



**WORLD WIDE FUND FOR NATURE HONG KONG  
(PUBLIC SUBSCRIPTION PERMIT NO. 2018/134/1)**

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE DONATION BOXES SET UP AT THE GENERAL  
CHARITABLE FUND-RAISING ACTIVITY HELD DURING THE  
PERIOD FROM 5 JUNE 2018 TO 17 JUNE 2018**



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## **INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE EXECUTIVE COUNCIL OF WORLD WIDE FUND FOR NATURE HONG KONG (THE "FUND")**

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### **Public Subscription Permit No: 2018/134/1**

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 Fund's general charitable fund-raising activity held during the period from 5 June 2018 to 17 June 2018 ("the Event").

### **Responsibilities of the Executive Council for the Income and Expenditure Account**

The Executive Council is 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 misstatements.

### **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.



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**Auditor'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 in accordance with the terms of our engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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 substantively lower than the assurance that would have been obtained had a reasonable assurance engagements 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 Fund 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 Fund's books and records.



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**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 Fund 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 Fund 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.

BDO Limited  
Certified Public Accountants

Tony Yuk Tung Chan  
Practising Certificate Number P04654

Hong Kong, 29 August 2018

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	Notes	HK\$
<b>Income</b>		
Donations received	2	17,725
<b>Expenditure</b>		-
<b>Net income</b>		<u>17,725</u>

Approved and authorised for issue by the Executive Council on 29 August 2018



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Ms. Irene Chu  
Executive Council Member

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**1. GENERAL**

The general charitable fund-raising event is for supporting the conservation and education work of the Fund in Hong Kong.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Income and Expenditure Account summarises the income and expenditure of the Event for the period from 5 June 2018 to 17 June 2018.

**Revenue recognition**

Donations received represent cash received by the Fund through donation boxes placed at Cityplaza South G/F (near eslite spectrum, Go Wild), Tai Koo Shing, Hong Kong, from 5 June 2018 to 17 June 2018.