

黃永善會計師行
M. S. Wong & Co.

PARTNERS

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B Soc Sc, M Acc, CPA(AUST), ACA, FCCA, FTIHK, FCPA(Practising)

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CERTIFIED PUBLIC ACCOUNTANTS

ASSOCIATES

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INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP**

香港黏多醣症暨罕有遺傳病互助小組

(set-up in Hong Kong under Societies Ordinance)

Opinion

We have audited the financial statements of Hong Kong Mucopolysaccharidoses & Rare Genetic Diseases Mutual Aid Group 香港黏多醣症暨罕有遺傳病互助小組 ("the Society") set out on pages 1 to 10, which comprise the statement of financial position as at 31st December 2016, and the statement of surplus or deficit, statement of surplus or deficit and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Society as at 31st December 2016, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council of Management and Those Charged with Governance for the Financial Statements

The Council of Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA, and for such internal control as the Council of Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council of Management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council of Management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP
香港黏多醣症暨罕有遺傳病互助小組
(set-up in Hong Kong under Societies Ordinance)

Auditors' Responsibility for the Audit of the Financial Statements


Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :-

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council of Management.
- Conclude on the appropriateness of the Council of Management use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Hong Kong, 14th March 2017


W. S. Wong & Co.
Certified Public Accountants

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

STATEMENT OF SURPLUS OR DEFICIT

FOR THE YEAR ENDED 31ST DECEMBER 2016

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>Year ended</u> <u>31/12/2016</u>	<u>1/4/2015 to</u> <u>31/12/2015</u>
		\$	\$
Revenue	4	819,424	518,134
Administrative expenses		(66,904)	(64,318)
Other operating expenses		<u>(472,521)</u>	<u>(169,823)</u>
Surplus before taxation	5	279,999	283,993
Income tax expense	6	<u>-</u>	<u>-</u>
Surplus for the year		<u>279,999</u> =====	<u>283,993</u> =====
Attributable to the members of the Society		<u>279,999</u> =====	<u>283,993</u> =====

The accompanying notes form an integral part of the financial statements.

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31ST DECEMBER 2016

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>Year ended 31/12/2016</u>	<u>1/4/2015 to 31/12/2015</u>
		\$	\$
Surplus for the year		279,999	283,993
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u>279,999</u> =====	<u>283,993</u> =====
Attributable to the members of the Society		<u>279,999</u> =====	<u>283,993</u> =====

The accompanying notes form an integral part of the financial statements.

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER 2016

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2016</u>	<u>2015</u>
		\$	\$
CURRENT ASSETS			
Cash and bank balances	7	<u>1,627,351</u>	<u>1,347,352</u>
TOTAL CURRENT ASSETS		<u>1,627,351</u>	<u>1,347,352</u>
CURRENT LIABILITIES			
Accruals	8	<u>1,500</u>	<u>1,500</u>
TOTAL CURRENT LIABILITIES		<u>1,500</u>	<u>1,500</u>
NET CURRENT ASSETS		<u>1,625,851</u>	<u>1,345,852</u>
NET ASSETS		<u>1,625,851</u> =====	<u>1,345,852</u> =====
RESERVES			
Accumulated fund		<u>1,625,851</u>	<u>1,345,852</u>
TOTAL EQUITY		<u>1,625,851</u> =====	<u>1,345,852</u> =====



Chau Po Yuen (Council Member)



Chung Siu Ming (Council Member)

The accompanying notes form an integral part of the financial statements.

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31ST DECEMBER 2016

(Expressed in Hong Kong Dollars)

	<u>Accumulated fund</u>
	\$
Balance at 1st April 2015	<u>1,061,859</u>
Surplus for the period	283,993
Other comprehensive income	<u>-</u>
Total comprehensive income for the period	<u>283,993</u>
Balance at 31st December 2015	<u>1,345,852</u>
Surplus for the year	279,999
Other comprehensive income	<u>-</u>
Total comprehensive income for the year	<u>279,999</u>
Balance at 31st December 2016	<u>1,625,851</u> =====

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST DECEMBER 2016

(Expressed in Hong Kong Dollars)

	Year ended 31/12/2016	1/4/2015 to 31/12/2015
	\$	\$
Cash flows from operating activities		
Surplus before taxation	279,999	283,993
Adjustment for interest income	<u>(72)</u>	<u>(31)</u>
Net cash generated from operation	279,927	283,962
Decrease in accruals	<u>-</u>	<u>(1,500)</u>
Net cash generated from operating activities	<u>279,927</u>	<u>282,462</u>
Cash flows from investing activities		
Interest received	<u>72</u>	<u>31</u>
Net cash generated from investing activities	<u>72</u>	<u>31</u>
Net increase in cash and cash equivalents	279,999	282,493
Cash and cash equivalents at the beginning of the year	<u>1,347,352</u>	<u>1,064,859</u>
Cash and cash equivalents at the end of the year	1,627,351 =====	1,347,352 =====
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	1,627,351 =====	1,347,352 =====

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

1. General

- (a) Hong Kong Mucopolysaccharidoses & Rare Genetic Diseases Mutual Aid Group 香港黏多醣症暨罕有遺傳病互助小組 (“the Society”) is a charitable organization set up under the Hong Kong Societies Ordinance.
- (b) The registered address as well as the principal place of business of the Society is Ground Floor, Wang Lai House, Wang Tau Hom Estate, Wong Tai Sin, Kowloon, Hong Kong.
- (c) The principal activity of the Society is to provide support to mucopolysaccharidoses and rare genetic diseases patients and their families.

2. Adoption of new and revised standards

The Society has adopted the following relevant revised Hong Kong Accounting Standard (“HKAS”) for the first time for the current year financial statements :-

Amendments to HKAS 1

Disclosure Initiative

The adoption of these amendments has had no significant effect on the financial statements.

3. Principal accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. The principal accounting policies adopted are as follows :-

(a) Financial instruments

Financial assets and financial liabilities are recognised on the statement of financial position when the Society becomes a party to the contractual provisions of the instruments.

(i) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

(ii) Payables

Payables are initially measured at fair value and are subsequently measured at amortised costs using the effective interest rate method.

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

3. Principal accounting policies (cont'd)

(b) Foreign currencies

Items included in the financial statements are measured using the currency of the primary economic environment in which the Society operated ("the functional currency").

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of surplus or deficit.

(c) Recognition of income

Income are recognised in the relevant year when received and receivable.

4. Revenue

	Year ended 31/12/2016	1/4/2015 to 31/12/2015
	\$	\$
Activities income	1,120	-
Donation income	817,952	417,243
Interest income	72	31
Sponsoring income	-	100,000
Subscription fee	<u>280</u>	<u>860</u>
	819,424	518,134
	=====	=====

5. Surplus before taxation

	Year ended 31/12/2016	1/4/2015 to 31/12/2015
	\$	\$
Surplus before taxation has been arrived at after charging :-		
Auditors' remuneration	1,500	1,500
	=====	=====

香港黏多醣症暨罕有遺傳病互助小組

**HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP**

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

5. Surplus before taxation (cont'd)

No remuneration was paid to the members of the Council of Management of the Society during the year and prior period.

6. Income tax expense

No provision for Hong Kong profits tax has been made as the Society is a charitable institution and is exempted from tax under section 88 of the Hong Kong Inland Revenue Ordinance.

7. Cash and bank balances

Cash and bank balances represent cash in hand and demand deposits at bank and their carrying amount approximates their fair value.

8. Accruals

Accruals comprise amounts outstanding for ongoing costs and their carrying amount approximates their fair value.

9. Capital management

The Society's objectives when managing capital are :-

- To safeguard the Society's ability to continue as a going concern; and
- To support the Society's stability and growth.

The Society actively and regularly reviews and manages its capital structure to ensure optimal capital structure.

The Society monitors capital by reviewing the level of capital that is at the disposal of the Society ("adjusted capital"). Adjusted capital comprises all components of reserves. The adjusted capital of the Society at 31st December 2016 was \$1,625,851 (2015 - \$1,345,852). Movements of adjusted capital during the year are set out in the statement of changes in equity.

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

10. Financial risk management

Details of financial assets and financial liabilities of the Society are summarised as follows :-

	<u>2016</u>	<u>2015</u>
	\$	\$
Financial assets		
Loans and receivable		
Cash and bank balances	<u>1,627,351</u>	<u>1,347,352</u>
Financial liabilities		
Financial liabilities at amortised costs		
Accruals	<u>1,500</u>	<u>1,500</u>
	<u>1,625,851</u>	<u>1,345,852</u>
	=====	=====

The Society's activities expose it to a variety of financial risks: market risk (including foreign exchange risk and interest rate risk), liquidity risk and credit risk. The Society's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effect on the Society's performance.

(a) Market risk

Market risk is the risk of loss arising from movements in observable market variables, such as foreign exchange rates and interest rates.

(i) Foreign exchange risk

The Society has no exposure to foreign exchange risk as all the financial assets and financial liabilities of the Society are denominated in Hong Kong dollars.

(ii) Interest rate risk

Interest rate risk is the risk that the fair value of the Society's financial instruments will fluctuate due to changes in market interest rates. The management is of the opinion that the Society's exposure to interest rate risk is insignificant as there is no expected significant change in market interest rates.

香港黏多醣症暨罕有遺傳病互助小組

**HONG KONG MUCOPOLYSACCHARIDOSES &
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NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

10. Financial risk management (cont'd)

(b) Liquidity risk

Liquidity risk is the risk that funds will not be available to meet liabilities as they fall due, and it results from amount and maturity mismatches of assets and liabilities. The Society follows a policy of prudence in managing its cash and bank balances and maintains adequate level of liquidity.

All the financial liabilities of the Society are repayable on demand.

(c) Credit risk

The Society is exposed to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due.

The Society's maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

As at the accounts closing date, there was no financial asset that was past due.

11. Hong Kong Financial Reporting Standards issued but not yet effective for the year

The management is of the opinion that all new and revised Hong Kong Financial Reporting Standards that have been issued but are not yet effective for the year will not have a material impact on the financial statements.

12. Approval of financial statements

The financial statements were approved by the Council of Management and authorised for issue 14th March 2017.

黃永善會計師行
M. S. Wong & Co.

PARTNERS

STEVEN Y. M. LEUNG (梁宇銘會計師)
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CERTIFIED PUBLIC ACCOUNTANTS

ASSOCIATES

PAUL K. F. TAM (譚國輝會計師)
BBA, ACA, FCCA, FCPA(Practising)

獨立核數師報告

致香港黏多醣症暨罕有遺傳病互助小組

Hong Kong Mucopolysaccharidoses & Rare Genetic Diseases Mutual Aid Group 各成員

(根據社團條例於香港成立)

意見

本核數師(以下簡稱「我們」)已審計列載於第1至10頁的香港黏多醣症暨罕有遺傳病互助小組 Hong Kong Mucopolysaccharidoses & Rare Genetic Diseases Mutual Aid Group(以下簡稱「貴會」)的財務報表,此財務報表包括於2016年12月31日的財務狀況表與截至該日止年度的盈虧表、盈虧及其他全面收益表、權益變動表和現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映了貴會於2016年12月31日的財務狀況及截至該日止年度的財務表現及現金流量。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於貴會,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

委員會及治理層就財務報表須承擔的責任

委員會須負責根據香港會計師公會頒佈的《香港財務報告準則》擬備真實而中肯的財務報表,並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時,委員會負責評估貴會持續經營的能力,並在適用情況下披露與持續經營有關的事項,以及使用持續經營為會計基礎,除非委員會有意將貴會清盤或停止經營,或別無其他實際的替代方案。

治理層須負責監督貴會的財務報告過程。

核數師就審計財務報表承擔的責任

我們的目標,是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證,並出具包括我們意見的核數師報告。合理保證是高水平的保證,但不能保證按照《香港審計準則》進行的審計,在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起,如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定,則有關的錯誤陳述可被視作重大。

獨立核數師報告(續)

致香港黏多醣症暨罕有遺傳病互助小組

Hong Kong Mucopolysaccharidoses & Rare Genetic Diseases Mutual Aid Group 各成員

(根據社團條例於香港成立)

核數師就審計財務報表承擔的責任(續)

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴會內部控制的有效性發表意見。
- 評價委員會所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對委員會採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴會不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與治理層溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。



黃永善會計師行
香港執業會計師

香港，2017年3月14日

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

盈虧表

截至 2016 年 12 月 31 日止年度

(以港幣折算)

	附註	截至 31/12/2016 年度	1/4/2015 至 31/12/2015 期間
		\$	\$
收入	4	819,424	518,134
管理費用		(66,904)	(64,318)
其他營業費用		<u>(472,521)</u>	<u>(169,823)</u>
稅前盈餘	5	279,999	283,993
稅項	6	<u>-</u>	<u>-</u>
年度盈餘		279,999 =====	283,993 =====
歸屬本會		279,999 =====	283,993 =====

財務報表附註為本財務報表一部份，應同時參閱。

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

盈虧及其他全面收益表

截至 2016 年 12 月 31 日止年度

(以港幣折算)

	附註	截至 31/12/2016 年度	1/4/2015 至 31/12/2015 期間
		\$	\$
年度盈餘		279,999	283,993
其他全面收益		<u>-</u>	<u>-</u>
年度全面收益總額		279,999 =====	283,993 =====
歸屬本會		279,999 =====	283,993 =====

財務報表附註為本財務報表一部份，應同時參閱。

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

財務狀況表

於 2016 年 12 月 31 日

(以港幣折算)

	<u>附註</u>	<u>2016</u>	<u>2015</u>
		\$	\$
流動資產			
銀行及現金結餘	7	<u>1,627,351</u>	<u>1,347,352</u>
流動資產總值		<u>1,627,351</u>	<u>1,347,352</u>
流動負債			
應付費用	8	<u>1,500</u>	<u>1,500</u>
流動負債總值		<u>1,500</u>	<u>1,500</u>
流動資產淨值		<u>1,625,851</u>	<u>1,345,852</u>
資產淨值		<u>1,625,851</u>	<u>1,345,852</u>
權益			
累計專款		<u>1,625,851</u>	<u>1,345,852</u>
權益總額		<u>1,625,851</u>	<u>1,345,852</u>



周寶源(委員會成員)



鐘小明(委員會成員)

財務報表附註為本財務報表一部份，應同時參閱。

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

權益變動表

截至 2016 年 12 月 31 日止年度

(以港幣折算)

	累計 專款
	\$
於 2015 年 4 月 1 日 結 餘	<u>1,061,859</u>
期 間 盈 餘	283,993
其 他 全 面 收 益	<u>-</u>
期 間 全 面 收 益 總 額	<u>283,993</u>
於 2015 年 12 月 31 日 結 餘	<u>1,345,852</u>
年 度 盈 餘	279,999
其 他 全 面 收 益	<u>-</u>
年 度 全 面 收 益 總 額	<u>279,999</u>
於 2016 年 12 月 31 日 結 餘	<u>1,625,851</u> =====

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

現金流量表

截至 2016 年 12 月 31 日止年度

(以港幣折算)

	截至 31/12/2016 年 度	1/4/2015 至 31/12/2015 期 間
	\$	\$
經營業務之現金流量		
稅前盈餘	279,999	283,993
利息收入之調整	<u>(72)</u>	<u>(31)</u>
未計盈運資金變動之營運盈餘	279,927	283,962
應付費用之減少	<u>-</u>	<u>(1,500)</u>
經營業務產生之現金流量	<u>279,927</u>	<u>282,462</u>
投資活動之現金流量		
已收利息	<u>72</u>	<u>31</u>
投資活動所產生之現金流量	<u>72</u>	<u>31</u>
現金及現金等值物之增加淨額	279,999	282,493
年初之現金及現金等值物	<u>1,347,352</u>	<u>1,064,859</u>
年末之現金及現金等值物	<u>1,627,351</u>	<u>1,347,352</u>
現金及現金等值物之結餘分析		
銀行及現金結餘	<u>1,627,351</u>	<u>1,347,352</u>

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

財務報表附註

(以港幣折算)

1. 概要

- (a) 香港黏多醣症暨罕有遺傳病互助小組 Hong Kong Mucopolysaccharidoses & Rare Genetic Diseases Mutual Aid Group (“本會”) 是根據香港社團條例註冊成立的慈善團體。
- (b) 本會之註冊辦事處及主要營業地址為香港九龍橫頭磡村宏禮樓地下。
- (c) 本會主要為黏多醣症暨罕有遺傳病病人及其家人提供協助。

2. 採用新及已修訂之準則

本會已就本年度之財務報表首次採納以下相關之經修訂香港會計準則:-

香港會計準則第1號修訂本

披露計劃

採納上述修訂對本財務報表並無重大財務影響。

3. 主要會計政策

本財務報表是依據原始成本基準及香港會計師公會頒佈的香港財務報告準則所編製，本財務報表所依據的主要會計政策如下:-

(a) 金融工具

金融資產及金融負債於本會成為工具合約條文之訂約方時於財務狀況表內確認:-

(i) 現金及現金等值物

現金及現金等值物包括現金及往來存款，以及其他可無須承受重大價值變動風險可兌換至可知數額之現金的短期高流動性投資。

(ii) 應付款

應付款按公平價值初始確認，其後則以按實際利息法計算之攤銷成本列賬。

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

財務報表附註

(以港幣折算)

3. 主要會計政策(續)

(b) 外幣

本會之財務報表以本會經營業務所在之主要經濟環境之貨幣(其功能貨幣)列值。

外幣交易按交易日之匯率折算。外幣結算之貨幣性資產及負債按有關申報日之兌換率折算。匯兌損益均於盈虧表處理。

(c) 收入之確認

收入於收款確定時於相關期間予以確認。

4. 收入

	截至 31/12/2016 年度	1/4/2015 至 31/12/2015 期間
	\$	\$
活動收入	1,120	-
捐款收入	817,952	417,243
利息收入	72	31
贊助收入	-	100,000
會費收入	<u>280</u>	<u>860</u>
	819,424	518,134
	=====	=====

5. 稅前盈餘

	截至 31/12/2016 年度	1/4/2015 至 31/12/2015 期間
	\$	\$
稅前盈餘已扣除下項:-		
核數師酬金	<u>1,500</u>	<u>1,500</u>
	=====	=====

本會於本會計年度及以往期間並沒有向任何委員會成員發放酬金。

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

財務報表附註

(以港幣折算)

6. 稅項

本會為非牟利機構並已獲得香港稅務條例第八十八條豁免繳付香港利得稅。

7. 銀行及現金結餘

銀行及現金結餘為本會之現金及活期銀行存款，其賬面值與公平值相約。

8. 應付費用

應付費用包括本會之尚未支付營運費用，其賬面值與公平值相約。

9. 資本管理

本會管理資本的目標是要:-

- 保障本會能夠持續經營；及
- 支持本會之穩定及增長。

本會積極定期檢討及管理其資本架構，力求達到最理想的資本架構。

本會透過檢討可任由本會支配的資本水平(「經調整資本」)進行資本監察。經調整資本包括本會之權益。本會於2016年12月31日的經調整資本為\$1,625,851 (2015 - \$1,345,852)。經調整資本變動情況載列於權益變動表內。

香港黏多醣症暨罕有遺傳病互助小組

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP

財務報表附註

(以港幣折算)

10. 財務風險管理

本會有如下之金融資產及金融負債:-

	<u>2016</u>	<u>2015</u>
	\$	\$
金融資產		
貸款及應收款項		
銀行及現金結餘	<u>1,627,351</u>	<u>1,347,352</u>
金融負債		
按攤銷成本列值之金融負債		
應付費用	<u>1,500</u>	<u>1,500</u>
	<u>1,625,851</u>	<u>1,345,852</u>
	=====	=====

本會的活動承受各種不同的財務風險：市場風險(包括外匯風險及利率風險)、流動資金風險及信貸風險。本會的整體風險管理計劃是針對難以預測的金融市場，並致力減低對本會表現的潛在不利影響。

(a) 市場風險

市場風險是因匯率及利率等可見的市場變數出現變動而招致虧損的風險。

(i) 外匯風險

本會的金融資產及金融負債均以港幣計算，因此本會不須承受外匯風險。

(ii) 利率風險

利率風險是指因市場利率變動導致本會金融工具公平值下跌之風險。委員會認為市場利率將不會有重大變化，因此本會須面對之利率風險甚微。

香港黏多醣症暨罕有遺傳病互助小組

**HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP**

財務報表附註

(以港幣折算)

10. 財務風險管理 (續)

(b) 流動資金風險

流動資金風險是指負債到期時現金未足夠償債的風險，屬資產及負債的金額及年期錯配所致。本會採納審慎理財政策管理其現金及銀行結餘及維持高水平的流動資金。

本會所有金融負債均於債權人要求時償還。

(c) 信貸風險

本會須承受信貸風險。信貸風險是指債務人將無法於到期時悉數支付款額的風險。

本會所面對的最大信貸風險為財務狀況表內所述各項金融資產之賬面值。

於申報日，本會並無逾期之金融資產。

11. 已頒佈但未於本會計年度生效之香港財務報告準則

委員會認為所有已頒佈但未於本會計年度生效之香港財務報告準則將不會對本會的財務報表構成重大影響。

12. 財務報表核准

本財務報表於2017年3月14日經委員會批准及授權刊發。