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

Activity Accounts in respect of the Walkathon 2021

For the activity held for the period from 8 March 2021 to 14 March 2021

MOK WAI KWONG & CO. Certified Public Accountants
莫偉光會計師事務所

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

Name of Activity : **Walkathon 2021**

For the activity held for the period from 8 March 2021 to 14 March 2021

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

Name of Activity : **Walkathon 2021**

For the activity held for the period from 8 March 2021 to 14 March 2021
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 2021 held for the period from 8 March 2021 to 14 March 2021 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 : 6/8/2021

MOK WAI KWONG & CO. Certified Public Accountants
莫偉光會計師事務所

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

Name of Activity : **Walkathon 2021**

For the activity held for the period from 8 March 2021 to 14 March 2021

Independent Practitioner's 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 been requested to report on the attached income and expenditure account of LCHKS's Walkathon 2021 held for the period from 8 March 2021 to 14 March 2021 (the "Event").

Responsibilities of the members of the Social Service Committee of LCHKS

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 set out in note 2, setting out the gross receipts 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 receipts 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.

Our 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.

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

Name of Activity : **Walkathon 2021**

For the activity held for the period from 8 March 2021 to 14 March 2021

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

Practitioner's Responsibilites

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" 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 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 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 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 LCHKS's books and records.

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.

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

Name of Activity : **Walkathon 2021**

For the activity held for the period from 8 March 2021 to 14 March 2021

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

Intended Users and Purpose

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 :

Mok Wai Kwong & Co.
Certified Public Accountants (practising)
Hong Kong

Date : - 6 AUG 2021

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

Name of Activity : **Walkathon 2021**

Income and Expenditure Account
For the activity held for the period from 8 March 2021 to 14 March 2021

	HK$
Income	
Donations	728,672.40
Expenditure	
Printing	9,160.00
Souvenirs	51,762.60
Programme Expenses	1,200.00
Administrative Expenses	
- Audit Fee	3,000.00
- Transportation	1,260.00
- Others	589.84
Total Expenditure	66,972.44
Surplus	661,699.96

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Name of Activity : **Walkathon 2021**

Notes to the Accounts
For the activity held for the period from 8 March 2021 to 14 March 2021

1. General

"Walkathon 2021" was a fund raising walk activity held from 8 March 2021 to 14 March 2021. 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 Service 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.