



# **Financial Statement in English & Mandarin Version**



## 95 年度財務報告—會計師查核報告

### 會計師查核報告

社團法人中華育幼機構兒童關懷協會 公鑒：

社團法人中華育幼機構兒童關懷協會民國九十五年十二月三十一日之資產負債表，暨民國九十五年一月一日至十二月三十一日之收支及累積餘絀表暨現金流量表，業經本會計師查核竣事。上開財務報表之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開財務報表表示意見。本會計師未受託查核社團法人中華育幼機構兒童關懷協會民國九十四年度之財務報表，致無法表示意見，附列僅供參考。

本會計師係依照「會計師查核簽證財務報表規則」及一般公認審計準則規劃並執行查核工作，以合理確信財務報表有無重大不實表達。此項查核工作包括以抽查方式獲取財務報表所列金額及所揭露事項之查核證據、評估管理階層編製財務報表所採用之會計原則及所作之重大會計估計，暨評估財務報表整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述民國九十五年度財務報表在所有重大方面係依照一般公認會計原則編製，足以允當表達社團法人中華育幼機構兒童關懷協會民國九十五年十二月三十一日之財務狀況，暨民國九十五年一月一日至十二月三十一日之收支結果與現金流量。

得魚會計師事務所

會計師：

中華民國九十六年五月十六日



## **REPORT OF INDEPENDENT ACCOUNTANTS**

Chinese Childrenhome & Shelter Association

We have audited the balance sheet of Chinese Childrenhome & Shelter Association as of December 31, 2006 and the related statement of cash flows for the years then ended. These financial statements are the responsibility of the CCSA's management. Our responsibility is to express an opinion on these financial statements based on our audit. However, we have not been committed to the 2005 financial statements audit of the CCSA. Therefore, we can not provide any opinion on financial statements of 2005 but only as reference.

We conducted our audit in accordance with the "Rules Governing Examination of Financial Statements by Certified Public Accountants" and generally accepted auditing standards of the Republic of China. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chinese Childrenhome & Shelter Association as of December 31, 2006, and the results of its operations and its cash flows for the year ended in conformity with generally accepted accounting principles of the Republic of China.

## 95年度財務報告—資產負債表

	九十五年十二月三十一日		九十四年十二月三十一日		附註	九十五年十二月三十一日		九十四年十二月三十一日	
	金額	%	金額	%		金額	%	金額	%
單位：新台幣 元									
(未經審核)									
社團法人中華育幼機構兒童關懷協會									
資產負債表									
民國九十五年十二月三十一日及									
民國九十四年十二月三十一日									
資產									
流動資產									
現金	\$ 10,740,455	90	\$ 922,560	99		\$ 83,681	1	\$ 15,160	2
其他流動資產	7,466	-	9,145	-		724,171	6	59,719	6
流動資產合計	10,747,921	90	931,705	99	五	7,235,659	60	-	-
固定資產						35,908	-	11,689	1
成本	1,250,000	10	7,880	1		8,079,419	67	86,568	9
減：累計折舊	-	-	-	-		-	-	-	-
其他資產	1,250,000	10	7,880	1	六	36,000	-	36,000	4
存出保證金	17,500	-	10,000	-		3,900,002	33	827,017	87
資產總額	\$ 12,015,421	100	\$ 949,585	100		3,936,002	33	863,017	91
負債、基金及累積款總額						\$ 12,015,421	100	\$ 949,585	100
負債									
流動負債									
應付票據及款項									
應付費用									
預收款項									
其他流動負債									
負債合計									
基金及累積款									
基金									
累積款									
基金及累積款合計									

王淑會計： 

秘書長： 

理事長： 

後附財務報表附註為本報表之一部份，請併同參閱。



**Chinese Childrenhome & Shelter Association, Taiwan**  
**Balance Sheet**  
**31<sup>st</sup> December, 2005 & 31<sup>st</sup> December, 2006**

	31 <sup>st</sup> December 2006			31 <sup>st</sup> December 2005		31 <sup>st</sup> December 2006			31 <sup>st</sup> December 2005		
	Note	NT\$	%	NT\$	%	Note	NT\$	%	NT\$	%	
<b>Assets</b>						<b>Liabilities, fund &amp; Income</b>					
Current assets						Current liabilities					
Cash	3	10,740,455	90	922,560	99	bill & Accounts payable	83,681	1	15,160	2	
Other current assets		7,466	-	9,145	-	Accrued Expense	724,171	6	59,719	6	
<b>Total current assets</b>		<u>10,747,921</u>	<u>90</u>	<u>931,705</u>	<u>99</u>	Advances -Customers	5	7,235,659	60	-	-
Fixed assets	4					Other current liabilities		35,908	-	11,689	1
Cost		1,250,000	10	7,880	1	Total liabilities		<u>8,079,419</u>	<u>67</u>	<u>86,568</u>	<u>9</u>
Less: Accumulated Dep.	-	-	-	-	-	Fund & income					
<b>Total fixed assets</b>		<u>1,250,000</u>	<u>10</u>	<u>7,880</u>	<u>1</u>	Fund	8	36,000	-	36,000	4
Other assets						Income		3,900,002	33	827,017	87
Guarantee Deposits		17,500	-	10,000	-	Total fund & income		<u>3,936,002</u>	<u>33</u>	<u>863,017</u>	<u>91</u>
<b>Total Assets</b>		<b>12,015,421</b>	<b>100</b>	<b>949,585</b>	<b>100</b>	<b>Total liabilities, fund &amp; income</b>		<b>12,015,421</b>	<b>100</b>	<b>949,585</b>	<b>100</b>

## 95 年度財務報告—收支及累積餘絀表

### 社團法人中華育幼機構兒童關懷協會 收支及累積餘絀表


民國九十五年一月一日至十二月三十一日  
及民國九十四年一月一日至十二月三十一日


單位：新台幣 元

附註	九十五年度		九十四年度 (未經查核)	
	金額	%	金額	%
<b>收入</b>				
會費收入	\$ 80,000	1	\$ 103,000	2
贊助收入	14,304,404	99	5,060,249	98
利息收入	8,879	-	927	-
其他收入	2,600	-	24,017	-
收入總額	<u>14,395,883</u>	<u>100</u>	<u>5,188,193</u>	<u>100</u>
<b>支出</b>				
行政管理支出	(1,643,130)	(11)	(914,023)	(18)
服務推廣支出	(1,046,202)	(7)	(172,504)	(3)
機構服務事工	(2,348,737)	(16)	(1,081,696)	(21)
院生扶助專案	(3,636,781)	(25)	(367,445)	(7)
團輔教育宣導	(413,121)	(3)	(160,920)	(3)
人資教育訓練	(882,571)	(6)	(590,689)	(11)
品質管理專案	(1,352,356)	(9)	(1,334,214)	(26)
支出總額	<u>(11,322,898)</u>	<u>(79)</u>	<u>(4,621,491)</u>	<u>(89)</u>
本期餘絀	<u>3,072,985</u>	<u>21</u>	<u>566,702</u>	<u>11</u>
期初累積餘絀	827,017		260,315	
期末累積餘絀	<u>\$ 3,900,002</u>		<u>\$ 827,017</u>	

後附財務報表附註為本報表之一部份，請併同參閱。

理事長：

秘書長：

主辦會計：



**Chinese Childrenhome & Shelter Association, Taiwan**  
**Income Statement**  
**1<sup>st</sup> February to 31<sup>st</sup> December, 2005**  
**1<sup>st</sup> February to 31<sup>st</sup> December, 2006**

	Note	2006		2005 (Unaudited)	
		NT\$	%	NT\$	%
Revenue					
Membership fee income		80,000	1	103,000	2
Sponsorship income		14,304,404	99	5,060,249	98
Interest income		8,879	-	927	-
Other income		2,600	-	24,017	-
Total income		<u>14,395,883</u>	<u>100</u>	<u>5,188,193</u>	<u>100</u>
Expense	6				
Administration expense		(1,643,130)	(11)	(914,023)	(18)
Service & promotion expense		(1,046,202)	(7)	(172,504)	(3)
Personnel expense		(2,348,737)	(16)	(1,081,696)	(21)
Aid projects for children	7	(3,636,781)	(25)	(367,445)	(7)
Advocacy activities		(413,121)	(3)	(160,920)	(3)
Capacity building for human resources		(882,571)	(6)	(590,689)	(11)
Quality control project		(1,352,356)	(9)	(1,334,214)	(26)
Total expense		<u>(11,322,898)</u>	<u>(79)</u>	<u>(4,621,491)</u>	<u>(89)</u>
Net income for current period		(3,072,985)	<b>21</b>	(566,702)	<b>11</b>
Prior Period income		(827,017)		(260,315)	
Accumulated profit		<b>3,900,002</b>		<b>827,017</b>	

The accompanying notes are an integral part of this financial statement



# Statistical Analysis



## Statistical Analysis of the Nationwide Survey of the Children's Homes Regarding Placement and Schooling

### I 、 Background

Among the 43 children's homes surveyed by CCSA in January 2006, 33 of them returned their questionnaires. The overall return rate is 77%, and the results are as follows.

### II 、 Children's Age Distribution in Children's Homes

Table 1 : The Ages & Numbers of Children & Young People in Children's Homes Unit: person

	Under Age 3	Age 3 to 6	Age 6 to 12	Age 12 to 15	Age 15 to 18	Above age 18	Total
<b>Male</b>	19	60	363	222	117	47	828
<b>Female</b>	43	53	286	169	106	58	715
<b>Subtotal</b>	62(4%)	113(7%)	649(42%)	391(25%)	223(15%)	105(7%)	1543(100%)

In these 33 children's homes, the number of primary school students between ages 6 and 12 is 649 (42%), the number of middle school students between ages 12 and 15 is 391 (25%), and the number of high school students between ages 15 and 18 is 223 (15%).

### III 、 Reason for Children & Young People Being in Care

Table 2 : Why are Children Referred to Children's Homes Unit: person

Reasons for Living in Children's Homes	Number of Persons	Percentage (%)
<b>Single parents who are unable to provide proper care</b>	518	36
<b>Child protection</b>	453	31
<b>Abandonment</b>	152	10
<b>Both parents are deceased</b>	53	4
<b>Both parents are unemployed and family life is difficult</b>	84	6
<b>One of the parents is incarcerated and the other parent is unable to support the family</b>	73	5
<b>One of the parents is terminally ill and the other parent is unable to support the family</b>	35	2
<b>Other</b>	84	6
<b>Total</b>	1452	100

The top reasons for children & young people being referred to children's homes are:

1. 36% of these children are from single parents
2. 31% of these children are under child protection system including cases of neglect, sexual / physical abuse from their parents
3. 13% of these children can not be cared for by their biological parents due to their unemployment, incarceration, and/or terminal illness.
4. 10% are abandoned
5. 6% are due to other factors

#### IV、Schooling in Children's Homes

Table 3 School Attendance

Unit: person

	Number Of persons (person)	Percentage (%)
<b>Preschool</b>	95	7
<b>Primary school</b>	About 640	47
<b>Junior secondary school</b>	399	29
<b>Senior secondary school</b>	64	5
<b>Vocational high schools</b>	119	9
<b>Senior college</b>	14	1
<b>Two-year technological college</b>	1	0
<b>Four-year technological college</b>	3	0
<b>University</b>	27	2
<b>Others</b>	1	0
<b>Total</b>	1363	100

Note: The students categorized in "Others" study in the Noncommissioned Officer School

In Taiwan, the nine-year compulsory education includes primary and junior secondary schools. It usually takes six years to complete primary school, beginning at age 6 and ending at age 12, and another three years to complete junior secondary school. As Table 3 shows, out of 1363 children and young people, the total enrollment of primary and junior secondary schooling are 640(47%) and 399(29%) respectively. Table 1 displays the enrollment of children and young people in children's homes is greater than 99%. In addition, the number of enrollment in senior secondary schools, vocational high schools, and senior colleges is less than the total number of 15 to 18 years old children. Namely, only 86% of junior secondary students continue their schooling.

## V、After Compulsory Education

Table 4

Unit: person

	Public	Private	Total
Senior high school	29	35	64
High school of vocation training	18	101	119
Junior college	0	14	14
Two-year college of technology	0	1	1
Four-year college of technology	0	3	3
University	13	14	27
Others	1	0	1
<b>Total</b>	<b>61</b>	<b>168</b>	<b>229</b>
%	26%	74%	100%

The number of students studying after compulsory education is 228, in which 60 people (26%) are studying in public schools, and 168 (74%) are in private schools. The ratio between young people in children's homes studying in public schools and private schools is 3 to 7.

## VI、Statistics Comparison of Special Education Needs between Children & Young People from Children's Homes and the National Average of Grade 1-12 students in 2003

Table 5

	Preschool	Primary School	Junior Secondary School	Senior Secondary / Vocational High School
<b>Students form Children's homes</b>	20%	13%	7%	10%
<b>The National Average of students in 2003</b>	2.17%	1.89%	1.91%	0.94%

Out of the 95 children studying in pre-schools, 19 (20%) are in special education programs. Similarly, 86 (13%) out of the 640 primary school students are in special education programs. 26 (7%) out of 399 junior secondary school students and 20 (10%) out of 193 senior high students are in special education programs.

According to the Ministry of Education's Annual Report on Special Education in 2003, the national average percentage of pre-school students in special education programs is 2.17%, that of primary school students in special education programs is 1.89%, that of junior high school students in special education programs is 1.91%, and that of senior high school and vocational school students in special education programs is 0.94%. This suggests that in every level of schooling, the percentage of children/adolescents living in children's homes receiving special education programs in school is much higher than the national average percentage of students receiving special education programs in school.

The percentage of pre-school children living in children's homes receiving special education programs is 20%, which is 9 times higher than the national average (2.17%). The percentage of primary school students living in children's homes receiving special education programs is 13%, which is 7 times higher than the national average (1.89%). Further, the percentage of junior high school students living in children's homes receiving special education programs is 7%, which is 4 times higher than the national average (1.91%). Finally, the percentage of high school students living in children's homes receiving special education programs is 10%, which is 11 times higher than the national average (0.94%).

According to the Ministry of Education's Special Education Categories, special education includes education for students who have mental disabilities, physical disabilities, visual disabilities, hearing disorder, language disorder, illness, (suspected) severe emotional disturbances, (suspected) learning disabilities, multiple disabilities, autism, developmental delays, and other significant disabilities.

## **References**

The Ministry of Education's Annual Report on Special Education in 2003

<http://163.21.111.5/tlearn/book/BookRead.asp?BookID=68>

School Enrollment Rate and Proportion of Students Receiving Education at a Higher-Level from the Ministry of Education

[http://www.edu.tw/EDU\\_WEB/EDU\\_MGT/STATISTICS/EDU7220001/user1/index01.htm?open](http://www.edu.tw/EDU_WEB/EDU_MGT/STATISTICS/EDU7220001/user1/index01.htm?open)