



善寧會

Society for the Promotion of Hospice Care

# 關愛同行晚晴路

Embracing Love Until  
The Last Second

年報 Annual Report 2023/24





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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



### 概覽

#### Overview



Established in  
**1986** 年成立

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



**18,162** 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：  
2023年4月1日至2024年3月31日  
Period:  
1 April 2023 – 31 March 2024

### 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:

善款收入  
Donation Income

**\$13,573**

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

**\$6,645**

服務支出  
Service Expenditure

**\$34,330**

2023–2024  
HK\$'000



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

服務收入  
Service Income

**\$13,910**

行政支出  
Administrative Expenditure

**\$1,767**

2023–2024  
HK\$'000



## 機構簡介

善寧會成立於1986年，至今已38年，是一所在香港註冊、自負盈虧的非牟利慈善機構，致力為晚期病人和家屬提供整全的寧養紓緩服務。善寧會在創會之初，由一群熱心的醫生、護士組成全港第一支「寧養家居護理服務」外展隊，無遠弗屆為晚期病人提供紓緩治療。經過不斷努力，加上善長的捐助和義工的支持，本會得以順利發展，並於2017年啟用「賽馬會善寧之家」，為晚期病人提供寧養住院服務。

## About Us

Established in 1986, the Society for the Promotion of Hospice Care (SPHC) is a registered non-profit charitable organization in Hong Kong that does not receive government subvention. For 38 years, SPHC has been dedicated to providing comprehensive palliative and hospice care to terminal patients and their families. Founded by a group of inspired doctors and nurses, SPHC began its journey by forming Hong Kong's first outreach home care team. With the generous support of donors and volunteers, SPHC has undergone remarkable development over the years and in 2017, opened the Jockey Club Home for Hospice (JCHH) to provide in-patient palliative care services for the terminally ill.



## 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  
**1,436**



新個案  
New Cases  
**463**  
病患  
Diagnosis

晚期癌症 Advanced cancer	<b>67%</b>
退化性疾病 Degenerative illness	<b>6%</b>
衰老 Frailty	<b>22%</b>
末期器官衰竭 End stage organ failure	<b>5%</b>



服務類別  
Service Item



住院服務  
In-patient Service

病人 Patients	<b>224</b>
家庭成員 Family members	<b>560</b>



住院原因  
Reason for Admission  
徵狀控制及臨終照顧  
Symptom control &  
terminal care  
**100%**



病人年齡組別  
Patient Age Group  
40-64 歲  
40-64 **22%**  
65 歲或以上  
65 and over **78%**



家居照護  
Home Care Service

家居探訪 Home visits	<b>7,120<sup>△</sup></b>
電話諮詢 Phone contacts	<b>1,100<sup>△</sup></b>
視像應診 Telemedicine sessions	<b>140<sup>△</sup></b>
在家離世個案 Home deaths	<b>10</b>



日間服務  
Day Service

日間診所 Day consultations	<b>51<sup>△</sup></b>
日間活動中心 Day activity centre	
舉辦活動 58 day activities	參與人次 <b>1,510</b> attendances



\* 統計數字：2023年4月1日至2024年3月31日  
Period: 1 April 2023 – 31 March 2024

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



### 善別輔導 Bereavement Service

服務人次  
Service attendances **3,108**

處理個案  
Service users **423**

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>8%</b>
配偶 Spouses	<b>35%</b>
子女 Children	<b>40%</b>
兄弟姐妹 Siblings	<b>8%</b>
其他 Others	<b>9%</b>



### 服務 使用者年齡 Service User Age Group

12歲或以下 12 and under	<b>2%</b>
13–19歲 13–19	<b>3%</b>
20–39歲 20–39	<b>22%</b>
40–64歲 40–64	<b>52%</b>
65歲或以上 65 and over	<b>22%</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 <b>57</b> sessions	參與人次 <b>1,939</b> attendances
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公眾教育  
Public education

舉行次數 <b>24</b> sessions	參與人次 <b>541</b> attendances
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# 贊助人獻辭

## Patron's Message



香港人患慢性疾病和複雜病症日趨普遍，社會對晚期照顧服務需求更見殷切。本港正加強為晚期病人提供的紓緩治療服務，並且日益重視對病人「全人醫治」，讓他們有更大的健康管理自主權。除病人外，照顧者同樣面對種種挑戰，因此政府與非政府機構多年來亦同心合力，支援照顧者的需要，締造照顧者友善環境。

三十八年來，善寧會一直致力提供寧養紓緩服務，包括住院及善別輔導服務，盡心幫助晚期病人及其家屬。該會還着力向公眾推廣生死教育，協助實踐「全人醫治」的理念，推展「預設醫療指示」和「病人在居處離世」，從而尊重晚期病人的選擇，以及提升他們的生活質素。善寧會努力不懈，送暖扶羣，成績卓著。

我感謝善寧會全體人員和義工竭誠付出，以及各界善長慷慨解囊，讓晚期病人和家屬得以接受全面的紓緩護理及照顧，達至生死兩相安。我祝願善寧會承先啟後，令本港晚期照顧服務更趨完善。



贊助人  
李林麗輝

The increasing prevalence of Hong Kong people suffering from chronic and complex diseases results in keen demand for end-of-life care. In this context, palliative care services for terminal patients is strengthened, and greater importance is attached to patients' needs for "holistic care", which gives the patients a greater degree of autonomy to manage their own health. Also mindful of the challenges faced by carers, the Government and non-governmental organisations have been working closely to better support carers and create a carer-friendly environment.

For 38 years since its establishment, the Society for the Promotion of Hospice Care (SPHC) has been dedicated to offering palliative and hospice care services, including in-patient care and bereavement counselling to help terminal patients and their families. The SPHC has also been committed to promoting life-and-death education and facilitating the implementation of initiatives such as "advance directives" and "dying in place" as part of the "holistic care" in the hope of respecting the choices of end-of-life patients and enhancing their quality of life. The Society's endeavours have achieved commendable results.

My sincere gratitude to the staff and volunteers of the SPHC for their tireless services, and to donors from all walks of life for their generous support. Through their combined efforts, terminal patients and their families can receive comprehensive care and face issues of life and death at ease. I wish the SPHC continued success as they improve end-of-life care in Hong Kong.

Janet

Patron  
Mrs Janet Lee







## 主席的話 Chairman's Message



善寧會與全港市民一同走過漫長的抗疫歲月，社會逐漸恢復常態。然而，如同許多慈善機構，我們在營運服務方面仍面臨諸多挑戰。儘管如此，我們依然竭盡全力為晚期病人及其家屬提供全面的紓緩治療服務。

隨著人口老化加劇，本港長者人數持續增加，雙老或獨居長者的情況日益普遍，對長期居家護理的需求也隨之上升。然而，疾病不僅困擾長者，亦影響中年人群。我們跟進的中年個案數字不斷上升，其中絕大多數為癌症患者。此外，立法會正在修訂有關晚期病人居處離世的法例，新修訂法案將有助家居或院舍的晚期病人選擇在居處安詳離世。

基於上述因素，社區寧養的晚期病人數量將持續增加。因此，我們計劃在來年進一步加強外展「家居照護」服務，並主動與安老院舍合作，為院舍的晚期病人提供適切的紓緩治療服務。

為了讓更多基層晚期病人，獲得全面的紓緩治療服務，我們積極聯繫各慈善基金機構，拓展資源以支持「住院資助計劃」。同時，我們增聘醫護人員，並邀請經驗豐富的專科醫生擔任「賽馬會善寧之家」的顧問醫生，以提升整體醫護水平。

展望未來，善寧會將繼續致力為晚期病人提供適切的紓緩治療服務。在此，我衷心感謝每一位捐款人、贊助機構、友好團體和義工，一直以來以各種方式支持善寧會。你們對晚期病人的關愛和無私奉獻精神，為處於逆境的善寧會注入動力，使我們能夠迎難而上，繼續守護人生最後的旅程。

汪國成

執行委員會主席  
汪國成教授

After years of combatting the pandemic, life is finally returning to normal. Despite the operational challenges ahead, SPHC is committed to delivering comprehensive palliative care services to the terminally ill and their families.

As our society ages, the demand for long-term home care is expected to increase not only among elderly people who live alone, but also the middle-aged. In fact, the number of middle-aged cases under SPHC has grown significantly with cancer as the most common diagnosis.

In response, a legislative proposal to support terminal patients with the choice for dying in place is currently under review by the Legislative Council. In the coming year, SPHC plans to further strengthen its outreach home care services through proactive collaborations with elderly homes.

To ensure that more grassroots families have access to quality palliative care services, we have successfully expanded our "Hospice Subsidy Bed Programme" by engaging with various charitable foundations. Meanwhile, the recruitment of additional medical staff, including an experienced medical specialist to serve as consultant, will enhance the overall level of care at JCHH.

My heartfelt thanks go to our donors, corporate sponsors, collaborating partners and volunteers for their tireless support and encouragement. Together, no hurdle cannot be overcome as we continue our mission to add life to days for the terminally ill.

**Professor Thomas Wong**  
Chairman of the Executive Committee





## 營運總監的話

### Chief Operation Officer's Message



歷時三年多的新冠疫情，雖然已於2023年落幕，但社會大眾對我們的紓緩治療和善別輔導服務需求仍然殷切，而基層晚期病人的「住院資助計劃」申請，更是有增無減。

「住院資助計劃」之所以設立，旨在確保基層晚期病人，不會因經濟困難而缺乏優質的寧養紓緩照護，而當中的營運經費，有賴社會各界的善款支持。然而，踏入後疫情時代，我們與許多社福機構一樣，在籌募善款方面，遇到許多困難，加上服務成本增加，營運上挑戰重重。

承蒙香港賽馬會慈善信託基金贊助，由2021至2023年度推行「賽馬會社區紓緩服務計劃」，致力為晚期病人提供整全的家居照護服務，讓他們得到適切的紓緩治療；同時，計劃亦為綜援家庭的晚期病人提供每日兩張慈善病床名額。計劃推行三年，總服務人次逾二萬。

儘管新冠疫情已成過去，但社區喪親者對善別輔導服務的需求依舊殷切；為加強支援社區基層喪親者，我們積極拓展資源。承蒙香港交易所慈善夥伴計劃資助、香港公益金撥款，由2023年度起支持我們位於長沙灣的「譚雅士杜佩珍安舍服務中心」，推行為期兩年的「基層善別輔導服務」計劃，免費為社區的喪親者提供善別輔導。2023/24年度，該計劃的服務人次為1,791。

告別新冠疫情，一切似是復常。而善寧會在過去的一年，營運卻面對嚴峻挑戰，一方面既要持續提供優質服務，回應需求，另一方面營運資金緊張，仍需努力不懈籌募經費。但我們相信「長風破浪會有時，直掛雲帆濟滄海」；面對困難，我們必會迎難而上，堅持初心，關愛晚晴。在此，我們由衷感謝各位善長、慈善基金、贊助機構、合作團體、義工一直以來的支持，與我們並肩一起「關愛同行晚晴路」。

營運總監  
陳木光

Since the pandemic ended in 2023, public demand for our palliative care and bereavement counselling services has remained strong and the number of “Subsidy Bed Scheme” applications from underprivileged terminal patients has increased.

The “Subsidy Bed Scheme” relies on public donations to ensure that quality palliative care services are accessible even to terminal patients with financial difficulties. Unfortunately, we, like many other charity organizations, continue to face persistent fundraising and operational challenges in the post-pandemic years, which threaten the sustainability of this initiative.

Sponsored by the Hong Kong Jockey Club Charities Trust, the “Jockey Club Community Palliative Care Programme” supported the provision of outreach home care services to the terminally ill, as well as two charity in-patient beds reserved for recipients of Comprehensive Social Security Assistance. The three-year programme achieved over twenty thousand service attendances in total from 2021 to 2023.

While the pandemic may be behind us, many grieving families in the community still require bereavement counselling services. In response, we have expanded service provision through the “Community Bereavement Care for the Underprivileged”, a two-year project supported by the HKEX Charity Partnership Programme and The Community Chest of Hong Kong. Since 2023, the project has supported the Jessie and Thomas Tam Centre in Cheung Sha Wan in delivering professional bereavement counselling at no cost to the public, with 1,791 beneficiaries served this year.

In a year defined by significant financial and operational challenges, we have been able to maintain the provision of high-quality services only through the unwavering support of our donors, charitable foundations, partnering organizations, and volunteers. My heartfelt thanks to everyone who has joined us on our mission to add life to days.

Chief Operation Officer  
Mr Chan Muk Kwong



座落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，致力為晚期病人及家屬提供整全的寧養紓緩服務。院舍設有30間設備整全的獨立套房，藉以為病人提供寧靜舒泰的環境，而家屬亦可24小時陪伴病人。

我們跨專業團隊，由醫生、護士、輔助醫療人員、社工、心理學家等組成，為病人和家屬提供「身、心、社、靈」的整全治療，紓緩病人身體不適和痛楚，讓病人能在家屬陪伴下，安舒並具尊嚴地，完成人生最後一哩路。2023/24年度我們為224名晚期病人提供住院服務，並為560名家屬提供支援。入院病人中，78%為65歲或以上人士。

Located on A Kung Kok Shan Road, Jockey Club Home for Hospice (JCHH) is a “family-oriented” hospice dedicated to providing comprehensive palliative care services to terminal patients and their families. The facility has 30 fully equipped private rooms in which our patients can be accompanied by their families around-the-clock in a comfortable, home-like setting.

Under the attentive care of our multidisciplinary team of doctors, nurses, personal care workers, social workers and psychologists, terminal patients can spend their final days surrounded by the love of their families and depart with dignity. In 2023/24, 224 terminal patients and 560 family members received in-patient services at JCHH. 78% of admitted patients were aged 65 or older.



### 賽馬會社區紓緩服務計劃

#### Jockey Club Community Palliative Care Programme

荷蒙香港賽馬會慈善信託基金捐助，由2021年起推行為期三年的「賽馬會社區紓緩服務計劃」。計劃的服務內容主要涵蓋外展的家居照護，為在家寧養的晚期病人提供醫護服務，同時計劃亦為綜緩家庭的晚期病人，每日提供兩張全免收費的慈善病床。

2023/24年度於「賽馬會社區紓緩服務計劃」，我們為家居照護的病人提供8,370服務人次，而慈善病床的服務總日數為596天。至於在「賽馬會社區紓緩服務計劃」推行的三年裡，我們的家居照護總服務人次逾兩萬、慈善病床服務總日數為1,672天。在此，本會向香港賽馬會慈善信託基金致以由衷感謝！

With generous funding from The Hong Kong Jockey Club Charities Trust, the three-year “Jockey Club Community Palliative Care Programme” was launched in 2021 to support the provision of outreach home care services and two charity in-patient beds for CSSA recipients.

In 2023/24, the Programme supported 8,370 home care service attendances and 596 charity bed days. In total, more than 20,000 home care service attendances and 1,672 charity bed days were achieved during the three-year period. SPHC thanks The Hong Kong Jockey Club Charities Trust for its generous support.

捐助機構 Funded by:



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



### 探訪病人安排 Visitation Arrangements

家人的陪伴和支持，對晚期病人非常重要，因此我們鼓勵家人留宿陪伴，也歡迎孩子和寵物探訪，讓病人在晚晴路上不孤單。我們的探病時間為每天早上的七時至晚上十時。為鼓勵家人陪伴病人，由本年度起我們實施，但凡家人／照顧者每天陪伴病人八小時或以上，每日住院收費可獲減免港幣四百元。

At the end of life, family members are an important source of support for the terminally ill. JCHH welcomes our patients to be accompanied by their families, including children and pets. To encourage this practice, patients who are accompanied by either a family member or caregiver for 8 hours or more each day will receive a HK\$400 deduction on their daily charges. Our visiting hours are 7am to 10pm daily.



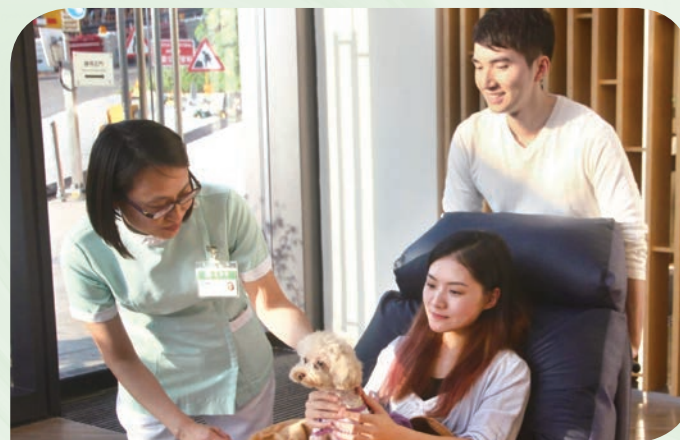
### 住院資助計劃 Subsidy Bed Scheme

我們致力確保低收入的病人，不會因經濟困難，而得不到適切的寧養及舒緩照護，我們設有「住院資助計劃」，幫助有需要的基層晚期病人。臨床社工會為申請者進行經濟狀況評估，經審批並符合資格者，院費可獲大幅減免、甚或免費入住「賽馬會善寧之家」。

「住院資助計劃」的營運全賴社會各界及善長的捐款支持，而2023/24年度我們合共為113個家庭提供適切的住院服務。

The “Subsidy Bed Scheme” was established by SPHC to ensure that even the underprivileged can have access to quality palliative care services. To determine eligibility, our social workers conduct a financial assessment with the applicant. Those who meet the requirements will be able to receive partially or fully subsidized in-patient care at JCHH.

Thanks to generous support of donors from all walks of life, the “Subsidy Bed Scheme” benefitted 113 eligible families in 2023/24.





## 月費計劃及日住全包

### Residential Care Plan & Daily Inclusive Price Package

鑑於部份晚期病人需要持續接受專業的醫療護理，並支援照顧者的需要，我們於本年度起，為此類的晚期病人提供「月費計劃」。另外，我們亦推出「日住全包・套餐收費」模式，以便病人和家屬容易預算紓緩治療的費用。

「月費計劃」或「日住全包」之付費，已包括病人之醫療及護理服務、藥物、房租、三餐膳食以及每星期兩次物理治療等服務項目。

Every terminal patient is unique with distinct health conditions and care needs. This year, we introduced the “Residential Care Plan” suitable for cases that require continuous, long-term care with caregiver support as well as the “Daily Inclusive Price Package” to assist families in budgeting their care costs.

Both options include services such as medical and nursing care, medications, accommodation, three meals per day, and two physiotherapy sessions per week.



### 個案分享：善生善別

#### Case Sharing: Turning Grief Into Blessing

「我們一直長伴他左右，直至臨終一刻，家人圍繞著他，我緊握他雙手，看著他微弱的呼吸、沉睡的臉容……直至失去生命的氣息，一切來得很平安、很安慰。」憶述丈夫彌留一刻，Ibe（陳太）一度哽咽。



Ibe的丈夫確診胰臟癌末期，因喜愛寧靜、靠近大自然，故由私家醫院轉到善寧之家接受紓緩治療。Ibe欣賞善寧之家環境安舒，醫護人員細心，讓病人和家屬感到溫暖。最後，丈夫在她和家人陪伴下，走完人生最後一程。然而，哀傷需要時間治癒，Ibe亦明白這個道理，故選擇參與我們的義工活動，紓緩哀傷。她希望將經歷化成動力，與同路人一起走過低谷，互相扶持。

“In my husband’s final moments, our entire family was gathered at his bedside. When his breathing finally stopped, we felt only a sense of peace and comfort,” Ibe recalled emotionally.

When Ibe’s husband was diagnosed with terminal pancreatic cancer, he made the decision to be transferred from private hospital to JCHH for its peaceful environment and natural surroundings. As she accompanied her husband in his final days, Ibe was comforted by the warmth and attentiveness of the clinical staff. To help cope with her husband’s passing, Ibe became a volunteer at JCHH where she hopes to use her personal experience to support other families in need.



我們的醫護團隊由醫生、護士、臨床社工及醫療專職人員組成，致力為在家寧養的晚期病人及家屬，提供適切的外展照護服務，包括：徵狀控制/護理、服藥指導、照顧者的支援及教育等。家居護士會擔任病人的個案經理，為病人制訂個人化照顧計劃，並為病人安排醫生及相關醫療支援，照顧病人「身心社靈」各方面的需要。

2023/24年度，我們的「家居照護」服務共提供7,120次家訪、1,240次電話諮詢及視像應診。

In our commitment to serving terminal patients and their families at home, our team of doctors, nurses, social workers and healthcare professionals provides a range of home care services including symptom control, nursing care, education on medication management, and caregiver support and training. To ensure that our patients' needs are fully met, home care nurses serve as case managers and are responsible for individualized care planning and arranging medical services as necessary.

In 2023/24, the home care team conducted 7,120 home visits, 1,240 phone contacts and telemedicine sessions.

### 與安老院合作

#### Collaboration with Residential Care Homes

我們的家居護士主動聯繫安老院，到訪院舍照護晚期病人，為他們提供適切的紓緩治療，令他們可以安心在院舍寧養，毋須動輒進出公立醫院。同時，家居護士還會向院舍病人推廣生死教育和講解「預設醫療指示」，鼓勵院友們及早計劃有關安排。

Our home care nurses are proactive in serving terminal patients in residential care homes, ensuring that they are well cared for without frequent admission to public hospitals. At the same time, our home care nurses provide life-and-death education and promote the importance of advance directives and end-of-life care planning.



### 個案分享：心度治療

#### Case Sharing: Healing the Heart

黎伯伯在親友陪伴下，在善寧之家安詳告別。及後，黎婆婆情緒低落，加上患有高血壓和高血糖，並曾進行心臟「搭橋」手術，故家居護士定期家訪，為她提供徵狀控制，用藥指導及情緒支援等，而外展紓緩治療助理則為黎婆婆提供個人護理，減輕身體不適。



其後，黎婆婆逐漸釋懷。豈料約半年後，黎婆婆的長女和女婿先後猝世。雙重打擊下，黎婆婆極為悲痛，而我們的家居護士和臨床社工亦隨即提供情緒支援，加密家訪次數，在「身心社靈」上提供適切照護。隨著時間流逝，黎婆婆的生活重回正軌。這個轉變不僅令黎婆婆的家人體會到紓緩治療的重要性，也感受到醫護團隊從心出發的照護。

When her husband passed away peacefully at JCHH, Grandma Lai struggled with her grief, which exacerbated her chronic illnesses, resulting in the need for heart bypass surgery. During this difficult period, the home care nurse visited Grandma Lai regularly to follow up on her health condition and provide emotional support. Meanwhile, a Palliative Care Assistant was assigned to help alleviate any physical discomforts. Unfortunately, just as the weight of grief began to lift, tragedy struck again.

Six months after her husband's passing, Grandma Lai unexpectedly lost her eldest daughter and son-in-law. Grandma Lai became severely depressed, prompting the home care nurse and social workers to coordinate more frequent home visits to support her. With time and intensive care, Grandma Lai gradually emerged from her depressive state and life eventually returned to normal. Her remarkable recovery also helped her family understand the importance of palliative care.



整全的紓緩服務，重視「身心社靈」的全人關顧。因此，「賽馬會善寧之家」設有日間服務，包括「日間門診」及「日間活動中心」，照顧晚期病人各方面的需要。

經驗豐富的醫生、護士及專職醫療人員，為在家寧養的晚期病人提供門診服務，處理身體不適及各種徵狀控制；而臨床社工就會舉辦各類專題活動，紓緩病人及家屬的壓力和不安情緒。2023/24年度本會的「日間服務」受惠人次共1,561。

As part of its comprehensive palliative care, JCHH offers day service including day consultation and day activity centre. Under day service, our team of experienced doctors, nurses and healthcare professionals provides pain and symptom management in an out-patient setting. Meanwhile, our social workers regularly organize a wide selection of therapeutic and stress-relieving programs for our patients and their families.

In 2023/24, our day service registered 1,561 service attendances.

### 日間活動中心 Day Activity Centre

我們的「日間服務中心」，每星期舉辦各類活動，如義工小丑表演、粵曲演唱、義工音樂會、緬懷活動等，不少病人和家屬對節目很感興趣。此外，「日間服務中心」亦會在節日期間舉行慶節活動，院長會到病房，探望病人和家屬，為他們送上祝福。

The day activity centre offers weekly programs ranging from volunteer-led clown performances and Cantonese opera to musical concerts and remembrance events. In addition, festive activities are organized for in-patients and their families during the holidays, often with personal visits by the Superintendent of JCHH.



### 個案分享：病房暖流 Bringing Warmth to the Ward

「感謝義工的幫助，為寂寥的病房帶來溫暖、讓我們感到安慰。」關婆婆的女兒梅姐說。一百歲的關婆婆喜歡接觸大自然，我們的臨床社工得悉後，便安排義工每天帶她逛花園，還教她做些小手工，陪伴傾談，紓緩情緒。其中，令梅姐最深刻的，是義工活動的音樂治療：「那天義工用結他伴奏，與媽媽一起唱歌，媽媽很開心！」



面對媽媽步入人生的終點站，梅姐直言自己和家人最希望媽媽能安舒泰然，走完人生。同時，她亦感謝每位義工的付出。

"I am so thankful to the volunteers at JCHH for bringing warmth to the ward and making sure our family felt comforted," said Mui, Grandma Kwan's daughter. A lifelong nature enthusiast, 100-year-old Grandma Kwan was assigned volunteers who accompanied her to the garden every day, taught her crafts and offered emotional support. However, it was the volunteer-led music therapy session that was the most memorable. "The volunteers brought a guitar and sang along with her. My mother was overjoyed!"

When Grandma Kwan entered the terminal stage, Mui and her family thanked the volunteers for their thoughtful efforts, and wished only for Grandma Kwan to depart with peace and dignity.



至親離去，留下悲傷，久久未能釋懷。我們的臨床社工致力為住院的晚期病人及家屬、社區喪親者提供「善別輔導」，紓緩他們的哀傷情緒。感謝各界善長、慈善基金的捐助，「譚雅士杜佩珍安家舍服務中心」本年度繼續為社區喪親者，提供免費的善別輔導。

2023/24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3,108人次善別輔導。

The grief that follows the loss of a loved one can be difficult to overcome. Our social workers are committed to providing bereavement services to terminal patients, their family members and the broader community. Thanks to the generous support of donors and charitable foundations, the Jessie and Thomas Tam Centre (JTTC) has been able to maintain the provision of community bereavement services at no cost to the public.

In 2023/24, JCHH and JTTC provided a combined total of 3,108 bereavement counselling sessions.

### 基層善別輔導服務 Community Bereavement Care for the Underprivileged

承蒙香港交易所慈善基金資助、香港公益金撥款支持「譚雅士杜佩珍安家舍服務中心」（下稱：安家舍）由2023年3月起，推行為期兩年的「基層善別輔導服務」計劃。具經驗的社工、輔導員負責，為社區的喪親人士，提供專業的善別輔導服務、小組活動等，幫助他們紓緩哀傷情緒，將悲傷化為動力，積極生活。

2023/2024年度「基層善別輔導服務」共服務1,791人次、舉辦活動44次。

Thanks to generous funding from the HKEX Charity Partnership Programme and the Community Chest of Hong Kong, “Community Bereavement Care for the Underprivileged”, a two-year project, commenced at JTTC in March 2023. Under the project, our experienced social workers and bereavement counsellors have provided individual and family counselling, therapeutic support groups and mental wellness activities to the bereaved, helping them turn grief into motivation to live a full and positive life.

In 2023/24, “Community Bereavement Care for the Underprivileged” benefitted 1,791 service users and delivered 44 project-related activities.



### 與你分享：為自己總結過去 Case Sharing: Choosing to Let Go

具豐富「執屋」經驗、香港專業整理收納師協會創會會長阿橙，擔任由安家舍舉辦的「遺物斷捨離」講座主講嘉賓，與社區喪親者分享處理至親遺物的技考和經驗！阿橙指處理遺物的關鍵，在於專注於自身，雖然逝者的物品具紀念價值，卻不代表每樣物品都與留者有共同回憶。她說：「執拾遺物時，要考慮遺物的重要性、紀念價值和時間性。一般而言，相片、真跡等都具有意義不應扔棄。」



參加者在會上踴躍提問，阿橙逐一回答，帮助大家透過執拾物品，紓緩哀傷，對自己的過去作個總結。

Orange, an experienced professional organizer and founding president of the Hong Kong Association of Professional Organizing, was invited by JTTC to be the keynote speaker at a seminar on handling the belongings of the deceased. During the seminar, Orange explained that the process of decluttering should not be focused on the deceased, but rather the bereaved. Furthermore, not every item left behind needed to be kept. “It is important to carefully assess the commemorative value of each item and decide accordingly,” said Orange. “Generally, efforts should be made to preserve photos and original works of the deceased.”

The topic prompted many questions from participants who were experiencing similar difficulties with decluttering. Orange was more than happy to provide answers and in doing so, help each participant take another step in overcoming grief.

資助機構 Funder:



撥款及監察機構

Allocated and Monitored by:



香港公益金  
THE COMMUNITY CHEST



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

致力提供紓緩治療的善寧會，除照護晚期病人和支援喪親家庭外，亦積極為醫護人員提供相關培訓，提升業界專業水平，並向大眾推廣臨終關懷和生死教育。同時，我們經常與其他非牟利組織、社區夥伴及醫護團體密切合作，定期舉行講座和論壇。

Our mission encompasses not only serving the terminally ill and the bereaved, but also raising the standard of care through professional training and public education. We frequently collaborate with other healthcare institutions and NGOs to bring informative seminars and forums to the wider community.



## 專業醫護培訓

### Training for Healthcare Professionals

#### 第19屆香港紓緩照顧研討會

#### The 19<sup>th</sup> Hong Kong Palliative Care Symposium

「第19屆香港紓緩照顧研討會」於2024年2月24日在香港青年協會大廈順利舉行。大會榮幸邀得醫務衛生局副局長李夏茵醫生太平紳士擔任主禮嘉賓，香港浸會大學協理副校長(臨床中醫藥)卞兆祥教授MH、香港理工大學護理學院助理教授程慧琳博士、屯門醫院營養師蔡映珠女士等擔任講者。

是次研討會主題為「Compassionate Care For All」(全民關愛)，共吸引221名業界人士參與，彼此就紓緩照顧的課題發表及分享其研究成果，促進香港紓緩治療的發展。

The “19<sup>th</sup> Hong Kong Palliative Care Symposium” was successfully held on 24 February 2024 at the Hong Kong Federation of Youth Groups Building. The event featured Dr. Lee Ha-yun, Libby, JP (Under Secretary for Health, Health Bureau), as the Guest of Honour and Prof. Zhaoxiang Bian, MH (Associate Vice-president of Chinese Medicine Development, Hong Kong Baptist University), Dr. Eileen Cheng (Assistant Professor at the School of Nursing, The Hong Kong Polytechnic University), and Ms. Choi Ying-chu, Penny (Dietician at Tuen Mun Hospital) as speakers.

Entitled “Compassionate Care For All”, the event was attended by 221 healthcare professionals, many of whom shared their research publications on various palliative care topics.

## 業界專業培訓

### Professional Training

為提升醫護組織、社福機構、政府部門等，對紓緩治療及善別輔導的專業認知，我們的醫護團隊致力向業界提供專業培訓、講解處理員工及服務使用者的哀傷情緒技巧等。2023/24年度，我們的醫護團隊共為業界提供57場培訓工作坊及講座，參與人次共1,939名。

To enhance the standard of palliative care and bereavement services in other healthcare institutions, social welfare organizations and government agencies, our experienced clinical team provided professional training on addressing grief among staff and service users. In 2023/24, we held a total of 57 training workshops and seminars for 1,939 participants.



## 公眾教育

### Public Education

#### 第23屆3G圓滿人生輔工課程 The 23<sup>rd</sup> 3G Quality Retirees Course

為了讓退休人士認識如何活出精彩人生，我們今年繼續舉辦「3G圓滿人生輔工課程」，以「Look Good、Feel Good、Do Good」為理念，帶領大家一起活出健康老年！

課程設有8個單元、合共24小時，由資深傳媒工作者暨「3G圓滿人生輔工課程」創辦人、兼善寧會榮譽顧問及生死教育倡議者蕭孫郁標女士擔任主持，多位資深醫護及專業人士擔任導師，包括著名時裝設計師鄧達智先生擔任「優雅的儀容」工作坊導師。眾多學員指課程內容充實兼具趣味性，獲益良多。

課程於2023年4月11日至5月5日舉辦，大會榮幸邀得「香港房屋協會—雋康天地」為協辦機構、「香港社區健康學院」為支持機構。

The “3G Quality Retirees Course” resumed this year to help retirees make the most of their golden years through the concept of “Look Good, Feel Good, Do Good”.

Returning as host was founder Mrs. Yvonne Siu Sun Yuk-bui, a media veteran and life-and-death advocate who also serves as an Honorary Advisor to SPHC. The course consisted of eight modules taught over 24 hours by an experienced team of instructors including fashion designer, Mr. William Tang Tat Chi, who led a workshop on “Appearance and Grooming”.

The 23<sup>rd</sup> “3G Quality Retirees Course” was held from 11 April to 5 May 2023, and was well received by participants. Special thanks to co-organizer, “Joyous Circle, the Hong Kong Housing Society”, and supporting organization, “Hong Kong College of Community Health Practitioners”.



## 公眾教育推廣

### Outreach Education Activities

加強大眾對紓緩治療及臨終照顧的認識，是我們服務的一部份。因此，我們的醫護團隊經常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。2023/24年度，我們共舉辦13場公眾講座及工作坊，參與人次共307名，善別輔導的講座及工作坊共有11場，支援喪親人士共234名。

Public education on palliative care and life-and-death topics continues to be a core part of our services. In 2023/24, we collaborated with other NGOs to deliver 13 seminars and workshops to 307 participants. An additional 11 educational activities were held for 234 bereaved service users.





## 部份講學項目

### Eduction Activity Highlights

紓緩治療的專業教學 Professional Seminars on Palliative Care		
日期 Date	主題 Theme	機構 Organizer
17.04.2023	提升與長者及家屬溝通技巧講座(上篇：長者篇)* Communicating with the Elderly and their Families	香港醫療護理發展協會 Hong Kong Consortium for Medical, Nursing and Healthcare Development 香港能仁專上學院 The Hong Kong Nang Yan College
21.06.2023	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	香港都會大學護理及健康學院(物理治療學系) Department of Physiotherapy, School of Nursing and Health Sciences, Hong Kong Metropolitan University
30.08.2023	哀傷／喪親情緒支援 Bereavement Support Session	耆康會荃灣長者地區中心 SAGE Tsuen Wan District Elderly Community Centre
27.09.2023	Nurses in Interprofessional Collaborative Practice in Health — Bridging Home Health and Hospice	香港大學護理學院 School of Nursing, LKS Faculty of Medicine, The University of Hong Kong
01.12.2023	哀傷輔導基礎、哀傷輔導有關討論及介入方法 Fundamentals of Bereavement Counselling and Interventions	基督教家庭服務中心 Christian Family Service Centre
13.12.2023	Grief, Bereavement and Customer Services	食物環境衛生署 Food and Environmental Hygiene Department
13.12.2023 – 24.01.2024	靈安照護師證書課程 — 靈安護理(紓緩治療) Namaste Care™ Certification Course	香港華人基督教聯合會廣蔭頤養院 Kwong Yum Care Home, The Hong Kong Chinese Christian Churches Union 善寧會 The Society for the Promotion of Hospice Care
31.01.2024	如何面對及處理晚期病人／家屬的情緒 Addressing the Emotional Needs of Terminal Patients and Family Members	香港中文大學賽馬會老年學研究所 — 賽馬會安寧頤 Jockey Club End-of-life Community Care Project, CUHK Jockey Club Institute of Ageing 樂善堂朱定昌頤養院 Lok Sin Tong Chu Ting Cheong Home For The Aged
27.03.2024	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	香港理工大學專業及持續教育學院 College of Professional and Continuing Education, The Hong Kong Polytechnic University
生死教育的公眾講座 Public Seminars on Life and Death		
日期 Date	主題 Theme	機構 Organizer
11.04.2023 – 09.05.2023	第廿三屆「3G圓滿人生輔工課程」 The 23 <sup>rd</sup> 3G Quality Retirees Course	善寧會 The Society for the Promotion of Hospice Care 香港房屋協會 — 雋康天地 Joyous Circle, The Hong Kong Housing Society 香港社區健康學院 Hong Kong College of Community Health Practitioners
21.09.2023	講座：認識紓緩服務，擴闊看待死亡的態度及參觀賽馬會善寧之家 Seminar: Understanding Palliative Care — A New Perspective on Death Informative Tour of the Jockey Club Home for Hospice	新生精神康復會 The New Life Psychiatric Rehabilitation Association
27.01.2024	治療的抉擇：管道餵飼、靜脈或皮下輸液、抗生素、 入侵性或非入侵性呼吸器、心肺復甦術 Important Treatment Decisions in Palliative Care	香港中文大學賽馬會老年學研究所 — 賽馬會安寧頤 Jockey Club End-of-life Community Care Project, CUHK Jockey Club Institute of Ageing 香港聖公會聖路加福群會長者鄰舍中心 St. Luke's Settlement Neighbourhood Elderly Centre, Hong Kong Sheng Kung Hui
30.06.2023	順其自然 — 利用自然療法提升喪親者身心靈健康 Natural Therapies for the Bereaved	善寧會 The Society for the Promotion of Hospice Care
16.12.2023	講座：遺物「理」好嗎 Decluttering Grief: Handling the Articles of the Deceased	善寧會 The Society for the Promotion of Hospice Care
31.01.2024	親人去世了，如何重建社交生活？ Rebuilding Social Life After Loss	善寧會 The Society for the Promotion of Hospice Care

\* 視像講學 On Zoom



## 推廣及籌募 Publicity and Fundraising

致力為晚期病人提供適切舒緩治療的善寧會，是一所自負盈虧的非牟利慈善機構，服務營運全賴社會各界的捐款及服務收入維持。

疫情後社會一切似是回復正常，但我們與許多慈善機構一樣，在營運服務方面仍面臨許多挑戰。為此，本年度我們繼續努力開拓不同平台，積極推廣服務和籌募善款，希望幫助更多晚期病人，以及讓更多人認識我們的服務。我們由衷感謝捐款支持我們的善長、機構及義工，你們的支持對我們十分重要。

As a non-profit charitable organization without government subvention, SPHC relies on public donations and service income to serve the terminally ill.

The pandemic may be over, but many operational challenges remain for SPHC and other charity organizations. In response, we have worked tirelessly to strengthen our fundraising and publicity efforts to ensure more terminal patients and their families can benefit from our services. Our heartfelt thanks to all the donors, organizations and volunteers for supporting us over the past year.

### 第六屆「樂齡電競及體驗日」

#### The 6<sup>th</sup> Senior E-sports and Experience Day

第六屆樂齡電競及體驗日於2023年8月27日在數碼港順利舉行，今年大會繼續以老友記最喜愛的「打麻雀」為主題，帶領老友記進入麻雀電競新旅程。參與電競的老友記笑容滿面，一眾老友記指活動有助拓闊視野，讓他們接觸新科技，豐富自己的生活，保持身心康健。

我們衷心感謝主辦單位、各個贊助商的慷慨解囊和協力，為我們籌募善款港幣十一萬元，幫助更多基層晚期病人。

The 6<sup>th</sup> Senior E-Sports and Experience Day was successfully held at Cyberport on 27 August 2023. This year, the elderly participants were delighted at the return of “E-Mahjong” and were eager to broaden their technological horizons through this enriching game. Our sincere thanks to the event sponsors and organizers for helping us raise HK\$110,000 to help grassroots terminal patients.





## 登山善行 Hike for Hospice

疫情緩和，闊別三年的「登山善行」恢復以實體模式舉辦。第30屆「登山善行」於2023年5月7日假元朗大欖郊野公園圓滿舉行。大會榮幸邀得香港特別行政區政府財政司司長陳茂波先生大紫荊勳賢 GBS, MH, JP擔任主禮嘉賓，為參加者打氣！活動當日，一眾熱愛登山的善長聚首一堂，共襄善舉，吸引三百多人參加，合共籌得善款逾港幣二百一十萬元。

As the pandemic eased, Hike for Hospice returned as an in-person event after a three-year suspension. Held on 7 May 2023 at Tai Lam Country Park, Yuen Long, the 30<sup>th</sup> Hike for Hospice was commenced by an esteemed Guest of Honour — Mr. Paul Chan Mo-po, GBM, GBS, MH, JP, Financial Secretary of Hong Kong. With over 300 enthusiastic hikers in attendance, the event successfully raised over HK\$2.1 million.



再接再厲！承蒙社會各界、友好機構及善長的支持，第31屆「登山善行」，於2024年3月10日在港島大潭郊野公園順利舉行。是次活動聚集四百多人參加，共籌得善款港幣二百二十九萬元，幫助基層晚期病人及家屬，為他們提供適切的寧養紓緩及善別輔導服務。

我們衷心感謝社會各界、善長及友好機構的支持，令「登山善行」順利舉行！期望各位參加者日後繼續以不同方式支持善寧會，一起「關愛晚晴路」。

Persistence is everything! Thanks to the generous support of our donors, corporate sponsors and volunteers, the 31<sup>st</sup> Hike for Hospice was successfully held on 10 March 2024 at Tai Tam Country Park, Hong Kong Island. The event attracted over 400 participants and raised HK\$2.29 million for the provision of palliative care and bereavement counselling to the underprivileged. We are deeply grateful for the continued outpouring of support and look forward to seeing our Hike for Hospice family grow in the coming years.





### 第33屆 燃亮生命火花 聖誕音樂崇拜 The 33<sup>rd</sup> Light Up A Life Christmas Carol Concert

傳揚愛與關懷的「燃亮生命火花」聖誕音樂會，於2023年12月5日假中環聖約翰座堂與大家迎佳節！活動邀得香港威爾斯男聲歌詠團、港島中學管弦樂團、香港英式銅管樂團等演奏悠揚樂曲，共吸引逾六百多人欣賞。此外，座堂繼續擺放大型聖誕樹，讓參加者憑卡寄意，用思念化成關愛，祝福身邊已故或彌留病榻之親友。

活動籌得善款港幣八十三萬元，全數幫助晚期病人和家屬，為他們提供適切的紓緩治療和善別輔導服務。

The Light Up A Life A Life Christmas Carol Concert was held on 5 December 2023 at the St. John's Cathedral. With memorable performances by the Hong Kong Welsh Male Voice Choir, Island School Orchestra and Hong Kong Brass Band, it was an evening of festivities and reflection for over 600 attendees. The event once again featured the "Tree of Life", an impressive Christmas tree upon which concertgoers hanged their hand-written blessings for the terminally ill and the deceased.

In the spirit of spreading love and care, the event successfully raised HK\$830,000 to support the provision of palliative care and bereavement counselling for the underprivileged.



### GOOD TO LAST 慈善音樂會 GOOD TO LAST Charity Concert

音樂是生命的養分，有助治癒心靈。我們於2023年11月4日夥拍香港愛樂團，假香港演藝學院香港賽馬會演藝劇院舉行《GOOD TO LAST 慈善音樂會》，藉著悠揚的樂韻，答謝各界善長、企業、義工對機構多年來的支持。活動榮幸邀得香港特別行政區行政長官夫人李林麗嬋女士擔任主禮嘉賓。

《GOOD TO LAST 慈善音樂會》籌得善款港幣五十五萬元，撥捐發展「住院資助計劃」及「善別輔導」服務，幫助更多基層晚期病人和家屬及社區的喪親者。

Music is food for the soul. On 4 November 2023, SPHC partnered with the SAR Philharmonic Orchestra to present the "GOOD TO LAST Charity Concert" at the Hong Kong Jockey Club Amphitheatre of the Hong Kong Academy for Performing Arts. The event was a heartfelt dedication to all the individual donors and corporations for supporting SPHC over the years.

The "GOOD TO LAST Charity Concert" was honoured to welcome Mrs. Janet Lee Lam Lai-sim, spouse of the Chief Executive of Hong Kong, as the officiating guest. In total, over HK\$550,000 was raised to support the "Subsidy Bed Scheme" for underprivileged terminal patients and bereavement services for grieving families in the community.





## 推廣舒緩 Service Publicity

除籌募活動外，我們亦積極與傳媒及企業合作。本年度我們感謝「永旺(香港)百貨有限公司」於2023年3月至4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。此外，我們亦感謝眾籌網站「01心意」，幫助我們籌募善款。

在過去一年，我們除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》、製作宣傳片、更新機構宣傳單張，還積極邀請及配合傳媒採訪。2023/24年度，我們接受的傳媒採訪，包括：電視、報章、電台、網上媒體等，採訪文本共53則。

為此，我們衷心感謝以下媒體採訪善寧會，包括：「香港01」、「香港電台一鏗鏘集」、「商業電台」、「東方日報」、「南華早報」、「星島日報」、「香港經濟日報」、「晴報」、「U港生活」、「am730」、「香港商報」、「文匯報」等，以及網上媒體轉載我們的消息。同時，特別鳴謝「獨立媒體」開設善寧會的專欄，讓公眾認識我們的服務。

Over the years, SPHC has strengthened its service promotion through active collaboration with the media and corporations. Special thanks to AEON Stores (Hong Kong) Co., Limited for placing our donation boxes and leaflets at 13 store locations from March to April 2023, and HK01 Heart for supporting our fundraising efforts.

In addition to raising public awareness on palliative care through our official website, social media, newsletters and other publications, we are constantly in search of opportunities for media interviews. In 2023/24, we participated in 53 media interviews for TV programmes, newspapers, radio shows and online platforms.

Our sincere thanks to “HK01”, “RTHK — Hong Kong Connection”, “CRHK”, “Oriental Daily News”, “South China Morning Post”, “Sing Tao Daily”, “Hong Kong Economic Times”, “Sky Post”, “U Lifestyle”, “am730”, “Hong Kong Commercial Daily”, and “Wen Wei Po” for their media interviews and online news sharing. A special acknowledgement to Inmediahk.net for reserving a news column to promote our services.



獨立媒體  
Inmediahk.net



香港電台31《鏗鏘集》綠色的告別  
RTHK TV 31 – Hong Kong Connection  
(A Green Farewell)



商業電台 | 有誰共鳴  
CRHK – Share My Song



《善寧會訊》  
SPHC Newsletter



捐款箱 – 永旺(香港)百貨有限公司  
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U Magazine | 港生活  
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香港01  
HK01



晴報  
Sky Post





心繫善寧

Voices for Jockey Club Home for Hospice

## 將哀傷化成動力 Turning Grief into Motivation

去者善終，留者也要學懂善別，  
這正是人生重要課題和難題。

*At the end of life, it is important not  
only for patients to depart with dignity,  
but also for those who remain to find  
peace and closure.*



義工根耀到善寧之家  
「下午茶」服務，  
並翻閱其著作  
《我改變了？》。  
Mr. Lai attended the  
“Afternoon Tea Service”  
to share his book,  
*Have I Changed?*.

「她個性溫純，愛護兒女，我很懷念太太，小玲！」黎根耀（根耀）的太太小玲早年患上癌症，三年前病況轉差，時值疫情高峰期，根耀和家人很擔心未能陪小玲走最後一程，於是透過「住院資助計劃」入住善寧之家。最後，小玲在根耀及家人陪伴下，安詳離去。

情難捨，意難斷。小玲的離去，一度令根耀十分悲痛、自責。我們的善別輔導員為他提供哀傷輔導，幫助他好好適應喪親歷程，並找到方法與太太情感上得到連結，走出哀傷，重整生活。

將哀傷化為動力的他，開啟人生新一頁。除參與善寧會舉辦的小組活動，也成為我們的義工，定期會到善寧之家協助「下午茶」服務，為病人和家屬提供茶點和飲品，傾聽他們對至親離別不捨。此外，根耀花上一年時間親自撰寫一本自己的生命故事《我改變了？》，著作不僅向大家訴說喪偶的心路歷程，還分享如何正向人生。

“My wife, Ling, had a gentle personality and was always good with children,” said Mr. Lai. “Not a day goes by that I don’t miss her.” It was during the peak of the pandemic that Ling’s cancer progressed into the terminal stage. Unable to accompany Ling during her final stage, Mr. Lai and his family arranged for her transfer to JCHH under the “Subsidy Bed Scheme”. There, Ling was surrounded by her loving family when she passed away peacefully.

Letting go of a loved one is never easy. After Ling’s departure, Mr. Lai became overwhelmed by sadness and self-blame. Through grief counselling with our bereavement counsellor, Mr. Lai gradually learned to cope with the loss of his wife and turn his grief into motivation.

To honour the memory of his late wife, Mr. Lai dedicated his time to volunteering at JCHH. He frequently assisted with the “Afternoon Tea Service” where he would serve refreshments to patients and family members while also lending a compassionate ear to their end-of-life journeys. In addition, Mr. Lai spent the past year writing *Have I Changed?*, a book about leading a positive life after losing one’s spouse.





# 執行委員會報告

## Report of the Executive Committee

執委會委員同寅謹將本會截至二零二四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—紓緩照顧服務。

本會是根據《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紓緩照顧服務，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「譚雅士杜佩珍安家舍」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紓緩照顧服務的先驅。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，交流紓緩治療的臨床技術，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紓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 2024.

### 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

- 2023–24財政年度本會總收入為港幣三千五百八十五萬元，較2022–23財政年度下跌百分之十二點二。
- 2023–24財政年度的總收入明細如下：
  1. 賽馬會善寧之家：服務收入為港幣一千三百九十一萬元、其他收入為港幣五十五萬、指定捐款和籌款共港幣四百五十二萬。
  2. 專業培訓及公眾教育：捐款收入為港幣二萬元和培訓課程的收入為港幣三十九萬元。
  3. 善別輔導：捐款和其他收費為港幣一百四十七萬元。
  4. 善寧會籌款活動：善款收入為港幣五百三十五萬元。
  5. 善寧會一般慈善捐款：港幣三百三十四萬元。
  6. 善寧會其他收入：港幣四十九萬元。
- 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五百五十三萬元，列帳為捐款收入。
- 2023–24財政年度本會總支出為港幣四千零六十一萬元，較2022–23財政年度下跌百分之一點三。
- 2023–24財政年度的總支出明細如下：
  1. 賽馬會善寧之家：港幣三千四百三十三萬元，佔總支出百分之八十四點五。
  2. 專業培訓及公眾教育：港幣二十六萬元，連同推廣寧養服務之贊助港幣六萬元，共佔總支出百分之零點八。
  3. 善別輔導：港幣一百三十七萬元，佔總支出百分之三點四。
  4. 籌募及宣傳：港幣二百八十八萬元，佔總支出百分之七點一。
  5. 基本行政費用：港幣一百七十七萬元，佔總支出百分之四點四。

### 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 2023–24 for SPHC was amounted to HK\$35.85 million, which represents a decrease of 12.2% from the 2022–23 financial year.
- Total income for the year of 2023–24 is summarized below:
  1. Jockey Club Home for Hospice:
    - Service Income: HK\$13.91 million;
    - Other Income: HK\$0.55 million;
    - Donations and fundraising Income: HK\$4.52 million.
  2. Professional Training and Public Education:
    - Donation Income: HK\$0.02 million;
    - Training Income: HK\$0.39 million.
  3. Bereavement Care Service:
    - Donation & Service Income: HK\$1.47 million.
  4. Fundraising Activities: HK\$5.35 million;
  5. General Donation: HK\$3.34 million;
  6. Other Income: HK\$0.49 million
- Donations from The Hong Kong Jockey Club Charities Trust were amounted to HK\$5.53 million and have been recorded as donation income.
- Total expenditure for the year of 2023–24 was HK\$40.61 million, which represents a decrease of 1.3% from the 2022–23 financial year.
- Total expenditure for the year of 2023–24 is summarized below:
  1. Jockey Club Home for Hospice: HK\$34.33 million, which represents 84.5% of the total expenditure.
  2. Professional Training and Public Education: HK\$0.26 million; and Allocations for the Development of Hospice and Palliative Care Services: HK\$0.06 million. The sum of the two items represents 0.8% of the total expenditure.
  3. Bereavement Care Service: HK\$1.37 million, which represents 3.4% of the total expenditure.
  4. Fundraising and Publicity: HK\$2.88 million, which represents 7.1% of the total expenditure.
  5. General Administrative and Operational Expenses: HK\$1.77 million, which represents 4.4% 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

本會截至二零二四年三月三十一日止年度之業績刊載於本財務報表第31至第46頁。

## 執委會

本會本年度執委會委員名單刊載於第28頁。

按照本會組織章程細則第四十二條之規定，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，二零二四年九月二十四日

## 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 2024 are set out in the financial statements on pages 31 to 46.

## Executive Committee

The persons whose names appear in the list on page 28 were executive committee members of SPHC during the year.

In accordance with Article 42 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, 24 September 2024



(按2024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  
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  
(於二零二三年十一月十八日辭職)  
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  
(於二零二三年十一月十八日辭職)  
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 2024)

## Honorary Presidents

Mrs. Caroline Courtauld, MBE  
Dr. Leong Che-hung, GBM, GBS, OBE, JP  
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

Prof. 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  
(Resigned on 18 November 2023)  
Mr. Alan Cheung Yick Lun  
Ms. Mable Chow Sui Ming  
Prof. 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  
Prof. Paul Tam Kwong Hang, JP  
Dr. Joey Tang Chung Yee  
Mrs. Caroline Celestine Yih  
(Resigned on 18 November 2023)  
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31頁至第46頁的善寧會(「貴會」)的財務報表，此財務報表包括於二零二四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二零二四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 31 to 46, which comprise the statement of financial position as at 31 March 2024, 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 2024 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 ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of 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匯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

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

24 September 2024





# 財務狀況表於二零二四年三月三十一日

## Statement of Financial Position as at 31 March 2024

		附註 Note	二零二四年 2024 港元 HK\$	二零二三年 2023 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	20,184,598	20,875,103
按公平價值計入損益之金融資產	Financial assets at fair value through profit or loss	4	1,772,350	1,621,200
			<b>21,956,948</b>	<b>22,496,303</b>
<b>流動資產</b>	<b>CURRENT ASSETS</b>			
存貨	Inventory		134,215	146,903
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	4,330,176	7,250,076
現金及銀行結餘	Cash and bank balances		7,209,048	13,961,614
			<b>11,673,439</b>	<b>21,358,593</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	3,329,617	5,101,842
遞延收入	Deferred income	7	3,078,536	6,278,148
			<b>6,408,153</b>	<b>11,379,990</b>
<b>淨流動資產</b>	<b>NET CURRENT ASSETS</b>		<b>5,265,286</b>	<b>9,978,603</b>
<b>總資產減流動負債</b>	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>27,222,234</b>	<b>32,474,906</b>
<b>非流動負債</b>	<b>NON-CURRENT LIABILITY</b>			
指定基金	Designated funds	8	119,978	614,916
<b>資產淨值</b>	<b>NET ASSETS</b>		<b>27,102,256</b>	<b>31,859,990</b>
由以下基金資助：	Financed by:			
<b>一般經費基金</b>	<b>GENERAL FUND</b>		<b>27,102,256</b>	<b>31,859,990</b>

刊載於第三十一頁至四十六頁的財務報表已於二零二四年九月二十四日獲執委會批准及授權刊發。

The financial statements on pages 31 to 46 were approved and authorised for issue by the executive committee members on 24 September 2024.

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





# 全面收益表截至二零二四年三月三十一日止年度

## Statement of Comprehensive Income for the Year Ended 31 March 2024

		一般經費基金 General Fund								小計 Sub-total		指定基金 Designated Funds		總額 Total	
		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					
		二零二四	二零二三	二零二四	二零二三	二零二四	二零二三	二零二四	二零二三	二零二四	二零二三	二零二四	二零二三	二零二四	二零二三
附註 Note		2024 港元 HK\$	2023 港元 HK\$	2024 港元 HK\$	2023 港元 HK\$	2024 港元 HK\$	2023 港元 HK\$	2024 港元 HK\$	2023 港元 HK\$	2024 港元 HK\$	2023 港元 HK\$	2024 港元 HK\$	2023 港元 HK\$	2024 港元 HK\$	2023 港元 HK\$
收益	INCOME														
籌募活動總收益	Gross income from fundraising events	9	—	—	—	5,347,523	2,017,061	—	—	524,151	283,732	5,871,674	2,300,793	—	—
香港賽馬會慈善信託基金捐款	Donation from the Hong Kong Jockey Club Charities Trust		—	—	—	—	—	—	—	5,526,532	5,390,160	5,526,532	5,390,160	—	—
一般捐款收入	General donations		19,133	15,236	352,052	246,869	3,336,946	3,717,245	—	3,993,472	6,155,832	7,701,603	10,135,182	—	7,701,603
利息收入	Interest income		—	—	1,356	356	—	—	287,260	231,053	—	288,616	231,409	—	288,616
教育及培訓課程總收益	Gross income from education and training courses		391,845	100,950	—	—	—	—	—	—	5,000	391,845	105,950	—	391,845
服務收入	Service income		—	—	—	—	—	—	—	13,909,816	18,058,746	13,909,816	18,058,746	—	13,909,816
其他收益	Other income	10	410,978	116,186	353,408	247,225	6,800	8,684,469	5,734,306	287,260	231,053	23,953,971	29,893,470	33,690,086	36,222,240
			—	—	—	—	—	495,255	1,789,208	546,297	994,195	1,041,552	2,790,203	—	1,041,552
基金償還自：	Fund reimbursed from:		410,978	116,186	353,408	254,025	8,684,469	5,734,306	782,515	2,020,261	24,500,268	30,887,665	34,731,638	39,012,443	—
維拉律敦治·狄茜慈善基金捐款	Vera Ruttenjee Desai Charitable Fund — Palliative		—	—	—	—	—	—	—	—	—	—	—	687,143	—
專業服務協進支援計劃捐款	Care Assistant (PCA) Outreach Programme		—	—	—	—	—	—	—	—	—	—	—	—	—
好日誌計劃	BOCHK Centenary Charity Programme — Better Days Initiative		—	—	—	—	—	—	—	—	—	—	—	486,036	—
賽馬會社區持續抗逆基金 — 哀傷支援一站通	Jockey Club Community Sustainability Fund — Easy Community Access to Bereavement Support		—	—	—	—	—	—	—	—	—	—	—	—	—
賽馬會社區持續抗逆基金 — 基層社區善別輔導服務	Jockey Club Community Sustainability Fund — Community Bereavement Care for Grassroots		—	—	—	—	—	—	—	—	—	—	—	442,627	—
Huaiyu Charitable Trust 捐款	Huaiyu Charitable Trust — Bereavement Counselling Support for Families of Terminal Patients		—	—	—	—	—	—	—	—	—	—	—	124,500	—
香港文交所慈善夥伴計劃 — 基層善別輔導服務	HKEX Charity Partnership Programme: Community Bereavement		—	—	—	—	—	—	—	—	—	—	—	1,118,539	91,720
			410,978	116,186	353,408	254,025	8,684,469	5,734,306	782,515	2,020,261	24,500,268	30,887,665	34,731,638	39,012,443	1,118,539
														1,832,026	35,850,177
支出	EXPENDITURE														
核數師酬金	Auditors' remuneration		—	—	—	—	—	93,000	89,000	5,500	3,400	98,500	92,400	5,000	5,000
撥款	Allocations		—	—	—	—	—	64,000	37,548	—	—	64,000	37,548	—	—
員工開支	Staff costs		202,206	499,521	116,426	508,713	1,658,957	1,201,323	1,077,791	707,181	24,929,032	25,113,928	27,984,412	28,030,666	972,094
租金、差餉及物業管理費	Rent, rates and building management fees		—	—	—	65,788	—	—	—	—	525,999	514,000	525,999	579,788	138,892
折舊	Depreciation		—	—	8,264	—	—	—	1,514	8,623	1,079,018	1,532,124	1,088,796	1,540,747	—
設計及生產開支	Design and production		—	—	—	—	—	—	—	—	—	—	—	2,553	400
藥物費用	Drugs		—	—	—	—	—	—	—	228,565	311,875	228,565	311,875	—	228,565
課程費用	Lecture fees		—	—	—	—	—	—	—	—	—	—	—	57,900	—
膳食費用	Catering food cost		—	—	—	—	—	—	—	387,601	391,191	387,601	391,191	—	387,601
宣傳費	Advertisement		—	—	—	—	—	—	—	—	—	—	—	57,998	—
外判服務	Contract out service	150	—	—	—	51,000	8,000	341,500	265,800	3,179,274	3,066,614	3,571,924	3,340,414	—	3,571,924
消耗品	Consumables		—	—	1,009	—	—	—	—	60,305	15,247	61,314	15,247	—	61,314
推廣及活動策劃	Corporate promotion and event management	10,000	876	—	—	274,704	152,751	—	984	67,550	56,500	352,254	211,111	—	352,254
維護費用	Repair and maintenance	—	—	13,045	4,130	1,800	—	—	—	852,385	728,480	867,230	732,610	—	867,230
計劃及活動費用	Programme and activities expense	40,235	14,470	52,571	34,181	686,200	91,192	39,945	43	86,055	79,904	905,006	219,790	—	226,182
醫療物品設備	Medical supplies & equipment	—	—	—	—	—	—	—	—	272,573	365,324	272,573	365,324	—	9,880
公用開支	Utilities	—	—	32,702	16,037	98	—	—	—	1,478,821	1,420,862	1,511,621	1,436,899	—	12,192
其他行政及營運開支	Other administrative and operating expenses	9,995	130,297	29,114	18,115	204,339	133,385	148,907	567,669	1,177,222	1,156,312	1,569,577	2,005,778	—	17,259
			262,586	645,164	253,131	646,964	2,877,098	1,586,651	1,766,657	1,676,848	34,329,900	34,755,761	39,489,372	39,311,388	1,118,539
														1,832,026	40,607,911
本年度(虧損)/盈餘及本年度全面(支出)/收入	(DEFICIT)/SURPLUS FOR THE YEAR AND TOTAL COMPREHENSIVE (EXPENSE)/INCOME FOR THE YEAR		148,392	(528,978)	100,277	(392,939)	5,807,371	4,147,655	(984,142)	343,413	(9,829,632)	(3,868,096)	(4,757,734)	(298,945)	—
															(4,757,734)





# 一般經費基金變動表截至二零二四年三月三十一日止年度

## Statement of Changes In General Fund for the Year Ended 31 March 2024

### 一般經費基金 General fund 港元 HK\$

於二零二二年四月一日之基金總額	Balance as at 1 April 2022	32,158,935
本年度及年內全面支出總額	Deficit and total comprehensive expense for the year	(298,945)
於二零二三年三月三十一日及二零二三年四月一日之基金總額	Balance as at 31 March 2023 and 1 April 2023	31,859,990
本年度及年內全面支出總額	Deficit and total comprehensive expense for the year	(4,757,734)
於二零二四年三月三十一日之基金總額	Balance as at 31 March 2024	27,102,256

## 現金流量表截至二零二四年三月三十一日止年度

### Statement of Cash Flows for the Year Ended 31 March 2024

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
<b>經營活動</b>	<b>OPERATING ACTIVITIES</b>		
年內虧損	Deficit for the year	(4,757,734)	(298,945)
就下列項目作出調整：	Adjustments for:		
利息收入	Interest income	(288,616)	(231,409)
折舊	Depreciation	1,088,796	1,540,747
股息收入	Dividend income	(99,520)	(99,520)
按公平價值計入損益之金融資產的(收益)/損失淨額	Fair value (gain)/loss on financial assets at fair value through profit or loss	(151,150)	443,400
<b>營運資金變動</b>	<b>Operating (loss)/profit before working capital changes</b>	<b>(4,208,224)</b>	<b>1,354,273</b>
存貨之減少	Decrease in inventory	12,688	57,373
應收帳款、按金、預付款項及其他應收帳款之減少/(增加)	Decrease/(increase) in accounts receivable, deposits, prepayments and other receivables	2,919,900	(493,051)
其他應付帳款及應計費用之(減少)/增加	(Decrease)/increase in other payables and accruals	(1,772,225)	3,036,326
遞延收入之減少	Decrease in deferred income	(3,199,612)	(310,027)
指定基金之減少	Decrease in designated funds	(494,938)	(727,014)
<b>經營活動(所用)/產生之現金淨額</b>	<b>Net cash (used in)/generated from operating activities</b>	<b>(6,742,411)</b>	<b>2,917,880</b>
<b>投資活動</b>	<b>INVESTING ACTIVITIES</b>		
已收取利息	Interest received	288,616	231,409
已收取股息	Dividend received	99,520	99,520
購入物業、機器及設備	Purchases of property, plant and equipment	(398,291)	(3,659,575)
<b>投資活動所用之現金淨額</b>	<b>Net cash used in investing activities</b>	<b>(10,155)</b>	<b>(3,328,646)</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>(6,752,566)</b>	<b>(410,766)</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>13,961,614</b>	<b>14,372,380</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>7,209,048</b>	<b>13,961,614</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	4,936,908	8,831,351
現金及銀行結餘	Cash and bank balances	2,272,140	5,130,263
		<b>7,209,048</b>	<b>13,961,614</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。於二零二四年三月三十一日，本會共有167名(2023：168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出判斷之根據。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 2024, there were 167 (2023: 168) 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 purchases 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：

本會根據強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：

- 有關指定撇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>								
於二零二二年四月一日	At 31 March 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	—	—	—	—	—	3,659,375
出售	Disposal	—	—	—	—	—	—	(176,247)	(176,247)
於二零二三年三月三十一日及 二零二三年四月一日	At 31 March 2023 and 1 April 2023	22,198,988	3,907,916	3,324,364	627,576	1,036,571	1,639,353	364,292	33,099,060
添置	Additions	—	333,145	—	65,146	—	—	—	398,291
於二零二四年三月三十一日	At 31 March 2024	22,198,988	4,241,061	3,324,364	692,722	1,036,571	1,639,353	364,292	33,497,351
<b>累計折舊</b>	<b>Accumulated depreciation</b>								
於二零二二年四月一日	At 31 March 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	Disposal	—	—	—	—	—	—	(176,247)	(176,247)
於出售時對銷	Charge for the year	862,872	469,513	77,757	56,676	28,393	—	45,536	(1,540,747)
於二零二三年三月三十一日及 二零二三年四月一日	At 31 March 2023 and 1 April 2023	2,911,342	2,710,622	3,295,338	550,849	1,013,998	1,639,353	102,455	12,223,957
年內折舊	Charge for the year	485,224	487,324	12,340	40,878	17,494	—	45,536	1,088,796
於二零二四年三月三十一日	At 31 March 2024	3,396,566	3,197,946	3,307,678	591,727	1,031,492	1,639,353	147,991	13,312,753
<b>帳面淨值</b>	<b>Net book value</b>								
於二零二四年三月三十一日	At 31 March 2024	18,802,422	1,043,115	16,686	100,995	5,079	—	216,301	20,184,598
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

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.



#### 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

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
按公平價值計入損益之股票：	Listed equity investments, at fair value		
— 於香港上市的股票		1,772,350	1,621,200

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

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
應收帳款	Accounts receivable	701,627	743,619
其他應收帳款	Other receivables	3,234,950	5,887,341
按金	Deposits	3,936,577	6,630,960
預付款項	Prepayments	124,155	134,160
		269,444	484,956
		4,330,176	7,250,076

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

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
其他應付帳款及應計款項	Other payables and accruals	3,329,617	5,101,842

## 7. 遞延收入

## 7. Deferred Income

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
於四月一日	At 1 April	6,278,148	6,588,175
本年度增加	Additions for the year	3,461,383	3,160,995
減：於本年度確認收益	Less: Recognised as income for the year	(6,660,995)	(3,471,022)
於三月三十一日	At 31 March	3,078,536	6,278,148



## 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)	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 the Huaiyu Charitable Trust (附註f) (Note f) 港元 HK\$	Fund from Jockey Club COVID-19 Emergency Fund (附註g) (Note g) 港元 HK\$	Total  港元 HK\$
於二零二二年四月一日	At 1 April 2022	36,000	—	88,036	699,759	—	24,885	493,250	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
年內所收捐款	Donations received during the year	—	623,600	—	—	—	—	—	623,600
轉入全面收益表	Credited to profit or loss	—	(1,118,538)	—	—	—	—	—	(1,118,538)
於二零二四年三月三十一日	At 31 March 2024	—	31,942	88,036	—	—	—	—	119,978

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。於二零二四年三月三十一日及二零二三年三月三十一日，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 2024 and 31 March 2023.

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。
- 香港交易所基金的捐款指定用作建立「弱勢社群善別輔導服務」。
- 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導計劃)」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 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

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
登山善行	Hike for Hospice	3,933,008	893,173
燃亮生命火花聖誕音樂會	Light up a Life Concert	730,714	965,888
樂齡電競同樂日	E-Sport	110,285	158,000
賽馬會善寧之家籌款活動	Fundraising events for Jockey Club Home for Hospice	524,151	283,732
Good to Last慈善音樂會	Good to Last Charity Concert	554,300	—
其他活動	Other activities	19,216	—
		5,871,674	2,300,793

## 10. 其他收益

## 10. Other Income

		二零二四 2024 港元 HK\$	二零二三 2023 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	99,520
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	151,150	—
雜項收入	Sundry income	790,882	1,087,083
		1,041,552	2,790,203

附註：

於2024年3月31日，本會確認政府補助0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 2024, SPHC recognised government grants of HK\$Nil related to Employment Support Scheme provided by the Government of the Hong Kong Special Administrative Region ("HKSAR") under the Anti-Epidemic Fund.



## 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(二零二三：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：

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
一年內	Within one year	124,992	124,992
第二年至第五年	For 2 <sup>nd</sup> to 5 <sup>th</sup> years	—	124,992
		124,992	249,984

## 13. 資本承擔

在計算日尚未完成之資本承擔如下：

		二零二四 2024 港元 HK\$	二零二三 2023 港元 HK\$
已簽約但尚未撥備	Contracted but not provided for	—	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 (2023: 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:





# 衷心感謝

## Acknowledgement

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)

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The Community Chest of Hong Kong
- The Hong Kong and Far East Masonic Benevolence Fund Corporation
- 香港賽馬會慈善信託基金  
The Hong Kong Jockey Club Charities Trust
- The Mari-Cha Group Limited
- 猶太教莉亞堂慈善基金  
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- The Yeung Ying Yin and May Yeung Foundation
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Dr Lam To Yi
- 林詠芝女士  
Ms Lam Wing Chi



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)

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Ms Lau Miu Chun
- 劉天樂小姐  
Miss Lau Tin Lok
- 劉東海先生  
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香港新界沙田亞公角山路18號  
No. 18, A Kung Kok Shan Road,  
Shatin, New Territories, Hong Kong

電話 Phone: +852 2331 7000  
傳真 Fax: +852 2336 2776  
電郵 Email: [sphc@hospicecare.org.hk](mailto:sphc@hospicecare.org.hk)

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香港九龍長沙灣麗閣邨麗蘭樓316-318室  
Room 316-318, Lai Lan House, Lai Kok Estate,  
Cheung Sha Wan, Kowloon, Hong Kong

電話 Phone: +852 2725 7693  
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