

ASSEMBLY OF GOD GRACE LIGHT CHURCH, LIMITED

神召會恩光堂有限公司

REPORT AND ACCOUNTS

報告書及賬目

FOR THE FLAG DAY HELD IN NEW TERRITORIES REGION ON 12 AUGUST 2023

於二零二三年八月十二日舉行新界區慈善賣旗籌款活動

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R072/2023

公開籌款許可證編號: FD/R072/2023

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張駿榮會計師事務所
BILLY C. W. CHEUNG & CO.
Certified Public Accountants (Practising)

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

獨立執業會計師鑒證報告

TO THE DEACON BOARD MEMBERS OF

ASSEMBLY OF GOD GRACE LIGHT CHURCH, LIMITED ("THE PERMITTEE")

致神召會恩光堂有限公司（「獲發許可證的機構」）值理會成員

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R072/2023

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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 New Territories region held on 12 August, 2023 ("the Event").

RESPONSIBILITIES OF THE DEACON BOARD MEMBERS

The Deacon board members are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in notes 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 misstatements.

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 the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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二零二三年八月十二日舉行的新界分區賣旗籌款活動（「有關活動」）的收支結算表作出報告。

值理會成員的責任

根據社會福利署發出的公開籌款許可證所列條件，值理會成員須負責按照附註二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管理

我們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。

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

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**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 to you.

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 under taken 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.

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，並向值理會成員報告。

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費旗日、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核準則的範圍為小，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。

張駿榮會計師事務所
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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

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PRACTITIONER'S RESPONSIBILITIES

(continued)

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. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, 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 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.

執業會計師的責任(續)

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。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，我們難以確定獲發許可證的機構的收支結算表及賬冊與賬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賬冊及賬目紀錄所載交易編製的收支結算表作出報告。

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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.

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二所載的編製基準而編製的賬冊及賬目紀錄所載有關活動籌集的總捐款及實際開支。

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 SWD in connection with the Event and is not intended to be, and should not be, used for any other purposes. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

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製，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，而毋須再徵詢我們的意見。



Billy C.W. Cheung & Co.

張駿榮會計師事務所

Certified Public Accountants (Practising)

香港執業會計師

Cheung Chun Wing 張駿榮

Practising Certificate No. P03863 執業證書編號P03863

Hong Kong

8 November, 2023

香港 二零二三年十一月八日

ASSEMBLY OF GOD GRACE LIGHT CHURCH, LIMITED

神召會恩光堂有限公司

INCOME AND EXPENDITURE ACCOUNT

收支結算表

FOR THE FLAG DAY HELD IN NEW TERRITORIES REGION ON 12 AUGUST 2023

於二零二三年八月十二日舉行新界區慈善賣旗籌款活動

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R072/2023

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HK\$ 港幣

INCOME

Flag donations received

收入

賣旗籌款收入

155,014.60

EXPENDITURE

Auditors' remuneration

Postage

Printing and stationery

Sundry expenses

支出

核數師費

郵費

文具及印刷費

雜費

3,000.00

894.70

1,084.00

462.00

5,440.70

EXCESS OF INCOME OVER EXPENDITURE

盈餘

149,573.90

Approved and authorised for issue by the Deacon Board Members on 8 November 2023

值理會於二零二三年十一月八日批准及刊發。



WONG Moon Chuen

王滿全

Deacon 值理



CHAN Chi Bun

陳志斌

Deacon 值理

The annexed notes form an integral part of these accounts.

隨附附註為本財務報表之一部份。

ASSEMBLY OF GOD GRACE LIGHT CHURCH, LIMITED

神召會恩光堂有限公司

NOTE TO THE INCOME AND EXPENDITURE ACCOUNT

收支結算表附註

FOR THE FLAG DAY HELD IN NEW TERRITORIES REGION ON 12 AUGUST 2023

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1. GENERAL

The purpose of the flag day fund-raising is for operating expenses of a Family Service Centre, including (1) staff salary (a part-time Social Worker and a Program Worker); and (2) annual expenses such as administrative fee, programme promotion fee, speaker's fee and activities expenses.

2. BASIS OF PREPARATION

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

3. DONATIONS CREDITED TO THE BANK

All the flag day proceeds collected (i.e.HK\$155,014) have been credited to the designated bank account of the Permittee before being used for payment of expenditure for flag days and/or the purpose specified in the permit on 30 September, 2023.

1. 一般資料

賣旗日籌款目的用作家庭服務中心的營運開支，包括：(1)員工薪金(一名半職社工及一名全職幹事)及(2)全年開支包括行政、活動宣傳費、講員費及活動開支。

2. 編製基準

收支結算表按照應計會計基礎製編制。

3. 存入銀行的捐款

賣旗日收集到的所有款項(即港元155,014)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，已於2023年9月30日存入獲發許證機構指定的銀行賬戶。