

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

Activity Accounts in respect of the Walkathon 2018

For the activity held on 15 April 2018



Wise-Link CPA Limited

智匯會計師事務所有限公司

Name of Agency : The Social Service Committee of
The Lutheran Church - Hong Kong Synod Limited ("LCHKS")

Name of Activity : Walkathon 2018

For the activity held on 15 April 2018

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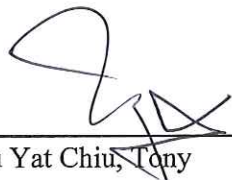
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Name of Agency : The Social Service Committee of
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For the activity held on 15 April 2018
Certificate from the Chairman of Social Service Committee of LCHKS

I, Lau Yat Chiu, Tony, hereby certify that the information and explanation in respect of the Walkathon 2018 held on 15 April 2018 given in pages 4 to 5 in the activity accounts of the Social Service Committee of the Lutheran Church - Hong Kong Synod Limited are correct.

Signed : 

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

Date : - 4 SEP 2018



Wise-Link CPA Limited

智匯會計師事務所有限公司

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Name of Agency : The Social Service Committee of
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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 performed an engagement on the attached income and expenditure account of LCHKS's Walkathon 2018 held on 15 April 2018 (the "Event").

Respective responsibilities of the members of the Social Service Committee of LCHKS and auditor

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 in note 2 setting out the gross receipts raised from the Event and the expenses incurred in connection therewith. 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.

It is our responsibility to form an independent conclusion on the attached income and expenditure account, based on our limited assurance engagement, and to report our conclusion to you.

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.

Our Company 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.



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

Basis of conclusion

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.

The work undertaken in connection with this limited assurance 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 general charitable fund-raising activities, 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.

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.

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.



Wise-Link CPA Limited
智匯會計師事務所有限公司

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Use of report

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 and may be published where the LCHKS is required to do so without further comment from us.

Signed :

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

Date :

- 4 SEP 2018

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Name of Activity : Walkathon 2018

Income and Expenditure Account
For the activity held on 15 April 2018

	HK\$
<u>Income</u>	
Donations	<u>484,851.80</u>
<u>Expenditure</u>	
Printing	9,550.00
Souvenirs	13,275.00
Programme Expenses	14,385.50
Administrative Expenses	
- Audit Fee	2,700.00
- Insurance	7,753.10
- Transportation	654.00
- Others	<u>2,400.00</u>
Total Expenditure	<u>50,717.60</u>
Surplus	<u><u>434,134.20</u></u>

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Notes to the Accounts
For the activity held on 15 April 2018

1. General

"Walkathon 2018" was a fund raising walk activity held on 15 April 2018. The Social Service Committee of LCHKS prepared the income and expenditure account of such event. LCHKS will then put this information on their website and their annual report for allowing the public to access.

The surplus from this event will be used by Hong Kong Lutheran Social Services as operating fund.

2. Significant accounting policy

Basis of preparation

The income and expenditure account has been prepared in accordance with accrual basis of accounting in relating to the fund raising walk activity.