

END CHILD SEXUAL ABUSE FOUNDATION

ASSURANCE REPORT ON

FLAG DAY ACCOUNTS

HELD ON 18TH APRIL 2015



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

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**Public Subscription Permit No. FD/R052/2015**

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 held on 18th April 2015 ("the Event").

**Respective responsibilities of governors and practitioner**

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.

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

**Basis of conclusion**

We conducted our 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 Practice Note 850 "Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department" issued by the Hong Kong Institute of Certified Public Accountants.

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.

Furthermore, 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.

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.

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**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.

**Use of this report**

This report is intended solely for the purpose of assisting the Foundation to satisfy the conditions stated in the Public Subscription Permit issued by 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**  
**2nd July 2015**

**END CHILD SEXUAL ABUSE FOUNDATION  
INCOME AND EXPENDITURE ACCOUNT  
FOR FLAG DAY HELD ON 18TH APRIL 2015**

	HK\$
<b>Income</b>	
Flag day street collections	509,699
Other donations	178,650
Total donations received	<u>688,349</u>
<b>Expenditure</b>	
Transportation	17,256
Insurance	3,500
Printing and stationery	3,489
Donation bags	1,539
Miscellaneous	911
Travelling	607
Postage	425
Total expenditure	<u>27,727</u>
Excess of income over expenditure	<u><u>660,622</u></u>

Approved for issue by the board of governors on 2nd July 2015



Chairman



Treasurer

Notes:

Purpose of Flag Sale:

To raise funds for –

Sexual abuse preventive program for upper primary school students – recurrent expenditure of a mobile classroom.