

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

**TO THE EXECUTIVE COMMITTEE OF
HONG KONG ASSOCIATION FOR CLEFT LIP AND PALATE**

FLAG DAY FUND-RAISING ACTIVITY HELD ON 13TH AUGUST, 2025

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R085/2025

PAUL W.C. HO & COMPANY

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE EXECUTIVE COMMITTEE OF HONG KONG ASSOCIATION FOR CLEFT LIP AND PALATE ("the Permittee")

Public Subscription Permit No: FD/R085/2025

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 regional flag day fund-raising activity in Kowloon Region held on 13th August, 2025 ("the Event").

Responsibilities of the Executive Committee

The Executive Committee 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 Management

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 Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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(Continued)

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 and Solicitation of Signed Authorisation Forms 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 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 related solely to the income and expenditure account prepared from transactions that have been recorded in Permittee's books and records.

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TO THE EXECUTIVE COMMITTEE OF
HONG KONG ASSOCIATION FOR CLEFT LIP AND PALATE ("the Permittee")
(Continued)**

Conclusion

Based on the foregoing, we report that nothing has come to our attention that caused 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.



Paul W. C. Ho & Company
Certified Public Accountants (Practising)
Ho Gar Lok
Practising Certificate Number: P05639

Hong Kong
7th November, 2025

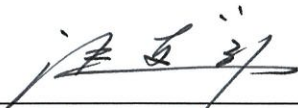
HONG KONG ASSOCIATION FOR CLEFT LIP AND PALATE

**INCOME AND EXPENDITURE ACCOUNT OF
FLAG DAY FUND-RAISING ACTIVITY HELD ON 13TH AUGUST, 2025**

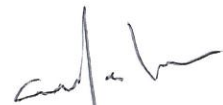
(PUBLIC SUBSCRIPTION PERMIT NO. FD/R085/2025)

	HK\$	HK\$
<u>INCOME</u>		
Flag day street collection	61,579.20	
Golden flag sponsorship	<u>410,363.24</u>	
		471,942.44
<u>EXPENDITURE</u>		
Audit fee	4,500.00	
Bank charges	3,378.91	
Insurance	1,672.00	
Postage	3,918.00	
Printing & Stationery	11,522.00	
Promotion expenses	6,000.00	
Flag day assistant's salaries and MPF	13,440.00	
Transportation	1,173.90	
Sundry expenses	<u>1,290.30</u>	
		<u>46,895.11</u>
Surplus		<u>425,047.33</u>

Approved and authorized for issue by the Executive Committee on 7th November, 2025.



Mr. Poon Hakkin
Chairperson



Mr. Chu Ka Lok
Treasurer

HONG KONG ASSOCIATION FOR CLEFT LIP AND PALATE

**NOTS TO INCOME AND EXPENDITURE ACCOUNT OF
FLAG DAY FUND-RAISING ACTIVITY HELD ON 13TH AUGUST, 2025**

(PUBLIC SUBSCRIPTION PERMIT NO. FD/R085/2025)

1. General

The fund- raising purposes of the flag day fund-raising are (1) operational expenses (including programme expenses, transportation and travelling, insurance, frontline staff salaries & MPF) and (2) administrative expenses (including stationery and printing, photocopying machine rental, postage, telephone and broadband fee, electricity and water, audit fee).

2. Basis of preparation

The significant accounting policies are set out below:

The income collected and expenditure incurred for this event held on 13th August, 2025 are recognised on an accrual basis.

3. Donations credited to the bank

Within 60 days after the Flag Day, all the flag day proceeds collected (HK\$363,023.44) have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and/ or the purposes specified in the permit by Date 11th October, 2025. After that date, other donation collected (HK\$108,919) have been credited to the designated bank account of the Permittee by 24th October, 2025.

	HK\$
Excess of income over expenditure	425,047.33
Add:	
Accrued expenditure not yet paid as at 24 th October, 2025	<u>4,500.00</u>
Net balance of donations deposited into Permittee's bank account on 24 th October, 2025	<u>429,547.33</u>