

AUTISM PARTNERSHIP FOUNDATION LIMITED

愛培自閉症基金有限公司

INCOME AND EXPENDITURE ACCOUNT

FOR THE FUNDRAISING ACTIVITIES AT MEGABOX ON 2 APRIL 2016

(PSP NO.: 2016/094/1)

**LIN KING WAI**

CERTIFIED PUBLIC ACCOUNTANT

(PRACTISING)

**練經緯**

執業會計師

# LIN KING WAI

Certified Public Accountant (Practising)

**練經緯** 執業會計師

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
TO THE DIRECTORS OF AUTISM PARTNERSHIP FOUNDATION LIMITED  
FOR THE FUNDRAISING ACTIVITIES AT MEGABOX ON 2 APRIL 2016  
(Public Subscription Permit No. 2016/094/1) ("THE PERMITTEE")

## **Public Subscription Permit No: 2016/094/1**

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"), I have been requested to report on the attached income and expenditure account of the Permittee's general charitable fund-raising activities held on 2 April 2016 ("the Event").

## **Responsibilities of the Directors**

The Directors are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in notes to the income and expenditure account, 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.

## **Auditor's Independence and Quality Control**

I 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.

I apply 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.

## **Auditor's Responsibility**

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

I conducted my 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, Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the SWD issued by the HKICPA. I have planned and performed my work to obtain limited assurance for giving my 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 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.

# LIN KING WAI

Certified Public Accountant (Practising)

練經緯 執業會計師

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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. 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 me to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for me to quantify the potential impact of this on the income and expenditure account. Accordingly, my report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Permittee's books and records.

## **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 account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Permittee in respect of the Event that have been recorded in its books and records made available to us in accordance with the basis of preparation set out in notes to the income and expenditure account.

## **Intended Users and Purpose**

This report is intended solely for the purpose of assisting the Permittee 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. I agree that a copy of this report may be provided to the Director of Social Welfare without further comment from me.



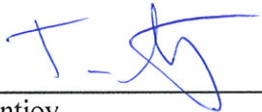
LIN KING WAI  
Certified Public Accountants (Practising)  
5/F., Gofuku Tower, 62-64 Woosung Street, Kowloon  
8 June 2016

AUTISM PARTNERSHIP FOUNDATION LIMITED 愛培自閉症基金有限公司  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE FUNDRAISING ACTIVITIES AT MEGABOX ON 2 APRIL 2016  
(Public Subscription Permit No. 2016/094/1)

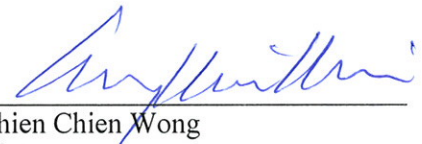
	HK\$
INCOME	
Donation received	873.10
EXPENDITURE	
Auditors' remuneration	2,500.00
T-shirt design fee	2,500.00
T-shirt production and printing	15,652.56
	(20,652.56)
Excess of expenditure over income	<u>(19,779.46)</u>

The accompanying Explanatory Notes form an integral part of, and should be read in conjunction with, these income and expenditure account.

Approved and authorised for issue by the Board of directors on 8 June 2016.



Toby Mountjoy  
Director



Chien Chien Wong  
Director

1 BASIS OF PREPARATION

The income and expenditure account has been prepared in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information". The income and expenditure account has been prepared under the accrual basis.

2 PURPOSE OF THE FUNDRAISING ACTIVITIES

The above fundraising activities are to raise funds for provision of supporting services to people with autism and their families.