

HANS ANDERSEN CLUB LIMITED

(Incorporated in Hong Kong with liabilities limited by guarantee and not having a share capital)

REPORT AND ACCOUNT

CHRISTMAS CARNIVAL AT AMOY PLAZA
HELD ON 22 DECEMBER, 2013
(PUBLIC SUBSCRIPTION PERMIT NO. 2013/380/1)

T. S. LAM & CO.

林贊誠會計師事務所

Certified Public Accountants (Practising)

Hong Kong

**HANS ANDERSEN CLUB LIMITED
REPORT AND ACCOUNT
CHRISTMAS CARNIVAL AT AMOY PLAZA HELD ON 22 DECEMBER, 2013
(PUBLIC SUBSCRIPTION PERMIT NO. 2013/380/1)**

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**INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
HANS ANDERSEN CLUB LIMITED ("THE CLUB")**

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Club's general charitable fund-raising activity named Christmas Carnival At Amoy Plaza held on 22 December, 2013 ("the Event").

Respective responsibilities of the Executive Committee Members and ourselves

The Executive Committee Members are responsible for preparing the attached income and expenditure account ("the Account") in accordance with the basis of preparation set out in Note 3 to the Account, 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 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 a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you. We do not assume any 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 Club 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 Club'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 inquiries primarily of persons responsible for financial and accounting matters, and other procedures we considered necessary.

**INDEPENDENT ASSURANCE REPORT (CONTINUED)
TO THE EXECUTIVE COMMITTEE MEMBERS OF
HANS ANDERSEN CLUB LIMITED ("THE CLUB")**

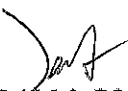
Conclusion

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 Club 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 3 to the Account.

Use of report

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

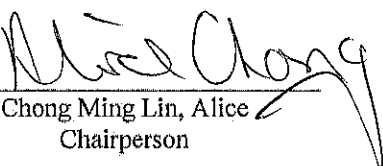
We agree that a copy of this report may be provided to the Director of Social Welfare and may be published where the Club is required to do so under the conditions stated in the relevant Public Subscription Permit without further comment from us.


T. S. LAM & CO.
Certified Public Accountants (Practising)
Hong Kong, 19 MAR 2014


HANS ANDERSEN CLUB LIMITED
INCOME AND EXPENDITURE ACCOUNT
CHRISTMAS CARNIVAL AT AMOY PLAZA HELD ON 22 DECEMBER, 2013
PUBLIC SUBSCRIPTION PERMIT NO. 2013/380/1

	HK\$
INCOME	
Donations received	41
EXPENDITURE	<u>---</u>
EXCESS OF INCOME OVER EXPENDITURE	<u>41</u>

Approved and authorized for issue by the Executive Committee on 19 MAR 2014 and signed for
and on behalf of the Club by



Chong Ming Lin, Alice
Chairperson



Chan Wang Kay, Benjamin
Honorary Treasurer

HANS ANDERSEN CLUB LIMITED
NOTES TO THE ACCOUNT
CHRISTMAS CARNIVAL AT AMOY PLAZA HELD ON 22 DECEMBER, 2013
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1. GENERAL

Hans Andersen Club Limited (the "Club") is an organization incorporated under the Hong Kong Companies Ordinance and is limited by guarantee and not having a share capital.

The Club is engaged in providing educational, developmental, social and recreational facilities for children - particularly for underprivileged children in Hong Kong regardless of race, nationality or religion. The Club's registered office is situated at 5/F., Chuk Yuen Estate Community Centre, 11 Chuk Yuen Road, Wong Tai Sin, Kowloon, Hong Kong.

The Club is exempt under Section 88 of the Hong Kong Inland Revenue Ordinance from any tax by reason of being a charitable institution of a public character.

2. PURPOSE OF THE EVENT

The purpose of the Event is for promoting the Club's children story activities.

3. BASIS OF PREPARATION

These income and expenditure account have been prepared in accordance with accrual basis of accounting.

Revenue is recognised when the amount can be measured reliably and when it is probable that the economic benefits associated with the transaction will flow to the Club.