

HONG KONG FEDERATION OF THE BLIND

INCOME AND EXPENDITURE ACCOUNT

FLAG DAY

(Public Subscription Permit No. FD/R010/2015)

HELD ON

2ND MAY 2015

(EXPRESSED IN HONG KONG DOLLARS)

葉梁會計師事務所

YIP, LEUNG & CO.

Certified Public Accountants

HONG KONG FEDERATION OF THE BLIND

Flag Day

CONTENTS

	Pages
Independent Assurance Report	1 - 2
Income And Expenditure Account	3
Notes to the Income And Expenditure Account	4

YIP, LEUNG & CO.

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS:

PETER H. L. YIP

B. Sc. (Hons.), A.C.A. (Eng. & Wales), C.P.A.

ROY K. F. LEUNG

B. BA. (Hons.), A.C.C.A., C.P.A.

Unit D, 12/F., Tak Lee Commercial Building

113-117 Wan Chai Road, Hong Kong

Email: general@yipleungcpa.com.hk

Fax: (852) 2117 0246

Tel: (852) 2891 9281

INDEPENDENT ASSURANCE REPORT TO THE COUNCIL OF HONG KONG FEDERATION OF THE BLIND ("the Permittee")

Public Subscription Permit No. : FD/R010/2015

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 2nd May 2015 ("the Event").

Respective responsibilities of the Council and practitioner

The Council are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in notes 1 and 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.

It is our responsibility to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

Basis of conclusion

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 "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 Hong Kong Institute of Certified Public Accountants.

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.

Furthermore, 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.

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.

---- / cont'd

YIP, LEUNG & CO.

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS:

PETER H. L. YIP
B. Sc. (Hons.), A.C.A. (Eng. & Wales), C.P.A..
ROY K. F. LEUNG
B. BA. (Hons.), A.C.C.A., C.P.A..

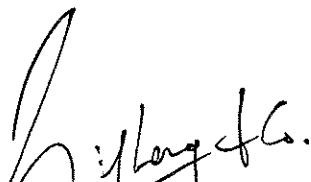
Unit D, 12/F., Tak Lee Commercial Building
113-117 Wan Chai Road, Hong Kong
Email: general@yipleungcpa.com.hk
Fax: (852) 2117 0246
Tel: (852) 2891 9281

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 notes 1 and 2.

Use of report

This report is intended solely for the purpose of assisting the Permittee 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.



Yip, Leung & Co.
Certified Public Accountants

Unit D, 12/F., Tak Lee Commercial Building,
113-117 Wan Chai Road, Wanchai, Hong Kong.

Hong Kong, 27 JUL 2015

HONG KONG FEDERATION OF THE BLIND
INCOME AND EXPENDITURE ACCOUNT
FLAG DAY FUND RAISING EVENT HELD ON 2ND MAY 2015

	HK\$
INCOME	
Street collection	407,756.50
"Gold Flag" donations	157,945.20
	<u>565,701.70</u>
Less:	
EXPENDITURE	
Audit fee	3,000.00
Cleaning of flag bags	1,421.50
Insurance	1,725.00
Postage	17.50
Printing and stationery	9,606.00
Refreshments for volunteers	1,932.30
Sundry expenses	1,856.00
Transportation	10,055.50
	<u>29,613.80</u>
Surplus	<u>536,087.90</u>

Approved by:



Executive Committee Chairperson

Hong Kong, 27 JUL 2015

HONG KONG FEDERATION OF THE BLIND
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

Basis of preparation

1. The purpose of the flag day fund-raising is for talent development class for the visual impaired and development scheme for the family of disabled persons.
2. The income and expenditure account has been prepared in accordance with cash basis of accounting.

香港失明人互聯會

收支結算表

賣旗日
(公開籌款許可證編號. FD/R010/2015)

舉行於
2015年5月2日

(以港元為單位)

葉梁會計師事務所
YIP, LEUNG & CO.
執業會計師

香港失明人互聯會

賣旗日

	內容	Pages
獨立鑒證報告	1 - 2
收支結算表	3
收支結算表附註	4

YIP, LEUNG & CO.

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS:

PETER H. L. YIP

B. Sc. (Hons.), A.C.A. (Eng. & Wales), C.P.A.

ROY K. F. LEUNG

B. BA. (Hons.), A.C.C.A., C.P.A.

Unit D, 12/F., Tak Lee Commercial Building

113-117 Wan Chai Road, Hong Kong

Email: general@yipleungcpa.com.hk

Fax: (852) 2117 0246

Tel: (852) 2891 9281

致香港失明人互聯會 (“獲發許可證的機構”) 理事會的 獨立鑒證報告

公開籌款許可證編號 : FD/R010/2015

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 2015 年 5 月 2 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。

理事會及執業會計師各自的責任

根據社會福利署發出的公開籌款許可證所列條件，理事會須負責按照附註 1 及 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。

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，並各理事會報告。

結論的基礎

我們已根據香港會計師公會 (“公會”) 頒佈的鑒證業務準則第 3000 號 “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。

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。

此外，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。

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。

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 1 及 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。

----- / 續

YIP, LEUNG & CO.

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS:

PETER H. L. YIP

B. Sc. (Hons.), A.C.A. (Eng. & Wales), C.P.A..

ROY K. F. LEUNG

B. BA. (Hons.), A.C.C.A., C.P.A..

Unit D, 12/F., Tak Lee Commercial Building

113-117 Wan Chai Road, Hong Kong

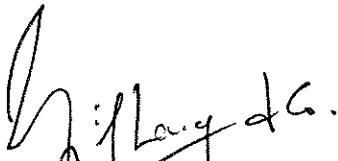
Email: general@yipleungcpa.com.hk

Fax: (852) 2117 0246

Tel: (852) 2891 9281

報告用途

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到的條件而編撰，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。



葉梁會計師事務所
執業會計師

香港灣仔道 113-117 號
得利商業大廈 12 字樓 D 室

香港, 27 JUL 2015

香港失明人互聯會
於2015年5月2日舉行賣旗日
收支結算表

	港圓\$
收入	
售旗日街頭籌得款項	407,756.50
"金旗"捐款	<u>157,945.20</u>
	<u>565,701.70</u>
減:	
支出	
核數費	3,000.00
旗袋清洗	1,421.50
保險	1,725.00
郵費	17.50
印刷及文具	9,606.00
義工茶點	1,932.30
什費	1,856.00
運輸	<u>10,055.50</u>
	<u>29,613.80</u>
盈餘	<u>536,087.90</u>

確認：



執行委員會主席

香港 27 JUL 2015

香港失明人互聯會
收支結算表附註

編製基準

1. 賣旗日籌款用作發展視障人士潛能興趣班及拓展殘疾人士家庭服務。
2. 收支結算表乃按照現金收付制編製。