

THE HONG KONG AWARD FOR YOUNG PEOPLE
香 港 青 年 獎 勵 計 劃

FLAG DAY FUND RAISING EVENT
賣 旗 籌 款

HELD ON 3 MARCH 2018
於 2018 年 3 月 3 日 舉 行

何凌李會計師事務所有限公司
HOOSANG, LYN, LI & CO. LTD.
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

何凌李會計師事務所有限公司

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INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE COUNCIL MEMBERS OF THE HONG KONG AWARD FOR YOUNG PEOPLE ("the Permittee")

獨立核數師鑒證報告

致香港青年獎勵計劃(「獲發許可證的機構」)委員會成員

PUBLIC SUBSCRIPTION PERMITS NO. FD/R052/2017)

公開籌款許可證號碼：FD/R052/2017

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 Hong Kong Island region held on 3 March 2018 ("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該機構於二零一八年三月三號舉行的港島分區賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

Respective Responsibilities of the Council Members

委員會成員的責任

The Council Members are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 1, 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一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。

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，以及適合的法律及監管要求的政策和程序守則。

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("the Permittee") (continued)

獨立核數師鑒證報告

致香港青年獎勵計劃(「獲發許可證的機構」)委員會成員(續)

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Auditor's Responsibilities

核數師的責任

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.

我們已根據香港會計師公會(「公會」)頒佈的鑒證業務準則第3000號(修訂版)「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。

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。

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中所獲得的。

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INDEPENDENT AUDITOR'S ASSURANCE REPORT

**"TO THE COUNCIL MEMBERS OF THE HONG KONG AWARD FOR YOUNG PEOPLE
("the Permittee") (continued)"**

獨立核數師鑒證報告

致香港青年獎勵計劃(「獲發許可證的機構」)委員會成員 (續)

PUBLIC SUBSCRIPTION PERMITS NO. FD/R052/2017)

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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 1.

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一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。

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**"TO THE COUNCIL MEMBERS OF THE HONG KONG AWARD FOR YOUNG PEOPLE
("the Permittee") (continued)"**

獨立核數師鑒證報告

致香港青年獎勵計劃(「獲發許可證的機構」)委員會成員(續)

PUBLIC SUBSCRIPTION PERMITS NO. FD/R052/2017)

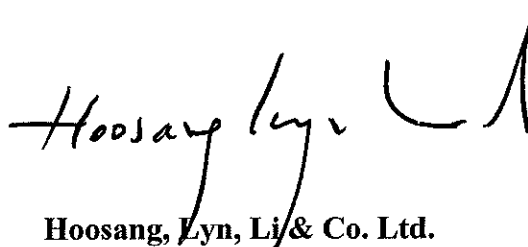
公開籌款許可證號碼：FD/R052/2017

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.

本報告僅為協助該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。我們同意該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。



Hoosang, Lyn, Li & Co. Ltd.

何凌李會計師事務所有限公司

Certified Public Accountants

執業會計師

Hong Kong, 17 May 2018

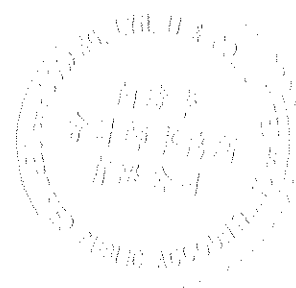
香港, 2018年5月17日

Kam Ka Woo, Annie

甘嘉和

Practising Certificate Number P03098

執業牌照號碼 P03098



THE HONG KONG AWARD FOR YOUNG PEOPLE
香港青年獎勵計劃

STATEMENT OF INCOME AND EXPENDITURE
FOR THE FLAG DAY FUND RAISING EVENT HELD ON 3 MARCH 2018
PUBLIC SUBSCRIPTION PERMITS NO. FD/R052/2017)

賣旗籌款收支帳
二零一八年三月三日舉行的
公開籌款許可證號碼：FD/R052/2017

	HK\$
Income 收入	
Flag day collections 賣旗籌得款項	224,922.70
Other donations in connection with the flag day 其他捐款	118,427.30
	<u>343,350.00</u>
Expenditure 支出	
Audit fee 核數費	3,000.00
Printing expense 印刷費	6,220.60
Miscellaneous 雜項	200.00
	<u>9,420.60</u>
Surplus 盈餘	<u><u>333,929.40</u></u>



Lo Yan Lai
Chairman 主席

THE HONG KONG AWARD FOR YOUNG PEOPLE
香港青年獎勵計劃

NOTE TO STATEMENT OF INCOME AND EXPENDITURE
FOR THE FLAG DAY FUND RAISING EVENT HELD ON 3 MARCH 2018
PUBLIC SUBSCRIPTION PERMITS NO. FD/R052/2017)

賣旗籌款收支帳附註
二零一八年三月三日舉行的
公開籌款許可證號碼：FD/R052/2017

1. Basis of preparation

i) The purpose of the flag day fund-raising is for subsidising the development of centre (including manpower support and administrative support and operating expenses on programmes and activities) in Sai Kung.

ii) This income and expenditure account has been prepared under historical cost convention and has been prepared in accordance with accruals basis.

iii) *Revenue recognition*

Revenue is measured at the fair value of the consideration received or receivable. Donations in cash and cash equivalents are recognised as income at fair values when it is probable that they will be received, which is generally upon their receipt.

1. 編製基準

i) 賣旗日籌款用作為支持西貢野外鍛鍊中心的發展，包括補充人力資源及行政費用及輔助中心舉辦的項目及活動開支。

ii) 收支結算表乃按照應計制編製。

iii) *收益確認*

收益按已收或應收價款的公允價值計量。以現金及現金等價物的捐款在收到這些捐款時確認為收入。