

鄺志才會計師事務所  
c c kwong & company

CPA

Chartered Accountants  
CPA (Practising)  
Hong Kong

**HONG KONG REHABILITATION POWER**

**INCOME AND EXPENDITURE ACCOUNT  
IN RESPECT OF REHAB POWER DAY 2016  
HELD ON 29 OCTOBER 2016 AND 30 OCTOBER 2016  
PUBLIC SUBSCRIPTION PERMIT NO: 2016/266/1**

*HONG KONG REHABILITATION POWER  
REHAB POWER DAY 2016  
HELD ON 29 OCTOBER 2016 AND 30 OCTOBER 2016  
REPORT AND INCOME AND EXPENDITURE ACCOUNT  
PUBLIC SUBSCRIPTION PERMIT NO: 2016/266/1*

CONTENTS

	Page
Independent Practitioner's Assurance Report	1 – 2
Income and Expenditure Account	3
Notes to the Income and Expenditure Account	4

(EXPRESSED IN HONG KONG DOLLARS)

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
TO THE COUNCIL MEMBERS OF  
HONG KONG REHABILITATION POWER (THE "PERMITTEE")  
IN RESPECT OF REHAB POWER DAY 2016  
HELD ON 29 OCTOBER 2016 AND 30 OCTOBER 2016  
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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 Rehab Power day fund-raising activity held on 29 October 2016 and 30 October 2016 ("the Event").

**Responsibilities of the Council Members**

The Council Members are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in the Notes, setting out the gross income raised from the Event and the expenditure 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 income raised and expenditure 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.

**Practitioner'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.

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 Permit 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.

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*[continued]*

**Practitioner's Responsibilities (continued)**

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 income raised and the expenditure 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 the Notes.

**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.

C C Kwong & Co.  
Certified Public Accountants (Practising)

Room 601, 6/F., Tai Tung Building

8 Fleming Road,

Wanchai, Hong Kong.

Date:

**13 APR 2017**

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	<u>HK\$</u>
<b>Income</b>	
Event income	883,700
<b>Expenditure</b>	
Activity layout installation fee	138,000
Auditor fee	2,580
Meal expense	3,225
Postage fee	207
Promotion fee	14,000
Printing and stationery	41,882
Rent expense	7,003
Souvenir and Gift	5,588
Event expense	81,794
Transportation and travelling fee	15,620
	<u>309,899</u>
<b>Excess of income over expenditure</b>	<u>573,801</u>

Approved and authorised for issue by the Council Members on 13 April 2017.



Yip Cham Kai  
Chairman



Hui Wai Yee, Wendy  
Treasurer

**NOTES TO THE INCOME AND EXPENDITURE ACCOUNT**

**BASIS OF PREPARATION**

- (1) The purpose of the Rehab Power day fund-raising is raising fund for supporting vocational training programmes of HK Rehabilitation Power.
- (2) This income and expenditure account has been prepared in accordance with accruals basis.