

惡水無情人間有情台灣88賑災大行動
(由浸會愛羣社會服務處主辦)

於二零零九年八月十五日至二零零九年九月二十三日
所舉辦的慈善籌款活動

梁嘉培會計師事務所
LEUNG KAR PUI & CO.
Certified Public Accountants
Hong Kong

惡水無情人間有情台灣 88 賑災大行動

(由浸會愛羣社會服務處主辦)

慈善籌款活動

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<u>目錄</u>	<u>頁</u>
獨立名譽核數師鑒證報告	1-2
收支結算表	3
收支結算表的編製基準	4

獨立名譽核數師鑒證報告

致惡水無情人間有情台灣 88 賑災大行動（「慈善機構」）委員會成員
（由浸會愛羣社會服務處主辦）

按照我們雙方所協定的應聘條款，我們對隨附本報告書關於慈善機構於二零零九年八月十五日至二零零九年九月二十三日舉行的一般慈善籌款活動[有關活動]的收支結算表進行鑒證工作。

委員會成員及我們各自的責任

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，委員會成員須負責按照附註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。

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，並向受託人報告。

結論的基礎

我們已根據香港會計師公會頒佈的鑒證業務準則第3000號「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「有關申報獲發社會福利署公開籌款許可證的一般慈善籌款活動（賣旗日除外）的通函」（“Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)”）進行工作。

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。

獨立名譽核數師鑒證報告

致惡水無情人間有情台灣 88 賑災大行動（「慈善機構」）委員會成員（續）
（由浸會愛羣社會服務處主辦）

結論的基礎（續）

此外，基於一般慈善籌款活動以現金收支，我們難以確定慈善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，我們僅與按照慈善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。

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。

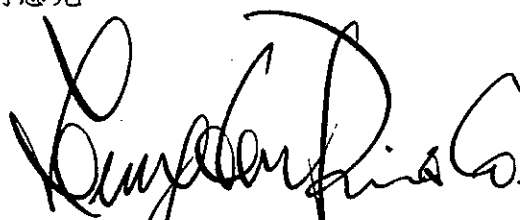
結論

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。

報告用途

本報告僅為協助慈善機構遵守社會福利署就[有關活動]所發出公開籌款許可證 2009/252/1及2009/252/2所列的條件而編撰，不擬亦不得用作其他用途。

我們同意慈善機構可向社會福利署署長提供本報告，且慈善機構亦可根據有關公開籌款許可證所列條件刊載本報告而毋須再徵詢我們意見。



梁嘉培會計師事務所
香港執業會計師
名譽核數師

香港，二零零九年十月十六日

惡水無情人間有情台灣 88 賑災大行動

(由浸會愛羣社會服務處主辦)

收支結算表

慈善籌款活動於二零零九年八月十五日至二零零九年九月二十三日

港幣


收入

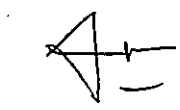
街頭的捐款收集箱	57,644.00
現金及郵遞的慈善捐款	1,536,998.00
	<hr/>
	1,594,642.00

支出

捐款開支 (附註 二)	(1,594,642.00)
	<hr/>
活動的盈餘 / (虧損)	\$ -

此帳目已於二零零九年十月十六日經委員會成員核准


主席


委員會成員

惡水無情人間有情台灣 88 賑災大行動

(由浸會愛羣社會服務處主辦)

收支結算表的編製基準

慈善籌款活動於二零零九年八月十五日至二零零九年九月二十三日

- (一) 這份收支結算表反映出慈善籌款活動中籌募的收入及支出，並按照香港特別行政區政府社會福利署根據《簡易程序治罪條例》(第 228 章)第 4(17)(i)條發出的公開籌款許可證 2009/252/1 及 2009/252/2 編製而成。
- (二) 捐款開支於二零零九年九月二十二日透過支票捐贈致“中華旅行社”用作台灣於二零零九年八月所發生的風災災後工作財政支援。

惡水無情人間有情台灣88賑災大行動
(ORGANIZED BY BAPTIST OI KWAN SOCIAL SERVICE)

FUND-RAISING ACTIVITIES
DURING THE PERIOD FROM 15 AUGUST 2009 TO 23 SEPTEMBER 2009

梁嘉培會計師事務所
LEUNG KAR PUI & CO.
Certified Public Accountants
Hong Kong

惡水無情人間有情台灣 88 賑災大行動

(ORGANIZED BY BAPTIST OI KWAN SOCIAL SERVICE)

FUND-RAISING ACTIVITIES

DURING THE PERIOD FROM 15 AUGUST 2009 TO 23 SEPTEMBER 2009

<u>CONTENTS</u>	<u>PAGES</u>
INDEPENDENT ASSURANCE REPORT OF THE HONORARY AUDITORS	1-2
INCOME AND EXPENDITURE ACCOUNT	3
BASIS OF PREPARATION OF INCOME AND EXPENDITURE ACCOUNT	4

**INDEPENDENT ASSURANCE REPORT OF THE HONORARY AUDITORS
TO THE COMMITTEE MEMBERS OF
惡水無情人間有情台灣88賑災大行動 (“THE CHARITY”)
(ORGANIZED BY BAPTIST OI KWAN SOCIAL SERVICE)**

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Charity's general charitable fund-raising activity during the period from 15 August 2009 to 23 September 2009 (“the Event”).

Respective responsibilities of the Committee Members and ourselves

The committee members are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out hereafter, 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 Social Welfare Department of the Government of the Hong Kong Special Administrative Region (“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.

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

Basis of conclusion

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” and with reference to the “Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)” issued by the Hong Kong Institute of Certified Public Accountants. 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.

**INDEPENDENT ASSURANCE REPORT OF THE HONORARY AUDITORS
TO THE COMMITTEE MEMBERS OF
惡水無情人間有情台灣 88 賑災大行動 (“THE CHARITY”)
(ORGANIZED BY BAPTIST OI KWAN SOCIAL SERVICE)**

Basis of conclusion (continued)

Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Charity 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 books and records of the Charity.

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.

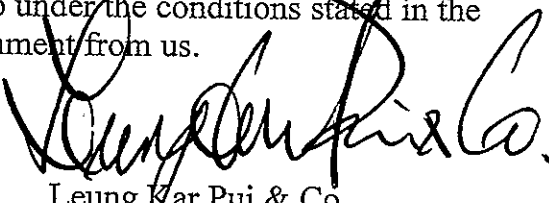
Conclusion

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 Charity 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 hereafter.

Use of report

This report is intended solely for the purpose of assisting the Charity to satisfy the conditions stated in the Public Subscription Permits 2009/252/1 and 2009/252/2 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 and may be published where the Charity is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from us.


Leung Kar Pui & Co.
Certified Public Accountants
Honorary Auditors

Hong Kong, 16 October 2009

惡水無情人間有情台灣 88 賑災大行動

(ORGANIZED BY BAPTIST OI KWAN SOCIAL SERVICE)

INCOME AND EXPENDITURE ACCOUNT

FOR FUND-RAISING ACTIVITIES DURING THE PERIOD FROM 15 AUGUST 2009
TO 23 SEPTEMBER 2009

HK\$

INCOME


Street collecting boxes subscription	57,644.00
Cash and postal donation subscription	<u>1,536,998.00</u>
	1,594,642.00

EXPENDITURE

Donation expenses (Note 2)	<u>(1,594,642.00)</u>
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Surplus / (deficit) for the event	<u>\$ -</u>
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Approved by the Board of Committee Members on 16 October 2009



Chairman

Committee member

惡水無情人間有情台灣 88 賑災大行動

(ORGANIZED BY BAPTIST OI KWAN SOCIAL SERVICE)

BASIS OF PREPARATION OF INCOME AND EXPENDITURE ACCOUNT
FOR FUND-RAISING ACTIVITIES DURING THE PERIOD FROM 15 AUGUST 2009
TO 23 SEPTEMBER 2009

- (1) This income and expenditure account reflects gross income raised and expenses incurred regarding to the fund-raising activities under PSP No. 2009/252/1 and 2009/252/2 issued under Section 4(17)(i) of the Summary Offences Ordinance (Cap. 228) by Social Welfare Department of the Government of the Hong Kong Special Administrative Region.
- (2) Donation expenses represented money donated by cheque to “Chung Hwa Travel Service Hong Kong” on 22 September 2009 for the purpose of financing support for the relief of typhoon disaster occurred in Taiwan in August 2009.