拉撒路會有限公司

LAZARUS

Hospice and Ministry Limited

關懷病危者及其家人

Care terminal patients and their families

(前稱：拉撒路會善終靈養服務有限公司)
(Formerly known as:
LAZARUS Hospice Support & Spiritual Nurture Service Limited

坦然

面對生死

年報
ANNUAL REPORT
2016-2017

香港註冊慈善機構
Hong Kong Registered Charitable Institution

成立於二零零六年二月十四日
於二零零六年十一月一日成為慈善機構

Founded on 14th February 2006
Being a charitable institution
from 1st November 2006

拉撒路精神

本著基督的慈愛並永生的盼望，

關顧病危者及其家人，

希望他/她們能得著豐盛生命。

我們相信：愛在永恒中

Lazarus Spirit

In Christ's compassion and in the hope of eternal life,

To Care terminal patients and their families,

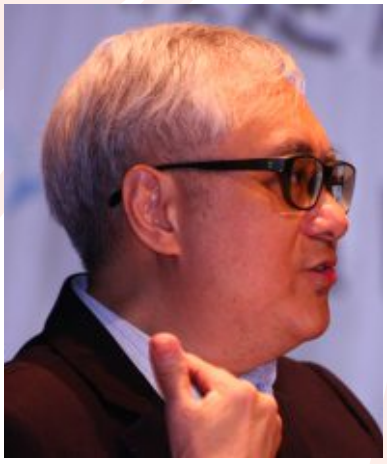
Hope they will receive Abundant Life.

We believe: *Love in Eternity.*

目錄
CONTENT

5	工作報告 **Working Report**
6	第十一屆會員大會 **The Eleventh Annual General meeting**
7	陳智豪博士
8	在生命關懷講座系列之第三堂： 什麼是紓緩關懷？如何幫助晚期病者的身、心、靈。
10	坦然 – 面對生死的二十一堂課
13	講座 – 2016年5月12日“生死關懷”講座
14	講座 – 2016年5月19日“藝術談生死”講座
14	講座 – 2016年5月26日“生死關懷”講座
15	**2015 核數報告 Audited Financial Statements**
29	**捐獻表 Donation Form**

工作報告
WORKING REPORT



馮家柏醫生
拉撒路會創會人

在感謝主，在　　神的保守下，又過了一年。在過去一年，我們舉辦了（一）　藝術談生死、（二）　生命關懷講座、（三）　完成了一本生死教育的書：「坦然 – 面對生死的二十一堂課。」。

藝術談生死：由黎略導演及陸亮博士主講，他們嘗試從一些電影去談論生離死別的哀傷情懷。生命關懷講座 （1） 由陳智豪博士主講的「從生離死別中看希望的重要」及、（2） 由謝俊仁醫生主講的「什麼是紓緩關懷？如何幫助晚期病者的身、心、靈？」

「坦然 – 面對生死的二十一堂課。」，這書是本會首次的出版，由商務印書館出版，在各大書店出售。全書二十一篇、約八萬字，邀請了二十二位來自不同信仰、不同專業、及不同背境的人士撰寫，包括大學教授、醫生、私家醫院院長、前公立醫院院長、道長、法師、牧師、音樂治療師、藝術治療師、死亡學院士、資深護士、精神科醫生、業餘作家、臨床牧關教育訓練督導、美國牧關督導、寧養中心社工、神學院副院長等。

這本書在同類形的作品中實屬罕見，我們希望透過這書可以讓人對死亡有深入的認識，死亡其實不可怕，有生便有死，這便是生命。我們更期待這書可以在國內發行，讓更多人認識死亡，請代禱。

□　在義工關懷上，有位被本會義工陪伴了六年的病人最近離世，總算結束了多年來肉身上所受的痛苦，她在臨死前，立了一份遺囑，將來自因一宗交通意外而有的賠償，在收到賠償金額後將部份獻給本會，對於我們來說這是個恩典，亦超越了我們的所想所求，我們從來沒有想在關懷的服侍上是有報酬。這事完全來自恩典，鼓勵我們要加油、要努力。

□　在人士上，本會前任義務司庫李禮和博士早前因肝癌離世，我們在此向他表示我們對他所給與的服侍致以最深切的答謝。回想他在二十年前患病時，他求神給與他十五年的壽命，神卻給與他二十年，這是恩典。

□　在將來的日子，本會期望有一日能成爲一個思念、感恩、息懷的日子，讓我們有機會去表達關懷。

第十一屆會員大會
THE ELEVENTH ANNUAL GENERAL MEETING

陳智豪博士

生命關懷講座系列之第一堂：「從生離死別中看希望的重要」，主講者是陳智豪博士 (香港香港中文大學社會工作學系副教授)。

陳博士是本會的董事，擁有死亡學院士之背境，他從意義治療 (logotherapy by Viktor Frankl) 去看死亡。

在 Man's Search for Meaning 一書中指出：在苦難中，最重要是我們是否能找到意義。苦難有甚麼意思呢？面對生死時，很感受到時間是有限，死亡亦提醒我們人生的有限，怎樣把握有限的時間去過有限的人生，便很重要。

希望的定義：Hope is an optimistic attitude of mind that is based on an expectation of positive outcomes. As a verb, its definition includes "Expect with confidence". 什麼是一個好的人生？有期待的人生可能是答案。

Viktor Frankl 提出 Tragic Optimism，在面對艱難中能否仍會樂觀？如有，這便是眞正的樂觀。希望重要嗎？如果沒有希望，有時覺得人生有什麼值得我們去過？當面對死亡時，在這些絕望中，我們看不看到希望呢？在研究中，發現一班晚期病人，如果沒有希望，他們愈想快些離世。

什麼是沒有希望，就是在可見的將來，沒有機會去改變。我們害怕沒有希望，在這時我們有些反應很特別：例如家人應否對病患者說出他的病？在華人社會，有人認爲不要對他說清楚，因爲怕他會失去希望。但研究指去：病人會產生懷疑中的自覺 (Suspected Awareness)，當身體越來越差時，他們大會估計到。當中可能會發生 Mutual Pretense，意即是大家都知道，只不過大家都不去講，就彷佛這件事沒有發生過。在這時候，作爲醫護人員，亦很難提供一個全人關懷 (Holistic Care) 的治療。在 2011 年的一個研究：發現不知道自己病情的病人，會擔心多一點，同家人的溝通差一點。

當希望建基在一些不能改變的事實，人會很絕望，It is OK not to be OK。面對親人離開，會有一些哀傷的反應，例如你會哭、會唔捨得、或者睹物思人、又或者把所有物件除走、會發夢見到他等等，這都是被動的。但哀傷可以有主動的一面 (active grieving)，就是哀傷是適應過程中的一部份，是一種面對艱難的抗逆能力。這原來大部份人都有這種能力，所以對艱難中，人依然活著，與哀傷共存，與死去的親人建立一種連繫 Continuing Bond。一個重要的要點是：我們需要哀傷。

J. Williams Worden 他是哈佛大學一位心理學的教授，他提出面對親人的離世，有四個重要的任務：(1) 接受現實。(2) 去承認人會有哀傷。(3) 要適應一個沒有了親人的新環境。(4) 在心靈深處，尋找一個空間去處理這份關係 (Emotionally relocate)。在最新的版本，他將第四個任務進一步更改爲：To find an enduring connection with the deceased，以強調建立持續連繫的重要。

Stroebe, M., & Schut, H 的 Dual Process Model 指出：哀傷的過程猶如一個擺鐘 (Pendulum)，一方面會傷心難過，一方面要面對生活上的新環境。兩部份都能兼顧，可能是一個更健康的適應過程。

□ 哀傷過程是重要的：那些眼淚、那些捨不得，也是很重要。若果不讓人哀傷，我們便扼殺了人可以在哀傷中適應和成長、可以在喪親裏看見愛、看見希望。所以面對喪親，人依然有希望，因爲看見在內裏的愛。哀傷裏面有希望、有愛。

Kubler-Ross 的經典理論提出了五步 (Five Stages Model)：(1) 否認。(2) 憤怒。(3) 討價還價。(4) 憂鬱。(5) 接受。

但 Kubler-Ross 更提出在這五步上，還有希望，在不同的階段中有不同的希望。在最後的階段，我們希望一個好死 (Good Death)。

在西方，什麼是好死：(1) 症狀的控制：例如少一點痛、少一點氣速。(2) 作一些重要的決定。(3) 預備死亡的臨到。(4) 完成遺願。(5) 付出貢獻。(6) 肯定自我的價值。

在香港，什麼是好死：(1) 認知死的事實。(2) 保持希望。(3) 脫離身體上的痛苦。(4) 自我控制。(5) 保持與其他人的關係。(6) 預備死亡的臨到。(7) 接受要離去的限期。

當中還有：死前能夠與家人和好 (Reconcile)、能夠生前安排自己的後事、人生沒有十存十美等 (Good Enough Death，Good enough is actually good)。

所以什麼是好死？就是遺屬要好好地活下去，對去者而言便是好死。死者的希望，就是知道遺屬會好好地活下去。

在生命關懷講座系列之第三堂：什麼是紓緩關懷？如何幫助晚期病者的身、心、靈。

謝俊仁醫生
香港紓緩醫學學會榮譽顧問

疾病與死亡
- 醫療技術改善，人的壽命得以延長
- 但同時，惡性腫瘤、心血管疾病、慢性阻塞性肺病、腎病、肝病及中風等慢性疾病患者亦呈上升趨勢。

爲什麼害怕死亡
- 失去一切，你的摯愛、財產、成就、地位
- 你的家人失去你
- 臨死時所受的痛苦，和失去尊嚴
- 不知何時來臨，不知如何死去
- 死後不知會怎樣

死亡在現代社會
- 陌生，見不到
- 見到的是醫療失誤，自殺，謀殺，意外
- 治療失敗，不能接受
- 痛苦，不得好死

末期病人面對的問題
- 身
- 疾病引至的痛楚；身體機能受損
- 心
- 面對死亡的恐懼、失落和沮喪
- 社
- 對經濟的影響；對家庭關係的影響；對家人的負擔
- 靈
- 失去生存的意義；角色的改變；失去尊嚴

如何幫助末期病人？
- 了解病情
- 減低“身、心、社、靈”的痛楚
- 不去無謂地延長死亡過程
- 重拾生命的意義

應否跟末期病人透露病情？
- 很多中國家庭都要求醫生不要對病人透露病情

是否文化差異帶來的需求？
- 中國人著重家庭關係，許多重要事情都由家庭決定
- 中國人忌諱談論死亡

不透露病情會成功嗎？
- 很多病人都會猜測得到、但形成溝通障礙

一般家人的一廂情願
- 愛護病人、家人的逃避

文化差異
- 著重家庭參與：不等同不讓病人參與
- 忌諱談論死亡：可以用較婉轉方法來透露
- 不是隱　病情的籍口

需要：
- 知識和技巧
- 同理心 empathy；感受到病者的傷痛
- 時間
- 做一個好的聆聽者
- 避免不適當的安慰說話

如何協助末期病人的痛楚？
紓緩治療 palliative care
- 以前名爲「善終服務」
- 現代醫療的目標不單是治癒疾病
- 於嚴重長期病患者，與嘗試治癒和延長生命的治療相輔相成

適切的紓緩治療
- 控制徵狀
- 全人關顧（身、心、社、靈）
- 支援家人
- 絕大部份末期病人的徵狀都可以受控制

身體痛楚
- 適當運用強效止痛藥，適當使用嗎啡不會縮減病人生命，亦不會因上癮而引致問題。
- 定期服用止痛藥
- 口服止痛藥
- 其他輔助藥物
- 其他治療方法
- 全人關顧

全人關顧（身、心、社、靈）
- 醫護團隊
- 醫生、護士、健康服務助理、物理治療師、職業治療師、言語治療師、社工、心理學家、院牧、義工

照顧模式
- 住院、門診、日間病人、家居照顧

不去無謂地延長死亡過程

不作無效用的維持生命治療
- 現代醫療科技發展引發的問題
- 尊重病人自主
- 不去延長無謂的死亡過程
- 不等同安樂死，是合情和合法
- 先進醫療國家和地區，均爲此立法或訂定指引

如何決定？
- 病人清醒：
- 病人選擇不接受維生治療，必需尊重。
- 病人不清醒：
- 醫生與病人家屬商討，決定該維生治療是否符合病人最佳利益。

不作心肺復甦術 DNACPR
- “心肺復甦” 是維生治療的一種
- 於末期病人，“心肺復甦術” 能夠有意義幫助到病人的機會非常低
- 需要預先決定是否不作 “心肺復甦術”
- 不影響其他治療的決定

預設醫療指示 Advance directive
- 在清醒時決定在何種病況（例如：病情已到末期，長期昏迷）不接受何種維持生命治療（例如：心肺復甦）
- 具法律效力，減少醫護人員和家人作決定的困難

預設照顧計劃 Advance care planning
- 患有嚴重疾病的病人和家屬與醫護人員，
- 商討日後病危時的醫療及個人照顧計劃
- 病人可以：
- 表達本身對未來醫療或個人照顧的意願，或
- 簽署「預設醫療指示」。

病人要求安樂死
- 應該理解　求助的訊息。
- 當病人 “身心社靈” 的問題受到控制，便不再要求安樂死。

從限制中活出意義來
靈性的照顧 Spiritual care
- 靈性問題不等同宗教問題，包括 “存在” existential 問題

靈性的照顧
(Puchalski 2006. A Time for Listening and Caring. Oxford University Press)
- 陪伴
- 聆聽
- 讓病人有機會訴說內心的情緒和困擾
- 宗教活動
- 藝術活動
- 接觸大自然
- 寧靜時間
- 尊重不可知的問題

特定的心靈治療方法
- 意義治療 meaning-centered therapy
- 尊嚴治療 dignity therapy

意義治療 meaning-centered therapy (Gibson 2006)
- 由 Viktor Frankl 首創
- 透過病人小組討論
- 探討疾病的意義
- 探討過往的成就和對未來的期望
- 探討生命的意義
- 探討未了結的事項
- 探討個人的感受

尊嚴治療 Dignity therapy (Chochinov 2005)
- 邀請病人談論其生命的歷史、家庭和社會內的角色、成就、希望親人懷念的事物、希望對親人說的話、對親人的期望、對親人的囑咐
- 把談話錄音、默寫、編緝、整理成敘述文件
- 把整理好的文件讀給病人，再整理後交給病人

尊嚴治療 Dignity therapy 關注的問題 (Chochinov 2005)
- Generativity 有延續的影響力
- Continuity of self 保持自我
- Role preservation 保留角色
- Maintenance of pride 維持自豪感
- Hopefulness 希望
- Aftermath concerns 死後的關注
- Care　tenor 照顧者的態度 (同理心、不作批判、鼓勵、尊重)

維護尊嚴的照顧 Dignity conserving care (Chochinov 2007)
- Attitude 態度、Behaviour 行爲、Compassion 關愛、Dialogue 溝通

協助末期病人安詳渡過人生最後階段
- 適當的知識和技巧
- 正確態度
- 關愛的心

坦然 — 面對生死的二十一堂課

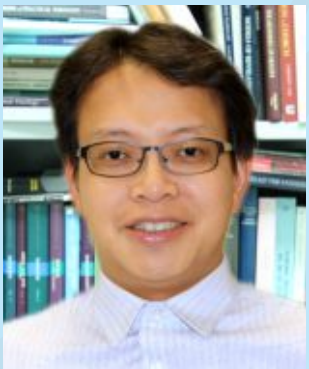
本書邀請了二十二位不同專業、信仰、背境及風格的人士撰寫而成，在香港生死教育的叢書中，是罕有的作品。

面對生死時，每人都會經歷不一樣的故事，有自己獨特的體驗。死是肉體旅程的終結，對於死者而言，是句號，對於生者而言，是問號。介乎問號與句號之間，存放著各種做人的道理：哲學、信仰、信念、藝術、心理及靈性等。是一個整全生命的模式。

如陳崇一醫生(播道醫院院長)及陸亮博士(那打素全人健康持續進修學院主任)所言：Holism （整全/全人)，這字來自希臘文holo，代表整體(Whole)，在哲學的角度來說是一個理論，認爲一個整體的各部份是緊密地互相連繫，其緊密程度達到各自不能獨立於整體而生存，並且僅可通過參考整體來理解。而最主要的是一個整體是大於其各部份之總和。於醫學上的引用，即相信醫治一個整全的人，要考慮心理、社會、及靈性的因素，不單只是疾病的症狀。

但如何可以死而不憂？如何可以死而不亡？香港大學社會工作及社會行政學系主任陳麗雲教授，及香港中文大學崇基學院神學院副院長關瑞文教授，都有他們獨特的分享。

關瑞文教授認爲：死亡就仿似電腦的Hang機，Hang機是很痛苦、沮喪，很值得畏懼的。然而，有主的應許，可重新 boot機，因爲那創造電腦的人，讓我們可以soft reboot也讓我們可以 hard reboot因此，死亡是痛苦，不過它不是全然痛苦的，因爲「盼望」能夠把緊握而超越死亡裡的張力和矛盾解開。



陳麗雲教授認爲：醫學上，我們未能（或者根本不能）戰勝死亡。可是，人與人之間美好的回憶可以永留心底。死亡提醒我們時間有限，而正因爲時間有限，所以人生每一刻的感動，每一個美麗的片段都變得寶貴。既然我們都不知道死後往哪裡去，我們把美好的終結建築於一個富有意義、快樂、圓滿的人生上吧。善活就能善終。

坦然 — 面對生死的二十一堂課

香港中文大學文化及宗教研究系崇基學院神學院陳龍斌教授，嘗試從新舊約聖經分別論及很多關於生死的問題，兩約聖經很不同。舊約聖經是以整個希伯來民族爲主題，主要是思考整個民族如何可以繼續生存下去，所呈現的信息是如何激勵信眾的求生意志。新約聖經則以鼓勵信徒、教會持守生命信仰，勇敢地面對死亡爲主。死非燈滅，只是片睡而已。

香港中文大學社會工作學系副教授陳智豪博士，述說意義治療：與苦難同行，與哀傷共存。意義治療 (Logotherapy) 是由猶太人 Vitkor Frankl (1905-1996) 所創立。Logos 一字原是希臘文，可理解爲意義，或 中文的「道」。顧名思義，意義治療的目的就是協助人們尋找人生的意義。特別是在苦難中，當我們看不到活著的意義時，意義治療著眼的便是如何尋回那些失落了的意義。

香港大學李嘉誠醫學院精神科學系名譽臨床副教授廖廣申醫生，論述生存意志的重要性。人的生命就好像一根蠟燭，不知何時熄滅。因此，我們要在這根生命蠟燭燃燒時，盡力發光發熱，迸出生命的火花。我們要常常學習積極面對新的一天的來臨，並把挫折視爲一個障礙賽，只要越過障礙，自然就會成功。謹記「與上帝同行的每一天，不會出現一件事情是上帝與我一起不能面對處理的」。

香港明愛醫院內科紓緩治療部胡金榮醫生，講及重建病人尊嚴。鼓勵病人活在當下，並按自己日常生活習慣作息，有助病人不致失卻恆常；此外，按著病人本身的宗教以及靈性需要，轉介病人所屬的宗教系統，令他可以宗教和靈性活動得到支持。最後，曼尼托巴大學精神科 泉樂教授建議，醫護人員透過注重病人的私隱，留意和病人相處的語氣和態度，幫助病人建立更多社交支援，並著重病人在生或死後有否心結有否遺憾，都能幫助病人維護其尊嚴。

前香港浸信會醫院主任院牧譚楊美寶博士，講及哀傷關懷和輔導的理論：根據很多哀傷關懷和輔導的理論，失去親人後，喪親者會有不同的反應，他們的哀悼過程也大不相同。其中較多爲關懷者和輔導員所採用的是 Worden 所提出的四項協助喪親者過度哀傷的任務，即爲：(一) 接受失落的事實，(二) 處理悲傷的痛苦，(三) 適應一個沒有逝者的世界，(四) 在參與新生活中找到一個與逝者永恆的連結。從 Worden 的實務經驗中 (李開敏、林方皓、張玉仕、葛書倫 (譯)(2011)。悲傷輔導與悲傷治療，第三版 (原作者：Worden,J. W.)。台北：心理出版社，40-54 頁。)，他更發現有七個要素會影響哀悼的過程：(一) 失落的對像是誰，(二) 依附關係的本質，(三) 死亡的形式，(四) 歷史經歷，(五) 性格因素，(六) 社會因素，(七) 其他壓力。

坦然 — 面對生死的二十一堂課

佛教的衍空法師，解釋佛教如何理解死亡：佛陀對我們的開示，一切都在改變，一切都是無常，這才是宇宙間永不改變的法則。我們身處生死輪迴的苦海，要出離，就只有一個方法，那就是佛陀所教導的解脫之道。在佛教的教義中，我們要認識到生、老、病、死等肉體的痛苦是確實存在，但是恐懼、擔憂等心靈的痛苦是不一定的，智者是沒有心靈的憂惱。人生最重要的是健康的心境、情緒和恰當的態度等方面的培養和確立。

香港道教聯合會主席梁德華道長，論述生死教育之道教死亡觀經文和哲理，解釋「道」是生命的本源，而生命的奧妙是生與死的互相牽連，人不需要擔憂，也不能強求違背或改變它的定律，而這定律的主宰就是神靈。

基督教滕張佳音指出：創世記開始是生命，結束是死亡，然而約瑟卻存著信心死，一點不灰心，結果讓自己的棺材按照神的應許，經過 430 年後可隨 以色列人出埃及返回應許之地 (創世記五十 26； 出埃及記十二 40-41， 十三 19)。

死亡的出現叫以挪士 (意即必死的人) 的世代轉而求告耶和華的名 (創世記四 26)； 死亡的速臨，指教我們怎樣數算自己的日子，好叫我們得著智慧的心 (詩篇九十 12)； 死亡的事實教我們敬畏賜生命的神，承認他有主權越過我們的計畫，帶領我們的人生 (雅各書四 13-17)…… 更多認識死亡的眞理，有助啓發我們面對今天的生活。

除以上林林種種的觀點，接觸死亡還可透過音樂、藝術、哀傷的處理、與晚期病人同行、專注聆聽、撰寫生命故事等，在混亂中重搭秩序，在死裏尋回生命：死裡尋生。

藝術治療師
董美姿小姐

林麗青小姐
註冊音樂治療師

陳君輝先生
業餘作家

湯新南姑娘
臨床牧關教育訓練督導

2016年5月12日“生死關懷”講座

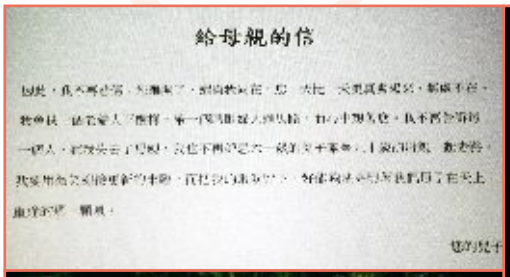
書簽義賣

接待處

司儀高媛怡小姐

講員陳智豪博士

2016年5月19日“藝術談生死”講座



黎略導演

司儀彭婉儀小姐

陸亮博士

2016年5月26日“生死關懷”講座

講員謝俊仁醫生

接待處

接待處

書簽義賣

2016年核數報告

Report of the Governing Board

Audited Financial Statements

Lazarus Hospice and Ministry Limited

For the year ended 31st December 2016

Chan & Wat

Certified Public Accountants

Hong Kong

2016年核數報告

Lazarus Hospice and Ministry Limited

Report of the Governing Board

The Governing Board submits its annual report and audited financial statements for the year ended 31st December 2016.

Principal activity

The principal activity of the Association is to provide service and support to terminal patients and their families, relatives and friend in hope they will get abundant life from Christ.

Income and expenditure

The result of the Association for the year ended 31st December 2016 are set out in the income statement on page 4.

Members of Governing Board

The members of the Governing Board who held office during the year were :

Lau Kam Shing
Chow Wai Yin
Yeung Sek Cheung, Philip
Kwan Shui Man
Chow Kam Ming
Lum Lai Ching
Chan Chi Ho
Luk Leung, Andrew
Tung Ka Pak

In accordance with the Articles of Association, members of the Governing Board hold office for a term of three years. Accordingly, all existing members of the Governing Board shall continue in office.

Governing Board members' interests in contracts

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

Auditors

The financial statements had been audited by Messers Chan & Wat Certified Public Accountants, who now retired and being eligible offer themselves for re-appointment.

By order of the board

Chairman

Hong Kong, 1 SEP 2017

1

2016年核數報告

陳志雄　屈子卉　會計師行

CHAN & WAT

CERTIFIED PUBLIC ACCOUNTANTS

Partners
Clarence C.H. Chan, MSc(Dr) FCCA CPA (Practising)
Wat Chi Wai, ACA FCCA CPA (Practising)

Suite A-B, 19th Floor, Ritz Plaza, 122 Austin Road,
Tsimshatsui, Kowloon, Hong Kong.
Tel: (852) 2368 6669　Fax: (852) 2368 5919

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LAZARUS HOSPICE AND MINISTRY LIMITED

(incorporated in Hong Kong with limited liability by guarantee)

Opinion

We have audited the financial statements of Lazarus Hospice and Ministry Limited ("the Company") set out on pages 4 to 12, which comprise the statement of financial position as at 31st December 2016, and the income statement and statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Company as at 31st December 2016, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company 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 directors are responsible for other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The directors are responsible for the preparation of the 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company'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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

(To be continued)

2016年核數報告

陳志雄 屈子卉 會計師行
CHAN & WAT
CERTIFIED PUBLIC ACCOUNTANTS

Partners
Clarence C.H. Chan, MHKSI FCCA CPA (Practising)
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Tel: (852) 2368 6669 Fax: (852) 2368 6919

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LAZARUS HOSPICE AND MINISTRY LIMITED

(Incorporated in Hong Kong with limited liability by guarantee)

(Continued)

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 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 HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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

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

CHAN & WAT
Certified Public Accountants

Hong Kong, 1 SEP 2017
LH&ML.16W

3

2016年核數報告

Lazarus Hospice and Ministry Limited

Income statement

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

	Note		2016		2015
Income	3	$	137,775.75	$	100,228.22
Service expenditure			(32,871.20)		(3,240.00)
Administrative and other operating expenditures			(72,621.60)	$	(96,810.60)
Surplus before taxation	4	$	32,282.95	$	177.62
Taxation	5		–		--
Surplus after taxation		$	32,282.95	$	177.62

The accompanying notes form an integral part of the financial statements.

4

2016年核數報告

Lazarus Hospice and Ministry Limited

Statement of comprehensive income

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

		2016		2015
Surplus after taxation	$	32,282.95	$	177.62
Other comprehensive income, net of tax		--		--
Total comprehensive income for the year	$	32,282.95	$	177.62
Accumulated surplus brought forward		89,897.18		89,719.56
Accumulated surplus carried forward	$	122,180.13	$	89,897.18

The accompanying notes form an integral part of the financial statements.

5

2016年核數報告

Lazarus Hospice and Ministry Limited

Statement of financial position

As at 31st December 2016

(Expressed in Hong Kong dollars)

	Note		2016		2015
Non-current assets					
Property, plant and equipment	7	$	--	$	--
Current assets					
Prepayment		$	62,600.00	$	4,500.00
Cash and bank balances			63,960.13		95,654.68
		$	126,560.13	$	100,154.68
Current liabilities					
Bank overdraft		$	--	$	5,987.50
Accrued charges			4,380.00		4,270.00
		$	4,380.00	$	10,257.50
Net current assets		$	122,180.13	$	89,897.18
Net assets		$	122,180.13	$	89,897.18
Reserve					
Accumulated surplus		$	122,180.13	$	89,897.18

Approved and authorized for issuance by the Governing Board on 1 SEP 2017

Director

Director

The accompanying notes form an integral part of the financial statements.

6

2016年核數報告

Lazarus Hospice and Ministry Limited

Statement of changes in reserve

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

		2016		2015
Accumulated surplus at 1st January	$	89,897.18	$	89,719.56
Surplus for the year		32,282.95		177.62
Accumulated surplus at 31st December	$	122,180.13	$	89,897.18

The accompanying notes form an integral part of the financial statements.

7

2016年核數報告

Lazarus Hospice and Ministry Limited

Statement of cash flows

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

		2016		2015
Cash flows from operating activities				
Surplus before taxation	$	32,282.95	$	177.62
Adjustment for :				
Bank interest income		(5.75)		(8.22)
Surplus before changes in working capital	$	32,277.20	$	169.40
Changes in working capital :				
Prepayment		(58,100.00)		(1,500.00)
Accrued charges		110.00		(10,394.00)
Cash used in from operations		(25,712.80)	$	(11,724.60)
Cash flows from investing activities				
Bank interest income	$	5.75	$	8.22
Net cash inflow from investing activities	$	5.75	$	8.22
Net decrease in cash and cash equivalents	$	(25,707.05)	$	(11,716.38)
Cash and cash equivalents at 1st January		89,667.18		101,383.56
Cash and cash equivalents at 31st December	$	63,960.13	$	89,667.18

Analysis of the balances of cash and cash equivalents

Cash and bank balances	$	63,960.13	$	95,654.68
Bank overdraft		--		(5,987.50)
	$	63,960.13	$	89,667.18

The accompanying notes form an integral part of the financial statements.

8

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

(1) Reporting Entity

Lazarus Hospice and Ministry Limited is a Association incorporated in Hong Kong with limited liability by guarantee. Every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up while he is a member of the Association, or within one year after he or she ceased to be a member, for payment of the debts and liabilities of the Association contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding twenty dollars.

The Association's registered office is located at 1st Floor, Fu Chau Building, 485-491 Un Chau Street, Shumshuipo, Kowloon. The principal activity of the Association is to provide service and support of those near death and their families, relatives and friends in the hope they will get abundant life from Christ.

(2) Basis of preparation and accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standards for Private Entities issued by the Hong Kong Institute of Certified Public Accountants, accounting principles generally accepted in Hong Kong and the Companies Ordinance.

The measurement basis used in the preparation of the financial statements is historical cost.

The preparation of accounts in conformity with HKFRSs requires Governing Board to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. 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 judgements 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 year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

Specific accounting policies adopted by the Association are set out below.

2016年核數報告

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

(2) Basis of preparation and accounting policies (Continued)

(b) Impairment of assets

An assessment is made at each statement of financial position 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 or its net selling price.

An impairment loss is recognized only if the carrying amount of an asset exceeds its recoverable amount. An impairment loss is charged to the income statement in the year in which it arises, unless the asset is carried at a revalued amount, when the impairment loss is accounted for in accordance with the relevant accounting policy for that revalued assets.

A previously recognized impairment loss is reversed only if there has been a change in the estimated 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 / amortisation), had no impairment loss been recognized for the asset in prior years.

A reversal of an impairment loss is credited to the income statement in the year in which it arises, unless the asset is carried at a revalued amount, when the reversal of the impairment loss is accounted for in accordance with the relevant accounting policy for that revalued asset.

(c) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write off the cost of assets over their estimated useful lives on straight line basis at the rate of 33.33% per annum.

If there is an indication that there has been a significant change in the depreciation rate, useful life or revalued of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

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

(d) Cash equivalents

For the purpose of cash flow statement, cash equivalents represent 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, net of bank overdrafts, if any.

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

(2) Basis of preparation and accounting policies (Continued)

(e) Revenue recognition

Revenue is recognised when it is probable that the economic benefits will flow to the Association and when the revenue and costs, if applicable, can be measured reliably and on the following basis.

Donation income is recognised in the year when received.

Course income is recognised in the year when the course is provided.

Interest income is accrued on a time proportion basis on the principal outstanding and at the interest rate applicable.

(3) Income

The income was recognised from the following sources.

	2016	2015
Donation received	$ 118,720.00	$ 98,920.00
Course income	19,050.00	--
Bank interest income	5.75	8.22
Other income	--	1,300.00
	$ 137,775.75	$ 100,228.22

(4) Surplus before taxation

This is stated after charging :

	2016	2015
Audit fee	$ 4,380.00	$ 4,270.00
Staff cost	48,000.00	48,000.00

2016年核數報告

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2016

(Expressed in Hong Kong dollars)

(5) Taxation

No Hong Kong Profits Tax has been provided in the financial statements as the Association is an approved charitable institution of a public character and is exempted from paying Hong Kong Profits Tax under the Section 88 of the Hong Kong Inland Revenue Ordinance.

(6) Governing Board Members' Emoluments

Governing Board members' emoluments disclosed pursuant to section 161 of the Hong Kong Companies Ordinance are as follows :

	2016	2015
Governing Board Members' emoluments		
Fees	$ --	$ --
Other emoluments	--	--

(7) Property, plant and equipment

	Furniture and equipment
Cost	
at 1/1/2016	$ 113,507.07
Additions	--
at 31/12/2016	$ 113,507.07
Aggregate depreciation	
at 1/1/2016	$ 113,507.07
Charge for the year	--
at 31/12/2016	$ 113,507.07
Net book value	
at 31/12/2016	$ --
at 31/12/2015	$ --

2016年核數報告

Lazarus Hospice and Ministry Limited

Detailed income statement

For the year ended 31st December 2016

For management purposes only

(Expressed in Hong Kong dollars)

	Schedule		2016		2015
Income					
Donation income		$	118,720.00	$	98,920.00
Course income			19,050.00		--
Bank interest income			5.75		8.22
Other income			--		1,300.00
		$	137,775.75	$	100,228.22
Service expenditures	A		32,871.20		3,240.00
Administrative and other operating expenditures	B		72,621.60		96,810.60
Surplus for the year		$	32,282.95	$	177.62

Schedule A

Service expenditures				
Course expenses	$	32,631.20	$	3,000.00
Hotline		240.00		240.00
	$	32,871.20	$	3,240.00

Schedule B

Administrative and other operating expenditures				
Auditors' remuneration	$	4,380.00	$	4,270.00
Bank charges		450.00		550.00
Fax charges		576.00		576.00
Insurance		1,329.60		1,329.60
Mandatory pension funds contribution		2,400.00		2,410.00
Postage		20.00		350.00
Public relation		400.00		34,720.00
Repairs and maintenance		1,000.00		300.00
Printing and stationery		3,775.00		804.00
Salaries		48,000.00		48,000.00
Filing charge		210.00		--
Telephone and mobile		2,086.00		2,086.00
Web site hosting		7,995.00		1,155.00
Travelling		--		260.00
	$	72,621.60	$	96,810.60

拉撒路會有限公司
LAZARUS Hospice and Ministry Limited

前稱：拉撒路會善終靈養服務有限公司）
(Formerly known as: LAZARUS Hospice Support & Spiritual Nurture Service Limited

關懷病危者及其家人 Care terminal patients and their families

捐獻表 Donation Form

請以正楷填寫以下資料 (Fill in BLOCK letter) ：

捐獻者個人資料 **Donor's Personal Details:**

中文姓名 Chinese Name ：_____ 英文姓名 English Name ：_____

電郵地址 E-mail address ：_____ 傳真 FAX ：_____

通訊地址 Postal address ：_____

_____

日間聯絡電話 Daytime Telephone Number ：_____

捐獻方法 **Donation Methods:**

1. 劃線支票 Crossed Cheque

☐ 請以劃線支票抬頭**「拉撒路會有限公司」**，連同捐獻表一併寄回本會辦事處。
Please make crossed cheque payable to: "**Lazarus Hospice and Ministry Limited**" and mail it to us, together with the donation form.

捐獻金額 Donation Amoun ：_____

☐ 支票號碼 Cheque Number ：_____ 銀行 Bank ：_____

2. 現金捐獻 Cash Donation

☐ 捐獻亦可直接存入本會在**華僑永亨銀行**的帳戶，帳戶編號：**035-811-379974-002**

☐ 請將銀行入數紙連同捐獻表一併寄回本會辦事處。
Donation can also be credited into our bank account in **OCBC Wing Hang Bank Limited**.
Bank Account Number: **035-811-379974-002**
Please mail the pay-in slip to us, together with the donation form.

本會乃香港註冊之慈善機構，捐獻金額可申請豁免稅款。
Lazarus is a charity registered in Hong Kong, donations are tax exempted.

地址： 香港九龍長沙灣元洲街485-491號富洲大廈一字樓
Address ：1/F, Fu Chau Building, 485-491 Un Chau Street, Cheung Sha Wan, Kowloon, Hong Kong

建會基石

哀慟的人有福了！因爲他們必得安慰。
（馬太福音 五：4）

憐恤人的人有福了！因爲他們必蒙憐恤。
（馬太福音 五：7）

我來了，是要叫人得生命，並且得的更豐盛。
（約翰福音 十：10）

復活在我，生命也在我。信我的人雖然死了，也必復活。
（約翰福音 十一：25）

Foundation Stones

Blessed are those who mourn, for they will be comforted.
[Matthew 5:7 (NIV)]

Blessed are the merciful, for they shall obtain mercy.
[Matthew 5:7 (RSV)]

I am the resurrection and the life. He who believes in me will live, even though he dies.
[John 11:25 (NIV)]

I came that they may have life, and have it abundantly.
[John 10:10 (RSV)]

香港九龍長沙灣元洲街485-491號富洲大廈一字樓

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