

獻愛長者慈善社有限公司
GIVING LOVE ELDERLY CHARITABLE LIMITED

ASSURANCE REPORT ON INCOME AND EXPENDITURE ACCOUNT
OF THE CHARITABLE FUND-RAISING ACTIVITY
COVERED BY THE PUBLIC SUBSCRIPTION PERMITS NO. 2016/341/1 AND 2016/341/2
ISSUED BY THE SOCIAL WELFARE DEPARTMENT
HELD DURING THE PERIOD FROM 22ND DECEMBER 2016 TO 20TH JANUARY 2017

華盈會計師事務所有限公司
ORIENTAL LINK CPA LIMITED

獻愛長者慈善社有限公司
GIVING LOVE ELDERLY CHARITABLE LIMITED

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華盈會計師事務所有限公司

ORIENTAL LINK CPA LIMITED

Certified Public Accountants

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INDEPENDENT ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF GIVING LOVE ELDERLY CHARITABLE LIMITED ("the Permittee")

Public Subscription Permits No: 2016/341/1 and 2016/341/2

Pursuant to the conditions stated in the Public Subscription Permits 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 Permittee's general charitable fund-raising activity held during the period from 22nd December 2016 to 20th January 2017 ("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.

Auditor'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.

華盈會計師事務所有限公司

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INDEPENDENT ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF GIVING LOVE ELDERLY CHARITABLE LIMITED (“the Permittee”)

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 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 Permittee 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 Permittee'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 subscriptions raised and the expenses incurred by the Permittee 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.

華盈會計師事務所有限公司

ORIENTAL LINK CPA LIMITED

Certified Public Accountants

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INDEPENDENT ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF GIVING LOVE ELDERLY CHARITABLE LIMITED (“the Permittee”)

Intended Users and Purpose

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



Oriental Link CPA Limited
Certified Public Accountants
Hong Kong, 16 MAY 2017


Ho Siu Tong
Practising Certificate Number P04291


獻愛長者慈善社有限公司
GIVING LOVE ELDERLY CHARITABLE LIMITED

INCOME AND EXPENDITURE ACCOUNT
OF THE CHARITABLE FUND-RAISING ACTIVITY
COVERED BY THE PUBLIC SUBSCRIPTION PERMITS NO. 2016/341/1 AND 2016/341/2
ISSUED BY THE SOCIAL WELFARE DEPARTMENT HELD DURING
THE PERIOD FROM 22ND DECEMBER 2016 TO 20TH JANUARY 2017

	<u>HK\$</u>
INCOME	
Subscriptions received	88,901
Less: EXPENDITURE	
Professional fee	5,000
Sundry expenses	292
	5,292
 SURPLUS FOR THE ACTIVITY	 <u>83,609</u>

Approved by the Board of Directors on 16 MAY 2017


Chim Terence
Director




Mao Fan
Director



獻愛長者慈善社有限公司
GIVING LOVE ELDERLY CHARITABLE LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE INCOME AND EXPENDITURE ACCOUNT OF THE CHARITABLE FUND-RAISING ACTIVITY COVERED BY THE PUBLIC SUBSCRIPTION PERMITS NO. 2016/341/1 AND 2016/341/2 ISSUED BY THE SOCIAL WELFARE DEPARTMENT HELD DURING THE PERIOD FROM 22ND DECEMBER 2016 TO 20TH DECEMBER 2017

1. GENERAL

The charitable fund-raising activity held by the company under the Public Subscription Permits No. 2016/341/1 and 2016/341/2 issued by the Social Welfare Department during the period from 22nd December 2016 to 20th January 2017 is for the purpose to raise funds for daily operating expenses and providing services by the company.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

a) Basis of preparation

The income and expenditure account has been prepared in accordance with accruals basis of accounting.

b) Recognition of income

Subscription is recognized as income when the money is received.

c) Taxation

As the company is registered as a charitable organization under Section 88 of the Inland Revenue Ordinance, the surplus of the fund-raising activity is exempted from Hong Kong profits tax.



獲准舉行的籌款活動的詳細資料 Details of the Approved Fund-raising Activities

有關獻愛長者慈善社有限公司獲准舉行的籌款活動的日期、時間、地點及收集款項的方法如下：

The date, time, venue and method of money collection for the approved fund-raising activities given to Giving Love Elderly Charitable Limited are as follows:

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		地點 Location	收集款項的 方法* Method of Money Collection*
			開始 Start	結束 End		
2016	12	22	09:00	19:00	Pavement of Queen's Road West, outside Shek Tong Tsui Municipal Services Building, Sai Wan	2,3
2016	12	23, 30	09:00	19:00	Pavement outside Admiralty MTR Station Exit A	2,3
2016	12	25	09:00	19:00	Pavement of Percival Street, outside 1 Hysan Avenue, Causeway Bay	2,3
2016	12	26	09:00	19:00	Pavement of Des Voeux Road Central, outside Wing On Centre, Sheung Wan	2,3
2016	12	26	09:00	19:00	Pavement of King's Road, outside Tai Koo Primary School, Tai Koo	2,3

公開籌款許可證編號/Public Subscription Permit No. 2016/341/1



公開籌款許可證編號/Public Subscription Permit No. 2016/341/1

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		Location	地點	收集款項的 方法* Method of Money Collection*
			開始 Start	結束 End			
2016	12	29	09:00	19:00	Pavement outside Sai Wan Ho MTR Station Exit A	港鐵西灣河站A出口對出行人路	2,3
2016	12	31	13:00	20:00	Pavement of Leighton Road, outside Leighton Centre (near Percival Street), Causeway Bay	銅鑼灣禮頓中心對出禮頓道行人路 (近波斯富街)	2,3
2016	12	31	13:00	20:00	Pavement of Percival Street, outside 1 Hysan Avenue, Causeway Bay	銅鑼灣希慎道1號對出波斯富街行人 路	2,3
2017	01	01	09:00	19:00	Pavement of Percival Street, outside 1 Hysan Avenue, Causeway Bay	銅鑼灣希慎道1號對出波斯富街行人 路	1,3
2017	01	01	09:00	19:00	Pavement of Yun Ping Road (near Lan Fong Road), Causeway Bay	銅鑼灣恩平道行人路(近蘭芳道)	1,3
2017	01	02	09:00	19:00	Pavement of Leighton Road, outside Leighton Centre (near Percival Street), Causeway Bay	銅鑼灣禮頓中心對出禮頓道行人路 (近波斯富街)	2,3
2017	01	02	09:00	19:00	Pavement of Percival Street, outside 1 Hysan Avenue, Causeway Bay	銅鑼灣希慎道1號對出波斯富街行人 路	2,3
2017	01	05	09:00	19:00	Pavement of King's Road, outside Fortress Hill MTR Station Exit A	港鐵炮台山站A出口對出英皇道行人 路	2,3
2017	01	05	09:00	19:00	Pavement outside Sai Wan Ho MTR Station Exit A	港鐵西灣河站A出口對出行人路	2,3



公開籌款許可證編號/Public Subscription Permit No. 2016/341/1

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		Location	地點	收集款項的 方法* Method of Money Collection*
			開始 Start	結束 End			
2016	12	22, 29	09:00	19:00	Pavement outside Sham Shui Po MTR Station Exit D2	港鐵深水埗站D2出口對出行人路	2,3
2016	12	23	09:00	19:00	Un Chau Street, outside Un Chau Estate Shopping Centre, Cheung Sha Wan	長沙灣元州郵商場對出元州街	2,3
2016	12	24	13:00	20:00	Pavement outside Diamond Hill MTR Station Exit C1	港鐵鑽石山站C1出口對出行人路	2,3
2016	12	24	13:00	20:00	Pavement outside Prince Edward MTR Station Exit B2	港鐵太子站B2出口對出行人路	2,3
2016	12	24, 31	13:00	20:00	Pavement outside Mong Kok MTR Station Exit D2 (near New Town Mall)	港鐵旺角站D2出口對出行人路(近新之城)	2,3
2016	12	25	09:00	19:00	Pavement outside 8 Argyle Street (near Entrance of Langham Place), Mong Kok	旺角亞皆老街8號對出行人路(近朗豪坊門口)	2,3
2016	12	31	13:00	20:00	Pavement outside 8 Argyle Street (near Entrance of Langham Place), Mong Kok	旺角亞皆老街8號對出行人路(近朗豪坊門口)	2,3
2017	01	01	09:00	19:00	Pavement outside 8 Argyle Street (near Entrance of Langham Place), Mong Kok	旺角亞皆老街8號對出行人路(近朗豪坊門口)	1,3
2017	01	01	09:00	19:00	Pavement outside Mong Kok MTR Station Exit D2 (near New Town Mall)	港鐵旺角站D2出口對出行人路(近新之城)	1,3
2017	01	02	09:00	19:00	Pavement outside 8 Argyle Street (near Entrance of Langham Place), Mong Kok	旺角亞皆老街8號對出行人路(近朗豪坊門口)	2,3



公開籌款許可證編號/Public Subscription Permit No. 2016/341/1

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		Location	地點	收集款項的 方法* Method of Money Collection*
			開始 Start	結束 End			
2017	01	02	09:00	19:00	Pavement outside Mong Kok MTR Station Exit D2 (near New Town Mall)	港鐵旺角站D2出口對出行人路(近新之城)	2,3
2017	01	04	09:00	19:00	Un Chau Street, outside Un Chau Estate Shopping Centre, Cheung Sha Wan	長沙灣元州邨商場對出元州街	2,3
2016	12	25	09:00	19:00	Pavement of 1-7 Kau Yuk Road, outside Citimall, Yuen Long	元朗教育路1-7號千色廣場對出行人路	2,3
2016	12	25, 30.	09:00	19:00	Junction between Wo Tik Street and San Tsuen Street (near Citywalk), Tsuen Wan	荃灣禾笛街與新村街交界(近荃新天地)	2,3
2016	12	27	09:00	19:00	Covered Pavement outside Uptown Plaza, Tai Po Market MTR Station	港鐵大埔墟站新達廣場對出有蓋行人路	2,3
2016	12	27	09:00	19:00	Pavement outside Tuen Mun MTR Station Exit F	港鐵屯門站F出口對出行人路位置	2,3
2016	12	29	09:00	19:00	Pavement outside Lai King MTR Station Exit A1, near entrance of Yin Lai Court Shopping Centre	港鐵荔景站A1出口近賢麗苑商場對出行人路	2,3
2017	01	03	09:00	19:00	Footbridge at 204 Hing Fong Road (pavement outside entrance of Kwai Chung Plaza), Kwai Chung	葵涌興芳路204號行人天橋(即葵涌廣場門口對出行人路)	2,3
2017	01	04	09:00	19:00	Pavement outside Tuen Mun MTR Station Exit F	港鐵屯門站F出口對出行人路位置	2,3



公開募款許可證編號/Public Subscription Permit No. 2016/341/1

*收集款項的方法 / *Method of Money Collection

1. 在指定地點設置捐款收集箱
Set up donation boxes in stationed counter
2. 在指定地點設置捐款收集箱並在其附近範圍攜帶捐款收集箱/袋以流動方式募捐
Set up donation boxes in stationed counter with moving around solicitation with donation boxes/money collection bags in the vicinity of the stationed counter
3. 慈善義賣 獻愛心曲奇及愛心花茶包
Charity sale of Giving Love Cookies and Love Heart Flower Tea Bags
4. 傳奉獻袋、奉獻箱
Passing of the offering bags or boxes
5. 上門募捐
Door to door collection
6. 其他：(不適用)
Others: (Not applicable)





獲准舉行的籌款活動的詳細資料 Details of the Approved Fund-raising Activities

有關獻愛長者慈善社有限公司獲准舉行的籌款活動的日期、時間、地點及收集款項的方法如下：

The date, time, venue and method of money collection for the approved fund-raising activities given to Giving Love Elderly Charitable Limited are as follows:

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		地點 Location	收集款項的 方法* Method of Money Collection*
			開始 Start	結束 End		
2017	01	08	09:00	19:00	Pavement outside Tin Hau MTR Station Exit A1	港鐵天后站A1出口對出行人路 2,3
2017	01	09	09:00	19:00	Pavement outside North Point MTR Station Exit B3	港鐵北角站B3出口對出行人路 2,3
2017	01	09, 19	09:00	19:00	Pavement of Des Voeux Road Central, outside Wing On Centre, Sheung Wan	上環德輔道中永安中心對出行人路 2,3
2017	01	09, 19	09:00	19:00	Pavement outside Admiralty MTR Station Exit A	港鐵金鐘站A出口對出行人路 2,3
2017	01	11	09:00	19:00	Pavement of Chai Wan Road, outside Chai Wan Municipal Services Building, Chai Wan	柴灣市政大樓對出柴灣道行人路 2,3
2017	01	13	09:00	19:00	Pavement of King's Road, outside Tai Koo Primary School, Tai Koo	太古小學對出英皇道行人路 2,3



公開籌款許可證編號/Public Subscription Permit No. 2016/341/2

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		Location	地點	收集款項的 方法* Method of Money Collection*
			開始 Start	結束 End			
2017	01	13	09:00	19:00	Pavement of Queen's Road West, outside Shek Tong Tsui Municipal Services Building, Sai Wan	西環皇后大道西石塘咀市政大廈對出 行人路	2,3
2017	01	15	09:00	19:00	Pavement of Yun Ping Road (near Lan Fong Road), Causeway Bay	銅鑼灣恩平道行人路(近蘭芳道)	2,3
2017	01	06	09:00	19:00	Pavement outside Wong Tai Sin MTR Station Exit D2	港鐵黃大仙站D2出口對出行人路	2,3
2017	01	06, 13	09:00	19:00	Pavement underneath footbridge at the entrance of Festival Walk towards Kowloon Tong MTR Station	九龍塘又一城門口往港鐵站天橋橋底 之行人路	2,3
2017	01	06, 18	09:00	19:00	Pavement outside Sham Shui Po MTR Station Exit D2	港鐵深水埗站D2出口對出行人路	2,3
2017	01	08	09:00	19:00	Pavement outside Diamond Hill MTR Station Exit C1	港鐵鑽石山站C1出口對出行人路	2,3
2017	01	08, 17	09:00	19:00	Pavement outside Prince Edward MTR Station Exit B2	港鐵太子站B2出口對出行人路	2,3
2017	01	12	09:00	19:00	Pavement of Kai Tin Road, outside Entrance of Kai Tin Shopping Centre, Lam Tin	藍田啟田道啟田廣場出入口對出行人 路	2,3
2017	01	12, 16	09:00	19:00	Pavement outside Yau Ma Tei MTR Station Exit D	港鐵油麻地站D出口對出行人路	2,3



公開籌款許可證編號/Public Subscription Permit No. 2016/341/2

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		Location	地點	收集款項的 方法* Method of Money Collection*
			開始 Start	結束 End			
2017	01	14	13:00	20:00	Pavement outside 8 Argyle Street (near Entrance of Langham Place), Mong Kok	旺角亞皆老街8號對出行人路(近朗豪坊門口)	2,3
2017	01	16	09:00	19:00	Un Chau Street, outside Un Chau Estate Shopping Centre, Cheung Sha Wan	長沙灣元州邨商場對出元州街	2,3
2017	01	06, 20	09:00	19:00	Pavement of 1-7 Kau Yuk Road, outside Citimall, Yuen Long	元朗教育路1-7號千色廣場對出行人路	2,3
2017	01	07	13:00	20:00	Open Area outside flower beds, Hing Ning Road entrance, Kwai Chung Plaza, Kwai Fong	葵芳葵涌廣場興寧路出口花槽前空地	2,3
2017	01	10	09:00	19:00	Fanling Station Road, outside Fanling MTR Station Exit A2 (near bus stop)	港鐵粉嶺站A2出口粉嶺車站路(近巴士站)	2,3
2017	01	10	09:00	19:00	Pavement outside Lai King MTR Station Exit A1, near entrance of Yin Lai Court Shopping Centre	荔景港鐵站A1出口近賢麗苑商場對出行人路	2,3
2017	01	11	09:00	19:00	Covered Pavement outside Uptown Plaza, Tai Po Market MTR Station	港鐵大埔墟站新達廣場對出有蓋行人路	2,3
2017	01	11	09:00	19:00	Pavement outside Tung Chung MTR Station Exit A	港鐵東涌站A出口對出行人路	2,3
2017	01	12	09:00	19:00	Footbridge at 204 Hing Fong Road (pavement outside entrance of Kwai Chung Plaza), Kwai Chung	葵涌興芳路204號行人天橋(即葵涌廣場門口對出行人路)	2,3



公開籌款許可證編號/Public Subscription Permit No. 2016/341/2

年份 Year	月份 Month	日子 Date(s)	時間(24小時) Time (24 hrs)		地點 Location	收集款項的方法* Method of Money Collection*
			開始 Start	結束 End		
2017	01	16	09:00	19:00	Pavement of Lung Wan Street, outside main entrance of Metropolis, Sheung Shui	2,3
2017	01	18	09:00	19:00	Junction between Wo Tik Street and San Tsuen Street (near Citywalk), Tsuen Wan	2,3

*收集款項的方法/*Method of Money Collection

1. 在指定地點設置捐款收集箱

Set up donation boxes in stationed counter

2. 在指定地點設置捐款收集箱並在其附近範圍攜帶捐款收集箱/袋以流動方式募捐

Set up donation boxes in stationed counter with moving around solicitation with donation boxes/money collection bags in the vicinity of the stationed counter

3. 慈善義賣 獻愛心曲奇及愛心花茶包 (均附有獻愛長者慈善社有限公司的徽號/名稱)

Charity sale of Giving Love Cookies and Love Heart Flower Tea Bags (all bearing logo/name of Giving Love Elderly Charitable Limited)

4. 傳奉獻袋、奉獻箱

Passing of the offering bags or boxes

5. 上門募捐

Door to door collection

6. 其他: (不適用)

Others: (Not applicable)

