

**CHRISTIAN FAMILY SERVICE CENTRE**  
**ACCOUNTS FOR GENERAL CHARITABLE FUND- RAISING ACTIVITY**  
**"LAMMA ISLAND SHIPWRECK DONATION"**  
**HELD DURING THE PERIOD FROM 3 OCTOBER, 2012 TO 31 JANUARY, 2013**

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**范 陳 會 計 師 行**  
***FAN, CHAN & CO.***  
CERTIFIED PUBLIC ACCOUNTANTS  
HONG KONG

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

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Centre's general charitable fund-raising activity held during the period from 3 October, 2012 to 31 January, 2013 ("the Event").

Respective responsibilities of the directors and ourselves

The directors are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 1, setting out the gross subscriptions 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 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" 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 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 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.

Our engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquires primarily of persons responsible for financial and accounting matters and other procedures we considered necessary.

**INDEPENDENT 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 1.

**Use of report**

This report is made solely in relation to the above Event of the Centre and does not relate to any other part of the operations of the Centre.

*Fan, Chan & Co.*

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Fan, Chan & Co.  
Certified Public Accountants  
Hong Kong, 22 March, 2013

CHRISTIAN FAMILY SERVICE CENTRE

INCOME AND EXPENDITURE ACCOUNT

OF THE GENERAL CHARITABLE FUND-RAISING ACTIVITY  
"LAMMA ISLAND SHIPWRECK DONATION"

HELD DURING THE PERIOD FROM 3 OCTOBER, 2012 TO 31 JANUARY, 2013

	Note	HK\$	HK\$
Income			
Donation	(1)		6,632,254.79
Less : Donated to:			
- the Injured and families of the victims of Lamma Island Shipwreck		6,631,272.00	
- The Community Chest		<u>1,032.00</u>	
			<u>6,632,304.00</u>
Deficit for the period			<u>(49.21)</u>

Approved by the Board on 22 March, 2013

  
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Chief Executive

**CHRISTIAN FAMILY SERVICE CENTRE**  
**ACCOUNTS FOR GENERAL CHARITABLE FUND-RAISING ACTIVITY**  
**"LAMMA ISLAND SHIPWRECK DONATION"**

**NOTES TO THE ACCOUNTS**

**HELD DURING THE PERIOD FROM 3 OCTOBER, 2012 TO 31 JANUARY, 2013**

**1. Basis of preparation**

Income recognition

Donation income are recognised in the accounts on cash receipt basis.

**2. Purpose of charitable fund-raising activity**

Proceeds from the charitable fund-raising activity are donated to the victims and their relatives under the Lamma Island shipwreck accident.

**3. Audit fee**

The audit fee of this report HK\$3,000 is borne by the Christian Family Service Centre.