

EMPLOYEES' SAFETY, TRAINING & REHABILITATION SERVICES LIMITED
職安培訓復生會有限公司

INCOME AND EXPENDITURE ACCOUNT
收入與支出賬表

IN RESPECT OF THE GENERAL CHARITABLE FUND-RAISING ACTIVITY
關於籌款活動

HELD DURING THE PERIOD FROM 7 MAY 2016 TO 30 JUNE 2016
於二零一六年五月七日至二零一六年六月三十日期間舉行

(PUBLIC SUBSCRIPTION PERMITS NO. 2016/135/1 & 2016/135/2)
(公開籌款許可證號碼：2016/135/1 及 2016/135/2)

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)

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE DIRECTORS OF

獨立鑒證報告

EMPLOYEES' SAFETY, TRAINING & REHABILITATION SERVICES LIMITED (the "Permittee")

致職安培訓復生會有限公司(「獲發許可證的機構」)各董事

FOR THE GENERAL CHARITABLE FUND-RAISING ACTIVITY HELD DURING THE PERIOD

FROM 7 MAY 2016 TO 30 JUNE 2016

於二零一六年五月七日至二零一六年六月三十日期間舉行的一般籌款活動

Public Subscription Permit No. 2016/135/1 & 2016/135/2

公開籌款許可證號碼: 2016/135/1 及 2016/135/2

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 held during the period from 7 May 2016 to 30 June 2016 ("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二零一六年五月七日至二零一六年六月三十日期間舉行的一般慈善籌款活動(「有關活動」)的收支結算表作出報告。

Responsibilities of the Directors

董事的責任

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.

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。

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。


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

 (to be continued, P.T.O.)
(續,轉下頁)

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE DIRECTORS OF
獨立鑒證報告
EMPLOYEES' SAFETY, TRAINING & REHABILITATION SERVICES LIMITED (the "Permittee")
致職安培訓復生會有限公司(「獲發許可證的機構」)各董事
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(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, 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.

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, 3 November 2016

Ref: E175/PW/HL/1298/1431/486

EMPLOYEES' SAFETY, TRAINING & REHABILITATION SERVICES LIMITED
職安培訓復生會有限公司

INCOME AND EXPENDITURE ACCOUNT
收入與支出賬表

IN RESPECT OF THE GENERAL CHARITABLE FUND-RAISING ACTIVITY
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		<u>HK\$</u> <u>港幣</u>
Proceeds from the fund raising activity	籌款活動收入	68,252
Expenditure	支出	
Allowances for volunteers	義工津貼	25,920
Transportation fee	運輸費用	11,000
Professional fee	專業費用	1,000
		37,920
SURPLUS OF INCOME OVER EXPENDITURE 扣除支出後盈餘		30,332

The income and expenditure account above was approved and authorised for issue by the Board of Directors of Employees' Safety, Training & Rehabilitation Services Limited on 3 November 2016 and is signed on its behalf by:

收入與支出賬表於二零一六年十一月三日獲職安培訓復生會有限公司董事會批准及授權刊發，並由代表簽署。



 TONG Man Pui, Bill
 唐文標
 Director
 董 事



 WONG Chi Ming, Jack
 黃志明
 Director
 董 事

EMPLOYEES' SAFETY, TRAINING & REHABILITATION SERVICES LIMITED
職安培訓復生會有限公司

(PUBLIC SUBSCRIPTION PERMITS NO. 2016/135/1 & 2016/135/2)
 (公開籌款許可證號碼：2016/135/1 及 2016/135/2)

NOTES TO INCOME AND EXPENDITURE ACCOUNT
 收入與支出賬表附註

HELD DURING THE PERIOD FROM 7 MAY 2016 TO 30 JUNE 2016
 於二零一六年五月七日至二零一六年六月三十日期間舉行

1. GENERAL

概況

“General Charitable Fund-raising activity held during the period from 7 May 2016 to 30 June 2016” is an Event organized by Employees' Safety, Training & Rehabilitation Services Limited (“the Association”) for the purpose to raise funds for the operation expenses of the Association to promote the rehabilitation services for work injured employees.

職安培訓復生會有限公司「協會」主辦的「公眾籌款活動於二零一六年五月七日至二零一六年六月三十日」所籌得款項將會作為推動工傷者復康工作的經費。

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. 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。