

**HONG KONG REHABILITATION POWER**  
FLAG DAY FUND RAISING EVENT HELD ON 3 MAY 2014  
PUBLIC SUBSCRIPTION PERMITS NO. FD/R040/2014

**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*



**HONG KONG REHABILITATION POWER  
PUBLIC SUBSCRIPTION PERMIT NO. FD/R040/2014  
EVENT DATE: 3 MAY 2014  
REPORT AND INCOME AND EXPENDITURE ACCOUNT**

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(EXPRESSED IN HONG KONG DOLLARS)

# 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

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### INDEPENDENT ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF HONG KONG REHABILITATION POWER (THE "PERMITTEE") FOR THE FLAG DAY FUND RAISING EVENT HELD ON 3 MAY 2014 PUBLIC SUBSCRIPTION PERMITS NO. FD/R040/2014

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 Permittee's regional flag day fund-raising activity in Kowloon region held on 3 May 2014 ("the Event").

#### Respective responsibilities of the Committee Members and practitioner

The Committee Members are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 1, 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.

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 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.

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.

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





INDEPENDENT ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF  
HONG KONG REHABILITATION POWER (THE "PERMITTEE")  
FOR THE FLAG DAY FUND RAISING EVENT HELD ON 3 MAY 2014  
PUBLIC SUBSCRIPTION PERMITS NO. FD/R040/2014  
(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 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 1.

**Use of report**

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.

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 Ltd*

劉旭明, 香港執業會計師, 英國特許公認會計師  
LAU YUK MING HAROLD  
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Practising Certificate Number: P05468

Hong Kong, 28 July 2014

Ref: H772/PW/HL/1294/1282/486

## HONG KONG REHABILITATION POWER

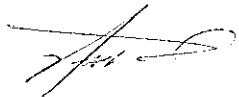
### INCOME AND EXPENDITURE ACCOUNT

FOR THE FLAG DAY FUND RAISING EVENT HELD ON 3 MAY 2014

PUBLIC SUBSCRIPTION PERMITS NO. FD/R040/2014


	\$
<b>Income</b>	
Street collections	786,363
Appeal letters	389,981
	1,176,344
<b>Expenditure</b>	
Auditor fee	3,000
Event expense	85,331
Food and beverage	39
Postage fee	7,337
Printing and stationery	3,923
Salaries and allowances	2,640
Transportation fee	40
Travelling fee	7,468
Volunteers allowance	3,260
	(113,038)
<b>Surplus for the Event</b>	1,063,306

The income and expenditure account above was approved and authorised for issue by the President of Hong Kong Rehabilitation Power on 28 July 2014 and is signed on its behalf by:



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President  
Yip Cham Kai



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Treasurer  
Hui Wai Yee, Wendy

# HONG KONG REHABILITATION POWER

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR THE FLAG DAY FUND RAISING EVENT HELD ON 3 MAY 2014

PUBLIC SUBSCRIPTION PERMITS NO. FD/R040/2014

## 1. BASIS OF PREPARATION

- i. The purpose of the flag day fund-raising is for raising fund for development and central administration of the Permittee.
- ii. This income and expenditure account has been prepared in accordance with accruals basis.