

**CHILD DEVELOPMENT MATCHING FUND LIMITED**

**INCOME STATEMENT  
FOR THE FUND RAISING EVENT OF SETTING UP  
DONATION BOXES IN STATIONED COUNTER AT  
CAROL SINGING FESTIVAL 2012 FINALE ON  
DECEMBER 22, 2012**

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## **INDEPENDENT ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF CHILD DEVELOPMENT MATCHING FUND LIMITED ("the Fund")**

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income statement of the Fund's fund-raising event of setting up donation boxes in stationed counter at carol singing festival 2012 finale on December 22, 2012 ("the Event").

### **Respective responsibilities of the Committee Members and ourselves**

The committee members are responsible for preparing the attached income statement in accordance with the basis of preparation set out in note 2, setting out the gross donations collected 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 Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income statement 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 statement, based on our engagement, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept to any other person for the contents of this report.

### **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 the "Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)" issued by the Hong Kong Institute of Certified Public Accountants ("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 an audit. Accordingly, we do not express an audit opinion.

**Basis of conclusion (Continued)**

Furthermore, due to the nature of cash receipts relating to general charitable fund-raising activities, it was not practicable for us to determine whether the income statement and the books and records of the Fund include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the income statement. Accordingly, our report relates solely to the income statement prepared from transactions that have been recorded in the Fund'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.

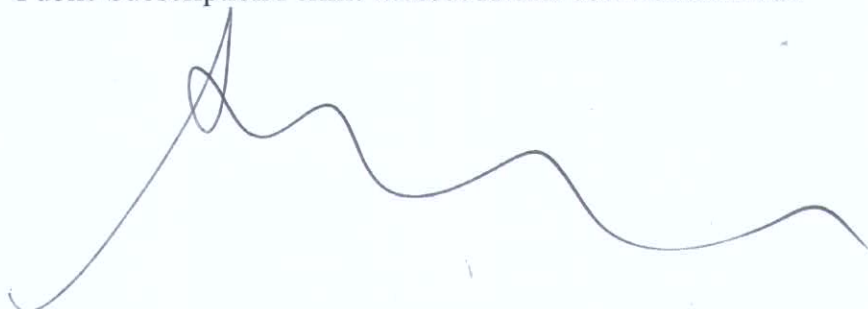
**Conclusion**

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached income statement does not reflect, in all material respects, the gross donations raised by the Fund 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 Fund 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 and may be published where the Fund is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from us.



JOHN LO & CO.

Certified Public Accountants (Practising)

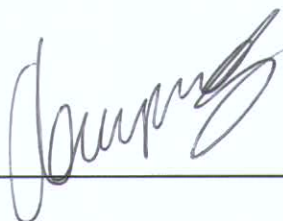
Hong Kong, 21 MAR 2013

**CHILD DEVELOPMENT MATCHING FUND LIMITED****INCOME STATEMENT**  
**FOR THE FUND RAISING EVENT OF SETTING UP DONATION BOXES IN**  
**STATIONED COUNTER AT CAROL SINGING FESTIVAL 2012 FINALE ON**  
**DECEMBER 22, 2012**

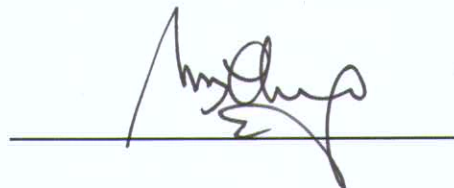
	<u>Note</u>	HK\$
<b>Donations collected from the donation boxes</b>	2	16,326.40

All expenses of the event were sponsored by donors.

Approved by the Committee Members on 21 MAR 2013



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The notes on page 4 form part of this income statement.

**CHILD DEVELOPMENT MATCHING FUND LIMITED**

**NOTES TO THE INCOME STATEMENT**

**FOR THE FUND RAISING EVENT OF SETTING UP DONATION BOXES IN  
STATIONED COUNTER AT CAROL SINGING FESTIVAL 2012 FINALE ON  
DECEMBER 22, 2012**

**1. General information**

The purpose of the fund raising event of setting up donation boxes in stationed counter at carol singing festival 2012 Finale on December 22, 2012 ("the Event") is to raise funds for deprived youth in Hong Kong.

**2. Summary of significant accounting policy**

The principal accounting policy applied in the preparation of this income statement is set out below:-

**a) Donations**

Donations are accounted for on receipts basis.

**b) Expenses of the event**

All expenses of the event were sponsored by donors.