

收支結算表

願望成真基金有限公司
MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED

公開籌款許可證 2016/289/1

2016年11月24日至2016年12月26日

RS

Ruby C. Y. Siu & Co.

Certified Public Accountants
Hong Kong

願望成真基金有限公司
MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED
公開籌款許可證 2016/289/1

2016年11月24日至2016年12月26日

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獨立執業會計師鑒證報告

致管理層

願望成真基金有限公司（「獲發許可證的機構」）

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED（“the Permittee”）

公開籌款許可證編號: 2016/289/1

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2016年11月24日至2016年12月26日舉行的一般慈善籌款活動“分享願望的喜樂2016”的收支結算表作出報告。

管理層的責任

根據社會福利署發出的公開籌款許可證所列條件，管理層須負責按照附註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，並向管理層報告。

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。

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。



Ruby C. Y. Siu & Co. Certified Public Accountants

蕭赤影會計師事務所

Chik-Ying Ruby Siu, M.B.A., B.A., CPA (Practising), CPA (Aust), FCS, FCIS

獨立執業會計師鑒證報告 (續)

致管理層

願望成真基金有限公司 (「獲發許可證的機構」)

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED (“the Permittee”)

公開籌款許可證編號: 2016/289/1

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。

Ruby C. Y. Siu & Co.

蕭赤影會計師事務所

香港, 2017年3月8日

願望成真基金有限公司
MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED
公開籌款許可證 2016/289/1

收支結算表

2016年11月24日至2016年12月26日

港元

收入	
禮品銷售收入	<u>709,238</u>
扣減: 費用支出	
會計鑒證費用	4,300
銷售成本	92,232
活動保險費	1,000
活動管理費	4,316
臨時工薪金	16,943
文具	119
交通費	<u>2,795</u>
	<u>121,705</u>
盈餘	<u><u>587,533</u></u>

願望成真基金有限公司董事局於2017年3月8日核准上述收支結算表



董事



董事

願望成真基金有限公司
MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED
公開籌款許可證 2016/289/1

收支結算表附註

2016年11月24日至2016年12月26日

1. 一般資料

願望成真基金有限公司在香港中環置地廣場地下中庭、聖誕詢問櫃台籌辦名為“分享願望的喜樂2016”的慈善籌款活動。是次慈善籌款為幫助患重病的香港及澳門兒童達成願望。

2. 主要會計政策

編制基準

收入及支出是採用會計應計準則入帳，計量準則是按傳統歷史成本法計算。

收入確認

捐款收入是按已收或確認可收的現金入帳。

3. 稅務

願望成真基金有限公司是一間香港註冊的慈善機構。根據稅務條例第 88 條，籌款活動的盈餘是豁免繳付香港利得稅的。

Income and Expenditure Account

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED
Public Subscription Permit No. 2016/289/1

For the period from 24th November, 2016 to 26th December, 2016

RS

Ruby C. Y. Siu & Co.

Certified Public Accountants
Hong Kong

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED
Public Subscription Permit No. 2016/289/1

For the period from 24th November, 2016 to 26th December, 2016

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

To the Management of

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED ("the Permittee")

Public Subscription Permit No: 2016/289/1

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 general charitable fund-raising activity named as "Share the Joy of a Wish 2016" held during the period from 24th November 2016 to 26th December 2016 ("the Event").

Responsibilities of the Management

The Management is 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.

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 the Management.

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, analytical procedures applied to financial data 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.



Ruby C. Y. Siu & Co. Certified Public Accountants

蕭赤影會計師事務所

Chik-Ying Ruby Siu, M.B.A., B.A., CPA (Practising), CPA (Aust), FCS, FCIS

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (CONTINUED)

To the Management of

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED ("the Permittee")

Public Subscription Permit No: 2016/289/1

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.

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.

Ruby C. Y. Siu & Co.

Certified Public Accountants

Hong Kong, 8th March, 2017

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED
Public Subscription Permit No. 2016/289/1

INCOME AND EXPENDITURE ACCOUNT

For the period from 24th November, 2016 to 26th December, 2016

	HKD
INCOME	
Gifts selling	<u>709,238</u>
LESS: EXPENDITURE	
Audit fee	4,300
Cost of goods sold	92,232
Event insurance	1,000
Event management	4,316
Volunteer salary	16,943
Stationery	119
Local travelling	<u>2,795</u>
	<u>121,705</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>587,533</u> <u>=====</u>

The income and expenditure account above was approved and authorized for issue by the Board of Directors, Make-A-Wish Foundation of Hong Kong Limited, on 8th March, 2017 and is signed on its behalf by:



Director



Director

MAKE-A-WISH FOUNDATION OF HONG KONG LIMITED
Public Subscription Permit No. 2016/289/1

NOTES TO INCOME AND EXPENDITURE ACCOUNT

For the period from 24th November, 2016 to 26th December, 2016

1. GENERAL INFORMATION

Make-A-Wish Foundation of Hong Kong Limited organized an event “Share the Joy of a Wish 2016” at Christmas Information Counter, G/F Landmark Atrium, The Landmark, Central, Hong Kong for the purpose of raising charitable funds to grant wishes to children with life-threatening illnesses in Hong Kong and Macau.

2. BASIS OF PREPARATION

Basic of accounting

These income and expenditure account have been prepared under the accrual basis of accounting. The measurement base adopted is the historical cost convention.

Income recognition

Income from donations is recognised when cash is received and receivable for the event.

3. TAXATION

As Make-A-Wish Foundation of Hong Kong Limited is registered as a charitable organization under Section 88 of Inland Revenue Ordinance, the Event is exempted from Hong Kong profits tax.