

**Evangelical Free Church of China Social Service Limited**

**Income and Expenditure Account**

**Flag Day Fund Raising Event  
on 7 January 2023**

(Public Subscription Permit No. FD/T008/2022)

**Lau Wah Ching**

**Certified Public Accountant (Practising)**



LAU WAH CHING  
CERTIFIED PUBLIC ACCOUNTANT  
Room 702, Waga Commercial Centre,  
99 Wellington Street, Central, Hong Kong.  
Tel.: 98687900 Fax : 25861632

## **INDEPENDENT PRACTITIONER'S ASSURANCE REPORT**

To:  
The Executive Committee,  
Evangelical Free Church of China Social Service Limited,  
("the Association")

Public Subscription Permit No.: FD/T008/2022

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"), I have been requested to report on the attached income and expenditure account of the Association's territory-wide flag day fund-raising activity held on 7 January 2023 (the Event).

### **Responsibilities of the Executive Committee members**

The Executive Committee members of the Association are responsible for preparing 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.

### **My Independence and Quality Control**

I 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.

I apply Hong Kong Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



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### **Practitioner's Responsibilities**

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

I conducted my 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 and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department" issued by the HKICPA. I have planned and performed my work to obtain limited assurance for giving my 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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly I do not express an audit opinion.

My 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 I 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 me to determine whether the income and expenditure account and the books and records of the Association include all transactions relating to the Event. It was impracticable for me to quantify the potential impact of this on the income and expenditure account. Accordingly, my report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Association's books and records.



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### Conclusion

Based on the foregoing, I report that nothing has come to my attention that causes me 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 Association in respect of the Event that have been recorded in its books and records made available to me 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 Association 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. I agree that a copy of this report may be provided to the Director of Social Welfare without further comment from me.

Lau Wah Ching  
Certified Public Accountant (Practising)

Practising Certificate No. P01217

Hong Kong.  
Date: 20 March 2023.

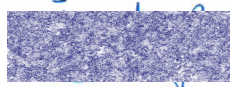
**Evangelical Free Church of China Social Service Limited**

**INCOME AND EXPENDITURE ACCOUNT**  
**For Flag Day Fund Raising Event on 7 January 2023**

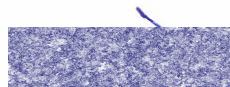
**(Public Subscription Permit No. FD/T008/2022)**

	<b>HKD</b>
<b><u>Income</u></b>	
Bank interest received	395.29
Donation from selling golden flag	425,618.52
Donation from selling flag	816,640.00
<b>Total income</b>	<b><u>1,242,653.81</u></b>
<b><u>Expenditure</u></b>	
Postage	4,847.40
Programe/System (Flag Day)	22,500.00
Audit fee	2,000.00
Printing and stationery	54,100.30
Minor Purchase	2,717.00
Souvenirs for volunteers	20,000.00
Travelling and transportation	11,927.95
Insurance	4,254.25
Bank charge	541.68
Sundry expenses	1,200.00
<b>Total expenditure</b>	<b><u>124,088.58</u></b>
<b>Surplus</b>	<b><u>1,118,565.23</u></b>

**Approved by Chairman and Director on behalf of the Board of Directors**  
**on 20 March 2023**



**Lui Wai Chung**  
**Chairman**



**Chau Yin Ming Francis**  
**Director/General Secretary**

## Notes to the income and expenditure account

### 1. General

As stated in the public subscription permit no.FD/T008/2022, the purpose of the funds of the flag day fund-raising is used as follows:

To raise funds for :	(%)	Amount
(1) E.F.C.C.-Abundant Grace Church Family Activity Centre (Recurrent Expenses)	8.5%	95,078.04
(2) E.F.C.C.-Lok Yan Learning Centre (Recurrent Expenses)	7.0%	78,299.57
(3) E.F.C.C.-Shun On Social Services Centre ((Recurrent Expenses, self-financing projects and services, minor renovation works, and purchase of equipments)	7.0%	78,299.57
(4) E.F.C.C.-Hong Fook Church Bradbury Community Health Development Centre (Recurrent Expenses, self-financing projects and services, minor renovation works, and purchase of equipments)	8.5%	95,078.04
(5) E.F.C.C.-Hong Fook Church Chan Poon Pui Ching Memorial Elderly Centre (Recurrent Expenses, self-financing projects and services, minor renovation works, and purchase of equipments)	8.5%	95,078.04
(6) E.F.C.C.-Fook On Church Elderly Centre (Self-financing projects and services, designated projects, minor renovation works, and purchase of equipments)	5.0%	55,928.26
(7) E.F.C.C.-Hing Tin Wendell Memorial Church Alison Lam Elderly Centre (Self-financing projects and services, designated projects, minor renovation works, and purchase of equipments)	5.0%	55,928.26
(8) E.F.C.C.-Mei Foo Elderly Centre (Self-financing projects and services, designated projects, minor renovation works, and purchase of equipments)	5.0%	55,928.26
(9) E.F.C.C.-Po Nga Nursery School (Minor renovation works and purchase of equipments)	5.0%	55,928.26
(10) E.F.C.C.-Abundant Grace Church Abundant Grace Nursery School (Minor renovation works and purchase of equipments)	5.0%	55,928.26
(11) E.F.C.C.-Verbena Nursery School (Minor renovation works and purchase of equipments)	5.0%	55,928.26
(12) E.F.C.C.-Tin Yan Nursery School (Minor renovation works and purchase of equipments)	5.0%	55,928.26
(13) E.F.C.C.-Head Office-Service Development Fund (Supporting service units)	13.5%	151,006.32
(14) E.F.C.C.-Head Office-Service Support Fund (Subsidizing the operations of Social Service Office)	12.0%	134,227.83
	<u>100.0%</u>	<u>1,118,565.23</u>

### 2. Basis of preparation

The significant accounting policies are set out below:

The income collected and expenditure incurred for the flag day held on 7 January 2023 are recognised on an accrual basis.

### 3. Donations credited to the bank

All the flag day proceeds collected (i.e. HK\$1,242,653.81) have been credited to the designated bank account of the Evangelical Free Church of China Social Service Limited before being used for payment of expenditure for flag days and/or the purpose specified in the permit on or before 6 February 2023.

The notes on this page form an integral part of the income and expenditure account.

中國基督教播道會社會服有限公司

二零二三年一月七日舉行的賣旗籌款  
收支帳

(公開籌款許可證編號：FD/T008/2022)

劉華清會計師  
香港執業會計師



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## 獨立執業會計師鑒證報告

致:

中國基督教播道會社會服務有限公司  
(以下簡稱「播道會」)  
管理委員會

公開籌款許可證編號: FD/T008/2022

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,本人應要求對隨附本報告書關於播道會於2023年1月7日舉行的全港賣旗日籌款活動(『有關活動』)的收支結算表作出報告。

### 管理委員會的責任

根據社會福利署發出的公開籌款許可證所列條件,管理委員會須負責按照附註1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

本人遵守香港會計師公會(『公會』)頒佈的《職業會計師道德守則》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。

本人應用香港質量控制準則第1號,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。





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## 執業會計師的責任

本人的責任是根據本人鑒證工作的結果對隨附的收支結算表作出結論，並向管理委員會報告。

本人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和一般慈善籌款活動之報告』("Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department") 進行工作。本人已計劃及執行有關工作，以對以下的結論獲取有限保證。

由於本人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，所以不能保證本人會注意到在審核中可能會被發現的所有重大事項。因此，本人不會發表任何審核意見。

本人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，及其他本人認為必要的程序。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，本人難以確定播道會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，本人僅與按照播道會帳冊及帳目紀錄所載交易編製的收支結算表作出報告。



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## 結論

根據以上所述，本人並沒有注意到任何事項，使本人相信隨附的收支結算表在所有重大方面沒有反映本人所獲取按照附註1 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

本報告僅為協助播道會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。本人同意播道會可向社會福利署長提供本報告，而毋須再徵詢本人意見。

劉華清會計師  
香港執業會計師  
執業證書號碼：P01217

香港

日期：2023年3月20日

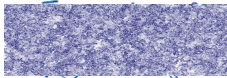
中國基督教播道會社會服有限公司

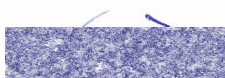
二零二三年一月七日慈善賣旗籌款  
收支結算表

(公開籌款許可證編號：FD/T008/2022)

	港幣
收入	
銀行利息	395.29
金旗	425,618.52
普通旗	816,640.00
總收入	<u>1,242,653.81</u>
支出	
郵費	4,847.40
項目/系統(賣旗日)	22,500.00
核數費	2,000.00
印刷及文具	54,100.30
小型購置物品	2,717.00
義工紀念品	20,000.00
交通及運輸	11,927.95
保險	4,254.25
銀行手續費	541.68
雜項	1,200.00
總支出	<u>124,088.58</u>
盈餘	<u><u>1,118,565.23</u></u>

董事會主席及董事於 2023年3月20日 獲授權覆核簽署

  
雷偉聰  
主席

  
周賢明  
董事/總幹事

## 收支結算表附註

### 1. 一般資料

根據公開籌款許可證編號：FD/T008/2022，賣旗日籌得款項用作各個有關單位之目的如下：

籌款用作：	(%)	金額
(1) 中國基督教播道會厚恩堂家庭活動中心(經常性開支)	8.5%	95,078.04
(2) 中國基督教播道會樂恩成長中心(經常性開支)	7.0%	78,299.57
(3) 中國基督教播道會順安堂社會服務中心(經常性開支、非資助項目及服務、小型裝修工程、購置設備)	7.0%	78,299.57
(4) 中國基督教播道會康福堂白普理社區健康發展中心(經常性開支、非資助項目及服務、小型裝修工程、購置設備)	8.5%	95,078.04
(5) 中國基督教播道會康福堂陳潘佩清紀念長者中心(經常性開支、非資助項目及服務、小型裝修工程、購置設備)	8.5%	95,078.04
(6) 中國基督教播道會福安堂耆趣天地(非資助項目及服務、指定計劃、小型裝修工程、購置器材)	5.0%	55,928.26
(7) 中國基督教播道會興田邨道真堂愛禮信長者中心(非資助項目及服務、指定計劃、小型裝修工程、購置器材)	5.0%	55,928.26
(8) 中國基督教播道會美孚長者中心(非資助項目及服務、指定計劃、小型裝修工程、購置器材)	5.0%	55,928.26
(9) 中國基督教播道會寶雅幼兒學校(小型裝修工程、購置器材)	5.0%	55,928.26
(10) 中國基督教播道會厚恩堂厚恩幼兒學校(小型裝修工程、購置器材)	5.0%	55,928.26
(11) 中國基督教播道會茵怡幼兒學校(小型裝修工程、購置器材)	5.0%	55,928.26
(12) 中國基督教播道會天恩幼兒學校(小型裝修工程、購置器材)	5.0%	55,928.26
(13) 中國基督教播道會總辦事處-服務發展基金(支援服務單位)	13.5%	151,006.32
(14) 中國基督教播道會總辦事處-服務支援基金(支援總辦事處(社會服務辦事處)之運作)	12.0%	134,227.83
	<u>100.0%</u>	<u>1,118,565.23</u>

### 2. 編製基準

重大會計政策如下：

於2023年1月7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。

### 3. 存入銀行的捐款

賣旗日籌得的所有款項[即港元1,242,653.81]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2023年2月6日或之前存入中國基督教播道會社會服務有限公司指定的銀行帳戶。

本頁的附註乃收支結算表的組成部份。