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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
TO THE COMMITTEE MEMBERS OF NEIGHBOURHOOD & WORKER'S  
EDUCATION CENTRE LIMITED ("the Permittee")

**Public Subscription Permit No: FD/R062/2018**

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 15th September 2018 ("the Event").

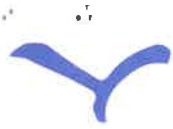
**Responsibilities of the Committee Members**

The Committee Members 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 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 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.

The 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.



**Y.T. LO & CO.**  
**Certified Public Accountants**  
**(Practising)**

盧葉堂會計師行  
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Assistant:  
Kathleen, K.F. Lau FCCA, CPA

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### **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, 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. 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 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.



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TO THE COMMITTEE MEMBERS OF NEIGHBOURHOOD & WORKER'S  
EDUCATION CENTRE LIMITED ("the Permittee")

### **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 note 2.

### **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.

Y. T. Lo & Co.  
Certified Public Accountants (Practising)  
Room 1202, On Hong Commercial Building,  
145 Hennessy Road, Wanchai, Hong Kong.  
Hong Kong  
20th December 2018



NEIGHBOURHOOD & WORKER'S EDUCATION CENTRE LIMITED  
INCOME AND EXPENDITURE ACCOUNT OF THE FLAG DAY FUND  
RAISING EVENT HELD ON 15TH SEPTEMBER 2018 - NEW TERRITORIES  
Public Subscription Permit No. : FD/R062/2018

INCOME	HK\$
Sales of Flags	123,800.00
Donations	54,180.00
	-----
	177,980.00
	-----
LESS: EXPENDITURE	
Audit Fee	4,000.00
Insurance	966.39
Printing and Stationery	675.00
Transportation	804.81
	-----
	6,446.20
	-----
EXCESS OF INCOME OVER EXPENDITURE	\$171,533.80
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*Chan Sui Ming*

CHAN Sui Ming  
Chairman



NEIGHBOURHOOD & WORKER'S EDUCATION CENTRE LIMITED  
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

**Basis of preparation**

1. The purpose of the flag day fund-raising is for
  - A. Tsing Yi and Kwai Fong Mutual-aid child care center's instructor salary, service and programme fee and administrative fee; and
  - B. Operational fee of education center (eg. Community service, pre-school education, summer activities, adult education, mutual-aid group and disadvantaged youth employment assistance scheme.)
2. This income and expenditure account has been prepared in accordance with accruals basis of accounting.



## 獨立執業會計師鑒證報告

致街坊工友服務處教育中心有限公司（「獲發許可證的機構」）委員會成員

公開籌款許可證編號：**FD/R062/2018**

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二零一八年九月十五日舉行的新界分區賣旗日籌款活動（「有關活動」）的收支結算表作出報告。

### 委員會成員的責任

根據社會福利署發出的公開籌款許可證所列條件，委員會成員須負責按照附註 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」）頒布的《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，並向委員會成員報告。

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「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。



**Y.T. LO & CO.**  
**Certified Public Accountants**  
**(Practising)**

**盧葉堂會計師行**

Principal: Y.T. Lo CPA

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Assistant:  
Kathleen, K.F. Lau FCCA, CPA

## 獨立執業會計師鑒證報告

致街坊工友服務處教育中心有限公司（「獲發許可證的機構」）委員會成員

### 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。

盧葉堂會計師行

香港執業會計師

香港灣仔軒尼詩道 145 號安康商業大廈 1202 室

香港

二零一八年十二月二十日



街坊工友服務處教育中心有限公司  
賣旗日收支結算表  
於二零一八年九月十五日舉行 - 新界  
公開籌款許可證編號：FD/R062/2018

收入	港幣
賣旗收益	123,800.00
捐款	54,180.00
	-----
	177,980.00
	-----
支出	
核數費用	4,000.00
保險	966.39
文具印刷費	675.00
旗袋運送	804.81
	-----
	6,446.20
	-----
淨收入	\$171,533.80
	=====



Chan Sui Ming

CHAN Sui Ming  
Chairman

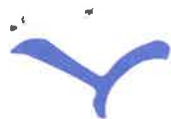




街坊工友服務處教育中心有限公司  
收支結算表附註

**編製基準**

1. 賣旗日籌款用作
  - A. 青衣及葵芳互助幼兒中心導師薪酬、活動及服務經費及行政開支等；及
  - B. 中心經常性開支(如社區服務、學前教育、暑期活動、成人課程、互助組及弱勢青少年就業援助計劃)。
2. 收支結算表乃按照會計基準之應計制編製。



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Assistant:

Kathleen, K.F. Lau FCCA, CPA

To the committee of Neighbourhood & Worker's Education Centre Limited ("the Permittee")

## **Engagement Letter for reporting on Flag Days fund-raising activities covered by public subscription permits issued by Social Welfare Department**

### **Objective of services**

1.1 You have requested that we report on the income and expenditure account of the Permittee's Flag Day fund-raising activity held on 15<sup>th</sup> September 2018("the Event"). We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our work will be conducted with the objective of our expressing a conclusion on the income and expenditure account.

### **Responsibilities of the Committee**

- 2.1 In applying for the Public Subscription Permit ("Permit") issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD") for collecting donations in a public place, you are responsible, as the permit holder, for closely monitoring the Event and accounting for the monies collected which the public have contributed and complying with conditions stated in the Permit. You are obliged to prepare the income and expenditure account showing all monies received from the public subscription and the disbursements made from the monies so collected or received.
- 2.2 As committee members of the Permittee, you are responsible to implement appropriate controls to ensure as far as reasonably practicable that all income from the Event to which the Permittee is entitled and all related expenses are properly accounted for. It is also important for the Permittee to have controls not only over collecting monies, but also over the recruitment of collectors as well as controls over deposit of monies collected, control over expenditure and preparation of accounts relating to the Event.
- 2.3 You are responsible for ensuring that the Permittee maintains proper books and records such that all income and expenses are properly accounted for and recorded.
- 2.4 You are also responsible for making available to us, all records, documents, books, and accounts and to such information and explanations that, in our opinion, are necessary to conduct the engagement.



### **Responsibilities of the practitioner**

- 3.1 Our responsibility is to report to you for your onward submission to the Director of Social Welfare stating whether or not, anything has come to our attention that causes us to believe that the 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.

### **Scope and limitations of our work**

- 4.1 Our work will be carried out 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, *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. Our work will consist of 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.
- 4.2 Our work undertaken 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.
- 4.3 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.
- 4.4 As part of our procedures, we will request you to provide written confirmation concerning representations which we have received from you during the course of the engagement on matters having a material effect.

### **Reporting and distribution**

- 5.1 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.
- 5.2 We will agree that a copy of the report once issued may be provided to the Director of Social Welfare without further comment from us.



**Fees**

6. Our fees are computed on the basis of the time spent on your affairs by the partners and our staff and on the levels of skill and responsibility involved plus out-of-pocket expenses. Fees will be due and payable on presentation.

**Agreement of terms**

7. Once it has been agreed, this letter will remain effective, from one appointment to another, until it is replaced. Please sign and return the enclosed copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our report on the income and expenditure account including our respective responsibilities.

Yours faithfully

Y. T. Lo & Co.

Certified Public Accountants (Practising)

We agree to the terms of this letter.

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Committee Member, for and on behalf of Neighbourhood & Worker's Education Centre Limited