



## 美国祝福之手广西代表处 2024年度检查财务审计报告

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- 委托单位：美国祝福之手广西代表处
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2024 Annual Financial Audit Report  
Blessing Hands Guangxi Representative Office  
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- Client: Guangxi Representative Office of American Blessing Hands



广西瀚信会计师事务所有限公司  
Guangxi Hanxin Certified Public Accountants Co.,Ltd

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# 审计报告

美国祝福之手广西代表处：

瀚信审字[2025]第1-001号

## 审计意见

我们审计了后附的美国祝福之手广西代表处(以下简称为贵单位)财务报表,包括2024年12月31日的资产负债表、2024年度的业务活动表、现金流量表和财务报表附注等相关内容。

我们认为,后附的财务报表在所有重大方面按照《基金会管理条例》和《民间非营利组织会计制度》的规定编制,公允反映了贵单位2024年12月31日的财务状况以及2024年度的经营成果和现金流量。

## 形成审计意见的基础

我们按照中国注册会计师审计准则的规定执行了审计工作。审计报告的“注册会计师对财务报表审计的责任”部分进一步阐述了我们在这些准则下的责任。按照中国注册会计师职业道德守则,我们独立于公司,并履行了职业道德方面的其他责任。我们相信,我们获取的审计证据是充分、适当的,为发表审计意见提供了基础。

## 管理层对财务报表的责任

按照《基金会管理条例》和《民间非营利组织会计制度》的规定编制财务报表是贵单位管理层的责任。这种责任包括:(1)设计、执行和维护必要的内部控制,以使财务报表不存在由于舞弊或错误导致的重大错报;(2)评估单位的持续经营能力,选择和运用恰当的会计政策,作出合理的会计估计;(3)负责监督单位的财务报告过程。

## 注册会计师的责任

我们的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证,并出具包含审计意见的审计报告。合理保证是高水平的保证,但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能由舞弊或错误所导致,如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策,则错报是重大的。

在按照审计准则执行审计的过程中,我们运用了职业判断,保持了职业怀疑。我们同时:

(一)识别和评估由于舞弊或错误导致的财务报表重大错报风险;对这些风险有针对性地设计和实施审计程序;获取充分、适当的审计证据,作为发表审计意见的基础。由于舞弊可能涉及串通、伪造、故意遗漏、虚假陈述或凌驾于内部控制之上,未能发现由于舞弊导致的重大错报的风险高于



未能发现由于错误导致的重大错报的风险。

(二)了解与审计相关的内部控制,以设计恰当的审计程序,但目的并非对内部控制的有效性发表意见。

(三)评价管理层选用会计政策的恰当性和作出会计估计及相关披露的合理性。

(四)对管理层使用持续经营假设的恰当性得出结论。同时,基于所获取的审计证据,对是否存在与事项或情况相关的重大不确定性,从而可能导致对公司的持续经营能力产生重大疑虑得出结论。如果我们得出结论认为存在重大不确定性,审计准则要求我们在审计报告中提请报告使用者注意财务报表中的相关披露;如果披露不充分,我们应当发表非无保留意见。我们的结论基于审计报告日可获得的信息。然而,未来的事项或情况可能导致公司不能持续经营。

(五)评价财务报表的总体列报、结构和内容(包括披露),并评价财务报表是否公允反映交易和事项。

我们与治理层就计划的审计范围、时间安排和重大审计发现(包括我们在审计中识别的值得关注的内部控制缺陷)进行沟通。

我们还就遵守关于独立性的相关职业道德要求向治理层提供声明,并就可能被合理认为影响我们独立性的所有关系和其他事项,以及相关的防范措施与治理层进行沟通。

### 基本情况

美国祝福之手广西代表处统一社会信用代码为G1450000MCW1705547。2017年10月23日经广西壮族自治区公安厅批准颁发了境外非政府组织代表机构登记证书,首席代表:刘杰锋,地址为广西壮族自治区南宁市青秀区东葛路88号嘉园小区C座801号,业务主管单位为广西壮族自治区教育厅。

### 财务状况

1、经审计,贵单位截止2024年12月31日资产总额为19,335.52元,其中:货币资金19,335.52元。

2、经审计,贵单位截止2024年12月31日负债总额为0.00元。

3、经审计,贵单位截止2024年12月31日净资产总额为19,335.52元,其中:非限定性净资产19,335.52元。

### 收支情况

1、经审计,贵单位2024年度收入590,096.35元,其中:捐赠收入589,949.57元,其他收入146.78元。

2、经审计,贵单位2024年度支出675,847.29元,其中:业务活动成本606,192.49元,管理费用69,006.40元,其他费用648.40元。

3、贵单位2024年度公益事业支出606,192.49元(其中:区内公益事业支出606,192.49元,区外公益事业支出0.00元),上年末净资产105,086.46元,公益事业支出占上一年基金余额的比例为576.85%;工作人员工资福利



62,572.00元, 行政办公支出6,434.40元, 工作人员工资福利和行政办公支出占本年支出的比例为10.21%。

### 审计发现的问题

经审计, 我们未发现贵单位存在以下问题:

- 财务收支未全部纳入单位法定账户;
- 将自身经费收支与行政机关及企事业单位经费收支混管;
- 将收入用于弥补行政经费不足或发放行政机关工作人员各项补贴;
- 分支(代表)机构的全部收支未纳入社会团体财务统一核算、管理;通过转包、承包等方式向分支(代表)机构、办事机构收取或者变相收取管理费用;
- 将经营服务性收费项目转包或委托与社会组织负责人、分支(代表)机构负责人有直接利益关系的企事业单位或其他组织实施;
- 将依法所得投入会员企业进行营利;
- 违规设立评比达标表彰项目并收费;
- 存在违规收费;
- 违反规定使用票据;
- 投资失误;
- 长期应收账款/年末往来款情况超期未披露;
- 未执行民间非营利组织会计制度;
- 固定资产未计提折旧;
- 未按照规定规范建账;
- 捐赠支出未按照捐赠协议规定用途进行使用, 存在违反捐赠用途使用资金现象;
- 其他违反《会计法》、《民间非营利组织会计制度》和《基金会管理条例》规定的行为。

- 附件:1.2024年12月31日的资产负债表;
- 2.2024年度的业务活动表;
- 3.2024年度的现金流量表;
- 3.2024年度财务报表附注。



广西瀚信会计师事务所有限公司 中国注册会计师：

中国·南宁

二〇二五年一月二十一日 中国注册会计师：

### Audit Report

Hanxin Audit No. [2025] 1-001

Representative Office of American Blessing Hand in Guangxi:

#### Audit Opinion

We have audited the financial statements of the Representative Office of American Blessing Hand in Guangxi (hereinafter referred to as your unit), including the balance sheet as of December 31, 2024, the statement of activities for the year 2024, the cash flow statement, and the notes to the financial statements.

We believe that the attached financial statements have been prepared in accordance with the provisions of the "Regulations on the Administration of Foundations" and the "Accounting System for Civil Non-Profit Organizations", fairly reflecting the financial position of your unit as of December 31, 2024, and the operating results and cash flows for the year 2024.

#### Basis for Audit Opinion

We conducted the audit in accordance with the standards of the Chinese Certified Public Accountants. The "Responsibilities of Certified Public Accountants in the Audit of Financial Statements" section of the audit report further elaborates on our responsibilities under these standards. In accordance with the Code of Ethics for Chinese Certified Public Accountants, we are independent of the company and have fulfilled other responsibilities related to professional ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for Financial Statements

The responsibility for preparing the financial statements in accordance with the "Regulations on the Administration of Foundations" and the "Accounting System for Civil Non-Profit Organizations" lies with the management of your unit. This responsibility includes: (1) designing, implementing, and maintaining necessary internal controls to ensure that the financial statements are free from material misstatements due to fraud or error; (2) assessing the unit's ability to continue as a going concern, selecting and applying appropriate accounting policies, and making reasonable accounting estimates; (3) being responsible for overseeing the financial reporting process of the unit.

#### Responsibilities of Certified Public Accountants

Our objective is 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 auditor's 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 auditing standards will always detect a material misstatement when it exists. Misstatement may arise from fraud or error and is considered material if, individually or in the aggregate, it could reasonably be expected to influence economic decisions of users taken on the basis of these financial statements.

In conducting an audit in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit and when forming our overall opinion. We also:

(1) Identify and assess the risks of material misstatement of the financial statements 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.

(2) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that



are appropriate in the circumstances, but not to provide an opinion on the effectiveness of the entity's internal control.

(3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

(4) Conclude on the appropriateness of the use of the going concern basis of accounting by the management and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

(5) 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Basic Information

The unified social credit code of the Guangxi Representative Office of the American Blessing Hand is G145000MCW1705547. It was approved and issued a certificate of registration for the representative office of a foreign non-governmental organization by the Public Security Department of Guangxi Zhuang Autonomous Region on October 23, 2017. The Chief Representative is Liu Jiefeng, with the address being Room 801, Building C, Jia Yuan Residential Area, No. 88 Dongge Road, Qingxiu District, Nanning, Guangxi Zhuang Autonomous Region, and the supervisory authority for business is the Education Department of Guangxi Zhuang Autonomous Region.

#### Financial Status

1. According to the audit, as of December 31, 2024, the total assets of your unit amount to 19,335.52 yuan, of which: cash funds amount to 19,335.52 yuan.

2. According to the audit, as of December 31, 2024, the total liabilities of your unit amount to 0.00 yuan.

3. According to the audit, as of December 31, 2024, the total net assets of your unit amount to 19,335.52 yuan, of which: unrestricted net assets amount to 19,335.52 yuan.

#### Income and Expenditure

1. According to the audit, the income of your unit for the year 2024 amounts to 590,096.35 yuan, of which: donation income amounts to 589,949.57 yuan, other income amounts to 146.78 yuan.

2. According to the audit, the expenditure of your unit for the year 2024 amounts to 675,847.29 yuan, of which: business activity costs amount to 606,192.49 yuan, administrative expenses amount to 69,006.40 yuan, other expenses amount to 648.40 yuan.

3. The public welfare expenditure of your unit for the year 2024 amounts to 606,192.49 yuan (including: within the region public welfare expenditure amounts to 606,192.49 yuan, outside the region public welfare expenditure amounts to 0.00 yuan). The net assets at the end of the previous year amount to 105,086.46 yuan, and the public welfare expenditure accounts for 576.85% of the fund balance of the previous year; staff wages and benefits amount to 62,572.00 yuan, administrative office expenses amount to 6,434.40 yuan, and staff wages and benefits and administrative office expenses account for 10.21% of the expenditure for the year.

#### Audit Findings

Upon auditing, we have not found the following issues in your organization:

Financial revenues and expenditures have not been fully incorporated into the statutory accounts of the unit;

Mixing the financial management of its own funds with those of administrative organs and enterprises and institutions;

Using income to make up for the shortage of administrative funds or to distribute subsidies to staff



members of administrative organs;

The total revenues and expenditures of branch (representative) institutions have not been incorporated into the unified accounting and management of the social group's finances; charging or indirectly charging management fees to branch (representative) institutions and operational institutions through subcontracting or contracting;

Transferring or entrusting operational and service fee projects to enterprises or institutions that have direct interests with the leaders of social organizations or branch (representative) institutions;

Investing legally obtained funds into member enterprises for profit-making;

Illegally establishing evaluation and commendation projects and charging fees;

Existence of illegal fees;

Violating regulations on the use of receipts;

Investment mistakes;

Long-term accounts receivable/year-end outstanding payments have not been disclosed beyond the due date;

Not implementing the accounting system for non-profit organizations;

Fixed assets have not been depreciated;

Not establishing accounts in accordance with the prescribed regulations;

Donations expenditures have not been used in accordance with the purposes stipulated in the donation agreements, and there is a phenomenon of using funds in violation of the purposes of donations;

Other behaviors that violate the "Accounting Law", "Accounting System for Non-Profit Organizations" and "Regulations on the Administration of Foundations".

Attachments:

1. Balance sheet as of December 31, 2024;
2. Statement of activities for the year 2024;
3. Cash flow statement for the year 2024;
4. Notes to the financial statements for the year 2024.

Guangxi Hanxin Certified Public Accountants Co., Ltd. Certified Public Accountant of China:  
China, Nanning

January 21, 2025 Certified Public Accountant of China: