



TREATS

親切

TREATS Journey to Integration 2016

親切共融之旅 2016 held on 8 May 2016

(Public Subscription Permit No. 2016/129/1)

Income and Expenditure Statement

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Independent assurance report to the Executive Committee members of TREATS

Public Subscription Permit No: 2016/129/1

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 statement of TREATS’ TREATS Journey to Integration 2016 held on 8 May 2016 (“the Event”).

Responsibilities of the Executive Committee members

The Executive Committee members are responsible for preparing the attached income and expenditure statement in accordance with the basis of preparation set out on page 4, setting out the gross receipts 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 statement so that it reflects the receipts 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.

Our Responsibilities

Our responsibility is to form a conclusion on the attached income and expenditure statement, based on our engagement, and to report our conclusion to you.



Independent assurance report to the Executive Committee members of TREATS (continued)

Our Responsibilities (continued)

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.

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 statement and the books and records of TREATS include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the income and expenditure statement. Accordingly, our report relates solely to the income and expenditure statement prepared from transactions that have been recorded in TREATS' books and records.



Independent assurance report to
the Executive Committee members of TREATS
(continued)

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 statement does not reflect, in all material respects, the gross receipts raised and the expenses incurred by TREATS 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 on page 4.

Intended Users and Purpose

This report is intended solely for the purpose of assisting TREATS to satisfy the conditions stated in the Public Subscription Permit issued by SWD in connection with the Event. It should not be relied upon by any other party for any other purpose and we expressly disclaim any liability or duty to any other party in this respect. It should not be disclosed, referred to or quoted in whole or in part without our prior written consent.

We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

Certified Public Accountants

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

18 JUL 2016

Income and expenditure statement
in respect of the event held on 8 May 2016
- TREATS Journey to Integration 2016
(Public Subscription Permit No: 2016/129/1)
(Expressed in Hong Kong dollars)

Income	
Donations collected on site	\$ 9,401
Expenditure	<u>-</u>
Surplus	<u>\$ 9,401</u>


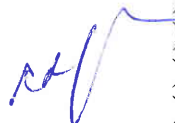
Objective

The objective of the Event is to raise funds for supporting and developing TREATS' social integration programmes.

Basis of preparation

The income and expenditure statement has been prepared on accrual basis.

Approved and authorised for issue by the Executive Committee on 18 JUL 2016

Anna Hui )
Barry Chan ) Members of the Executive Committee