

關懷長者之家服務中心有限公司
ELDERLY HEALTH CARE SERVICE CENTER LIMITED

ASSURANCE REPORT ON THE INCOME AND EXPENDITURE ACCOUNT
OF THE CHARITABLE FUND-RAISING ACTIVITY
COVERED BY THE PUBLIC SUBSCRIPTION PERMIT NO. 2015/162/1
ISSUED BY THE SOCIAL WELFARE DEPARTMENT
HELD DURING THE PERIOD FROM 2ND JULY 2015 TO 30TH SEPTEMBER 2015

華盈會計師事務所有限公司
ORIENTAL LINK CPA LIMITED

關懷長者之家服務中心有限公司
ELDERLY HEALTH CARE SERVICE CENTER LIMITED

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華盈會計師事務所有限公司

ORIENTAL LINK CPA LIMITED

Certified Public Accountants

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INDEPENDENT ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF ELDERLY HEALTH CARE SERVICE CENTER LIMITED ("the Permittee")

Public Subscription Permit No: 2015/162/1

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 general charitable fund-raising activity held during the period from 2nd July 2015 to 30th September 2015 ("the Event").

Respective responsibilities of the Directors and ourselves

The Directors 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.

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 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.

華盈會計師事務所有限公司

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Basis of conclusion (cont.)

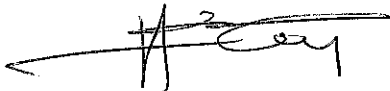
Our engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquiries primarily of persons responsible for financial and accounting matters, analytical procedures applied to financial data and other procedures we considered 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 2.

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 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.



Oriental Link CPA Limited
Certified Public Accountants
Hong Kong, - 2 DEC 2015


Ho Siu Tong
Practising Certificate Number P04291

關懷長者之家服務中心有限公司
ELDERLY HEALTH CARE SERVICE CENTER LIMITED


INCOME AND EXPENDITURE ACCOUNT
OF THE CHARITABLE FUND-RAISING ACTIVITY
COVERED BY THE PUBLIC SUBSCRIPTION PERMIT NO. 2015/162/1
ISSUED BY THE SOCIAL WELFARE DEPARTMENT HELD DURING
THE PERIOD FROM 2ND JULY 2015 TO 30TH SEPTEMBER 2015

	<u>HK\$</u>
INCOME	
Subscriptions received	34,974
Less: EXPENDITURE	
Printing and stationery	434
Professional fee	2,000
	2,434
 SURPLUS FOR THE ACTIVITY	 <u>32,540</u>

Approved by the Board of Directors on -2 DEC 2015



Chan Kang Fai
Director



Ho Yan Wah
Director

關懷長者之家服務中心有限公司
ELDERLY HEALTH CARE SERVICE CENTER LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE INCOME AND EXPENDITURE ACCOUNT OF THE CHARITABLE FUND-RAISING ACTIVITY COVERED BY THE PUBLIC SUBSCRIPTION PERMIT NO. 2015/162/1 ISSUED BY THE SOCIAL WELFARE DEPARTMENT HELD DURING THE PERIOD FROM 2ND JULY 2015 TO 30TH SEPTEMBER 2015

1. GENERAL

The charitable fund-raising activity held by the company under the Public Subscription Permit No. 2015/162/1 issued by the Social Welfare Department during the period from 2nd July 2015 to 30th September 2015 is for the purpose of raising funds in providing supporting services for the elderly in need as well as the elderly receiving Comprehensive Social Security Assistance and living alone.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

a) Basis of preparation

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

b) Recognition of income

Subscription is recognized as income when the money is received.

c) Taxation

As the company is registered as a charitable organization under Section 88 of the Inland Revenue Ordinance, the surplus of the fund-raising activity is exempted from Hong Kong profits tax.