

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS

INDEPENDENT ASSURANCE REPORT
AND
INCOME AND EXPENDITURE ACCOUNT

FOR THE FLAG DAY ON 23RD APRIL, 2016
REGIONAL FLAG DAY - NEW TERRITORIES REGION
(Public Subscription Permit No.: FD/R038/2016)

班利仕會計師事務所有限公司
Bentleys C.P.A. Company Limited

班利仕會計師事務所有限公司
BENTLEYS C.P.A. COMPANY LIMITED

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**INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
FOR THE FLAG DAY ON 23RD APRIL, 2016
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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 Society for the Welfare of the Autistic Persons ("the Permittee") for the flag day fund-raising activity in New Territories region held on 23rd April, 2016 ("the Event").

Respective responsibilities of the Executive Committee Members and Us

The Executive Committee Members are responsible for preparing the attached 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.

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 Engagement 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.

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INDEPENDENT ASSURANCE REPORT - Cont'd
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Basis of conclusion - Cont'd

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 Permittee 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 Permittee'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 Permittee in respect of the Event that have recorded in its books and records made available to us in accordance with conditions stated in the Public Subscription Permit issued by the SWD.

Use of report

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. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

Bentleys

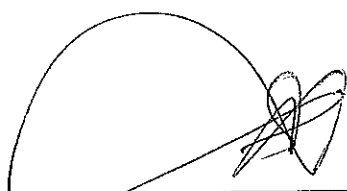
Bentleys C.P.A. Company Limited
Certified Public Accountants

Lam Wing Yi, Jerry, Certificate number (P01522)
Hong Kong, 29th June, 2016


SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
 INCOME AND EXPENDITURE ACCOUNT
 FOR THE FLAG DAY ON 23RD APRIL, 2016
REGIONAL FLAG DAY - NEW TERRITORIES REGION
 (Public Subscription Permit No.: FD/R038/2016)

	HK\$
DONATION RECEIVED	
- From street collections	205,461
- From other appeals	219,192
	424,653
LESS: EXPENDITURE	
Auditors' remuneration	2,500
Insurance	2,170
Postage and sundry expenses	4,223
Printing and stationery	5,150
Printing - promotional materials	1,650
Travelling and transportation	11,640
	27,333
	397,320
SURPLUS	397,320

Approved by the Executive Committee on 29th June, 2016



 Executive Member



 Executive Member

SOCIETY FOR THE WELFARE OF THE AUTISTIC PERSONS
NOTE TO THE INCOME AND EXPENDITURE ACCOUNT
FOR THE FLAG DAY ON 23RD APRIL, 2016
REGIONAL FLAG DAY - NEW TERRITORIES REGION
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PURPOSES OF SELLING FLAG

The purposes of selling flag in the New Territories region of Hong Kong on 23rd April, 2016 are raising funds for:

1. payment of salary for Centre-in-charge, Project Officer and Project Assistant;
2. payment of administrative expenses; and
3. payment of activity expenditure.