

2017/18 年報



讓「哀哭變為跳舞」、
並為「生命披上喜樂」

拉撒路會有限公司

Lazarus Hospice and Ministry Ltd.

關懷晚期病人及其家屬、並推動生死教育



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

拉撒路會有限公司

Lazarus Hospice and Ministry Ltd.

關懷晚期病人及其家屬、並推動生死教育

第十二屆會員大會 The Twelve Annual General Meeting



▲ 二零一七年會員大會

第十二屆會員大會名單（由左至右）：
陸亮博士（主席）、陳智豪博士、
彭婉儀小姐、林麗青小姐（司庫）、
林鳳琴小姐、周梅玉小姐、
馮家柏醫生（創會人）

拉撒路會 2017/18 年會務報告

在上帝保守下，二零一七至一八年度的活動總算順利完成。

二零一七年中生命關懷講座系列：

- (1) 面對生離死別所帶來的哀傷苦澀，「希望」對病者及家屬有甚麼影響？講員：陳智豪博士，香港中文大學社會工作學系副教授。
- (2) 藝術談生死，以欣賞生命的心態，去面對死亡的來臨。講員（一）：黎略導演、講員（二）：陸亮博士，香港那打素全人健康持續進修學院主任。
- (3) 什麼是紓緩關懷：如何幫助晚期病者的身、心、靈？講員：謝俊仁醫生，香港紓緩醫學學會榮譽顧問。
- (4) 從基督教角度看生死。什麼是死？講員：李炳光牧師，資深牧者、循道衛理聯合教會退休牧師。
- (5) 死而不憂 – 如何從容面對生命終結？講員（一）：陳麗雲教授，香港大學社會工作及社會行政學系主任；講員（二）：馮曉青博士，賽馬會安寧頌計劃高級訓練主任。
- (6) 如何讓「哀哭變為跳舞」、並為「生命披上喜樂」。講員：馮家柏醫生，拉撒路會創辦人。



▲ 馮家柏醫生 - 工作報告



在二零一八年中，舉辦了高中生暑期生死教育的密習課程，但可惜參與位未如理想，課程內容如下：

- (1) 認識死亡多點點；「維生治療」何取捨。講員：劉錦城醫生。
- (2) 面對親人離世時，如何處理家屬的哀傷。講員：林偉廉牧師，東區尤德夫人那打素醫院主任院牧。
- (3) 藝術治療在善終關懷的應用、實踐、及果效。講員：董美姿小姐，藝術治療師。
- (4) 音樂治療在善終關懷的應用、實踐、及果效。講員：林麗青小姐，註冊音樂治療師。
- (5) 重建病人尊嚴- 建立病人本身的自主能力、及與家人的聯繫。講員：胡金榮醫生，明愛醫院內科紓緩治療部醫生。
- (6) 面對自己死亡時的感受及態度、你如何理解它。講員：陸亮博士，香港那打素全人健康持續進修學院主任。
- (7) 如何撰寫一本生命故事？講員：陳君輝先生，作家。
- (8) 亂中尋序。講員：馮家柏醫生，拉撒路會創會人。



在二零一八年十月至十二月，舉辦紓緩關懷培訓課程：

- (1) 2018-10-19 末期病人的溝通技巧。講員：梁美燕女士，香港基督教癌症關懷事工聯會事工發展幹事。
- (2) 2018-10-26 紓緩關懷的理念及臨終關懷在香港的現況。講員：廖進芳護士，香港老年學會顧問護師（晚晴照顧）。
- (3) 2018-11-02 晚期病人的身體情況、如何照顧、及實際的需要。講員：程康偉醫生，紓緩醫學科專科醫生。
- (4) 晚期病人的心理反應及病人及其家屬的情緒支援。講員：林偉廉牧師，東區尤德夫人那打素醫院主任院牧。
- (5) 2018-11-09 晚期病人的心靈照顧、生命意義及其文化。講員：蕭貞建先生，東區尤德夫人那打素醫院臨床腫瘤科社工。
- (6) 2018-11-23 對晚期病人的實際幫助，如在覆診時的運輸支援、食飯、飲食等。講員：霍心護士，前那打素全人健康持續進修學院，高級教育及項目主任。
- (7) 2018-11-30 義工如何支援及關懷晚期病人及其家人。講員：余偉剛牧師，那打素醫院院牧。
- (8) 2018-12-07 要明白晚期病人不同的宗教及殮葬儀式。講員：關瑞文教授，中文大學崇基學院神學院副院長。
- (9) 2018-12-14 一個美好的再見。講員（一）：馮家柏醫生，拉撒路會創會人，講員（二）：陸亮博士，那打素全人健康持續進修學院主任。

若天父願意，我們希望建立一隊義工隊，那便可以
去到最前線，關懷晚期病人及其家人，請代禱。

第一講：從基督教觀點看生死問題：

講員：李炳光牧師。資深牧者，循道
衛理聯合教會退休牧師。



自然的恐懼：

死是一個謎、死前痛苦、關係終結止、
肉身腐朽、否定死亡、未知將來。

洛富高：人不能正視死亡，猶如人不能
正被視太陽。

華約翰：死是一種藝術，死是最佳的藝
術，是靈魂在花叢，平靜的環
境下離開軀殼，當病人充滿了神所
賜出人意外的平安時，最能表現這
種藝術。

滕近輝牧師的生死藝術：

四種生：自然之生、重生、屬靈之生、後生。

五種死：靈魂的死、肉身的死、永遠的死、靈
性的死、與基督同死。

一般性的解釋，有多種看法：

自然的死、出生與蛻變、生長與成熟、失
去與後得、出死入生、得到生命與毀滅生命的
行為、洗禮的死、離開與進入、生寄死歸。

死亡像出生一樣，都是屬於生命，走路需
要提起腳來，但也須要放下腳去。

死是不難，活下去才不容易。

我們只有在基督裏面，才能認識生與死。

能夠把自己一生的結束與開始，結合起來
的人，是最幸福的。

我深深相信，基督徒的字典中，不應有惋
惜、抱怨等字眼，只有順服、信靠與讚美。笑
對明日、笑對風浪的意味。老暮孤單、疾病死
亡，是嚇不到我。有主同在，我還怕什麼呢？
有什麼能使主的愛與我隔絕呢？誰能奪去主留
下的平安呢？因此，我想到日後的景況就喜笑，
勝利是屬於我的。





▲ 馮曉青博士



第二講：死而不憂 – 如何從容面對生命終結？

講員（一）：陳麗雲教授（香港大學社會工作及社會行政學系主任），

講員（二）：馮曉青博士（賽馬會安寧頌計劃高級訓練主任）



▲ 陳麗雲教授

第三講：認識死亡多點點；『維生治療』何取捨

講員：劉錦城醫生，前香港律敦治醫院紓緩科主任。



▲ 劉錦誠醫生

死亡是甚麼？

為何要認識死亡、死亡的必然性、死亡的不肯定、如何面對死亡、何謂善終

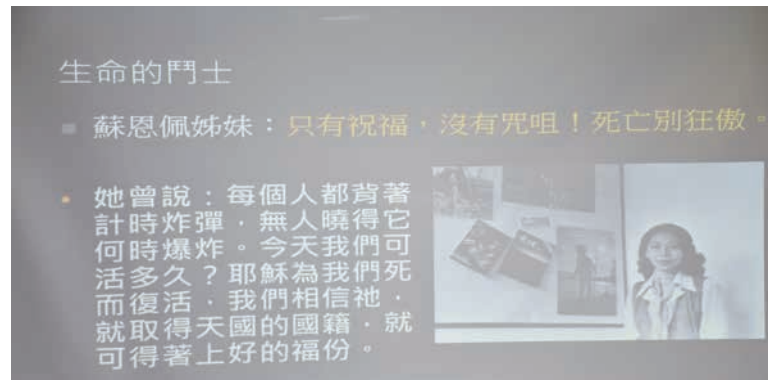
主要死因：

不同病例：不同過程 - 癌症、器官衰竭、慢性退化症。

一個病人常同時有多種病徵、一個病徵常同時有多種成因。病徵影響病人身心社靈。病徵處理 - 處理病因、徵狀紓緩。

認識癌痛：

止痛藥的誤解、嗎啡類止痛藥物常見之副作用：疲倦、瞌睡、噁心嘔吐、便秘等。



▲ 劉錦誠醫生

維生治療是甚麼？

末期病人 - 心肺復甦術有效救治的機會極微；可能導致併發症（如肋骨斷裂）。

預設醫療指示 (Advance Directive)

- ▶ 對象（自主、知情）。
- ▶ 內容、預設範圍。
- ▶ 有效 (Valid)、適用（生效）(Applicable)。
- ▶ 文件、簽署後的跟進（知會家屬、保存文件）。

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透過溝通，逐步了解面對的問題和選擇，（考慮到疾病的預後、治療的利與弊、病人的價值觀和意願等因素，）來商討日後病危時的醫療及個人照顧計劃的過程。

最佳利益（病人的）

- ▶ 平衡利益與負擔。
- ▶ 放棄維生治療不等如放棄。
- ▶ 亦會積極地為病人紓緩徵狀和痛楚。

預設照顧計劃 (ACP) 的好處

- ▶ 健康市民的考慮。
- ▶ 不作「心肺復甦術」文件。
- ▶ 確定預設醫療指示 (AD) 生效。



▲ 陳君輝先生

第四講：我的死亡規劃

講員：陳君輝先生

撰寫自己的生命歷史

抽屜的比喻

- ▶ 撰寫生命的故事，就如人從家中的抽屜中取出東西來，然後重新整理。或者把一些不用的丟掉，或是把一些重新排放。使自己更有效地掌握抽屜內的東西。

自己寫

三個問題

- ▶ 寫些什麼？
- ▶ 怎樣寫？
- ▶ 寫不完怎麼辦？

寫好一點

- ▶ 分主題。
- ▶ 內容及表達方法的規劃。
- ▶ 大綱。
- ▶ 記錄重要的說話、物、事。

分主題

- ★ 《愛如金堅》
- ▶ 靈山篇：婚前感恩。
- ▶ 家土篇：婚後感恩。
- ▶ 天恩篇：永遠感恩。
- ▶ 天倫篇：兒女感恩。
- ▶ 銘感篇：跋。

記錄重要的說話、物、事

- ▶ 人家說的話。
- ▶ 自己說的話。
- ▶ 做人宗旨、座右銘。
- ▶ 有記念性的物件。
- ▶ 小動作、習慣。

修改

- ▶ 所有文章都需要不斷地修改。
- ▶ 在修改的過程中，重整你的人生觀。

不要孤單

- ▶ 儘量可以跟人家分享。
- ▶ 必要時找社工、輔導員。

替人寫

- ▶ 有些人不讓人碰自己的抽屜。
- ▶ 按寫作經驗找材料。
- ▶ 可以做多少就多少。

聘人寫

- ▶ 生命是自己的，應該自己規劃。
- ▶ 人夾人緣。
- ▶ 材料的運用。

助人寫的流程

- ▶ 預先溝通。
- ▶ 取得故事主角的大綱，進行初步計劃。
- ▶ 面對面訪問。
- ▶ 資料整理與文章計劃。
- ▶ 寫作。
- ▶ 與故事主角不斷溝通更改。

第五講： 喪親者的天使 - 處理家屬的哀傷

講員： 林偉廉牧師（東區尤德夫人那打素醫院主任院牧）

如果人生最壞只是死亡，生活中怎會有，面對不了的困難。
新不了情



▲ 林偉廉牧師

「海玲賢妹千古

如是我哭，只因生命是何等的匆促，
如是我哭，只因相知在戀戀的塵俗，
是你笑臉，像春風使大地和煦如沐，
是你純良，似清水讓江湖澄明未濁，
昔者往矣，人有悲歡，月有圓缺，世事浮雲
幾曾經言為凡人駐足，今者來斯
友朋如貫，丹心如燠，相送故人，但願釋然在主懷睡目。

原文字義：Grief「哀慟」極其傷心的哭泣。

哀傷離痛 Bereavement。定義：Reaction to loss 對「失去」的反應。



從死亡中探索……生命的意義

個案分享：

1. 二個月大嬰兒猝死
2. 五歲女孩哽咽至死
3. 十四歲少年被的士輾斃
4. 南丫島海難事件
5. 志強的掙扎
6. 母親之死

鷓鴣天（遺照）

韋瀚章（1906~1993）

廣東中山人，別號「野草詞人」撒手無言去不還，空留一我在人間，哀愁喜樂憑誰說，冷煖飢寒祇自憐，思宛轉，淚闌干，幾回看罷又重看，曾知畫裡無尋處，猶欲含酸覓舊歡。

〈紀夢〉

一樣的深沉院宇、一樣的寂寞粧臺、一樣的她 依稀猶在、一樣的我

祇如今新添了一段悲哀

一樣含愁無語、一樣的熱淚盈腮、一樣的相看哽咽、一樣的欲訴情懷、
一樣的怨恨人天永隔、一樣的痛惜舊歡難再

怎樣與一夢，醒得恁快

一樣的深沉院宇、一樣的寂寞粧臺、一樣的她，如今安在、一樣的我，
空賦著魂兮歸來，魂兮歸來

「虞美人（週年祭）」

槐花吐蕊青枝小，渾覺經年了，黃泉碧落兩茫茫，空待清明過後
望重陽，天堂似否人間苦，有恨憑誰訴，亂雲斜雨又黃昏，且向
荒山一問未招魂

「雁丘處」

問世間，情是何物？直教生死相許。天南地北雙飛客，老翅幾回
寒暑。歡樂趣，離別苦，是中更有癡兒女。君應有語：渺萬里層雲，
隻影為誰去？

「勇於正視死亡助我更了解這召命所包含的張力。明顯地，
我們不是要消解這張力，卻要深深的活出它來，直至它化為豐盛。
就死亡而言，我學到的是，我是被召為他人而死的。最簡單的道
理就是，我死的方式會影響很多人。如果我極其忿怒苦毒地死去，
我留下的家人、朋友便感到混亂、愧疚、羞慚和軟弱。」

「當我感到死亡臨近時，忽然間醒悟到自己多麼能夠影響留
下來的人的心。倘若我可以真誠地說，我為活過的一生感恩，我
熱中於寬恕及被人寬恕，我充滿著盼望——那些愛我的人會繼續
活著在喜樂和平安中，我也深信那位呼召我的耶穌會引領所有與
我生命有關的人。」

～盧雲《鏡外～生死之間的省思》



▲ 林偉簾牧師

「只要我們彼此相愛，並把它珍藏在心裡，我們即使死了也不會真正地消亡。你創造的愛依然存在著。所有記憶依然存在著。你仍然活著——活在每一個你觸摸過愛撫過的人的心中。……死亡終結了生命，但沒有終結了感情的連繫。」『希望你會發現傷心是一帖治癒創傷的良藥。』～莫里《相約星期二》

記憶、夢想、驚喜。

「Pallium」是從羅馬時期就存在的古拉丁語。原本的意思是指旅客在旅途中受風吹雨打時，輕輕包裹住因風寒而顫抖的身體的披肩式外套。

「Palliative Care」中的「舒緩」就是這意思。

哀慟的人有福了，因為他們必得安慰。馬太福音五章 4 節

第六講： 如何讓「哀哭變為跳舞」？並為「生命披上喜樂」。

講員： 馮家柏醫生

馬斯洛之五層需求層次理論：

- (1) 生理需求：呼吸、食飯、大小便、睡眠。
- (2) 安全需求：工作、家庭、健康。
- (3) 社交需求：朋友。
- (4) 尊重需求：專嚴、信心。
- (5) 自我實現需求。



▲ 馮家柏醫生

面對重病時的困難：

- ▶ 五個層次都被影響。
- ▶ 日常生活要靠別人。
- ▶ 健康再不能保障安全的感覺。
- ▶ 家人亦受影響。
- ▶ 自尊低。
- ▶ 自我實現已不可能。
- ▶ 病人不察覺自己的感受及思想。
- ▶ 面對死亡時不容易表達自己內心的覆雜的情緒。
- ▶ 同時感受及意圖很難改變。
- ▶ 你可以不理感受，但感受是仍然存在。它不是可以選擇的。
- ▶ 合理的意圖。
- ▶ 不合理的意圖。
- ▶ 隱藏的意圖。

成長循環：

- ▶ 令人驚駭的現況。
- ▶ 承認改變。
- ▶ 重新建立。

哀傷循環：

- ▶ 分三階段：哀傷調節、生存、生命提升。
- ▶ 不察覺地生存功能沉重緩慢地行走。
- ▶ 人可以應付生存所需的事。
- ▶ 他們仍懼怕加多因自我察覺力提升。
- ▶ 在活動中得到滿足，可以作選擇，接觸外界，建立興趣。
- ▶ 不能夠及不需要完全抹掉哀傷，尤其在特別的日子，如結婚週年。

哀傷的激情：

- ▶ 哀傷是人最大的情緒。
- ▶ 哀傷的激情不單是穩定社會的提示。
- ▶ 哀傷的激情更可是改變社會的提示。

為何哀傷的激情可以改變社會？

- ▶ 痛是激情的源料，它使我們生命活躍，至能改變。
- ▶ 這是神的方法去喚醒我們那沒精打采心靈，它不是徵罰，而是叫醒我們的呼聲。
- ▶ 神因你而發瘋，祂做任何事都是想把你帶回到祂的團契中。
- ▶ 我們時常建立了自我保護的身份，保持老舊的我。我們擔心失去自我，即使這些自我是自我擊敗。
- ▶ 沒有成長是沒有改變，沒有改變是沒有害怕及失去，所以沒有失去是沒有痛。
- ▶ 成長是會痛及可怕。

自覺輪 Self Awareness Wheel (Miller, Sherod & Phyllis)

- ▶ 感覺 (Sense)：我看見甚麼、我聽到甚麼？
- ▶ 思想 (Think)：我想甚麼？我心中有甚麼故事？相信、審判？
- ▶ 感受 (Feel)：我如何感受？瘋癲、不開心、恐懼、驚訝、失望、氣憤？
- ▶ 意念 (Want)：我有甚麼渴望？為自己、為人？
- ▶ 行動 (Do)：我將會做甚麼？我曾做過甚麼？

維吉尼亞·薩堤爾模式個人內在冰山的隱喻：

- ▶ 行為：行動、故事內容
Behavior: Action, Story Line
- ▶ 應對方式：生存姿態
Coping: Stances
- ▶ 感受：喜悅、興奮、著迷、憤怒、傷害、恐懼、悲傷
Feeling: Joy, Excitement, Enchanted Anger, Hurt, Fear, Sad
- ▶ 感受的感受：關於感受的決定
Feelings about feelings: Decision about feelings
- ▶ 觀點：信念、假設、預設立場、主觀現實、認知
Beliefs, Perception: Assumptions, Mind set, Subjective reality, Cognition
- ▶ 期待：對自己的、對他人的、來自他人的
Expectation: Of self, Of others, From others
- ▶ 渴望：被愛、可愛的、被關注、被接納、被認同、歸屬感、有價值、安全感和獨立、有目的的、自由
Yearnings: Loved, Lovable, Accepted, Validated, Purposeful, Meaning, Freedom
- ▶ 自己：我是生命力、精神、靈性、核心、本質
Self: I am, Life force, Spirit, Soul, Essence

有什麼可以改變？

思想、思維，是可以被改變。這包括：

- ▶ 意念、信仰、假定、評估、看法、原因、價值、結論。

有助改變的生活小趣：

- ▶ Reading 閱讀 / Drama 戲劇
- ▶ Music 音樂 / Songs 唱歌
- ▶ Clay Sand 陶土沙 / Dream 做夢
- ▶ Dance 跳舞 / Massage 按摸
- ▶ Play 遊戲 / Painting 劃畫
- ▶ Calligraphy 書法 / Plant 種植
- ▶ Story Telling 講故事
- ▶ Writing 寫作 / Cooking 烹製
- ▶ Love memory 回憶 / Humor 幽默



▲ 馮家柏醫生

《大學》首篇開宗明義就說：「大學之道，在明明德，在親民（宋代的程頤、朱熹則認為應是「在新民」），在止於至善。」意思是說，年輕人在大學裡，要培育高尚的品德，然後去教化民眾（「新民」），使自己和整個社會都達到崇高至善的境界。這是先秦儒家對古代大學制度的解釋，雖然未必符合當時的實際情況，但是這個解釋就成為了儒家思想的基本理想。



▲ 馮家柏醫生

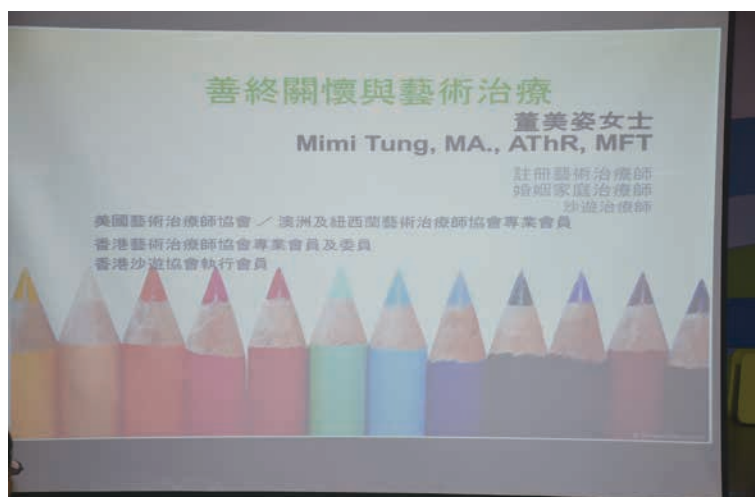
知止而後有定，定而後能靜，靜而後能安，安而後能慮，慮而後能得。

- ▶ 知：明白萬事萬物的內在自然規律，心中天理長存，知足常樂。
- ▶ 止：止欲生悔，止住自己的私心貪欲，這才是身心健康、長生久視之道。
- ▶ 定：是修為的心誌定向，人生世界觀的價值取向，人生之旅的目標定向確立與終極歸宿。
- ▶ 靜：是心地清靜，無私無欲，物我兩忘，心不隨外境所牽，意不隨物欲所動，無論是順境中的燈紅酒綠，不迷不惑，不貪不占，心如止水。
- ▶ 安：安心、安靜、安寧之義。心明如鏡，不為物欲所累心，隨緣應世，隨遇而安，一切坦然面對，除德之外，別無它求。
- ▶ 慮：是處世謀事的一種思量、考慮、籌謀、規劃、設想。
- ▶ 慮而後能得：這個理念，也就是“得道”的同義語。後世各家通用，唐、宋以後，佛家的禪宗以“明心見性”而得道，道家以“修心煉性”而得道，儒家以“存心養性”而得道。由此可見“慮而後能得”廣泛而深刻的內涵。

總結：所以在混亂中是可以找出秩序，只要你心靜，在思想中尋求重建自己的方向，便能有所得，把你的哀傷轉化為推動自己向前走的動力。

第七講：藝術治療在善終關懷的應用、實踐、及果效。

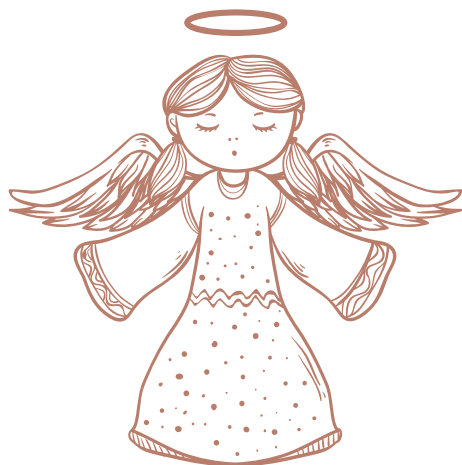
講員：董美姿小姐（藝術治療師）



▲ 董美姿小姐



▲ 林麗青小姐

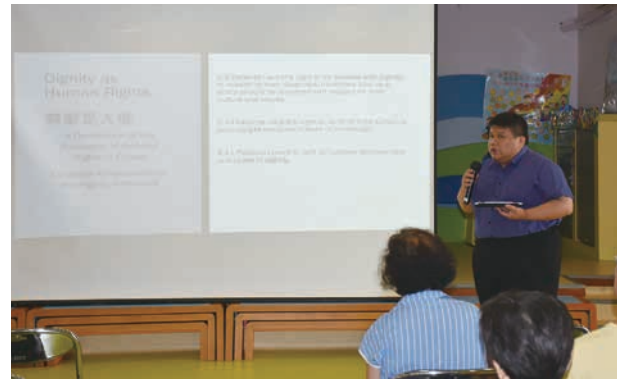


第八講：音樂治療在善終關懷的應用、實踐、及果效。

講員：林麗青小姐（註冊音樂治療師）

第九講：重建病人尊嚴 - 建立病人本身的自主能力、及與家人的聯繫。

講員：胡金榮醫生（明愛醫院內科紓緩治療部醫生）



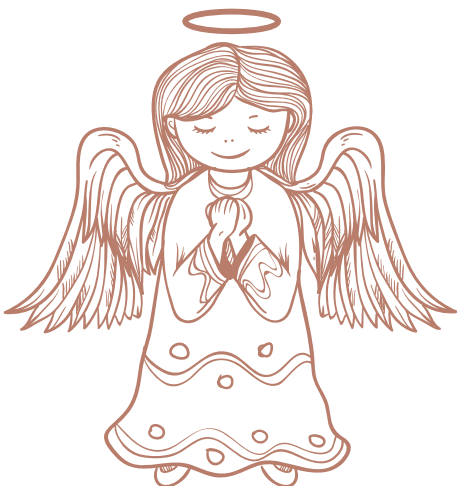
▲ 胡金榮醫生



▲ 陸亮博士

第十講：面對自己死亡時的感受及態度、你如何理解它。

講員：陸亮博士（雅麗氏何妙齡那打素慈善基金，那打素全人健康持續進修學院主任）



Report of the Governing Board
Audited Financial Statements
Lazarus Hospice and Ministry Limited
For the year ended 31st December 2017

Chan & Wat
Certified Public Accountants
Hong Kong

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

Partners
Clarence C.H. Chan, MScDP 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 6919

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 10, which comprise the statement of financial position as at 31st December 2017, and the statement of income and retained earnings 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 2017, 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)

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 2017.

Principal activity

The principal activities of the Association are 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 2017 are set out in the statement of income and retained earnings on page 4.

Members of Governing Board

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

Lau Kam Shing	(Resigned on 1st September 2017)
Chow Wai Yin	(Resigned on 1st September 2017)
Yeung Sek Cheung, Philip	(Resigned on 1st September 2017)
Kwan Shui Man	
Chow Kam Ming	
Lam Lai Ching	
Chan Chi Ho	
Luk Leung, Andrew	
Fung 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 Messrs. Chan & Wat Certified Public Accountants, who now retired and being eligible offer themselves for re-appointment.

By order of the board



Luk Leung, Andrew
Chairman

Hong Kong, 14 SEP 2018

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

Partners
Clarence C.H. Chan, MScDP 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 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 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 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, 14 SEP 2018
T.H&M.:17W

Lazarus Hospice and Ministry Limited
Statement of income and retained earnings
For the year ended 31st December 2017
(Expressed in Hong Kong dollars)

	Note	2017	2016
Income	3	\$ 203,585.44	\$ 137,775.75
Service expenditure		(36,329.00)	(32,871.20)
Administrative and other operating expenditures		(217,244.37)	(72,621.60)
(Deficit) / surplus before taxation	4	\$ (49,987.93)	\$ 32,282.95
Taxation	5	--	--
(Deficit) / surplus after taxation		\$ (49,987.93)	\$ 32,282.95
Retained surplus at beginning of year		122,180.13	89,897.18
Retained surplus at end of year		\$ 72,192.20	\$ 122,180.13

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


4


5

Lazarus Hospice and Ministry Limited
Statement of financial position
As at 31st December 2017
(Expressed in Hong Kong dollars)

	Note	2017	2016
Non-current assets			
Property, plant and equipment	7	\$ 7,199.03	\$ --
Current assets			
Prepayment		\$ 8,130.00	\$ 62,600.00
Cash and bank balances		61,543.17	63,960.13
		\$ 69,673.17	\$ 126,560.13
Current liabilities			
Accrued charges		\$ 4,680.00	\$ 4,380.00
Net current assets		\$ 64,993.17	\$ 122,180.13
Net assets		\$ 72,192.20	\$ 122,180.13
Reserve			
Accumulated surplus		\$ 72,192.20	\$ 122,180.13

Approved and authorized for issuance by the Governing Board on 14 SEP 2018


Lam Lai Ching
Director


Luk Leung, Andrew
Director

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

5

6

Lazarus Hospice and Ministry Limited
Statement of cash flows
For the year ended 31st December 2017
(Expressed in Hong Kong dollars)

	2017	2016
Cash flows from operating activities		
(Deficit) / surplus for the year	\$ (49,987.93)	\$ 32,282.95
Adjustment for non-cash income and expenses:		
Depreciation on property, plant and equipment	3,598.97	--
	\$ (46,388.96)	\$ 32,282.95
Changes in operating assets and liabilities		
Changes in prepayment	54,470.00	(58,100.00)
Changes in accrued charges	300.00	110.00
Net cash inflow / (outflow) from operating activities	\$ 8,381.04	\$ (25,707.05)
Cash flows from investing activities		
Purchases of property, plant and equipment	\$ (10,798.00)	\$ --
Net cash used in investing activities	\$ (10,798.00)	\$ --
Net decrease in cash and cash equivalents	\$ (2,416.96)	\$ (25,707.05)
Cash and cash equivalents at 1st January	63,960.13	89,667.18
Cash and cash equivalents at 31st December	\$ 61,543.17	\$ 63,960.13
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	\$ 61,543.17	\$ 63,960.13

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

6

7

Lazarus Hospice and Ministry Limited
Notes to financial statements
For the year ended 31st December 2017
(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 activities of the Association are 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.

7

8

Lazarus Hospice and Ministry LimitedNotes to financial statementsFor the year ended 31st December 2017

(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 at 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 a 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 LimitedNotes to financial statementsFor the year ended 31st December 2017

(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

	2017	2016
The income was recognised from the following sources:		
Donation received	\$ 194,180.00	\$ 118,720.00
Course income	9,400.00	19,050.00
Bank interest income	5.44	5.75
	<u>\$ 203,585.44</u>	<u>\$ 137,775.75</u>

(4) (Deficit) / surplus before taxation

	2017	2016
This is stated after charging :		
Audit fee	\$ 4,680.00	\$ 4,380.00
Staff cost	<u>48,000.00</u>	<u>48,000.00</u>
and crediting :		
Bank interest income	<u>\$ 5.44</u>	<u>\$ 5.75</u>

Lazarus Hospice and Ministry LimitedNotes to financial statementsFor the year ended 31st December 2017

(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 :

	2017	2016
Governing Board Members' emoluments		
Fees	\$ --	\$ --
Other emoluments	<u>--</u>	<u>--</u>

(7) Property, plant and equipment

	Furniture and equipment
Cost	
at 1/1/2017	\$ 113,507.07
Additions	<u>10,798.00</u>
at 31/12/2017	<u>\$ 124,305.07</u>
Aggregate depreciation	
at 1/1/2017	\$ 113,507.07
Charge for the year	<u>3,598.97</u>
at 31/12/2017	<u>\$ 117,106.04</u>
Net book value	
at 31/12/2017	<u>\$ 7,199.03</u>
at 31/12/2016	<u>\$ --</u>

Lazarus Hospice and Ministry LimitedDetailed income statementFor the year ended 31st December 2017For management purposes only

(Expressed in Hong Kong dollars)

	Note	2017	2016
Income			
Donation income		\$ 194,180.00	\$ 118,720.00
Course income		9,400.00	19,050.00
Bank interest income		5.44	5.75
		<u>\$ 203,585.44</u>	<u>\$ 137,775.75</u>
Deduct :			
Service expenditures	A	36,329.00	32,871.20
Administrative and other operating expenditures	B	<u>217,244.37</u>	<u>72,621.60</u>
(Deficit) / surplus for the year		<u>\$ (49,987.93)</u>	<u>\$ 32,282.95</u>
Note A			
Service expenditures			
Course expenses		\$ 36,089.00	\$ 32,631.20
Hotline		<u>240.00</u>	<u>240.00</u>
		<u>\$ 36,329.00</u>	<u>\$ 32,871.20</u>

Note B

Administrative and other operating expenditures			
Auditors' remuneration	\$	4,680.00	\$ 4,380.00
Bank charges		750.00	450.00
Fax charges		576.00	576.00
Insurance		1,329.60	1,329.60
Mandatory pension funds contribution		2,400.00	2,400.00
Postage		17,184.80	20.00
Public relation		17,700.00	400.00
Repairs and maintenance		--	1,000.00
Printing and stationery		5,900.00	3,775.00
Salaries		48,000.00	48,000.00
Filing charge		--	210.00
Telephone and mobile		2,085.00	2,086.00
Web site hosting		17,040.00	7,995.00
Depreciation		3,598.97	--
Books		<u>96,000.00</u>	<u>--</u>
		<u>\$ 217,244.37</u>	<u>\$ 72,621.60</u>

衷心

感謝下列各位朋友、教會、機構和公司 在 2017 年度給我們意見和
經濟上的支持，願 父神賜福與你們。

香港浸信會醫院	WONG SUI KUEN	方少芹女士	周梅玉女士
九龍城浸信會	WONG WAI MAN	林燕麗女士	陳秀鳳女士
中華基督教禮賢會大埔堂	WONG KAM KUEN	馬美珍女士	葉嘉詠女士
循理會昌華堂	LAM Mei Shan	馬國輝先生	劉婉君女士
Music Journey Co. LTD.	LEUNG Kit Fong	張素貞女士	劉愛馨女士
TWC Corporate Services Ltd.	LIU Kwong Yip	黃紹姬牧師	鄧樂汶女士
Chan & Wat Certified Public Accountants	YAU FAI TO	楊錫鏘牧師	黃敏儀女士
CHU BIT FUNG	曾惠珍女士	陳熾鴻醫生	
YEUNG LAI YIN LINDA	黎炳民醫生	劉錦城醫生	

(排名不分先後)

拉撒路會有限公司

Lazarus Hospice and Ministry Ltd.

關懷晚期病人及其家屬、並推動生死教育

捐獻表 Donation Form

本會為香港政府之註冊慈善團體，捐獻金額可申請免稅

Our association is a registered charitable organization in Hong Kong, Donation is tax exempted.

請以正楷填寫以下資料 (Fill in BLOCK letter) : —

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

聯絡電話 Telephone Number : (手提 Mobile) _____ (日間 Day) _____

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

通訊地址 Postal address : _____

☐ 定期捐獻 Regular donation 由 From: _____ 至 to: _____

每 _____ 港幣 HKD\$ _____ per _____

☐ 一次捐獻 Donation once 港幣 HKD\$ _____

支票號碼 Cheque number: _____

1. 以支票形式 By Cheque

支票抬頭：「拉撒路會有限公司」，請將支票連同捐獻表一併寄回本會辦事處

Please make cheque payable to 「Lazarus Hospice and Ministry Limited」

Please send **the cheque with the filled donation form** back to our office.

2. 以現金捐獻 By Account

可直接存入本會永亨銀行往來帳戶 (編號：379974-002)

請將銀行收據連同捐獻表一併寄回 / 傳真至本會辦事處。

Donation can be saved into **Wing Hang Bank Current Account (No. 379974-002)**.

Please send fax the receipt together with the filled form to our office.

拉撒路精神

本著基督的慈愛並永生的盼望，關懷晚期家人及其家屬，
希望他們得着豐盛生活。我們相信愛在永恒中。



馬太福音五章 4 節：

哀慟的人有福了，因為他們必得安慰。

馬太福音五章 7 節：

憐恤人的人有福了，因為他們必蒙憐恤。

約翰福音十章 10：

我來了，是要叫羊得生命，並且得的更豐盛。

約翰福音十一章 25 節：

耶穌對她說：「復活在我，生命也在我！信我的人，雖然死了，也必復活。」

拉撒路會有限公司

Lazarus Hospice and Ministry Ltd.

關懷晚期病人及其家屬、並推動生死教育

blank page

拉撒路會有限公司

Lazarus Hospice and Ministry Ltd.

關懷晚期病人及其家屬、並推動生死教育

香港九龍長沙灣元洲街485 - 491號富洲大廈一字樓
1st Floor, Fu Chau Building, 485-491 Un Chau Street, Cheung Sha Wan, Kowloon

電話 Tel : 2650-6869 傳真 Fax : 3013-8663 網址 Website : www.lazarus.hk 電郵 Email : info@lazarus.hk