

**EVANGELICAL LUTHERAN CHURCH
SOCIAL SERVICE - HONG KONG
("THE PERMITTEE")**

**AUDITORS' REPORT
RE : PERMITTEE'S GENERAL CHARITABLE
FUND-RAISING ACTIVITY
HELD FROM 30TH JULY, 2016
TO 31ST JULY, 2016 ("THE EVENT")**



W. H. WONG & CO. (CPA)

黃永漢會計師事務所

INDEPENDENCE ASSURANCE REPORT
TO THE MANAGEMENT OF EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE -
HONG KONG
「港基活力迎奧運 動感森巴顯愛心」 FUND RAISING EVENT
(“THE PERMITTEE”)

Public Subscription Permit No: 2016/188/1

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 「港基活力迎奧運 動感森巴顯愛心」 income and expenditure account of the Permittee's general charitable fund-raising activity held from 30th July, 2016 to 31st July, 2016 ("the Event").

Respective responsibilities of the Management and practitioner

The Management is responsible for preparing the attached income and expenditure account in accordance with the basis of preparation, 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.

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.

INDEPENDENCE ASSURANCE REPORT (CONTINUED)
TO THE MANAGEMENT OF EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE -
HONG KONG
「港基活力迎奧運 動感森巴顯愛心」 FUND RAISING EVENT
(“THE PERMITTEE”)

Conclusion

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached 「港基活力迎奧運 動感森巴顯愛心」 income and expenditure account does not reflect, in all material respects, the gross subscriptions raised 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.

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 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 Department and may be published on the Permittee's website 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, 19th October, 2016.

EVANGELICAL LUTHERAN CHURCH SOCIAL SERVICE - HONG KONG「港基活力迎奧運 動感森巴顯愛心」INCOME AND EXPENDITURE ACCOUNTFOR THE PERIOD FROM 30TH JULY, 2016 TO 31ST JULY, 2016PUBLIC SUBSCRIPTION PERMIT NO.: 2016/188/1(Expressed in Hong Kong Dollars)**INCOME**

Donation in donation box	\$	1,575.50
Charity sale income		1,626.00

		3,201.50

LESS: EXPENDITURE

Transportation	\$	105.00
Charity sale expenses		995.06

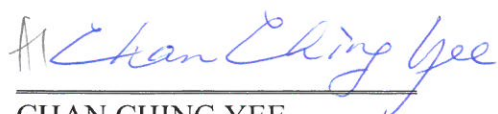
	\$	1,100.06

SURPLUS

	\$	2,101.44
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* The surplus fund raised of HK\$2,101.44 will be used wholly for financing the Rehabilitation Service of Evangelical Lutheran Church Social Service – Hong Kong.

Approved and authorized for issue by the Management on 17th October, 2016



CHAN CHING YEE
Chief Executive



LIN SIU SAU
Assistant Chief Executive