

CHILD DEVELOPMENT MATCHING FUND LIMITED

REPORT AND INCOME AND EXPENDITURE ACCOUNT
ON THE FUND-RAISING ACTIVITY OF SETTING UP DONATION BOXES
IN STATIONED COUNTER AT CAROL SINGING FESTIVAL 2013
FINALE ON 22 DECEMBER 2013

(PUBLIC SUBSCRIPTION PERMIT NO.: 2013/390/1)



C. B. WONG & CO.

Certified Public Accountants

王振邦會計師事務所

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**INDEPENDENT ASSURANCE REPORT
TO THE DIRECTORS OF
CHILD DEVELOPMENT MATCHING FUND LIMITED ("the Charity")**

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Charity's fund-raising activity of setting up donation boxes in stationed counter at carol singing festival 2013 finale on 22 December 2013 ("the Event").

Respective responsibilities of the directors and ourselves

The directors are 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 donations 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 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 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 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.

Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Charity 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 Charity'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, analytical procedures applied to financial data and other review procedures we considered necessary.



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INDEPENDENT ASSURANCE REPORT
TO THE DIRECTORS OF
CHILD DEVELOPMENT MATCHING FUND LIMITED ("the Charity")

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 Charity 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 Charity 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 Charity is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from us.

C. B. Wong & Co.
Certified Public Accountants
Hong Kong

Date: 18 MAR 2014

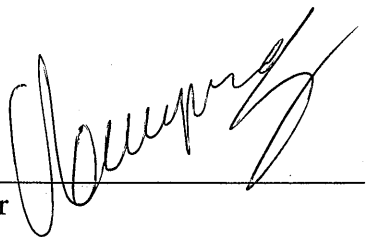
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THE FUND-RAISING ACTIVITY OF SETTING UP DONATION BOXES
IN STATIONED COUNTER AT CAROL SINGING FESTIVAL 2013
FINALE ON 22 DECEMBER 2013

	HK\$
INCOME	10,535
EXPENDITURE	-
	<hr/>
RESULT FOR THE DAY	10,535
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Approved on 18 MAR 2014

Director


The accompanying Explanatory Notes form an integral part of, and should be read in conjunction with, this income and expenditure account.

CHILD DEVELOPMENT MATCHING FUND LIMITED

**EXPLANATORY NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
THE FUND-RAISING ACTIVITY OF SETTING UP DONATION BOXES
IN STATIONED COUNTER AT CAROL SINGING FESTIVAL 2013**

1. GENERAL INFORMATION

Child Development Matching Fund Limited is a company incorporated in Hong Kong which is limited by guarantee and without share capital. The Company's registered office is located at Room 1225, 12/F., Prince Building, 10 Chater Road, Central, Hong Kong.

The principal activity of the Company is to organise activities for the advancement of education, to promote community value and development of children and youth.

The Event was held by Child Development Matching Fund Limited under the approval of Social Welfare Department on Public Subscription Permit No. 2013/390/1. The purpose of the Event is to raise funds for Child Development Matching Fund for deprived youth in Hong Kong.

2. BASIS OF PREPARATION

The income and expenditure account has been prepared on an accrual basis and under the historical cost convention.