

PRINCIPAL CHAN FREE TUTOR WORLD LIMITED

陳校長免費補習天地有限公司

收支結算表

籌款活動

"2013年12月7日設置捐款收集箱"

AUDITED BY

CHAN KIM FAI EDDIE

CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

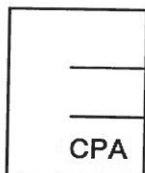
陳劍輝執業會計師

陳校長免費補習天地有限公司

籌款活動"2013年12月7日設置捐款收集箱"

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Chan Kim Fai Eddie
Certified Public Accountant (Practising)
陳劍輝執業會計師

致陳校長免費補習天地有限公司董事的獨立鑒證報告 (“慈善機構”)
(在香港成立的無股本的擔保有限公司)

按照我們雙方所協定的應聘條款，我們對隨附本報告書關於慈善機構於2013年12月7日舉行的一般慈善籌款活動[有關活動]的收支結算表進行鑒證工作。

董事及我們各自的責任

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，董事須負責按照附註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。

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，並向董事報告。

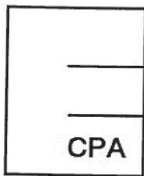
結論的基礎

我們已根據香港會計師公會(「公會」)頒佈的鑒證業務準則第3000號「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「有關申報獲發社會福利署公開籌款許可證的一般慈善籌款活動(賣旗日除外)的通函」(“Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)”)進行工作。

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。

此外，基於一般慈善籌款活動以現金收支，我們難以確定慈善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，我們僅與按照慈善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。

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。



Chan Kim Fai Eddie
Certified Public Accountant (Practising)
陳劍輝執業會計師

致陳校長免費補習天地有限公司董事的獨立鑒證報告 (“慈善機構”) – 續上頁
(在香港成立的無股本的擔保有限公司)

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。

報告用途

本報告僅為協助慈善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。

我們同意慈善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。

陳劍輝執業會計師
執業證書編號: P05312
香港，2014年3月3日

陳校長免費補習天地有限公司
收支結算表
籌款活動"2013年12月7日設置捐款收集箱"

收入	HK\$
捐款收入	4,375.70
支出	-
義賣淨收益	4,375.70

所附註釋是此財務報表的組成部份。

此收支結算表經以下人士簽名批准: - 3 MAR 2014


董事


董事

陳校長免費補習天地有限公司
籌款活動"2013年12月7日設置捐款收集箱"
收支結算表附註

1. 籌款活動"2013年12月7日設置捐款收集箱及慈善義賣" (籌款活動) 於2013年12月7日在上水彩園路近港鐵站C出口舉行。

2. 籌款活動收入包括捐款箱收集全部行人捐款之總和。

收入乃根據實際收款而入賬。

3. 是次籌款活動之款項用作本機構的日常運作開支，如製作宣傳物資等。

PRINCIPAL CHAN FREE TUTOR WORLD LIMITED

陳校長免費補習天地有限公司

INCOME AND EXPENDITURE ACCOUNT

OF FUND-RAISING ACTIVITY

“SETTING UP DONATION BOXES ON 7TH DECEMBER, 2013”

AUDITED BY

CHAN KIM FAI EDDIE

CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

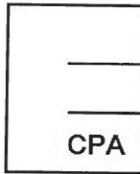
陳劍輝執業會計師

PRINCIPAL CHAN FREE TUTOR WORLD LIMITED

FUND-RAISING ACTIVITY “SETTING UP DONATION BOXES ON 7TH DECEMBER, 2013”

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Chan Kim Fai Eddie
Certified Public Accountant (Practising)
陳劍輝執業會計師

INDEPENDENT ASSURANCE REPORT
TO THE DIRECTORS OF PRINCIPAL CHAN FREE TUTOR WORLD LIMITED
("THE CHARITY")

(Incorporated in Hong Kong with liability limited by guarantee)

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Charity's general charitable fund-raising activity held on 7th December, 2013 ("the Event").

Respective responsibilities of the Directors and ourselves

The directors are responsible for the preparing the attached income and expenditure account in accordance with the basis of preparation set out in attached notes 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 Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("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.

It is our responsibility to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

Basis of conclusion

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" and with reference to the "Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

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.

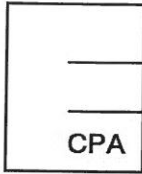
Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Charity include all transactions relating to the Event. It was impracticable 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 Charity's books and records.

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.

Unit A, 12/F., Yun Tat Commercial Building, 70-74 Wuhu Street, Hunghom, Kowloon, Hong Kong.

香港九龍紅磡蕪湖街70-74號潤達商業大廈12樓A室

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Chan Kim Fai Eddie
Certified Public Accountant (Practising)
陳劍輝執業會計師

INDEPENDENT ASSURANCE REPORT (CONTINUED)
TO THE DIRECTORS OF PRINCIPAL CHAN FREE TUTOR WORLD LIMITED
("THE CHARITY")

(Incorporated in Hong Kong with liability limited by guarantee)

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 Charity 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 attached notes.

Use of report

This report is intended solely for the purpose of assisting the Charity 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.

Chan Kim Fai Eddie
Certified Public Accountant (Practising)
Practising Certificate Number: P05312
Hong Kong, 3 March 2014

PRINCIPAL CHAN FREE TUTOR WORLD LIMITED
INCOME AND EXPENDITURE ACCOUNT
OF FUND-RAISING ACTIVITY "SETTING UP DONATION BOXES ON 7TH DECEMBER, 2013"


	<u>HK\$</u>
INCOME	
Donation received	4,375.70
EXPENDITURE	
	<u>-</u>
SURPLUS FOR THE EVENT	<u><u>4,375.70</u></u>

The annexed notes form an integral part of these income and expenditure account.

The income and expenditure account was approved by the board of directors on - 3 MAR 2014 .



Director



Director

PRINCIPAL CHAN FREE TUTOR WORLD LIMITED
FUND-RAISING ACTIVITY “SETTING UP DONATION BOXES ON 7TH DECEMBER, 2013”
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

1. The fund-raising activity “Setting up donation boxes on 7th December, 2013” (the fund-raising activity) was held at Choi Yuen Road near Sheung Shui MTR Station Exit C on 7th December, 2013.
2. The income of the fund-raising activity was the aggregate amount collected in the donation boxes representing the cash donations given by the passengers.

The income was recognized on cash basis.

3. The objectives of the fund-raising activity are to raise funds for the daily operating expenditures of the Charity such as producing promotion materials and so on.