

Date: 1st September 2014

The Members of the Executive Committee

China Education Association, HKUSU ("the Charity")

Dear Sir,

**ENGAGEMENT LETTER FOR REVIEW OF FUND RAISING ACTIVITY ACCOUNTS**

We have been requested by you to perform a review of the fund raising activity accounts of the Charity prepared in respect of the fund raising event held on 12th and 13th July 2014 ("fund raising activity event"). We understand that our report is prepared solely for the purpose of satisfying the conditions stated in the Public Subscription Permit ("Permit") issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD").

In this regard, we herein set out below the respective responsibilities of the charity and of ourselves and our understanding of the scope of work you require us to perform and to highlight our key procedures.

**Respective responsibilities of the executive committees and of ourselves**

In applying for the Permit for collecting donations in a public place, you are responsible, as the permit holder, for closely monitoring the fund raising activity event and accounting for the monies collected which the public have contributed and complying with conditions stated in the Permit. You are obliged to prepare the fund raising activity accounts showing all monies received from the public subscription and the disbursements made from the monies so collected or received.

As Members of the Executive Committee of the Charity, you are responsible for ensuring that the Charity maintains appropriate accounting records. You are also responsible for making available to us, as and when required, all of the Charity's accounting records on the fund raising activity event and all other relevant records and related information.

We have the responsibility as stated in the conditions of the Permit to report to you, as permit holder, any findings, based on the performance of the agreed upon procedures, that indicate that the fund raising activity accounts do not reflect all monies received from the public subscription by the Charity and the disbursements made from the monies so received (see below). We have also the responsibility to report to you whether, in our opinion, the fund raising activity accounts have been properly prepared from the books and records of the Charity as made available to us and the gross proceeds raised from the fund raising activity event as reflected in the fund raising activity accounts have been deposited into the Charity's own bank accounts.

### **Scope of work**

Our review will be conducted 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 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 Hong Kong Institute of Certified Public Accountants ("HKICPA").

The procedures that we will perform are solely to assist you in satisfying the conditions of the Permit. Our report is not to be used for any other purposes and is solely for your information and for submission to the SWD. We will not perform an audit of the fund raising activity accounts and, accordingly, will not express an audit opinion on the accounts.

### **Representations by management/Executive committees**

As part of our review procedures, we may request written confirmation of oral representations which we have received during the course of the review on matters having a material effect on the fund raising activity accounts.

### **Access to information and documents**

In order to carry out our review effectively and efficiently, we will require access to all relevant records and documents of the Charity.

### **Fees**

No fees will be due and payable on presentation.

### **Agreement of terms**

The terms of this letter shall constitute the entire terms of the agreement between China Education Association, HKUSU and LKKC CPA Limited. No variation to the terms hereof shall be effective or binding on either party unless they are agreed to in writing by both China Education Association, HKUSU and LKKC CPA Limited.

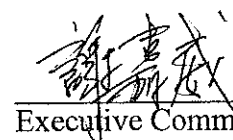
We should be grateful if you would confirm in writing your agreement to these terms, by signing and returning the enclosed copy of this letter, or let us know if they are not in accordance with your understanding of our terms of engagement.

Yours truly,  
For and on behalf of  
LKKC C.P.A. LIMITED  
CERTIFIED PUBLIC ACCOUNTANTS



Authorized Signature(s)  
Auditor – Wilson, Chi-Shing Kwok  
Practising certificate number – P01952

Agreed and accepted by  
For and on behalf of  
CHINA EDUCATION ASSOCIATION,  
HKUSU



Executive Committee Member

香港大學學生會中國教育小組

(CHINA EDUCATION ASSOCIATION, HKUSU)

二零一四年七月十二日及十三日公開籌款活動

報告及收支結算表

**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  
二零一四年七月十二日及十三日公開籌款活動  
報告及收支結算表

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(以港元顯示)



國信會計師事務所有限公司

LKKC C.P.A. LIMITED

Chartered Accountants  
Certified Public Accountants

香港中環德輔道中141號中保集團大廈24樓2401室  
Suite 2401, China Insurance Group Building, 141 Des Voeux Road Central, Hong Kong.  
Tel 電話：(852) 2521 9013 Fax 傳真：(852) 2541 0502 Email 電郵：enquiry@lkkc-cpa.com

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**致香港大學學生會中國教育小組(「慈善機構」)委員會成員的  
獨立鑒證報告  
公開籌款許可證編號 2014/187/1**

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二零一四年七月十二日及十三日舉行的一般慈善籌款活動的收支結算表進行鑒證工作。

**委員會成員及我們各自的責任**

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，委員會成員須負責按照附註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。

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。

**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。

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。

致香港大學學生會中國教育小組(「慈善機構」)委員會成員的  
獨立鑒證報告  
公開籌款許可證編號 2014/187/1

**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。

**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。



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

香港，二零一四年十月三日


C606/WK/C/812

香港大學學生會中國教育小組  
 二零一四年七月十二日及十三日公開籌款活動  
 收支結算表  
 公開籌款許可證編號 2014/187/1

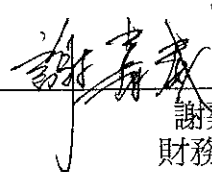
	港元
捐款收入	13,879.10
減: 支出	-
運輸費用	<u>(430.00)</u>
盈餘	<u><u>13,449.10</u></u>

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。

於二零一四年十月三日通過及批准公佈，並由下列委員會代表簽署：



司徒洛霖  
主席



謝嘉威  
財務秘書

香港大學學生會中國教育小組  
二零一四年七月十二日及十三日公開籌款活動  
收支結算表附註  
公開籌款許可證編號 2014/187/1

1. 簡介

本籌款活動於二零一四年七月十二日及十三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  
收支結算表乃按照歷史成本原則編製。
- (b) 收益確認  
捐款收入在收取時確認入帳。