

**CHILD WELFARE SCHEME LIMITED**

**INCOME AND EXPENDITURE STATEMENT**

**DONATION BOX INCOME IN RESPECT OF THE**  
**FUND RAISING ACTIVITIES ON LAMMA ISLAND**  
**HELD ON 24 NOVEMBER 2012**

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# CHILD WELFARE SCHEME LIMITED

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## INCOME AND EXPENDITURE STATEMENT

### DONATION BOX INCOME IN RESPECT OF THE FUND RAISING ACTIVITIES ON LAMMA ISLAND HELD ON 24 NOVEMBER 2012

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**INDEPENDENT ASSURANCE REPORT  
TO THE DIRECTORS OF CHILD WELFARE SCHEME LIMITED (the “Charity”)**

In accordance with our agreed terms of engagement, I have performed an engagement on the attached income and expenditure statement on the donation box of the Charity’s fund-raising activities in Lamma Island held on 24 November 2012.

**Respective responsibilities of the directors and myself**

The Directors are responsible for preparing the attached income and expenditure statement on the donation box prepared on the receipt basis, setting out the gross receipts of the donation box and related expenses incurred, in order to comply with the conditions stated in the Public Subscription Permit issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region (“SWD”). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure statement so that it reflects the receipts from, and expenses incurred in connection with the donation box and is free from material misstatement.

It is my responsibility to form a conclusion on the attached income and expenditure statement, based on my engagement, and to report my conclusion to you.

**Basis of conclusion**

I conducted my engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” and with reference to the “Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the SWD (Other than Flag Days)” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for me to determine whether the income and expenditure statement and the books and records of the Charity include all transactions relating to the donation box. It was impracticable for me to quantify the potential impact of this on the income and expenditure statement. Accordingly, my report relates solely to the income and expenditure statement prepared from transactions of the donation box that have been recorded in the Charity’s books and records.

My engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquiries primarily of persons responsible for financial and accounting matters and other procedures I considered necessary.

**INDEPENDENT ASSURANCE REPORT (Continued)**  
**TO THE DIRECTORS OF CHILD WELFARE SCHEME LIMITED (the "Charity")**


**Conclusion**

Based on the foregoing, I report that nothing has come to my attention that causes me to believe that the attached income and expenditure statement does not reflect, in all material respects, the gross receipts of the donation box and related expenses incurred that have been recorded in its books and records made available to me.

**Use of report**

This report is intended solely for the purpose of assisting the Charity to satisfy the conditions stated in the Public Subscription Permit issued by SWD in connection with fund-raising through donation box and is not intended to be, and should not be, used for any other purpose.

I agree that a copy of this report may be provided to the Director of the SWD without further comment from me.

  
Shiu Hong NG  
Certified Public Accountants  
Practising Certificate Number: P03752

25<sup>th</sup> Floor, Wing On Centre  
111 Connaught Road Central  
Hong Kong

Date: 19 February 2013

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**CHILD WELFARE SCHEME LIMITED**

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**INCOME AND EXPENDITURE STATEMENT  
ON THE DONATION BOX OF THE FUND RAISING ACTIVITIES  
IN LAMMA ISLAND HELD ON 24 NOVEMBER 2012**

(Express in Hong Kong dollars)

<b>Gross receipts</b>	
Cash donation	\$ 11,449.70
<b>Expenses</b>	<u>                  -</u>
<b>Donation box income</b>	<u>\$ 11,449.70</u>

Approved by the board of Child Welfare Scheme Limited on 19 February 2013.



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Director