

**The Social Service Committee of
The Lutheran Church - Hong Kong Synod Limited**

**Activity Accounts in respect of the
Lutheran Tea Project 2017 - 『愛祝福 路同行』**

**For the period from 1 May 2017 (date of commencement of activity)
to 20 November 2017 (date of completion of activity)**



Wise-Link CPA Limited
智匯會計師事務所有限公司

The Social Service Committee of
The Lutheran Church - Hong Kong Synod Limited ("LCHKS")
Lutheran Tea Project 2017 - 『愛祝福 路同行』

For the period from 1 May 2017 (date of commencement of activity)
to 20 November 2017 (date of completion of activity)

Contents

Page	Particulars
1	Certificate from the Chairman of Social Service Committee of LCHKS
2 - 4	Independent Assurance Report
5	Income and Expenditure Account
6	Notes to the Accounts

The Social Service Committee of
The Lutheran Church - Hong Kong Synod Limited ("LCHKS")
Lutheran Tea Project 2017 - 『愛祝福 路同行』

For the period from 1 May 2017 (date of commencement of activity)
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Certificate from the Chairman of Social Service Committee of LCHKS

I, Lau Yat Chiu, Tony, hereby certify that the information and explanation in respect of the Lutheran Tea Project 2017 - 『愛祝福 路同行』 given in pages 5 to 6 in the activity accounts of the Social Service Committee of the Lutheran Church - Hong Kong Synod Limited for the period from 1 May 2017 (date of commencement of activity) to 20 November 2017 (date of completion of activity) are correct. All income and expenditure were received and incurred for the activity and in accordance with the instructions issued by the Social Welfare Department.

Signed : 

Rev. Lau Yat Chiu, Tony
Chairman of Social Service Committee
The Lutheran Church - Hong Kong Synod Limited

Date : 27 APR 2018



Wise-Link CPA Limited

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The Lutheran Church - Hong Kong Synod Limited ("LCHKS")
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**Independent Assurance Report to
The Social Service Committee of The Lutheran Church - Hong Kong Synod Limited ("LCHKS")**

In accordance with our agreed terms of engagement, we have been requested to report on the attached income and expenditure account of LCHKS's Lutheran Tea Project 2017 - 『愛祝福 路同行』 held from 1 May 2017 (date of commencement of activity) to 20 November 2017 (date of completion of activity) (the "Event").

Responsibilities of the members of the Social Service Committee of LCHKS

The members of the Social Service Committee of LCHKS 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 receipts raised from the Event and the expenses incurred in connection with the Event. 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 receipts 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 are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply Hong Kong Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



The Social Service Committee of
The Lutheran Church - Hong Kong Synod Limited ("LCHKS")
Lutheran Tea Project 2017 - 『愛祝福 路同行』

For the period from 1 May 2017 (date of commencement of activity)
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Independent Assurance Report to
The Social Service Committee of The Lutheran Church - Hong Kong Synod Limited ("LCHKS")

Auditor'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" 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 our 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 LCHKS 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 LCHKS's books and records.



The Social Service Committee of
The Lutheran Church - Hong Kong Synod Limited ("LCHKS")
Lutheran Tea Project 2017 - 『愛祝福 路同行』

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Independent Assurance Report to
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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 receipts raised and the expenses incurred by LCHKS 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 LCHKS to report to the Social Welfare Department 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.

Signed :

Wise-Link CPA Limited
Certified Public Accountants
Hong Kong
Lee Yiu Wai, Kenny
Practising Certificate number P03330

Date :

27 APR 2018

The Social Service Committee of
The Lutheran Church - Hong Kong Synod Limited ("LCHKS")
Lutheran Tea Project 2017 - 『愛祝福 路同行』

Income and Expenditure Account
For the period from 1 May 2017 (date of commencement of activity)
to 20 November 2017 (date of completion of activity)

	HK\$
<u>Income</u>	
Sales of Tea Bags	174,298.00
Sales of Coupon	427,700.00
Donations	<u>2,000.00</u>
	<u>603,998.00</u>
<u>Expenditure</u>	
Purchase cost of Tea Bags	42,094.80
Packing of Tea Bags	36,875.00
Printing of Coupon	23,000.00
Promotion	46,640.00
Administrative Expenses	
- Audit Fee	3,000.00
- Others	<u>2,190.20</u>
Total Expenditure	<u>153,800.00</u>
Surplus for the period (event)	<u><u>450,198.00</u></u>

The Social Service Committee of
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Lutheran Tea Project 2017 - 『愛祝福 路同行』

Notes to the Accounts

For the period from 1 May 2017 (date of commencement of activity)
to 20 November 2017 (date of completion of activity)

1. General

"Lutheran Tea Project 2017 - 『愛祝福 路同行』" was a fund raising activity which was held from 1 May 2017 to 20 November 2017. The surplus from this event will be used by Hong Kong Lutheran Social Service - The Lutheran Church - Hong Kong Synod Limited as operating fund.

2. Significant accounting policy

Basis of preparation

This income and expenditure account has been prepared in accordance with accrual basis of accounting.