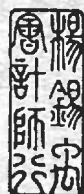


AGAINST CHILD ABUSE LIMITED
REPORT AND ACCOUNT
FOR THE FUND RAISING EVENT OF
ACA FLAG DAY HELD ON 21ST DECEMBER, 2024



S. Y. YANG & COMPANY

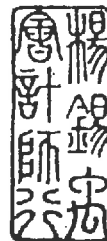
CERTIFIED PUBLIC ACCOUNTANTS

HONG KONG

AGAINST CHILD ABUSE LIMITED
REPORT AND ACCOUNT
FOR THE FUND RAISING EVENT OF
ACA FLAG DAY HELD ON 21ST DECEMBER, 2024

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INDEPENDENT HONORARY PRACTITIONER'S ASSURANCE REPORT

TO THE MEMBERS OF

AGAINST CHILD ABUSE LIMITED ("The Permittee")

Public Subscription Permit No: FD/R063/2024

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 New Territories region held on 21st December, 2024 ("the Event").

Responsibilities of the Executive Committee Members

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 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 Management 1, which requires the firm to design, implement and operate a system of quality management including 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.

INDEPENDENT HONORARY PRACTITIONER'S ASSURANCE REPORT
TO THE MEMBERS OF
AGAINST CHILD ABUSE LIMITED ("The Permittee")

Practitioner's Responsibilities (Cont'd)

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, 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 relates solely to the income and expenditure account prepared from transactions that have been recorded in the Permittee's books and records.

INDEPENDENT HONORARY PRACTITIONER'S ASSURANCE REPORT
TO THE MEMBERS OF
AGAINST CHILD ABUSE LIMITED ("the Permittee")

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 the Director of Social Welfare without further comment from us.



S. Y. Yang & Company
Certified Public Accountants (Practising)

Hong Kong

Date : 26th February, 2025

AGAINST CHILD ABUSE LIMITED
INCOME AND EXPENDITURE ACCOUNT
ACA FLAG DAY HELD ON 21ST DECEMBER, 2024

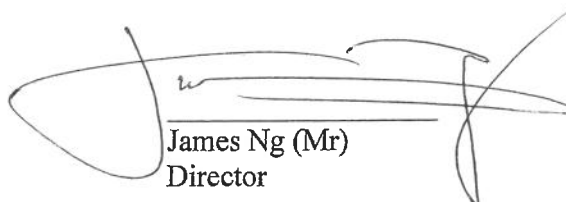
Public Subscription Permit No.: FD/R063/2024

	HK\$
INCOME	
Flag day sales	300,639.42
Gold flag	115,745.17
	<hr/> 416,384.59
EXPENDITURE	
Audit fee	1,500.00
Insurance	2,122.12
Management system of flag day event	4,300.00
Production of flag label	10,580.00
Publicity	3,471.70
Souvenir for gold flag donation	4,080.00
Security service of flag bag	10,500.00
Transportation	3,119.10
Miscellaneous	933.24
	<hr/> 40,606.16
Excess of income over expenditure	<hr/> <hr/> 375,778.43

Approved by the Executive Committee Members on 26th February, 2025.



Patrick Cheung (Dr)
Director



James Ng (Mr)
Director

AGAINST CHILD ABUSE LIMITED
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
FOR THE FUND RAISING EVENT OF
ACA FLAG DAY HELD ON 21ST DECEMBER, 2024

Basis of preparation

1. General

The purposes of the flag day fund-raising are for

- i) supporting the operational cost for child protection services; and
- ii) supporting the expenses for mass programmes and public education to increase public awareness and involvement to prevent child abuse and ensure parents understand their children's needs and learn effective parenting skills; staff training and development to equip and enhance staff to handle complicated child abuse cases.

2. Basis of preparation

The significant accounting policies are set out below :

The income collected and expenditure incurred for this event held on 21st December, 2024 are recognized on an accrual basis.

3. Donations credited to the bank

Flag Day proceeds collected of HK\$416,384.59 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 purpose specified in the permit by 14th February, 2025.