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**THE HONG KONG SOCIETY FOR THE BLIND
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERMITTEE'S DONATION ACTIVITIES HELD IN FIVE SHOPPING MALLS OF
SUN HUNG KAI PROPERTIES LIMITED
DURING THE PERIOD FROM 1 JANUARY 2015 TO 30 JUNE 2015**

**INDEPENDENT ASSURANCE REPORT
TO THE COUNCIL OF THE HONG KONG SOCIETY FOR THE BLIND (“the Permittee”)**

Public Subscription Permit No: 2014/356/1

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 Permittee’s donation activities held in five shopping malls of Sun Hung Kai Properties Limited during the period from 1 January 2015 to 30 June 2015 (“the Event”).

Respective responsibilities of the Council and practitioner

The Council is 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.

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 Permittee 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 Permittee’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.

**INDEPENDENT ASSURANCE REPORT
TO THE COUNCIL OF THE HONG KONG SOCIETY FOR THE BLIND (“the Permittee”)**

(Continued)

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 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 Permittee to satisfy the conditions stated in the Public Subscription 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.



LINKERS CPA LIMITED
Certified Public Accountants

Engagement Director: LEUNG WAI YUNG
Practising Certificate Number: P05194

Hong Kong, **10 SEP 2015**

THE HONG KONG SOCIETY FOR THE BLIND

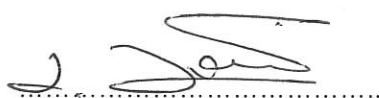
INCOME AND EXPENDITURE ACCOUNT

FOR THE PERMITTEE'S DONATION ACTIVITIES HELD IN FIVE SHOPPING MALLS OF
SUN HUNG KAI PROPERTIES LIMITED DURING THE PERIOD FROM 1 JANUARY 2015
TO 30 JUNE 2015

Public Subscription Permit No: 2014/356/1

	HK\$
INCOME	
Donation	12,982
	<hr/>
EXPENDITURES	
Auditors' remuneration	(2,500)
Poster	(800)
Transportation	(22)
Miscellaneous expenses	(300)
	<hr/>
	(3,622)
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SURPLUS	9,360
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The income and expenditure account were approved by the Society on 10 SEP 2015 and
signed on its behalf by:-


.....
Chairman


.....
Chief Executive

THE HONG KONG SOCIETY FOR THE BLIND

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERMITTEE'S DONATION ACTIVITIES HELD IN FIVE SHOPPING MALLS OF
SUN HUNG KAI PROPERTIES LIMITED DURING THE PERIOD FROM 1 JANUARY 2015
TO 30 JUNE 2015**

1 General

The purpose of the Event was to raise funds for providing services and trainings to visually impaired and /or for conducting related public education programmes.

2 Basis of preparation

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

3 The significant accounting policies are set out below:

(a) Donation recognition

Donation is recognised when received.

(b) Expenditure recognition

Expenditure is recognised when they are incurred.