

**THE CIVIC PARTY LIMITED**

**REPORT AND INCOME AND EXPENDITURE ACCOUNT OF  
THE PUBLIC FUND-RAISING ACTIVITY(PUBLIC  
SUBSCRIPTION PERMITS NO. 2010/188/1) HELD ON 2 MAY 2010**

**CHAN YUK YAN CONNIE CERTIFIED PUBLIC ACCOUNTANT  
(PRACTISING)**

**CHAN YUK YAN CONNIE CPA, FCCA**  
**CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)**

**陳玉恩執業會計師**

**INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF THE CIVIC PARTY  
LIMITED ("the Charity")**

In accordance with my agreed terms of engagement, I have performed an engagement on the attached income and expenditure account of the Charity's general charitable fund-raising activity held on 2 May 2010 ("the Event").

**Respective responsibilities of the Directors and myself**

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

**Basis of conclusion**

I conducted my 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 I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

CHAN YUK YAN CONNIE CPA, FCCA  
CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

陳玉恩執業會計師

INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF THE CIVIC PARTY  
LIMITED ("the Charity")

**Basis of conclusion** (Continued)

Furthermore, due to the nature of cash receipts 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, my report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Charity's books and records. My 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 I considered necessary.

**Conclusion**

Based on the foregoing, I report that nothing has come to my 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.

I 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.



Chan Yuk Yan Connie

Certified Public Accountant (Practising)

Room 1803, 18/F, Carnival Commercial Building

18 Java Road, North Point, Hong Kong

18 AUG 2010

**THE CIVIC PARTY LIMITED**  
**INCOME AND EXPENDITURE ACCOUNT**  
**OF THE PUBLIC FUND-RAISING ACTIVITY**  
**(PUBLIC SUBSCRIPTION PERMITS NO. 2010/188/1)**  
**HELD ON 2 MAY 2010**

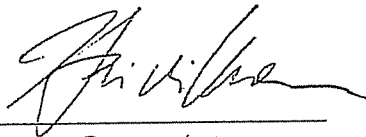
---

HK\$

**DONATIONS RECEIVED**

40,695.5

Approved and authorized for issue by:



Title: *Party Chairman*  
Name: *Kwun Ho-chi*



Title: *Secretary General*  
Name: *Chan Ka Lok*

Date: 18 August 2010

**THE CIVIC PARTY LIMITED  
INCOME AND EXPENDITURE ACCOUNT  
OF THE PUBLIC FUND-RAISING ACTIVITY  
(PUBLIC SUBSCRIPTION PERMITS NO. 2010/188/1)  
HELD ON 2 MAY 2010**

---

**1. GENERAL**

The Public Fund-Raising Activity is the Event organized by The Civic Party Limited, which is for the purpose of raising charitable funds for the donation to the Hong Kong Red Cross Qinghai Earthquake 2010.

**2. PRINCIPAL ACCOUNTING POLICIES**

a) Basis of preparation

The statement of income and expenditure has been prepared in accordance with cash basis of accounting.

b) Donations received

Income is recognized on the basis of cash received.

**3. EXPENDITURE**

All the expenditure of the fund raising event was borne by The Civic Party Limited.

**4. PURPOSE OF THE PUBLIC FUND-RAISING ACTIVITY**

The donation received was donated to Hong Kong Red Cross Qinghai Earthquake 2010 on 24 May 2010.

CHAN YUK YAN CONNIE CPA, FCCA  
CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

陳玉恩執業會計師

---

致公民黨（「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2010年5月2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 YUK YAN CONNIE CPA, FCCA  
CERTIFIED PUBLIC ACCOUNTANT (PRACTISING)

陳玉恩執業會計師

---

**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毋須再徵詢我們意見。

陳玉恩執業會計師

香港北角渣華道18號嘉匯商業大廈1803室

2010年8月18日

公民黨  
有關之公開籌款活動收支結算表  
(公開籌款許可證號碼 2010/188/1)  
於2010年5月2日舉行

---

公開籌款活動捐款

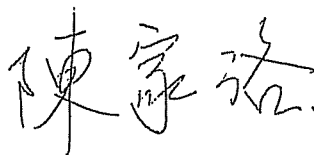
港幣

40,695.5

以上之收支結算表於2010年8月18日認可及確認,簽署如下:



職位: 主席  
姓名: 關信基



職位: 秘書長  
姓名: 陳家洛



公民黨  
有關之公開籌款活動收支結算表  
(公開籌款許可證號碼 2010/188/1)  
於2010年5月2日舉行

---

**1. 基本資料**

報告中的公開籌款活動是由公民黨舉辦及統籌，活動目的是為香港紅十字會2010青海地震籌款。

**2. 重大會計政策**

a) 編製基準

上述收支結算表是按現金收付制編制。

b) 公開籌款活動捐款

捐款是按現金收付制編制。

**3. 籌款活動支出**

所有籌款活動支出由公民黨負責。

**4. 籌款活動目的**

是次公開籌款活動所得之捐款已於2010年5月24日全數撥捐香港紅十字會中國賑災金。