



# Castle Peak Hospital

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## Castle Peak Hospital

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### *Statement of Income and Expenditure*

### *Donation Box of Public Subscription Permit Number 2011/072/1*

二零一二年三月三十一日  
31st March 2012

羅思雲羅君美會計師事務所有限公司  
*Law & Partners CPA Limited*  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ASSURANCE REPORT TO THE HOSPITAL MANAGEMENT COMMITTEE OF  
CASTLE PEAK HOSPITAL ("the Hospital")**

**IN RESPECT OF FUND RAISING ACTIVITY OF SETTING UP A DONATION BOX IN THE STATIONED  
COUNTER IN CASTLE PEAK HOSPITAL**

**PUBLIC SUBSCRIPTION PERMIT NUMBER 2011/072/1**

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Hospital's setting up of a donation box in the stationed counter during the period from 1st April 2011 to 31st March 2012 ("the Event").

**Respective Responsibilities of the Hospital Management Committee and ourselves**

The Hospital Management Committee is responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 3 to the income and expenditure account, setting out the gross receipts 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"), and for such internal control as the Hospital determine is necessary to enable the preparation and presentation of the income and expenditure account so that it reflects the donations received 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 issued by the HKICPA 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 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 Hospital 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 Hospital'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.

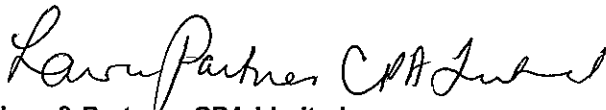
**Conclusion**

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 Hospital 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 to the income and expenditure account.

**Use of report**

This report is intended solely for the purpose of assisting the Hospital 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 14 JUN 2012

Elizabeth Law  
Practising Certificate Number P01024

# CASTLE PEAK HOSPITAL

## INCOME AND EXPENDITURE ACCOUNT IN RESPECT OF FUND RAISING ACTIVITY OF SETTING UP DONATION BOX IN STATIONED COUNTER IN THE HOSPITAL

(PUBLIC SUBSCRIPTION PERMIT NUMBER 2011/072/1)

Held during the period from 1st April 2011 to 31st March 2012

(Expressed in Hong Kong Dollars)

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### INCOME

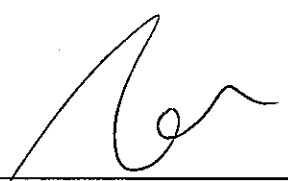
Receipts from donation boxes	12,731.20
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### EXPENDITURE

Travelling and stationery	<u>(150.00)</u>
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<b>SURPLUS OF INCOME OVER EXPENDITURE FOR THE PERIOD</b>	<b><u>12,581.20</u></b>
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The income and expenditure account above was approved and authorised for issue by Castle Peak Hospital on 14th June 2012 and is signed on its behalf by:



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Dr. Eric Cheung, Deputising Hospital Chief Executive, Castle Peak Hospital

# **CASTLE PEAK HOSPITAL**

## **NOTES TO INCOME AND EXPENDITURE ACCOUNT IN RESPECT OF FUND RAISING ACTIVITY OF SETTING UP DONATION BOX IN STATIONED COUNTER IN THE CASTLE PEAK HOSPITAL (PUBLIC SUBSCRIPTION PERMIT NUMBER 2011/072/1)**

**Held during the period from 1st April 2011 to 31st March 2012**

*(Expressed in Hong Kong Dollars)*

### **(1) GENERAL**

The fund raising activity of setting up donation box in stationed counter in the Castle Peak Hospital (the "Event") was organised by Castle Peak Hospital for the purpose of raising charitable funds for mental health education activities.

### **(2) PUBLIC SUBSCRIPTION PERMIT**

The Event was granted a Public Subscription Permit Number, 2011/072/1 for organising 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**

Except for the donation income which is accounted for on a cash basis, the income and expenditure account has been prepared under the accrual basis of accounting. The measurement base adopted is the historical cost convention.

#### **(a) Income Recognition**

The receipts of the donation box were accounted for on a cash basis.

#### **(b) Taxation**

As Castle Peak Hospital is registered as a charitable organisation under Section 88 of the Inland Revenue Ordinance (Cap. 112), the Event is exempted from Hong Kong Profits Tax.