

RAINLILY
(Flag Day in Kowloon Region held on 1 December 2018)
風雨蘭
(二零一八年十二月一日九龍區賣旗籌款)

Public Subscription Permit No. FD/R035/2018
公開籌款許可證編號: FD/R035/2018

Income and expenditure account
收支結算表



華強會計師事務所

LKY CHINA

Certified Public Accountants (Practising), Hong Kong

**INDEPENDENT PRACTITIONER'S ASSURANCE
REPORT TO THE MEMBERS OF RAINLILY
("the Organisation")**

Public Subscription Permit No: FD/R035/2018

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 Organisation's regional flag day fund-raising activity in Kowloon region held on 1 December 2018 ("the Event").

Responsibilities of the Executive Board Members

The Executive Board 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 "Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements" 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.

Partners:

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MA (Acctg)

致風雨蘭(「獲發許可證的機構」)會員的
獨立執業會計師鑒證報告

公開籌款許可證編號: FD/R035/2018

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十二月一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。

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,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「會計師事務所對執行財務報表審計和審閱、其他鑒證和相關服務業務實施的質量控制」,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。



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**INDEPENDENT PRACTITIONER'S ASSURANCE
REPORT TO THE MEMBERS OF RAINLILY
("the Organisation") (cont'd)**

致風雨蘭(「獲發許可證的機構」)會員的獨立執業會計師鑒證報告 (續)

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, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of our report.

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，並向會員報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

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。

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。



華強會計師事務所

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Certified Public Accountants (Practising), HONG KONG

**INDEPENDENT PRACTITIONER'S ASSURANCE
REPORT TO THE MEMBERS OF RAINLILY
("the Organisation") (cont'd)**

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 Organisation 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 Organisation'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 Organisation 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 Organisation 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.

Partners:

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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。

LKY China

華強會計師事務所

Certified Public Accountants (Practising)

香港執業會計師

Hong Kong SAR 香港特別行政區, 19 FEB 2019

RAINLILY

風雨蘭

Income and Expenditure Account
For the flag day held on 1 December 2018
(Public Subscription Permit No. FD/R035/2018)
二零一八年十二月一日賣旗籌款收支結算表

	港幣 <u>HK\$</u>
Income 收入	
Street collections-賣旗籌得款項	525,179
Other forms of appeals 其他捐款	140,050
	<u>665,229</u>
Expenditure 支出	
Accountancy fee 會計費	4,000
Advertising 宣傳費	8,067
Auditors' remuneration 審計費	4,200
Collection bags 捐款收集袋	25,500
Printing 印刷	228
Program materials 計劃所需物料	13,144
Transportation 交通費	6,728
Sundry 雜費	4,266
	<u>66,133</u>
Surplus of income over expenditure 淨收入	<u>599,096</u>

The Income and Expenditure Account was approved by the Executive Board of RAINLILY on
以上收支報告於 **19 FEB 2019** 經由風雨蘭之執行委員會通過



Chairman
理事會主席



Honorary Treasurer
義務司庫

RAINLILY

風雨蘭

Notes to the Income and Expenditure Account
In respect of the flag day fund raising event on 1 December 2018

於二零一八年十二月一日賣旗籌款附註

1. Application of Funds Raised on Flay Day 賣旗日籌款用途

The proceeds raised from the flag day are for the purposes of : (i) supporting program expenses (ii) supporting service promotion; and (iii) subsidizing rental payment and others expenses.

所得款項用作: (i) 資助活動支出 (ii) 資助服務宣傳及推廣及(iii) 資助租金及其他費用。

2. Basis of preparation 編製基準

The income and expenditure account has been prepared in accordance with cash basis of accounting.
收支結算表乃按照現金付制編製。