



Date: 20 March 2014

Public Subscription Permit No. 2014/086/1

Issued under Section 4(17)(i) of the Summary Offences Ordinance (Cap. 228)

In exercise of the powers vested in me under Section 4(17) (i) of the Summary Offences Ordinance (Cap. 228), I hereby authorise the following organisation to organise fund-raising activities as specified below:

Permittee:	Hong Kong Rugby Football Union Charitable Trust Fund (沒有中文註冊名稱)
Address and telephone number of Permittee:	Room 2001, Olympic House, 1 Stadium Path, So Kon Po, Causeway Bay, Hong Kong (Tel. No.: 2504 8311)
Purpose of fund-raising:	To raise funds for operation cost of Hong Kong Rugby Football Union Charitable Trust Fund.
Details of the approved fund-raising activities:	Please refer to the date, time, venue and method of collection for the approved fund-raising activities at Appendix I.
Conditions of Public Subscription Permit and other points to observe:	Please refer to the permit conditions and other points to observe at Appendix II.

(Ms LEE Wai-ye)

for Director of Social Welfare





Details of the Approved Fund-raising Activities

The date, time, venue and method of collection for the approved fund-raising activities given to Hong Kong Rugby Football Union Charitable Trust Fund (沒有中文註冊名稱) are as follows:

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Year	Month	Date(s)	Time (24 hrs)		Location	Method of Collection
			Start	End		
2014	3	28	15:00	21:00	Information Centre, North Stand, Hong Kong Stadium, Causeway Bay	Set up donation boxes in stationed counter
2014	3	29	13:00	20:00		
2014	3	30	09:00	20:00		





INDEPENDENT ASSURANCE REPORT TO THE TRUSTEES OF HONG KONG RUGBY FOOTBALL UNION CHARITABLE TRUST FUND ("the Permittee")
Public Subscription Permit No: 2014/086/1

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 Charitable Collections at the 2014 Hong Kong Rugby held during the period from 28 March 2014 to 30 March 2014 ("the Event"). The purpose of the Event was to raise funds for operation cost of the Hong Kong Rugby Football Union Charitable Trust Fund.

Respective responsibilities of the Trustees and practitioner

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

It is our responsibility to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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 Practice Note 850 "Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department" issued by the Hong Kong Institute of Certified Public Accountants.

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.

Furthermore, 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.



羅兵咸永道

INDEPENDENT ASSURANCE REPORT TO THE TRUSTEES OF HONG KONG RUGBY FOOTBALL UNION CHARITABLE TRUST FUND ("the Permittee") (CONTINUED)

Basis of conclusion (Continued)

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 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 (a) and note (b).

Use of report

This report is intended solely for the purpose of assisting the Permittee 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.

A handwritten signature in black ink, appearing to read 'PricewaterhouseCoopers'.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 2 July 2014

Hong Kong Rugby Football Union Charitable Trust Fund
Income and Expenditure Statement at the Hong Kong Sevens
28-30 March 2014

Income	HK\$
Donations received for big screen messages	54,171
Donations received from raincoat sales	48,427
Expenditure	
Stadium Commission	- Note 1
Net Surplus	102,598

Note 1

Donation income is not subject to stadium commission as Hong Kong Rugby Football Union Charitable Trust Fund is a registered charity.

Accounting Policies

a) Income recognition

Donations are recognised on the date they are received from the donor

b) Expense recognition

Expenses are recognised in the statement on the date they are incurred

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Vern Reid

CEO

Hong Kong Rugby Football Union

