



Certified Public Accountants  
博爾會計師有限公司

專業薈萃 卓越承諾 *Your reliable partner*

Charitable Fund-raising Event Organiser:

**The Hong Kong Society for the Blind**

Public Fund-raising Permit No. 2011/413/1

Date of Fund-raising: 27 November 2011

**Details of the Charitable Fund-raising Event – Green Photo Charity Bazaar 2011**

This Charitable Fund-raising Event – Green Photo Charity Bazaar 2011 (here-in-after referred as the "Event") is a public charitable fund-raising event organised by The Hong Kong Society for the Blind (the "Society") under the approval from the Social Welfare Department in pursuant to Section 4(17)(i) of the Summary Offence Ordinance (Chapter 228). All funds raised in the Event, netting off all incidental expenses, have been wholly applied in the Society.

The Society has obtained the Public Fund-raising Permit No. 2011/413/1 from the Department.

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**ACCOUNTS FOR THE FUND-RAISING EVENT – GREEN PHOTO CHARITY BAZAAR 2011**

**CHAIRMAN'S CERTIFICATE**

I hereby certify that the information and explanations given in the accounts for the Fund-raising Event – Green Photo Charity Bazaar 2011 are correct.

Signed

  
(Chairman)

Date

20 FEB 2012

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**INDEPENDENT ASSURANCE REPORT TO THE  
COUNCIL MEMBERS OF THE HONG KONG SOCIETY FOR THE BLIND ("the Society")**

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 activity held on 27 November 2011 (the "Event").

**Respective responsibilities of the Council Members and ourselves**

The Council Members of the Society are 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 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 and for no other purpose, we do not assume responsibility towards or accept liability to any other person for the contents of this report.

**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" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") 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)".

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 Society 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 Society's books and records.



**PROCON CPA Limited, Certified Public Accountants**

博爾會計師有限公司

Managing Director: Eric Choy

Director: Rex Leung

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**INDEPENDENT ASSURANCE REPORT TO THE  
COUNCIL MEMBERS OF THE HONG KONG SOCIETY FOR THE BLIND ("the Society")**

(Continued)

**Basis of conclusion (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, analytical procedures applied to financial data 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 Society 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.

**Use of report**

This report is intended solely for the purpose of assisting the Society 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.

**PROCON CPA Limited**  
Certified Public Accountants

Engagement Director: Rex Leung  
Practising Certificate Number: P05194

Hong Kong, 20 FEB 2012

Charitable Fund-raising Event Organiser:

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Date of Fund-raising: 27 November 2011

**INCOME AND EXPENDITURE ACCOUNT IN RESPECT OF  
THE PROJECT "GREEN PHOTO CHARITY BAZAAR 2011"**

	HK\$
<b>Income</b>	
Charity sales	6,250
Donations	13,750
<b>Total income</b>	<u>20,000</u>
<b>Event Expenditure</b>	
Auditors' remuneration	<u>(1,800)</u>
<b>Surplus of the Event</b>	<u><u>18,200</u></u>

Note: This report is intended solely for the purpose of satisfying the conditions stated in the Public Subscription Permit 2011/413/1 issued by the Society Welfare Department.



Chief Executive

Charitable Fund-raising Event Organiser:

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**NOTES TO THE INCOME AND EXPENDITURE ACCOUNT IN RESPECT OF  
THE PROJECT "GREEN PHOTO CHARITY BAZAAR 2011"**

**1 General information and purpose of the fund-raising activity – Green Photo Charity Bazaar 2011**

The Green Photo Charity Bazaar 2011 is an event organised by The Hong Kong Society for the Blind (the "Society") to raise funds for the Society in support of the Extra-curricular Activities Scholarship for Visually Impaired Students.

**2 Principal accounting policies**

**(a) Income recognition**

- (i) Charity sales are recognised when the Society has delivered products to the customer, who has accepted the products and collectability of the related receivables is reasonably assured;
- (ii) Income from donations is recognised upon receipt.

**(b) Expenses**

Expenses are recorded on an accrual basis.

**3 Taxation**

As the Society is registered as a charitable organisation under Section 88 of Inland Revenue Ordinance, the Event is exempted from the Hong Kong profits tax.