

HONG KONG REHABILITATION POWER

香港復康力量

INCOME AND EXPENDITURE ACCOUNT

IN RESPECT OF 復康力量傷健共融日 2014

HELD DURING THE PERIOD FROM 25 TO 26 OCTOBER 2014

PUBLIC SUBSCRIPTION PERMIT NO. 2014/277/1

黃龍德會計師事務所有限公司

香港執業會計師、英國特許會計師

PATRICK WONG C.P.A. LIMITED

Certified Public Accountants (Practising), Hong Kong Chartered Accountants



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(EXPRESSED IN HONG KONG DOLLARS)

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INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF HONG KONG REHABILITATION POWER (THE "ASSOCIATION")

香港復康力量

IN RESPECT OF 復康力量傷健共融日 2014 ("the Event")

held during the period from 25 to 26 October 2014

Public Subscription Permit No. 2014/277/1

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 Association's general charitable fund-raising activity held during the period from 25 to 26 October 2014 known as 復康力量傷健共融日 2014 ("the Event").

Respective responsibilities of the directors and ourselves

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 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.

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 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.

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 procedures we considered necessary.

(to be continued, P.T.O.)

聯營公司：
Associated:

黃林梁郭會計師事務所有限公司
Wong Lam Leung & Kwok C.P.A. Limited

黃林梁郭秘書有限公司
Wong Lam Leung & Kwok Secretaries Limited

黃林梁郭商業顧問有限公司
WLLK Business Consultants Limited

江門市龍德諮詢服務有限公司
Jiangmen Longde Consultants Limited

澳門黃林梁郭有限公司
Macau Wong Lam Leung & Kwok Limited

 caring company
Awarded by the Hong Kong Council of Social Service
香港社會服務發展局





INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF
HONG KONG REHABILITATION POWER (THE "ASSOCIATION")
香港復康力量
IN RESPECT OF 復康力量傷健共融日 2014 ("the Event")
held during the period from 25 to 26 October 2014
Public Subscription Permit No. 2014/277/1
(CONTINUED)

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.

PATRICK WONG C.P.A. LIMITED
黃龍德會計師事務所有限公司
Certified Public Accountants

Patrick Wong CPA

劉旭明, 香港執業會計師
LAU YUK MING HAROLD
CPA (Practising)
Certified Public Accountant (Practising), Hong Kong
Practising Certificate Number: P05468

Hong Kong, 27 February 2015

Ref: H772/PW/HL/1298/1336/486

HONG KONG REHABILITATION POWER
香港復康力量

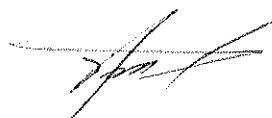
INCOME AND EXPENDITURE ACCOUNT
 IN RESPECT OF 復康力量傷健共融日 2014
 FOR THE PERIOD FROM 25 TO 26 OCTOBER 2014
 (PUBLIC SUBSCRIPTION PERMITS NO. 2014/277/1)

	\$
Income	
Donation boxes	104,622
Other donation	1,353,312

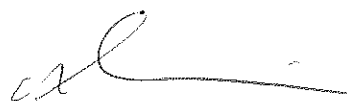
	1,457,934
Expenditure	
Event expenses	389,667
Food and beverage	16,804
Postage	134
Printing and stationery	38,480
Transportation	8,837
Travelling expenses	15,269
	(469,191)

Surplus for the Event	988,743
	=====

The income and expenditure account above was approved and authorised for issue by the Board of Directors of Hong Kong Rehabilitation Power on 31 March 2015.



 President
 Yip Cham Kai



 Honorary Treasurer
 Hui Wai Yee, Wendy

HONG KONG REHABILITATION POWER
香港復康力量
(PUBLIC SUBSCRIPTION PERMITS NO. 2014/277/1)

NOTES TO INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF 復康力量傷健共融日 2014
FOR THE PERIOD FROM 25 TO 26 OCTOBER 2014

1. GENERAL

復康力量傷健共融日 2014 is an event organized by Hong Kong Rehabilitation Power (the "Association"). 50% of fund raised (i.e. surplus for the Event) will be used to support the training, employment and development service of Hong Kong Rehabilitation Power while the other 50% of the fund will be used for the education project of Redford Charitable Foundation.

2. PRINCIPAL ACCOUNTING POLICIES

Basis of account

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

Income recognition

Donation is recognized when the Association's rights to receive payment have been established.

3. TAXATION

As the Association is registered as a charitable organization under Section 88 of Inland Revenue Ordinance, the income from the Event is exempted from Hong Kong Profits Tax.