HONG KONG SOCIETY OF HERPETOLOGY FOUNDATION LIMITED
香港兩棲及爬行動物保育基金有限公司

REPORTS AND FINANCIAL STATEMENTS
FOR THE FLAG DAY FUND RAISING EVENT
HELD ON 24 AUGUST 2019

(PUBLIC SUBSCRIPTION PERMIT NO. FD/R074/2019)

堅信會計師事務所
KINSON CPA & CO.
Certified Public Accountants
(Practising) Hong Kong

www.kinsoncpa.com
INDEPENDENT ASSURANCE REPORT
TO THE TRUSTEES OF
HONG KONG SOCIETY OF HERPETOLOGY FOUNDATION LIMITED
香港兩棲及爬行動物保育基金有限公司 ("the Permittee")
(Incorporated in Hong Kong with limited liability by guarantee)

(Public Subscription Permit No. FD/R074/2019)

Pursuant to 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"), we have been requested to report on the attached income and expenditure account of the Permittee's regional flag day fund-raising activity in Kowloon Region held on 24 August 2019 ("the Event").

Respective responsibilities of the Trustees and practitioner

The directors are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 1, 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.

Our Independence and Quality Control

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 behavior.

The firm applies Hong Kong Standard on Quality Control 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.

Practitioner’s Responsibilities

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

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and with reference to Practice Note 850 (Revised), Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department issued by the HKICPA. We have planned and performed our work to obtain limited assurance for giving our conclusion below.
INDEPENDENT ASSURANCE REPORT
TO THE TRUSTEES OF
HONG KONG SOCIETY OF HERPETOLOGY FOUNDATION LIMITED
(Incoporated in Hong Kong with limited liability by guarantee)

(Public Subscription Permit No. FD/R074/2019)

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.

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. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent Limitations

Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee 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 Permittee’s books and records.

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 Permittee 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 1.

Intended user and purpose

This report is intended solely for the purpose of assisting the Permittee 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.
INDEPENDENT ASSURANCE REPORT
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HONG KONG SOCIETY OF HERPETOLOGY FOUNDATION LIMITED
(incorporated in Hong Kong with limited liability by guarantee)

(Public Subscription Permit No. FD/R074/2019)

We agree that an original of this report may be provided to the Director of Social Welfare without further comment from us.

[Signature]

Kinson CPA & Co.
Certified Public Accountants (Practising)

Hong Kong, 20 NOV 2019
HONG KONG SOCIETY OF HERPETOLOGY FOUNDATION LIMITED
香港兩棲及爬行動物保育基金有限公司

Income and Expenditure Account
For the Flag Day fund raising event held on 24 August 2019
(Public Subscription Permit No. FD/R074/2019)

Venue: Kowloon Region
Date: 24 August 2019
Time: 7:00 a.m. – 12:30 p.m.

Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (HK$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheet collections</td>
<td>67,430</td>
</tr>
<tr>
<td>Other forms of appeals</td>
<td>72,150</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td><strong>139,580</strong></td>
</tr>
</tbody>
</table>

Less: Operating expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (HK$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing &amp; stationery</td>
<td>7,070</td>
</tr>
<tr>
<td>Review fee</td>
<td>5,200</td>
</tr>
<tr>
<td>Transportation</td>
<td>6,200</td>
</tr>
<tr>
<td><strong>Total Operating expenses</strong></td>
<td><strong>18,470</strong></td>
</tr>
</tbody>
</table>

Surplus from flag day

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (HK$)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Surplus</strong></td>
<td><strong>121,110</strong></td>
</tr>
</tbody>
</table>

The amounts received from this Flag Day was for 1) animal caring expenditure, including veterinary care, foods, filters, heating and lighting; 2) animal welfare expenditure, including rescue, adoption, education and printing; and 3) animal conservation expenditure, including local species and research.

The above income and expenditure account was approved by the Board of directors on 20 NOV 2019.

YEUNG, Ka Man
Director

TUEN, Kwok Leung Michael
Director

Note:

1. The income and expenditure account have been prepared in accordance with accrual basis of accounting.

2. The receipts represent the money collected from flag sale and donations for the Flag Day fund raising event.

3. All the flag day proceeds collected i.e. $139,580 have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and the purpose(s) specified in the permit on 27 August 2019.
堅信會計師事務所  
KINSON CPA & Co.  
Certified Public Accountants (Practising)

致香港兩棲及爬行動物保育基金有限公司（「獲發許可證的機構」）董事會的獨立監證報告  
（香港成立的擔保有限公司）

公開籌款許可證編號：[FD/R074/2019]

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，  
我們應要求對隨附本報告書關於獲發許可證的機構於二零一九年八月二十四日舉行的九龍分  
區貴族日籌款活動（「有關活動」）的收支結算表作出報告。

董事會的責任

根據社會福利署發出的公開籌款許可證所列條件，董事會須負責按照附註1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。

執業會計師的獨立性和質量控制

我們遵守香港會計師公會（「公會」）頒佈的《執業會計師道德守則》中對獨立性及其他職業  
道德的要求，有關要求是基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的  
基本原則而制定的。

本所應用香港質量控制準則第 1 號，因此保持一個完整的質量控制制度，包括制定有關遵守  
職業道德要求、專業準則，以及適用的法律及監管要求的政策和程序守則。

執業會計師的責任

我們的責任是根據我們監證工作的結果對隨附的收支結算表作出結論，並向董事會報告。

我們已根據香港會計師公會（「公會」）頒佈的香港監證業務準則第3000 號（經修訂）「非審核  
或審閱過往財務資料之監證工作」及參考公會所頒佈實務說明第850號（經修訂）「有關獲發  
社會福利署公開籌款許可證的貴族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。我們已計劃及執行有關的工作，以對以下的結論獲取有限  
保證。

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。
堅信會計師事務所

KINSON CPA & CO.
Certified Public Accountants (Practising)

致香港兩棲及爬行動物保育基金有限公司（「獲發許可證的機構」）董事會的獨立監證報告
(香港成事的擔保有限公司)

公開籌款許可證編號：[FD/R074/2019]

我們的工作包括採取有限程序獲取充分和適當的憑證以作出結論，例如主要向負責財務會計
事項的參與人員詢問及其他我們認為必要的程序。在有限監證工作中進行的程序，其性質及時間
與合理監證工作不同，而範圍亦較小。因此，在有限監證工作中獲得的保證水平大於合理監證工作中所獲得的。

固有的局限

基於有關活動以現金收支，我們難以確定獲發許可證的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
按照獲發許可證的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。

結論

根據以上所述，我們並沒有注意到任何事項，使我們相信附頁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1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。

擬用途及使用者

本報告僅為協助獲發許可證的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
條件而編製，不擬亦不得用作其他用途。我們同意獲發許可證的機構可向社會福利署署長提
供本報告，且獲發許可證的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。


堅信會計師事務所
香港執業會計師

香港，20 NOV 2019

(只供內部參考之用，如與英文版本有任何差異，一切以英文版本為準)
HONG KONG SOCIETY OF HERPETOLOGY FOUNDATION LIMITED
香港兩棲及爬行動物保育基金有限公司

2019年8月24日賣旗籌款收支結算表
(公開籌款許可證號碼FD/R074/2019)

舉辦地點：九龍區
舉辦日期：2019年8月24日
時間：上午7:00 至 下午12:30

收入
賣旗日之賣旗收入
其他賣旗日捐款收入

<table>
<thead>
<tr>
<th></th>
<th>港幣</th>
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<tbody>
<tr>
<td></td>
<td>67,430</td>
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<td></td>
<td>72,150</td>
</tr>
<tr>
<td></td>
<td>139,580</td>
</tr>
</tbody>
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減: 營款支出
印刷及文具
審閱費
交通費

<table>
<thead>
<tr>
<th></th>
<th>港幣</th>
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<tbody>
<tr>
<td></td>
<td>7,070</td>
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<td>5,200</td>
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<td></td>
<td>6,200</td>
</tr>
<tr>
<td></td>
<td>18,470</td>
</tr>
</tbody>
</table>

賣旗所得盈餘

<table>
<thead>
<tr>
<th></th>
<th>港幣</th>
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<tbody>
<tr>
<td></td>
<td>121,110</td>
</tr>
</tbody>
</table>

該籌款活動的所得款項作香港兩棲及爬行動物保育基金有限公司的 1) 動物照顧開支，包括獸醫診治費用，藥物，水陸養殖，菜類，雪魚，魚類器材及 UVB 燈等；2) 動物福利及教育開支，包括救援工作，領養活動交通費，教育講座，護理手冊及宣傳單張印刷費等；及 3) 動物保育開支，包括保育本地物種及研究。

上述收支結算表在 2 J NOV 2019 經董事會批准。

楊嘉文
董事

段國樑
董事

註：1. 上述收支結算表是按應計制會計基準編製而成。

2. 所得款項代表賣旗籌款所得及賣旗籌款日所得捐款。

3. 賣旗日籌得的所有款項(即$139,580 港元)在支付賣旗日開支及用於許可證上註明的籌款目的之前，已在 2019 年 8 月 27 日存入獲發許可證機構指定的銀行帳戶。