

THE SOCIETY OF REHABILITATION AND  
CRIME PREVENTION, HONG KONG  
ASSURANCE REPORT AND ACCOUNTS  
FOR THE FUND RAISING EVENT  
HELD BETWEEN 9 MARCH, 2014 AND 27 APRIL, 2014  
PUBLIC SUBSCRIPTION PERMIT NO.: 2014/060/1

CONTENTS

	PAGE
INDEPENDENT ASSURANCE REPORT	1-2
INCOME AND EXPENDITURE ACCOUNT	3
NOTES TO THE ACCOUNTS	4

范陳會計師行  
**FAN, CHAN & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
HONG KONG

**INDEPENDENT ASSURANCE REPORT  
TO THE EXECUTIVE COMMITTEE OF THE SOCIETY OF  
REHABILITATION AND CRIME PREVENTION, HONG KONG (the "SOCIETY")**

---

**Public Subscription Permit No: 2014/060/1**

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"), we have been requested to report on the attached income and expenditure account of the Society's general charitable fund-raising activity held during the period from 9 March 2014 to 27 April 2014 ("the Event").

**Respective responsibilities of the Executive Committee and practitioner**

The Executive Committee is responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 2, 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.

**INDEPENDENT ASSURANCE REPORT**  
**TO THE EXECUTIVE COMMITTEE OF THE SOCIETY OF**  
**REHABILITATION AND CRIME PREVENTION, HONG KONG (the "SOCIETY")**

---

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 Society 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 Society'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.

**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 Society 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 note 2.

**Use of report**

This report is intended solely for the purpose of assisting the Society 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.



---

Fan, Chan & Co.  
Certified Public Accountants  
Hong Kong, 4 July, 2014

THE SOCIETY OF REHABILITATION AND CRIME PREVENTION, HONG KONG

INCOME AND EXPENDITURE ACCOUNT

OF THE FUND RAISING EVENT

HELD BETWEEN 9 MARCH, 2014 AND 27 APRIL, 2014

PUBLIC SUBSCRIPTION PERMIT NO.: 2014/060/1

	HK\$
<u>Income</u>	
Charity sales income	2,440.00
Donations received	<u>880.50</u>
	<u>3,320.50</u>
<u>Expenditure</u>	
Audit fee	1,000.00
Transportation	<u>1,046.32</u>
	<u>2,046.32</u>
Net income	<u>1,274.18</u>

  
Chairperson

Dated, 4 July, 2014

THE SOCIETY OF REHABILITATION AND CRIME PREVENTION, HONG KONG

REVIEW REPORT AND ACCOUNTS

NOTE TO THE ACCOUNTS

HELD BETWEEN 9 MARCH, 2014 AND 27 APRIL, 2014

PUBLIC SUBSCRIPTION PERMIT NO.: 2014/060/1

1. General information

The fund-raising event is organised by the Society of Rehabilitation and Crime Prevention, Hong Kong ("the Society") for the purpose of raising funds for acquisition of daily necessity for ex-offender. The activity was held on the indicated date, time, venue and method according to the table below which was approved by Social Welfare Department on 28 February, 2014 under Public Subscription Permit No. 2014/060/1.

Date	Time	Venue	Method of collection
9/3/2014	0900-1800	Zone B (Atrium) UG 2/F, Lok Fu Plaza, Lok Fu	Set up donation box at counter and charity sales for T-Shirt, notebook and carry bag
23/3/2014 5/4/2014 19/4/2014	1500-2000	Pedestrian Precinct outside Causeway Bay MTR Station Exit E (Great George Street)	
12/4/2014 26/4/2014	1300-1800	Pavement outside Tung Chung MTR Station Exit A	
13/4/2014 27/4/2014	1000-1800	Pavement outside Tung Chung MTR Station Exit A	

2. Significant accounting policies

Basis of preparation

The income and expenditure account has been prepared on the cash receipts basis. On this basis, income is recognised when received, and expenditures are charged against income when paid.