

**THE PARENTS' ASSOCIATION OF PRE-SCHOOL
HANDICAPPED CHILDREN
(LIMITED BY GUARANTEE)
學前弱能兒童家長會(無股本的擔保有限公司)**

**REPORT ON THE INCOME AND EXPENDITURE ACCOUNT OF
CHARITY WALK FUND RAISING EVENT
「牽手・同行」慈善步行籌款收支報告**

**HELD ON JANUARY 7, 2018
於二零一八年一月七日舉行**

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<u>CONTENTS</u> 目錄	<u>PAGE(S)</u> 頁數
INDEPENDENT AUDITOR'S REPORT 獨立核數師報告書	1 - 5
INCOME AND EXPENDITURE ACCOUNT 收支結算表	6
NOTES TO THE ACCOUNT 報告附註	7

INDEPENDENT AUDITOR'S REPORT

To the members of
THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN
(Incorporated in Hong Kong with liability limited by guarantee)

We have audited the financial statements of The Parents' Association of Pre-school Handicapped Children (the "Association") Charity Walk Fund Raising Event (the "Project") held on January 7, 2018, an operating project of the Association on pages 6 to 7, which comprise the income and expenditure account for the Project, and notes to the summary of the significant accounting policies.

In our opinion, the financial statements give a true and fair view of the Project's results in accordance with Hong Kong Financial Reporting Standards for Private Entities ("HKFRS for "Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

The Project is not a separate legal entity and is not required to prepare statutory financial statements. They have been prepared from the records of the Project and reflect all transactions recorded locally by the Project on the basis of the accounting policies set out in note 2 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA's") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Executive Committee and Those Charged with Governance for the Financial Statements

The executive committee is responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the executive committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the executive committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

INDEPENDENT AUDITOR'S REPORT - CONTINUED

To the members of
THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN
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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of the report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee.
- Conclude on the appropriateness of the executive committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

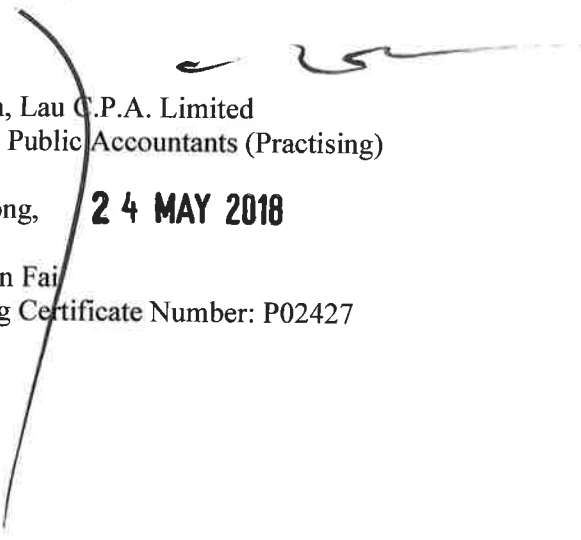
INDEPENDENT AUDITOR'S REPORT - CONTINUED

To the members of
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Auditor's Responsibilities for the Audit of the Financial Statements - Continued

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Ng, Suen, Lau C.P.A. Limited
Certified Public Accountants (Practising)

Hong Kong, **24 MAY 2018**

Suen Man Fai
Practising Certificate Number: P02427

獨立核數師報告書

致：學前弱能兒童家長會成員
(於香港註冊成立的無股本擔保有限公司)

意見

本核數師(以下簡稱「我們」)已審計列載於第六頁至七頁的學前弱能兒童家長會(以下簡稱「貴協會」)於二零一八年一月七日舉行的「牽手·同行」慈善步行籌款的財務報表，此財務報表包括收支結算表，以及財務報表附註，包括主要會計政策概要及其他附註解釋。

我們認為，該等財務報表已根據香港會計師公會頒佈的《私營企業香港財務報告準則》真實而中肯地反映了該活動的財政狀況。

該活動並不是獨立的法人團體，並不需要準備法定的財務報表，該報表是根據該活動收支記錄所擬備，並按照財務報告附註 2 之所列的會計策反映所有交易記錄。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於貴協會，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

執行委員會與治理層就財務報表須承擔的責任

執行委員會須負責根據香港會計師公會頒佈的《私營企業香港財務報告準則》及香港《公司條例》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時，執行委員會負責評估貴協會持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非執行委員會有意將貴協會清盤或停止經營，或別無其他實際的替代方案。

治理層須負責監督貴協會的財務報告過程。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯報取得合理保證，並出具包括我們意見的核數師報告及按照我們商定條款之規定，本報告僅向成員報告，除此以外，本報告並無其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯報存在時總能發現。錯報可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯報可被視作重大。

獨立核數師報告書 - 續

致：學前弱能兒童家長會會員
(於香港註冊成立的無股本擔保有限公司)

核數師就審計財務報表承擔的責任 - 續

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯報的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯報的風險高於未能發現因錯誤而導致的重大錯報的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴協會內部控制的有效性發表意見。
- 評價執行委員會所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對執行委員會採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴協會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴協會不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否公允反映交易和事項。

除其他事項外，我們與審計委員會溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

吳孫劉會計師事務所有限公司
執業會計師

香港，

孫文輝會計師
執業證書編號：P02427

THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN
(Limited by Guarantee)

學前弱能兒童家長會(無股本的擔保有限公司)

INCOME AND EXPENDITURE ACCOUNT OF CHARITY WALK FUND RAISING EVENT
「牽手·同行」慈善步行籌款收支結算表

HELD ON JANUARY 7, 2018

於二零一八年一月七日舉行

(Expressed in Hong Kong Dollars 以港元為單位)

INCOME 收入

Donation received 步行籌款收入 157,594

EXPENDITURE 支出

Advertising 廣告費 5,760

Insurance 保險費 700

Souvenirs 紀念品 1,832

Supplies 物資 530

Sundry expenses 雜項支出 710

Travelling 交通費 248

9,780

NET SURPLUS 收入淨額 147,814

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

會計準則和附註構成此等財務報告之一部份，並應一併使用來閱讀此財務報表。

Approved on behalf of the Executive Committee by:

此財務報表已獲執行委員會審議通過，並由以下執行委員會簽署：



Cheung Kwok Chun



Yu Tung Mui

THE PARENTS' ASSOCIATION OF PRE-SCHOOL HANDICAPPED CHILDREN
(Limited by Guarantee)

學前弱能兒童家長會(無股本的擔保有限公司)

NOTES TO THE INCOME AND EXPENSITURE OF CHARITY WALK FUND RAISING EVENT
「牽手·同行」慈善步行籌款報告附註

HELD ON JANUARY 7, 2018

於二零一八年一月七日舉行

(Expressed in Hong Kong Dollars)

1. GENERAL 概況

The Parents' Association of Pre-School Handicapped Children has applied the permission from Leisure and Cultural Services Department for Charity Walk fund raising event held on January 7, 2018 to support services provided to handicapped children and their family members. This report is made wholly in relation to the above project and does not relate to any other part of the operations of the Association.

學前弱能兒童家長會向香港特別行政區政府康樂及文化事務署申請於二零一八年一月七日舉行「牽手·同行」慈善步行籌款作支援弱能兒童及其家長。本報告只為此活動而設並與本協會其他運作無關。

2. BASIS OF PREPARATION 編製基準

The significant accounting policies are set out as follows:
重大會計政策如下：

a. Basis of accounting 會計基礎

The accounts have been prepared under the historical cost convention.
賬目乃按歷史成本會計基礎編製。

b. Revenue recognition 收入確認

Donation are recognised when money actually received.
步行籌款收入確認均以現金收支時入賬。

3. APPROVAL OF FINANCIAL STATEMENTS 批准財務報表

These financial statements have been approved and authorised to issue by the Executive Committee Members on **24 MAY 2018**.
本財務報表於 獲執行委員會批准及授權刊發。