Fund raising activity for
大踏步慈善步行籌款 (2014) 暨
慈善義賣活動

(Public Subscription Permit no. 2014/264/1)
公開籌款許可證編號 2014/264/1

organized by

Hong Kong Federation of Women's Centres
香港婦女中心協會

Report and Income and Expenditure Account
on the event day on 12 October 2014
於二零一四年十月十二日舉行之慈善義賣
報告及活動收支帳

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Independent Assurance Report
To the Executive Committee Members of Hong Kong Federation of Women's Centres ("the Permittee")

致香港婦女中心協會 (協會)「獲發許可證的機構」委員會成員的獨立鑒證報告

(Public Subscription Permit no. 2014/264/1)

公開籌款許可證編號 2014/264/1

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 fund raising activity held on 12 October 2014 ("the Event").

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二零一四年十月十二日舉行的的籌款活動(「有關活動」)的收支結算表作出報告。

Respective responsibilities of the Management and practitioner

理事會及執業會計師各自的責任

The Management Board is 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.

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。

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.

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。

Basis of conclusion

結論的基礎

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.

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。

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。

華強會計師事務所
LKY China
Certified Public Accountants (Practising), Hong Kong

Partners:
甄達華會計師 JOSEPH T. W. YAN FCPA (Practising), ACA, FCCA, FTIHK, MSCA
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Independent Assurance Report (cont'd)
To the Executive Committee Members of Hong Kong Federation of Women's Centres ("the Permittee")

(Public Subscription Permit no. 2014/264/1)

Basis of conclusion (cont'd)

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.

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.

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.

致香港婦女中心協會 (協會)「獲發許可證的機構」委員會成員的獨立鑒證報告 (續)

公開籌款許可證編號 2014/264/1

結論的基礎 (續)

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。

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 香港, 07 JAN 2015

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大踏步慈善步行籌款 (2014) 暨
慈善義賣活動

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Income and Expenditure Account
For the event day on 12 October 2014

	HK$
Income	
Donation box received 捐款箱收集	1,420
Expenditure	
Activity expenses – 活動費用	-
Net surplus 淨收益	1,420

The income and expenditure account above was approved and authorized for issue by the Executive Committee on 07 JAN 2015 and is signed on its behalf by

委員會已於 07 JAN 2015 批准及核實列載於此收支報告內容。

Honorary Treasurer

Chairperson

Fund raising activity for
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Notes to the Income and Expenditure Account
In respect of the fund raising event held on 12 October 2014
於二零一四年十月十二日之大踏步慈善步行籌款 (2014) 暨
慈善義賣活動收支結算表附註

1. Application of Funds Raised at the Event 籌款用途

The proceeds fund raising activity named as 大踏步慈善步行籌款 (2014) 暨慈善義賣活動 is to be applied for financing the following projects of the Hong Kong Federation of Women's Centres,

(a) supporting the operation;
(b) development of "Cherish Food": Food Sharing Programme; and
(c) the renovation and development of Jockey Club Lai Chi Kok Centre.

所得款項款用作，

(i) 支持「香港婦女中心協會」；
(ii) 《好「惜」食-食物捐贈及分享計劃》；及
(iii) 賽馬會麗閣中心翻新工程及發展。

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。