

CHINA EDUCATION ASSOCIATION, HKUSU
香港大學學生會中國教育小組
REPORT AND INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF THE FUND RAISING EVENTS
HELD ON 16TH AND 17TH JULY 2011



國信會計師事務所有限公司

LKKC C.P.A. LIMITED

Chartered Accountants
Certified Public Accountants

In association with Baker Tilly China - Shenzhen

CHINA EDUCATION ASSOCIATION, HKUSU
REPORT AND INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF THE FUND RAISING EVENTS
HELD ON 16TH AND 17TH JULY 2011

CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Income and Expenditure Account	2
Notes to Income and Expenditure Account	3

(EXPRESSED IN HONG KONG DOLLARS)



國信會計師事務所有限公司

LKKC C.P.A. LIMITED

Chartered Accountants

Certified Public Accountants

In association with Baker Tilly China - Shenzhen

香港中環德輔道中 141 號中保集團大廈 24 樓 2401 室

Suite 2401, 24/F., China Insurance Group Building, 141 Des Voeux Road Central, Hong Kong.

Tel 電話 : (852) 2521 9012 / 2869 7333 Fax 傳真 : (852) 2521 2518 / 2541 0502

網址 : www.lkkc-cpa.com

1

**INDEPENDENT AUDITOR'S REPORT
TO CHINA EDUCATION ASSOCIATION, HKUSU (THE ORGANISER) OF THE
FUND RAISING EVENTS ("the Events")
PUBLIC SUBSCRIPTION PERMIT NO. 2011/250/1**

We have audited the income and expenditure account and the notes thereto on pages 2 and 3 relating to the Events held by the Organiser on held 16th and 17th July 2011 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of the organizer and auditors

It is the responsibilities of the organizer to prepare income and expenditure account and notes thereto which give a true and fair view in accordance with Hong Kong Financial Reporting Standards.

It is our responsibility to form an independent opinion, based on our audit, on the income and expenditure account and notes thereto and to report our opinion solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Basis of opinion

We conducted our audit in accordance with the Auditing Standards issued by the Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the income and expenditure account and notes thereto. It also includes an assessment of the significant estimates and judgements made by the Organiser in the preparation of the income and expenditure account and notes thereto, and of whether the accounting policies are appropriate to the Events' circumstances, consistently applied and adequately disclosed.

We planned our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the income and expenditure account and notes thereto are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the income and expenditure account and notes thereto. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the income and expenditure account give a true and fair view of the surplus of income over expenditure for the Events held by the Organiser on 16th and 17th July 2011 in accordance with Hong Kong Financial Reporting Standards.

LKKC CPA

LKKC C.P.A. LIMITED

國信會計師事務所有限公司

Chartered Accountants

Certified Public Accountants

Auditor - Wilson, Chi-Shing Kwok

郭志成執業會計師

Practising certificate number - P01952

Hong Kong, 5th August 2011

C606/WK/A/801

AN AFFILIATED MEMBER OF



Wilson C. Kwok & Partners Professional Services Group

郭志成會計師專業服務集團

Hong Kong 香港

Shenzhen 深圳

Chengdu 成都

Shanghai 上海

Beijing 北京 Wuhan 武漢 Kunming 昆明

**CHINA EDUCATION ASSOCIATION, HKUSU
 INCOME AND EXPENDITURE ACCOUNT
 IN RESPECT OF THE FUND RAISING EVENTS
 (PUBLIC SUBSCRIPTION PERMIT NO. 2011/250/1)
 HELD ON 16TH AND 17TH JULY 2011**

	HK\$
Income - fund raised	10,835.20
Less: Expenditure	
Transportation	(275.00)

Surplus	\$ 10,560.20
	=====

Note: The above surplus has been deposited into the specific bank account of China Education Association, HKUSU, which is designated to give financial support to the needy senior high school students in Mainland China, specifically in Guizhou Province.

APPROVED AND AUTHORISED FOR ISSUE BY THE EXECUTIVE COMMITTEE ON 5TH AUGUST 2011.



Lin Chung Yue-Leo
 Chairperson



Wong Chun Sum
 Financial Secretary

**CHINA EDUCATION ASSOCIATION, HKUSU
NOTES TO ACCOUNT
IN RESPECT OF THE FUND RAISING EVENTS
(PUBLIC SUBSCRIPTION PERMIT NO. 2011/250/1)
HELD ON 16TH AND 17TH JULY 2011**

1. GENERAL

The event is organized by China Education Association, HKUSU on 16th and 17th July 2011 for the purpose of raising fees for the needy senior high school students in China, mainly in Guizhou Province.

2. PRINCIPAL ACCOUNTING POLICIES

Basis of accounting

The income and expenditure account has been prepared using the historical cost basis of accounting.

Income recognition

Donation received is recognized on cash basis.

香港大學學生會中國教育小組

(CHINA EDUCATION ASSOCIATION, HKUSU)

二零一一年七月十六日至十七日公開籌款活動

財務報告

LKKC

國信會計師事務所有限公司

LKKC C.P.A. LIMITED

Chartered Accountants

Certified Public Accountants

In association with Baker Tilly China - Shenzhen

香港大學學生會中國教育小組
二零一一年七月十六日至十七日公開籌款活動
財務報告

目 錄

頁次

獨立核數師報告	1
收入及支出結算表	2
財務報表附註	3

(以港元顯示)

獨立核數師報告

致香港大學學生會中國教育小組(籌辦組織)

公開籌款許可證編號 2011/250/1

本核數師(以下簡稱【我們】)已完成審核刊於第 2 頁至第 3 頁於二零一一年七月十六日至十七日舉辦籌款活動之收入及支出結算表及其附註,該等財務報表乃按照香港公認會計準則編製。

籌辦組織就財務報表須承擔的責任

籌辦組織須負責根據香港會計師公會頒佈的香港財務報告準則編製及真實而公平地列報該等財務報表。

核數師的責任

我們的責任是根據我們的審核之結果,對該等財務報告作出獨立意見,並向籌辦者作出報告。除此之外本報告別無其他目的,我們不接受任何其他人士因使用本報告內容引起的法律責任。

意見基礎

我們已根據香港會計師公會頒佈的香港審計準則進行審核。這些準則要求我們遵守道德規範,並規劃及執行審核,以合理確定此等財務報表是否不存有任何重大錯誤陳述。

審核涉及執行及程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷,包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時,核數師考慮與該籌辦者編製及真實而公平地列報財務報表相關的內部控制,以設計適當的審核程序,但並非為對籌辦者的內部控制的效能發表意見。審核亦包括評價籌辦者所採用的會計政策的合適性及所作出的會計估計的合理性,以及評價財務報表的整體列報方式。我們相信,我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

意見

我們認為,該等財務報表已根據香港財務報告準則真實而公平地反映籌辦者於二零一一年七月十六日至十七日籌辦之活動結算時的收支狀況。

LKKC CPA

LKKC C.P.A. LIMITED

國信會計師事務所有限公司

Chartered Accountants

Certified Public Accountants

Auditor - Wilson, Chi-Shing Kwok

郭志成執業會計師

Practising certificate number - P01952

Hong Kong, 5th August 2011

C606/WK/A/801

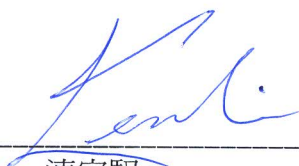
香港大學學生會中國教育小組
 二零一一年七月十六日至十七日公開籌款活動
 收入及支出結算表
 公開籌款許可證編號 2011/250/1

港元

捐款收入	10,835.20
減：支出	
運輸費用	(275.00)
盈餘	\$ 10,560.20

附註： 以上之盈餘已全數存入香港大學學生會中國教育小組之銀行戶口內，而該銀行戶口之款項是用作資助貴州省貧困學生的高中生學費。

於二零一一年八月五日通過及批准公佈，並由下列管理委員會代表簽署：



連宗馭
主席



黃俊琛
財務秘書

香港大學學生會中國教育小組
二零一一年七月十六日至十七日公開籌款活動
財務報表附註
公開籌款許可證編號 2011/250/1

1. 簡介

本籌款活動於二零一一年七月十六日至十七日由香港大學學生會中國教育小組籌辦，籌款全數用作資助貴州省貧困學生的高中生學費。

2. 主要會計政策概要

- (a) 編製基準
本報表乃依據歷史成本原則編製。
- (b) 收益確認
捐款收入在收取時確認入帳。