HONG KONG SOCIETY OF HERPETOLOGY
FOUNDATION LIMITED
項目 1730 「環保基金：兩棲爬行保育大使訓練計劃」

INDEPENDENT AUDITOR’S REPORT
FOR THE PERIOD FROM 1 DECEMBER, 2017 TO
30 NOVEMBER, 2018
AUDITOR’S REPORT ON
THE FINAL ACCOUNTS UNDER THE
ENVIRONMENT AND CONSERVATION FUND

UNQUALIFIED CONCLUSION

項目1730 「環保基金：兩棲爬行保育大使訓練計劃」
FOR THE PERIOD FROM 1 DECEMBER 2017 TO 30 NOVEMBER 2018

Auditor’s Report to Hong Kong Society of Herpetology Foundation Limited

Pursuant to the project agreement made between the Environment and Conservation Fund (ECF) and Hong Kong Society of Herpetology Foundation Limited and the relevant ECF guidelines referred to in the project agreement in respect of the 項目1730 「環保基金：兩棲爬行保育大使訓練計劃」 funded by the ECF, we have performed a reasonable assurance engagement to report on whether Hong Kong Society of Herpetology Foundation Limited has complied with, in all material respects, the requirements set by the ECF (including the requirements to keep proper books and records and to prepare proper final accounts of項目1730 「環保基金：兩棲爬行保育大使訓練計劃」 (the project) for the period from 1 December 2017 to 30 November 2018 on pages 3 to (the project accounts) in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), and all the terms and conditions of ECF funding, as specified in the following documents:

(a) the project agreement made between ECF and Hong Kong Society of Herpetology Foundation Limited in respect of the Project and the appendices thereto (which includes the project proposal);

(b) the relevant ECF guidelines referred to in the project agreement; and

(c) all applicable instructions and correspondences issued by ECF to Hong Kong Society of Herpetology Foundation Limited in respect of the project.

Respective responsibilities of Hong Kong Society of Herpetology Foundation Limited and auditors

The ECF requires Hong Kong Society of Herpetology Foundation Limited to comply with its requirements (including the requirements to keep proper books and records and to prepare proper project accounts), and all the terms and conditions of ECF funding, as specified in the documents mentioned in the above paragraph.

It is our responsibility to form an independent conclusion, based on our reasonable assurance engagement, and to report our conclusion to you.

Quality Control and Independence

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.
We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Basis of conclusion

We conducted our reasonable assurance engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the HKICPA and the latest Notes for Auditors of ROs issued by the Secretariat of ECF.

Our reasonable assurance engagement includes examination, on a test basis, of evidences relevant to Hong Kong Society of Herpetology Foundation Limited compliance with the requirements set by the EPD/ECF (including the requirements to keep proper books and records and to prepare proper project accounts), and all the terms and conditions of ECF funding, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgements made by Hong Kong Society of Herpetology Foundation Limited in the preparation of the project accounts, and of whether the accounting policies have followed the requirements of ECF, and are consistently applied and adequately disclosed.

We planned and performed our reasonable assurance engagement so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidences to give our conclusion as to whether Hong Kong Society of Herpetology Foundation Limited has complied with, in all material respects, all applicable HKFRSs issued by the HKICPA and the requirements set by the ECF (including the requirements to keep proper books and records and to prepare proper project accounts), and all the terms and conditions of ECF funding, as specified in the documents mentioned in the above first paragraph. In forming our conclusion, we also evaluated the overall adequacy of the presentation of information in the project accounts. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

Conclusion

Based on the foregoing, in our opinion, Hong Kong Society of Herpetology Foundation Limited has complied with, in all material respects, all applicable HKFRSs issued by the HKICPA, the requirements set by the ECF (including the requirements to keep proper books and records and to prepare proper project accounts), and all the terms and conditions of ECF funding, as specified in the documents mentioned in the above first paragraph, and that the audited accounts properly presented the financial position of the project.

Use of this report

This report is intended for filing by Hong Kong Society of Herpetology Foundation Limited with the ECF, and is not intended to be, and should not be, used by anyone except the above two parties for any other purposes.

Chiu Yu Choi
Certified Public Accountants (Practising)
Practising Certificate No : P05070
Date : 9 April 2020
HONG KONG SOCIETY OF HERPETOLOGY FOUNDATION LIMITED
INCOME AND EXPENDITURE ACCOUNTS
項目1730 「環保基金: 防蛇爬行保育大使訓練計劃」

1/12/2017
to 30/11/2018
HK$  

INCOME
Government fund income  141,525

EXPENDITURES
Staff salary (職員薪金)  175,560
Insurance (勞工保險)  1,108
Advertising (廣告宣傳)  360
Outdoor educational talk fee (認識兩棲和爬行動物講座費用)  6,600
Outdoor field trip (野外考察費用)  5,833
Graduation activity expenses (畢業禮活動支出)  243
Travelling (交通費)  327
Printing and stationery (文具費用)  512

190,543

DEFICIT FOR THE PERIOD  (49,018)

The statement of account and notes were approved by the director on 4 April 2020

Approved by Founder & Chairman of Board of Director

Yeung Ka Man
NOTES TO FINANCIAL STATEMENTS

Basis of preparation

1. Income and expenditures are recognised on cash basis.