

SINGINGHOLIC
ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM
1ST APRIL 2023
TO
28TH APRIL 2024

2022 至 2023 年度公民教育活動資助計劃
「跨」出新一頁 - 跨代共融藝術計劃 2023 (001)
活動開始日期: 2023年4月1日
活動完結日期: 2024年4月28日

撥款信函日期: 2023年3月17日

撥款信函檔案編號: HYAB/HA2/10-5/3/12/001 (22-23)

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF SINGINGHOLIC
(Registered as a society of non-profit-making organisation in Hong Kong)**

I have audited the financial statements of Singingholic for the period from 1st April 2023 to 28th April 2024 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and have issued an unmodified auditor's report thereon dated 26th June 2024.

Pursuant to the Lump Sum Grant (“LSG”) Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region (“SWD”), I have been requested to issue this assurance report in connection with the Annual Financial Report (“AFR”) of the Singingholic for the period from 1st April 2023 to 28th April 2024.

Responsibilities of the Committee Members

In relation to this report, the Executive Committee Members are responsible for ensuring the AFR of the Singingholic for the period from 1st April 2023 to 28th April 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Singingholic has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

My Independence and Quality Management

I have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

I apply Hong Kong Standard on Quality Management, which requires me to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

My responsibility is to form a conclusion, based on my engagement, and to report my conclusion to you.

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
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Auditor's Responsibility (Continued)

I conducted my 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 851 (Revised), Reporting on the Annual Financial Reports of Non-governmental Organisations issued by the HKICPA. I have planned and performed my work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

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 me 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.

In relation to my conclusion 1 below, I have planned and performed such procedures as I considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy myself that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to my conclusion 2 below, I have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. I am not required to perform any procedures to search for instances of the use of funds from the LSG by the Singingholic being non-complied with the specified purposes. My work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of my work relating to conclusion 1. 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.

Conclusion

1. In my opinion, the AFR of the Singingholic for the period from 1st April 2023 to 28th April 2024 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF SINGINGHOLIC
(Registered as a society of non-profit-making organisation in Hong Kong)**

Conclusion (Continued)

2. Based on the procedures performed and evidence obtained, nothing has come to my attention that causes me to believe that the use of the funds from the LSG by the Singingholic has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Singingholic to the SWD 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 SWD without further comment from me.

WONG CHI KEUNG, DENNIS

Certified Public Accountant

HONG KONG, 26th June 2024

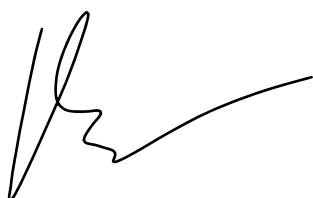
ANNUAL FINANCIAL REPORT

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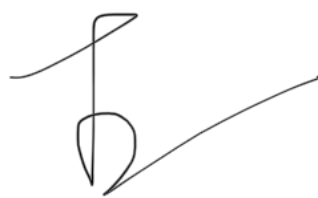
2022 至 2023 年度公民教育活動資助計劃 「跨」出新一頁 - 跨代共融藝術計劃 2023 (the Scheme)

1ST APRIL 2023 TO 28TH APRIL 2024

	Note	HK\$
<u>Income</u>		
Approved sponsorship under the Scheme		
- Advance received sponsorship	1b	126,040.00
- Residual pending sponsorship	1c	64,905.50
Fee collected from participants	2	36,788.42
Expenses borne by the organiser	3	<u>65,206.58</u>
Total income		<u>292,940.50</u>
<u>Expenditure</u>		
A. Workshop (1st stage)/ Sharing session	4	10,000.00
B. Drama and music training workshop	5	10,000.00
C. Visits and community performances	6	30,500.00
D. Small-scale performance training workshop	7	42,600.00
E. Public performance rehearsal	8	170,800.50
F. Propaganda	9	20,000.00
G. Sundry expenses	10	1,040.00
H. Audit fee		<u>8,000.00</u>
Total expenditure		<u>292,940.50</u>
Balance for the period		<u><u>-</u></u>



Lam, Kwun Kan
Vice Chairman (副主席)
Date: 26th June 2024



Lee, Wing Chu
Artistic Director (藝術總監)
Date: 26th June 2024

SINGINGHOLIC
NOTES TO THE ANNUAL FINANCIAL REPORT

1. Sponsorship 撥款收入

(a) Basis of preparation

The Annual Financial Report (AFR) is prepared in accordance with the Guidelines on the Use of Sponsorship of the Community Participation Scheme 2022-2023 which is administered by the Committee on the Promotion of Civic Education (CPCE).

AFR is prepared on cash basis, that is, income is recognised upon receipt of cash, except residual pending sponsorship and expenditure is recognised when expenses are paid, except accrual of audit fee. Non-cash items such as depreciation, provisions and accruals, except audit fee have not been included in the AFR.

(b) Advance received sponsorship 已收妥之預支撥款

This represents approved sponsorship received in advance in respect of the Civic Education activities are launched.

(c) Residual pending sponsorship 待發放之剩餘撥款

This represents approved sponsorship receivable after the Civic Education activities are finished.

2. Fee collected from participants 參加者收費

This represents ticket sales income received from spectators during the period.

3. Expenses borne by the organiser 團體自付

This represents non-sponsored expenses paid by the organisation during the period.

4. Workshop/ Sharing session 第一階段工作坊 / 分享會

		HK\$
Speaker fee (5 sessions)	導師費用 (5節)	5,000.00
Notes	筆記	500.00
Venue rental	場地租用	2,000.00
Workshop materials	工作坊活動物資	2,500.00
		<u>10,000.00</u>

SINGINGHOLIC
NOTES TO THE ANNUAL FINANCIAL REPORT (CONTINUED)

5. Drama and music training workshop	戲劇及音樂訓練工作坊	HK\$
Speaker fee (10 sessions)	導師費用 (10節)	5,000.00
Notes	筆記	500.00
Venue rental	場地租用	2,000.00
Workshop materials	工作坊活動物資	<u>2,500.00</u>
		<u>10,000.00</u>
6. Visits and community performances	探訪及社區演出活動	HK\$
Props/ clothing costs	道具/服裝費用	5,000.00
Audio setting and rental	音響設置及控制租用	12,000.00
Transportation	運輸	1,500.00
Venue decoration	演出場景裝置	5,000.00
Souvenir and other materials	探訪物資及禮物	5,000.00
Travelling - tour bus	參加者旅遊巴來回	<u>2,000.00</u>
		<u>30,500.00</u>
7. Small-scale performance training workshop	小型演出訓練工作坊	HK\$
Tutor fee (20 sessions)	導師費用 (20節)	30,000.00
Notes	筆記	600.00
Venue rental	場地租用	<u>12,000.00</u>
		<u>42,600.00</u>
8. Public performance rehearsal	公開演出排練	HK\$
Rehearsal venue	排練場地租用	30,000.00
Venue rental (3 dramas)	場地 (3場演出)	5,565.00
Venue (stage setup and rehearsal)	場地 (入台進行設置及綵排)	3,296.00
Director	導演	8,000.00
Stage director	舞台總監	8,000.00
Assistant stage supervision	助理舞台監督	<u>10,000.00</u>
Balance carried forward	結餘轉承	64,861.00

SINGINGHOLIC
NOTES TO THE ANNUAL FINANCIAL REPORT (CONTINUED)

8. Public performance rehearsal (Continued)		公開演出排練 (繼續)	HK\$
Balance brought forward	承前結餘		64,861.00
Executive stage supervision	執行舞台監督		5,000.00
Lighting design and setup	燈光設計及設置		6,500.00
Props and special costumes	道具及特別服裝		5,000.00
Stage design and production	舞台設計及製作		20,000.00
Music equipment and musical instruments rental	音樂器材及樂器租用		10,000.00
Script revision and printing	劇本修訂及印製		1,900.00
Tidbits recording (including videography, online platform playback and editing)	攝錄 (包括攝錄及剪輯)		3,000.00
Transportation	運輸		3,162.00
Participants' meal (3 shows)	參加者膳食 (3場演出)		43,873.00
Makeup and hairstyle	化妝髮型		3,000.00
Insurance	保險		4,504.50
			<u>170,800.50</u>
9. Propaganda		宣傳	HK\$
Activity/ community tour and show promotion (printing/postage/ publicity materials)	學校/社區巡禮及社區演出推廣 (如信件印刷/郵費/宣傳品等)		3,000.00
Public performance poster	公開演出宣傳海報		2,000.00
Public performance leaflet	公開演出宣傳單張		6,000.00
Public performance brochure	公開演出場刊		6,000.00
Online promotion	活動網上宣傳及展示		3,000.00
			<u>20,000.00</u>
10. Sundry expenses		雜費	HK\$
Printing and copy expenses	列印及影印費		320.00
Small tools	小工具		720.00
			<u>1,040.00</u>