

THE METHODIST CHURCH, HONG KONG
THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE SOCIAL WELFARE,
FLAG DAY
(PUBLIC SUBSCRIPTION PERMIT NO.: FD/R012/2023)

STATEMENT OF ACCOUNTS

for

FLAG DATE: 14 OCTOBER 2023

何麗賢會計師行
STELLA L.Y. HO & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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

Telephone:
2520 5555 (4 lines)
2520 6222 (Ms. Ho)

Facsimile : 2520 6820
E-mail : info@stellahocpa.com

STELLA L. Y. HO & COMPANY

Certified Public Accountants
Unit 15, 41/F., Hong Kong Plaza,
188 Connaught Road West,
Sai Wan, Hong Kong.

何麗賢會計師行
香港西環干諾道西一樓八十八號室
電話：二五二〇五五五五
專線：二五二〇六二二二
傳真：二五二〇六八二〇

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE COMMITTEE MEMBERS OF
THE METHODIST CHURCH, HONG KONG
THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE SOCIAL WELFARE, FLAG DAY
(THE "PERMITTEE")
FLAG DATE : 14 OCTOBER 2023**

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R012/2023

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 14 October 2023 ("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 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 Management

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 Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner'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 (Revised), Reporting on Flag days, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms 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.

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

Telephone:
2520 5555 (4 lines)
2520 6222 (Ms. Ho)

Facsimile : 2520 6820
E-mail : info@stellahocpa.com

STELLA L. Y. HO & COMPANY

Certified Public Accountants
Unit 15, 41/F., Hong Kong Plaza,
188 Connaught Road West,
Sai Wan, Hong Kong.

何麗賢會計師行
香港西環干諾道西一樓八十八號室
電話：二五二〇五五五
專線：二五二〇六二二二
傳真：二五二〇六八二〇

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE COMMITTEE MEMBERS OF
THE METHODIST CHURCH, HONG KONG
THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE SOCIAL WELFARE, FLAG DAY
(THE "PERMITTEE")
FLAG DATE : 14 OCTOBER 2023**

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R012/2023

- 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 in accordance with the basis of preparation set out in note 2(i).

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.



STELLA L.Y. HO & COMPANY
Certified Public Accountants
Ho Lai Yin
Practising Certificate No.: P04353
Hong Kong, -9 JAN 2024

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

Telephone:
2520 5555 (4 lines)
2520 6222 (Ms. Ho)

Facsimile : 2520 6820
E-mail : info@stellahocpa.com

STELLA L. Y. HO & COMPANY

Certified Public Accountants
Unit 15, 41/F., Hong Kong Plaza,
188 Connaught Road West,
Sai Wan, Hong Kong.

何麗賢會計師行
香港西環干諾道西一樓八十五號室
電話：二五二〇五五五五
專線：二五二〇六二二二
傳真：二五二〇六八二〇

獨立執業會計師鑒證報告

致委員會成員

香港基督教循道衛理聯合教會
循道愛華村服務中心社會福利部
售旗日：二零二三年十月十四日

公開籌款許可證編號：FD/R012/2023

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二零二三年十月十四日舉行的港島分區賣旗日籌款活動（「有關活動」）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，委員會成員須負責按照附註2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管理

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。

本會計師事務所採用《香港質量管理準則》第1號，並要求事務所設計、執行及營運一套完善的質量管理系統，包括關於要遵守道德要求、專業準則規定及可適用的法律及監管規定的政策和程序。

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（經修訂「有關獲發社會福利署公開籌款許可證的賣旗日、一般慈善籌款活動和募集已簽署的捐款授權書之報告」（“Reporting on Flag days, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms 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。

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

Telephone:
2520 5555 (4 lines)
2520 6222 (Ms. Ho)

Facsimile : 2520 6820
E-mail : info@stellahocpa.com

STELLA L. Y. HO & COMPANY

Certified Public Accountants
Unit 15, 41/F., Hong Kong Plaza,
188 Connaught Road West,
Sai Wan, Hong Kong.

香港西環干諾道西一樓八八號室
香港商業中心四十一樓八八號室
電話：二五二〇五五五五
專線：二五二〇六二二二
傳真：二五二〇六八二〇

何麗賢會計師行

獨立執業會計師鑒證報告
致委員會成員
香港基督教循道衛理聯合教會
循道愛華村服務中心社會福利部
售旗日：二零二三年十月十四日

公開籌款許可證編號：FD/R012/2023

- 續 -

執業會計師的責任 - 續

我们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

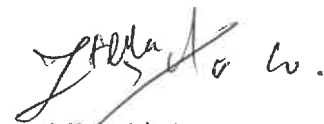
基於有關活動以現金收支，我們難以確定獲發許可證的機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照獲發許可證的機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

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反映我們所獲取按照附註2(一)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。



何麗賢會計師行
執業會計師
何麗賢
執業證書編號：P04353
香港
日期 - 9 JAN 2024

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


STATEMENT OF INCOME AND EXPENDITURE

FLAG DAY : 14 October 2023

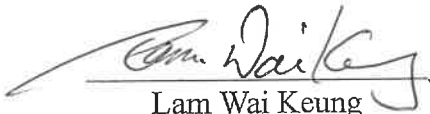
PUBLIC SUBSCRIPTION PERMIT NO.: FD/R012/2023

	<u>HK\$</u>
<u>INCOME</u>	
Flag Day Street Collections	425,504.75
Golden Flag Donation (Up to 12 December 2023)	197,471.00
	<u>622,975.75</u>
<u>EXPENDITURE</u>	
Audit Fee for Flag Day Event	5,300.00
Bank Charges	468.09
Flag Bags	1,908.90
Flag - Bag Easy Service	3,870.00
Flag Labels	14,021.00
Insurance	2,202.20
Postage	1,295.30
Publicity Expenses	4,320.00
Secure Transportation	8,300.00
Stationery & Printing	3,252.60
Souvenir	15,427.68
Sundry Expenses	1,120.00
Transportation	811.80
	<u>62,297.57</u>
Excess Of Income Over Expenditure	<u>560,678.18</u>

Approved and authorized for issue by the Committee Members on: 7 January 2024



Rev. Wong Chak Tong
Chairperson



Lam Wai Keung
Hon. Treasurer



Leung Sing Tat
Acting General Secretary

循道衛理聯合教會
循道愛華村服務中心社會福利部
賣旗籌款日

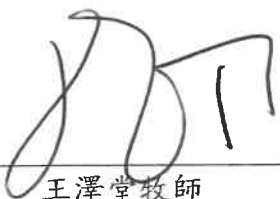
收支表

售旗日：二零二三年十月十四日

公開籌款許可證編號：FD/R012/2023

	<u>港幣</u>
<u>收入</u>	
街頭賣旗收入	425,504.75
名譽金旗捐款（截至二零二三年十二月十二日）	<u>197,471.00</u>
	<u>622,975.75</u>
<u>支出</u>	
核數費	5,300.00
銀行手續費	468.09
旗袋	1,908.90
袋理易	3,870.00
紙旗	14,021.00
保險	2,202.20
郵費	1,295.30
宣傳費	4,320.00
旗袋押運費	8,300.00
文具及印刷	3,252.60
紀念品	15,427.68
雜項	1,120.00
交通費	<u>811.80</u>
	<u>62,297.57</u>
收支比對結餘	<u>560,678.18</u>

由委員會於二零二四年一月七日批核及授權



王澤堂牧師
主席



林偉強
司庫



梁成達
署理總幹事

THE METHODIST CHURCH, HONG KONG
THE METHODIST EPWORTH VILLAGE COMMUNITY CENTRE SOCIAL WELFARE
FLAG DAY.

NOTES TO STATEMENT OF INCOME AND EXPENDITURE

FLAG DAY : 14 October 2023

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R012/2023

1. General

The Methodist Church, Hong Kong - Methodist Epworth Village Community Centre, Social Welfare is a subsidiary of the Methodist Church, Hong Kong which was incorporated under The Methodist Church, Hong Kong Incorporation Ordinance. The registered office of this Centre is located at 100 Chai Wan Road, Chai Wan, H.K.

2. Significant accounting policies

i. Basis of preparation

This income and expenditure account has been prepared 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, and on an accruals basis.

ii. Revenue recognition

Donations are recognized on an accrual basis.

iii. Expenditure

Expenditures are accounted for on an accrual basis.

3. Donation credited to the bank

All the flag day proceeds collected HKD 622,975.75 have been credited to the designated bank account of the permittee before being used for payment of expenditures for the flag day and the purposes specified in the permit by 12 December 2023.

	<u>HKD</u>
Excess of income over expenditure	560,678.18
Add: Expenditure paid by The Methodist Church, Hong Kong - Methodist Epworth Village Community Centre, Social Welfare upto 12 December 2023	62,297.57
Net Balance of donations deposited into Permittee's bank account on 12 December 2023	<u>622,975.75</u>

4. The purposes of the flag day fund-raising activity are for:

i. The Family Enhancement Centre;

ii. Additional support for deprived families; and

iii. Repair and maintenance fees for the Community Centre.

5. Taxation

No provision for Hong Kong profits tax has been provided as the Foundation is an approved charitable institution that is exempt from Hong Kong profits tax under Section 88 of the Inland Revenue Ordinance.

循道衛理聯合教會
循道愛華村服務中心社會福利部
賣旗籌款日

收支表附註

售旗日：二零二三年十月十四日

公開籌款許可證編號：FD/R012/2023

1. 一般事項

香港循道衛理聯合教會—循道愛華村服務中心社會福利部是經註冊之香港循道衛理教會轄下多元化服務機構。註冊地址為柴灣道100號。

2. 主要會計政策

一. 編制基準

收支結算表依照香港特行政區政府社會福利署發出的公開籌款許可證所列條款，並遵從權責發生制原則編製。

二. 收入

捐款於收支表的確認是按權責發生制計算。

三. 支出

支出於收支表的確認是按權責發生制計算。

3. 存入銀行的捐款

賣旗日籌得的所有款項為港幣622,975.75。在支付賣旗日開支及用於許可證上註明的籌款目前前，已在二零二三年十二月十二日及之前存入獲發許可證機構指定的銀行帳戶。

	<u>港元</u>
淨收入	560,678.18
加：於二零二三年十二月十二日前累計由香港循道衛理聯合教會—循道愛華村服務中心社會福利部代支的開支	<u>62,297.57</u>
於二零二三年十二月十二日存入獲發許可證機構的 銀行帳戶的捐款餘額	<u><u>622,975.75</u></u>

4. 賣旗日籌款用途

- 一. 美滿家庭中心之服務經費；
- 二. 津助困乏家庭計劃；及
- 三. 機構本部維修保養費用

5. 稅項

根據香港稅務條例第八十八條獲豁免繳稅的慈善機構，是次公開籌款活動之收益可豁免繳交利得稅。