

**Audited Statement of Accounts
United Christian Medical Service
Permittee's General Charitable Fund-raising Activities
For the period from 19 October 2014
to 29 November 2014**

 **Katon CPA Limited**
華悅會計師行有限公司



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**INDEPENDENT ASSURANCE REPORT TO THE
DIRECTORS OF UNITED CHRISTIAN MEDICAL SERVICE ("the Permittee")
(PUBLIC SUBSCRIPTION PERMIT NUMBER: 2014/273/1)**

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 activities held on 19 October 2014, 2 November 2014 and 29 November 2014 ("the Events").

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 3, setting out the gross subscriptions raised from the Events and the expenses incurred in connection with the Events, 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 Events 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 Events, 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 Events. 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.

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
DIRECTORS OF UNITED CHRISTIAN MEDICAL SERVICE ("the Permittee")
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(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 Permittee in respect of the Events 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 Permittee to satisfy the conditions stated in the Public Subscription Permit issued by SWD in connection with the Events 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 large, stylized handwritten signature in black ink, appearing to read 'Lee Kit Wah'.

Katon CPA Limited
Certified Public Accountants
Hong Kong
Date: 27 February 2015


Lee Kit Wah
Practising Certificate number P01453

UNITED CHRISTIAN MEDICAL SERVICE
CHARITY'S GENERAL CHARITABLE FUND-RAISING ACTIVITIES
(PUBLIC SUBSCRIPTION PERMIT NUMBER: 2014/273/1)

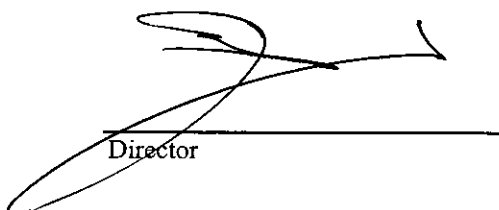
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 19 OCTOBER 2014 TO 29 NOVEMBER 2014

	HK\$
Income	
Donation received	50,942
Less: Expenditure	
Auditors' remuneration	<u>(2,000)</u>
Surplus for the period	<u><u>48,942</u></u>

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



Director



Director

Hong Kong, 27 February 2015

UNITED CHRISTIAN MEDICAL SERVICE
CHARITY'S GENERAL CHARITABLE FUND-RAISING ACTIVITIES
(PUBLIC SUBSCRIPTION PERMIT NUMBER: 2014/273/1)

NOTES TO INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 19 OCTOBER 2014 TO 29 NOVEMBER 2014

1 PURPOSE OF FUND-RAISING

To raise funds for United Christian Hospital's expansion project and patient service improvement.

2 DURATION OF THE EVENTS

The Events were held on :

- 19 October 2014 in Podium, Tak Tin Estate, Lam Tin;
- 2 November 2014 in Area A & B, 2/F., Kai Tin Shopping Centre, Lam Tin; and
- 29 November 2014 in Podium Garden, Po Pui Court Car Park, Kwun Tong (cancelled by the Incorporated Owners).

3 BASIS OF PREPARATION AND ACCOUNTING POLICY

Income are accounted for on actual receipt base.

Expenditure are accounted for on accrual payment base.