

**CENTRE FOR RESTORATION OF HUMAN RELATIONSHIPS LIMITED**

**Report and Account**

**Regional Flag Day - Hong Kong Island Region on 9 January 2016**

**Public Subscription Permit No. : FD/R003/2015**

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Our Ref:

Your Ref:

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT**

**TO THE COMMITTEE MEMBERS OF CENTRE FOR RESTORATION OF HUMAN  
RELATIONSHIPS LIMITED ("the Permittee")**

**Public Subscription Permit No : FD/R003/2015**

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 Permittee's regional flag day fund-raising activity in Hong Kong Island Region held on 9 January 2016 ("the Event").

**Responsibilities of the Executive Committee**

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

**Our 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.

**Practitioner's Responsibilities**

Our responsibility is to form a conclusion on the attached income and expenditure account, 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. We have planned and performed our work to obtain limited assurance for giving our 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 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 PRACTITIONER'S ASSURANCE REPORT**

**TO THE COMMITTEE MEMBERS OF CENTRE FOR RESTORATION OF HUMAN  
RELATIONSHIPS LIMITED ("the Permittee")**

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. The procedures performed in a limited assurance engagement vary in nature and timing form, 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**

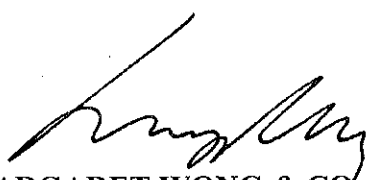
Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for us to quantify the potential 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.

**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 been recorded in its books and records made available to us in accordance with the basis of preparation set out in notes to the 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. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

  
**MARGARET WONG & CO.**  
Certified Public Accountants (Practising)  
Hong Kong

16 MAR 2016

**CENTRE FOR RESTORATION OF HUMAN RELATIONSHIPS LIMITED**

**Income and Expenditure Account**

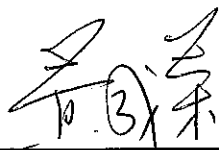
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<u>Income</u>	HK\$
Street collections	336,201.20
Other forms of appeals	<u>60,146.80</u>
	<u>396,348.00</u>
<u>Expenditure</u>	
Printing and postage	2,391.00
Production cost	1,018.20
Insurance	1,570.00
Transportation	6,142.00
Security	<u>8,000.00</u>
	<u>19,121.20</u>
<b>Excess of income over expenditure</b>	<u><u>377,226.80</u></u>

Approved and authorized for issue by the Executive Committee of Centre For Restoration  
of Human Relationships Limited on 16 MAR 2016



\_\_\_\_\_  
Wong Sing Wing  
Chairman



\_\_\_\_\_  
Lai Ding Kee  
Treasurer

# **CENTRE FOR RESTORATION OF HUMAN RELATIONSHIPS LIMITED**

## **Notes to the Account**

**Regional Flag Day - Hong Kong Island Region on 9 January 2016**

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### **1. PURPOSE OF THE FLAG DAY EVENT**

The purpose of the flag day fund-raising event is for -

- (a) Promoting harmonious family educational services ; and
- (b) Family conflict reconciliation services.

### **2. SIGNIFICANT ACCOUNTING POLICY**

The account has been prepared under historical cost convention and on accrual basis.

The significant accounting policy by the company is arriving at the financial information set out in this report is as follow:-

#### **Recognition of income**

Revenue is recognized when the amount can be measured reliably and when it is probable that the economic benefits associated with the transaction will flow to the company.

Income from street collection and other forms of appeals are recognized upon the amounts are properly received.

### **3. TAXATION**

The company is registered as a charitable organization under Section 88 of Inland Revenue Ordinance, the event is exempted from Hong Kong profits tax.