

# 黃龍德會計師事務所有限公司

香港執業會計師、英國特許會計師

## PATRICK WONG C.P.A. LIMITED

Certified Public Accountants (Practising), Hong Kong Chartered Accountants

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黃龍德會計師

### 董事 Directors

黃龍德執業會計師

銅紫荊星章、太平紳士

劉旭明執業會計師

黃俊碩執業會計師

曾卓鋒執業會計師

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FCPA(Practising), FCA, FCCA, FAIA, MSCA, FCG, FCS, CGP, CTA(HK), FTIHK, FHKIoD

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**WONG CHUN SEK, EDMUND**

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電話 Tel : 3187 8250 電郵 E-mail : andytsang@pwcpa.com.hk

## ENGAGEMENT LETTER

Our Ref : T771/A/PW/HL/1487/1589/486

10 May 2021

The Management Board Members  
The Hong Kong Association of Senior Citizens (the "Association")

Dear Sirs

### Objective of services

- 1.1 We have been requested to perform the assurance services in respect of the income and expenditure account of the Association's flag day fund-raising activity / general charitable fund-raising activity ("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 members

- 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 Association, you are responsible to implement appropriate controls to ensure as far as reasonably practicable that all income from the Event to which the Association is entitled and all related expenses are properly accounted for. It is also important for the Association 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 Association 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 Auditors

- 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 Association 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.

聯營公司：  
Associated :

龍德商務顧問有限公司  
LT Business Consultants Limited

江門市龍德諮詢服務有限公司  
Jiangmen Longde Consultants Limited

澳門黃林梁郭有限公司  
Macau Wong Lam Leung & Kwok Limited

GO 綠色機構  
greenorg

10 Years  
商界展關懷  
caring company  
Awarded by The Hong Kong Charities of Social Service  
... 獲頒發社會服務獎章



Handwritten signature and initials "HU" with ".../2" next to it.

#### 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 and other procedures we considered necessary.
- 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 Association 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 Association'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 Association 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

- 6.1 Our fee are computed on the basis of the time spent on your affairs by our directors and our staff, and on the levels of skill and responsibility involved. Unless otherwise agreed, our fees will be billed at appropriate intervals during the course of our work and will be due on presentation.
- 6.2 You, as the committee member of the Association, should guarantee for our fees payments. Should the Association become insolvent and fail to pay our fees, you will be personally responsible to pay for our fees and charges.

#### Agreement of terms

- 7.1 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.

We agree to the terms of this letter.



Signed, for and on behalf of Executive Committee of  
The Hong Kong Association of Senior Citizens

26-5-2021

Date

Chairman

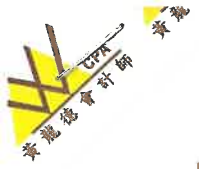
Position

Yours faithfully,

For and on behalf of  
**PATRICK WONG C.P.A. LIMITED**  
黃龍德會計師事務所有限公司  
Certified Public Accountants



劉旭明, 香港執業會計師  
**LAU YUK MING HAROLD**  
FCPA (Practising), MSCA  
Certified Public Accountant (Practising), Hong Kong  
Practising Certificate Number: P05468



**THE HONG KONG ASSOCIATION OF SENIOR CITIZENS**  
**香港長者協會**

**INCOME AND EXPENDITURE ACCOUNT**  
**收支結算表**

**FLAG DAY FUND-RAISING ACTIVITY HELD ON 27 FEBRUARY 2021**  
於二零二一年二月二十七日舉行之公開賣旗籌款活動

**PUBLIC SUBSCRIPTION PERMIT NO. FD/R005/2020**  
公開籌款許可證號碼：FD/ R005/2020

**黃龍德會計師事務所有限公司**

香港執業會計師、英國特許會計師

**PATRICK WONG C.P.A. LIMITED**

*Certified Public Accountants (Practising), Hong Kong Chartered Accountants*



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(EXPRESSED IN HONG KONG DOLLARS)  
(貨幣以港幣為單位)



黃龍德會計師

### 董事 Directors

黃龍德執業資深會計師  
銅紫荊星章、太平紳士  
劉旭明執業資深會計師

黃俊碩執業資深會計師

曾卓鋒執業資深會計師

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INDEPENDENT ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF  
獨立監證報告  
THE HONG KONG ASSOCIATION OF SENIOR CITIZENS (the "Permittee")  
致香港長者協會（「獲發許可證的機構」）各執行委員  
FOR THE FLAG DAY FUND-RAISING ACTIVITY HELD ON 27 FEBRUARY 2012  
於二零一二年二月二十七日舉行之公開賣旗籌款活動  
Public Subscription Permit No. FD/ R005/2020  
公開籌款許可證號碼：FD/ R005/2020

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 Kowloon region held on 27 February 2012 ("the Event").

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二零一二年二月二十七日舉行的九龍分區賣旗日籌款活動（「有關活動」）的收支結算表作出報告。

### Responsibilities of the Committee Members

#### 執行委員的責任

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.

根據社會福利署發出的公開籌款許可證所列條件，執行委員須負責按照附註二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。

### Our Independence and Quality Control

#### 執業會計師的獨立性和質量控制

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.

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。

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.

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。

### Practitioner's Responsibilities

#### 執業會計師的責任

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.

我們的責任是根據我們監證工作的結果對隨附的收支結算表作出結論，並向執行委員報告。

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 perform our work to obtain limited assurance for giving our conclusion below.

我們已根據香港會計師公會（「公會」）頒布的香港監證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之監證工作」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。

(to be continued, P.T.O.)  
(續，轉下頁)

聯營公司：  
Associated:

龍德商務顧問有限公司  
LT Business Consultants Limited

澳門黃林梁郭有限公司  
Macau Wong Lam Leung & Kwok Limited

江門市龍德諮詢服務有限公司  
Jiangmen Longde Consultants Limited



INDEPENDENT ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF  
獨立鑒證報告  
THE HONG KONG ASSOCIATION OF SENIOR CITIZENS (the "Permittee")  
致香港長者協會（「獲發許可證的機構」）各執行委員  
FOR THE FLAG DAY FUND-RAISING ACTIVITY HELD ON 27 FEBRUARY 2012  
於二零一二年二月二十七日舉行之公開賣旗籌款活動  
Public Subscription Permit No. FD/ R005/2020  
公開籌款許可證號碼：FD/ R005/2020  
(CONTINUED)  
(續)

**Practitioner's Responsibilities (continued)**  
執業會計師的責任（續）

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.  
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。

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.  
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，而範圍亦較少。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。

**Inherent Limitations**  
固有的局限

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.  
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。

**Conclusion**  
結論

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.  
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二所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。

**Intended Users and Purpose**  
報告用途

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 Committee Members of Social Welfare without further comment from us.  
本報告僅為協助獲發許可證的總會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總會可向社會福利署署長提供本報告，而毋須再徵詢我們意見。

**PATRICK WONG C.P.A. LIMITED**  
黃龍德會計師事務所有限公司  
Certified Public Accountants



劉旭明，香港執業會計師  
LAU YUK MING HAROLD  
FCPA (Practising), MSCA  
Certified Public Accountant (Practising), Hong Kong  
Practising Certificate Number: P05468

Hong Kong, 24 May 2012

Ref: T771/PW/HL/1478/1589/486

THE HONG KONG ASSOCIATION OF SENIOR CITIZENS  
香港長者協會

INCOME AND EXPENDITURE ACCOUNT  
收支結算表

FOR THE FLAG DAY FUND-RAISING ACTIVITY HELD ON 27 FEBRUARY 2021  
於二零二一年二月二十七日舉行之公開賣旗籌款活動

PUBLIC SUBSCRIPTION PERMIT NO. FD/R005/2020  
公開籌款許可證號碼：FD/R005/2020

	\$
<b>Income 收入</b>	
Flag sales 售旗籌款 (2月27日街頭賣旗收入)	-
Gold flag sales 金旗收入	104,120
	-----
	104,120
<b>Expeniture 支出</b>	
Audit fee 核數費用	(500)
	-----
	103,620
	=====

The income and expenditure account above was approved and authorised for issue by The Hong Kong Association of Senior Citizens on 24 May 2021 and is signed on its behalf by:

收支結算表於二零二一年五月二十四日獲香港長者協會批核及授權刊發，並由代表簽署。

Mr. Mak Hon Kai 麥漢楷  
Chairman 主席

Ms. Chiu Yi Fong Ponly 招懿芳  
Treasurer 司庫

**THE HONG KONG ASSOCIATION OF SENIOR CITIZENS**  
香港長者協會

(PUBLIC SUBSCRIPTION PERMITS NO. FD/R005/2020)  
(公開籌款許可證號碼：FD/R005/2020)

NOTES TO INCOME AND EXPENDITURE ACCOUNT  
收支結算表附註

HELD ON 27 FEBRUARY 2021  
於二零二一年二月二十七日舉行

**1. GENERAL**  
概況

“Flag Day Fund-raising activity held on 27 February 2021” is an activity organized by The Hong Kong Association of Senior Citizens (“the Association”) for the purpose to raise funds for (1) promotion of Chinese culture; (2) inter-generation program for youth and elderly; (3) cultural exchanges program between China and Hong Kong; and (4) activities for elderly.

香港長者協會「協會」主辦的「公關賣旗籌款活動於二零一七年五月六日舉行」所籌得款項將會用作（1）中國傳統文化推廣；（2）長幼共融和諧推廣；（3）內地文化交流；及（4）其他長者活動。

**2. PRINCIPAL ACCOUNTING POLICIES**  
主要會計政策

**Basis of account**  
財務報表編製基準

The income and expenditure account has been prepared using the historical cost basis of accounting.  
收入與支出賬表乃按歷史成本基準編製。

**Income recognition**  
收入確認

Donation income is recognized on a cash basis.  
募捐收入是於款項收取時予以確認。

**3. DONATIONS CREDITED TO THE BANK**  
存入銀行的捐款

All the flag day proceeds collected, i.e. \$104,120 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 purposes specified in the permit by 1 April 2021.

賣旗日籌得的所有款項，即 104,120 港元，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，已在二零二一年四月一日及之前存入獲發許可證機構指定的銀行帳戶。

**4. TAXATION**  
稅項

As the Association is registered as a charitable organization under Section 88 of Inland Revenue Ordinance, the Event is exempted from Hong Kong profits tax.

本協會乃根據香港稅務法第八十八條獲得豁免繳稅的慈善團體，故無須作出香港利得稅稅項準備。