

新生精神康復會

NEW LIFE PSYCHIATRIC REHABILITATION ASSOCIATION

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

AND

INCOME AND EXPENDITURE ACCOUNT

FOR SUN HUNG KEI DONATION BOX PROJECT

FOR THE PERIOD

FROM 1ST AUGUST 2017 (Commencement Date)

TO 31ST JANUARY 2018 (Completion Date)

F. S. Li & Co.

李福樹會計師事務所

**CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG**

新生精神康復會
NEW LIFE PSYCHIATRIC REHABILITATION ASSOCIATION

SUN HUNG KEI DONATION BOX PROJECT

FOR THE PERIOD
FROM 1ST AUGUST 2017 (Commencement Date)
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(PUBLIC SUBSCRIPTION PERMIT NO. 2017/175/1)

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F. S. Li & Co.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
NEW LIFE PSYCHIATRIC REHABILITATION ASSOCIATION
("the Permittee")

Public Subscription Permit No. 2017/175/1

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 for the period from 1st August 2017 (Commencement Date) to 31st January 2018 (Completion Date) of the Permittee's activity - Sun Hung Kei Donation Box Project ("the Project").

Responsibilities of the Executive Committee Members

The Executive Committee Members 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.

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.

The firm applies Hong Kong Standard on Quality Control 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 to you.

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.

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (continued)
TO THE EXECUTIVE COMMITTEE MEMBERS OF
NEW LIFE PSYCHIATRIC REHABILITATION ASSOCIATION
("the Permittee")

Practitioner's Responsibilities (continued)

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.

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

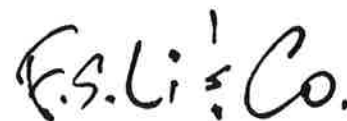
Due to the nature of cash receipts and expenses relating to the Project, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Project. It was impracticable for us to quantify the potential 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 Project 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 SWD in connection with the Project 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.



F. S. Li & Co.
Certified Public Accountants

Hong Kong, 26 MAR 2018

NEW LIFE PSYCHIATRIC REHABILITATION ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

FOR SUN HUNG KEI DONATION BOX PROJECT

FOR THE PERIOD

FROM 1ST AUGUST 2017 (Commencement Date)

TO 31ST JANUARY 2018 (Completion Date)

(PUBLIC SUBSCRIPTION PERMIT NO. 2017/175/1)

HK\$

INCOME

Donation box placed at Customer Care Centre:

2/F, Landmark North, Sheung Shui	1,117.90
2/F, Metroplaza, Kwai Fong	1,187.90
1/F, MOKO, Mongkok	2,230.50
2/F, Tsuen Wan Plaza, Tsuen Wan	2,605.20
2/F, YOHO Mall I, Yuen Long	187.90
2/F, YOHO Mall II, Yuen Long	322.50
	<hr/>
	7,651.90

EXPENDITURE

-

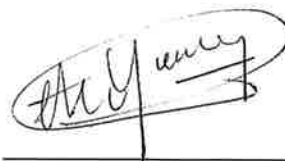
INCOME OVER EXPENDITURE

7,651.90

Approved by the Executive Committee:



Prof. Cheung Mui Ching, Fanny
Chairperson



Mr. Young Wai Tsing, Stephen
Honorary Treasurer

Hong Kong, 26 MAR 2018

NEW LIFE PSYCHIATRIC REHABILITATION ASSOCIATION

NOTES TO ACCOUNT

FOR SUN HUNG KEI DONATION BOX PROJECT

(PUBLIC SUBSCRIPTION PERMIT NO. 2017/175/1)

1. **Purpose**

The purpose of the 'Sun Hung Kei Donation Box Project' is to raise funds for financing public education programmes of New Life Psychiatric Rehabilitation Association for raising mental health awareness among the general public.

2. **Basis of preparation**

This income and expenditure account has been prepared on cash basis.