

THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED
香港社區組織協會有限公司

(INCORPORATED IN HONG KONG)
(於香港成立)

FLAG DAY FUND-RAISING ACTIVITY
賣旗日籌款活動

(PUBLIC SUBSCRIPTION PERMIT NO.FD/R026/2024)
ON 24 JULY 2024

(公開籌款許可證編號 FD/R026/2024)
於二零二四年七月二十四日

ESMOND W. T. LEUNG & CO.
梁偉德會計師事務所

CERTIFIED PUBLIC ACCOUNTANTS
執業會計師

HONG KONG
香港

THE SOCIETY FOR COMMUNITY
ORGANIZATION LIMITED

香港社區組織協會有限公司

FLAG DAY FUND-RAISING ACTIVITY

賣旗日籌款活動

(PUBLIC SUBSCRIPTION PERMIT
NO.FD/R026/2024)

(公開籌款許可證編號 FD/R026/2024)

REPORT AND ACCOUNTS
ON 24 JULY 2024

報告及賬目
於二零二四年七月二十四日

<u>CONTENTS</u>	<u>目錄</u>	<u>頁次</u> <u>PAGE(S)</u>
INDEPENDENT PRACTITIONER'S ASSURANCE REPORT	獨立執業會計師鑒 證報告	1 - 3
INCOME AND EXPENDITURE ACCOUNT	收支結算表	4
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT	收支結算表附註	5

傳電三一香
真台三港
機話：：大七上
：二二廈至環
：八八十一千
：五五十一千
：〇〇二二三諾
：四六二三諾
：一三九道
：四一
：〇一樓號中

ESMOND W.T. LEUNG & CO.
Certified Public Accountants

ESMOND W.T. LEUNG
FCPA (Practising)
12th Floor, San Toi Building,
137-139 Connaught Road Central,
Sheung Wan, Hong Kong
TEL: 2850 6311
FAX: 2850 4140

梁偉德會計師事務所
香港會計師公會資深會員
香港資深執業會計師

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

**TO THE BOARD OF DIRECTORS OF
THE SOCIETY FOR COMMUNITY
ORGANIZATION LIMITED
("the Permittee")
(INCORPORATED IN HONG KONG WITH
LIMITED LIABILITY BY GUARANTEE)**

獨立執業會計師鑒證報告

致香港社區組織協會有限公司
(「獲發許可證的機構」)
董事會

(於香港成立之擔保有限公司)

Public Subscription Permit No: FD/R026/2024

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 24 July 2024 ("the Event").

公開籌款許可證編號： FD/R026/2024

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二零二四年七月二十四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 the Directors

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.

董事的責任

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。

Our Independence and Quality Management

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.

執業會計師的獨立性和質量管理

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。

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT - CONTINUED

TO THE BOARD OF DIRECTORS OF THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED ("the Permittee") (INCORPORATED IN HONG KONG WITH LIMITED LIABILITY BY GUARANTEE) Our Independence and Quality Management - Continued

The firm applies Hong Kong Standard on Quality Management 1, 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.

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 solely to you, as a body, and for no other purpose. We do not assume responsibility 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.

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, test checks income and expenditures to supporting documents, 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.

獨立執業會計師鑒證報告(續)

**致香港社區組織協會有限公司
(「獲發許可證的機構」)
董事會**

(於香港成立之擔保有限公司)

執業會計師的獨立性和質量管理(續)

本會計師事務所採用《香港質量管理準則》第 1 號，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。

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，並僅向整體董事會成員報告。除此之外，我們的報告不可以作其他用途。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。

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」("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，以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詢問，抽查收入及支出的憑證，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 - CONTINUED**

**TO THE BOARD OF DIRECTORS OF
THE SOCIETY FOR COMMUNITY
ORGANIZATION LIMITED
("the Permittee")
(INCORPORATED IN HONG KONG WITH
LIMITED LIABILITY BY GUARANTEE)**

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 2.

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.

獨立執業會計師鑒證報告(續)

致香港社區組織協會有限公司
(「獲發許可證的機構」)
董事會

(於香港成立之擔保有限公司)

固有的局限

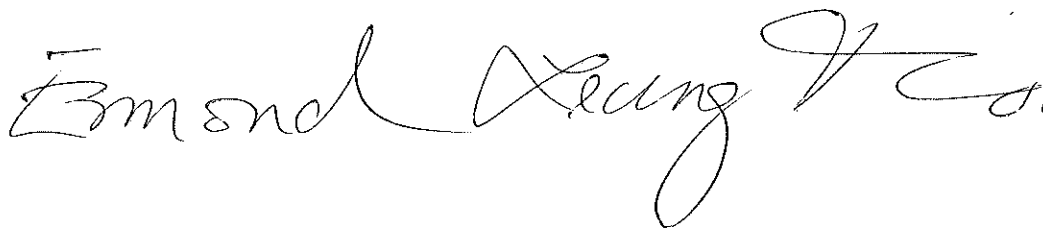
基於有關活動以現金收支，我們難以確定獲發許可證的機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照獲發許可證的機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

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。



ESMOND W. T. LEUNG & CO. 梁偉德會計師事務所
CERTIFIED PUBLIC ACCOUNTANTS 執業會計師
HONG KONG 香港, 14 OCT 2024

THE SOCIETY FOR COMMUNITY
ORGANIZATION LIMITED

香港社區組織協會有限公司

FLAG DAY FUND-RAISING ACTIVITY

賣旗日籌款活動

(PUBLIC SUBSCRIPTION PERMIT
NO.FD/R026/2024)

(公開籌款許可證編號 FD/R026/2024)

INCOME AND EXPENDITURE ACCOUNT
ON 24 JULY 2024

收支結算表
於二零二四年七月二十四日

HK\$港元

INCOMES

收入

Street collection of Flag Day proceeds
Other forms of appeals

賣旗日於街頭籌集之收入
其他與賣旗日有關的捐獻

487,598.60

115,803.10

603,401.70

LESS: EXPENDITURES

減: 支出

Auditor's remuneration
Design fee for sticker label
Donation bags
Donation Bags label
Insurance
Printing
Stationery
Sundry expenses
Travelling Expenses

會計師費用
旗紙設計費
捐款袋
捐款袋貼紙
保險費
印刷費
文具
雜費
運輸費

3,500.00

2,000.00

6,474.70

14,802.00

2,382.38

7,418.84

912.50

922.30

5,363.60

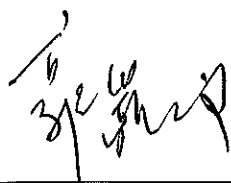
43,776.32

SURPLUS

盈餘

559,625.38

Approved by the board of directors on 14 OCT 2024
經董事會核准



Director 董事



Director 董事

The notes on page 5 form part of this income and expenditure account.
列載於第五頁的附註構成本收支結算表的一部份。

THE SOCIETY FOR COMMUNITY
ORGANIZATION LIMITED

香港社區組織協會有限公司

FLAG DAY FUND-RAISING ACTIVITY

賣旗日籌款活動

(PUBLIC SUBSCRIPTION PERMIT
NO.FD/R026/2024)

(公開籌款許可證編號 FD/R026/2024)

NOTES TO THE INCOME AND
EXPENDITURE ACCOUNT
ON 24 JULY 2024

收支結算表附註
於二零二四年七月二十四日

1. General

The purpose of the flag day fund-raising is for raising funds for project of new immigrant families and project of Community Education and Law Center.

1. 一般資料

賣旗日籌款用作新移民工作計劃及社區教育及法律諮詢中心工作計劃。

2. Basis of preparation

(a) This income and expenditure account has been prepared in accordance with accruals basis of accounting.

(b) The significant accounting policies are set out below:

(i) Street collection of Flag Day proceeds and other forms of appeals

Street collection of Flag Day proceeds and other forms of appeals are recognized when they are received and receivable.

(ii) Expenditures

Expenditures are recognized when they are incurred directly or indirectly for the fund-raising activity.

2. 編製基準

(a) 此收支結算表乃按照會計應計制編製。

(b) 重大會計政策詳列如下:

(i) 賣旗日於街頭籌集之收入和其他與賣旗日有關的捐獻

賣旗日於街頭籌集之收入和其他與賣旗日有關的捐獻是按已收及應收的捐款而確認。

(ii) 支出

支出是按直接或間接因籌款活動所產生的支出而確認。

3. Donations credited to the bank

All the flag day proceeds collected (i.e. HK\$603,401.70) have been credited to the bank account of the Permittee on or before 1 August 2024 before being used for payment of expenditures for the flag day and/ or the purposes specified in the permit.

3. 存入銀行的捐款

賣旗日籌得的所有款項[即 603,401.70 港元]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，已在二零二四年八月一日或之前存入獲發許可證機構的銀行帳戶。