

Alice Ho Miu Ling Nethersole Hospital

Statement of Income and Expenditure

Donation Boxes

of

Public Subscription Permit Number 2017/075/1

二零一八年三月三十一日

31st March 2018

羅思雲羅君美會計師事務所有限公司

Law & Partners CPA Limited

CERTIFIED PUBLIC ACCOUNTANTS



ALICE HO MIU LING NETHERSOLE HOSPITAL

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

To the Management of Alice Ho Miu Ling Nethersole Hospital ("the Permittee")

Public Subscription Permit No: 2017/075/1

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 donation boxes fund-raising activity in Alice Ho Miu Ling Nethersole Hospital held during the period from 1st April 2017 to 31st March 2018 ("the Event").

Responsibilities of the Management

The Management is responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 3, 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 Control 1 and accordingly maintains a comprehensive system of quality control including documented 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. This report is made solely to you, as a body, in accordance with the terms set out in the engagement letter dated 11th June 2018, and for no other purposes. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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, *Reporting on Flag days and General Charitable Fund-raising Activities 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

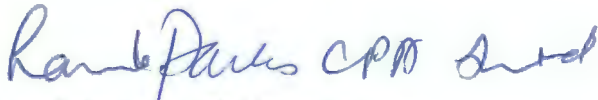
Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for us to quantify the potential 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.

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 3.

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.



Law & Partners CPA Limited
Certified Public Accountants
Hong Kong, 15th June 2018

Elizabeth Law
Practising Certificate Number P01024

ALICE HO MIU LING NETHERSOLE HOSPITAL

INCOME AND EXPENDITURE ACCOUNT IN RESPECT OF DONATION BOXES FUND-RAISING ACTIVITY IN ALICE HO MIU LING NETHERSOLE HOSPITAL

(PUBLIC SUBSCRIPTION PERMIT NUMBER 2017/075/1)

Held during the period from 1st April 2017 to 31st March 2018

(Expressed in Hong Kong Dollars)

INCOME

Proceeds from donation boxes	53,765
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EXPENDITURE

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SURPLUS OF INCOME OVER EXPENDITURE FOR THE PERIOD

53,765

The income and expenditure account above was approved and authorised for issue by Alice Ho Miu Ling Nethersole Hospital on 15th June 2018 and is signed on its behalf by:



Dr. MAN Chi-Yin, Hospital Chief Executive,
Alice Ho Miu Ling Nethersole Hospital

ALICE HO MIU LING NETHERSOLE HOSPITAL

NOTES TO INCOME AND EXPENDITURE ACCOUNT IN RESPECT OF DONATION BOXES FUND-RAISING ACTIVITY IN ALICE HO MIU LING NETHERSOLE HOSPITAL

(PUBLIC SUBSCRIPTION PERMIT NUMBER 2017/075/1)

Held during the period from 1st April 2017 to 31st March 2018

(Expressed in Hong Kong Dollars)

(1) GENERAL

The fund raising activity of the setting up donation boxes in stationed counters in the Alice Ho Miu Ling Nethersole Hospital (the "Event") was organized by Alice Ho Miu Ling Nethersole Hospital for the purpose of raising charitable funds for improvement of the quality of patient care services.

(2) PUBLIC SUBSCRIPTION PERMIT

The Event was covered by the Public Subscription Permit Number 2017/075/1, for organizing fund-raising activities, issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region under Section 4(17)(i) of the Summary Offences Ordinance (Cap. 228).

(3) BASIS OF PREPARATION AND ACCOUNTING POLICIES

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

Income Recognition

The donation collected from donation boxes was recognized as income when received.