

**THE MEKONG CLUB, LIMITED**

**REPORT AND INCOME AND EXPENDITURE ACCOUNT OF  
FUND-RAISING EVENT THROUGH SETTING UP DONATION BOXES  
AT SOUTHORN PLAYGROUND HELD ON 7 AND 8 MAY 2016**

(Public Subscription Permit No. 2016/132/1)

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**邱在光合伙會計師行有限公司  
C K YAU & PARTNERS CPA LIMITED**

Chartered Accountants  
Certified Public Accountants (Practising)

11-13/F., Pico Tower  
66 Gloucester Road  
Wanchai, Hong Kong

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**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE**  
**MANAGEMENT COMMITTEE MEMBERS OF**  
**THE MEKONG CLUB, LIMITED ("the Permittee")**  
**(Public Subscription Permit No. 2016/132/1)**

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 fund-raising event through setting up donation boxes at Southorn Playground held during the period from 7 May 2016 to 8 May 2016 ("the Event").

**Responsibilities of the Management Committee Members**

The Management Committee Members 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 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 donations 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.

**Directors**

Joseph Y K Yau 邱賢君  
BComm FCPA (Practising) CA FCMA CTA  
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**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE**  
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**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 Hong Kong Institute of Certified Public Accountants. 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.

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 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 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.

**Directors**

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MANAGEMENT COMMITTEE MEMBERS OF  
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(Public Subscription Permit No. 2016/132/1)

**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 donations 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 note 2.

**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.



C K Yau & Partners CPA Limited  
Chartered Accountants  
Certified Public Accountants (Practising)

LEUNG Sau Lai  
Practising Certificate Number P03110

Hong Kong, 11 October 2016

**Directors**

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(in Hong Kong Dollars)

	<u>Note</u>	
<b>Income</b>		
Donations received	3	\$ 271,041.69
<b>Expenditure</b>		
Audit fee		<u>(3,800.00)</u>
<b>Surplus of income over expenditure</b>		<u><u>\$ 267,241.69</u></u>

Approved and authorized for issue by the management committee on 11 October 2016.

  
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David Gerard HALL-JONES

  
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Christopher Gilbert FORDHAM

**THE MEKONG CLUB, LIMITED**

**NOTES TO INCOME AND EXPENDITURE ACCOUNT OF  
FUND-RAISING EVENT THROUGH SETTING UP DONATION BOXES  
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(in Hong Kong Dollars)

**1. Purpose of fund-raising activity**

The purpose of the Public Subscription is to raise funds for supporting various Anti-Human Trafficking projects and efforts in Hong Kong and the surplus, if any, will be used to cover the operation cost of the Association.

**2. Basis of preparation**

This income and expenditure account has been prepared under the accrual basis of accounting.

**3. Significant accounting policies**

(a) Revenue recognition

Donation is recognized as income on a cash basis.

(b) Taxation

The Event is exempted from Hong Kong Profits Tax as The Mekong Club, Limited is registered under section 88 of the Inland Revenue Ordinance.