

**THE HONG KONG SOCIETY FOR THE DEAF  
REPORT AND INCOME AND EXPENDITURE ACCOUNT  
FOR DONATION BOX FUND RAISING EVENT  
FOR THE PERIOD FROM 17 FEBRUARY 2022  
TO 31 JULY 2022**



**WONG BROTHERS CPA LIMITED**  
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

**THE HONG KONG SOCIETY FOR THE DEAF**  
**REPORT AND INCOME AND EXPENDITURE ACCOUNT**  
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**Contents**

	<b>Page</b>
Independent Practitioner's Assurance Report	1 - 2
Income and Expenditure Account	3
Notes to the Income and Expenditure Account	4



**Independent Practitioner's Assurance Report to the Council Members of**

**THE HONG KONG SOCIETY FOR THE DEAF ("the Society")**

**Public Subscription Permit No: 2022/010/1**

Pursuant to the conditions stated in the Public Subscription Permit ("the 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 Society's general charitable fund-raising activity during the period from 17 February 2022 to 31 July 2022 ("the Event").

*Responsibilities of the Council Members*

The Council 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 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 behaviour.

The firm applies Hong Kong Standard on Quality Control 1 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 (Revised) "Reporting on Flag days and General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms Covered by Public Subscription Permits issued by the SWD" issued by the HKICPA. We have planned and performed our work to obtain limited assurance for giving our conclusion below.

# WONG BROTHERS CPA LIMITED

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

## Independent Practitioner's Assurance Report to the Council Members of

### THE HONG KONG SOCIETY FOR THE DEAF ("the Society")

Public Subscription Permit No: 2022/010/1

#### *Practitioner's responsibilities (Cont'd)*

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 Event, 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.

#### *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.

#### *Intended users and purpose*

This report is intended solely for the purpose of assisting the Society to satisfy the conditions stated in the 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.



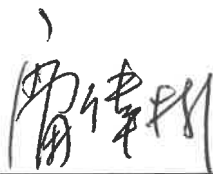
**Wong Brothers CPA Limited**  
**Certified Public Accountants (Practising)**

**Clifford C K Lo**  
**Practising Certificate Number: P05499**  
**Hong Kong, 20 OCT 2022**

**THE HONG KONG SOCIETY FOR THE DEAF**  
**INCOME AND EXPENDITURE ACCOUNT**  
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**Public Subscription Permit No. 2022/010/1**

	<b>HK\$</b>
<b>INCOME</b>	
Donation received	<u>8,498</u>
<b>EXPENDITURE</b>	
Bank charges	<u>(150)</u>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<u><u>8,348</u></u>

Approved and authorised for issue by the members of Council on 20 OCT 2022



Mr. LUI Wai Bun  
Chairman



Mr. LAU Kwok Kuen  
Hon Treasurer

**THE HONG KONG SOCIETY FOR THE DEAF**  
**NOTES TO THE INCOME AND EXPENDITURE ACCOUNT**  
**FOR DONATION BOX FUND RAISING EVENT**  
**FOR THE PERIOD FROM 17 FEBRUARY 2022 TO 31 JULY 2022**

**1. GENERAL INFORMATION**

The fund-raising purpose of the general charitable fund-raising events is to provide comprehensive and professional services for hearing impaired persons in areas including education, employment, recreation, counselling, sign language interpretation, audiological and medical service, with the aim of ensuring equal opportunities for hearing impaired persons to unleash potential and promote social inclusion.

**2. BASIS OF PREPARATION**

The principal accounting policies adopted in the preparation of the income and expenditure account are set out below.

The income collected and expenditure incurred for this event are recognised on an accrual basis.

**3. DONATIONS CREDITED TO THE BANK**

	<b>HKS</b>
Excess of income over expenditure and net balance of donations deposited into the Society's bank account by 2 August 2022	<u>8,348</u>