

EVANGELICAL LUTHERAN CHURCH
SOCIAL SERVICE - HONG KONG

FROM 4TH AUGUST, 2018 TO 5TH AUGUST, 2018

「關愛共享 樂善人生」 FUND RAISING EVENT

(PUBLIC SUBSCRIPTION PERMIT NO. : 2018/173/1)

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
AND
INCOME AND EXPENDITURE ACCOUNT


W. H. WONG & CO. (CPA)
黃永漢會計師事務所

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE MANAGEMENT OF EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE -
HONG KONG

Public Subscription Permit No.: 2018/173/1

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 「關愛共享 樂善人生」 income and expenditure account of general charitable fund-raising activity held by Evangelical Lutheran Church Social Service - Hong Kong ("the Permittee") from 4th August, 2018 to 5th August, 2018 ("the Event").

Responsibilities of the Management

The Management 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 firm 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.

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, 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.

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (CONT'D)
TO THE MANAGEMENT OF EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE -
HONG KONG

Public Subscription Permit No.: 2018/173/1

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 Permittee include all transactions relating to the Event. It was impracticable for us to qualify 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 aspects, 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.

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT (CONT'D)
TO THE MANAGEMENT OF EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE -
HONG KONG

Public Subscription Permit No.: 2018/173/1

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 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.



W. H. Wong & Co.
Certified Public Accountants

Room 6, 16/F., Enterprise Square 3,
39 Wang Chiu Road,
Kowloon Bay, Hong Kong.

Hong Kong, 22nd October, 2018.

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE - HONG KONG
INCOME AND EXPENDITURE ACCOUNT
「關愛共享 樂善人生」 - HELD ON 4TH AUGUST, 2018 TO 5TH AUGUST, 2018
(PUBLIC SUBSCRIPTION PERMIT NO.: 2018/173/1)

	<u>HK\$</u>
<u>Income</u>	
Charity sales	\$ 1,000.00
Donation income	15,304.84
Donation in donation box	105.00
Total Income	\$ 16,409.84
 <u>Expenditure</u>	
Miscellaneous	\$ 140.00
Total expenditures	\$ 140.00
 Excess of income over expenditure	 \$ 16,269.84

Approved and authorized for issue by the Management on 19th October, 2018.



 Ms. Chan Lai Kwan
 Chief Executive



 Mr. Lin Siu Sau
 Assistant Chief Executive

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE - HONG KONG
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
「關愛共享 樂善人生」 - HELD ON 4TH AUGUST, 2018 TO 5TH AUGUST, 2018
(PUBLIC SUBSCRIPTION PERMIT NO.: 2018/173/1)

1. General

The purpose of the event is for financing drug rehabilitation service.

2. Basis of Preparation

The significant accounting policies are set out below:

The income collected and expenditure incurred for the general charitable fund-raising activity on 4th August, 2018 to 5th August, 2018 are recognised on an accrual basis.

3. Donations credited to the bank

	<u>HK\$</u>
Excess of income over expenditure	\$ 16,269.84
Net balance of donations deposited into the Permittee's bank account by 30 th August, 2018	<u>\$ 16,269.84</u>