

**TAI PO BAPTIST CHURCH SOCIAL SERVICE**

**NEW TERRITORIES REGION FLAG DAY FUND RAISING EVENT  
HELD ON 22 JUNE 2024**

**(PUBLIC SUBSCRIPTION PERMIT NO: FD/R018/2024)**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE PERIOD ENDED 30 JUNE 2024**

**TAI PO BAPTIST CHURCH SOCIAL SERVICE**

**NEW TERRITORIES REGION FLAG DAY FUND RAISING EVENT  
HELD ON 22 JUNE 2024**

**(PUBLIC SUBSCRIPTION PERMIT NO: FD/R018/2024)**

**CONTENTS**

	<u>Pages</u>
<b>Independent Practitioner's Assurance Report</b>	1 - 2
<b>Income and Expenditure Account</b>	3
<b>Explanatory Notes to the Income and Expenditure Account</b>	4

## **DAVE KWOK & CO.**

*Certified Public Accountants*

*Principal: Dave S. N. Kwok*

### **INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE DIRECTORS OF TAI PO BAPTIST CHURCH SOCIAL SERVICE 大埔浸信會社會服務處 ("THE PERMITTEE")**

郭嘯南會計師事務所  
灣仔謝斐道三百四十六號  
保如大廈十三樓G室  
會計師：郭嘯南

#### **Public Subscription Permit No: FD/R018/2024**

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 new territories region flag day fund-raising activity held on 22 June 2024 ("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 notes to the income and expenditure account, 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.

#### **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 ("the HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. 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 solely 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 Notes 850 (Revised), "Reporting on Flag Days, General Charitable Fund-raising Activities and Solicitation of Signed Authorization Forms Covered by Public Subscriptions 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.

**DAVE KWOK & CO.**

*Certified Public Accountants*  
*Principal: Dave S. N. Kwok*

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT**  
**TO THE DIRECTORS OF TAI PO BAPTIST CHURCH SOCIAL SERVICE**  
**大埔浸信會社會服務處 ("THE PERMITTEE")**  
**CONTINUED**

郭嘯南會計師事務所  
灣仔謝斐道三百四十六號  
保如大廈十三樓G室  
會計師：郭嘯南

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, analytical procedures applied to financial data 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 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**

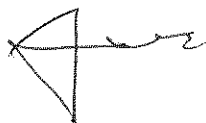
Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for us to quantify the potential 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.

**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 to the income and expenditure account.

**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 purpose. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.




**DAVE KWOK & CO.**  
**Certified Public Accountants**  
Hong Kong, 13 AUG 2024  
Kwok Siu Nam Dave  
**Practising Certificate Number: P1450**

**TAI PO BAPTIST CHURCH SOCIAL SERVICE**  
**NEW TERRITORIES REGION FLAG DAY FUND RAISING EVENT**  
**HELD ON 22 JUNE 2024**  
**(PUBLIC SUBSCRIPTION PERMIT NO: FD/R018/2024)**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 30 JUNE 2024**

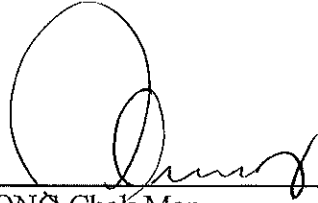
	<b>HK\$</b>
<b>INCOME</b>	
Flag day collections	489,447
General donation	<u>89,481</u>
	<u>578,928</u>
<b>LESS: EXPENSES</b>	
Advertising	2,572
Design Fee	2,000
Printing	6,425
Postage & Courier	361
Donation bags / flag belt	31,880
Flag day supplies	247
Transportation	5,029
	<u>48,514</u>
	<u>530,414</u>
<b>SURPLUS FOR THE EVENT</b>	<u><u>530,414</u></u>

Approved and authorized for issue by the board of directors on 13 August 2024 and signed on its behalf:


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 TSANG Ka Shek  
 Chairman


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 WONG Chak Man  
 Honorary Treasurer

**TAI PO BAPTIST CHURCH SOCIAL SERVICE  
NEW TERRITORIES REGION FLAG DAY FUND RAISING EVENT  
HELD ON 22 JUNE 2024  
(PUBLIC SUBSCRIPTION PERMIT NO: FD/R018/2024)  
EXPLANATORY NOTES TO THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD ENDED 30 JUNE 2024**

**1. GENERAL INFORMATION**

The purpose of the flag day fund-raising event is for financing the following services:  
- Children and Family Supportig Service  
(Centre for Children with Special Education Needs)

**2. BASIS OF PREPARATION**

The income and expenditure account has been prepared under the accrual basis of accounting.

**3. DONATIONS CREDITED TO THE BANK**

All the flag day proceeds collected totalling HK\$578,928 have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and/or the purpose(s) specified in the permit by 30 June 2024.

大埔浸信會社會服務處

二零二四年六月二十二日舉行的新界區賣旗日籌款活動

(公開籌款許可證編號：FD/R018/2024)

收支帳

截至二零二四年六月三十日期間

大埔浸信會社會服務處

二零二四年六月二十二日舉行的新界區賣旗日籌款活動

(公開籌款許可證編號：FD/R018/2024)

目錄

	頁數
獨立執業會計師鑒證報告	1 - 2
收支結算表	3
收支結算表說明	4



## **DAVE KWOK & CO.**

Certified Public Accountants  
Principal: Dave S. N. Kwok

郭嘯南會計師事務所  
灣仔謝斐道三百四十六號  
保如大廈十三樓G室  
會計師：郭嘯南

### 獨立執業會計師鑒證報告

致大埔浸信會社會服務處(「獲發許可證的機構」)各董事

#### 公開籌款許可證編號：FD/R018/2024

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二零二四年六月二十二日舉行的新界區賣旗日籌款活動(「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，董事須負責按照收支結算表說明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的錯誤陳述。

#### 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」)頒布的《專業會計師道德守則》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，並向董事報告。

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賣旗日，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 Authorization 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。

## **DAVE KWOK & CO.**

Certified Public Accountants

Principal: Dave S. N. Kwok

郭嘯南會計師事務所  
灣仔謝斐道三百四十六號  
保如大廈十三樓G室  
會計師：郭嘯南

### 獨立執業會計師鑒證報告

致大埔浸信會社會服務處(「獲發許可證的機構」)各董事 - 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，對財務數據實施分析程序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監證工作中所獲得的。

#### 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

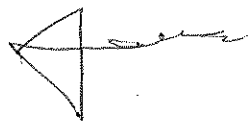
根據以上所述，我們並沒有注意到任何事項，使我們相信隨附的收支結算表在所有重大方面沒有反映我們所獲取按照收支結算表說明所載的編製基準而編製的帳冊及帳目紀錄所載有關活動籌集的總捐款及實際開支。

#### 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。

郭嘯南會計師事務所.

執業會計師



郭嘯南

執業證書編號：P1450

香港,

13 AUG 2024

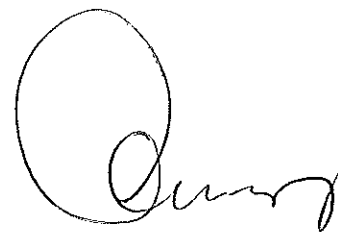
大埔浸信會社會服務處  
二零二四年六月二十二日舉行的新界區賣旗日籌款活動  
(公開籌款許可證編號：FD/R018/2024)  
收支結算表  
截至二零二四年六月三十日期間

	港幣\$
收入	
賣旗收入	489,447
一般捐款	<u>89,481</u>
	<u>578,928</u>
減: 支出	
廣告費	2,572
設計費	2,000
印刷	6,425
郵費	361
旗袋	31,880
賣旗物資	247
交通及運輸費	5,029
	<u>48,514</u>
	<u>530,414</u>
本活動盈餘	<u><u>530,414</u></u>

董事會於二零二四年八月十三日核准並授權簽署：



曾家石先生  
主席



黃澤文先生  
司庫

大埔浸信會社會服務處  
二零二四年六月二十二日舉行的新界區賣旗日籌款活動  
(公開籌款許可證編號：FD/R018/2024)  
收支結算表說明  
截至二零二四年六月三十日期間

## 一. 概況

賣旗日籌款用作以下服務：

- 兒童及家庭支援服務  
(兒童學習及發展中心)

## 二. 編製基準

收支結算表乃按照應計制編製。

## 三. 存入銀行的捐款

賣旗日籌得的款項，即港幣\$578,928 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，已在二零二四年六月三十日及之前存入獲發許可證機構指定的銀行帳戶。