

**THE METHODIST CHURCH, HONG KONG**  
**THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, FLAG DAY**  
**(PUBLIC SUBSCRIPTION PERMIT NO.: FD/R029/2017)**

**STATEMENT OF ACCOUNTS**

**for**

**FLAG DATE: 6 MAY 2017**

**麥永建、何麗賢會計師行有限公司**  
**W. K. MAK & STELLA HO CPA LIMITED**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**HONG KONG**

**Directors:**

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(Practising),C.P.A.(Aust.)

Ho Lai Yin, Stella  
C.P.A. (Practising),A.I.A

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德祐大廈十五字樓全層

麥永建、何麗賢會計師行有限公司

**INDEPENDENT ASSURANCE REPORT  
TO THE COMMITTEE MEMBERS OF  
THE METHODIST CHURCH, HONG KONG  
THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, FLAG DAY (THE "PERMITTEE")  
FLAG DATE : 6 MAY 2017**

**PUBLIC SUBSCRIPTION PERMIT NO.: FD/R029/2017**

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 Hong Kong Island region held on 6 May 2017 ("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 X, 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.

**Auditor'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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**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT**

**TO THE COMMITTEE MEMBERS OF**

**THE METHODIST CHURCH, HONG KONG**

**THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, FLAG DAY (THE "PERMITTEE")**

**FLAG DATE : 6 MAY 2017**

**PUBLIC SUBSCRIPTION PERMIT NO.: FD/R029/2017**

- continued -

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.

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.



**W. K. MAK & STELLA HO CPA LIMITED**

**Certified Public Accountants**

**Ho Lai Yin**

**Practising Certificate No.: P04353**

**Hong Kong,**

**- 8 AUG 2017**

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麥永建、何麗賢會計師行有限公司

獨立執業會計師鑒證報告  
致香港基督教循道衛理聯合教會  
循道愛華村服務中心  
委員會成員  
售旗日：二零一七年五月六日  
公開籌款許可證編號：FD/R029/2017

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二零一七年五月六日舉行的港島分區賣旗日籌款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。

**Directors:**

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獨立執業會計師鑒證報告  
致香港基督教循道衛理聯合教會  
循道愛華村服務中心  
委員會成員

售旗日:二零一七年五月六日

公開籌款許可證編號: FD/R029/2017

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- 續 -

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，對財務數據實施分析程序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我們所反映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

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。

麥永建、何麗賢會計師行有限公司

執業會計師

何麗賢

執業證書編號: P04353

香港

日期

- 8 AUG 2017

**THE METHODIST CHURCH, HONG KONG**  
**THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE**  
**FLAG DAY**

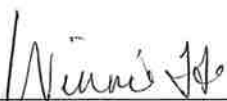
**STATEMENT OF INCOME AND EXPENDITURE**

**FLAG DAY : 6 MAY 2017**

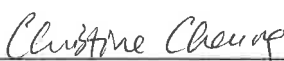
**PUBLIC SUBSCRIPTION PERMIT NO.: FD/R029/2017**

	<u>HK\$</u>
<b><u>INCOME</u></b>	
Flag Day Street Collections	561,078.70
Golden Flag Donations (Up to 27 June 2017)	179,675.60
Sundry Income	784.00
	<u>741,538.30</u>
<b><u>EXPENDITURE</u></b>	
Audit Fee For Flag Day Event	5,000.00
Flag Bags	11,247.00
Flag Labels	18,453.00
Insurance	2,500.00
Office Supplies	1,068.00
Postage	3,059.80
Publicity Expenses	4,571.00
Nylon Bags Repairment	2,517.00
Secure Transportation	5,900.00
Stationery & Printing	5,148.00
Sundry Expenses	3,485.00
Transportation	228.00
	<u>63,176.80</u>
Excess Of Income Over Expenditure	<u>678,361.50</u>

Approved and authorized for issue by the Committee Members on: - 8 AUG 2017

  
\_\_\_\_\_  
Rev. Ho Wai Yee  
Chairman

  
\_\_\_\_\_  
Ho Hon Yin  
Hon. Treasurer

  
\_\_\_\_\_  
Cheung Chu Mai Lee  
General Secretary

循道衛理聯合教會  
循道愛華村服務中心  
賣旗籌款日


收支表

售旗日：二零一七年五月六日

公開籌款許可證編號：FD/R029/2017

	<u>港幣</u>
<u>收入</u>	
街頭賣旗收入	561,078.70
名譽金旗捐款 (截至二零一七年六月二十七日)	179,675.60
其他收入	784.00
	<u>741,538.30</u>
<u>支出</u>	
核數費	5,000.00
旗袋	11,247.00
紙旗	18,453.00
保險	2,500.00
文儀添置	1,068.00
郵費	3,059.80
宣傳費	4,571.00
旗袋維修	2,517.00
旗袋押運費	5,900.00
文具及印刷	5,148.00
雜項	3,485.00
交通費	228.00
	<u>63,176.80</u>
收支比對結餘	<u>678,361.50</u>

由委員會於二零一七年 八 月 八 日批核及授權



何慧儀牧師  
主席



何漢賢先生  
司庫



張朱美莉女士  
總幹事

**THE METHODIST CHURCH, HONG KONG**  
**THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE**  
**FLAG DAY**

**NOTES TO STATEMENT OF INCOME AND EXPENDITURE**

**FLAG DAY : 6 MAY 2017**

**PUBLIC SUBSCRIPTION PERMIT NO.: FD/R029/2017**

The Permittee's regional flag day fund-raising activity ("the Event") was organized by the Methodist Epworth Village Community Centre ("MEVCC"). The fund raised would be used to support the Family Enhancement Centre, Subsidy for Deprived Families Project as well as the repair and maintenance fee of our Community Centre.

The Event was held on 6 May 2017 in the Hong Kong region under the conditions of the public subscription permit no. FD/R029/2017 issued by the Social Welfare Department. Expenses incurred in connection with the Event are charged against the gross subscription raised from the Event.



循道衛理聯合教會  
循道愛華村服務中心  
賣旗籌款日

收支表附註

售旗日：二零一七年五月六日

公開籌款許可證編號：FD/R029/2017

賣旗籌款活動(「有關活動」)由循道愛華村服務中心籌辦，款項會用作津助美滿家庭中心服務、困乏家庭支援計劃及服務中心的維修保養費。

有關活動於2017年5月6日在香港區舉行，是次活動獲香港特別行政區政府社會福利署許可，公開籌款許可證編號為FD/R029/2017。有關活動的實際支出從有關活動籌集的捐款中扣除。