

RAINLILY

風雨蘭

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

Regional Flag Day - Hong Kong Island Region on 3 December 2022
二零二二年十二月三日分區買旗日 - 港島區

Public Subscription Permit No. FD/R079/2022
公開籌款許可證編號: FD/R079/2022



RAINLILY
風雨蘭

REGIONAL FLAG DAY - HONG KONG ISLAND REGION
ON 3 DECEMBER 2022

TABLE OF CONTENTS

二零二二年十二月三日分區賣旗日- 港島區
目錄

	Page(s)
Independent practitioner's assurance report 獨立執業會計鑒證報告	1 - 5
Income and expenditure account 收支結算表	6
Notes to the income and expenditure account 收支結算表附註	7

ALBERT Y K LAU & CO

Certified Public Accountants

Independent practitioner's assurance report

獨立執業會計鑒證報告

TO THE DIRECTORS OF RAINLILY ("the Permittee")

致風雨蘭(「獲發許可證的機構」)董事

Public Subscription Permit No: FD/R079/2022

公開籌款許可證編號: FD/R079/2022

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 December 2022 ("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二零二二年十二月三日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。

Responsibilities of the Directors

董事的責任

The Directors 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,董事須負責按照附註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。

Independent practitioner's assurance report

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Our Independence and Quality Management

執業會計師的獨立性和質量管理

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 Management 1 "Quality Management for Firms that Perform Audits and Reviews of Financial Statements, or Other Assurance or Related Services Engagements" which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

本會計師事務所採用《香港質量管理準則》第1號「會計師事務所對執行財務報表審計、審閱、其他鑒證業務或相關服務業務的質量管理」，並要求事務所設計、執行及營運一套完善的質量管理系統，包括關於要遵守道德要求、專業準則規定及可適用的法律及監管規定的政策和程序。

Independent practitioner's assurance report

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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，並向董事報告。

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 (Revised), "Reporting on Flag days, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms 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(經修訂)「有關獲發社會福利署公開籌款許可證的賣旗日、一般慈善籌款活動和募集已簽署的捐款授權書之報告」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。

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。

Independent practitioner's assurance report

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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。

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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 the 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。

ALBERT Y K LAU & CO
Certified Public Accountants

劉耀傑會計師事務所

香港執業會計師

Hong Kong SAR

香港特別行政區

28 April 2023

二零二三年四月二十八日

Income and expenditure account
Regional Flag Day - Hong Kong Island Region
On 3 December 2022
Public Subscription Permit No. FD/R079/2022
收支結算表
二零二二年十二月三日分區賣旗日- 港島區
公開籌款許可證編號: FD/R079/2022

		港幣 HK\$
Income	收入	
Flag day donations	賣旗籌得款項	258,074
Other forms of appeals	其他捐款	347,892
		<u>605,966</u>
Expenditure	支出	
Accountancy fee	會計費	1,600
Auditor's remuneration	核數費用	4,000
Program materials	計劃所需物料	35,123
Promotion fee	宣傳費	7,447
Sundry expenses	雜費	5,558
Transportation	交通費	6,861
		<u>60,589</u>
Excess of income over expenditure	淨收入	<u>545,377</u>

Approved and authorised for issue by the Board of Directors on 28 April 2023.
由董事會於二零二三年四月二十八日批核及授權。



Ma Pik Kwan
Chairman 主席



Lam Wai Cheung
Honorary treasurer 義務司庫

Notes to the income and expenditure account for Regional Flag Day – Hong Kong Island Region on 3 December 2022

收支結算表附註

二零二二年十二月三日分區賣旗日- 港島區

1. General information

一般資料

The flag day fund-raising event on Hong Kong Island region was held on 3 December 2022 under the conditions of the Public Subscription Permit No. FD/R079/2022 issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD").

賣旗籌款活動在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編號 FD/R079/2022 的條件下，於二零二二年十二月三日舉行了港島區的賣旗日籌款活動。

The fund-raising purposes of the flag day fund-raising event are for:

賣旗日籌款活動的籌款目的是用作：

- (a) Supporting program expenses;
資助活動支出。
- (b) Supporting service promotion; and
資助服務宣傳及推廣；及
- (c) Subsidizing rental payment and other expenses.
資助租金其他費用。

2. Basis of preparation

編製基準

The significant accounting policies are set out below:

重大會計政策如下：

The income collected and expenditure incurred for this event held on 3 December 2022 are recognised on an accrual basis.

於二零二二年十二月三日舉行的有關活動所籌集的收入及實際開支是按照應計制方式確認。

3. Donations credited to the bank

存入銀行的捐款

All the flag day proceeds collected [i.e. HK\$605,966] have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and/ or the purpose(s) specified in the permit by 30 January 2023.

賣旗日籌得的所有款項 [即港幣六十萬五千九百六十六元] 在支付賣旗日開支及 / 或用於許可證上注明的籌款目的之前，已在二零二三年一月三十日及之前存入獲發許可證機構指定的銀行帳戶。

END *****