



**MEDECINS SANS FRONTIERES (HK) LIMITED**

**INCOME AND EXPENDITURE ACCOUNT FOR THE**

**FUND RAISING CAMPAIGN “7.7 MSF DAY CAMPAIGN”**

**(Held under Public Subscription Permit**

**No. 2014/184/1 issued by Social Welfare Department)**

**INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF  
MEDECINS SANS FRONTIERES (HK) LIMITED  
("the Organisation")**

(Incorporated in Hong Kong and limited by guarantee)

**Public Subscription Permit No: 2014/184/1**

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 Organisation's fund raising campaign "7.7 MSF Day Campaign" held on 7 July 2014 ("the Event").

**Respective responsibilities of the directors and ourselves**

The directors are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out on 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 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 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.

**INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF  
MEDECINS SANS FRONTIERES (HK) LIMITED**

**(“the Organisation”) (Continued)**

(Incorporated in Hong Kong and limited by guarantee)

**Basis of conclusion (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.

Furthermore, due to the nature of cash subscriptions 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 Organisation 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 Organisation’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.

**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 Organisation 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.

**INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF  
MEDECINS SANS FRONTIERES (HK) LIMITED  
("the Organisation") (Continued)**  
(Incorporated in Hong Kong and limited by guarantee)

**Use of report**

This report is intended solely for the purpose of assisting the Organisation 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.

*Cypress CPA*


Cypress Certified Public Accountants  
Certified Public Accountants (Practising)  
29 September 2014  
Hong Kong


*Medecins Sans Frontieres (HK) Limited  
Income and Expenditure Account for the  
Fund Raising Campaign "7.7 MSF Day Campaign"  
(Held under Public Subscription Permit  
No. 2014/184/1 issued by Social Welfare Department)*

**Income and expenditure account  
for fund raising campaign  
"7.7 MSF Day Campaign"  
(Held under Public Subscription Permit  
No. 2014/184/1 issued by Social Welfare Department)  
(Expressed in Hong Kong dollars)**

Donations	\$ 12,039
Expenditure incurred	<u>(521)</u>
Surplus	<u>\$ 11,518</u>

The income and expenditure account on page 4 was approved and authorized for issue by the Board of Directors on 29 September 2014 and was signed on its behalf by:

  
\_\_\_\_\_  
DIRECTOR

  
\_\_\_\_\_  
DIRECTOR

The notes on page 5 forms part of this account.

*Medecins Sans Frontieres (HK) Limited  
Income and Expenditure Account for the  
Fund Raising Campaign "7.7 MSF Day Campaign"  
(Held under Public Subscription Permit  
No. 2014/184/1 issued by Social Welfare Department)*

**Notes to the income and expenditure account**

**1. General**

Section 4(17)(i) of Summary Offences Ordinance (Cap. 228) stipulates that activities relating to charitable sales and donations in public places require permits from the Social Welfare Department. Activities of "7.7 MSF Day Campaign" held on 7 July 2014 fell under this requirement and therefore Medecins Sans Frontieres (HK) Limited obtained permit numbered 2014/184/1 on 4 July 2014.

The surplus of the Event is for supporting Medecins Sans Frontieres (HK) Limited's medical relief work around the world to provide with humanitarian assistance in around 70 countries in the world.

**2. Basis of preparation**

(a) Donation income is recognised on a cash basis.

(b) Expenditure represents the costs incurred directly in respect of the fund-raising activities.

Expenditure is recognised on a cash basis.