

香港弱智人士家長聯會

獨立執業會計師鑒證報告

二零二二年五月七日分區賣旗日收支結算表

香港弱智人士家長聯會

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獨立執業會計師鑒證報告 致香港弱智人士家長聯會幹事會成員

公開籌款許可證編號：FD/R054/2022

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，我們應要對獲發許可證的機構於二零二二年五月七日舉行的港島分區賣旗日籌款活動（「有關活動」）的隨附本報告書的收支結算表作出報告。

幹事會成員的責任

根據社會福利署發出的公開籌款許可證所列條件，幹事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。

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《專業會計師道德守則》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。

本會計師事務所採用《香港質量控制準則》第1號25，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，並向幹事會成員報告，除此之外本報告別無其他用途。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。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」（“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”）進行工作。我們已計劃及執行有關的工作，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。

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問及詢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。

獨立執業會計師鑒證報告
致香港弱智人士家長聯會幹事會成員

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。

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。



康栢會計師事務所有限公司
執業會計師

孫文成
執業證書號碼：P07186

香港，二零二二年七月二十九日

香港弱智人士家長聯會
分區賣旗日籌款活動
收支結算表
二零二二年五月七日

港元

收入

街頭賣旗收入	-
其他與賣旗日有關的捐獻	355,009

總收入

355,009

支出

廣告及推廣	23,977
銀行費用	1,121
印刷及文具	1,421
郵費	758
交通/運輸	670

(27,947)

盈餘

327,062

於二零二二年七月二十九日批核及授權



陳婉華
董事



吳紹平
董事

香港弱智人士家長聯會
分區賣旗日籌款活動
收支結算表附註
二零二二年五月七日

一. 一般資料

賣旗日籌款用作支援本會及轄下毅行者社區教育中心工作，包括：倡導智障人士的福利、服務及權益的活動，推行家長互助小組、家長支援服務、輕度智障人士生活訓練、輕度智障人士義工培訓及社區教育工作等。

二. 編製基礎

重大會計政策如下：

於二零二二年五月七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。

三. 存入銀行的捐款

賣旗日籌得的所有款項即港元 355,009 在支付賣旗日開支及/或用於許可證上註明的籌款目的之前，已在二零二二年六月二十一日及之前存入獲發許可證機構指定的銀行帳戶。

**THE HONG KONG JOINT COUNCIL OF PARENTS
OF THE MENTALLY HANDICAPPED
香港弱智人士家長聯會**

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
ON THE INCOME AND EXPENDITURE ACCOUNT OF FLAG DAY HELD ON 7 MAY 2022**

THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED
香港弱智人士家長聯會

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE EXECUTIVE COMMITTEE MEMBERS OF THE HONG KONG JOINT COUNCIL OF PARENTS OF THE MENTALLY HANDICAPPED (THE "PERMITTEE")
(incorporated in Hong Kong and limited by guarantee)

Public Subscription Permit No : FD/R054/2022

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 held on 7 May 2022 (the "Event").

Responsibilities of Executive Committee Members

The Executive Committee Members are responsible for the preparation of 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.

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. This report is made solely to you, as body and for no other purpose. We do not assume responsibilities towards or accept liability to any other person for the contents of this report.

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.

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.

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE EXECUTIVE (continued)
COMMITTEE MEMBERS OF THE HONG KONG JOINT COUNCIL OF PARENTS
OF THE MENTALLY HANDICAPPED
(incorporated in Hong Kong and limited by guarantee)**

Practitioner's Responsibilities (continued)

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.

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 1.

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 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.



Conpak CPA Limited
Certified Public Accountants

SUN Man Shing
Practising Certificate Number: P07186

Hong Kong, 29 July 2022

**THE HONG KONG JOINT COUNCIL OF PARENTS
OF THE MENTALLY HANDICAPPED
INCOME AND EXPENDITURE ACCOUNT FOR
"FLAG DAY FUND RAISING EVENT"
HELD ON 7 MAY 2022**

	HK\$
INCOME	
Street collections	-
Other forms of appeals	355,009
	<hr/>
	355,009
	<hr/>
EXPENDITURE	
Advertising and promotion expense	23,977
Bank charges	1,121
Printing and stationery	1,421
Postage and courier	758
Transportation expense	670
	<hr/>
	(27,947)
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SURPLUS	327,062
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Approved on 29 July 2022

Ms. CHAN Yuen Wa
Chairperson

Mr. NG Siu Ping
Treasurer

**THE HONG KONG JOINT COUNCIL OF PARENTS
OF THE MENTALLY HANDICAPPED
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT FOR
"FLAG DAY FUND RAISING EVENT"
HELD ON 7 MAY 2022**

1. GENERAL

The purpose of the flag day fund-raising is to subsidise the work of our organisation and our Trailwalker Community Education Centre, including: activities advocating the welfare, services and rights of person with intellectual disabilities; pursuing of the mutual help group of the parents; supporting the parent; providing daily life training and volunteer work opportunity for the person with mild grade intellectual disabilities; providing public education, etc.

2. BASIS OF PREPARATION

The significant accounting policy is set out below:

The income collected and expenditure incurred for the flag day held on 7 May 2022 are recognised on an accrual basis.

3. DONATIONS CREDITED TO THE BANK

All the flag day proceeds collected in the amount of HK\$355,009 have been credited to the designated bank account of the Permittee before being used for payment of expenditure for flag days and/or the purpose(s) specified in the permit on/by 21 June 2022.