

長洲婦女會有限公司

收入與支出賬表

關於賣旗活動

於二零一八年五月五日舉行

公開籌款許可證號碼: FD/R065/2018

楊少銓會計師事務所
ALBERT S. C. YOUNG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

獨立鑒證報告

致長洲婦女會有限公司(“獲發許可證的機構”)各委員會
關於賣旗活動於二零一八年五月五日舉行
公開籌款許可證號碼：FD/R065/2018

根據香港特別行政區政府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五月五日舉行的新界區賣旗活動「有關活動」的收支結算表作出報告。

委員會的責任

根據社會福利署發出的公開籌款許可證所列條件，委員會須負責按照附註二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」)頒布的《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，並向委員會報告。

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」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。

獨立鑒證報告

致長洲婦女會有限公司(“獲發許可證的機構”)各委員會
關於賣旗活動於二零一八年五月五日舉行
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-續-

執業會計師的責任(續)

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。

固有的局限

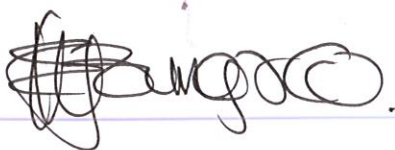
基於有關活動以現金收支，我們難以確定獲發許可證的機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照獲發許可證的機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

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二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。



楊少銓會計師事務所

香港執業會計師

香港

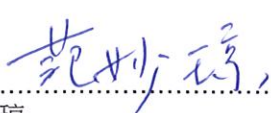
30 JUL 2018

長洲婦女會有限公司
收入與支出賬表
關於賣旗活動
於二零一八年五月五日舉行
公開籌款許可證號碼: FD/R065/2018

	\$
收入	
捐款收入	247,860.10
支出	
審計師報酬	1,500.00
複印費用	9,924.00
保險費	4,000.00
郵資	3,583.00
印刷和文具	747.00
雜費	1,877.00
運輸	2,710.40
	24,341.40
盈餘	223,518.70

收入和支出報表由執行委員會批准和授權於 30 JUL 2018 並由代表簽署：


李桂珍
執行委員


范妙琼
執行委員

長洲婦女會有限公司
收入與支出賬表附註

1. 概況

長洲婦女會有限公司("獲發許可證的機構")在香港註冊成立為擔保有限公司，沒有股本。主要活動是於新界長洲島推動婦女和兒童的教育和福利。

2. 編製基準

賣旗活動於二零一八年五月五日，由香港特別行政區政府社會福利署發出的公開籌款許可證所規定的條件舉行。籌款活動由獲發許可證的機構舉辦，所得款項僅用於提供社區服務、資助職員薪金、保險、印刷、宣傳、郵費、水、電、上網、電話、傳真費用、義工津貼、交通津貼、雜項及租金。

收支報表的編制是為了符合由香港特別行政區政府社會福利署所發出公開籌款許可證所規定的條件。

主要會計政策

收支表是按照以下主要會計政策編制並符合由香港會計師公會所頒佈的香港財務報告準則。

收入確認

當持證人收到付款的權利已經確立時，收入就被確認。

支出確認

費用以權責發生制確認。

CHEUNG CHAU ISLAND WOMEN'S ASSOCIATION LIMITED

INCOME AND EXPENDITURE ACCOUNT

IN RESPECT OF FLAG DAY

HELD ON 5 MAY 2018

PUBLIC SUBSCRIPTION PERMITS NO. FD/R065/2018

楊少銓會計師事務所
ALBERT S. C. YOUNG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

**AUDITORS' REPORT TO THE MEMBERS OF
CHEUNG CHAU ISLAND WOMEN'S ASSOCIATION LIMITED ("the Permittee")
FOR THE FLAG DAY HELD ON 5 May 2018**
Public Subscription Permits No. FD/R065/2018

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 held on 5 May 2018 ("the Event").

Responsibilities of the Committees

The Committees 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 Hong Kong Institute of Certified Public Accountants. 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.

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 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.

楊少銓會計師事務所 香港執業會計師

ALBERT S. C. YOUNG & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

89-93 Bonham Strand, 2nd Floor, Office C, Man Lok Building, Hong Kong.

**AUDITORS' REPORT TO THE MEMBERS OF
CHEUNG CHAU ISLAND WOMEN'S ASSOCIATION LIMITED ("the Permittee")
FOR THE FLAG DAY HELD ON 5 May 2018**

Public Subscription Permits No. FD/R065/2018

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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.



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Albert S. C. Young & Company,
Certified Public Accountants.
Hong Kong,

30 JUL 2018

CHEUNG CHAU ISLAND WOMEN'S ASSOCIATION LIMITED
INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF THE FLAG DAY
HELD ON 5 MAY 2018
Public Subscription Permits No. FD/R065/2018

\$

INCOME

Donation received	247,860.10
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EXPENDITURE

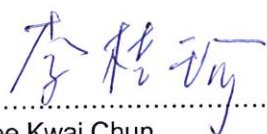
Auditors' remuneration	1,500.00
Copying charges	9,924.00
Insurance premium	4,000.00
Postage	3,583.00
Printing & stationery	747.00
Sundry expenses	1,877.00
Transportation	2,710.40

24,341.40

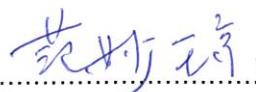
SURPLUS

223,518.70

The statement of income and expenditure was approved and authorised by the Board of Executive Committee on 30 JUL 2018 and are signed on its behalf by:



.....
Lee Kwai Chun
Executive committee member



.....
Fan Miu King
Executive committee member

CHEUNG CHAU ISLAND WOMEN'S ASSOCIATION LIMITED
NOTES TO INCOME AND EXPENDITURE ACCOUNT

1. General

Cheung Chau Island Women's Association Limited ("the Permittee") is incorporated in Hong Kong as a company limited by guarantee and not having a share capital. The principal activity is to advance the education and welfare of women and children on Cheung Chau Island in the New Territories.

2. Basis of preparation

The flag day was held on 5 May 2018 under 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"). The fund-raising event held by the Permittee and the proceeds raised therefore are solely designated for subsidizing social service, staff salary, cost of insurance, copying charges, website design, promotion materials, postage, utilities, allowances for volunteers, traveling allowances, rent and miscellaneous cost.

The statement of income and expenditure is prepared solely for the purpose of satisfying the conditions stated in the Public Subscription Permit issued by the SWD for the fund-raising event.

Significant Accounting Policies

The statement of income and expenditure has been prepared in accordance with the following significant accounting policies which comply with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants.

Income recognition

Income is recognised when the Permittee's right to receive payment has been established.

Expenditure recognition

Expenses are recognised using the accrual basis.