



**Audited Statement of Accounts**  
**North District Hospital Charitable Foundation**  
**Charity's General Charitable Fund-raising Activities**  
**For the period from 1 December 2010 to 30 November 2011**

**KATON CPA LIMITED**  
**華悅會計師行有限公司**  
**HONG KONG**

**Independent assurance report to the  
Board of Trustees of North District Hospital Charitable Foundation ("the Charity")  
(Public Subscription Permit Number: 2010/483/1)**

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 activities (Public Subscription Permit Number: 2010/483/1) held during the period from 1 December 2010 to 30 November 2011 ("the Event").

**Respective responsibilities of the Board of Trustees and ourselves**

The Board of Trustees are 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 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.

**Basic 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.

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.

(To be continued)

**Independent assurance report to the  
Board of Trustees of North District Hospital Charitable Foundation ("the Charity")  
(Public Subscription Permit Number: 2010/483/1)**

(Continued)

**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 basis of preparation set out in note 3.

**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 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.



Katon CPA Limited  
Certified Public Accountants  
Hong Kong  
Date: 22 February 2012

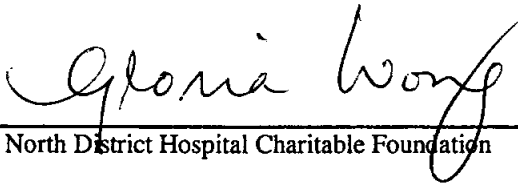
Lee Kit Wah  
Practising Certificate number P01453

**North District Hospital Charitable Foundation**  
**Charity's General Charitable Fund-raising Activities**  
**(Public Subscription Permit Number: 2010/483/1)**

**Income and Expenditure Account**  
**For the period from 1 December 2010 to 30 November 2011**

	HK\$
Donation received	16,244
Less: Expenditure	<u>(10,000)</u>
<b>Surplus for the period</b>	<b><u><u>6,244</u></u></b>

Approved and confirmed that the above accounts are proper for the execution of the Event.

  
\_\_\_\_\_  
North District Hospital Charitable Foundation

Hong Kong, 22 February 2012

**North District Hospital Charitable Foundation**  
**Charity's General Charitable Fund-raising Activities**  
**(Public Subscription Permit Number: 2010/483/1)**

**Notes to Income and Expenditure Account**  
**For the period from 1 December 2010 to 30 November 2011**

**1 PURPOSE OF FUND-RAISING**

To raise funds for North District Hospital Charitable Foundation so as to support North District Hospital in improving the physical and mental health of the public in the community and also to promote health education, medical education and research.

**2 DURATION OF THE EVENT**

The Event was held for the period from 1 December 2010 to 30 November 2011 in North District Hospital.

**3 BASIS OF PREPARATION AND ACCOUNTING POLICY**

Income are accounted for on actual receipt base.

Expenditure are accounted for on accrual payment base.