

**INDEPENDENT ASSURANCE REPORT OF THE
HONG KONG SHENG KUNG HUI WELFARE COUNCIL
("THE ASSOCIATION") OF "心靈旅途" HELD FROM 8TH DECEMBER, 2012
TO 17TH DECEMBER, 2012 ("THE EVENT")**

Public Subscription Permit No. 2012/320/1

公開籌款許可證編號2012/320/1

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Association's general charitable fund-raising activity held from 8th December, 2012 to 17th December, 2012 under Public Subscription Permit No. 2012/320/1 issued by the Social Welfare Department ("SWD").

Respective responsibilities of the committee members and ourselves

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 subscription 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 Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("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 an independent opinion, based on our audit, on the income and expenditure account and notes thereto and to report our opinion solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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 the "Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)" 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 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 Association 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 Association's books and records.

...../2

LUI & MAK

CERTIFIED PUBLIC ACCOUNTANTS

呂榮光 麥錦棠 陳傑宏
會計師事務所

**INDEPENDENT ASSURANCE REPORT OF THE
HONG KONG SHENG KUNG HUI WELFARE COUNCIL
("THE ASSOCIATION") OF "心靈旅途" HELD FROM 8TH DECEMBER, 2012
TO 17TH DECEMBER, 2012 ("THE EVENT") (Continued)**

Public Subscription Permit No. 2012/320/1

公開籌款許可證編號2012/320/1

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 review 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 Association 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 Association 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.



LUI & MAK

CERTIFIED PUBLIC ACCOUNTANTS

Rooms 604-7, Dominion Centre,

43-59 Queen's Road East,

Wan Chai,

Hong Kong

28th February, 2013

HONG KONG SHENG KUNG HUI WELFARE COUNCIL
香港聖公會福利協會

“心靈旅途” HELD FROM 8TH DECEMBER, 2012 TO 17TH DECEMBER, 2012
由二零一二年十二月八日至二零一二年十二月十七日

INCOME AND EXPENDITURE ACCOUNT
收支賬項

PUBLIC SUBSCRIPTION PERMIT NO. 2012/320/1
公開籌款許可證編號2012/320/1

	HK\$
INCOME	
Donation income	165.00 =====

The income and expenditure account above and notes (1 to 3) thereto was approved and authorised for issue by the Executive Committee of Hong Kong Sheng Kung Hui Welfare Council on 28th February, 2013.



CHAIRMAN

TREASURER

HONG KONG SHENG KUNG HUI WELFARE COUNCIL

香港聖公會福利協會

“心靈旅途” HELD FROM 8TH DECEMBER, 2012 TO 17TH DECEMBER, 2012

由二零一二年十二月八日至二零一二年十二月十七日

NOTES TO INCOME AND EXPENDITURE ACCOUNT

收支賬項附註

PUBLIC SUBSCRIPTION PERMIT NO. 2012/320/1

公開籌款許可證編號2012/320/1

(1) GENERAL

“心靈旅途” held from 8th December, 2012 to 17th December, 2012 is an Event organised by Hong Kong Sheng Kung Hui Welfare Council (“香港聖公會福利協會”) (“Association”) for the purpose as described in Public Subscription Permit No. 2012/320/1 issued by Social Welfare Department of raising funds to provide medical service for elderly.

Income of the Event is deposited into Bank of East Asia, account number 015-514-10-96200-6, in the name of Hong Kong Sheng Kung Hui Welfare Council.

(2) SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The income and expenditure account has been prepared using the historical cost basis of accounting.

Income recognition

Donation income are recognised on cash basis.

(3) TAXATION

As Hong Kong Sheng Kung Hui Welfare Council (“香港聖公會福利協會”) is registered as a charitable organisation under Section 88 of Inland Revenue Ordinance, the Event is therefore exempted from Hong Kong profits tax.