

CHARITY SALE OF COOKIES
ORGANISED BY THE SAMARITAN BEFRIENDERS HONG KONG
GENERAL CHARITABLE FUND - RAISING ACTIVITIES
PUBLIC SUBSCRIPTION PERMIT NO. 2014/231/1

REPORT

AND

ACCOUNT

ON SEPTEMBER 20, 2014

LOUIS LAI & LUK CPA LIMITED
CERTIFIED PUBLIC ACCOUNTANTS

CHARITY SALE OF COOKIES
ORGANISED BY THE SAMARITAN BEFRIENDERS HONG KONG
GENERAL CHARITABLE FUND - RAISING ACTIVITIES
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**INDEPENDENT ASSURANCE REPORT
TO THE COMMITTEE MEMBERS OF
THE SAMARITAN BEFRIENDERS HONG KONG (THE "ORGANIZATION")**

Public Subscription Permit No: 2014/231/1

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 Organization's general charitable fund-raising activity held on September 20, 2014 ("the Event").

Respective responsibilities of the Committee Members and practitioner

The Committee Members 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.

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 ("HKICPA").

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 Organization 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 Organization's books and records.

LOUIS K.M. LAI FCCA CPA (PRACTISING) 黎劍民會計師

LUK WING HAY FCCA CPA (PRACTISING) 陸永熙會計師

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**INDEPENDENT ASSURANCE REPORT (CONT'D)
TO THE COMMITTEE MEMBERS OF
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Basis of conclusion (cont'd)

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.

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 Organization 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).

Use of report

This report is intended solely for the purpose of assisting the Organization 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.



Louis Lai & Luk CPA Limited
Certified Public Accountants

Luk Wing Hay
Practising Certificate Number P01623

Hong Kong, December 8, 2014.


**CHARITY SALE OF COOKIES
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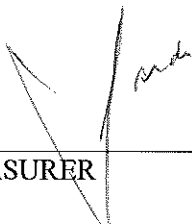
ON SEPTEMBER 20, 2014

	HK\$
DONATION INCOME	3,871
<u>EXPENDITURE</u>	
Cost of cookies	<u>4,000</u>
OPERATING DEFICIT FOR THE EVENT	(129) =====

THE INCOME AND EXPENDITURE ACCOUNT WAS APPROVED ON BEHALF OF THE SAMARITAN BEFRIENDERS HONG KONG ON DECEMBER 8, 2014 BY:



CHAIRMAN



TREASURER

THE NOTES ON PAGE 4 FORM AN INTEGRAL PART OF THESE INCOME AND EXPENDITURE ACCOUNT.

CHARITY SALE OF COOKIES
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NOTES TO THE REPORT

1. GENERAL INFORMATION

The Event, Charity Sale of Cookies, was organized by The Samaritan Befrienders Hong Kong and was held on September 20, 2014. The objective of the Event is to raise funds for supporting survivor services.

2. SIGNIFICANT ACCOUNTING POLICIES

These income and expenditure account have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Donations income are recognised as income on a cash basis.

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