

Alex K K Kwong
Certified Public Accountant

EARLY PSYCHOSIS FOUNDATION

**Statement of Income and Expenditure of the public fund-raising activity
held during the period from 4 November 2013 to 8 November 2013**

Alex K K Kwong

Certified Public Accountant

**INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
EARLY PSYCHOSIS FOUNDATION (“the Charity”)**

(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

In accordance with our agreed terms of engagement, I have performed an engagement on the attached income and expenditure accounts of the Charity’s general charitable fund-raising activity held during the period from 4 November 2013 to 8 November 2013.

Respective responsibilities of the Executive Committee Members and myself

The Executive Committee Members 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 Social Welfare Department of the Government of the Hong Kong Special Administrative Region (“SWD”). This responsibility includes designing, implementing and maintaining internal control 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 my responsibility to form a conclusion on the attached income and expenditure account, based on my engagement, and to report my conclusion to you.

Basis of conclusion

I conducted my 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 the “Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for me to determine whether the income and expenditure account and the books and records of the Charity include all transactions relating to the Event. It was impracticable for me to quantify the potential impact of this on the income and expenditure account. Accordingly, my report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Charity’s books and records.

My 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 I considered necessary.

Alex K K Kwong
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**INDEPENDENT ASSURANCE REPORT – continued
TO THE EXECUTIVE COMMITTEE MEMBERS OF
EARLY PSYCHOSIS FOUNDATION (“the Charity”)**

(incorporated in Hong Kong as a company limited by guarantee and not having a share capital)

Conclusion

Based on the foregoing, I report that nothing has come to my attention that causes me 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 me in accordance with the basis of preparation set out in note 2.

Use of report

The report is intended solely for the purpose of assisting the Charity 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.

I agree that a copy of this report may be provided to the Director of Social Welfare and may be published where the Charity is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from me.



Certified Public Accountant
Hong Kong, 13 January 2014

EARLY PSYCHOSIS FOUNDATION

**INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF THE PUBLIC FUND-RAISING ACTIVITY
(PUBLIC SUBSCRIPTION PERMITS NO. 2013/291/1)
HELD DURING THE PERIOD FROM 4 NOVEMBER 2013 TO 8 NOVEMBER 2013**

	HK\$
INCOME	
Proceeds from the Public Fund-Raising Activity	12,319
EXPENDITURE	<u>-</u>
	<u>12,319</u>
Surplus of income over expenditure	<u>12,319</u>

The income and expenditure account above was approved and authorised for issue by the Executive Committee on 13 January 2014 and is signed on its behalf by:

x  x

Chairman

x  x

Hon. Treasurer

EARLY PSYCHOSIS FOUNDATION

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT IN RESPECT OF THE PUBLIC FUND-RAISING ACTIVITY (PUBLIC SUBSCRIPTION PERMITS NO. 2013/291/1) HELD DURING THE PERIOD FROM 4 NOVEMBER 2013 TO 8 NOVEMBER 2013

1. GENERAL

The Public Fund-Raising Activity is the Event organised for the purpose of raising funds for education and mental health promotional activities, effective intervention practices, training and consultation.

2. PRINCIPAL ACCOUNTING POLICIES

Basis of accounting

The income and expenditure account has been prepared in accordance with the cash basis of accounting.

3. TAXATION

As Early Psychosis Foundation is registered as a charitable organisation under Section 88 of Inland Revenue Ordinance, the Event is exempted from Hong Kong profits tax.

4. DETAILS OF THE PUBLIC FUND-RAISING ACTIVITY

The details of the Public Fund-Raising Activity held on the respective date are as follows:

<u>Period of activity</u>	<u>Location</u>
4 November 2013 to 8 November 2013	Ocean Terminal Man Concourse 2/F., Ocean Terminal, Harbour City, Tsimshatsui, Kowloon, Hong Kong.

The above public fund-raising activity was held during period from 4 November 2013 to 8 November 2013 under the conditions of the permits number 2013/291/1 issued by the Social Welfare Department of the Hong Kong SAR Government.

No administrative expenses are charged against the above income. All administrative expenses are covered by and charged to the General Fund of the Charity. All donations received in this Event are credited to the General Fund of the Charity.

Alex K K Kwong
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思覺基金

一般慈善籌款活動之收支結算表
於二零一三年十一月四日至十一月八日舉行

Alex K K Kwong

Certified Public Accountant

致思覺基金(“慈善機構”)理事會的獨立鑒證報告
(於香港特別行政區公司法成立之擔保公司)

按照我們雙方所協定的應聘條款，我對隨附本報告書關於慈善機構於二零一三年十一月四日至十一月八日舉行的一般慈善籌款活動(“有關活動”)的收支結算表進行鑒證工作。

理事會及我各自的責任

根據香港特別行政區政府社會福利署(“社會福利署”)發出的公開籌款許可證所列條件，理事會須負責按照附註 2 所載的編製基準編製隨附的收支結算表，列出有關活動所籌集的總捐款及實際開支。這責任包括設計、實施及維護與編製及列報收支結算表的內部監控，使收支結算表反映有關活動所籌集的捐款及實際開支不存在任何重大錯誤陳述。

我的責任是根據我鑒證工作的結果對隨附的收支結算表作出結論，並向理事會報告。

結論的基礎

我已根據香港會計師公會(“公會”)頒佈的鑒證業務準則第3000號(非審核或審閱過往財務資料之鑒證工作)及參考公會所頒佈(有關申報獲發社會福利署公開籌款許可證的一般慈善籌款活動(賣旗日除外)的通函 <Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)> 進行工作。

由於我按照應聘條款進行工作的範圍較按照香港審計準則進行審核的範圍為小，所以我不能保證我會注意到在審核中可能會被發現的所有重大事項。因此，我不會發表任何審核意見。

此外，基於一般慈善籌款活動以現金收支，我難以確定慈善機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我僅與按照慈善機構帳冊及帳目紀錄所載交易編製的收支結算表作出本報告。

我的工作包括採取有限程序獲取充份和適當的憑證以作結論，例如主要向負責財務會計事項的人員詢問及其他我認為必要的程序。

結論

根據以上所述，我並沒有注意到任何事項，使我相信隨附的收支結算表在所有重大方面沒有反映我所獲取按照附註 2 所載的編製基準而編製的帳冊及帳目紀錄所載有關活動籌集的總捐款及實際開支。

Alex K K Kwong
Certified Public Accountant

致思覺基金 (“慈善機構”) 理事會的獨立鑒證報告 – 續
(於香港特別行政區公司法成立之擔保公司)

報告用途

本報告僅為協助慈善機構遵守社會福利署就有關活動所發出公開籌款許可證所列的條件而編撰，不擬亦不得用作其他用途。

我同意慈善機構可向社會福利署署長提供本報告，且慈善機構亦可根據有關公開籌款許可證所列的條件刊載本報告而無須再徵詢我意見。

鄭錦坤會計師
香港
二零一四年一月十三日

思覺基金
有關之公開籌款活動收支結算表
(公開籌款許可證號碼 2013/291/1)
於二零一三年十一月四日至十一月八日舉行

	港幣
收入	
公開籌款活動之捐款	12,319
支出	<u>-</u>
	<u>12,319</u>
盈餘	<u>12,319</u>

以上的收支結算表經主席和名譽司庫，於二零一四年一月十三日認可及確認，簽署如下：

✕  ✕

主席

✕  ✕

名譽司庫

思覺基金

有關之公開籌款活動收支結算表的附註

(公開籌款許可證號碼 2013/291/1)

於二零一三年十一月四日至十一月八日舉行

1. 基本資料

報告中的公開籌款活動是由思覺基金舉辦及統籌，活動的主要目的是用作籌募經費，所籌得的款項，將用作支持思覺基金的教育和心理健康宣傳活動，有效的干預實踐、培訓和諮詢經費。

2. 重大會計政策

編製基礎

上述收支結算表是按現金收付制編製。

3. 稅務

思覺基金是根據香港稅務條例第 88 章註冊成為慈善機構，其所舉辦的活動皆是豁免徵收香港利得稅。

4. 公開籌款活動之詳細資料

有關之公開籌款活動籌集捐款的資料如下：

活動舉辦地點：九龍尖沙咀海港城海運大廈 2 階

活動舉辦日期：於二零一三年十一月四日至十一月八日舉行

以上於二零一三年十一月四日至十一月八日舉行的公開籌款活動，是遵照香港特別行政區政府社會福利署所發出的公開籌款許可證號碼 2013/291/1 內所載的條款。

在籌款活動中所籌集的款項並不會扣除行政費用。所有是次行政費用來自思覺基金一般基金。所有在是次活動中收集到的捐款均用作支持思覺基金的經費