

SOWERS ACTION

**(Incorporated in Hong Kong Special Administrative Region
under the Companies Ordinance with liabilities limited by guarantee)**

苗圃行動

**Statement of Income and Expenditure
of the public fund-raising activity
held on June 12, 2011**

**INDEPENDENT ASSURANCE REPORT
TO THE DIRECTORS OF
SOWERS ACTION ("the Charity")**

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 June 12, 2011 ("the Event").

Respective responsibilities of the Directors and ourselves

The 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 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.

**INDEPENDENT ASSURANCE REPORT
TO THE DIRECTORS OF
SOWERS ACTION ("the Charity")**

Basis of conclusion (Continued)

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.

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 and may be published where the Charity is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from us.

Certified Public Accountants (Practising)
Hong Kong, June 17, 2011

**SOWERS ACTION
INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF THE PUBLIC FUND-RAISING ACTIVITY
(PUBLIC SUBSCRIPTION PERMITS NO. 2011/214/1)
HELD ON JUNE 12, 2011**

	HK\$
INCOME	
Proceeds from the fund raising activities	17,354.00
EXPENDITURE	<u>-</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>17,354.00</u>

The income and expenditure account above was approved and authorized for issue by the Chairman and Honorary Treasurer on June 17, 2011 and is signed on its behalf by:

Chairman

Honorary Treasurer

**SOWERS ACTION
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF THE PUBLIC FUND-RAISING ACTIVITY
(PUBLIC SUBSCRIPTION PERMITS NO. 2011/214/1)
HELD ON JUNE 12, 2011**

1. **GENERAL**
The Public Fund-Raising Activity is the Event organized by Sowers Action, which is for the purpose of raising charitable funds to Sowers Action for "Sowers Teahouse Charity Walk 2011".
2. **PRINCIPAL ACCOUNTING POLICIES**
Basis of accounting
The income and expenditure account has been prepared in accordance with the cash basis of accounting.
3. **TAXATION**
As Sowers Action is registered as a charitable organization under Section 88 of Inland Revenue Ordinance, the Event is exempted from Hong Kong profits tax.
4. **DETAILS OF THE PUBLIC FUND-RAISING ACTIVITY**
The income of the public fund-raising activity held on the respective dates are as follows:

<u>Date of activities</u>	<u>Location</u>	<u>HK\$</u>
2011/06/12	Exit B Sha Tin MTR Station	3,663.70
	Tai Po MTR Station	13,690.30
		17,354.00

The above public fund-activity was held on June 12, 2011 under the conditions of the permits number 2011/214/1 issued by the Social Welfare Department of the Hong Kong SAR Government.

No administrative expenses are charged against the above income. All administrative expenses are covered by and charged to the Administration Fund of Sowers Action. All donations received by Sowers Action in this event are credited to the operating fund of the project "Sowers Teahouse Charity Walk 2011" as declared to the public in the course of collecting the donations.

苗圃行動

(於香港特別行政區公司法成立之擔保公司)

一般慈善籌款活動之收支結算表

於二零一一年六月十二日舉行

致苗圃行動(「慈善機構」)董事的獨立鑒證報告

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二零一一年六月十二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，並向董事報告。

結論的基礎

我們已根據香港會計師公會(「公會」)頒布的鑒證業務準則第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。

致苗圃行動(「慈善機構」)董事的獨立鑒證報告 (續)

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本報告。

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。

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，且慈善機構亦可根據有關公開籌款許可證所列條件刊載本報告而無須再徵詢我們意見。

黃偉健會計師事務所

香港執業會計師

香港

二零一一年六月十八日

苗圃行動
有關之公開籌款活動收支結算表
(公開籌款許可證號碼2011/214/1)
於二零一一年六月十二日舉行

	港幣
收入	
公開籌款活動之捐款	17,354.00
支出	-
盈餘	<u>17,354.00</u>

以上的收支結算表經主席和名譽司庫，於二零一一年六月十八日認可及確認，簽署如下：

主席

名譽司庫

苗圃行動

有關之公開籌款活動收支結算表的附註

(公開籌款許可證號碼2011/214/1)

於二零一一年六月十二日舉行

1. 基本資料

報告中的公開籌款活動是由苗圃行動舉辦及統籌，活動的主要目的是用作籌募苗圃茶馬古道助學行 2011 活動於香港的運作經費。

2. 重大會計政策

編製基準

上述收支結算表是按現金收付制編製。

3. 稅務

苗圃行動是根據香港稅務條例第 88 章註冊成為慈善機構的，其所舉辦的活動皆是豁免徵收香港利得稅。

4. 公開籌款活動之詳細資料

有關之公開籌款活動籌集捐款的資料如下：

<u>活動舉辦日期</u>	<u>活動舉辦地點</u>	<u>港幣\$</u>
二零一一年六月十二日	港鐵沙田站B出口與巴士總站間空地	3,663.70
	港鐵大埔墟站富雅花園出口行人路	13,690.30
		<hr/>
		17,354.00

以上於二零一一年六月十二日舉行的公開籌款活動，是遵照香港特別行政區社會福利署所發出的公開籌款許可證號碼 2011/214/1 內所載的條款。

在籌款活動中所籌集的款項並不會扣除行政費用。所有行政費用來自苗圃行動行政基金。所有在是次活動中所收到的捐款都是用作募苗圃茶馬古道助學行 2011 於香港的運作經費。