

END CHILD SEXUAL ABUSE FOUNDATION
INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON
FLAG DAY ACCOUNTS
HELD ON 4TH MAY 2019



INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE BOARD OF GOVERNORS OF END CHILD SEXUAL ABUSE FOUNDATION ("FOUNDATION")

Public Subscription Permit No. FD/R054/2019

Pursuant to 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"), we have been requested to report on the attached income and expenditure account of the Foundation's regional flag day fund-raising activity in Hong Kong Island region held on 4th May 2019 ("the Event").

Responsibilities of governors

The governors are responsible for preparing the attached income and expenditure account in accordance with the accruals basis, setting out the gross subscriptions raised from the Event and the expenses incurred in connection with the Event, in order to comply with the conditions stated in the Public Subscription Permit issued by the SWD. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure account so that it reflects the subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

Practitioner's independence and quality control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's responsibilities

Our responsibility is to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" and with reference to Practice Note 850 (Revised) "Reporting on Flag Days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department" issued by the HKICPA. We have planned and performed our work to obtain limited assurance for giving our conclusion below.

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 us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE BOARD OF GOVERNORS OF
END CHILD SEXUAL ABUSE FOUNDATION ("FOUNDATION")**

Practitioner's responsibilities - continued

Our 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 we considered necessary. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent limitations

Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Foundation include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the income and expenditure account. Accordingly, our report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Foundation's books and records.

Conclusion

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached income and expenditure account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Foundation in respect of the Event that have been recorded in its books and records made available to us in accordance with the accruals basis.

Intended users and purpose

This report is intended solely for the purpose of assisting the Foundation to satisfy the conditions stated in the Public Subscription Permit issued by the SWD in connection with the Event and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

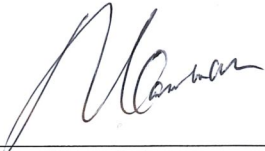


P Tse & Company
Certified Public Accountants
Hong Kong
23rd July 2019

END CHILD SEXUAL ABUSE FOUNDATION
INCOME AND EXPENDITURE ACCOUNT
FOR FLAG DAY HELD ON 4TH MAY 2019

	HK\$
Income	
Flag day street collections	293,182
Other donations	161,326
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Total donations received	454,508
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Expenditure	
Donation bags	18,285
Printing and stationery	13,960
Transportation	8,119
Insurance	3,002
Miscellaneous	717
Travelling	697
Postage	280
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Total expenditure	45,060
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Excess of income over expenditure	409,448
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Approved for issue by the board of governors on 23rd July 2019


Chairman – Po Kam Man


Treasurer – Fu Mee Yuk Shirley

Notes:

Purpose of Flag Sale:

To raise funds for the recurrent expenditure of a mobile classroom for sexual abuse preventive program for primary five to six students including:

- (1) vehicle operating;
- (2) staffing; and
- (3) education materials.

END CHILD SEXUAL ABUSE FOUNDATION
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
FOR FLAG DAY HELD ON 4TH MAY 2019

1. General

The purpose of the flag day fund-raising is to raise funds for the recurrent expenditure of a mobile classroom for sexual abuse preventive program for primary five to six students including:

- (1) vehicle operating;
- (2) staffing; and
- (3) education materials.

2. Basis of preparation

The significant accounting policy is set out below:

The income collected and actual expenditure incurred for this event held on 4th May 2019 are recognised on an accrual basis.

3. Donations credited to the bank

All the flag day proceeds collected [i.e. HK\$454,508] have been credited to the designated bank account of the Foundation before being used for payment of expenditures for the flag day and / or the purpose(s) specified in the permit by 17th June 2019.

	HK\$
Excess of income over expenditure	409,448
Add: accrued expenditure not yet paid as at 17th June 2019	- -
Net balance of donations deposited into the Foundation's bank account by 17th June 2019	<hr/> 409,448 <hr/> <hr/>