元，佔總支出百分之三點九。
  - 基本行政費用：港幣一百六十四萬元，佔總支出百分之四。

## 未來會務發展

經詳細考慮後，執行委員會決定根據社會福利署《安老院條例》(第459章)，為「賽馬會善寧之家」申領安老院牌照，而社會福利署正處理有關申請。這個發展路向，對本會現時及日後的服務範疇及質素不會有任何負面影響，反之有助提升營運成本效益。

本會一直扮演推動寧養紓緩服務的先驅角色。展望來年，本會將加強社區紓緩服務；與此同時我們會繼續積極與香港、亞太區及海外團體推動跨界別合作，從而提升香港的紓緩治療水平，並加強公眾對紓緩治療的認識。

## 潛在危機及不明朗因素

本會將持續進行籌款工作，以資助低收入病人使用服務，保持機構醫護服務質素，及維持機構營運。

## Financial Performance

### Key financial performance

- Total income in the year of 2022–23 for SPHC was amounted to HK\$40.84 million, which represents a decrease of 4.3% from the 2021–22 financial year.
- Total income for the year of 2022–23 is summarized below:
  - Jockey Club Home for Hospice:
    - Service Income: HK\$18.06 million;
    - Other Income: HK\$1 million;
    - Donations and fundraising Income: HK\$6.44 million.
  - Professional Training and Public Education:
    - Donation Income: HK\$0.7 million;
    - Training Income: HK\$0.1 million.
  - Bereavement Care Service:
    - Donation & Service Income: HK\$1.4 million.
  - Fundraising Activities: HK\$2.02 million;
  - General Donation: HK\$3.72 million;
  - Other Income: HK\$2.02 million
- Donations from The Hong Kong Jockey Club Charities Trust were amounted to HK\$5.39 million and have been recorded as donation income.
- Total expenditure for the year of 2022–23 was HK\$41.14 million, which represents a decrease of 1.1% from the 2021–22 financial year.
- Total expenditure for the year of 2022–23 is summarized below:
  - Jockey Club Home for Hospice: HK\$34.76 million, which represents 84.5% of the total expenditure.
  - Professional Training and Public Education: HK\$1.33 million; and Allocations for the Development of Hospice and Palliative Care Services: HK\$0.04 million. The sum of the two items represents 3.3% of the total expenditure.
  - Bereavement Care Service: HK\$1.79 million, which represents 4.4% of the total expenditure.
  - Fundraising and Publicity: HK\$1.59 million, which represents 3.9% of the total expenditure.
  - General Administrative and Operational Expenses: HK\$1.64 million, which represents 4% of the total expenditure.

## Future Development of SPHC's Business

After extensive deliberation, the Executive Committee agreed to register JCHH under the nursing home license (Cap. 459) issued by the Social Welfare Department. The license application was submitted and is in progress. If the application is successful, the transition would have no effect on SPHC's service scope and quality, and instead serve to improve the cost effectiveness of its operations.

SPHC aims to strengthen its status as one of the leading organizations for the promotion of hospice care. In the coming years, SPHC will enhance the provision of community palliative care services as well as collaboration with local, regional and overseas partners to continue the promotion of best care practice and public awareness on hospice care.

## Principal Risk and Uncertainties

Ongoing fundraising efforts are needed to finance operations, support subsidies for underprivileged patients and maintain overall care excellence.



## 環保政策

本會鼓勵所有員工實踐「節約」、「重用」、「再造」的環保原則，當中包括：所有電腦預設雙面及黑白列印、減少使用紙張及彩色列印、鼓勵使用循環再造紙或FSC認證的環保紙；員工在辦公室／會議室等房間使用完畢後，須將照明及設備的電源關掉。此外，本會將可重複使用的文儀用品，集中放置在辦公室的便捷地方，方便員工使用，減少浪費。

節約用紙有助減少碳排放。本會由2019起，透過二維碼(QR code)對外發放電子年報，減少用紙。

## 主要業務

本會乃非牟利慈善團體，旨在香港提供及推廣寧養紓緩服務。

## 帳目

本會截至二零二三年三月三十一日止年度之業績刊載於本財務報表第三十三至第四十八頁。

## 執委會

本會本年度執委會委員名單刊載於第三十頁。

按照本會組織章程細則第三十五條之規定，所有現任執委會委員自委任當日起均為三年任期。任期完結後將依章告退，惟可膺選連任。

本年度內任何時間或年結時，本會概無簽訂任何涉及本會之業務而本會之執委會成員直接或間接在其中擁有重大權益之重要合約。

本年度內任何時間，本會並無參與任何安排，使執委會委員在本會或其相聯法團之股份、相關股份或債權證中持有任何權益。

## 獲允許之賠償條款

在本年度至執委會之報告日，執委會已為了執行委員會成員之利益而現行獲允許的賠償條款。該賠償條款已詳列在執委會的組織章程。

## 管理合約

於本年度內，本會並無就整體業務或任何重大會務之管理及行政而訂立或存有任何合約。

## 核數師

本財務報表經本會核數師李湯陳會計師事務所審核，該核數師現任期屆滿告退，但願意應聘續任。

汪國成教授太平紳士

主席

代表執委會

香港，二零二三年九月二十六日

## Green Policy

SPHC encourages all staff to apply the principles of “reduce”, “reuse” and “recycle”. Double-sided and black-and-white printing are the default settings for all printers to save paper and minimize the use of colour toners. Recycled paper or FSC-certified paper is used for printing wherever feasible. Lights are turned off when one vacates the premises. Reusable office supplies are centrally located and made accessible to all staff.

Since 2019, SPHC has circulated the majority of its annual reports by QR code in an effort to conserve paper and reduce emissions.

## Principal Activity

SPHC is a non-profit making organization primarily involved in the provision of palliative and hospice care as well as promotion of hospice care services in Hong Kong.

## Accounts

The results of SPHC for the year ended 31 March 2023 are set out in the financial statements on pages 33 to 48.

## Executive Committee

The persons whose names appear in the list on page 30 were executive committee members of SPHC during the year.

In accordance with Article 35 of SPHC's Articles of Association, all existing Executive Committee members shall hold office for three years from the date of their appointment. At the expiry of the term of office, they shall retire from office but, being eligible, offer themselves for re-election.

No contracts of significance, to which SPHC was a party and in which a member of Executive Committee had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

At no time during the year was SPHC a party of any arrangement to enable the Executive Committee members of SPHC to acquire benefits by means of the acquisition of shares in, or debentures of, SPHC or any other body corporate.

## Permitted Indemnity Provisions

During the year and up to the date of this report, the company has in force permitted indemnity provisions for the benefit of the executive committee members. The permitted indemnity provisions are provided for in the SPHC's articles of association.

## Management Contracts

No contracts concerning the management and administration of the whole or substantial part of the business of SPHC was entered into or existed during the year.

## Auditors

The financial statements have been audited by Messrs. Li, Tang, Chen & Co., who retire but, being eligible, offer themselves for re-appointment.

On behalf of the Executive Committee

Professor Thomas Wong Kwok Shing

Chairman

Hong Kong, 26 September 2023



# 管治團隊

## Board of Governors

(按2023年3月31日)

### 名譽會長

葛露蓮女士MBE  
梁智鴻醫生GBM, GBS, OBE, 太平紳士  
劉勝義神父  
詹康信先生GBS  
王紹強先生MBE  
胡定旭博士GBS, 太平紳士

### 管治顧問委員會

鄭維健博士GBS, 太平紳士  
鄭明訓先生太平紳士  
李國寶博士GBM, GBS, OBE, 太平紳士  
施展望先生

### 名譽首席顧問

王紹強先生MBE

### 名譽顧問

招顯洸醫生OBE, 太平紳士, Hon LLD  
黃錢其濂女士CBE, ISO, 太平紳士  
蕭孫郁標女士BBS

### 名譽法律顧問

張健利資深大律師CBE, QC, 太平紳士, Hon LLD  
歐華律師事務所

### 執委會委員 主席

汪國成教授太平紳士

### 副主席

李文豪醫生

### 名譽司庫

鄭桂鴻先生

### 名譽秘書

熊子惠女士

### 委員

陳重義博士太平紳士  
陳健生醫生  
張復熾醫生  
張益麟先生  
周瑞明女士  
鍾慧儀教授  
許建名醫生  
林顯裕先生  
李岸誼女士  
盧時楨醫生  
吳永順先生太平紳士  
孫耀燦先生  
譚廣亨教授太平紳士  
鄧仲儀博士  
葉謝錦宙女士  
袁文俊博士太平紳士  
韋立信先生  
黃耀明先生  
王紹強先生MBE

(As of 31 March 2023)

### Honorary Presidents

Mrs. Caroline Courtauld, MBE  
Dr. Leong Che-hung, GBM, GBS, OBE, JP  
Rev. John Russell †  
Mr. James E Thompson, GBS  
Mr. Raymond Wong Siu Keung, MBE  
Prof. Anthony Wu, GBS, JP

### Advisory Council of Governors Members

Dr. Edgar Cheng W K, GBS, JP  
Mr. Paul Cheng Ming Fun, JP  
Dr. David Li Kwok Po, GBM, GBS, OBE, JP  
Mr. Stephen C M Sy

### Honorary Principal Advisor

Mr. Raymond Wong Siu Keung, MBE

### Honorary Advisors

Dr. Chiu Hin Kwong, OBE, JP, Hon LLD  
Mrs. Elizabeth Wong, CBE, ISO, JP  
Mrs. Yvonne Siu Sun Yuk Bui, BBS

### Honorary Legal Advisors

Mr. Denis Chang, CBE, QC, SC, JP, Hon LLD  
DLA Piper Hong Kong

### Executive Committee Chairman

Professor Thomas Wong Kwok Shing, JP

### Vice Chairman

Dr. Joseph Lee Man Ho

### Honorary Treasurer

Mr. Dennis Cheng Kwai Hung

### Honorary Secretary

Ms. Rebecca Hung Tzu Wei

### Members

Dr. Hubert Chan Chung Yee, JP  
Dr. Chan Kin Sang  
Dr. Eric Cheung Fuk Chi  
Mr. Alan Cheung Yick Lun  
Ms. Mable Chow Sui Ming  
Professor Joanne Chung Wai Yee  
Dr. Christopher Hui Kim Ming  
Mr. Anderson Lam Hin Yue  
Ms. Olive Yvonne Lee On Yee  
Dr. Susanna Lo Sze Ching  
Mr. Vincent Ng Wing Shun, JP  
Mr. Peter Suen Yiu Chan  
Professor Paul Tam Kwong Hang, JP  
Dr. Joey Tang Chung Yee  
Mrs. Caroline Celestine Yih  
Dr. Royce Yuen Man Chun, JP  
Mr. Andrew Gordon Williamson  
Mr. Francis Wong Lu Ming  
Mr. Raymond Wong Siu Keung, MBE

## 致善寧會會員

(在香港註冊成立之擔保有限公司)

## 意見

我們已審計載於第三十三頁至第四十八頁的善寧會(「貴會」)的財務報表，此財務報表包括於二零二三年三月三十一日的財務狀況表與截至該日止年度的全面收益表、一般經費基金變動表及現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已按照香港會計師公會頒佈的《私營企業香港財務報告準則》真實而公平地反映了貴會於二零二三年三月三十一日之財務狀況及截至該日止年度的財務業績和現金流量，並已根據香港《公司條例》之披露規定妥為編制。

## 意見基準

我們根據香港會計師公會頒佈的《香港審計準則》進行審核。我們於該等準則項下之責任已在本報告「核數師就審核財務報表之責任」部分中作進一步闡述。我們根據香港會計師公會頒佈的《專業會計師道德守則》(「守則」)獨立於貴會，並已履行守則中的其他職業道德責任。我們認為，我們所獲得的審計憑證能足夠及適當地為我們的審計意見提供基礎。

## 其他信息

貴會執委會委員須對其他信息負責。其他信息包括刊載於執行委員會報告內的信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

## 執委會委員就財務報表須承擔的責任

貴會執委會委員須負責根據香港會計師公會頒佈的《私營企業香港財務報告準則》及香港《公司條例》的披露規定擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

## TO THE MEMBERS OF THE SOCIETY FOR THE PROMOTION OF HOSPICE CARE

(Incorporated in Hong Kong and limited by guarantee)

## Opinion

We have audited the financial statements of The Society for the Promotion of Hospice Care ("SPHC") set out on pages 33 to 48, which comprise the statement of financial position as at 31 March 2023, and the statement of comprehensive income, statement of changes in general fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of SPHC as at 31 March 2023 and of its financial performance and its cash flows for the year then ended in accordance with the applicable Hong Kong Financial Reporting Standard for Private Entities issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") relevant to these financial statements and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

## Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("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 SPHC 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.

## Other Information

The Executive Committee members are responsible for the other information. The other information comprises the information included in the Report of the Executive Committee, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of Executive Committee Members for the Financial Statements

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



在擬備財務報表時，貴會執委會委員負責評估貴會持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非貴會執委會委員有意將貴會清盤或停止經營，或別無其他實際的替代方案。

## 核數師就審計財務報表承擔的責任

我們之目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們遵照香港《公司條例》第405條僅對整體執委會作出報告，除此以外，本報告並無其他用途。我們不會就核數師報告的內容對任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審核，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期其單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審核的過程中，我們運用專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審核程序以應對該等風險，以及獲取足夠和適當的審核憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審核相關的內部監控，以設計適當的審核程序，但目的並非對貴會內部監控的有效性發表意見。
- 評價執委會委員所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對執委會委員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴會不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映相關交易和事項。

除其他事項外，我們與執委會委員溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

### 李湯陳會計師事務所

執業會計師  
香港銅鑼灣禮頓道七十七號  
禮頓中心十七樓

二零二三年九月二十六日

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

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SPHC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee members.
- Conclude on the appropriateness of the Executive Committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on SPHC'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 SPHC to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### Li, Tang, Chen & Co.

Certified Public Accountants (Practising)  
17/F Leighton Centre  
77 Leighton Road  
Causeway Bay  
Hong Kong

26 September 2023

# 財務狀況表於二零二三年三月三十一日

## Statement of Financial Position as at 31 March 2023

		附註 Note	二零二三年 2023 港元 HK\$	二零二二年 2022 港元 HK\$
<b>非流動資產</b>	<b>NON-CURRENT ASSETS</b>			
物業、機器及設備	Property, plant and equipment	3	20,875,103	18,756,275
按公平價值計入損益之金融資產	Financial assets at fair value through profit or loss	4	1,621,200	2,064,600
			<b>22,496,303</b>	<b>20,820,875</b>
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
存貨	Inventory		146,903	204,276
應收帳款、按金、預付款項及其他應收帳款	Accounts receivable, deposits, prepayments and other receivables	5	7,250,076	6,757,025
現金及銀行結餘	Cash and bank balances		13,961,614	14,372,380
			<b>21,358,593</b>	<b>21,333,681</b>
<b>流動負債</b>	<b>CURRENT LIABILITIES</b>			
其他應付帳款及應計費用	Other payables and accruals	6	5,101,842	2,065,516
遞延收入	Deferred income	7	6,278,148	3,925,175
			<b>11,379,990</b>	<b>5,990,691</b>
<b>淨流動資產</b>	<b>NET CURRENT ASSETS</b>		<b>9,978,603</b>	<b>15,342,990</b>
<b>總資產減流動負債</b>	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>34,474,906</b>	<b>36,163,865</b>
<b>非流動負債</b>	<b>NON-CURRENT LIABILITIES</b>			
遞延收入	Deferred income	7	—	2,663,000
指定基金	Designated funds	8	614,916	1,341,930
			<b>614,916</b>	<b>4,004,930</b>
<b>資產淨值</b>	<b>NET ASSETS</b>		<b>31,859,990</b>	<b>32,158,935</b>
由以下基金資助：	Financed by:			
<b>一般經費基金</b>	<b>GENERAL FUND</b>		<b>31,859,990</b>	<b>32,158,935</b>

刊載於第三十三頁至四十八頁的財務報表已於二零二三年九月二十六日獲執委會批准及授權刊發。

The financial statements on pages 33 to 48 were approved and authorised for issue by the executive committee members on 26 September 2023

汪國成教授  
Professor Thomas Wong Kwok Shing  
主席  
Chairman

鄭桂鴻先生  
Mr. Dennis Cheng Kwai Hung  
名譽司庫  
Honorary Treasurer

# 全面收益表截至二零二三年三月三十一日止年度

## Statement of Comprehensive Income for the Year Ended 31 March 2023

		一般經費基金 General Fund										小計 Sub-total		指定基金 Designated Funds		總額 Total	
	附註 Note	教育發展項目 Education Programme Development Division		哀傷失缺與善別 Grief, Loss and Bereavement Care Division		籌募及宣傳 Fundraising and Publicity Division		行政及財務 General Administration Division		賽馬會善舉之家 Jockey Club Home for Hospice Division		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$	二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$	二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$	二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$	二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$	二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$	二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$						
<b>收益</b>																	
籌募活動總收益	9	—	—	—	—	2,017,061	2,598,676	—	—	283,732	423,946	2,300,793	3,022,622	—	—	2,300,793	3,022,622
香港賽馬會慈善信託基金捐款		—	—	—	—	—	—	—	—	5,390,160	4,908,982	5,390,160	4,908,982	—	—	5,390,160	4,908,982
一般捐款收入		15,236	10,834	246,869	193,328	3,717,245	6,022,755	—	—	6,155,832	5,563,249	10,135,182	11,790,166	—	—	10,135,182	11,790,166
利息收入		—	—	356	8	—	—	231,053	33,428	—	5	231,409	33,441	—	—	231,409	33,441
教育及培訓課程總收益		100,950	203,670	—	—	—	—	—	—	5,000	—	105,950	203,670	—	—	105,950	203,670
服務收入		—	—	—	—	—	—	—	—	18,058,746	18,447,421	18,058,746	18,447,421	—	—	18,058,746	18,447,421
其他收益	10	—	—	6,800	300	—	—	1,789,208	228,100	994,195	850,547	2,790,303	1,078,947	—	—	2,790,203	1,078,947
基金償還自：																	
維拉律敦治・荻茜慈善基金捐款		—	—	—	—	—	—	—	—	—	—	—	—	687,143	1,405,920	687,143	1,405,920
專業服務協進支援計劃捐款		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
好日誌計劃		—	—	—	—	—	—	—	—	—	—	—	—	486,036	436,801	486,036	436,801
賽馬會社區持續抗逆基金		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
— 哀傷支援一站通		—	—	—	—	—	—	—	—	—	—	—	—	—	346,835	—	346,835
賽馬會社區持續抗逆基金		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
— 基層社區善別輔導服務		—	—	—	—	—	—	—	—	—	—	—	—	442,627	637,767	442,627	637,767
Huaiyu Charitable Trust 捐款		—	—	—	—	—	—	—	—	—	—	—	—	124,500	373,500	124,500	373,500
香港交易所慈善夥伴計劃		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
— 基層善別輔導服務		—	—	—	—	—	—	—	—	—	—	—	—	91,720	—	91,720	—
		116,186	214,504	254,025	193,636	5,734,306	8,621,431	2,020,261	261,528	30,887,667	30,194,150	39,012,443	39,485,249	1,832,026	3,200,823	40,844,471	42,686,072
<b>支出</b>																	
核數師酬金		—	—	—	—	—	—	89,000	80,000	3,400	7,100	92,400	87,100	5,000	5,000	97,400	92,100
撥款		—	—	—	—	—	—	37,548	65,567	—	—	37,548	65,567	—	—	37,548	65,567
員工開支		499,521	555,256	508,713	240,133	1,201,323	1,093,270	707,181	499,355	25,113,928	25,351,780	28,030,686	27,739,794	1,382,061	2,478,487	29,412,727	30,218,281
租金、差餉及物業管理費		—	—	65,788	31,711	—	—	—	—	514,000	514,000	579,788	545,711	63,154	91,183	642,942	636,894
折舊		—	—	—	—	—	—	8,623	9,677	1,532,124	1,382,256	1,540,747	1,391,933	—	—	1,540,747	1,391,933
設計及生產開支		—	—	—	—	—	—	—	—	—	—	—	—	400	15,900	400	15,900
藥物費用		—	—	—	—	—	—	—	—	311,875	401,813	311,875	401,813	—	—	311,875	401,813
課程費用		—	—	—	—	—	—	—	—	—	—	—	—	57,900	118,800	57,900	118,800
膳食費用		—	—	—	—	—	—	—	—	391,191	389,004	391,191	389,004	—	—	391,191	389,004
宣傳費		—	—	—	—	—	—	—	—	—	—	—	—	57,998	25,000	57,998	25,000
外判服務		—	—	—	—	8,000	24,000	265,800	12,397	3,066,619	3,144,097	3,340,414	3,180,494	—	150	3,340,414	3,180,644
消耗品		—	—	—	—	—	—	—	—	15,247	42,982	15,247	42,982	—	3,264	15,247	46,246
推廣及活動策劃		876	—	—	—	152,751	136,909	984	—	56,510	87,243	211,111	224,152	—	—	211,111	224,152
維護費用		—	—	4,130	500	—	—	—	7,000	728,480	670,969	732,610	678,469	—	—	732,610	678,469
計劃及活動費用		14,470	45,518	34,181	17,710	91,192	158,956	43	12,106	79,904	72,235	219,790	306,525	226,182	342,819	445,972	649,344
醫療物品設備		—	—	—	—	—	—	—	—	365,324	577,396	365,324	577,396	9,880	4,478	375,204	581,874
公用開支		—	—	16,037	13,370	—	—	—	—	1,420,862	1,367,684	1,436,899	1,381,054	12,192	19,427	1,449,091	1,400,481
其他行政及營運開支		130,297	29,075	18,115	11,664	133,385	99,279	567,669	92,416	1,156,312	1,158,545	2,005,778	1,380,979	17,258	96,315	2,023,036	1,487,294
		645,164	629,849	646,964	315,088	1,586,651	1,512,414	1,676,848	778,518	34,755,761	35,167,104	39,311,388	38,402,973	1,832,025	3,200,823	41,143,413	41,603,796
<b>本年度(虧損)/盈餘及本年度全面(支出)/收入</b>		(528,978)	(415,345)	(392,939)	(121,452)	4,147,655	7,109,017	343,413	(516,990)	(3,868,094)	(4,972,954)	298,945	1,082,276	—	—	(298,945)	1,082,276



# 一般經費基金變動表截至二零二三年三月三十一日止年度

## Statement of Changes in General Fund for the Year Ended 31 March 2023

		一般經費基金 General fund 港元 HK\$
於二零二一年四月一日之基金總額	Balance as at 1 April 2021	31,076,659
年內全面收入總額	Total comprehensive income for the year	1,082,276
於二零二二年三月三十一日及二零二二年四月一日之基金總額	Balance as at 31 March 2022 and 1 April 2022	32,158,935
年內全面支出總額	Total comprehensive expense for the year	(298,945)
於二零二三年三月三十一日之基金總額	Balance as at 31 March 2023	31,859,990

# 現金流量表截至二零二三年三月三十一日止年度

## Statement of Cash Flows for the Year Ended 31 March 2023

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
<b>經營活動</b>	<b>OPERATING ACTIVITIES</b>		
年內(虧損)/盈利	(Deficit)/surplus for the year	(298,945)	1,082,276
就下列項目作出調整：	Adjustments for:		
利息收入	Interest income	(4,049,604)	(33,441)
折舊	Depreciation	1,540,747	1,391,933
股息收入	Dividend income	(99,520)	(99,022)
按公平價值計入損益之金融資產的損失/(收益)淨額	Fair value loss/(gain) on financial assets at fair value through profit or loss	443,400	(68,450)
<b>營運資金變動</b>	<b>Operating (loss)/profit before working capital changes</b>	<b>(2,463,922)</b>	<b>2,273,296</b>
存貨之減少	Decrease in inventory	57,373	49,984
應收帳款、按金、預付款項及其他應收帳款之增加	Increase in accounts receivable, deposits, prepayments and other receivables	(493,051)	(384,747)
其他應付帳款及應計費用之增加/(減少)	Increase/(decrease) in other payables and accruals	3,036,326	(7,519,751)
遞延收入之減少	Decrease in deferred income	(310,027)	(983,177)
指定基金之(減少)/增加	(Decrease)/increase in designated funds	(727,014)	308,315
<b>經營活動(所用)/產生之現金淨額</b>	<b>Net cash used in operating activities</b>	<b>(900,315)</b>	<b>(6,256,080)</b>
<b>投資活動</b>	<b>INVESTING ACTIVITIES</b>		
已收取利息	Interest received	4,049,604	33,441
已收取股息	Dividend received	99,520	99,022
購入物業、機器及設備	Purchases of property, plant and equipment	(3,659,575)	(363,101)
購入股權投資的款項	Purchases of equity securities	—	(1,996,150)
<b>投資活動產生/(所用)之現金淨額</b>	<b>Net cash generated from/(used in) investing activities</b>	<b>489,549</b>	<b>(2,226,788)</b>
<b>現金及現金等價物減少淨額</b>	<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(410,766)</b>	<b>(8,482,868)</b>
<b>於年初之現金及現金等價物餘額</b>	<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>14,372,380</b>	<b>22,855,248</b>
<b>於年末之現金及現金等價物餘額</b>	<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>13,961,614</b>	<b>14,372,380</b>
<b>現金及現金等價物分析</b>	<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>		
銀行定期存款	Time deposit with bank		
— 少於三個月到期	— Maturity less than 3 months	8,831,351	8,647,055
現金及銀行結餘	Cash and bank balances	5,130,263	5,725,325
		<b>13,961,614</b>	<b>14,372,380</b>

# 帳目附註

## Notes to the Financial Statements

### 1. 一般資料

善寧會乃根據香港《公司條例》註冊成立之擔保形式有限公司。本會之註冊地址為香港新界沙田亞公角山路18號。於本會清盤時，會員須對本會資產作出注資，每名會員之注資款額以不超過10港元為限。於二零二三年三月三十一日，本會共有168名(2022：166名)會員。

本會從事在香港臨終護理服務之推廣及其相關事務。

本財務報表是以港元呈列，與本會之功能貨幣相同。

### 2. 主要會計政策概要

編制本財務報表所採用之主要會計政策載於下文。除另有說明外，此等政策在所呈報的所有年度內貫徹應用。

#### a) 編制基準：

此等財務報表乃遵照由香港會計師公會頒佈之私營企業香港財務報告準則(其亦包含香港會計準則及詮釋)，香港普遍採納之會計原則及香港公司條例之規定編制。此等財務報表乃按照歷史成本原則編制。

編制符合私營企業財務報告準則之財務報表需要管理層作出判斷、估計及假設，而該等判斷、估計及假設會影響政策之應用及所報告之資產、負債、收入及開支等數額。該等估計及有關假設乃根據過往經驗及管理層相信於當時情況下乃屬合理之各項其他因素為基準而作出，所得結果將構成管理層就目前未能從其他來源而得出之資產及負債之帳面值時所作判斷之根據。實際數字或會有別於估計數字。

本會不斷就所作估計及相關假設作出評估。會計估計之變動如僅影響本期，則有關會計估計變動將於本期確認。如該項會計估計變動影響及以後期間，則有關會計估計變動將於本期及以後期間確認。

### 1. General Information

The Society for the Promotion of Hospice Care ("SPHC") is incorporated under the Hong Kong Companies Ordinance and is limited by guarantee. The address of its registered office of SPHC is No. 18 A Kung Kok Shan Road, Shatin, New Territories, Hong Kong. Every member of SPHC undertakes to contribute to the assets of SPHC, in the event of its being wound up, such amount as may be required not exceeding HK\$10. At 31 March 2023, there were 168 (2022: 166) members.

The principal activity of SPHC is to promote hospice care services in Hong Kong.

The financial statements are presented in Hong Kong dollars, which was the functional currency of SPHC.

### 2. Summary of Significant Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### a) Basis of preparation:

These financial statements have been prepared in accordance with HKFRS for Private Entities (which also include Hong Kong Accounting Standards ("HKASs") and Interpretations), issued by the HKICPA, accounting principles generally accepted in Hong Kong and the requirement of Hong Kong Companies Ordinance. These financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with HKFRS for Private Entities requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

## b) 物業、機器及設備之折舊：

物業、機器及設備乃按成本減累計折舊及任何減值虧損後列帳。一項資產之成本包括其購買價格及將該項資產付運至工作地點及達至預定用途狀態而所佔之任何直接成本。物業、機器及設備開始營運後發生之支出，例如維修及維護支出，一般於發生當期之收入或支出中扣除。倘若能清楚顯示該項支出能增加使用物業、機器及設備所預期獲得之日後經濟利益，則該項支出撥充資本作為該項資產之額外成本。

物業、機器及設備之折舊按直線法計算，以於彼等之估計有用年限內分配扣除剩餘價值後之成本，彼等之年折舊率如下：

	其他	賽馬會善寧之家
賽馬會善寧之家	不適用	按少於五十年或未屆滿租約年期
醫療設備	不適用	每年12.5%
租賃土地	按未屆滿租約年期	不適用
樓宇	每年2%	不適用
傢具及固定裝置	每年33.33%	每年12.5%至20%
辦公室設備	每年33.33%	每年20%
電腦	每年50%	每年33.33%
租賃物業裝修	每年20%	每年20%
汽車	每年50%	每年12.5%

物業、機器及設備出售盈虧透過比較所得款與帳面值而釐定，列入收入或支出中。

資產的剩餘價值及可使用年期在每個結算日進行檢討，及在適當時調整。

## c) 應收款項：

應收款初步按公平值確認，其後利用實際利息法按攤銷成本計量並扣除任何減值撥備。當所獲得之客觀憑證顯示本會將無法根據應收款之原先條款收回所有款項時，應收款乃予以減值撥備。撥備金額是資產帳面值與估計未來現金流量按實際利率貼現後的金額之差額。撥備金額於全面收益表中確認。

## b) Property, plant and equipment and depreciation:

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to income or expenditure in the period 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 the property, plant and equipment, the expenditure is capitalised as an additional cost of that asset.

Depreciation on property, plant and equipment is calculated on the straight-line basis to write off their depreciable amounts over their estimated useful lives as follows:

	Others	Jockey Club Home for Hospice
Jockey Club Home for Hospice	N/A	The shorter of 50 years and the unexpired term of lease
Medical equipments	N/A	12.5% per annum
Leasehold land	Over the unexpired term of lease	N/A
Buildings	2% per annum	N/A
Furniture and fixtures	33.33% per annum	12.5%–20% per annum
Office equipment	33.33% per annum	20% per annum
Computers	50% per annum	33.33% per annum
Leasehold improvements	20% per annum	20% per annum
Motor vehicles	50% per annum	12.5% per annum

The gain or loss on disposal of a property, plant and equipment recognised in the statement of comprehensive income is the difference between the net sale proceeds and the carrying amount of the relevant asset.

The asset's residual value and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

## c) Receivables:

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade and other receivables is established when there is objective evidence that SPHC will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provisions is recognised in the statement of comprehensive income.



**d) 經營租賃：**

與所有權有關之所有回報及風險仍由出租人保留之租賃被視為經營租賃。經營租賃之應付租金於有關租賃期間使用直線法計入全面收益表中。

**e) 現金及現金等價物：**

就現金流量表而言，現金和現金等值項目包括手頭現金及活期存款，以及可隨時轉換為已知數額現金、所承受價值變動風險不大及購入後一般在三個月內到期之短期高流動性投資，再減去須應要求償還並構成本會現金管理之組成部份之銀行透支。

**f) 資產減值：**

本會於每個結算日評估是否有金融資產發生減值之客觀證據存在、或是否有客觀證據導致以往年度已確認的資產減值已不存在或減少。如相關客觀證據存在，須評估相關資產的可收回金額。資產之可收回金額指其售價及使用價值之較大者。

如資產的帳面值大於其可收回金額，便須確認減值。減值於當期全面收益表中確認。

只有當資產可收回金額評估方式改變，引致之前年度確認之減值虧損需要撥回，但撥回減值虧損不得致使該項資產之帳面價值超過假設於過往年度並未確認減值虧損時該資產之帳面價值(已扣除折舊)。撥回減值虧損於當期全面收益表中確認。

**g) 應付款項：**

應付款項初步按公平值確認，其後按攤銷成本計量。如其貼現影響並不重大，則按成本列帳。

**h) 指定基金：**

指定基金是指那些本會不能隨意運用之基金或特定捐款，由捐款人指定用途。與指定基金相關的收入及支出均直接在指定基金之帳戶內處理。

**d) Operating leases:**

Leases where substantially all rewards and risks of ownership of assets, other than legal title, remain with the leasing Society are accounted for as operating leases. Rentals applicable to such operating leases are charged to the statement of comprehensive income on a straight-line basis over the lease term.

**e) Cash and cash equivalents:**

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and demand deposits, and short-term highly liquid investments which are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, and have a short maturity of generally within three months when acquired, less bank overdrafts which are repayable on demand and form an integral part of SPHC's cash management.

**f) Impairment of assets:**

An assessment is made at each reporting date of whether there is any indication of impairment of any asset, or whether there is any indication that an impairment loss previously recognised for an asset in prior years may no longer exist or may have decreased. If any such indication exists, the asset's recoverable amount is estimated. An asset's recoverable amount is calculated as the higher of the asset's value in use and its net selling price.

An impairment loss is recognised only if the carrying amount of an asset exceeds its recoverable amount. An impairment loss is charged to the statement of comprehensive income in the period in which it arises.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount of an asset, however not to an amount higher than the carrying amount that would have been determined (net of any depreciation), had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is credited to the statement of comprehensive income in the period in which it arises.

**g) Payables:**

Payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

**h) Designated funds:**

Designated funds represent funding or specific donations which cannot be used at the discretion of SPHC and are established from donations and contributions which are earmarked for specific purposes. Income or expenditure relating to these designated funds are dealt with in the respective fund accounts.

**i) 已收自香港賽馬會慈善信託基金之捐款以興建「賽馬會善寧之家」:**

已收之捐款將會扣除興建成本以計算資產剩餘價值。捐款於全面收益表以可折舊資產年期扣除折舊費用以確認。

**j) 收益確認:**

當本會完成履約義務，將已承諾的商品或服務傳遞給客戶，即確認收益。完成履約義務後，收益將會確認為履約義務的交易價格金額。收益按以下情況確認：

**i) 籌募活動收益、捐款及其他收益**

籌募活動收益在活動舉行後確認。

與物業、機器及設備有關的捐款列入流動負債中作為遞延收入，並按相關資產的預計使用年期以直線法於收入或支出中確認。

有特別指定用途的捐款最初確認為遞延收入，並按需配對擬補償之相關成本的期間內在收入或支出中記帳。

其他捐款及其他收益於確定有權收取有關款項時確認。

**ii) 會費**

會費按應計基準確認。

**iii) 服務收入及教育、培訓課程收益**

服務收入及教育、培訓課程收益於服務執行時確認。

**iv) 利息收入**

利息收入按實際利息法，按時間比例基準確認。

**k) 退休福利計劃:**

本會根據强制性公積金計劃條例(「強積金計劃」)，為合資格僱員參加定額供款退休福利計劃。供款乃根據參與僱員按該計劃之規定的基本薪金之一定比例計算。該供款於支付時於收入或支出中扣除。該計劃之資產以獨立管理之資金形式與本會之資產分開持有。

**i) Grant received from The Hong Kong Jockey Club Charities Trust for Construction of Jockey Club Home for Hospice:**

The grant received for contribution of building will be deducted from the cost of construction in calculating the carrying amount of the asset. The other grant is recognised in the statement of comprehensive income over the life of a depreciable asset as a reduced depreciation expense.

**j) Revenue recognition:**

Revenue is recognised when SPHC satisfies a performance obligation by transferring promised good or service to customer obtains control over the good or service. When the performance obligation is satisfied, revenue is recognised at the amount of the transaction price that is allocated to that performance obligation. Further details of SPHC revenue recognition is as follows:

**i) Income from fundraising events, donations and other income**

Income from fundraising events is recognised when the events are held.

Donations relating to property, plant and equipment other than the Jockey Club Home for Hospice are included in non-current liabilities as deferred income and are recognised in the statement of comprehensive income on a straight-line basis over the expected lives of the related assets.

Donations, which are earmarked for specific purposes, are initially recognised as deferred income and are then recognised in the statement of comprehensive income over the period necessary to match with the related costs which they are intended to compensate.

Other donations and other income are recognised when the right to receive payment is established.

**ii) Membership fees**

Membership fees is recognised on an accrual basis.

**iii) Service income and income from education and training courses**

Service income and income from education and training courses are recognised at a point in time when the performance of the relevant services is completed.

**iv) Interest income**

Interest income is recognised as it accrues using the effective interest method.

**k) Retirement benefit scheme:**

SPHC joins a defined contribution scheme under the Mandatory Provident Fund Schemes Ordinance (The "MPF Scheme") for those employees of SPHC. SPHC's contribution to the MPF Scheme are made based on a percentage of the eligible employees' relevant income as defined in the Mandatory Provident Fund Scheme Ordinance. These contributions are charged to the statement of comprehensive income as incurred. The assets of the scheme are held separately from those of SPHC in independently administered funds.



## l) 所得稅：

本會為屬公共性質的慈善機構及信託團體，獲稅務局根據香港《稅務條例》第88條豁免繳納稅項，無須為香港利得稅或遞延稅項作撥備。

## m) 外幣轉換：

外幣交易使用交易當日之現行匯率轉換。於結算日以外幣呈列之貨幣資產及負債按年終匯率換算。所有匯兌差異於全面收益表中確認。

## n) 關連人士：

a) 倘一名人士符合以下條件，則該名人士或其家族直系親屬乃與本會有關連：

- i) 控制或共同控制本會；
- ii) 對本會行使重大影響力；或
- iii) 為本會或其母公司主要管理層成員。

b) 倘一個實體符合以下之條件，則該實體與本會有關連：

- i) 該實體及本會乃同一集團之成員(母公司及子公司乃相互關連)。
- ii) 一個實體乃其它實體之聯營公司或合營企業(或為其它實體為成員之集團成員公司或合營企業)。
- iii) 兩個實體均為同一第三方的合營企業。
- iv) 一個實體為第三方實體之合營企業，而其它實體為第三方實體之聯營公司。
- v) 該實體乃本會或與本會有關連的實體為其僱員福利而設的離職後福利計劃。
- vi) 該實體乃受於(a)項界定人士控制或共同控制。
- vii) 該實體或其所屬團體的任何成員向本會或本會的母公司提供關鍵管理人員服務。
- viii) 於(a)(i)項界定人士對該實體行使重大影響力，或為該實體(或該實體之母公司)主要管理層成員。

某一人士的直系親屬指於其與實體進行交易時，預期可能影響該人士或受該人士影響的家庭成員。

## l) Taxation:

No provision for Hong Kong profits tax or deferred tax has been made as SPHC has been exempted under section 88 of the Inland Revenue Ordinance from any tax by reason of being a charitable institution or trust of a public character.

## m) Translation of foreign currencies:

Foreign currency transactions during the year are translated into Hong Kong dollars at the rates of exchange ruling at the translation dates. Monetary assets and liabilities expressed in foreign currencies at the end of the reporting period are translated into Hong Kong dollars at the rates of exchange ruling at the end of the reporting period. All of the exchange differences are dealt with in income or expenditure.

## n) Related parties:

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

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

b) An entity is related to SPHC if any of the following conditions applies:

- i) the entity and SPHC are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- iii) both entities are joint ventures of the same third entity.
- iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- v) the entity is a post-employment benefit plan for the benefit of employees of either SPHC or an entity related to SPHC.
- vi) the entity is controlled or jointly controlled by a person identified in (a).
- vii) the entity, or any member of a group of which it is a part, provides key management personnel services to SPHC or to the parent of SPHC.
- viii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

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



## o) 撥備：

當本會因已發生的事件須承擔現有之法律性或推定性的責任，而解除責任時很有可能消耗資源，並在責任金額能夠可靠地作出估算的情況下，須確認撥備。如金錢的時間價值重大，則按預計履行責任支出的現值列示撥備。

## p) 政府補助：

政府補助金在合理保證本會將遵守附加條件並收到補助金之前不會被確認。

政府補助在本會將補助旨在補償的相關成本確認為費用的期間內系統地計入損益。具體而言，以本會購買、建設或以其他方式取得非流動資產為主要條件的政府補助，在財務狀況表中確認為遞延收益，並在其使用相關資產的壽命內系統合理地轉入損益。

為補償已發生的費用或損失或為向本會提供即時財務支持而未來不會產生相關成本而應收的政府補助金，於應收期間計入損益。

以低於市場利率獲得的政府貸款的收益被視為政府補助，以收到的所得款項與基於現行市場利率的貸款公允價值之間的差額計量。

## q) 投資

本會將其金融資產分類為：按公平估計入損益之金融資產及貸款及應收款項。分類視乎購入金融資產的目的而定。管理層於初步確認時釐定其金融資產的分類。

### i) 按公平值計入損益之財務資產

按公平值計入損益之財務資產分為兩類，包括持作買賣財務資產及於初步確認時被指定按公平值計入損益之財務資產。

## o) Provisions:

Provisions are recognised for liabilities of uncertain timing or amount when SPHC has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

## p) Government grants:

Government grants are not recognised until there is reasonable assurance that SPHC will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which SPHC recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that SPHC should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to SPHC with no future related costs are recognised in profit or loss in the period in which they become receivable.

The benefit of a government loan at a below-market rate of interest is treated as a government grant, measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates.

## q) Investments:

SPHC classifies its financial assets into the following categories: financial assets at fair value through profit or loss and loans and receivables. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at the end of each reporting period.

### i) Financial assets at fair value through profit or loss

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within twelve months of the end of the reporting period.



倘屬下列情況，財務資產會分類為持作買賣：

- 收購該財務資產之目的主要為於不久將來出售；或
- 於初次確認時，該財務資產構成本公司一併管理的已識別財務工具組合一部份，並且具有最近實際短期獲利模式；或
- 該財務資產為未被指定的衍生工具及可有效作為對沖工具。

倘出現下列情況，持作買賣之財務資產以外之財務資產可於初步確認時指定按公平值計入損益：

- 有關指定撤除或大幅減低計量或確認可能出現不一致之情況；或
- 財務資產組成財務資產或財務負債之部分或兩者，並根據本公司文件既定風險管理或投資策略，按公平值基準管理及評估其表現，而分類資料則按該基準由內部提供；或
- 財務資產組成包括一種或以上嵌入式衍生工具之合約其中部分，允許整份合併合約（資產或負債）將指定按公平值計入損益。

## ii) 貸款及應收款項

貸款及應收款項為並無於活躍市場掛牌而有固定或可釐定款額的非衍生金融資產。貸款及應收款項計入流動資產，惟到期日為綜合財務狀況日起計12個月以後者除外。此等貸款及應收款項分類為非流動資產。本會的貸款及應收款項計入作「現金及現金等值項目」、應收有關連公司款項及「應收貿易帳款及其他應收款項」。

定期購買及出售金融資產乃於交易日（即本會承諾購買或出售資產之日）確認。投資初步按公平值加未按公平值計入損益的所有金融資產之交易成本確認。按公平值計入損益的金融資產初步按公平值確認，而交易成本則於綜合全面收益表列作開支。倘自投資收取現金流量的權利已屆滿或已轉讓，而本會已轉讓所有權的絕大部分風險及回報，則會解除確認金融資產。按公平值計入損益的可供出售金融資產及金融資產其後會按公平值入帳。貸款及應收款項乃採用實際利率法按攤銷成本入帳。

按公平值計入損益之財務資產乃按公平值計量，而重估產生之收益或虧損在損益中確認。在損益中確認的損益淨值不包括就財務資產賺取之任何股息或利息，並計入「其他收益或虧損」項目內。

Financial assets designated as fair value through profit or loss at inception if the designation:

- eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise from measuring financial assets or financial liabilities or recognising the gains and losses on them on different bases; or
- applies to a group of financial assets, financial liabilities or both that is managed and its performance evaluated on a fair value basis, in accordance with a documented risks management or investment strategy, and where information about that group of financial instruments is provided internally on that basis to key management personnel; or
- relates to financial instruments containing one or more embedded derivatives that significantly modify the cash flows resulting from those financial instruments.

## ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than twelve months after the end of the reporting period. These are classified as non-current assets. Loans and receivables include accounts receivable, deposits and prepayments, loans to group companies, pledged time deposit and cash and cash equivalents.

Regular purchases and sales of investments are recognised on trade-date — the date on which the group commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in profit or loss. Investments are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and SPHC has transferred substantially all risks and rewards of ownership. Loans and receivables are carried at amortised cost using the effective interest method.

Gains and losses arising, from changes in the fair value of the “financial assets at fair value through profit or loss” category including interest income, are presented in profit or loss within ‘other gains — net’, in the year in which they arise.

### 3. 物業、機器及設備

### 3. Property, Plant and Equipment

		賽馬會 善寧之家 Jockey Club Home for Hospice 港元 HK\$	醫療設備 Medical equipments 港元 HK\$	傢俬及 固定裝置 Furniture and fixtures 港元 HK\$	辦公室 設備 Office equipment 港元 HK\$	電腦 Computers 港元 HK\$	租賃 物業裝置 Leasehold improvements 港元 HK\$	汽車 Motor vehicles 港元 HK\$	合計 Total 港元 HK\$
<b>成本</b>	<b>Cost</b>								
於二零二一年三月三十一日	At 31 March 2021	18,743,513	3,471,306	3,296,614	573,416	987,890	1,639,353	540,539	29,252,631
添置	Additions	—	232,510	27,750	54,160	48,681	—	—	363,101
於二零二二年三月三十一日及 二零二二年四月一日	At 31 March 2022 and 1 April 2022	18,743,513	3,703,816	3,324,364	627,576	1,036,571	1,639,353	540,539	29,615,732
添置	Additions	3,455,475	204,100	—	—	—	—	—	3,659,575
出售	Disposal	—	—	—	—	—	—	(176,247)	(176,247)
於二零二三年三月三十一日	At 31 March 2023	22,198,988	3,907,916	3,324,364	627,576	1,036,571	1,639,353	364,292	33,099,060
<b>累計折舊</b>	<b>Accumulated depreciation</b>								
於二零二一年三月三十一日	At 31 March 2021	1,638,776	1,791,131	2,935,139	411,848	960,918	1,542,082	187,630	9,467,524
年內折舊	Charge for the year	409,694	449,978	282,442	82,325	24,687	97,271	45,536	1,391,933
於二零二二年三月三十一日及 二零二二年四月一日	At 31 March 2022 and 1 April 2022	2,048,470	2,241,109	3,217,581	494,173	985,605	1,639,353	233,166	10,859,457
年內折舊	Charge for the year	862,872	469,513	77,757	56,676	28,393	—	45,536	1,540,747
於出售時對銷	Disposal	—	—	—	—	—	—	(176,247)	(176,247)
於二零二三年三月三十一日	At 31 March 2023	2,911,342	2,710,622	3,295,338	550,849	1,013,998	1,639,353	102,455	12,223,957
<b>帳面淨值</b>	<b>Net book value</b>								
於二零二三年三月三十一日	At 31 March 2023	19,287,646	1,197,294	29,026	76,727	22,573	—	261,837	20,875,103
於二零二二年三月三十一日	At 31 March 2022	16,695,043	1,462,707	106,783	133,403	50,966	—	307,373	18,756,275

租賃土地及樓宇為長期租賃並位於香港。

The leasehold land and buildings are held on a long lease in Hong Kong.

「賽馬會善寧之家」為中期租賃並位於香港。

The Jockey Club Home for Hospice held in Hong Kong under medium term lease.



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#### 4. 按公平價值計入損益之金融資產

#### 4. Financial Assets at Fair Value Through Profit or Loss

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
按公平價值計入損益之股票：	Listed equity investments, at fair value		
一 於香港上市的股票		1,621,200	2,064,600

上述股權投資分類為以公允價值計量且其變動計入損益的金融資產，因為善寧會並未選擇將公允價值損益計入其他綜合收益。

The fair values of quoted investments are based on current bid prices.

#### 5. 應收帳款、按金、預付款項及其他應收帳款

#### 5. Accounts Receivable, Deposits, Prepayments and Other Receivables

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
應收帳款	Accounts receivable	743,619	734,071
其他應收帳款	Other receivables	5,887,341	5,744,556
按金	Deposits	6,630,960	6,478,627
預付款項	Prepayments	134,160	133,755
		484,956	144,643
		7,250,076	6,757,025

其他應收帳款指香港賽馬會慈善信託基金為支持弱勢社群的寧養治療服務，在賽馬會善寧之家的建築補助金。

Other receivables represent the receivable of grant from The Hong Kong Jockey Club Charities Trust for supporting the palliative care service for the underprivileged and for the construction of building in the Jockey Club Home for Hospice.

## 6. 其他應付帳款及應計款項

## 6. Other Payables and Accruals

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
其他應付帳款及應計款項	Other payables and accruals	5,101,842	2,065,516

## 7. 遞延收入

## 7. Deferred Income

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
於四月一日	At 1 April	6,588,175	7,571,352
本年度增加	Additions for the year	3,160,995	3,670,668
減：於本年度確認收益	Less: Recognised as income for the year	(3,471,022)	(4,653,845)
於三月三十一日	At 31 March	6,278,148	6,588,175
代表：	Representing:		
流動部分	Current portion	6,278,148	3,925,175
非流動部分	Non-current portion	—	2,663,000
		6,278,148	6,588,175



## 8. 指定基金

## 8. Designated Funds

		TUYF 慈善基金捐款	香港交易所 慈善基金	專業服務 協進支援計劃 PASS捐款	維拉律敦治・荻茜 慈善基金捐款	好日誌計劃 紓緩照顧 日間服務中心 先導計劃捐款 Fund from Better Days Initiative (Palliative Care Day Service Centre Pilot) (附註e) (Note e)	賽馬會社區 持續抗疫 基金捐款	Huaiyu Charitable Trust捐款	賽馬會 新冠肺炎 緊急援助 基金捐款	總額
		Fund from the TUYF Charitable Trust (附註a) (Note a) 港元 HK\$	Fund from HKEX Foundation (附註b) (Note b) 港元 HK\$	Fund from PASS (附註c) (Note c) 港元 HK\$	Fund from Vera Ruttonjee Desai Charitable Fund (附註d) (Note d) 港元 HK\$	(附註e) (Note e) 港元 HK\$	Fund from Jockey Club Community Sustainability Fund (附註f) (Note f) 港元 HK\$	Fund from the Huaiyu Charitable Trust (附註g) (Note g) 港元 HK\$	Fund from Jockey Club COVID-19 Emergency Fund (附註h) (Note h) 港元 HK\$	Total 港元 HK\$
於二零二一年四月一日	At 1 April 2021	36,000	—	88,036	909,579	—	—	—	—	1,033,615
年內所收捐款	Donations received during the year	—	—	—	1,196,100	412,027	1,036,466	398,385	493,250	3,536,228
年內退還捐款	Donations refunded during the year	—	—	—	—	—	(51,864)	—	—	(51,864)
轉入全面收益表	Credited to profit or loss	—	—	—	(1,405,920)	(412,027)	(984,602)	(373,500)	—	(3,176,049)
於二零二二年三月三十一日	At 31 March 2022	36,000	—	88,036	699,759	—	—	24,885	—	1,341,930
年內所收捐款	Donations received during the year	—	618,600	—	—	395,101	—	99,600	—	1,113,301
轉入全面收益表	Credited to profit or loss	(36,000)	(91,720)	—	(699,759)	(395,101)	—	(124,485)	(493,250)	(1,840,315)
於二零二三年三月三十一日	At 31 March 2023	—	526,880	88,036	—	—	—	—	—	614,916

本會收到下列捐款作指定用途。其捐款屬可退還性質。指定用途捐款之收支只記錄於該捐款之帳項內而不記於全面收益表中。於二零二三年三月三十一日及二零二二年三月三十一日，指定基金之餘額已包含在本會之現金及銀行結餘內。

SPHC receives donations for designated purposes. These donations are refundable. Income and expenses in respect of these funds are shown through the funds and through the statement of comprehensive income. The balance of the designated funds is included in cash and bank balances of SPHC as at 31 March 2023 and 31 March 2022.

附註：

- The TUYF Charitable Trust的捐款指定用作舉辦教育課程「臨終照顧培訓課程」及「海外寧養照顧培訓」計劃的開支。
- 香港交易所慈善基金的捐款指定用作建立「基層善別輔導服務」。
- 專業服務協進支援計劃(PASS)的捐款指定用作舉辦教育課程「港澳大灣區臨終照顧專業訓練計劃」。
- 維拉律敦治・荻茜慈善基金的捐款指定用作舉辦教育課程「外展紓緩治療助理」培訓計劃開支。
- 中銀香港百年華誕慈善計劃的捐款指定用作舉辦「好日誌計劃(紓緩照顧日間服務中心先劃)」的開支。
- 賽馬會社區持續抗逆基金的捐款指定用作舉辦「哀傷支援一站通」及「基層社區善別輔導服務」計劃的開支。
- Huaiyu Charitable Trust的捐款指定用作舉辦「臨終病人家庭善別輔導支援」計劃的開支。
- 賽馬會新冠肺炎緊急援助基金的捐款指定用作舉辦「疫境哀傷支援服務」計劃的開支。

Note:

- Fund from the TUYF Charitable Trust is a donation received specifically for expenditure incurred for the programme "End-of-Life Care Education Programme" and "Overseas Palliative Care Training".
- Fund from HKEX Foundation Limited (HKEX Foundation) is a donation received specifically for the expenditure incurred for the programme "Community Bereavement Care for the Underprivileged".
- Professional Services Advancement Support Scheme (PASS) is a donation received specifically for the expenditure incurred for the programme "Guangdong-Hong Kong-Macao Bay Area End-of-life Care Professional Training Programme".
- Fund from Vera Ruttonjee Desai Charitable Fund is a donation received specifically for the expenditure incurred for the Programme "Palliative Care Assistant (PCA) Outreach Programme".
- BOCHK Centenary Charity Programme (Allocation via CCHK) Projects is a donation received specifically for expenditure incurred for the "Better Days Initiative (Palliative Care Day Service Centre Pilot)".
- Fund from Jockey Club Community Sustainability Fund is a donation received specifically for expenditure incurred for the programmes "Easy Community Access to Bereavement Support Project" and "Community Bereavement Care for Grassroots".
- Fund from Huaiyu Charitable Trust is a donation received specifically for the expenditure incurred for the Programme "Bereavement Counselling Support for Families of Terminal Patients".
- Fund from Jockey Club COVID-19 Emergency Fund is a donation received specifically for expenditure incurred for the "Pandemic Community Bereavement Support Program".



## 9. 籌募活動總收益

## 9. Gross Income from Fundraising Events

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
登山善行	Hike for Hospice	893,173	1,434,897
燃亮生命火花聖誕音樂會	Light up a Life Concert	965,888	985,779
樂齡電競同樂日	E-Sport	158,000	178,000
賽馬會善寧之家籌款活動	Fundraising events for Jockey Club Home for Hospice	283,732	423,946
		2,300,793	3,022,622

## 10. 其他收益

## 10. Other Income

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
政府就業支援計劃資助(附註)	Subsidy from Government Employment Support Scheme (Note)	1,603,600	—
股息收入	Dividend income	99,520	99,023
按公平價值計入損益之金融資產的收益淨額	Fair value gain on financial assets at fair value through profit or loss	—	68,450
雜項收入	Sundry income	1,087,083	911,475
		2,790,203	1,078,947

附註：

於2023年3月31日，本會確認政府補助1,603,600港元與香港特別行政區政府在抗疫基金下提供的就業支持計劃有關。

Note:

During the year ended 31 March 2023, SPHC recognised government grants of HK\$1,603,600 related to Employment Support Scheme provided by the Government of the Hong Kong Special Administrative Region ("HKSAR") under the Anti-Epidemic Fund.



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## 11. 執委會委員之酬金

執委會委員亦被視為是本會之主要管理階層。執委會各成員於年內並無及不會就提供服務予本會收取任何費用或其他酬金(二零二二：無)。

## 12. 營運租賃承擔

於年結日，本會就租用物業訂立不可撤回營運租賃而須於以下列期間到期支付未來最少租約付款承擔如下：

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
一年內	Within one year	124,992	124,992
第二年至第五年	For 2nd to 5th years	124,992	249,984
		249,984	374,976

## 13. 資本承擔

在計算日尚未完成之資本承擔如下：

		二零二三 2023 港元 HK\$	二零二二 2022 港元 HK\$
已簽約但尚未撥備	Contracted but not provided for	316,350	316,350

## 11. Executive Committee Members' Remuneration

None of the executive committee members, who are also considered as key management of SPHC, received or will receive any fees or other emoluments in respect of their services to SPHC during the year (2022: Nil).

## 12. Operating Lease Commitments

At the end of the reporting period, SPHC had outstanding commitments for future minimum lease payments under non-cancellable operating leases in respect of rented premises which fall due as follows:

## 13. Capital Commitment

At the end of the reporting period, SPHC had the following capital commitment:

因篇幅所限，我們未能盡錄每位捐款者及支持者的名字。衷心感謝各位善長在過去一年對善寧會的信任和支持。  
(以英文字母順序排列)

### 捐款組織或機構

#### Donors (Associations or Organizations)

- 麥迪康醫療用品有限公司  
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- 雲洋有限公司  
Pacific Venture (Far East) Limited
- Sprout Trust (Asia) Ltd as Trustees of Dragonfly Trust
- 渣打銀行(香港)有限公司  
Standard Chartered Bank (Hong Kong) Ltd
- 新鴻基地產慈善基金有限公司  
Sun Hung Kai Properties Charitable Fund Limited
- 東亞銀行慈善基金有限公司  
The Bank of East Asia Charitable Foundation Limited
- 香港公益金  
The Community Chest of Hong Kong
- 香港賽馬會慈善信託基金  
The Hong Kong Jockey Club Charities Trust
- 香港人壽保險從業員協會  
The Life Underwriters Association of Hong Kong
- The Mari-Cha Group Limited
- 猶太教莉亞堂慈善基金  
The Ohel Leah Synagogue Charity
- 太古集團慈善信託基金  
The Swire Group Charitable Trust
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The Wharf (Holdings) Limited
- 裕時國際實業有限公司  
Time Luck International Industrial Limited
- Vera G Charitable Trust
- 梁鳳慈律師行  
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Zheng Ge Ru Foundation
- 九龍崇德社  
Zonta Club of Kowloon





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Dr Diana Siu Lai Shan in memory of Mrs Tsang, Ms Li Wai Ling & Ms Lau Wai Chun
- Mr Edward Thomas O'Connell
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- 倪同喜先生  
Mr Karsky Ngai Tung Hai

We would like to extend our grateful thanks to all donors and supporters who have supported SPHC in past years, though the list of names is not exhaustive due to space limitation. Your continuing trust and commitment is deeply appreciated. Thank you from all of us.

(In alphabetical order)

- 郭梓鋒先生紀念郭門黎氏玉瓊、高門薛氏容好  
Mr Keith Kwok Chi Fung in memory of 郭門黎氏玉瓊、高門薛氏容好
- 梁師健先生  
Mr Kent Leung See Kin
- 高膺先生  
Mr Ko Ying
- 江偉昌先生紀念麥穗雲女士  
Mr Kong Wai Cheong in memory of 麥穗雲女士
- 郭卓欣女士  
Ms Kwok Cheuk Yan
- 郭志一先生  
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# 天為生命定壽元 人為生命賦意義

When days cannot be added to life,  
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