

**ASSURANCE REPORT ON
INCOME AND EXPENDITURE ACCOUNT OF FLAG DAY
COVERED BY THE PUBLIC SUBSCRIPTION PERMITS NO. FD/R073/2021
ISSUED BY THE SOCIAL WELFARE DEPARTMENT**

**獲發社會福利署公開籌款許可證[FD/R073/2021]的賣旗日收支
結算表的鑒證報告**

**GIVING LOVE ELDERLY CHARITABLE LIMITED
獻愛長者慈善社有限公司**

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賣旗日收支結算表的鑒證報告

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

獨立執業會計師鑒證報告

TO THE COMMITTEE MEMBERS OF

GIVING LOVE ELDERLY CHARITABLE LIMITED ("the Permittee")

致獻愛長者慈善社有限公司(「獲發許可證的機構」)的委員會成員

Public Subscription Permit No. 公開籌款許可證編號: FD/R073/2021

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 Kowloon region held on 18 August 2021 ("the Event").

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二零二一年八月十八日舉行的九龍分區賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

Responsibilities of Committee Members 委員會成員的責任

The 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.

根據社會福利署發出的公開籌款許可證所列條件,委員會成員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。

Our independence and Quality Control 執業會計師的獨立性和質量控制

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.

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。



INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (CONTINUED)

獨立執業會計師鑒證報告(續)

Our independence and Quality Control (continued) 執業會計師的獨立性和質量控制(續)

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.

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。

Practitioner's Responsibilities 執業會計師的責任

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.

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，並向委員會成員報告。

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.

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。

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.

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。



INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (CONTINUED)

獨立執業會計師鑒證報告(續)

Practitioner's Responsibilities (continued) 執業會計師的責任(續)

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.

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。

Inherent Limitations 固有的局限

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.

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。

Conclusion 結論

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.

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。



INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (CONTINUED)

獨立執業會計師鑒證報告(續)

Intended Users and Purpose 擬作用途及使用者

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.

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。

A handwritten signature in black ink, appearing to be 'Wale's'.

Wale's CPA & Co.
Certified Public Accountants (Practising)
Units 389-391, 3rd Floor,
Peninsula Centre, 67 Mody Road,
Tsimshatsui East, Kowloon,
Hong Kong, 3 December 2021

惠爾信會計師事務所
執業會計師
香港九龍尖沙咀東麼地道67號半島中心3樓
389-391室
二零二一年十二月三日

Giving Love Elderly Charitable Limited

獻愛長者慈善社有限公司

Income and Expenditure Account

收支結算表

Regional Flag Day - Kowloon region on 18 August 2021

於二零二一年八月十八日舉行的九龍分區賣旗日籌款活動

Public Subscription Permits No. 公開籌款許可證編號: FD/R073/2021

	HK\$ 港元
INCOME	
Income from Flag sales 街頭賣旗收入	133,464
Subscriptions received 其他與賣旗日有關的捐獻	<u>133,600</u>
	<u>267,064</u>
EXPENDITURES	
Auditor's remuneration 審計費用	(5,000)
Money collection bags and flags 籌款錢袋及旗	(7,218)
Security expense 保安費用	<u>(2,750)</u>
	<u>(14,968)</u>
Excess of income over expenditure 淨收入	<u>252,096</u>

Approved and authorized for issue by the Board of Committee Members on 3 December 2021.
由委員會於二零二一年十二月三日批核及授權。

CHIM Terence 詹喬壹

Committee Member

委員會成員

MAO Fan 毛帆

Committee Member

委員會成員

Giving Love Elderly Charitable Limited

獻愛長者慈善社有限公司

Accounting Policies and Explanatory Notes to the Income and Expenditure Account

會計政策及收支結算表附註

Regional Flag Day - Kowloon region on 18 August 2021

於二零二一年八月十八日舉行的九龍分區賣旗日籌款活動

Public Subscription Permits No. 公開籌款許可證編號: FD/R073/2021

1. General 一般資料

The Event held by the Permittee under the Public Subscription Permits No. FD/R073/2021 issued by the Social Welfare Department on 18 August 2021 is for the purpose to raise funds for operating expense, provision of regular services (including meal services, blood pressure measuring service and provision of interest classes to elderly) and other frequent services of charity cir-regular by the Permittee.

獲發許可證的機構根據社會福利署發出的公開籌款許可證[FD/R073/2021]於二零二一年八月十八日舉行的有關活動，主要目的是為機構營運開支、經常性項目及個別服務活動籌集經費。

2. Basis of preparation and accounting policies 編製基礎及主要會計政策

a. Basis of preparation 編製基礎

The income collected and receivable and expenditure incurred for the Event held on 18 August 2021 are recognized on an accrual basis.

有關活動所錄得的收入及支出是根據權責發生制而編製。

b. Donation credit to the bank 存入銀行捐款

All the flag day proceeds collected HK\$133,464 and subscription received HK\$133,600 have been credited to the designated bank account of the Permittee before being used for payment of expenditure for flag day and the purposes specified in the Public Subscription Permit on or before 26 August 2021.

所有的街頭賣旗收入(港元十三萬三千四百六十四元)及其他與賣旗日有關的捐獻(港元十三萬三千六百元)已在支付有關活動之費用及公開籌款許可證所指明用途的開支前於二零二一年八月二十六日存入獲發許可證的機構的指定銀行帳戶。