

**HONG KONG ASSOCIATION OF THE DEAF**

**(PUBLIC SUBSCRIPTION PERMIT NO. 2014/023/1)**

**NEW YEAR FAIR DONATION FOR THE PERIOD  
FROM 25<sup>TH</sup> JANUARY, 2014 TO 31<sup>ST</sup> JANUARY, 2014**

HONG KONG ASSOCIATION OF THE DEAF  
(PUBLIC SUBSCRIPTION PERMIT NO. 2014/023/1)  
NEW YEAR FAIR DONATION FOR THE PERIOD FROM 25TH JANUARY, 2014  
TO 31ST JANUARY, 2014

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# 班利仕會計師事務所有限公司 BENTLEYS C.P.A. COMPANY LIMITED

Rooms 705-6, 7/F., Nan Fung Tower, 173 Des Voeux Road Central, Hong Kong.

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Tel : (852) 2542-0005 Fax : (852) 2542-0015

## INDEPENDENT ASSURANCE REPORT

TO THE ORGANIZER OF HONG KONG ASSOCIATION OF THE DEAF ("the Association")

(PUBLIC SUBSCRIPTION PERMIT NO. 2014/023/1)

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TO 31ST JANUARY, 2014

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 25th January, 2014 to 31st January, 2014.

### Respective responsibilities of the organizer and auditors

The organizer are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out on pages 3 to 4, 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 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.

### 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 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 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 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 persona responsible for financial and accounting matters and other review procedures we considered necessary.



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### 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 and may be published where the Charity is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from us.



Bentleys C.P.A. Company Limited

Certified Public Accountants

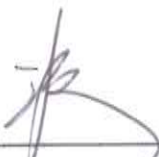
Hong Kong, 25th April, 2014

Lam Wing Yi, Jerry, Certificate number P01522

HONG KONG ASSOCIATION OF THE DEAF  
INCOME AND EXPENDITURE ACCOUNT  
(PUBLIC SUBSCRIPTION PERMIT NO. 2014/023/1)  
NEW YEAR FAIR DONATION FOR THE PERIOD FROM 25TH JANUARY, 2014  
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	HK\$
<b>INCOME</b>	
Proceeds from donation box	14,691
<b>EXPENSE</b>	
Audit fee	2,000
Rent	6,000
	8,000
<b>SURPLUS</b>	6,691

The annexed notes on page 3 form an integral part of this income and expenditure account .

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
TREASURER

HONG KONG ASSOCIATION OF THE DEAF  
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT  
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**1. REPORTING ENTITY**

Fund raising appeal is an Event organized by Hong Kong Association of the Deaf for the purpose of the raising charitable funds to providing the following services for the deaf:-

- deaf child support service

The address of its registered office is situated at No. 109, 111 to 118, G/F., Chi Mei House, Choi Hung Estate, Kowloon, Hong Kong.

**2. SIGNIFICANT ACCOUNTING POLICIES**

(a) Statement of compliance

These income and expenditure account and notes thereto have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRS), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKAS) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance.

(b) Recognition of revenue

Income is recognized when cash received and the significant risks and rewards of ownership have been transferred to the buyer.

(c) Taxation

Provision for taxation is not required as the Event has been exempted from Hong Kong Profits Tax under Section 88 of the Inland Revenue Ordinance.