Independent Assurance Report

POK OI HOSPITAL
博愛月 - 慈善義賣(港鐵/屋邨/商場/公共地方)

(Public Subscription Permit No. 2015/194/1)

Held from 22nd August, 2015
to 22nd November, 2015

Robert Chui & Co.
Certified Public Accountants
Hong Kong

POK OI HOSPITAL - 博愛月

Held from 22nd August, 2015 to 22nd November, 2015

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Robert Chui & Co. Certified Public Accountants
Unit1715, 17/F., Concordia Plaza, No.1 Science Museum Road, Tsimshatsui, Kowloon, Hong Kong
Tel : (852) 2802-0122 Fax : (852) 2802-1862 E-mail : robertco@netvigator.com

崔志仁會計師行
香港九龍尖沙咀科學館道 1 號
康宏廣場 17 樓 1715 室

INDEPENDENT ASSURANCE REPORT

To the Board of Directors of
POK OI HOSPITAL ("the Charity")
(incorporated in Hong Kong by virtue of the Pok Oi Hospital Incorporation Ordinance 1954)

Public Subscription Permit No: 2015/194/1

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 Charity's general charitable fund-raising activity known as "博愛月 - 慈善義賣(港鐵/屋邨/商場/公共地方)" held during the period from 22nd August, 2015 to 22nd November, 2015 ("the Event").

Respective responsibilities of directors and ourselves
The directors of the Charity 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 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 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.

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 ("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 the Event, 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.

Robert Chui & Co. Certified Public Accountants
Unit 1003, 10/F, Tung Wai Commercial Building, 109-111 Gloucester Road, Wanchai, Hong Kong
Tel : (852) 2802-0122 Fax : (852) 2802-1862 E-mail : robertco@netvigator.com

崔志仁會計師行
香港灣仔告士打道 109-111 號
東惠商業大廈 10 樓 1003 室

To the Board of Directors of
POK OI HOSPITAL ("the Charity")
(incorporated in Hong Kong by virtue of the Pok Oi Hospital Incorporation Ordinance 1954)

Public Subscription Permit No: 2015/194/1

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 2.

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.

Robert Chui & Co.
Certified Public Accountants (Practising)
Hong Kong

01 FEB 2016

POK OI HOSPITAL - 博愛月

INCOME AND EXPENDITURE ACCOUNT

Held from 22nd August, 2015 to 22nd November, 2015

	HK$
INCOME	
Donation box income	320,579
Less:	
EXPENDITURE	
Professional fee	3,300
SURPLUS OF THE EVENT - NOTE 3	317,279

The income and expenditure account and the notes thereto were approved and authorised for issue by the Board of Directors of Pok Oi Hospital on 1 FEB 2016 and are signed on its behalf by:

×譚主席

CHAIRMAN

×副主席 (受簽書)

VICE-CHAIRMAN

POK OI HOSPITAL - 博愛月

NOTES TO INCOME AND EXPENDITURE ACCOUNT

Held from 22nd August, 2015 to 22nd November, 2015

1. GENERAL

"博愛月 - 慈善義賣(港鐵/屋邨/商場/公共地方)is an event organised by the Board of Directors of Pok Oi Hospital ("the Charity"). The purpose of the Event is to raise funds for expansion of various social services of Pok Oi Hospital ("籌款用作擴展「博愛醫院」各項社會服務").

2. PRINCIPAL ACCOUNTING POLICIES

Basis of preparation

The income and expenditure account has been prepared using the historical cost basis of accounting.

Income recognition

Donation box income is recognised on receipt basis.

3. SURPLUS OF THE EVENT

The surplus were transferred to the Board of Directors' Fund, which is administered and controlled by the Charity.

4. TAXATION

As the Charity is registered as a charitable organisation under Section 88 of the Inland Revenue Ordinance, the surplus arising from the Event is exempted from Hong Kong Tax.