

香港小母牛有限公司  
**HEIFER HONG KONG LIMITED**

報告及帳目  
**REPORT AND ACCOUNTS**

於二零一八年四月二十二日舉辦之現場捐款活動  
FOR THE ON-SITE DONATION EVENT HELD ON 22 APRIL 2018

公開籌款許可證編號：2018/095/1  
PUBLIC SUBSCRIPTION PERMIT NO.: 2018/095/1

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**Pro Max CPA Limited**

尊領會計師事務所有限公司

獨立執業會計師鑒證報告

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

致香港小母牛有限公司（「獲發許可證的機構」）董事會

To the Borad of Directors of HEIFER HONG KONG LIMITED ("the Permittee")

**公開籌款許可證編號：2018/095/1**

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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二零一八年四月二十二日舉行的現場捐款活動（「有關活動」）的收支結算表作出報告。

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 on-site donation event held on 22 April 2018 ("the Event").

### **董事會的責任**

#### ***Responsibilities of the Board of Directors***

根據社會福利署發出的公開籌款許可證所列條件，董事會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。

The Board of 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.

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### **執業會計師的獨立性和質量控制**

#### ***Our Independence and Quality Control***

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。

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.

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。

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.

### **執業會計師的責任**

#### ***Practitioner's Responsibilities***

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，並向董事會報告。

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。

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.

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獨立執業會計師鑒證報告

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To the Board of Directors of HEIFER HONG KONG LIMITED ("the Permittee")

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### **執業會計師的責任 (續)**

#### ***Practitioner's Responsibilities (Continued)***

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。

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.

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。

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.

### **固有的局限**

#### ***Inherent Limitations***

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。

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.

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致香港小母牛有限公司（「獲發許可證的機構」）董事會

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### **結論**

#### **Conclusion**

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。

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.

### **擬作用途及使用者**

#### **Intended Users and Purpose**

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。

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.

尊領會計師事務所有限公司 Pro Max CPA Limited

執業會計師 Certified Public Accountants (Practising)


香港 Hong Kong


日期 Date: 20 June 2018

歐嘉敏 AU KA MAN, SILKIE

執業證書號碼 Practising Certificate No.: P05710

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香港小母牛有限公司  
HEIFER HONG KONG LIMITED

收支結算表  
INCOME AND EXPENDITURE ACCOUNT

於二零一八年四月二十二日舉辦之現場捐款活動  
FOR THE ON-SITE DONATION FUND RAISING EVENT HELD ON 22 APRIL 2018

公開籌款許可證編號：2018/095/1  
PUBLIC SUBSCRIPTION PERMIT NO.: 2018/095/1

		港幣 HK\$
收入	INCOME	
捐款收入	Donation income	10,666.40
		<u>10,666.40</u>
支出	EXPENDITURE	
銀行手續費	Bank charge	(85.87)
		<u>(85.87)</u>
		<u>10,580.53</u>

由董事會於二零一八年六月二十日批核及授權。

Approved and authorised for issue by the Board of Directors on 20 June 2018.



梁錦松先生, GBS, OBE, 太平紳士  
Mr. Antony Leung, GBS, OBE, JP  
主席 Chairman



林晉光先生  
Mr. Peter Lam  
副主席 Vice-chairman



香港小母牛有限公司  
HEIFER HONG KONG LIMITED

收支結算表附註  
NOTES TO INCOME AND EXPENDITURE ACCOUNT

於二零一八年四月二十二日舉辦之現場捐款活動  
FOR THE ON-SITE DONATION EVENT HELD ON 22 APRIL 2018

公開籌款許可證編號：2018/095/1  
PUBLIC SUBSCRIPTION PERMIT NO.: 2018/095/1

1. 一般資料 GENERAL INFORMATION

是次現場捐款活動是由香港小母牛有限公司於二零一八年四月二十二日於鑽石山荷里活廣場一樓明星廣場舉行。現場捐款活動用作支持香港小母牛有限公司的「涼山州昭覺縣彝族貧困山區可持續生計發展項目」。

The on-site donation event is organised by HEIFER HONG KONG LIMITED for the purpose of raising charitable funds to support HEIFER HONG KONG LIMITED "Sustainable Livelihoods Development Project in Yi Ethnic Groups Mountainous Area of Zhaojue Country Liangshan Prefecture". The event was held on 22 April 2018 at Stars Atrium, 1/F, Plaza Hollywood, Diamond Hill.

2. 編製基準 BASIS OF PREPARATION

該收支結算表是以現金收益編製。在該基準，收入於收到時確認，支出從收入中扣減。

The income and expenditure account has been prepared on the cash receipts basis. On this basis, income is recognised when received, and expenditures are charged against income when paid.

3. 主要會計政策 SIGNIFICANT ACCOUNTING POLICIES

收入確認 Revenue recognition

捐款收入是按照有關的收入收款後確認入帳。

Donation income is recognised on a cash receipt basis.

4. 與關連人士的交易 RELATED PARTY TRANSACTION

是次現場捐款活動並無任何與關連人士的交易。

The on-site donation event did not have any related party transactions.