



**BAKER TILLY**

HONG KONG | 天職 香港

**Christian Action  
"Season of Love" Charity Sale of 30th Anniversary Limited Edition  
Charity Mug & Candy Sets**

**Statements of income and expenditure  
for fund raising event held during  
the period from 21 November 2015 to 14 February 2016**

Ref :C746-16 (Season of Love)

**Christian Action**  
**“Season of Love” Charity Sale of 30th Anniversary Limited Edition**  
**Charity Mug & Candy Sets**

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**the period from 21 November 2015 to 14 February 2016**

**(Public Subscription Permit No. 2015/278/1, 2015/315/1 and 2016/020/1)**



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**“Season of Love” Charity Sale of 30th Anniversary Limited Edition Charity Mug & Candy Sets – fund raising event held during the period from 21 November 2015 to 14 February 2016**

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## **Independent assurance report to the Executive Committee Members of Christian Action (“the Association”)**

(Incorporated in Hong Kong and limited by guarantee)

(Public Subscription Permit Nos: 2015/278/1, 2015/315/1 and 2016/020/1)

Pursuant to the conditions stated in the Public Subscription Permits 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 statements of income and expenditure of the Association’s fund raising activity called “Season of Love” Charity Sale of 30th Anniversary Limited Edition Charity Mug & Candy Sets held during the period from 21 November 2015 to 14 February 2016 (“the Event”).

### **Respective responsibilities of the Executive Committee members**

The Executive Committee members are responsible for preparing the attached statements of income and expenditure 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 Permits issued by the SWD. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the statements of income and expenditure so that it reflects the subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

### **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.

The 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.

### **Auditor’s responsibilities**

Our responsibility is to form a conclusion on the attached statements of income and expenditure, 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 “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.

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 audit. Accordingly, we do not express an audit opinion.

# **Independent assurance report to the Executive Committee Members of Christian Action ("the Association") (continued)**

(Incorporated in Hong Kong and limited by guarantee)

## **Auditor'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 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 statements of income and expenditure and the books and records of the Association include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the statements of income and expenditure. Accordingly, our report relates solely to the statements of income and expenditure prepared from transactions that have been recorded in the Association's books and records.

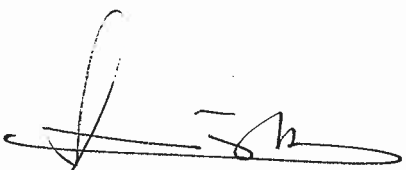
## **Conclusion**

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached statements of income and expenditure do not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Association 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.

## **Intended users and purpose**

This report is intended solely for the purpose of assisting the Association to satisfy the conditions stated in the Public Subscription Permit numbers 2015/278/1, 2015/315/1 and 2016/020/1 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 and may be published where the Association is required to do so under the conditions stated in the relevant Public Subscription Permits without further comment from us.



Baker Tilly Hong Kong Limited  
Certified Public Accountants

Hong Kong, - 7 APR 2016

Lo Wing See

Practising certificate number P04607

**Christian Action**

**“Season of Love” Charity Sale of 30th Anniversary Limited Edition Charity Mug & Candy Sets - fund raising event held during the period from 21 November 2015 to 24 January 2016**

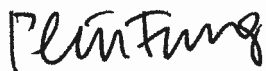
**Statement of income and expenditure**

**(Public Subscription Permit No. 2015/278/1)**

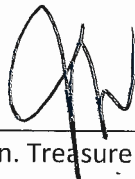
(Expressed in Hong Kong dollars)

	HKD
<b>Income</b>	
Charity sales of mug and candy sets	46,120
Donation from stationing donation boxes at fixed location	<u>4,332</u>
	<u>50,452</u>
<b>Expenditure</b>	
Mug and candy sets product cost	10,348
Audit fee	2,500
Miscellaneous	<u>1,829</u>
	<u>14,677</u>
<b>Excess of income over expenditure</b>	<u><u>35,775</u></u>

Approved by Executive Committee members on -7 APR 2016



Executive Committee Member



Hon. Treasurer

**Christian Action**

**“Season of Love” Charity Sale of 30th Anniversary Limited Edition Charity  
Mug & Candy Sets - fund raising event held during the period from 10  
December 2015 to 14 February 2016**

**Statement of income and expenditure**

**(Public Subscription Permit No. 2015/315/1)**

(Expressed in Hong Kong dollars)

HKD

**Income**

Charity sales of mug and candy sets	17,220
Donation from stationing donation boxes at fixed location	<u>1,266</u>
	<u>18,486</u>

**Expenditure**


Mug and candy sets product cost	4,290
Audit fee	2,500
Miscellaneous	<u>1</u>
	<u>6,791</u>

**Excess of income over expenditure** 11,695

Approved by Executive Committee members on -7 APR 2016



Executive Committee Member



Hon. Treasurer

**Christian Action**

**“Season of Love” Charity Sale of 30th Anniversary Limited Edition Charity Mug & Candy Sets - fund raising event held during the period from 30 January 2016 to 31 January 2016**

**Statement of income and expenditure  
(Public Subscription Permit No. 2016/020/1)**

(Expressed in Hong Kong dollars)

HKD

**Income**


Charity sales of mug and candy sets	2,400
Donation from stationing donation boxes at fixed location	<u>10</u>
	<u>2,410</u>

**Expenditure**

Mug and candy sets product cost	<u>676</u>
<b>Excess of income over expenditure</b>	<u><b>1,734</b></u>

Approved by Executive Committee members on -7 APR 2016

  
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Executive Committee Member

  
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Hon. Treasurer



## **Christian Action**

### **“Season of Love” Charity Sale of 30th Anniversary Limited Edition Charity Mug & Candy Sets - fund raising event held during the period from 21 November 2015 to 14 February 2016**

#### **Notes to the statement of income and expenditure**

(Expressed in Hong Kong dollars)

#### **1 Organisation and activities**

Christian Action was incorporated on 12 November 1985 under the Companies Ordinance for the purpose of helping refugees in Hong Kong. Its work has expanded to include welfare, education and training services for other displaced persons and local Hong Kong residents. At the same time, it has extended its services to assist vulnerable families and children in Mainland China.

The “Season of Love” Charity Sale of 30th Anniversary Limited Edition Charity Mug & Candy Sets fund raising event aims at raising fund for supporting the children from low income families in Hong Kong, and the orphans and disabled children in Qinghai.

#### **2 Significant accounting policies**

The principal accounting policies adopted are set out below:-

- (i) Donation sales and income are recognised when the right to receive payment has been established.
- (ii) Expenditure is recorded on an accrual basis.

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