

四川賑災籌款

organized by

Hong Kong Federation of the Blind

香 港 失 明 人 互 聯 會

Income and Expenditure Account
For the date of 25 May 2008

四川賑災籌款

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Independent Auditor's Report

To the members of Hong Kong Federation of the Blind (hereinafter called "the Association") in respect of "四川賑災籌款"

We have audited the attached Income and Expenditure Account ("IEA") on pages 2 to 3 of the 四川賑災籌款 (hereinafter called "the activity") organized by the Association for the date of 25 May 2008 in accordance with the general accounting principles issued by Hong Kong Institute of Certified Public Accountants. This report is made solely in relation to the above of the Association and does not relate to any other part of the operations of the Association.

Use of this report

This report is intended solely for the purpose of satisfying the conditions stated in the agreement made with the Social Welfare Department of the Government of the Hong Kong Special Administrative Region and The Community Chest of Hong Kong.

Basis of opinion

We conducted an examination, on a test basis, of evidence relevant to the amounts in the attached IEA. It also includes an assessment of the significant estimates and judgements made by council members in the preparation of the attached IEA, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the attached IEA are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the attached IEA. We believe that our work provides a reasonable basis for our opinion.

Conclusion

On the basis of the results of the examination performed by us, in our opinion, the attached IEA of the activity has been properly prepared from the books and records of the Association made available to us.

核數師報告書

致香港失明人互聯會(以下簡稱慈善機構)各會員

我們已根據香港會計師公會發出之核數準則進行核數工作，並審閱隨附慈善機構於二零零八年五月二十五日舉行的四川賑災籌款活動的收支帳(以下簡稱「收支帳」)。我們僅就上述慈善籌款活動出具本報告書，其與該慈善機構其他事務無關。

本報告書的用途

本報告書只供該慈善機構用以履行香港特別行政區政府社會福利署和香港公益金公開籌款合同內所載的條件。

結論的基礎

審核範圍包括以抽查方式查核與收支帳所載數額及披露事項有關的憑證，亦包括評估協會會員於編製該等收支帳時所作的重大估計和判斷及所釐定的會計政策是否適合 貴機構的具體情況、貫徹運用和充份地披露。

我們策劃和進行審核工作時，均以取得一切我們認為必需的資料及解釋為目標，使我們能獲得充份的憑證，就該等收支帳是否存有重要錯誤陳述，作合理的確定。我們在作出意見時亦已衡量該等收支帳所載資料在整體上是否足夠。我們相信我們的審核工作已為下列意見建立合理的基礎。

意見

根據以上的查核方式，我們認為，上述的收支帳足以顯示隨附的收支帳完全反映上述慈善籌款活動所收集的所有款項和從中所扣除的支出。

LKY China

華強會計師事務所

Certified Public Accountants (Practising)

香港執業會計師

Hong Kong 香港, 17 SEP 2008

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	<u>HKS</u>
<u>Income</u>	
Donation in raising activities 籌款活動捐贈	26,972
Sponsorship from the Association 機構贊助	12,077
	<hr/> 39,049 <hr/>
<u>Expenditure</u>	
Donation to Hong Kong Red Cross 香港紅十字會捐贈	26,972
Decoration 裝飾	9,430
Meal 膳食	316
Printing and stationery 印刷及文具	792
Promotion 宣傳	490
Sundry 雜費	395
Transportation 交通費	654
	<hr/> 39,049 <hr/>
Net surplus 淨盈餘	<hr/> - <hr/>



Chairperson



Hon. Treasurer

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Notes to income and expenditure account
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1. General

四川賑災籌款 is an event organized by the Hong Kong Federation of the Blind for the purpose of raising charitable funds to support the victims of Szechwan.

2. Principal accounting policies

a) Basis of accounting

The income and expenditure account has been prepared using the historical cost basis of accounting.

b) Income recognition

Revenue is recognized when the donation was received.

3. Taxation

The Association has been exempted under Section 88 of the Inland Revenue Ordinance from any tax by reason of being a charitable institution.