

# Hong Kong Breast Cancer Foundation Limited

Breast Health Education for the Community Programme

Held from June 5, 2020 to June 29, 2020

INDEPENDENT ASSURANCE REPORT

(Public Subscription Permit No.: 2020/059/1)

劉可傑會計師事務所  
**H. K. LAU & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS

# H.K. LAU & Co.

Certified Public Accountants

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**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT ON  
BREAST HEALTH EDUCATION FOR THE COMMUNITY PROGRAMME  
HELD FROM JUNE 5, 2020 TO JUNE 29, 2020  
PUBLIC SUBSCRIPTION PERMIT NO.: 2020/059/1  
TO THE MANAGEMENT COMMITTEE OF  
HONG KONG BREAST CANCER FOUNDATION LIMITED (the "Permittee")  
(Incorporated in Hong Kong limited by guarantee)**

**Public Subscription Permit No.: 2020/059/1**

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 Breast Health Education for the Community Programme held during the period from June 5, 2020 to June 29, 2020 ("the Event").

**Responsibilities of the Management Committee**

The Management Committee 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 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 (Revised), 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.

### **Practitioner's Responsibilities (cont'd)**

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 Director of Social Welfare without further comment from us.

A handwritten signature in black ink, appearing to read "Julian & Co", with a horizontal line underneath.


H.K. Lau & Co.  
*Certified Public Accountants*  
Rooms 303-304, Kai Tak Commercial Building  
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Sheung Wan  
Hong Kong

July 15, 2020

**HONG KONG BREAST CANCER FOUNDATION LIMITED**  
**INCOME AND EXPENDITURE ACCOUNT OF THE EVENT**  
**BREAST HEALTH EDUCATION FOR THE COMMUNITY PROGRAMME**  
**HELD FROM JUNE 5, 2020 TO JUNE 29, 2020**  
**(PUBLIC SUBSCRIPTION PERMIT NO. 2020/059/1)**

	HK\$
<b>INCOME</b>	
Donation box and other charity income	2,228.00
<b>Less: EXPENDITURE</b>	
Bank charges	(9.81)
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Surplus of the Event	2,218.19
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The Income and Expenditure Account and the notes thereto were approved and authorized for issue by the Management Committee on July 15, 2020 and are signed on its behalf by:

X   
\_\_\_\_\_  
Fok Ho Yi Wah Eliza  
Chairman

  
\_\_\_\_\_  
Yeung Kit Shing  
Treasurer

**HONG KONG BREAST CANCER FOUNDATION LIMITED**  
**NOTES TO INCOME AND EXPENDITURE ACCOUNT**  
**BREAST HEALTH EDUCATION FOR THE COMMUNITY PROGRAMME**  
**HELD FROM JUNE 5, 2020 TO JUNE 29, 2020**

**1. GENERAL**

Breast Health Education for the Community Programme is an Event held from June 5, 2020 to June 29, 2020, organized by the Management Committee of Hong Kong Breast Cancer Foundation Limited ("the Permittee"). The purpose of the Event is to raise funds for supporting the Permittee to mitigate the threat of breast cancer to the local community through education, patient support and research and advocacy.

**2. PRINCIPAL ACCOUNTING POLICES**

**Basis of preparation**

The Income and Expenditure Account has been prepared in accordance with accrual basis of accounting except that donations from the Event are accounted for on cash basis.

**Income recognition**

Donation box and other charity income are recognised on actual receipt basis.

**3. DONATIONS DEPOSITED INTO BANK**

The confirmed amounts of donations received net of bank charge HK\$9.81, HK\$2,218.19 were deposited into the Permittee's bank account on July 2, 2020 and July 3, 2020.

	HK\$
Excess of income over expenditure	2,218.19
Add: accrued expenditure not yet paid as at July 3, 2020	---
Net balance of donations deposited into Permittee's bank account on July 2, 2020 and July 3, 2020	<u>2,218.19</u>