

**CHRISTIAN FAMILY SERVICE CENTRE**

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT**

**AND**

**INCOME AND EXPENDITURE ACCOUNT**

**In respect of Fund-Raising Activities held on 20 August 2018**

**Public Subscription Permit No. 2018/175/1**

***Andrew Hung & Co.***

洪宏信會計師事務所  
*Certified Public Accountants*  
*Hong Kong*

**CHRISTIAN FAMILY SERVICE CENTRE  
IN RESPECT OF FUND-RAISING ACTIVITIES  
HELD ON 20 AUGUST 2018  
(PUBLIC SUBSCRIPTION PERMIT NO. 2018/175/1)**

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**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
TO THE DIRECTORS OF  
CHRISTIAN FAMILY SERVICE CENTRE ("the Centre")**

**Public Subscription Permit No. 2018/175/1**

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 Centre's general charitable fund-raising activity held on 20 August 2018 ("the Event").

**Responsibilities of the Directors**

The Directors 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 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.

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
TO THE DIRECTORS OF  
CHRISTIAN FAMILY SERVICE CENTRE ("the Centre")**

**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.

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, analytical procedures applied to financial data 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 Centre 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 Centre's books and records.

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
TO THE DIRECTORS OF  
CHRISTIAN FAMILY SERVICE CENTRE ("the Centre")**

**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 Centre 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 the Centre 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 without further comment from us.

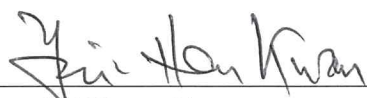


Andrew Hung & Co.  
Certified Public Accountants  
Hong Kong  
29 October 2018

**CHRISTIAN FAMILY SERVICE CENTRE  
 IN RESPECT OF FUND-RAISING ACTIVITIES  
 HELD ON 20 AUGUST 2018  
 (PUBLIC SUBSCRIPTION PERMIT NO. 2018/175/1)  
 INCOME AND EXPENDITURE ACCOUNT**  
 (Expressed in Hong Kong Dollars)

	Note	HKD
Income		
Donation – public subscription	3	34,694.10
		<u>34,694.10</u>
Expenditure		
Auditor's remuneration		3,000.00
Miscellaneous		0.68
		<u>3,000.68</u>
Excess of income over expenditure		<u><u>31,693.42</u></u>

Approved and authorised by Board of Director on 29 October 2018.



\_\_\_\_\_  
 Kwan Yui Huen, Alex  
 Chairman



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 Li Yat Shing, Daniel  
 Vice-Chairman



**CHRISTIAN FAMILY SERVICE CENTRE  
IN RESPECT OF FUND-RAISING ACTIVITIES  
HELD ON 20 AUGUST 2018  
(PUBLIC SUBSCRIPTION PERMIT NO. 2018/175/1)  
NOTES TO ACCOUNT**

1. OBJECTIVE

The objective of the Event was to raise funds for improving the facilities in Yam Pak Charitable Foundation King Lam Home for the Elderly of Christian Family Service Centre to provide better services.

2. PRINCIPAL ACCOUNTING POLICIES

Basis of preparation

The income and expenditure account has been prepared on an accruals basis. Only costs directly attributable to the Event are recognized as expenditure.

3. DONATION – PUBLIC SUBSCRIPTION

Donations were made through donation boxes set up at stationed counter, and donation boxes moving around soliciting in the vicinity of the stationed counter, as approved by the Public Subscription Permit.