

學前弱能兒童家長會
THE PARENTS' ASSOCIATION OF PRE-SCHOOL
HANDICAPPED CHILDREN
(LIMITED BY GUARANTEE)

賣旗籌款收支報告
INCOME AND EXPENDITURE ACCOUNT
FOR THE FLAG DAY FUND RAISING EVENT
(PUBLIC SUBSCRIPTION PERMIT NO. FD/R051/2018)

於二零一八年八月十八日
AS AT AUGUST 18, 2018

學前弱能兒童家長會

THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN
(Limited by Guarantee)

賣旗籌款收支報告

INCOME AND EXPENDITURE ACCOUNT
FOR THE FLAG DAY FUND RAISING EVENT
(PUBLIC SUBSCRIPTION PERMIT NO. FD/R051/2018)
AS AT AUGUST 18, 2018 於二零一八年八月十八日

<u>CONTENTS</u> 目錄	<u>PAGE(S)</u>
INDEPENDENT PRACTITIONER'S ASSURANCE REPORT 獨立執業會計師鑒證報告	1 - 4
INCOME AND EXPENDITURE ACCOUNT 收支結算表	5
NOTES TO THE ACCOUNT 報告附註	6

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

To the Executive Committee Members of
THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN
("the Permittee")
(Incorporated in Hong Kong with liability limited by guarantee)

Public Subscription Permit No: FD/R051/2018

Pursuant to the conditions stated in the Public Subscription Permit issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to report on the attached income and expenditure account of the Permittee's regional flag day fund-raising activity in New Territories region held on August 18, 2018 ("the Event").

Respective responsibilities of the Executive Committee Members

The Executive Committee Members are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 2, setting out the gross subscriptions raised from the Event and the expenses incurred in connection with the Event, in order to comply with the conditions stated in the Public Subscription Permit issued by the SWD. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure account so that it reflects the subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibilities

Our responsibility is to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and with reference to Practice Note 850, *Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department* issued by the HKICPA. We have planned and performed our work to obtain limited assurance for giving our conclusion below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT - CONTINUED

To the Executive Committee Members of
THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN
("the Permittee")
(Incorporated in Hong Kong with liability limited by guarantee)

Practitioner's Responsibilities - Continued

Our engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquiries primarily of persons responsible for financial and accounting matters, analytical procedures applied to financial data and other procedures we considered necessary. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent Limitations

Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the income and expenditure account. Accordingly, our report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Permittee's books and records.

Conclusion

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached income and expenditure account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Permittee in respect of the Event that have been recorded in its books and records made available to us in accordance with the basis of preparation set out in note 2.

Intended Users and Purpose

This report is intended solely for the purpose of assisting the Permittee to satisfy the conditions stated in the Public Subscription Permit issued by SWD in connection with the Event and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.



Ng, Suen, Lau C.P.A. Limited
Certified Public Accountants (Practising)

Hong Kong, **23 OCT 2018**

Suen Man Fai
Practising Certificate Number: P02427

獨立執業會計師鑒證報告

致：學前弱能兒童家長會（「獲發許可證的機構」）執行委員會成員
（於香港註冊成立的無股本的擔保有限公司）

公開籌款許可證編號：FD/R051/2018

根據香港特別行政區政府社會福利署（「社會福利署」）發出的公開籌款許可證所列條件，我們應要求對隨附本報告書關於獲發許可證的機構於二零一八年八月十八日舉行的新界分區賣旗日籌款活動（「有關活動」）的收支結算表作出報告。

執行委員會成員的責任

根據社會福利署發出的公開籌款許可證所列條件，執行委員會成員須負責按照附註2所載的編製基準編製隨附的收支結算表，列出有關活動所籌集的總捐款及實際開支。這責任包括設計、實施及維護與編製及列報收支結算表的內部監控，使收支結算表反映有關活動所籌集的捐款及實際開支不存在任何重大錯誤陳述。

執業會計師的獨立性和質量控制

我們遵守香港會計師公會（「公會」）頒佈的《職業會計師道德守則》中對獨立性及其他職業道德的要求，有關要求是基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的基本原則而制定的。

本所應用香港質量控制準則第1號，因此保持一個完整的質量控制制度，包括制定有關遵守職業道德要求、專業準則，以及適用的法律及監管要求的政策和程序守則。

執業會計師的責任

我們的責任是根據我們鑒證工作的結果對隨附的收支結算表作出結論，並向執行委員會成員報告。

我們已根據公會頒佈的香港鑒證業務準則第3000號（經修訂）「非審核或審閱過往財務資料之鑒證工作」及參考公會所頒佈實務說明第850號「有關獲發社會福利署公開籌款許可證的賣旗日和一般慈善籌款活動之報告」（“Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department”）進行工作。我們已計劃及執行有關的工作，以對以下的結論獲取有限保證。

由於我們按照應聘條款進行工作的範圍較按照香港審計準則進行審核的範圍為小，所以不能保證我們會注意到在審核中可能會被發現的所有重大事項。因此，我們不會發表任何審核意見。

我們的工作包括採取有限程序獲取充份和適當的憑證以作出結論，例如主要向負責財務會計事項的人員詢問，對財務數據實施分析程序及其他我們認為必要的程序。在有限鑒證工作中進行的程序，其性質及時間與合理鑒證工作不同，而範圍亦較小。因此，在有限鑒證工作中獲得的保證水平大幅低於在合理鑒證工作中所獲得的。

獨立執業會計師鑒證報告 - 續

致：學前弱能兒童家長會（「獲發許可證的機構」）執行委員會成員
（於香港註冊成立的無股本的擔保有限公司）

固有的局限

基於有關活動以現金收支，我們難以確定獲發許可證的機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照獲發許可證的機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

結論

根據以上所述，我們並沒有注意到任何事項，使我們相信隨附的收支結算表在所有重大方面沒有反映我們所獲取按照附註2所載的編製基準而編製的帳冊及帳目紀錄所載有關活動籌集的總捐款及實際開支。

擬作用途及使用者

本報告僅為協助獲發許可證的機構遵守社會福利署就有關活動所發出公開籌款許可證所列的條件而編撰，不擬亦不得用作其他用途。我們同意獲發許可證的機構可向社會福利署署長提供本報告，而毋須再徵詢我們意見。

吳孫劉會計師事務所有限公司
執業會計師

香港， **23 OCT 2018**

孫文輝會計師
執業證書編號：P02427

學前弱能兒童家長會

THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN

INCOME AND EXPENDITURE ACCOUNT - FLAG DAY FUND RAISING EVENT

收支結算表

(PUBLIC SUBSCRIPTION PERMIT NO. FD/R051/2018)

AS AT AUGUST 18, 2018 於二零一八年八月十八日

(Expressed in Hong Kong Dollars 以港元為單位)

INCOME 收入

Street collection 街頭賣旗收入	354,000
Donations from Golden Flag 金旗奉獻	38,336
	<u>392,336</u>

EXPENDITURE 支出

Advertising 廣告費	2,545
Insurance 保險費	1,000
Postage 郵費	3,912
Printing expenses 影印費	1,120
Sundry expenses 雜項支出	856
Transportation 運輸費	10,500
Travelling 交通費	2,909
	<u>22,842</u>
NET SURPLUS 收入淨額	<u>369,494</u>

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

會計準則和附註構成此等財務報告之一部份，並應一併使用來閱讀此財務報表。

Approved on behalf of the Executive Committee by:

此財務報表已獲執行委員會審議通過，並由以下執行委員會簽署：



Executive Committee Member



Executive Committee Member

學前弱能兒童家長會

THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN

NOTES TO THE ACCOUNT 報告附註
(PUBLIC SUBSCRIPTION PERMIT NO. FD/R051/2018)

AS AT AUGUST 18, 2018 於二零一八年八月十八日

(Expressed in Hong Kong Dollars)

1. GENERAL 概況

The Parents' Association of Pre-School Handicapped Children has applied from Social Welfare Department for flag day fund raising event to support services provided to handicapped children and their family members. This report is made solely in relation to the flag day fund raising event held by the Permittee and does not relate to any other part of the operations of the Permittee. The purpose of the flag day fund raising is for staff salaries and Permittee's operating expenses, such as rent, utilities, telephone, stationery and activities expenses etc.

學前弱能兒童家長會向香港特別行政區政府社會福利署申請公開賣旗籌款作支援弱能兒童及其家長。本報告書只供該獲發許可證的機構用以履行香港特別行政區政府社會福利署公開籌款許可證內所載的條件。賣旗日籌款用作職員薪酬及獲發許可證的機構中心運作費，如租金、水電費、電話費、文具影印及活動費等。

2. BASIS OF PREPARATION 編製基準

The significant accounting policies are set out as follows:

重大會計政策如下：

a. Basis of accounting 會計基礎

The accounts have been prepared under the historical cost convention.

賬目乃按歷史成本會計基礎編製。

b. Revenue recognition 收入確認

Flag day income and donation are recognised when money actually received.

賣旗收入確認均以現金收支時入賬。

3. APPROVAL OF FINANCIAL STATEMENTS 批准財務報表

These financial statements have been approved and authorised to issue by the Executive Committee Members on **23 OCT 2018**

本財務報表於

獲執行委員會批准及授權刊發。
