年報
ANNUAL REPORT
2015-2016

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

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：愛在永恒裏

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*

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

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2015-16 核心成員
CORE MEMBERS

董事局	Governing Board
陸亮博士（主席）	Dr. Luk Leung, Andrew (Chairman)
周惠賢博士	Dr. Chow Wai Yin
楊錫鏘牧師	Rev. Yeung Sek Cheung, Philip
劉錦城醫生	Dr. Lau Kam Shing
關瑞文教授	Professor Kwan Shui Man
周鑑明醫生	Dr. Chow Kam Ming
林麗青小姐（司庫）	Ms. Lam Lai Ching (Treasurer)
馮家柏醫生	Dr. Fung Ka Pak
陳智豪博士	Dr. Chan Chi Ho
名譽法律顧問	**Honorary Legal Advisor**
林子絪律師	Ms. Lam Tze Yan
創會人	**Founder**
馮家柏醫生	Dr. Fung Ka Pak
總幹事	**CEO**
彭婉儀小姐	Ms. Pang Yuen Yi, Malise
項目幹事	**Program Assistant**
林鳳琴小姐	Ms. Lam Fung Kam
名譽公司秘書	**Honorary Company Secretary**
曾惠珍女士（迪德施管理顧問有限公司）	Ms. Tsang Wai Chun, Marianna (TWC Management Ltd.)
核數師	**Auditor**
陳志雄 屈子卉會計師行	CHAN & WAT Certified Public Accountants

事工簡報
SUMMARY OF EVENTS

馮家柏醫生
拉撒路會創會人

在2016年，本會舉辦了一系列工作坊：2016「拉撒路會藝術治療體驗工作坊系列」。藝術治療體驗工作坊之目的：認識不同藝術媒體，例如音樂、藝術、戲劇、舞蹈等，在生命中的功用，這些媒介如何能幫助我們抒發或紓緩內在的情緒，加強生命中的抗逆力，及讓哀傷者過渡哀傷期。

全工作坊共四系列：戲劇治療、舞蹈治療、音樂治療、藝術治療。每系列有四堂。每堂約有二十多位參與者。

大部份參與者能透過不同的體驗有所認識、感受及反思，是一系列難得的學習。以下是四系列的簡介：

(1) 戲劇治療：本工作坊爲從事人本工作如輔導、心理治療、社工及心理學家等人士而設，以發展性轉化戲劇治療(Developmental Transformations，簡稱DvT)爲理論基礎，當中成員隨著自由聯想而即興行動，並會轉換不同的劇情、場景、意象，強調以象徵與隱喻藉身體及即興探索表達自我，從玩耍中聆聽及表達內在需要、信念和感覺，以達致一個動態的平衡。

(2) 舞蹈治療：是一種主要透過身體和動作介入的心理治療，藉身心互動關係，開啓身體智慧，動出身心和諧，促進整體身心健康。

(3) 藝術治療：透過不同的主題，讓參與者有機會將自己與離世者結連，抒發內心情緒，處理潛藏的心結，建立正面的關係，積極地揭出死亡所帶來的新一頁。

(4) 音樂治療：是以全人的方式來處理人的生理、心理、情緒、溝通和精神上的需求。這是一個以人爲中心的治療，可以爲哀傷者或病者帶來安慰及紓緩的作用。此工作坊讓參加者認識及體驗音樂治療如何幫助人紓緩身體的不適、管理情緒、及與其他人聯系，不再讓自己受困於眼前困難，奏出美妙的樂章。

除以上的活動外，本會得到義工黃淑儀小姐的協助，在本會過去所舉辦部份講座的錄影加上簡體字幕，以方便國內人士閱讀，祈盼本會的訊息可以傳得更深更遠。還有本會將在今年內出版一本生死教育的書，名爲「死裏尋生」，內容來自二十多位不同專業、不同背境、不同信仰的人士，是難得一見生死教育的叢書。此書將由商務印書館出版，預計在明年初在各大書局發售。

本會以「生命關懷」爲二零一七年的主題，內中有藝術談生死的徵稿等的活動、及相關講座。更以二零一八年一月一日爲全城「生命關懷日」，爲所有面臨死亡的晚期病人、意外死亡、因工殉職的英雄及其家人、友好等，呈上一份社會的關懷。在蛻變中的香港，讓大家以《關懷》之心擁抱全城。

而本會的義務公司秘書曾惠珍小姐榮獲本年由香港老年學會所舉辦的「全港優秀護老者選舉」的獎項，我們亦在此向她恭賀。

最後，令我們傷痛的，就是當你收到這份年報時，我們的義工黃淑儀小姐已在主懷中安息。她與癌症病魔掙扎了五年之久，終於可以離開這五體不全的身體，返回天父那裏。在她生命最後一段旅程，她選擇耗盡自己的心力，協助本會在百多段的講座錄影上加上簡體字幕，這美好的杖，她已打完了，相信有燦爛的冠冕爲她存留，阿們。

第十屆會員大會
The Tenth Annual General meeting

後排左起：
關瑞文教授、陳智豪博士、林鳳琴小姐、彭婉儀小姐、林麗青小姐

前排左起：
楊錫鏘牧師、馮家柏醫生、陸亮博士、周鑑明醫生

2016「拉撒路會藝術治療體驗工作坊系列」

2016-01-04至2016-01-25系列(一)：
戲劇治療 – 從戲劇化身體呈現轉化悲傷與失喪

余漢傑先生 戲劇治療師

發展性轉化戲劇治療
Drama Therapy: Developmental Transformations

What is Drama Therapy? 戲劇治療是……
1) (Dramatic) Approach (戲劇) 手法
2) Client(s) 服務對象
3) Therapist 治療師

Therapeutic Goals & Frame
治療目標及框架

What is Developmental Transformations? 發展性轉化是……

is a Performative Practice based on the belief that experience is non-repeating, causing instability throughout Being
一種相信經驗是非重覆、並因存在本身帶來不穩定性的表達性實踐方式

- ✧ It's not able stabilizing the world but being able to be playful, flexible, creative, spontaneous and free.
  重點不在穩定這個世界，而是能夠保持好玩、有彈性、有創造力、自發性及自由。
- ✧ To understand and accept ambiguity and complexity rather than simplicity and unity.
  明白和接納含糊性和複合性，而不是簡化和單一性。

余漢傑先生
Mr. Eddie Yu

3 types of primary instability: 1) Self/ Body, 2) Others, 3) Change
三種主要不穩定： 1) 自己/ 身體、2) 非我、3) 改變

DvT Basics DvT 基本概念

1) Embodiment 具體化 ：Use of Body 身體運用， Play-object 「玩具」， Representation 扮演/呈現
2) Playspace 遊戲空間 ：Mutuality 雙方同意， Restrain from Harm 免於傷害， Discrepancy 眞假性， Reversibility 可逆轉性
3) Encounter 相遇 ：Notice 覺察 -> Feel 感覺 -> Animate 形象化 -> Express 表達

Playability: Playable vs Unplayable
可玩性： 可玩與不可玩

Play is the Practice of Freedom 玩是自由的實踐

2016「拉撒路會藝術治療體驗工作坊系列」

2016-02-19至2016-03-11系列(二)：

舞蹈治療 – 舞蹈治療之與哀傷同行

吳卓然先生 實習舞蹈治療師

舞蹈治療簡介
Introduction of Dance/Movement Therapy

1. 舞蹈/動作治療 (Dance/Movement Therapy) 是一種主要以身體動作或舞蹈爲介之方式的心理治療。Dance/Movement Therapy (DMT) as the psychotherapeutic use of movement to further the emotional, cognitive, physical and social integration of individuals. (美國舞蹈治療協會定義)。
2. 在「身心相連」的前題下，DMT認爲身心是互相影響的，透過身體動作，能反映個人的心理狀態，並以肢體動作具體表達出來。
3. DMT能透過形體動作，整合並提升個人情感、認知、身體和社交等各方面。
4. DMT 主要目的在促進身體感知、身心連繫、情感表達、人際溝通和適應性。
5. 身體動作是舞蹈的核心，可作爲治療師評估和介入的方法。
6. DMT一直被應用在精神健康、復康、醫療、教育和社會服務等不同範疇，包括醫院、學校、社福機構和私人機構等，運用於預防疾病和促進健康；亦適用於治療發展障礙、社交問題、心理障礙、患病和傷健人士。

舞蹈治療過程：

熱身：熱身，初步評估身體和情緒狀態，建立安全、信任(治療性)關係。

進入：釋放緊張情緒、開於自我與意識控制，動作由結構性、功能性轉爲象徵性。

發展：捕捉象徵性動作，鼓勵自發性動作，發展成主題。

中心：身心漸連繫，身體及內在訊息漸浮現，進深探索自己。

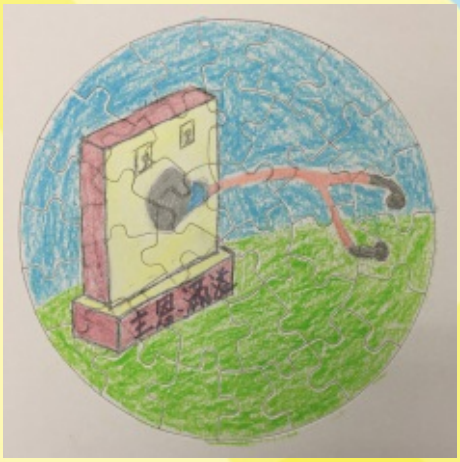
結束：處理動作經驗，整合身心訊息，將經驗內化、生活反省、實踐學習。

2016「拉撒路會藝術治療體驗工作坊系列」

2016-04-08至2016-04-29系列(三)：
藝術治療 – 繪出死亡下一頁

董美姿小姐 藝術治療師

藝術治療是一種心理治療 ，可治療心理失調或增進心理健康 。根據香港藝術治療師協會的定義：「在藝術治療師的陪伴下，當事人透過創作視覺圖像（繪畫、素描、模型等 ），對可能潛藏的內心思緒、感情，起了具體化的作用。藝術治療是利用藝術作爲溝通工具，並透過與治療師的治療關係，當事人的情緒、人際關係及個人成長的各種需要得到關注，從而達致持久性改變。透過藝術治療過程中所創造的作品，亦能爲當事人帶出積極改變的潛能；它也能讓當事人接觸其本身具備的解決困難的能力。」簡單的說，藝術治療是利用藝術媒介、創作過程、完成的作品，探索自己的感受、排解情緒衝突、增進自我意識、 減少焦慮及提升解難能力，達致治療的功效。因此治療以藝術創作爲重點，而非注重完成品我美感要求。



藝術治療之功課

從最基本的幾方面解釋，情緒表達有助抒緩壓力，藝術創作提供一個機會表達言語不能解釋的內在情感；同時創作能提供對象安靜及放鬆的機會，在集中精神的過程中體驗到寧靜和平安，頓時離開心煩及憂心的狀態，有助他們對抗困境，並改變了他們面對逆境的態度。減低了負面情緒，情感得以安全抒發， 當中的被接納與肯定能提升病患者的自尊心，重拾面對困難的信心， 改善生命素質，重尋人生的方向或意義。

參與藝術治療的同學

2016「拉撒路會藝術治療體驗工作坊系列」

2016-05-05至2016-05-26系列(四)：

音樂治療 – 人生的樂章

林麗青小姐 音樂治療師

音樂治療工作坊內容：

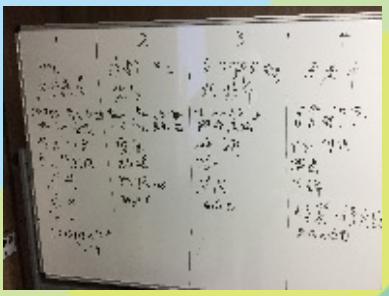
音樂治療是以全人的方式來處理人的生理、心理、情緒、溝通和精神上的需求。這是一個以人爲中心的治療，可以爲哀傷者或病者帶來安慰及紓緩的作用。此工作坊分四個單元，讓參加者認識及體驗音樂治療如何幫助人紓緩身體的不適、管理情緒、及與其他人聯系，不再讓自己受困於眼前困難，奏出美妙的樂章。

單元一：作樂篇
透過唱歌，大合奏及填詞等音樂治療技巧，讓參加者在過程中有愉快感覺之餘，也從中領會到戰勝困難的方法。

單元二：紓緩篇
透過各種音樂放鬆練習，幫助參加者處理痛症等問題，以及學習放鬆的方法，改善睡眠質素。

單元三：情緒篇
透過歌曲分享及歌曲創作等音樂治療技巧，讓參加者表達內裡的情緒，再透過分享，加深彼此的連繫。

單元四：互助篇
透過唱歌及即興奏樂等音樂治療技巧，讓參加者表達及紓緩情緒。



音樂治療的功課

參加者在四節工作坊裡，體驗了不同的音樂治療技巧；從講員的個案分享中，對音樂治療的臨床應用，也多了一點認識。參加者十分投入各項活動，整體表示滿意及喜歡是次工作坊的安排。

音樂治療所用之工具

2016 藝術治療體驗工作坊系列參與者分享

文章分享 (1)
戲劇治療 - 內心世界得著釋放

當知道我有機會參加以藝術活動爲治療媒介的工作坊時，我十分雀躍，因爲曾在彩虹系列工作坊中接觸到這類治療的介紹，能對一些表達情緒或內心感受有障礙的朋友，有很好的幫助。在選工作坊的考慮上，首先因爲自知沒有音樂，舞蹈及美術的能力；其次我的弟兄姊妹曾表達，在接受類近戲劇的事奉裝備後，內心世界得著釋放，所以我就選了戲劇治療。

出席工作坊，第一個期望，就是自己內心世界能有機會得著釋放，其次就是能學到一點竅門，可以在教會事奉上運用，以至能幫助到弟兄姊妹。在工作坊中明白了發展性轉代戲劇治療的理念，一些重要的元素，如可玩性，界限，對換，彈性等等。對於我來說，有了新的自我認識，雖然不至於釋放內心世界，但的確給了我方向和方法，讓我尋回活潑生命的意義；另一方面亦體會到治療師本身重要於所用的方法或背後的理論。

文章分享 (2)
戲劇治療 - 不懂玩的

上了四堂的戲劇治療工作坊，導師有很詳盡的講解和示範，也配合活動體驗。自己對心理治療有一些認識，但對戲劇治療則全不認識。原來這個治療其中一個重要原則是可玩 (Playable)，在學習的過程中，最深刻的體驗是認識自己是不懂得玩，也怕在眾人面前表達自己。因著這經驗讓我回想自己的童年的成長經歷，再次學習接納自己，正如馮醫生在彩虹之約系列講座中所說，事實和感受不能改變，但觀點是可以改變的。感謝馮醫生給我參與這工作坊的學習和體驗的機會！

文章分享 (3)
戲劇治療 - 體驗小小當中的元素

多謝拉撒路會所舉辦的戲劇治療工作坊， 讓我作爲一般輔導員有機會認識和體驗一下其他的輔導途徑 --- 發展性轉化戲劇治療。

我希望從中學會一些小小的技巧，讓自己在一般輔導中也可以有效地運用出來， 彌補一般輔導的不足。

想不到，短短四堂的體驗也收穫甚豐。Eddie 導師， 既能夠簡單扼要地介紹了發展性轉化戲劇治療的原則， 又生動活潑地讓我們體驗小小當中的元素。 我十分欣賞導師的專業，及對不同輔導流派意見的胸襟。

這個工作坊實在開闊了我的眼界， 也讓我在對談治療以外， 體驗其他治療方法的運用， 希望今次體驗幫助我日後在輔導室裏遇到適當的時機和對像時，能夠用上點點戲劇治療的元素。

文章分享 (4)
舞蹈治療 - 建立關係及明白自己

在最初參與舞蹈治療是沒有什麼的期望，因是朋友叫我一同參與這個活動，同時有點擔心自己是否跳得好，自己沒有什麼舞蹈天份。但開始第一堂，導師說我們不用理會自己跳成怎樣，可以隨心便可。沒有什麼規限。

對我來說，由一個不做運動的我。比較自由和輕鬆。開始想做多點運動，亦同時可以將自己一直不太清楚壓力可以如何放開，和從自己動作之中多點清楚自己（因很多時動作是不能隱藏）。

再從動作舞蹈治療中可抒發自己內心情緒，可更建立關係及明白自己。

2016 藝術治療體驗工作坊系列參與者分享

文章分享 (5)
音樂治療分享

出席了4次音樂治療工作坊，因本身是紓緩治療科的義工，藉此機會想了解音樂治療可以爲病友提供那一方面治療。

經過4堂親身的體會，明白到音樂治療是一種輔助治療，配合病友的音樂喜好提供一連串音樂療程，從而達致紓緩心靈鬱結和減輕病患所帶來的痛症，大多數紓緩治療科的病友都不願交談，音樂治療正好提供另類的溝通媒介，引導病友打開心窗、讓身心得到釋放，在人生的最後階段找到平靜的空間，期望音樂治療得到推廣，讓所有紓緩治療科的病友受惠，亦期望貴會繼續舉辦類似的體驗坊，讓更多人有將音樂治療的訊息帶進坊間，謝謝。

本會的義務公司秘書曾惠珍小姐榮獲本年由香港老年學會所舉辦的「全港優秀護老者選舉」的獎項，我們亦在此向她恭賀。

2015 核數報告

Report of the Governing Board

Audited Financial Statements

Lazarus Hospice and Ministry Limited

For the year ended 31st December 2015

Chan & Wat

Certified Public Accountants

Hong Kong

2015 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 2015.

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 2015 are set out in the income statement on page 3.

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	
Lam Lai Ching	
Chan Chi Ho	(Appointed on 25th August 2015)
Luk Leung, Andrew	(Appointed on 25th August 2015)
Fung Ka Pak	(Appointed on 25th August 2015)

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, 28 Jun. 2016

2015 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(IF) 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)

We have audited the financial statements of Lazarus Hospice and Ministry Limited set out on pages 3 to 11, which comprise the statement of financial position as at 31st December 2015, and the income statement, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Governing Board's responsibility for the financial statements

The Governing Board are responsible for the preparation of financial statements that give a true and fair view in accordance with the Hong Kong Financial Reporting Standards for Private Entities issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the Governing Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 80 of schedule 11 to the Hong Kong Companies Ordinance (Cap. 622), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Company as at 31st December 2015 and of its financial performance and cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards for Private Entities and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

CHAN & WAT
Certified Public Accountants

Hong Kong,
LH&MI..15W

29 JUL 2016

2015 核數報告

Lazarus Hospice and Ministry Limited

Income statement

For the year ended 31st December 2015

(Expressed in Hong Kong dollars)

	Note	2015	2014
Income	3	$ 100,228.22	$ 313,080.59
Services expenditure		(3,240.00)	(175,923.40)
Administrative and other operating expenditure		(96,810.60)	$ (118,894.48)
Surplus before taxation	4	$ 177.62	$ 18,262.71
Taxation	5	--	--
Surplus after taxation		$ 177.62	$ 18,262.71

	2015	2014
Surplus after taxation	$ 177.62	$ 18,262.71
Other comprehensive income, net of tax	--	--
Total comprehensive income for the year	$ 177.62	$ 18,262.71
Accumulated surplus brought forward	89,719.56	71,456.85
Accumulated surplus carried forward	$ 89,897.18	$ 89,719.56

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

2015 核數報告

Lazarus Hospice and Ministry Limited

Statement of financial position

As at 31st December 2015

(Expressed in Hong Kong dollars)

	Note	2015	2014
Non-current assets			
Property, plant and equipment	7	$ --	$ --
Current assets			
Prepayment		$ 4,500.00	$ 3,000.00
Cash and bank balances		95,654.68	101,383.56
		$ 100,154.68	$ 104,383.56
Current liabilities			
Bank overdraft		$ 5,987.50	$ --
Accrued charges		4,270.00	14,664.00
		$ 10,257.50	$ 14,664.00
Net current assets		$ 89,897.18	$ 89,719.56
Net assets		$ 89,897.18	$ 89,719.56
Reserve			
Accumulated surplus		$ 89,897.18	$ 89,719.56

Approved and authorized for issuance by the Governing Board on 28 JUL 2016

Director

Director

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

2015 核數報告

Lazarus Hospice and Ministry Limited

Statement of changes in reserve

For the year ended 31st December 2015

(Expressed in Hong Kong dollars)

		2015		2014
Accumulated surplus at 1st January	$	89,719.56	$	71,456.85
Surplus for the year		177.62		18,262.71
Accumulated surplus at 31st December	$	89,897.18	$	89,719.56

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

2015 核數報告

Lazarus Hospice and Ministry Limited

Statement of cash flows

For the year ended 31st December 2015

(Expressed in Hong Kong dollars)

		2015		2014
Cash flows from operating activities				
Surplus before taxation	$	177.62	$	18,262.71
Adjustment for :				
Bank interest income		(8.22)		(8.79)
Surplus before changes in working capital	$	169.40	$	18,253.92
Changes in working capital :				
Prepayment		(1,500.00)		56,576.90
Accrued charges		(10,394.00)		10,814.00
Other creditor		--		(500.00)
Cash (used in) / generated from operations		(11,724.60)	$	85,144.82
Cash flows from investing activities				
Bank interest income	$	8.22	$	8.79
Net cash inflow from investing activities	$	8.22	$	8.79
Net (decrease) / increase in cash and cash equivalents		(11,716.38)	$	85,153.61
Cash and cash equivalents at 1st January		101,383.56		16,229.95
Cash and cash equivalents at 31st December	$	89,667.18	$	101,383.56
Analysis of the balances of cash and cash equivalents				
Cash and bank balances	$	95,654.68	$	101,383.56
Bank overdraft		(5,987.50)		--
		89,667.18		101,383.56

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

2015 核數報告

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2015

(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.

2015 核數報告

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2015

(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.

2015 核數報告

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2015

(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.

	2015	2014
Donation received	$ 98,920.00	$ 107,421.80
Course income	--	203,650.00
Bank interest income	8.22	8.79
Other income	1,300.00	2,000.00
	$ 100,228.22	$ 313,080.59

(4) Surplus before taxation

This is stated after charging :

	2015	2014
Audit fee	$ 4,270.00	$ 4,270.00
Staff cost	48,000.00	41,000.00

2015 核數報告

Lazarus Hospice and Ministry Limited

Notes to financial statements

For the year ended 31st December 2015

(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 :

	2015	2014
Governing Board Members' emoluments		
Fees	$ --	$ --
Other emoluments	--	--

(7) Property, plant and equipment

	Furniture and equipment
Cost	
at 1/1/2015	$ 113,507.07
Additions	--
at 31/12/2015	$ 113,507.07
Aggregate depreciation	
at 1/1/2015	$ 113,507.07
Charge for the year	--
at 31/12/2015	$ 113,507.07
Net book value	
at 31/12/2015	$ --
at 31/12/2014	$ --

2015 核數報告

Lazarus Hospice and Ministry Limited

Detailed income statement

For the year ended 31st December 2015

For management purposes only

(Expressed in Hong Kong dollars)

	Schedule		2015		2014
Income					
Donation income		$	98,920.00	$	107,421.80
Course income			--		203,650.00
Bank interest income			8.22		8.79
Other income			1,300.00		2,000.00
		$	100,228.22	$	313,080.59
Services expenditure	A		3,240.00		175,923.40
Administrative and other operating expenditure	B		96,810.60		118,894.48
Surplus for the year		$	177.62	$	18,262.71

Schedule A

Services expenditure			
Course expenses	$	3,000.00	$ 175,683.40
Hotline		240.00	240.00
	$	3,240.00	$ 175,923.40

Schedule B

Administrative and other operating expenditure			
Auditors' remuneration	$	4,270.00	$ 4,270.00
Bank charges		550.00	1,325.46
Fax charges		576.00	576.00
Insurance		1,329.60	1,108.00
Mandatory pension funds contribution		2,410.00	2,050.00
Postage		350.00	406.40
Public relation		34,720.00	50,282.22
Repairs and maintenance		300.00	5,300.00
Printing and stationery		804.00	9,307.40
Salaries		48,000.00	41,000.00
Filing charge		--	105.00
Telephone and mobile		2,086.00	2,009.00
Web site hosting		1,155.00	1,155.00
Travelling		260.00	--
	$	96,810.60	$ 118,894.48

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

鳴謝
ACKNOWLEDGEMENTS

衷心感謝下列各位朋友、教會、機構和公司在2015年度給我們意見和經濟上的支持，願　父神賜福與你們。

九龍城浸信會	林燕麗女士	許秀蘭女士
循理會昌華堂	陳錦鴻先生	謝倩娟女士
循理會葵涌堂	郭沛榆女士	張麗娟女士
循道衛理聯合教會藍田堂	江秉發先生	黎炳民先生
中華基督教禮賢會大埔堂	TWC Corporate Services Ltd.	

排名不分先後

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 Amount：_____

☐ 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

「死裏尋生」拉撒路會生死教育叢書

書　名： 死裏尋生　　**出版社：** 商務出版社　　**售　價：** HK$98

介　紹： 這本書是由二十多位不同專業、背景、信仰的人士撰寫的。從不同的角度去表述生死教育，讓讀者可得著更廣闊的視野，去了解死亡。

目錄

單元一：生死之間

	分題	內容簡介	作者
第一課	全人健康成長與死亡	全人健康之理念，從生到死的個人成長。	陳崇一醫生 -前香港浸信會醫院行政總裁 陸亮博士 -香港那打素全人健康持續進修學院主任
第二課	死是甚麼	了解死亡的過程，致死的原因。 認識臨終者之常見病因、病徵與護理。	劉錦城醫生 -香港律敦治醫院紓緩科主任
第三課	生寄死歸	從基督教角度看生死。	陳龍斌教授 -香港中文大學崇基神學院助理教授
第四課	與死相遇	面對自己死亡時的感受及態度、你如何理解它。	陸亮博士 -香港那打素全人健康持續進修學院主任
第五課	死而不憂	面對自己死亡時，除了否認、憤怒、討價還價、憂屈、接受，還可以有平靜、無憂嗎？	陳麗雲教授 -香港大學社會工作及社會行政學系主任 劉喜寶博士
第六課	死而不亡	肉體的死，是否必定會有隨之而來的完結、了、及亡？	關瑞文教授 -香港中文大學崇基學院神學院副院長

單元二：紓緩治療

	分題	內容簡介	作者
第七課	哀傷處理	哀傷的過程及處理	蕭貞建先生 -東區尤德夫人那打素醫院臨床腫瘤科寧養中心社工 -香港城市大學應用社會科學系兼職講師
第八課	哀傷處理	哀傷的過程及處理	譚楊美寶博士 -前香港浸信會醫院主任院牧
第九課	意義治療	協助患者從生活中領悟自己生命的意義，藉以改變其人生觀，進而面對現實，積極樂觀的活下去。	陳智豪博士 -香港香港中文大學社會工作學系副教授 - 死亡學院士
第十課	淺談音樂治療在寧養關顧的應用	音樂治療如何爲晚期病人帶來安慰及紓緩的作用。	林麗青小姐 -註册音樂治療師
第十一課	繪出生命意義	藝術治療的應用	董美姿小姐 -藝術治療師
第十二課	重建病人尊嚴	建立病人本身的自主能力、及與家人的聯繫。	胡金榮醫生 -香港明愛醫院內科紓緩治療部醫生
第十三課	亂中尋序	面對自己的死亡時，心思的索亂是常有的，如何在這索亂中尋回生命的秩序？	馮家柏醫生 -拉撒路會創辦人

單元三：伴您同行

	分題	內容簡介	作者
第十四課	關懷守則	在關懷晚期病人時，那些可以做、那些不可以做、那些要觀察、及要注意的地方。	關蕙敏小姐 - 香港白普理寧養中心資深護士
第十五課	專注聆聽	如何藉專注聆聽及深層同理，幫助病人家屬盡訴心中情。	湯新南院牧 - 臨床牧關教育訓練督導
第十六課	生存意志	生存意志在面對晚期病患時的角色。	廖廣申醫生 - 精神科專科醫生 - 香港基督教輔導學院客席講師 - 香港大學李嘉誠醫學院精神科學系名譽臨床副教授 - 香港大學賽馬會自殺防止及研究中心名譽研究員
第十七課	與晚期病人同行	Hello！Kitty，您地兩個今日點呀？	梁國棟先生 - 生命之旅基督教培育中心導師
第十八課	撰寫病人生命故事	用文字及照片，記錄一些過去難忘的片段，編成一本生命故事。對病人及家人都有價值。	陳君輝先生 - 業餘作家

單元四：三大宗教的死亡觀

第十九課	佛教的死亡觀	衍空法師
第二十課	道教的死亡觀	梁德華道長
第二十一課	基督教的死亡觀	滕張佳音師母

建會基石

哀慟的人有福了！因為他們必得安慰。
（馬太福音 五：4）

憐恤人的人有福了！因為他們必蒙憐恤。
（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)]

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