



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 E-mail 電郵 : [enquiry@lkkc-cpa.com](mailto:enquiry@lkkc-cpa.com)

Date: 30th September 2015

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 9th August 2015 ("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.

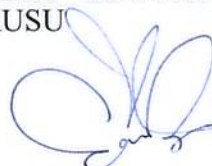
Yours truly,  
For and on behalf of  
LKKC C.P.A. LIMITED  
CERTIFIED PUBLIC ACCOUNTANTS



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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



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Executive Committee Member

香港大學學生會中國教育小組  
(CHINA EDUCATION ASSOCIATION, HKUSU)  
二零一五年八月九日公開籌款活動  
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

大學學生會中國教育小組  
零一五年八月九日公開籌款活動  
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

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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 2015/188/1

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二零一五年八月九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 2015/188/1

**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, 二零一五年九月三十日

C606/WK/C/822

香港大學學生會中國教育小組  
 二零一五年八月九日公開籌款活動  
 收支結算表  
 公開籌款許可證編號 2015/188/1

	港元
捐款收入	5,132.60
減: 支出	
運輸費用	<u>(220.00)</u>
盈餘	<u><u>4,912.60</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。

於二零一五年八月二十六日通過及批准公佈, 並由下列委員會代表簽署:



郭錦雯  
主席



文希立  
財務秘書

香港大學學生會中國教育小組  
二零一五年八月九日公開籌款活動  
收支結算表附註  
公開籌款許可證編號 2015/188/1

1. 簡介

本籌款活動於二零一五年八月九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劍河縣山區學生的學費。

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。



**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 9TH AUGUST 2015**

**LKKC**

**國信會計師事務所有限公司**

**LKKC C.P.A. LIMITED**

Chartered Accountants  
Certified Public Accountants

EDUCATION ASSOCIATION, HKUSU  
AND INCOME AND EXPENDITURE ACCOUNT  
IN RESPECT OF THE FUND RAISING EVENTS  
ON 9TH AUGUST 2015

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(EXPRESSED IN HONG KONG DOLLARS)



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***INDEPENDENT ASSURANCE REPORT TO THE  
EXECUTIVE COMMITTEE MEMBERS OF CHINA EDUCATION ASSOCIATION, HKUSU  
(THE CHARITY)  
PUBLIC SUBSCRIPTION PERMIT NO.2015/188/1***

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 9th August 2015 ("the Event").

***Respective responsibilities of the Executive Committee Members and ourselves***

The Executive Committee Members 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 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 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 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.

**INDEPENDENT ASSURANCE REPORT TO THE  
EXECUTIVE COMMITTEE MEMBERS OF CHINA EDUCATION ASSOCIATION, HKUSU  
THE CHARITY)  
PUBLIC SUBSCRIPTION PERMIT NO.2015/188/1  
(CONTINUED)**

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.

***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 note 2.

***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.



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, 30th September 2015

C606/WK/C/822

CHINA EDUCATION ASSOCIATION, HKUSU  
 INCOME AND EXPENDITURE ACCOUNT  
 IN RESPECT OF THE FUND RAISING EVENTS  
 UNDER PUBLIC SUBSCRIPTION PERMIT NO.2015/188/1)  
 HELD ON 9TH AUGUST 2015

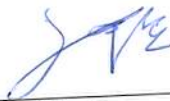
	HK\$
Income - fund raised	5,132.60
Less: Expenditure Transportation	<u>(220.00)</u>
Surplus	<u><u>4,912.60</u></u>

Note: The above surplus has been deposited into the specific bank account of China Education Association, HKUSU, which is to raise school fee for subsidize the needy senior high school students in Guizhou Province of Mainland China.

APPROVED AND AUTHORISED FOR ISSUE BY THE COMMITTEE MEMBERS ON 26TH AUGUST 2015.



Kwok Kam Man Carmen  
Chairperson



Man Hei Lap  
Financial Secretary

**CHINA EDUCATION ASSOCIATION, HKUSU  
FINANCIAL STATEMENTS TO ACCOUNT  
IN RESPECT OF THE FUND RAISING EVENTS  
(PUBLIC SUBSCRIPTION PERMIT NO.2015/188/1)  
HELD ON 9TH AUGUST 2015**

1. GENERAL

The event is organized by China Education Association, HKUSU on 9th August 2015 for the purpose of raising fees for the needy three-year senior high school students in China, mainly in Guizhou Province.

2. PRINCIPAL ACCOUNTING POLICIES

(a) Basis of accounting

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

(b) Income recognition

Donation received is recognized on cash basis.