

**Hong Kong Alzheimer's Disease Association**  
**香港認知障礙症協會**

**Income and expenditure account**

**General Charitable Fund-raising Activities covered by a  
Public Subscription Permit issued by the Social Welfare Department  
for the period from 12 August 2024 to 31 January 2025**

**(Public Subscription Permit No.: 2024/082/1)**

**Hong Kong Alzheimer's Disease Association**

**香港認知障礙症協會**

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## **Independent assurance report to the executive committee members of Hong Kong Alzheimer’s Disease Association (“the Association”)**

**香港認知障礙症協會**

(Incorporated in Hong Kong and limited by guarantee)

**(Public Subscription Permit No.: 2024/082/1)**

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 Association’s general charitable fund-raising activities held during the period from 12 August 2024 to 31 January 2025 (“the Event”).

### **Responsibilities of the Executive Committee members**

The Executive 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 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 management**

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 Management 1 “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements” issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Association’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, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms 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.

**Independent assurance report to the executive committee members of  
Hong Kong Alzheimer's Disease Association ("the Association") (continued)**

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**(Public Subscription Permit No.: 2024/082/1)**

**Association's responsibilities (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.

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 Association 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 Association'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 Association 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 executive committee members of  
Hong Kong Alzheimer's Disease Association ("the Association") (continued)**

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**Intended users and purpose**

This report is intended solely for the purpose of assisting the Association 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 and may be published where the Association is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from us.



Baker Tilly Hong Kong Limited

Certified Public Accountants

Hong Kong,

Ng Tsz Man

15 APR 2025

Practising certificate number P07892

**Hong Kong Alzheimer's Disease Association**

**香港認知障礙症協會**

**General Charitable Fund-raising Activities covered by a Public Subscription**

**Permit issued by the Social Welfare Department**

**for the period from 12 August 2024 to 31 January 2025**

**Income and expenditure account**

**(Public Subscription Permit No.: 2024/082/1)**

(Expressed in Hong Kong dollars)

HKD

**Donation income** 9,945

**Less: Expenditure** —

**Excess of income over expenditure** 9,945

Approved and authorised for issue by the executive committee on **15 APR 2025**



Wu Yee Ming  
Chairman



Shie Wai Hung  
Hon Treasurer

## **Hong Kong Alzheimer's Disease Association**

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Subscription Permit issued by the Social Welfare Department  
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**Notes to the income and expenditure account**

(Expressed in Hong Kong dollars)

### **1 Organisation and activities**

Hong Kong Alzheimer's Disease Association (the "Association") was incorporated on 25 January 2006. The principal activities of the Association are providing services and arranging courses and activities on a non-profit making basis to the public and to persons with Alzheimer's disease and their families.

The general charitable fund-raising activities were held during the period from 12 August 2024 to 31 January 2025 (the "Event"). The aim of the Event is to raise funds for promoting quality dementia care in Hong Kong by providing specialised and comprehensive intervention and support service for families affected by the Alzheimer's disease and advocating appropriate management of the condition in the community.

### **2 Basis of preparation**

The principal accounting policies adopted are set out below:

- (i) Donation income are recognised when the right to receive payment has been established.
- (ii) Expenditure is recorded on an accrual basis.

### **3 Donations credited to the bank**

The proceeds of HKD9,945 collected from the Event have been credited to the designated bank account of the Association on 7 February 2025.