

**INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF  
PLAN INTERNATIONAL HONG KONG LIMITED ("the Permittee")**

Public Subscription Permit No: 2014/257/1

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 general charitable fund-raising activity held during the period from 7 October 2014 to 16 October 2014 ("The Event").

**Respective responsibilities of the Directors and practitioner**

The Directors are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 1 to 3, 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 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 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.

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 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.

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 review 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 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 1 to 3.

### **Use of report**

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.



Dominic K. N. Tai & Company  
Certified Public Accountants  
Hong Kong, 07 JAN 2015

Plan International Hong Kong Limited

Income and Expenditure Account

Because I am a Girl – Donate a Pencil Campaign – 7th to 16th October 2014

Public Subscription Permit No. 2014/257/1

**Income**

**HK\$**

Proceeds from sales of pencils	39,760.00
Proceeds from sales of pencil bags	3,540.00
Donations received	39,449.00
	<u>82,749.00</u>

**Expenditure**

Octopus terminals rental and service charges	158.20
Credit card terminal rental and service charges	177.16
	<u>335.36</u>

**Excess of income over expenditure**

82,413.64

Approved and authorised for issue by the Board of Directors on

07 JAN 2015



WEIR Andrew Walter Bougourd Ross  
Director



YUEN Man Chun Royce  
Director

**PLAN INTERNATIONAL HONG KONG LIMITED**  
**NOTES TO THE ACCOUNT**  
**"Because I am a Girl – Donate a Pencil Campaign"**

**Basis of preparation**

- 1 The purpose of the general charitable fund-raising events is for supporting the benefit projects of Plan International's Girls Fund and used in the projects in China, Ghana, Nepal and Northern Thailand.
- 2 The income and expenditure account has been prepared using the cash basis of accounting.
- 3 The significant accounting policy is set out below:
  - a. Pencils were provided free-of-charge by a sponsor and hence no costs were incurred in this event.