HONG KONG DOG RESCUE (HKDR)

ASSURANCE REPORT FOR INCOME AND EXPENDITURE ACCOUNT FOR THE CHARITABLE FUND-RAISING ACTIVITY

(PSP NO. 2017/289/1)

HELD
19 NOVEMBER 2017

HONG KONG DOG RESCUE (HKDR)

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Your Ref :
Our Ref :

Date : 14 FEB 2018

INDEPENDENT ASSURANCE REPORT TO THE EXECUTIVE COMMITTEE OF HONG KONG DOG RESCUE ("the Permittee")

(Registered in Hong Kong under Society Ordinance)

Public Subscription Permit No: 2017/289/1

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 charity sales ("Event") held on 19 November 2017.

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Responsibilities of the Committee Members

The 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 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.

劉 廸 炮 會 計 師 行
D. P. LAU & COMPANY
Certified Public Accountants

**INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF
HONG KONG DOG RESCUE ("the Permittee")**
(Registered in Hong Kong under Society Ordinance)

Independent assurance report (continued)

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.

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 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

D. P. Lau & Company
Certified Public Accountants

Hong Kong, 14 FEB 2018

HONG KONG DOG RESCUE (HKDR)
INCOME AND EXPENDITURE ACCOUNT
FOR THE CHARITABLE FUND-RAISING ACTIVITY
HELD ON 19 NOVEMBER 2017

(PSP NO. 2017/289/1)

	NOTE	HK$	HK$
INCOME			
Donation Box		15,293	
Merchandise		38,284	
			53,577
EXPENDITURE			
Transportation		(2,100)	
Booth rental and set up fee		(26,800)	
Licence fee - FEHD		(140)	
Licence fee - FSD		(1,190)	
Miscellaneous fee		(6,000)	
Insurance		(3,000)	
Entertainment booth materials		(560)	
Stationary		(90)	
			(39,880)
SURPLUS			13,697

Approved and authorized for issue on 14 FEB 2018

MEMBER OF EXECUTIVE COMMITTEE

MEMBER OF EXECUTIVE COMMITTEE

HONG KONG DOG RESCUE (HKDR)
ACCOUNTING POLICIES AND EXPLANATORY NOTES
TO THE INCOME AND EXPENDITURE ACCOUNT

1. GENERAL

The fund-raising activity is an event organized by Hong Kong Dog Rescue (HKDR) under the Public Subscription Permit No. 2017/289/1 issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region. The purposes of this activity are to raise funds for raise funds for on-going operation cost for the two Homing Centres (Tai Po & Ap Lei Chau), including vet fee, dog food, utilities and wages.

2. Basis of preparation

The measurement basis used in preparing the income and expenditure account is historical cost convention.

The preparation of income and expenditure account in conformity with Hong Kong Financial Reporting Standards requires the use of certain critical accounting estimates.

The income and expenditure account has been prepared in accordance with cash basis of accounting.