TUNG WAH GROUP OF HOSPITALS

東華三院

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF TUNG WAH GROUP OF HOSPITALS (THE "PERMITTEE")

獨立執業會計師鑒證報告

PUBLIC SUBSCRIPTION PERMIT NO. FD/T027/2020

公開籌款許可證編號: FD/T027/2020

EY 安永

Building a better working world

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Independent Practitioner's Assurance Report To the Board of Directors of Tung Wah Group of Hospitals (the "Permittee")

Public Subscription Permit No: FD/T027/2020

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 territory-wide flag day fund-raising activity in Hong Kong held on 26 August 2020 (the "Event").

Respective responsibilities of the Board of Directors
The Board of Directors 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.

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 Permittee 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.

獨立執業會計師鑒證報告
致東華三院 (以下簡稱「該院」) 董事局各成員

公開籌款許可證編號: FD/T027/2020

根據香港特別行政區政府社會福利署(「社會福利署」)發出的公開籌款許可證所列條件，我們應要求對隨附本報告書關於獲發許可證的機構於二零二零年八月二十六日舉行的全港賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

董事局的責任
根據社會福利署發出的公開籌款許可證所列條件，該院董事局須負責按照附註二所載的編製基準編製隨附的收支結算表，列出有關活動所籌集的總捐款及實際開支。這責任包括設計、實施及維護與編製及列報收支結算表的內部監控，使收支結算表反映有關活動所籌集的捐款及實際開支不存在任何重大錯誤陳述。

執業會計師的獨立性和質量控制
我們遵守香港會計師公會（「公會」）頒布的《職業會計師道德守則》中對獨立性及其他職業道德的要求，有關要求是基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的基本原則而制定的。

本所應用香港質量控制準則第 1 號，因此保持一個完整的質量控制制度，包括制定有關遵守職業道德要求、專業準則，以及適用的法律及監管要求的政策和程序守則。

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Independent Practitioner's Assurance Report (continued)
To the Board of Directors of Tung Wah Group of Hospitals (the "Permittee")

Public Subscription Permit No: FD/T027/2020

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 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.

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, analytical procedures applied to financial data 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.

獨立執業會計師鑒證報告(續)
致東華三院（以下簡稱「該院」）董事局各成員

公開籌款許可證編號: FD/T027/2020

執業會計師的責任

我們的責任是根據我們鑒證工作的結果對隨附的收支結算表作出結論，並向董事局各成員報告。

我們已根據公會頒佈的香港鑒證業務準則第 3000 號（經修訂）「非審核或審閱過往財務資料之鑒證工作」及參考公會所頒佈實務說明第 850 號（經修訂）「有關獲發社會福利署公開籌款許可證的賣旗日和一般慈善籌款活動之報告」("Reporting on Flag Days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department")進行工作。我們已計劃及執行有關的工作，以對以下的結論獲取有限保證。

由於我們按照應聘條款進行工作的範圍較按照香港審計準則進行審核的範圍為小，所以不能保證我們會注意到在審核中可能會被發現的所有重大事項。因此，我們不會發表任何審核意見。

我們的工作包括採取有限程序獲取充份和適當的憑證以作出結論，例如主要向負責財務會計事項的人員詢問，對財務數據實施分析程序及其他我們認為必要的程序。在有限鑒證工作中進行的程序，其性質及時間與合理鑒證工作不同，而範圍亦較小。因此，在有限鑒證工作中獲得的保證水平大幅低於在合理鑒證工作中所獲得的。

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Independent Practitioner's Assurance Report (continued)
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Public Subscription Permit No: FD/T027/2020

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 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.

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.

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 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.

獨立執業會計師鑒證報告(續)
致東華三院（以下簡稱「該院」）董事局各成員

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固有的局限
基於有關活動以現金收支，我們難以確定獲發許可證的機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照獲發許可證的機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

結論
根據以上所述，我們並沒有注意到任何事項，使我們相信隨附的收支結算表在所有重大方面沒有反映我們所獲取按照附註二所載的編製基準而編製的帳冊及帳目紀錄所載有關活動籌集的總捐款及實際開支。

擬作用途及使用者
本報告僅為協助獲發許可證的機構遵守社會福利署就有關活動所發出公開籌款許可證所列的條件而編撰，不擬亦不得用作其他用途。 我們同意獲發許可證的機構可向社會福利署署長提供本報告，而毋須再徵詢我們意見。

Certified Public Accountants
Hong Kong
香港執業會計師
6 November 2020
二零二零年十一月六日

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TUNG WAH GROUP OF HOSPITALS

東華三院

INCOME AND EXPENDITURE ACCOUNT

賣旗日收支結算表

TERRITORY-WIDE FLAG DAY ON 26 AUGUST 2020

二零二零年八月二十六日全港賣旗日

PUBLIC SUBSCRIPTION PERMIT NO. FD/T027/2020

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	HK$
Income 收入	
Street collections 街頭賣旗收入	86,408
Other forms of appeals 其他與賣旗日有關的捐獻	6,040,801
	6,127,209
Expenditure 支出	
Advertising 廣告	47,300
Auditors' remuneration 審計費	3,100
Printing and stationery 印刷及文具	124,048
Postage 郵費	67,146
Travelling and Transportation 舟車及運輸	19,724
Miscellaneous 雜項	21,263
	282,581
Excess of income over expenditure 淨收入	5,844,628

Approved and authorised for issue by the Board of Directors on 6 November 2020.

由董事會於二零二零年十一月六日批核及授權。

SU Yau On Albert 蘇祐安
Chief Executive
行政總監

John MOK 莫家輝
Head of Finance & Supplies Division
財務及採購科主管

TUNG WAH GROUP OF HOSPITALS

東華三院

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

賣旗日收支結算表附註

PUBLIC SUBSCRIPTION PERMIT NO. FD/T027/2020

公開籌款許可證編號: FD/T027/2020

Basic of preparation
編製基準

1. The net proceeds raised from the Flag Day
慈善籌款所得之用途
Fund Raising Event are to be applied to finance social welfare services of the Group as below:
賣旗籌款收入扣除開支後全數撥充東華三院社會福利服務經費如下:

		HK$
1.	To run the self-financing centres in Shamshuipo, viz (i) Ling Sui Ying Service Centre located in Fu Cheong Estate and (ii) Hoi Lai Centre located in Hoi Lai Estate that target to serve the low income and disadvantaged groups in the district. 支援(i) 位於深水埗富昌邨的凌瑞英中心及 (ii) 位於深水埗海麗邨的海麗綜合服務中心的運作，以求達到服務低收入人士及弱勢社群的目標。	272,359
2.	To fund the recurrent operation of the self-financing Wong Siu Ching Centre for the Elderly at Wah Fu Estate. 資助位於華富邨的王少清長者中心的經常性開支。	163,649
3.	To subsidize the operation of the self-financing Lui Wing Cheung Service Centre at Butterfly Estate, Tuen Mun. 資助位於屯門蝴蝶邨的雷詠祥兒童中心之日常運作。	68,382
4.	To fund the operation of a service centre at Chuk Yuen Estate, Wong Tai Sin that will provide parent education programs and supportive services for parents, supplemented with individual and family counselling. 資助位於黃大仙竹園邨的家庭成長中心的運作，提供家長教育及支援服務，及為有需要人士及家庭提供輔導服務。	68,382
5.	To fund the operation of Sky Blue Club Men Development Centre at Lei Muk Shue Estate, Tsuen Wan that will provide education programs and supportive services for men and their families. 資助位於荃灣梨木樹邨專為男士及其家庭而提供教育及支援服務之「男天匯」男士成長中心運作。	136,180
6.	To finance the operation of Healthy Budgeting Family Debt Counselling Centre and Tung Wah Cares Hotline that provide counselling and support to people in financial distress. 資助健康理財家庭輔導中心及東華關懷熱線的日常運作，為陷入財務困境人士提供支援。	900,073

Basic of preparation (continued)
編製基準(續)

1. The net proceeds raised from the Flag Day (continued)
慈善籌款所得之用途(續)

		HK$
7.	To finance the operation of Tin Sau Bazaar in Tin Shui Wai that was set up to create jobs for the disadvantaged and to enhance inclusion. 支援天水圍「天秀墟」的運作，為弱勢社群提供就業機會，並為社區提供廉宜之生活用品。	538,875
8.	To provide counselling services and community education on alcoholic addiction. 為酗酒人士提供輔導服務及進行公眾教育。	306,843
9.	To strengthen the support for social enterprises to create more job opportunities and work training for the disadvantaged and the disabled. 加強支援社會企業，以創造更多就業及在職培訓機會予傷殘人士及弱勢社群。	306,843
10.	To promote healthy and active ageing and initiate new services for young old. 推動健康及積極晚年，並為年輕長者開展新服務。	306,843
11.	To provide counselling, treatment and community education on mental well being for people who have addiction problems. 為有成癮問題的人士提供輔導及治療，又進行公眾教育宣揚精神健康生活。	1,022,810
12.	To purchase teaching equipment and facilities not subvented by the Government. 購買政府不資助的教學器材及設施。	1,168,926
13.	To support students with mental health needs and their parents. 支援有精神健康需要的學生及其家長。	584,463
	Total 總計:	5,844,628

2. This income and expenditure account has been prepared in accordance with accruals basis of accounting. All the flag day proceeds collected (i.e. HK$6,127,209) have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and/ or the purposes specified in the permit by 23 October 2020.
收支結算表乃按照應計制編製。賣旗日籌得的所有款項（即 HK$6,127,209）在支付賣旗日開支及/ 或用於許可證上註明的籌款目的之前，已在二零二零年十月二十三日或之前已全數存入獲發許可證的機構指定的銀行帳戶。