

黃永善會計師行
W. 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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BBA, ACA, FCCA, FCPA(Practising)

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP
(set-up in Hong Kong under Societies Ordinance)

We have audited the financial statements of Hong Kong Mucopolysaccharidoses & Rare Genetic Diseases Mutual Aid Group set out on pages 1 to 10, which comprise the statement of financial position as at 31st March 2012, and the income statement, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Responsibilities of the Council of Management for the financial statements

The Council of Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.


We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council of Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the state of the company's affairs as at 31st March 2012 and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.


W. S. Wong & Co.

Certified Public Accountants

Hong Kong, 9th April 2013

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

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2012

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2012</u>	<u>2011</u>
		\$	\$
Revenue	3	411,918	470,248
Administrative expenses		(36,743)	(85,438)
Other operating expenses		<u>(385,020)</u>	<u>(295,594)</u>
Surplus / (deficit) before taxation	4	(9,845)	89,216
Income tax expense	5	<u>-</u>	<u>-</u>
Surplus / (deficit) for the year		<u>(9,845)</u>	<u>89,216</u>
Attributable to the members of the Society		<u>(9,845)</u>	<u>89,216</u>

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

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST MARCH 2012

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2012</u>	<u>2011</u>
		\$	\$
Surplus / (deficit) for the year		(9,845)	89,216
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the year		(9,845) =====	89,216 =====
Attributable to the members of the Society		(9,845) =====	89,216 =====

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

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

STATEMENT OF FINANCIAL POSITION

AS AT 31ST MARCH 2012

(Expressed in Hong Kong Dollars)

	<u>Note</u>	<u>2012</u>	<u>2011</u>
		\$	\$
CURRENT ASSETS			
Cash and bank balances	6	<u>757,799</u>	<u>767,644</u>
TOTAL CURRENT ASSETS		<u>757,799</u>	<u>767,644</u>
CURRENT LIABILITIES			
Accruals	7	<u>3,000</u>	<u>3,000</u>
TOTAL CURRENT LIABILITIES		<u>3,000</u>	<u>3,000</u>
NET CURRENT ASSETS		<u>754,799</u>	<u>764,644</u>
NET ASSETS		<u>754,799</u>	<u>764,644</u>
		=====	=====
RESERVES			
Accumulated fund		<u>754,799</u>	<u>764,644</u>
TOTAL EQUITY		<u>754,799</u>	<u>764,644</u>
		=====	=====



Council Member



Council Member

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

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31ST MARCH 2012**

(Expressed in Hong Kong Dollars)

	<u>Accumulated fund</u>
	\$
Balance at 1st April 2010	<u>675,428</u>
Surplus for the year	89,216
Other comprehensive income	<u>-</u>
Total comprehensive income for the year	<u>89,216</u>
Balance at 31st March 2011	<u>764,644</u>
Deficit for the year	(9,845)
Other comprehensive income	<u>-</u>
Total comprehensive income for the year	<u>(9,845)</u>
Balance at 31st March 2012	<u>754,799</u> =====

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2012

(Expressed in Hong Kong Dollars)

	<u>2012</u>	<u>2011</u>
	\$	\$
Cash flows from operating activities		
Surplus / (deficit) before taxation	(9,845)	89,216
Adjustment for interest income	<u>(64)</u>	<u>(60)</u>
Net cash generated from / (used in) operating activities	<u>(9,909)</u>	<u>89,156</u>
Cash flows from investing activities		
Interest received	<u>64</u>	<u>60</u>
Net cash generated from investing activities	<u>64</u>	<u>60</u>
Net increase / (decrease) in cash and cash equivalents	(9,845)	89,216
Cash and cash equivalents at the beginning of the year	<u>767,644</u>	<u>678,428</u>
Cash and cash equivalents at the end of the year	757,799 =====	767,644 =====
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	757,799 =====	767,644 =====

**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 (“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 genetics diseases patients and their families.

2. 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.

(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”).

**HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP**
NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

2. Principal accounting policies (cont'd)

(b) Foreign currencies (cont'd)

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 income and expenditure account.

(c) Recognition of income

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

3. Revenue

	<u>2012</u>	<u>2011</u>
	\$	\$
Activities income	2,602	7,370
Donation income	175,952	209,680
Interest income	64	60
Sales of books	45,563	7,805
Sales of tapes and calendars	-	128,113
Sponsoring income	187,697	116,100
Subscription fee	<u>40</u>	<u>1,120</u>
	<u>411,918</u>	<u>470,248</u>

4. Surplus / (deficit) before taxation

	<u>2012</u>	<u>2011</u>
	\$	\$
Surplus / (deficit) before taxation has been arrived at after charging :-		
Auditors' remuneration	<u>1,500</u>	<u>1,500</u>

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

**HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP**
NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

5. 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 Inland Revenue Ordinance.

6. 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.

7. Accruals

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

8. 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 March 2012 was \$754,799 (2011 - \$764,644). Movements of adjusted capital during the year are set out in the statement of changes in equity.

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

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

9. Financial risk management

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

	<u>2012</u>	<u>2011</u>
	\$	\$
Financial assets		
Loans and receivable		
Cash and bank balances	<u>757,799</u>	<u>767,644</u>
Financial liabilities		
Financial liabilities at amortised costs		
Accruals	<u>3,000</u>	<u>3,000</u>
	<u>754,799</u>	<u>764,644</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's 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.

**HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP**
NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong Dollars)

9. 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.

10. 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.

11. Approval of financial statements

The financial statements were approved by the Council of Management and authorised for issue on 9th April 2013.

HONG KONG MUCOPOLYSACCHARIDOSES &
RARE GENETIC DISEASES MUTUAL AID GROUP
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2012

(Expressed in Hong Kong Dollars)

	\$
Income	
Activities income	2,602
Donation income	175,952
Interest income	64
Sales of books	45,563
Sponsoring income	187,697
Subscription fee	<u>40</u>
	<u>411,918</u>
Expenditure	
Activities expenses	21,427
Auditors' remuneration	1,500
Bank charges	300
Medical treatment	16,922
Postage	980
Printing and stationery	27
Public education	221,764
Souvenir and gift	7,813
Sundry expenses	301
Training and conference	141,829
Transportation and travelling	7,172
Website expenses	<u>1,728</u>
	<u>421,763</u>
Deficit before taxation	(9,845)
Income tax expense	<u>-</u>
Deficit for the year	<u>(9,845)</u> =====

黃永善會計師行
W. S. Wong & Co.

PARTNERS

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CERTIFIED PUBLIC ACCOUNTANTS

ASSOCIATES

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

獨立核數師報告書

**致香港黏多醴症暨罕有遺傳病互助小組之成員
(根據社團條例於香港成立)**

本核數師(以下簡稱「我們」)已審核香港黏多醴症暨罕有遺傳病互助小組(以下簡稱「團體」)刊於第一頁至第十頁之財務報表,當中載有於二零一二年三月三十一日之財務狀況表、截至該日止年度之損益表、全面收益表、權益變動表及現金流量表以及主要會計政策概要及其他附註解釋資料。

委員會編製財務報表之責任

委員會須遵照香港會計師公會頒佈之香港財務報告準則編制真實公平之財務報表,並負責維持委員會認為有必要之內部監控,以確保財務報表之呈列並無因欺詐或錯誤而導致之重大錯誤陳述。

核數師之責任

我們之責任是根據我們審核工作之結果,對財務報表提出意見並僅向作為法人團體之閣下報告。除此之外,本報告書不可用作其他用途。我們概不就本報告書之內容,對任何其他人士負責或承擔法律責任。

我們按照香港會計師公會頒佈之香港核數準則進行審核工作。該等準則要求我們遵守職業道德規範,並規劃及執行審核,從而合理確定此等財務報表是否不存有任何重大錯誤陳述。

審核包括執行程序以取得與財務報表所載金額及披露事項有關之審核憑證。所選取之程序須視乎核數師之判斷,包括評估財務報表存有欺詐或錯誤所引致之重大錯誤陳述之風險。作出該等風險評估時,核數師考慮與該公司編製真實公平之財務報表有關之內部監控,以設計適當審核程序,但並非對公司內部監控之成效表達意見。審核亦包括評估委員會所採用會計政策是否恰當及所作會計估算是否合理,以及財務報表之整體呈列方式。

我們相信,我們已取得充份恰當之審核憑證,為我們之審核意見提供了基礎。

獨立核數師報告書(續)

致香港黏多醣症暨罕有遺傳病互助小組之成員
(根據社團條例於香港成立)

意見

我們認為，上述財務報表均根據香港財務報告準則真實公平地反映貴團體於二零一二年三月三十一日之財務狀況及貴團體截至該日止年度之虧損及現金流量。



黃永善會計師行
香港執業會計師

香港，二零一三年四月九日

香港黏多醣症暨罕有遺傳病互助小組

收益表

截至二零一二年三月三十一日止年度

(以港幣折算)

	附註	2012	2011
		\$	\$
收入	3	411,918	470,248
管理費用		(36,743)	(85,438)
其他營業費用		<u>(385,020)</u>	<u>(295,594)</u>
稅前盈餘/(虧損)	4	(9,845)	89,216
稅項	5	<u>-</u>	<u>-</u>
年度盈餘/(虧損)		<u>(9,845)</u>	<u>89,216</u>
歸屬本團體		<u>(9,845)</u>	<u>89,216</u>

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

全面收益表

截至二零一二年三月三十一日止年度

(以港幣折算)

	<u>附註</u>	<u>2012</u>	<u>2011</u>
		\$	\$
年度盈餘/(虧損)		(9,845)	89,216
其他全面收益		<u>-</u>	<u>-</u>
年度全面收益總額		(9,845) =====	89,216 =====
歸屬本團體		(9,845) =====	89,216 =====

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

財務狀況表

於二零一二年三月三十一日

(以港幣折算)

	附註	2012	2011
		\$	\$
流動資產			
銀行及現金結餘	6	<u>757,799</u>	<u>767,644</u>
流動資產總值		<u>757,799</u>	<u>767,644</u>
流動負債			
應付費用	7	<u>3,000</u>	<u>3,000</u>
流動負債總值		<u>3,000</u>	<u>3,000</u>
流動資產淨值		<u>754,799</u>	<u>764,644</u>
資產淨值		<u>754,799</u>	<u>764,644</u>
權益			
累計專款		<u>754,799</u>	<u>764,644</u>
權益總額		<u>754,799</u>	<u>764,644</u>


委員會成員



委員會成員

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

權益變動表

截至二零一二年三月三十一日止年度

(以港幣折算)

	累計 專款
	\$
於二零一零年四月一日結餘	<u>675,428</u>
年度盈餘	89,216
其他全面收益	<u>-</u>
年度全面收益總額	<u>89,216</u>
於二零一一年三月三十一日結餘	<u>764,644</u>
年度虧損	(9,845)
其他年度收益	<u>-</u>
年度全面收益總額	<u>(9,845)</u>
於二零一二年三月三十一日結餘	<u>754,799</u> =====

香港黏多醣症暨罕有遺傳病互助小組

現金流量表

截至二零一二年三月三十一日止年度

(以港幣折算)

	<u>2012</u>	<u>2011</u>
	\$	\$
經營業務之現金流量		
稅前盈餘/(虧損)	(9,845)	89,216
利息收入之調整	<u>(64)</u>	<u>(60)</u>
經營業務所產生/(所耗)之現金流量	<u>(9,909)</u>	<u>89,156</u>
投資活動之現金流量		
已收利息	<u>64</u>	<u>60</u>
投資活動所產生之現金流量	<u>64</u>	<u>60</u>
現金及現金等值物之增加/(減少)淨額	(9,845)	89,216
年初之現金及現金等值物	<u>767,644</u>	<u>678,428</u>
年末之現金及現金等值物	757,799	767,644
	=====	=====
現金及現金等值物之結餘分析		
銀行及現金結餘	757,799	767,644
	=====	=====

香港黏多醣症暨罕有遺傳病互助小組

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(“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. 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。

(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。

香港黏多醣症暨罕有遺傳病互助小組

財務報表附註

(以港幣折算)

2. 主要會計政策(續)

(b) 外幣(續)

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。匯兌損益均於收益表處理。

(c) 收入之確認

收入於收款時予以確認。

3. 收入

	<u>2012</u>	<u>2011</u>
	\$	\$
活動收入	2,602	7,370
捐款收入	175,952	209,680
利息收入	64	60
售賣書本收入	45,563	7,805
售賣錄音咭和月曆收入	-	128,113
贊助收入	187,697	116,100
會費收入	<u>40</u>	<u>1,120</u>
	411,918	470,248
	=====	=====

4. 稅前盈餘/(虧損)

	<u>2012</u>	<u>2011</u>
	\$	\$
稅前盈餘/(虧損)已扣除下項:-		
核數師酬金	1,500	1,500
	=====	=====

本會於本會計年度並沒有向任何委員會成員發放酬金。

5. 稅項

本會為非牟利機構並已獲得稅務條例第八十八條豁免繳付香港利得稅。

香港黏多醣症暨罕有遺傳病互助小組

財務報表附註

(以港幣折算)

6. 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。

7. 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。

8. 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。本會於二零一二年三月三十一日的經調整資本為 \$754,799 (2011 - \$764,644)。經調整資本變動情況載列於權益變動表內。

9. 財務風險管理

本會有如下之金融資產及金融負債:-

	<u>2012</u>	<u>2011</u>
	\$	\$
金融資產		
貸款及應收款項		
銀行及現金結餘	<u>757,799</u>	<u>767,644</u>
金融負債		
按攤銷成本列值之金融負債		
應付費用	<u>3,000</u>	<u>3,000</u>
	754,799	764,644
	=====	=====

財務報表附註

(以港幣折算)

9. 財務風險管理(續)

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。

(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。

香港黏多醣症暨罕有遺傳病互助小組

財務報表附註

(以港幣折算)

10. 已頒佈但未於本會計期間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期間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。

11. 財務報表核准

本財務報表於二零一三年四月九日經委員會批准及授權刊發。

香港黏多醣症暨罕有遺傳病互助小組

詳細收益表

截至二零一二年三月三十一日止年度

(以港幣折算)

	\$
收入	
活動收入	2,602
捐款收入	175,952
利息收入	64
售賣書本收入	45,563
贊助收入	187,697
會費收入	<u>40</u>
	411,918
支出	
活動支出	21,427
核數費用	1,500
銀行費用	300
醫療費用	16,922
郵費	980
文具印刷	27
公眾教育	221,764
禮物及紀念品	7,813
雜費	301
培訓費用	141,829
運輸費用	7,172
網頁費用	<u>1,728</u>
	421,763
稅前虧損	(9,845)
稅項	<u>-</u>
年度虧損	<u><u>(9,845)</u></u>