

**A BETTER TOMORROW LIMITED**

**INCOME AND EXPENDITURE ACCOUNT**

**IN RESPECT OF FUND RAISING**

**FOR THE PROTECTION AND PRESERVATION**

**OF CULTURAL HERITAGE AND**

**CULTURAL RELICS**

**FOR THE PERIOD FROM**

**13 OCTOBER 2011 TO 30 OCTOBER 2011**

**ANSA CPA LIMITED**  
**錦璘會計師行有限公司**  
Certified Public Accountants

Unit 1304, Bonham Trade Centre,  
50 Bonham Strand, Hong Kong

Tel : (852) 2581 4308

Fax : (852) 2581 4650

香港上環文咸東街 50 號  
寶恒商業中心 1304 室

---

**INDEPENDENT ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF A  
BETTER TOMORROW LIMITED ("The Charity")**

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the charity's general charitable fund-raising event named as "Peace and Harmony : The Divine Spectra of China's Fragrant Harbour with 108 Aloes of Sacred Scripture and Related Artifacts" held during the period from 13 October 2011 to 30 October 2011 ("the Event").

**Respective responsibilities of the Committee Members and ourselves**

The Committee members are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note (1), 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 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.

It is our responsibility to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

**Basis of conclusion**

We conducted our 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 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.

**ANSA CPA LIMITED**  
**錦璘會計師行有限公司**  
Certified Public Accountants

Unit 1304, Bonham Trade Centre,  
50 Bonham Strand, Hong Kong

Tel : (852) 2581 4308

Fax : (852) 2581 4650

香港上環文咸東街 50 號  
寶恒商業中心 1304 室

**INDEPENDENT ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF A  
BETTER TOMORROW LIMITED (Continued)**

Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for us 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 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 Charity's books and records.

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.

**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 Charity in respect of the Event that have been recorded in its books and records made available to us in accordance with the cash basis of accounting preparation.

**Use of report**

This report is intended solely for the purpose of assisting the Charity to satisfy the conditions stated in the Public Subscription Permit issued by the 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.



ANSA CPA LIMITED

*Certified Public Accountants*

Law Tze Lun

Practising Certificate No. P04274

Hong Kong,

**30 JAN 2012**

**A BETTER TOMORROW LIMITED**

**INCOME AND EXPENDITURE ACCOUNT**

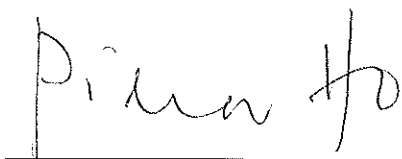
**IN RESPECT OF FUND RAISING FOR THE PROTECTION, PRESERVATION AND  
EDUCATION OF THE PUBLIC OF CULTURAL HERITAGE AND RELICS  
FOR THE PERIOD FROM 13 OCTOBER 2011 TO 30 OCTOBER 2011**

	HKD and HKD equivalent
Income from donation boxes	263,608.32
Expenditure	-
Excess of income over expenditure	<u>263,608.32</u> <u>=====</u>

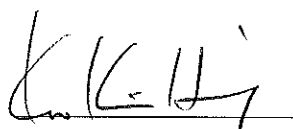
Note:

- (1) These income and expenditure account have been prepared under the cash basis of accounting.
- (2) This report is intended solely for the purpose of satisfying the conditions stated in the permit number 2011/344/1 issued by the SWD on 11 October 2011.
- (3) The net proceeds of the Event will be used to organize future activities in Hong Kong in support of the protection and preservation of cultural heritage and cultural relics.

Approved on 30 January 2012



Committee Member



Committee Member