

香港失明人佛教會有限公司

(在香港註冊的擔保有限公司)

收支結算表

賣旗日籌款活動於 2023 年 7 月 26 日舉行

公開籌款許可證編號: FD/R071/2023

徐兆鴻會計師事務所有限公司

執業會計師

香港

獨立執業會計師鑒證報告
致香港失明人佛教會有限公司(「獲發許可證的機構」)董事會
(在香港註冊的擔保有限公司)

公開籌款許可證編號: FD/R071/2023

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2023年7月26日舉行的香港島區賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

董事的責任

根據社會福利署發出的公開籌款許可證所列條件,董事須負責按照附註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。

執業會計師的獨立性和質量控制

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。

本所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。

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,並僅向整體董事會成員報告。除此之外,我們的報告不可以作其他用途。我們概不就本報告的內容,對任何其他人士負責或承擔法律責任。

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。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。

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。



獨立執業會計師鑒證報告
致香港失明人佛教會有限公司(「獲發許可證的機構」)董事會
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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。

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。

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。

Tsui & Partners CPA Ltd

徐兆鴻會計師事務所有限公司

執業會計師

林海麟

執業號碼: P05286

香港, 19 OCT 2023

香港失明人佛教會有限公司

收支結算表

於 2023 年 7 月 26 日舉行的賣旗日籌款活動

公開籌款許可證編號: FD/R071/2023


	附註	港元
收入		
街頭賣旗收入	3	306,743
其他與賣旗日有關的捐獻	3	951,652
		<u>1,258,395</u>
支出		
廣告費		(12,315)
審計費		(5,000)
銀行手續費		(2,542)
保險費		(550)
印刷及文具費		(10,911)
郵費		(3,806)
存倉費		(6,216)
保安費		(4,162)
雜項		(2,894)
運輸費		(1,108)
		<u>(49,504)</u>
總支出		<u>1,208,891</u>
淨收入		<u><u>1,208,891</u></u>

由董事會於 19 OCT 2023

批核及授權。



文康廉



嚴麗珍

香港失明人佛教會有限公司

收支結算表備註

於 2023 年 7 月 26 日舉行的賣旗日籌款活動

公開籌款許可證編號: FD/R071/2023

1. 一般資料

賣旗籌款活動於 2023 年 7 月 26 日在香港島區舉行; 賣旗目的是籌款用作於:

1. 員工薪酬;
2. 辦公室設備、配置及維護;
3. 24 小時身心靈資訊熱線和課程傷健共融活動、點字、有聲書制作.

2. 重大會計政策

a) 編製基準

此收支結算表乃按照會計應計制編製.

b) 收入確認

街頭賣旗收入及其他與賣旗日有關的捐獻是按已收及應收的捐款而確認.

3. 街頭賣旗收入及其他與賣旗日有關的捐獻

街頭賣旗收入及其他與賣旗日有關的捐獻代表獲發許可證的機構收取與賣旗日有關的捐獻(公開籌款許可證編號: FD/R071/2023).

4. 存入銀行的捐款

賣旗日籌得的所有款項即港元 1,258,395 已在 2023 年 8 月 25 日及之前存入獲發許可證機構的銀行帳戶。

HONG KONG BUDDHIST SOCIETY FOR THE BLIND LIMITED
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

INCOME AND EXPENDITURE ACCOUNT
FOR FLAG DAYS FUND-RAISING ACTIVITY

ON 26TH JULY, 2023

(PUBLIC SUBSCRIPTION PERMIT NO. FD/R071/2023)

TSUI & PARTNERS CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG



**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE BOARD OF DIRECTORS OF HONG KONG BUDDHIST SOCIETY FOR THE BLIND
LIMITED ("THE PERMITTEE")
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

Public Subscription Permit No: FD/R071/2023

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 funding-raising activity in Hong Kong Island region held on 26th July, 2023 ("the Event").

Responsibilities of the directors

The Directors are 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 maintain 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.

Our independence and quality Control

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

Our firm applies Hong Kong Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and 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 the Hong Kong Standard on Assurance Engagement 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and with reference to Practice Note 850 (Revised), Reporting on Flags days and General Charitable Fund-raising Activities 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 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.

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 form, 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.



**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE BOARD OF DIRECTORS OF HONG KONG BUDDHIST SOCIETY FOR THE BLIND
LIMITED ("THE PERMITTEE")
(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

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 related solely to the income and expenditure account prepared from transactions that have been recorded in the Permittee's books and records.

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 accounts 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 this 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.

Tsui & Partners CPA 031

TSUI & PARTNERS CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS
LAM HOI LUN
PRACTISING CERTIFICATE NUMBER: P05286
HONG KONG, 19 OCT 2023

HONG KONG BUDDHIST SOCIETY FOR THE BLIND LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR FLAG DAYS FUND-RAISING ACTIVITY ON 26TH JULY, 2023

PUBLIC SUBSCRIPTION PERMIT NO. FD/R071/2023

	Note	HK\$
Income		
Street collections	3	306,743
Other forms of appeals	3	951,652

		1,258,395

Less: Expenditure		
Advertising		(12,315)
Audit fee		(5,000)
Bank charges		(2,542)
Insurance		(550)
Printing and stationery		(10,911)
Postage		(3,806)
Storage		(6,216)
Security		(4,162)
Sundry		(2,894)
Transportation		(1,108)

Total expenditures		(49,504)

Excess of income over expenditure		1,208,891
		=====

Approved and authorized for issue by the Board of Directors on 19 OCT 2023



Man Hong Lim



Yim Lai Chun

HONG KONG BUDDHIST SOCIETY FOR THE BLIND LIMITED
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
FOR FLAG DAYS FUND-RAISING ACTIVITY ON 26TH JULY, 2023
PUBLIC SUBSCRIPTION PERMIT NO. FD/R071/2023

1. GENERAL

The purpose of selling flag in Hong Kong Island region of Hong Kong on 26th July, 2023 are raising funds for:

1. Staff salary;
2. Office equipment, accessories and maintenance;
3. 24 hours information hotline and production of braille and audio books.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

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

b) Revenue recognition

Street collections and other forms of appeals are recognized when they are received and receivable.

3. STREET COLLECTIONS AND OTHER FORMS OF APPEALS

Street collections and other forms of appeals represented donations collected by the Permittee in respect of the flag day fund-raising activity (under Public Subscription Permit No. FD/R071/2023).

4. DONATIONS CREDITED TO THE BANK

All the flag day proceeds collected HK\$1,258,395 have been credited to the bank accounts of the Permittee before being used for the payment of expenditures for the flag day and/or the purposes specified in the permit by 25th August, 2023.