



國 衛 會 計 師 事 務 所  
Hodgson Impey Cheng



Chartered Accountants  
Certified Public Accountants

AUDITORS' REPORT TO THE MEMBERS OF  
THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL \_\_\_\_\_ 5  
(incorporated in Hong Kong and limited by guarantee)

We have audited the financial statements on pages 6 to 39 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of the executive committee and auditors

The Hong Kong Companies Ordinance requires the executive committee to prepare financial statements which give a true and fair view. In preparing financial statements which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion solely to you, as a body, in accordance with section 141 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

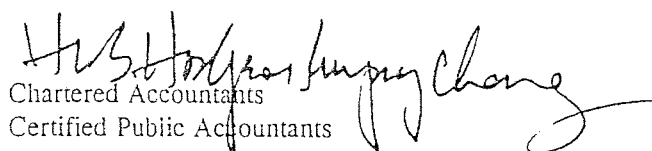
Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the executive committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.



Opinion

In our opinion the financial statements, which are prepared in accordance with Social Welfare Department Lump Sum Grant Manual, give a true and fair view of the state of the Council's affairs as at 31 March 2005 and of its results for the year then ended and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

  
Chartered Accountants  
Certified Public Accountants

Hong Kong, 26 July 2005

31/F, Gloucester Tower, The Landmark, 11 Pedder Street, Central, Hong Kong SAR Tel: + (852) 2810 8333 Fax: + (852) 2810 1948  
香港中環畢打街11號置地廣場告羅士打大廈31字樓 電話: + (852) 2810 8333 傳真: + (852) 2810 1948  
E-mail: hic@hic.com.hk Web Site: http://www.hic.com.hk 電子郵件: hic@hic.com.hk 網址: http://www.hic.com.hk

A member of  International. A world-wide organization of accounting firms and business advisers 本所為  國際成員之一 為一世界性之會計師事務所及商業顧問

THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL 6

## BALANCE SHEET

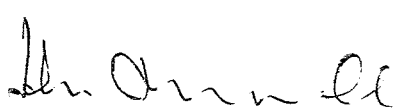
at 31 March 2005 (in HK Dollars)	Note	2005	2004
Fixed Assets	3	7	7
Current Assets			
Inventories	4	13,885	7,453
Debtors	5	606,971	460,412
Cash and bank balances		2,645,640	2,731,992
		3,266,496	3,199,857
Less: Current Liabilities			
Creditors	6	1,150,831	898,304
Net Current Assets		2,115,665	2,301,553
Total Assets Less Current Liabilities		2,115,672	2,301,560
Non-Current Liabilities			
Provision for long service payments		34,386	300,003
Net Assets		2,081,286	2,001,557
Staff Provident Fund	7	-	-
Social Work Training Fund	8	4,657	4,657
Media Resources Unit	9	180,511	182,205
Marriage Mediation Counselling Service	10	(151,870)	(383,049)
Designated Fund for Yuen Long Centre	11	-	14,609
Designated Fund for Publishing FLE Research Report	12	-	4,350
Designated Fund for Staff Welfare	13	3,018	2,267
Designated Fund for Clients	14	44,026	44,014
Designated Fund for 25 <sup>th</sup> Anniversary Commemorative Activities	15	-	25,828
NFP Canton Project	16	52,458	211,750
Lotteries Fund	17	-	(12,317)
Designated Fund for North Point Office	18	(25,121)	(16,567)
Sex Therapy Project	19	(251,620)	(185,200)
Natural Family Planning Education	20	198,509	448,100
Love & Life Education	21	30,546	-
Building Resiliency	22	2,943	-
F&E Replenishment And Minor Works Block Grant	23	-	-
Self-Financing Marriage Counselling Service	24	72,223	-
Total Net Assets		2,241,566	2,342,204

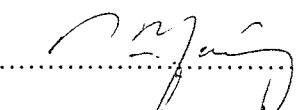
THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL 7

**BALANCE SHEET (CONTINUED)**

at 31 March 2005 (in HK Dollars)	Note	2005	2004
Representing:			
General Fund Account	25	685,292	1,648,532
Reserve – Social Welfare Subvention	26	(65,916)	(23,858)
Reserve – SWD Lump Sum Grant	27	1,184,932	180,275
Reserve – Community Chest	28	29,068	36,205
Reserve – Accounting Support	29	79,627	77,516
Reserve – SWD Provident Fund	30	168,283	82,887
		<b>2,081,286</b>	<b>2,001,557</b>
Social Work Training Fund	31	4,657	4,657
Media Resources Unit	32	180,511	182,205
Designated Fund for Clients	33	44,026	44,014
Lotteries Fund	34	-	(12,317)
Designated Fund for 25 <sup>th</sup> Anniversary			
Commemorative Activities	35	-	25,828
Designated Fund for Yuen Long Centre	36	-	14,609
Marriage Mediation Counselling Service	37	(151,870)	(383,049)
Designated Fund for Publishing FLE Research Report	38	-	4,350
Designated Fund for Staff Welfare	39	3,018	2,267
NFP Canton Project	40	52,458	211,750
Designated Fund for North Point Office	41	(25,121)	(16,567)
Sex Therapy Project	42	(251,620)	(185,200)
Natural Family Planning Education	43	198,509	448,100
Love & Education	44	30,546	-
Building Resiliency	45	2,943	-
F&E Replenishment And Minor Works Block Grant	46	-	-
Self-Financing Marriage Counselling	47	72,223	-
<b>Total Funds</b>		<b>2,241,566</b>	<b>2,342,204</b>

Approved by the Executive Committee on 26 July 2005 .....


  
 ..... ) Executive Committee Members


  
 ..... )

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

## THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL \_\_\_\_\_ 2

## REPORT OF THE EXECUTIVE COMMITTEE

The Executive Committee have pleasure in submitting their report together with the audited financial statements of The Hong Kong Catholic Marriage Advisory Council (hereinafter referred to as the "Council") for the year ended 31 March 2005.

**Principal Activities**

The principal activities of the Council are the promotion of successful marriages and responsible parenthood by means of advice, guidance and education.

**Financial Statements**

The movements in the accounts of the various Funds are shown in the notes to the financial statements and the balances of the Funds at 31 March 2005 are as follows:-

	Note	
<b>General Fund</b>		
Balance at 31 March 2005	25	\$ 685,292
<b>Reserve – Social Welfare Subvention</b>		
Balance at 31 March 2005	26	\$ (65,916)
<b>Reserve – SWD Lump Sum Grant</b>		
Balance at 31 March 2005	27	\$ 1,184,932
<b>Reserve – Community Chest</b>		
Balance at 31 March 2005	28	\$ 29,068
<b>Reserve – Accounting Support</b>		
Balance at 31 March 2005	29	\$ 79,627
<b>Reserve – SWD Provident Fund</b>		
Balance at 31 March 2005	30	\$ 168,283
<b>Social Work Training Fund</b>		
Balance at 31 March 2005	31	\$ 4,657
<b>Media Resources Unit</b>		
Balance at 31 March 2005	32	\$ 180,511
<b>Designated Fund for Clients</b>		
Balance at 31 March 2005	33	\$ 44,026
<b>Lotteries Fund</b>		
Balance at 31 March 2005	34	\$ -

THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL \_\_\_\_\_ 3

REPORT OF THE EXECUTIVE COMMITTEE (CONTINUED)

Financial Statements (Continued)

	Note	
<b>Designated Fund for 25<sup>th</sup> Anniversary Commemorative Activities</b>		
Balance at 31 March 2005	35	\$ -
<b>Designated Fund for Yuen Long Centre</b>		
Balance at 31 March 2005	36	\$ -
<b>Marriage Mediation Counselling Service</b>		
Balance at 31 March 2005	37	\$ (151,870)
<b>Designated Fund for Publishing FLE Research Report</b>		
Balance at 31 March 2005	38	\$ -
<b>Designated Fund for Staff Welfare</b>		
Balance at 31 March 2005	39	\$ 3,018
<b>NFP Canton Project</b>		
Balance at 31 March 2005	40	\$ 52,458
<b>Designated Fund for North Point Office</b>		
Balance at 31 March 2005	41	\$ (25,121)
<b>Sex Therapy Project</b>		
Balance at 31 March 2005	42	\$ (251,620)
<b>Natural Family Planning Education</b>		
Balance at 31 March 2005	43	\$ 198,509
<b>Love And Life Education</b>		
Balance at 31 March 2005	44	\$ 30,546
<b>Building Resiliency</b>		
Balance at 31 March 2005	45	\$ 2,943
<b>F&amp;E Replenishment and Minor Works Block Grant</b>		
Balance at 31 March 2005	46	\$ -
<b>Self Finance Marriage Counselling Services</b>		
Balance at 31 March 2005	47	\$ 72,223

THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL \_\_\_\_\_ 4

REPORT OF THE EXECUTIVE COMMITTEE (CONTINUED)

**Fixed Assets**

Details of movement in fixed assets during the year are set out in Note 3 to the financial statements.

**Staff Provident Fund**

Details of Staff Provident Fund are shown in Note 7 to the financial statements.

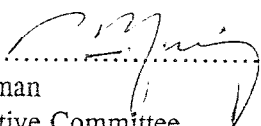
**Executive Committee Members**

The following executive committee members are due to retire by rotation in accordance with Article 47 of the Council's Articles of Association and, being eligible, offer themselves for re-election.

- Dr. Ramon C Ruiz
- Rev. J. Russell S. J.
- Mr. Francis M. F. Tse
- Ms. Rossana P. C. Ley
- The Rev. Edward K. H. Hsueh
- Dr. Irene O. Ruiz

**Auditors**

Messrs HLB Hodgson Impey Cheng retire and, being eligible, offer themselves for re-appointment.

  
.....  
Chairman  
Executive Committee

Hong Kong, 26 July 2005  
.....



國 衛 會 計 師 事 務 所  
Hodgson Impey Cheng



Chartered Accountants  
Certified Public Accountants

THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL  
PROJECT ON TRAINING OF PARISH VOLUNTEERS  
IN CONDUCTING PRE-MARRIAGE COURSE  
AUDITORS' REPORT

We have examined the annexed Balance Sheet of the Project on Training of Parish Volunteers in Conducting Pre-Marriage Course.

In our opinion, the Balance Sheet together with the notes thereon is properly drawn up so as to give a true and fair view of the state of affairs of the Project as at 31 March 2005 according to the best of the information and the explanations given to us and as shown by the books and records of the Project on Training of Parish Volunteers in Conducting Pre-Marriage Course.

Chartered Accountants  
Certified Public Accountants

Hong Kong, 26 July 2005





國 衛 會 計 師 事 務 所  
Hodgson Impey Cheng



Chartered Accountants  
Certified Public Accountants

THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL  
DESIGNATED FUND FOR UNSUBVENTED SERVICES  
AUDITORS' REPORT

We have examined the annexed Balance Sheet of the Designated Fund for Unsubvented Services.

In our opinion, the Balance Sheet together with the notes thereon is properly drawn up so as to give a true and fair view of the state of affairs of the Fund as at 31 March 2005 according to the best of the information and the explanations given to us and as shown by the books and records of the Designated Fund for Unsubvented Services.

Chartered Accountants  
Certified Public Accountants

Hong Kong, 26 July 2005

THE HONG KONG CATHOLIC MARRIAGE ADVISORY COUNCIL  
 DESIGNATED FUND FOR UNSUBVENTED SERVICES \_\_\_\_\_ 3

**INCOME AND EXPENDITURES ACCOUNT**

for the year ended 31 March 2005 (in HK Dollars)	2005	2004
<b>Income</b>		
Bank interest	515	2,068
Fund raising income	668,219	-
	668,734	2,068
 <b>Expenditures</b>		
Auditors' remuneration	2,000	2,000
Fund raising expense	20,909	-
	22,909	2,000
 <b>Excess of Income Over Expenditures for the Year</b>	645,825	68