

CARE FOR YOUR HEART

Statement of Income and Expenditure
of the public fund – raising activity
held from 29th December 2012 to 30th March, 2013
Public Subscription Permits No. 2012/353/1 & 2012/353/2

余鐵垣會計師事務所

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**INDEPENDENT ASSURANCE REPORT
TO THE COMMITTEE MEMBERS OF
CARE FOR YOUR HEART ("the Charity")
PUBLIC SUBSCRIPTION PERMITS NO. 2012/353/1 & 2012/353/2**

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 from 29th December, 2012 to 30th March, 2013 under Public Subscription Permit No. 2012/353/1 & 2012/353/2. ("the Event").

Respective responsibilities of the Committee Members and ourselves

The 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 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 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 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. 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.

余鐵垣會計師事務所

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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 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 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.

13/F, Granville House,
41C Granville Road,
Tsimshatsui, Kowloon,
Hong Kong.



Cheung & Yue
Certified Public Accountants

20 JUN 2013

CARE FOR YOUR HEART
INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF THE PUBLIC FUND-RAISING ACTIVITY
(PUBLIC SUBSCRIPTION PERMITS NO.2012/353/1 & 2012/353/2)
HELD FROM 29th December, 2012 to 30th March, 2013

	<u>HK\$</u>
INCOME	
Proceeds from the fund-raising activities	47,100.90
EXPENDITURE	
Administrative Expenses	<u>-</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u><u>47,100.90</u></u>

The income and expenditure account above was approved and authorized for issue by the Executive Committee of CARE FOR YOUR HEART on 20 JUN 2013



Committee Member



Committee Member

CARE FOR YOUR HEART

INCOME AND EXPENDITURE ACCOUNT

IN RESPECT OF THE PUBLIC FUND-RAISING ACTIVITY

(PUBLIC SUBSCRIPTION PERMITS NO.2012/353/1 & 2012/353/2)

HELD FROM 29th December, 2012 to 30th March, 2013

(1) GENERAL

The Public Fund-Raising Activity held from 29th December, 2012 to 30th March, 2013 is the Event organized by CARE FOR YOUR HEART, which is for the purpose of raising charitable funds to the charity's cardiac rehabilitation and education service.

(2) PRINCIPAL ACCOUNTING POLICY

The income and expenditure account has been prepared in accordance with the cash basis of accounting.

(3) TAXATION

As CARE FOR YOUR HEART is registered as a charitable organization under Section 88 of Inland Revenue Ordinance, the Event is exempted from Hong Kong profits tax.

(4) DETAILS OF THE PUBLIC FUND-RAISING ACTIVITY

The income of the public fund-raising activity held on the respective date is as follows:

<u>Date of activity</u>	<u>Location</u>
29th December, 2012	觀塘裕民坊與輔仁街交界行人路
19th January, 2013	太古康怡花園R座對出康安街對出行人
2nd February, 2013	紅磡黃埔新天地天地時尚坊2B2位置
23rd February, 2013	港鐵坑口站A出口對出行人路
23rd February, 2013	將軍澳東港城與厚德商場之間路口
2nd March, 2013	荃灣登發街與運通街交界行人路
9th March, 2013	港鐵美孚站A出口對出行人路
16th March, 2013	屯門屯隆街屯門市廣場行人路空地位
30th March, 2013	港鐵沙田站B出口對出行人路

The above public fund-activity was held from 29th December, 2012 to 30th March, 2013 under the conditions of the Public Subscription Permits Number 2012/353/1 & 2012/353/2 issued by the Social Welfare Department of the Hong Kong SAR Government.

No administrative expenses are charged against the above income. All administrative expenses are covered by and charged to the Reserve of Care For Your Heart. All donations received in this event are credited to Care For Your Heart's Account.

