

兒童脊科基金有限公司

審閱報告及財務報告

於二零一九年八月十一日至二零一九年八月二十五日舉行的籌款活動



蔡羅會計師事務所

CHOI, LO & CO.

Certified Public Accountants

香港灣仔莊士敦道 181 號大有大廈 10 樓 1002 室

Room 1002, 10/F., Tai Yau Building, 181 Johnston Road, Wanchai, Hong Kong.

Tel: (852) 2572 8938 Fax: (852) 2572 1738

兒童脊科基金有限公司

(公開籌款許可證編號：2019/152/1)

審閱報告及財務報告

於二零一九年八月十一日至二零一九年八月二十五日舉行的籌款活動

內容	頁數
籌款活動帳目之審閱報告書	1 & 2
收支結算表	3
收支結算表附註	4

致兒童脊科基金有限公司董事的獨立鑒證報告
有關籌款活動舉辦于二零一九年八月十一日至二零一九年八月二十五日
(公開籌款許可證編號：2019/152/1)

公開籌款許可證編號：2019/152/1

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二零一九年八月十一日至二零一九年八月二十五日舉行於愉景新城廣場籌款活動（「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，董事須負責按照附註乙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。

致兒童脊科基金有限公司董事的獨立鑒證報告
有關籌款活動舉辦于二零一九年八月十一日至二零一九年八月二十五日
(公開籌款許可證編號：2019/152/1)

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乙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。



蔡羅會計師事務所有限公司
香港執業會計師
蔡國偉
執業證號 P03355
香港，二零一九年十二月九日

兒童脊科基金有限公司

(公開籌款許可證編號：2019/152/1)

收支結算表

於二零一九年八月十一日至二零一九年八月二十五日舉行的籌款活動

	HK\$
收入	
籌款收入	
- 捐款箱收入	2,680.00
	<u>2,680.00</u>
減： 支出	
義工津貼	250.00
	<u>250.00</u>
盈餘	<u><u>2,430.00</u></u>

財務報表於二零一九年十二月九日由董事核准及批准刊登：


董事


董事

兒童脊科基金有限公司

(公開籌款許可證編號：2019/152/1)

收支結算表附註

於二零一九年八月十一日至二零一九年八月二十五日舉行的籌款活動

甲．一般資料

籌款活動是由兒童脊科基金有限公司舉辦，而其籌款用作為市民提供優惠脊科服務及為有需要兒童提供義診。

乙．會計政策摘要

一．編制基準

本收支結算表乃按照應計制編製。

二．收入之確認

本慈善賣旗籌款活動之收入是當已經收款或應收款而確認。

丙．稅項

由於兒童脊科基金有限公司已註冊為稅務條例第八十八條認可之慈善機構，所以本慈善賣旗籌款活動可豁免香港利得稅項。

丁．存入銀行的捐款

淨收入

加：於二零一九年十月二十四日未付的應計開支

於二零一九年十月二十四日存入獲發
許可證機構的銀行帳戶的捐款餘額

港元

2,430.00

-

2,430.00

CHILDREN CHIROPRACTIC FOUNDATION LIMITED

REPORTS AND ACCOUNTS

**IN RESPECT OF "FUNDRAISING EVENT" HELD FROM 11TH
AUGUST 2019 TO 25TH AUGUST 2019**



蔡羅會計師事務所
CHOI, LO & CO.
Certified Public Accountants

香港灣仔莊士敦道 181 號大有大廈 10 樓 1002 室
Room 1002, 10/F., Tai Yau Building, 181 Johnston Road, Wanchai, Hong Kong.
Tel: (852) 2572 8938 Fax: (852) 2572 1738

**CHILDREN CHIROPRACTIC FOUNDATION LIMITED
(PUBLIC SUBSCRIPTION PERMIT NO.: 2019/152/1)
REPORTS AND ACCOUNTS
IN RESPECT OF "FUNDRAISING EVENT" HELD
FROM 11TH AUGUST 2019 TO 25TH AUGUST 2019**

<u>CONTENTS</u>	<u>PAGE(S)</u>
AUDITORS' REVIEW REPORT ON FUNDRAISING ACCOUNTS	1 - 3
INCOME AND EXPENDITURE ACCOUNTS	4
NOTE TO INCOME AND EXPENDITURE ACCOUNTS	5

**INDEPENDENT ASSURANCE REPORT TO THE
DIRECTORS OF CHILDREN CHIROPRACTIC FOUNDATION LIMITED ("the Permittee")
IN RESPECT OF "FUNDRAISING EVENT" HELD
FROM 11TH AUGUST 2019 TO 25TH AUGUST 2019
(PUBLIC SUBSCRIPTION PERMIT NO.: 2019/152/1)**

PUBLIC SUBSCRIPTION PERMIT NO.: 2019/152/1

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 fund-raising activity in D-PARK held from 11th August 2019 to 25th August 2019 ("the Event").

RESPECTIVE RESPONSIBILITIES OF THE DIRECTOR

The directors 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.

**INDEPENDENT ASSURANCE REPORT TO THE
DIRECTORS OF CHILDREN CHIROPRACTIC FOUNDATION LIMITED ("the Permittee")
IN RESPECT OF "FUNDRAISING EVENT" HELD
FROM 11TH AUGUST 2019 TO 25TH AUGUST 2019
(PUBLIC SUBSCRIPTION PERMIT NO.: 2019/152/1)**

OUR 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 (Revised), 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.

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.

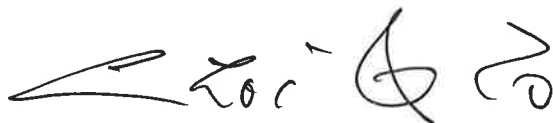
**INDEPENDENT ASSURANCE REPORT TO THE
DIRECTORS OF CHILDREN CHIROPRACTIC FOUNDATION LIMITED ("the Permittee")
IN RESPECT OF "FUNDRAISING EVENT" HELD
FROM 11TH AUGUST 2019 TO 25TH AUGUST 2019
(PUBLIC SUBSCRIPTION PERMIT NO.: 2019/152/1)**

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 the 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.



CHOI, LO & CO.
Certified Public Accountants (Practising)
Room 1002, 10/F., Tai Yau Building,
181 Johnston Road, Wanchai, Hong Kong
Hong Kong, Date 9th December 2019

CHILDREN CHIROPRACTIC FOUNDATION LIMITED
(PUBLIC SUBSCRIPTION PERMIT NO.: 2019/152/1)
INCOME AND EXPENDITURE ACCOUNTS
IN RESPECT OF "FUNDRAISING EVENT" HELD
FROM 11TH AUGUST 2019 TO 25TH AUGUST 2019

	HK\$
INCOME	
Donations received	
- Street donation	2,680.00
	<u>2,680.00</u>
LESS: EXPENDITURE	
Volunteer allowance	250.00
	<u>250.00</u>
	<u>2,430.00</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>2,430.00</u>

Approved on 9th December 2019.



Director



Director

**CHILDREN CHIROPRACTIC FOUNDATION LIMITED
(PUBLIC SUBSCRIPTION PERMIT NO.: 2019/152/1)
NOTES TO INCOME AND EXPENDITURE ACCOUNTS
IN RESPECT OF "FUNDRAISING EVENT" HELD
FROM 11TH AUGUST 2019 TO 25TH AUGUST 2019**

BASIS OF PREPARATION

1. GENERAL INFORMATION

"Fundraising event" is an event organised by Children Chiropractic Foundation Limited for the purpose of raising funds for providing treatment service at concession rate for general public and complimentary treatment for kids.

2. PRINCIPAL OF ACCOUNTING POLICY

a) Basis of accounting:

The income and expenditure account has been prepared in accordance with accrual basis of accounting.

b) Income recognition:

Proceeds from the fundraising activities is recognised when it is received or receivable.

3. TAXATION

As Children Chiropractic Foundation Limited is registered as a charitable organization under Section 88 of Inland Revenue Ordinance, the event is exempted from Hong Kong profits tax.

4. Donations credited to the bank

	HK\$
Excess of income over expenditure	2,430.00
Add: accrued expenditure not yet paid as at 24th October 2019	-
Net balance of donations deposited into Permittee's bank account by 24th October 2019	<u>2,430.00</u>