

THE HONG KONG SOCIETY FOR THE BLIND

INCOME AND EXPENDITURE ACCOUNT

**FOR THE TERRITORY-WIDE FLAG DAY APPEAL HELD ON
10 MARCH 2018**

PUBLIC SUBSCRIPTION PERMIT NO: FD/T021/2017

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE COUNCIL MEMBERS OF THE HONG KONG SOCIETY FOR THE BLIND ("the Permittee")**

Public Subscription Permit No: FD/T021/2017

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 territory-wide flag day fund-raising activity held on 10 March 2018 ("the Event").

Responsibilities of the Council

The Council is 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.

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.

Our firm applies Hong Kong Standard on Quality Control 1 issued by the HKICPA 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 solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. 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.

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE COUNCIL MEMBERS OF THE HONG KONG SOCIETY FOR THE BLIND ("the Permittee")**
(Continued)

Practitioner's Responsibilities (Continued)

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 2.

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 the 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.



LINKERS CPA LIMITED
Certified Public Accountants

Engagement Director: LEUNG WAI YUNG
Practising Certificate Number: P05194

Hong Kong, **31 MAY 2018**

THE HONG KONG SOCIETY FOR THE BLIND

INCOME AND EXPENDITURE ACCOUNT

TERRITORY-WIDE FLAG DAY APPEAL HELD ON 10 MARCH 2018

PUBLIC SUBSCRIPTION PERMIT NO: FD/T021/2017

	HK\$
INCOME	
Street collection	2,027,354
Other forms of appeals	562,751
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	2,590,105
EXPENDITURE	
Advertisement	45,231
Auditor's remuneration	3,800
Insurance	3,600
Miscellaneous	286
Making and repairing donation bags	33,074
Printing, stationery and postage	76,024
Transportation charges	3,342
Souvenirs	3,200
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	(168,557)
EXCESS OF INCOME OVER EXPENDITURE	<hr/>
	2,421,548

Approved and authorised for issue by the Council of The Hong Kong Society For The Blind on 31 MAY 2018


Nancy Law Tak Yin
Chairman


Maureen Tam Ching Yi
Chief Executive

THE HONG KONG SOCIETY FOR THE BLIND

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT FOR THE FLAG DAY APPEAL HELD ON 10 MARCH 2018

1 General

The purpose of the flag day fund-raising activity held on 10 March 2018 was to raise funds for broadening the living horizon of the visually impaired, assisting them to integrate into the community and promoting social inclusion to the general public.

The purpose of the Event is to raise fund for:

- Family Resource Centre for the Visually Impaired;
- Public Education Programmes;
- Centralised Braille Production Centre;
- Jockey Club Tuen Mun Home for the Aged Blind; and
- Kowloon Home for the Aged Blind.

2 Basis of preparation

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

3 The significant accounting policies are set out below:

(a) Donation

Donation is recognised when the Permittee's right to receive payment is established.

(b) Expenditure

Expenditure is recognised when they are incurred.