

HONG KONG REHABILITATION POWER

香港復康力量

REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

截至二零一三年三月三十一日止年度
報告及財務報表

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RICHARD S. K. CHAN & CO.

Certified Public Accountants (Practising)

Chartered Secretaries

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
HONG KONG REHABILITATION POWER
(incorporated in Hong Kong with limited liability)**

獨立核數師報告
致香港復康力量各會員
(於香港註冊成立之有限公司)

We have audited the financial statements of Hong Kong Rehabilitation Power (the "association") set out on pages 3 to 31, which comprise the balance sheet as at 31 March 2013, and the statement of comprehensive income, statement of changes in fund and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Directors' responsibility for the financial statements

The directors of the association are responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with Section 141 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

本核數師（以下簡稱「我們」）已審核列載於第3至31頁香港復康力量（以下簡稱「貴機構」）的財務報表，此財務報表包括 貴機構於二零一三年三月三十一日的資產負債表與截至該日止年度的全面收入報表，基金變動表及現金流量表，以及主要會計政策概要及其他附註解釋資料。

董事就財務報表須承擔的責任

董事須負責根據香港會計師公會頒佈的香港財務報告準則及香港公司條例編製財務報表，以令財務報表作出真實而公平的反映，及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

核數師的責任

我們的責任是根據我們的審核對該等財務報表作出意見，我們已根據香港會計師公會頒佈的香港審計準則進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存在任何重大錯誤陳述。並按照香港公司條例第141條僅向作為整體之會員報告，除此之外，本報告不可用作其他用途。我們不會就本報告的內容對任何其他人士負責或承擔任何責任。

我們已根據香港會計師公會頒佈的香港審計準則進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核。藉以可合理確定此等財務報表是否不存在有任何重大錯誤陳述。

RICHARD S. K. CHAN & CO.

Certified Public Accountants (Practising)

Chartered Secretaries

香港中環德輔道中107號余崇本大廈16樓1601室

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
HONG KONG REHABILITATION POWER
(incorporated in Hong Kong with limited liability)
(Continued)**

獨立核數師報告
致香港復康力量各會員
(於香港註冊成立之有限公司)

Auditor's responsibility (continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and true and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the state of the association's affairs as at 31 March 2013 and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

Richard S. K. Chan & Co.
Certified Public Accountants (Practising)
Hong Kong, 30 December 2013

核數師的責任(續)

審核涉及執行程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定之程序取決於核數師的判斷，包括評估是否由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製真實及公平地列報財務報表相關的內部控制，以設計適當之審核程序，但並非為對機構的內部控制效能發表意見。審核亦包括評價董事所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證乃充足及適當地為我們的審核意見提供基礎。

意見

我們認為，財務報表已根據香港財務報告準則真實及公平地反映貴機構於二零一三年三月三十一日的財務狀況以及截至該日止年度的虧損及現金流量，並已按照香港公司條例妥為編製。

陳羨強會計師事務所
香港執業會計師
二零一三年十二月三十日

**HONG KONG REHABILITATION POWER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2013**

香港復康力量
全面收入報表
截至二零一三年三月三十一日止年度

		附註 Notes	2013 HK\$	2012 HK\$
TURNOVER	營業額	9	13,387,361.80	12,036,889.18
Other income	其他收入	9	27,757.59	8,541.12
			<u>13,415,119.39</u>	<u>12,045,430.30</u>
INCOME	收入			
Employees Retraining Board	僱員再培訓局			
- Subvention for Employee Retraining Course & Administration	- 資助再培訓課程及行政費用	23	780,499.24	447,512.48
Education Bureau	教育局			
- Subvention for Adult Education Subvention Scheme	- 成人教育資助計劃		-	13,475.35
Social Welfare Department	社會福利署			
- Lump Sum Grant	- 整筆撥款		2,454,045.00	2,328,479.00
- Rent & Rates	- 租金差餉		49,845.00	52,170.00
- Enhancing Employment of People with Disabilities through Small Enterprise Project	- 創業展才能計劃		223,694.00	524,470.80
- Upgrading Capital items	- 器材及系統提升		-	-
- Lotteries Fund	- 獎券基金津貼		-	-
- F & E Replenishment and Minor Works Block Grant	- 獎券基金津貼設備及工程		36,000.00	34,000.00
- IT Projects	- 資訊科技項目		226,600.00	345,352.00
- Programme Assistant	- 活動助理		172,592.00	164,398.00
Home Affairs Department	民政事務總署			
- Enhancing Self-Reliance Through District Partnership (ESR) Programme	- 伙伴倡自強社區協作計劃		-	559,680.00
Electrical and Mechanical Services Department	機電工程署			
- Energy Efficiency Projects	- 能源效益項目		-	88,130.00
Fund donated from Remad Foundation Limited	紀恩基金有限公司捐款		20,000.00	20,000.00
Donation through Support Wheelchair	輪椅捐贈收入	21	62,000.00	43,000.00
Donation through Support Yik Siu Ling	易小玲捐款收入	21	-	91,000.00
Donation through Appeal Letters	經呼籲信籌款	21	122,282.50	26,137.22
Development and recreational activities income	發展及康樂活動收入	21	1,054,735.85	596,728.16
Donation through Support Sichuan Disabled Action	經四川助殘行動籌款	21	10,000.00	20,000.00
Surplus for Career Development Centre	傷殘人士就業培訓中心盈餘	14	44,271.59	-
Surplus for operating of Power Communication	經營活力傳意盈餘	16	-	75,232.78
Surplus for operating of Power Massage	經營活力按摩盈餘	17	-	19,988.20
Interest income	利息收入		68.75	131.53
Sundry income	什項收入		27,688.84	8,409.59
			<u>5,284,322.77</u>	<u>5,458,295.11</u>
LESS : EXPENDITURE	減：支出	10	6,779,460.63	5,350,185.62
(Deficit) / Surplus for the year	本年度(虧損)/盈餘	25	(1,495,137.86)	108,109.49
Other comprehensive income / (expenses)	其他全面收入/(支出)			
- Membership fee from member	- 會員費收入		-	2,000.00
Total comprehensive (loss) / income for the year	本年度全面(虧損)/收入總額		<u>(1,495,137.86)</u>	<u>110,109.49</u>

* The subventions in respect of Rent & Rates is stated after deduction of the claimback of surplus of HK\$2,550.00 for 2010/11 by the Social Welfare Department.

* 於相關收入乃減除 2010/11 年度租金差餉盈餘撥予社會福利署之金額為 HK\$2,550.00

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

隨附之會計政策及說明附註屬本財務報表的一部份及應該閱讀。

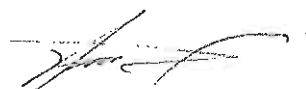
**HONG KONG REHABILITATION POWER
BALANCE SHEET
AS AT 31 MARCH 2013**

香港復康力量
資產負債表
二零一三年三月三十一日結算

		附註 Notes	2013 HK\$	2012 HK\$
ASSETS AND LIABILITIES	資產及負債			
NON-CURRENT ASSETS	非流動資產			
Fixed assets	固定資產	26	736,999.89	920,625.24
CURRENT ASSETS	流動資產			
Inventories	存貨	27	646,681.74	511,072.39
Prepayment & deposit	預付費用及按金		516,345.30	401,704.10
Accounts receivable	應收賬款		336,764.05	839,394.02
Other receivables	其他應收賬款		20,309.89	1,842.00
Cash at bank and in hand	銀行及現金結餘		841,608.84	1,283,536.88
			<u>2,361,709.82</u>	<u>3,037,549.39</u>
CURRENT LIABILITIES	流動負債			
Obligations under finance leases	租賃承擔	30	3,324.66	2,890.95
Accounts payable	應付賬款		1,159,194.27	478,316.34
Accrued expenses	應付費用		483,095.67	482,903.69
Other payable & deposit	其他應付款及按金		10,266.00	44,242.02
Receipts in advance	預收賬款		1,490.00	10,020.00
			<u>1,657,370.60</u>	<u>1,018,373.00</u>
NET CURRENT ASSETS	流動資產淨值		<u>704,339.22</u>	<u>2,019,176.39</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債		1,441,339.11	2,939,801.63
NON-CURRENT LIABILITIES	非流動負債			
Obligations under finance leases	租賃承擔	30	10,986.12	14,310.78
NET ASSETS	資產淨值		<u>1,430,352.99</u>	<u>2,925,490.85</u>
RESERVES AND FUNDS	儲備及基金			
Funds	基金		<u>1,430,352.99</u>	<u>2,925,490.85</u>

Approved by the Council of Management on
30 December 2013

董事局於二零一三年十二月三十日通過



President : Yip Cham Kai
會長：葉湛溪



Hon. Treasurer : Liu Tai Nin
義務司庫：廖大年

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

隨附之會計政策及說明附註屬本財務報表的一部份及應該閱讀。

HONG KONG REHABILITATION POWER
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2013

香港復康力量
基金變動表
截至二零一三年三月三十一日止之年度

	General fund 普通基金 HK\$	Subscriber's and member's fund 創辦人及 會員基金 HK\$	Staff development & welfare 職員發展及 福利基金 HK\$	Social welfare subvention surplus 社會福利資助 盈餘 HK\$	Support Sichuan disabled action fund 四川助殘行動 基金 HK\$	Total 總數 HK\$
Balance at 1.4.2011 於二零一一年四月一日	2,071,794.93	36,361.30	323,075.00	126,387.25	257,762.88	2,815,381.36
Surplus for the year 本年度盈餘	101,896.44	-	-	-	6,213.05	108,109.49
Membership fee from member 會員費收入	-	2,000.00	-	-	-	2,000.00
Total comprehensive income for the year 本年度全面收入總額	101,896.44	2,000.00	-	-	6,213.05	110,109.49
Fund transferred 資金轉撥	-	-	-	-	-	-
	101,896.44	2,000.00	-	-	6,213.05	110,109.49
Balance at 31.3.2012 於二零一二年三月三十一日	2,173,691.37	38,361.30	323,075.00	126,387.25	263,975.93	2,925,490.85
Balance at 1.4.2012 於二零一二年四月一日	2,173,691.37	38,361.30	323,075.00	126,387.25	263,975.93	2,925,490.85
Deficit for the year 本年度虧損	(1,480,453.86)	-	-	-	(14,684.00)	(1,495,137.86)
Membership fee from member 會員費收入	-	-	-	-	-	-
Total comprehensive income for the year 本年度全面收入總額	(1,480,453.86)	-	-	-	(14,684.00)	(1,495,137.86)
Fund transferred 資金轉撥	-	-	-	-	-	-
	(1,480,453.86)	-	-	-	(14,684.00)	(1,495,137.86)
Balance at 31.3.2013 於二零一三年三月三十一日	693,237.51	38,361.30	323,075.00	126,387.25	249,291.93	1,430,352.99

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

隨附之會計政策及說明附註屬本財務報表的一部份及應該閱讀。

HONG KONG REHABILITATION POWER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2013

香港復康力量
 現金流量表
 截至二零一三年三月三十一日止之年度

		2013 HK\$	2012 HK\$
Cash flows from operating activities	經營業務之現金流量		
(Deficit) / Surplus for the year	本年度(虧損)/盈餘	(1,495,137.86)	108,109.49
Adjustment for :	就下列事項作出調整:		
Depreciation	折舊	396,537.35	310,863.67
Finance costs	融資成本	1,789.05	692.73
Interest income	利息收入	(68.75)	(131.53)
Membership fee from member	會員收入	-	2,000.00
Operating (deficit) / surplus before working capital change	營運資本變動前之經營(虧損)/盈餘	(1,096,880.21)	421,534.36
Increase in inventories	存貨之增加	(135,609.35)	(244,717.11)
Decrease in trade and other receivables	應收貿易及其他應收賬項之減少	369,520.88	236,103.16
Increase in trade and other payables	應付貿易及其他應付賬項之增加	638,563.89	182,933.24
Net cash (used in) / generated from operating activities	經營業務之現金(流出)/流入淨額	(224,404.79)	595,853.65
Cash flows from investing activities	投資活動之現金流量		
Purchases of fixed assets	購買固定資產	(212,912.00)	(821,611.20)
Interest received	利息收入	68.75	131.53
Net cash used in investing activities	投資活動之現金流出淨額	(212,843.25)	(821,479.67)
Cash flows from financing activities	融資活動之現金流量		
Capital element of finance lease rentals paid	已付融資租賃租金之資本部份	(2,890.95)	(867.27)
Interest element of finance lease rentals paid	已付融資租賃租金之利息部份	(1,789.05)	(692.73)
Net cash used in financing activities	融資活動之現金流出淨額	(4,680.00)	(1,560.00)
Net decrease in cash and cash equivalents	現金及等同現金項目之淨額流出	(441,928.04)	(227,186.02)
Cash and cash equivalents at beginning of the year	年初現金及等同現金項目結存	1,283,536.88	1,510,722.90
Cash and cash equivalents at end of the year	年終現金及等同現金項目結存	841,608.84	1,283,536.88
Analysis of the balances of cash and cash equivalents	現金及等同現金結存之分析		
Bank and cash balances	銀行結存及現金	841,608.84	1,283,536.88

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements. 隨附之會計政策及說明附註屬本財務報表的一部份及應該閱讀。

1. GENERAL INFORMATION

Hong Kong Rehabilitation Power ("HKRP") was incorporated in Hong Kong with limited liability and not having a share capital on 20 April 1995. The address of its registered office is Unit 102, 1/F., The Waterfront, 1 Austin Road West, Tsim Sha Tsui, Kowloon, Hong Kong.

基本資料

香港復康力量("復康力量")於一九九五年四月二十日在香港註冊成為沒有股本的保證有限償還責任公司。註冊辦事處地址在香港九龍尖沙咀柯士甸道西一號漾日居一樓一零二室。

2. LIMITATION OF LIABILITY

Under the provisions of the association's memorandum, every member shall, in the event of the dissolution of the association, be responsible for the debts and obligations of the association to the extent of \$10 per member.

債務限制

根據機構章程，當公司解散時每一位會員須要負責債務，最多不超過港幣十元正。

3. STATEMENT OF COMPLIANCE WITH HONG KONG FINANCIAL REPORTING STANDARDS

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the HKRP is set out in note 4.

遵守香港財務報告準則聲明

本賬項乃按照香港會計師公會頒布所有適用的《香港財務報告準則》(其統稱已包括個別適用的《香港財務報告準則》、《香港會計準則》及詮釋)編製，並符合《香港公認會計準則》之規定。復康力量採用的主要會計政策概述於附註四。

4. BASIS OF PREPARATION OF THE ACCOUNTS

The measurement basis used in the preparation of the financial statements is the historical cost basis.

編撰賬項之基準

本帳項是以原始成本作為編製基準。

5. SIGNIFICANT ACCOUNTING POLICIES

重要會計政策

(a) Fixed Assets

固定資產

Fixed assets are stated in the balance sheet at cost less accumulated depreciation and impairment losses. Depreciation is calculated to write off the cost of item of fixed asset, less its estimated residual values, if any, using the straight line method over four years.

固定資產於資產負債表結算日以成本減除累積折舊及減值列賬。固定資產以直線法按四年計算折舊以撇銷成本減除其剩餘價值(如有)。

Both the useful life of an asset and its residual value, if any, are reviewed annually.

復康力量每年會對資產之可用年期及其剩餘價值(如有)進行檢討。

Subsequent expenditure relating to an item of fixed assets that has already been recognised is added to the carrying amount of the asset when it is probable that future economic benefits, in excess of the originally assets, will flow to HKRP. All other subsequent expenditure is recognised as an expense in the period in which it is incurred.

在超過現有資產原先評估的表現水平的未來經濟效益很可能流入復康力量時，與固定資產有關而且已獲確認的其後支出便會加入資產的賬面金額。所有其他其後支出則在產生的期間確認為支出。

The carrying amounts of fixed assets are reviewed for indications of impairment at each balance sheet date. An impairment loss is recognised to the extent that the carrying amount of an asset is more than its recoverable amount. The recoverable amount of an asset is greater of fair value less costs to sell price and value in use. An impairment loss is reversed if there has been a favourable change in estimates used to determine the recoverable amount.

於每個結算日，固定資產之賬面值均作出評核，以評估有任何跡象顯示資產出現減值。減值虧損會入賬，以將該資產的賬面值調至大於其可收回價值。資產的可收回價值，是公允價值減銷售成本及其使用價值兩者中之較高者。如用於決定可收回價值的估算轉為有利，減值虧損會撥回。

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the Income and Expenditure account on the date of retirement or disposal.

報廢或出售一項固定資產所產生之損益以該項資產的出售收益淨值與賬面之間的差額來釐定，並於報廢或出售當日記入收入與支出賬表內。

(b) Leases

租賃

Operating leases

經營租賃

Leases that do not substantially transfer to HKRP all the risks and rewards of ownership of assets are accounted for as operating leases. Lease payments (net of any incentives received from the lessor) are recognised as an expense on a straight-line basis over the lease term.

並無將資產擁有權的所有風險及回報絕大部分轉移至復康力量的租賃均視經營租賃。租賃款項在扣除自出租人收取的任何租金優惠後，於租賃期內以直線法確認為開支。

Finance leases

融資租賃

Leases that substantially transfer to HKRP all the risks and rewards of ownership of assets are accounted for as finance leases. At the commencement of the lease term, a finance lease is capitalised at the lower of the fair value of the leased asset and the present value of the minimum lease payments, each determined at the inception of the lease.

將資產所有權之所有風險及回報絕大部分轉讓至復康力量之租賃均以融資租賃入帳。在租賃期開始時，融資租賃按租賃資產之公平值與最低租賃付款之現值兩者中較低者予以資本化，並均於租賃開始時釐定。

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

重要會計政策 (續)

(b) Leases (continued)

租賃 (續)

Finance leases

融資租賃

The corresponding liability to the lessor is included in the balance sheet as finance lease payable. Lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

對出租人之相應負債作為融資租賃應付款項列入資產負債表。租賃款項乃分配予財務開支以及尚未清償債項之扣減。於租賃期內各期所分配之財務開支，乃旨在於每一段期間為負債之餘下結餘提供一個固定之利率。

Assets under finance leases are depreciated the same as owned assets.

於融資租賃下之資產與自置資產之折舊方法相同。

(c) Inventories

存貨

Inventories comprise trading stock and are stated at the lower of cost and net realisable value. Cost includes purchase costs and is determined on a first-in, first-out basis. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

存貨包括交易貨品，及按成本及可變現淨值兩者間之較低者列賬。成本是按購入價計算及取決於先購入先售出的基準。釐定可變現淨值之基準為預計銷售所得收入減預期銷售開支。

(d) Accounts Receivable

應收賬款

Accounts receivables are initially recognised at fair value and thereafter stated at amortised cost less impairment losses for bad and doubtful debts.

應收賬款首先以公允價值確認，其後以攤銷成本扣除壞賬減值虧損列賬。

Impairment losses for bad and doubtful debts are measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted where the effect of discounting is material.

壞賬的減值虧損是金融資產的賬面金額及估計未來現金流的差額，如折現的影響是重大，則需折現。

(e) Cash and Cash Equivalents

現金及現金等價物

Cash and Cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

現金及現金等價物為銀行存款及現金，存於銀行及其它財務機構的存款，及短期而流動性極高的投資，即於購入時三個月內到期而在沒有涉及重大價值轉變的風險下可以容易地兌換為已預知的現金金額。

(f) Accounts Payables

應付賬款

Accounts payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

應付賬款首先以公允價值確認，其後以攤銷成本列賬，但如折現影響不大則除外，此情況下，則以成本列賬。

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)	重要會計政策 (續)
(g) Recognition of Income	收入之確認
Income from donations is recognised when right to receive payment is established.	認捐收入在確立收取付款權利時確認。
Revenue from sale of goods is recognised when the goods have been delivered.	銷售貨品收入在貨品送到客人時確認。
Income from service is recognised when services are rendered.	服務收入在提供服務完成時確認。
Interest income from bank deposits are recognised on a time proportion basis using the effective interest rate.	銀行存款利息收入使用實際利率按時間比例確認。
(h) Related Parties	關連人士
(i) A person, or a close member of that person's family, is related to the HKRP if that person:	(i) 倘屬以下人士，則該人士或該人士之近親與復康力量有關連：
(1) has control or joint control over the HKRP;	(1) 擁有復康力量的控制權或共同控制權；
(2) has significant influence over the HKRP; or	(2) 對復康力量有重大影響；或
(3) is a member of the key management personnel of the HKRP.	(3) 為復康力量的管理層要員。
(ii) An entity is related to the HKRP if any of the following conditions applies:	(ii) 倘符合下列任何條件，即實體與復康力量有關連：
(1) The entity is a post-employment benefit plan for the benefit of employees of either the HKRP or an entity related to the HKRP.	(1) 該實體是為復康力量或為與復康力量有關連的實體的僱員而設的退休福利計劃。
(2) The entity is controlled or jointly controlled by a person identified in (i).	(2) 實體受(i)所識別人士控制或受共同控制。
(3) A person identified in (i) (1) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).	(3) 於(i)(1)所識別人士對實體有重大影響力或屬該實體(或該實體的母公司)主要管理層成員。
Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the party.	個人的近親家庭成員指可影響，或受該個人影響，他們與該實體交易的家庭成員。

6. CHANGES IN ACCOUNTING

The HKICPA has issued a number of amendments to HKFRSs and one new Interpretation that are first effective for the current accounting period of the HKRP. Of these, the following developments are relevant to the HKRP financial statements.

- HKAS 24 (revised 2009), Related party disclosures
- Improvements to HKFRSs (2010)

The HKRP has not applied any new standard that is not yet effective for the current accounting period (see note 7).

The developments have no material effects on the HKRPs financial performance and positions.

會計政策的修訂

香港會計師公會其後頒布了下列新的詮釋和經修訂的《香港財務報告準則》。這些準則和詮釋在當前會計期間首次生效。

- 《香港會計準則》第24號(2009年修訂)「關連人士之披露」
- 《香港財務報告準則》之優化(2010年)

復康力量在當前會計期間並無採納任何尚未生效的新準則或詮釋(見附註7)。

其變動對復康力量的業績及財務狀況並無重大影響。

7. Possible Impact of Amendments, New Standards and Interpretations Issued but not yet Effective for the Annual Accounting Period Ended 31st March 2013

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31st March 2013 and which have not been adopted in these financial statements. These include the following which may be relevant to the HKRP.

於截至二零一三年三月三十一日止全年會計年度已頒布但尚未生效的修訂，新準則及詮釋可能構成的影響

	Effective for accounting periods beginning on or after		由會計期間開始或以後起生效
Amendments to HKFRS 7, Financial Instruments: Disclosures-Transfers of financial assets	1st July 2011	《香港財務報告準則》第7號 「金融工具：披露」之修訂 —金融資產轉讓	二零一一年七月一日
Amendments to HKAS 1, Presentation financial statements-Presentation of items of other comprehensive income	1st July 2012	《香港會計準則》第1號 「財務報表呈列」之修訂 —其他全面收入項目呈列	二零一二年七月一日
HKFRS 13, Fair value measurement	1st January 2013	《香港財務報告準則》第13號 「公平值計量」	二零一三年一月一日
HKAS 19, Employee benefits	1st January 2013	《香港會計準則》第19號 「僱員福利」	二零一三年一月一日
HKFRS 9, Financial instruments	1st January 2015	《香港財務報告準則》第9號 「金融工具」	二零一五年一月一日

The HKRP is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the HKRP's results of operations and financial position.

復康力量現正就這些修訂對初次應用之期間的影響作出評估。現時結論為採納該等修訂對復康力量的營運業績及財務狀況不會有重大影響。

8. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

關鍵會計判斷和估計不確定性

按《香港財務報告準則》之要求，在編製賬項時，管理層須作出判斷、估計及假設從而影響政策實施及資產和負債、及收入與支出之呈報金額。有關估計及假設乃按在既定情況下可合理地相信。根據過往之經驗及其他因素，作出判斷那些未能從其他來源確定的資產及負債的賬面值。實際結果可能與此等估計不盡相同。

有關估計及假設須不斷檢討。若修訂只影響該修訂期，會計估計的修訂於修訂期內確認或如該修訂影響本期及未來會計期，則於修訂期及未來會計期確認。

9. TURNOVER AND REVENUE

- (a) The principal activities of the association are to provide rehabilitation services to the disabled.
- (b) The amounts of each significant category of revenue recognised during the year are as follows :-

營業額及收入

本機構的主要活動是為傷殘人士提供復康服務。

以下是本年度確認為各項重大收入項目：-

	2013 HK\$	2012 HK\$
Turnover		
Revenue from rendering of services		
Power Communication (note 16)	372,389.40	426,067.00
Power Massage (note 17)	6,250.00	42,600.00
Power Production (note 20)	3,796.00	221,838.66
Revenue from sale of goods of		
Power Retail Centre (note 18)	8,288,929.00	6,950,384.40
Power Rehab Hub (note 19)	878,219.40	63,841.90
Donations	305,961.50	200,137.22
Subventions	3,162,776.00	4,096,679.80
Development and recreational activities income (note 21)	369,040.50	35,340.20
	<u>13,387,361.80</u>	<u>12,036,889.18</u>
Other income		
Interest income	68.75	131.53
Other income	27,688.84	8,409.59
	<u>27,757.59</u>	<u>8,541.12</u>
	<u><u>13,415,119.39</u></u>	<u><u>12,045,430.30</u></u>

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10. EXPENDITURE	支出	2013 HK\$	2012 HK\$
Administration and general expenses (note 11)	行政及一般費用 (附註 11)	1,686,796.49	704,916.94
The Jockey Club Waterfront Centre (note 12)	賽馬會滌日居中心 (附註 12)	476,768.22	44,467.83
Tai Po Hospital Spinal Cord Injury Centre (note 13)	大埔醫院脊椎受損資源中心 (附註13)	51,692.68	46,578.37
Career Development Centre (note 14)	傷殘人士就業培訓中心 (附註14)	-	1,277,222.74
On the Job Training Programme expenses (note 15)	在職培訓就業計劃支出費用 (附註 15)	-	273,918.39
Deficit for operating of Power Communication (note 16)	經營活力傳意虧損 (附註 16)	23,203.65	-
Deficit for operating of Power Massage (note 17)	經營活力按摩虧損 (附註 17)	3,041.85	-
Deficit for operating Power Retail Centre (note 18)	經營活力店虧損 (附註 18)	287,046.86	187,972.98
Deficit for operating Power Rehab Club (note 19)	經營活力復康用品中心虧損 (附註 19)	664,249.05	485,838.85
Deficit for operating Power Production (note 20)	經營活力製作虧損 (附註 20)	1,047,863.64	453,546.94
Social and Recreation Activities (note 21)	社交及康樂活動 (附註 21)	1,088,856.03	1,259,771.45
Deficit for Running Adult Education Subvention Scheme (note 22)	推行成人教育課程資助計劃虧損 (附註 22)	-	5,449.71
Employee Retraining Board (note 23)	僱員再培訓局 (附註 23)	796,607.87	-
Social Enterprise Division (note 24)	社會企業部費用 (附註 24)	653,334.29	610,501.42
		<u>6,779,460.63</u>	<u>5,350,185.62</u>
11. CENTRAL ADMINISTRATION	中央行政	2013 HK\$	2012 HK\$
<u>Administration</u>	<u>行政</u>		
Donation through Flag Day allocation	經賣旗籌款分配	297,074.55	81,241.71
Public donation	公共捐款	260,157.29	-
		<u>557,231.84</u>	<u>81,241.71</u>
Advertising	廣告費	39,189.60	5,741.76
Accountancy fee	會計費	102,000.00	40,800.00
Audit fee	核數費	22,500.00	26,300.00
Bank charges	銀行費用	8,250.00	3,200.00
Cleaning fee	清潔費用	789.70	-
Consumable stores	消耗用品	239.60	-
Depreciation	折舊	65,613.78	128,236.12
Donation	捐款	1,000.00	-
Insurance	保險費	34,596.37	8,266.50
Legal & professional	法律費	-	1,600.00
Licence Fee	牌照費	-	2,344.00
Medical	醫藥費用	2,105.00	-
Motor vehicle expenses	汽車費用	148,867.29	18,227.78
Printing & stationery	文具印刷	9,764.00	34,379.76
Postages	郵費	5,550.00	-
Mandatory provident fund	強制性公積金	54,831.66	19,097.69
Repair & maintenance	維修保養	16,318.12	-
Salaries & allowance	薪金及津貼	1,334,403.29	495,950.04
Staff messing	員工膳食	6,251.90	2,015.00
Staff training	員工培訓	85,687.50	-
Sundry & other expenses	什項及其他費用	292,557.22	-
Transportation	運輸費	2,251.00	-
Travelling expenses (included Rehabus)	交通費用 (包括復康巴士)	11,262.30	-
		<u>2,244,028.33</u>	<u>786,158.65</u>
Deficit for the year	本年度虧損	<u>(1,686,796.49)</u>	<u>(704,916.94)</u>

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12. THE JOCKEY CLUB WATERFRONT CENTRE 賽馬會漾日居中心

		2013	2012
		HK\$	HK\$
Donation through Flag Day allocation	經賣旗籌款分配	-	108,322.28
Other income	其他收入	400.00	-
		<u>400.00</u>	<u>108,322.28</u>
Bank charge	銀行費用	150.00	-
Cleaning expenses	清潔費用	9,428.20	16,455.36
Consumable stores	消耗用品	1,439.00	509.32
Depreciation expenses	折舊	65,481.50	-
Management fee	管理費用	47,042.86	21,046.47
Medical	醫藥費用	-	3,100.00
Mandatory provident fund	強制性公積金	5,309.06	-
Motor vehicle expenses	汽車費用	1,204.00	-
Newspaper	報紙費	1,482.00	650.40
Postages	郵費	1,640.00	1,934.72
Printing & stationery	文具印刷	27,125.50	-
Rent & rates	租金差餉	10,251.91	4,872.00
Repair & maintenance	維修保養	104,178.11	50,041.00
Salaries & allowance	薪金及津貼	111,413.41	-
Staff messing	員工福食	262.80	-
Sundry expenses	什費	53.90	4,703.16
Telephone, fax & communications	電話、傳真及通訊	43,079.73	21,619.06
Transportation	運輸費	245.00	1,021.20
Travelling expenses (included Rehabus)	交通費用 (包括復康巴士)	2,714.20	5,206.88
Utilities	公用費用	44,667.04	21,222.54
Volunteers team expenses	義工隊費用	-	408.00
		<u>477,168.22</u>	<u>152,790.11</u>
Deficit for the year	本年度虧損	<u>(476,768.22)</u>	<u>(44,467.83)</u>

13. TAI PO HOSPITAL SPINAL CORD INJURY
 CENTRE

大埔醫院脊椎受損資源中心

		2013 HK\$	2012 HK\$
<u>Spinal Cord Injury Centre expenses</u>	<u>脊椎受損資源中心支出</u>		
Cleaning expenses	清潔費用	-	350.00
Mandatory provident fund	強制性公積金	2,004.62	1,880.37
Programme expenses	活動費用	360.60	1,380.50
Salaries & allowance	薪金及津貼	40,091.96	37,780.60
Sundry expenses	什費	-	114.90
Staff messing	員工福食	316.60	-
Telephone, fax & communications	電話、傳真及通訊	8,588.90	4,272.00
Transportation	運輸費	-	100.00
Travelling expenses	交通費用	-	400.00
Volunteers team expenses	義工隊費用	330.00	300.00
		51,692.68	46,578.37

14. CAREER DEVELOPMENT CENTRE

傷殘人士就業培訓中心

		2013 HK\$	2012 HK\$
Adult Education courses income	成人教育課程收入	21,406.60	-
Programme income	活動收入	123,582.40	700.00
Public donation	公共捐款	91,679.00	-
Donation through Flag Day allocation	經費旗籌款分配	-	81,241.71
		<u>236,668.00</u>	<u>81,941.71</u>
<u>Employee retraining courses expenses</u>	<u>再培訓課程支出</u>		
Allowance to trainees	學員津貼	4,171.91	18,959.88
Cleaning expenses	清潔費用	-	39,868.10
Consumable stores	消耗用品	-	384.10
Depreciation	折舊	36,616.63	64,535.42
Instructor's fee	導師費用	-	45,570.00
Insurance	保險費	-	165.48
Management fee	管理費用	125.30	-
Mandatory provident fund	強制性公積金	104.10	44,220.23
Medical	醫藥費用	1,800.00	3,850.00
Newspaper	報紙費	-	1,674.00
Postages	郵費	614.70	2,655.80
Programme expenses	活動費用	132,177.10	-
Printing & stationery	文具印刷	196.00	16,328.00
Rent & rates	租金差餉	-	50,370.00
Repair & maintenance	維修保養	-	6,805.76
Salaries & allowance	薪金及津貼	2,081.94	999,806.48
Staff messing	員工福食	573.00	1,413.30
Sundry expenses	什費	1,014.00	829.00
Telephone, fax & communications	電話、傳真及通訊	9,880.00	16,725.10
Transportation	運輸費	360.00	638.00
Travelling expenses (included Rehabus)	交通費用 (包括復康巴士)	2,391.10	7,713.90
Utilities	公用費用	290.63	36,651.90
		<u>192,396.41</u>	<u>1,359,164.45</u>
Surplus / (Deficit) for the year	本年度盈餘/(虧損)	<u>44,271.59</u>	<u>(1,277,222.74)</u>

15. ON THE JOB TRAINING PROGRAMME

在職培訓就業計劃

		2013 HK\$	2012 HK\$
Programme income	活動收入	-	13,600.00
		-	13,600.00
Less: Expenses	減：費用支出		
Employers to trainees - Subvention from SWD	僱主津貼-社署資助	-	-
Allowance to trainees - Subvention from SWD	學員津貼-社署資助	-	11,823.94
Cleaning expenses	清潔費用	-	-
Mandatory provident fund	強制性公積金	-	18,029.82
Postages	郵費	-	1,162.00
Programme expenses	活動費用	-	6,018.80
Salaries & allowance	薪金及津貼	-	249,986.33
Staff messing	員工福食	-	497.50
		-	287,518.39
Deficit for the year	本年度虧損	-	(273,918.39)

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16. POWER COMMUNICATION	活力傳意	2013 HK\$	2012 HK\$
Tele-services income	電話訪問服務收入	372,389.40	426,067.00
		<u>372,389.40</u>	<u>426,067.00</u>
Less: Cost of other services	減：其他成本收入	-	31,323.95
		<u>-</u>	<u>31,323.95</u>
Gross profit	毛利	<u>372,389.40</u>	<u>394,743.05</u>
Less: Expenses	減：費用支出		
Depreciation	折舊	-	2,191.25
Mandatory provident fund	強制性公積金	18,282.31	5,962.12
Salaries & allowance	薪金及津貼	377,310.74	304,168.40
Telephone, fax & communications	電話、傳真及通訊	-	5,860.00
Transportation	運輸費	-	406.00
Volunteers team expenses	義工隊費用	-	922.50
		<u>395,593.05</u>	<u>319,510.27</u>
(Deficit) / Surplus for the year	本年度(虧損)/盈餘	<u>(23,203.65)</u>	<u>75,232.78</u>

17. POWER MASSAGE	活力按摩	2013 HK\$	2012 HK\$
Massage services income	按摩服務收入	6,250.00	42,600.00
		<u>6,250.00</u>	<u>42,600.00</u>
Less : Expenses	減：費用支出		
Allowance to trainees	學員津貼	-	15,155.00
Cleaning expenses	清潔費用	701.30	366.80
Programme expenses	活動費用	368.00	1,000.00
Mandatory provident fund	強制性公積金	57.75	-
Motor vehicle expenses	汽車費用	60.00	-
Salaries & allowance	薪金及津貼	7,315.00	3,500.00
Staff messing	員工福食	109.80	-
Transportation	運費	680.00	2,590.00
		<u>9,291.85</u>	<u>22,611.80</u>
(Deficit) / Surplus for the year	本年度(虧損)/盈餘	<u>(3,041.85)</u>	<u>19,988.20</u>

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18. POWER RETAIL CENTRE		活力店	2013 HK\$	2012 HK\$
Sales	銷貨		8,288,929.00	6,950,384.40
Less: Cost of Sales	減：銷貨成本			
Opening Stock	年初存貨		389,430.78	266,355.28
Purchases	購貨		5,789,013.69	5,124,267.50
Less: Closing stock	減：年終存貨		(429,823.41)	(389,430.78)
			<u>5,748,621.06</u>	<u>5,001,192.00</u>
Gross profit	毛利		2,540,307.94	1,949,192.40
Other income	其他收入		987.19	200.00
Donation through Flag Day allocation	經賣旗籌款分配		-	97,490.04
			<u>2,541,295.13</u>	<u>2,046,882.44</u>
Less: Expenses	減：費用支出			
Allowance to trainees	店員津貼		-	307,648.00
Bank charges	銀行費用		17,049.10	10,573.90
Cleaning expenses	清潔費用		10,250.20	8,186.10
Consumable	消耗用品		4,038.90	5,397.00
Commissions	佣金		3,550.00	-
Depreciation	折舊		84,334.09	60,612.13
Handling charge	貨物處理手續費		203,010.95	-
Insurance	保險費		250.00	1,194.36
Licences fee	牌照費		847,385.00	660,360.00
Local travelling	交通費		4,966.40	4,695.50
Mandatory provident fund	強制性公積金		69,339.50	39,157.80
Package	包裝		3,200.50	4,218.50
Postage & courier	郵費及遞遞		28.00	14.00
Printing & stationery	文具印刷		11,549.70	9,865.10
Rent & rates	租金差餉		19,038.09	21,353.40
Repairs & maintenance	維修保養		26,733.36	18,834.46
Salaries & allowance	薪金及津貼		1,404,325.14	988,027.35
Sundry expenses	什費		5,856.00	4,746.10
Telephone, fax & communications	電話、傳真及通訊		26,343.20	29,127.19
Transportation	運輸費		2,070.00	5,870.00
Uniform	制服		-	6,720.00
Utilities	公用費用		7,623.86	9,917.03
Volunteers team expenses	義工隊費用		-	337.50
Warehouses expenses	倉庫費用		77,400.00	38,000.00
			<u>2,828,341.99</u>	<u>2,234,855.42</u>
Deficit for the year	本年度虧損		<u>(287,046.86)</u>	<u>(187,972.98)</u>

19. POWER REHAB HUB

活力復康用品中心

		2013 HK\$	2012 HK\$
Sales	銷貨	878,219.40	63,841.90
Less: Cost of Sales	減: 銷貨成本		
Opening Stock	年初存貨	121,641.61	-
Purchases	購貨	752,489.13	132,837.50
Less: Closing stock	減: 年終存貨	(216,858.33)	(121,641.61)
		<u>657,272.41</u>	<u>11,195.89</u>
Gross profit	毛利	220,946.99	52,646.01
Handling fee income	貨物處理手續費收入	203,010.95	-
Sub-leasing rental income	分租收入	48,000.00	-
		<u>471,957.94</u>	<u>52,646.01</u>
Less: Expenses	減: 費用支出		
Advertising	廣告	13,634.00	14,130.00
Allowance to trainees	店員津貼	750.00	705.00
Audit fee	核數費	4,500.00	-
Bank charges	銀行費用	2,097.30	300.00
Cleaning expenses	清潔費用	180.60	5,069.30
Commission	佣金	-	15,800.00
Consumable stores	消耗用品	13,892.90	8,961.30
Depreciation	折舊	117,135.03	50,299.25
Finance charge	財務費用	1,789.05	692.73
Insurance	保險費	-	247.00
Legal & professional fee	律師費	-	1,748.00
Local travelling	交通費	9,208.60	809.40
Mandatory provident fund	強制性公積金	31,546.44	10,208.18
Motor vehicle expenses	汽車費用	635.00	1,164.80
Newspaper & magazine	報紙雜誌	-	37.50
Package	包裝	233.00	1,096.60
Postage	郵費	16.70	75.50
Printing & stationery	文具印刷	18,567.04	9,074.21
Rent & rates	租金差餉	189,600.00	133,535.48
Repair & maintenance	維修保養	8,810.00	6,752.50
Salaries & allowance	薪金及津貼	633,420.40	205,057.49
Staff messing	員工福食	822.30	5,020.60
Sundry expenses	什費	1,464.70	8,640.60
Telephone, fax & communications	電話、傳真及通訊	21,621.59	26,606.36
Transportation	運輸費	18,188.70	21,638.00
Uniform	制服	-	1,680.00
Utilities	公用費用	48,093.64	8,935.06
Volunteers team expenses	義工隊費用	-	200.00
		<u>1,136,206.99</u>	<u>538,484.86</u>
Deficit for the year	本年度虧損	<u>(664,249.05)</u>	<u>(485,838.85)</u>

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20. POWER PRODUCTION	活力製作	2013 HK\$	2012 HK\$
Production income	製作收入	2,636.00	112,207.26
Less: Cost of production	減：製作成本	-	5,450.00
		<u>2,636.00</u>	<u>106,757.26</u>
Contract out service income	外判服務收入	-	105,985.00
Less: Cost of Contract out service	減：外判服務成本	-	102,424.42
		<u>-</u>	<u>3,560.58</u>
Gross profit	毛利	2,636.00	110,317.84
Programme income	活動收入	1,160.00	3,646.40
		<u>3,796.00</u>	<u>113,964.24</u>
Less: Expenses	減：費用支出		
Advertising	廣告	288.00	-
Allowance to trainees	學員津貼	279,079.55	14,367.32
Bank charges	銀行費用	-	125.46
Cleaning expenses	清潔費用	13,663.60	-
Consumable stores	消耗用品	22.00	-
Depreciation	折舊	7,218.00	4,989.50
Mandatory provident fund	強制性公積金	26,381.11	21,707.74
Newspaper	報紙費	1,920.00	-
Postage	郵費	140.00	8,688.90
Printing & stationery	文具印刷	9,586.70	19,775.04
Programme expenses	活動費用	2,429.80	-
Rent & rates	租金差餉	98,540.00	50,370.00
Repair & maintenance	維修保養	48,341.23	-
Salaries & allowance	薪金及津貼	528,120.65	435,646.42
Staff messing	員工福食	4,471.00	1,806.60
Sundry expenses	什費	-	179.80
Travelling expenses (included rebus)	交通費用 (包括復康巴士)	686.70	9,514.40
Transportation	運輸費	323.00	340.00
Utilities		30,448.30	-
		<u>1,051,659.64</u>	<u>567,511.18</u>
Deficit for the year	本年度虧損	<u>(1,047,863.64)</u>	<u>(453,546.94)</u>

21. SOCIAL, RECREATIONAL AND FUND
 RAISING ACTIVITIES

發展、康樂及籌款活動

		2013 HK\$	2012 HK\$
INCOME	收入		
Fund raising income	籌款活動收入		
Public donation	公共捐款	122,282.50	26,137.22
Donation through supporting wheelchairs	輪椅捐贈收入	62,000.00	43,000.00
Donation through supporting Yik Siu Ling	易小玲捐款收入	-	91,000.00
Donation through supporting Sichuan Disabled Action	四川助殘行動	10,000.00	20,000.00
		<u>194,282.50</u>	<u>180,137.22</u>
Development and recreational activities income	發展及康樂活動收入		
General programme income	一般活動收入	369,040.50	35,340.20
Funds for diversified community activities	多元化社區活動收入	-	173,864.00
Proceeds from social integration activities	傷健共融活動籌款	388,620.80	214,208.30
Donation through Flag Day allocation	經賣旗籌款分配	297,074.55	173,315.66
		<u>1,054,735.85</u>	<u>596,728.16</u>
Total income for the year	本年度總收入	<u>1,249,018.35</u>	<u>776,865.38</u>
Expenses	費用支出		
Advertising	廣告費	12,475.00	44,756.32
Allowance to trainees	學員津貼	-	16,981.45
Accountancy fee	會計費	-	30,600.00
Audit fee	核數費	4,000.00	-
Cleaning expenses	清潔費用	25.00	12,400.82
Consumable	消耗用品	-	381.99
Donation gift to Yik Siu Ling	易小玲捐款	-	91,000.00
Donation wheelchair to disabled	輪椅捐贈傷殘人士	88,300.00	17,000.00
Social integration activities expenses	傷健共融活動支出	170,203.83	123,185.80
General programme expenses	一般活動費用	215,948.50	165,797.90
Insurance	保險費	-	7,754.49
Management fee	管理費用	-	15,784.86
Mandatory provident fund	強制性公積金	24,998.43	22,601.29
Medical	醫藥費用	1,760.00	1,080.00
Motor vehicle expenses	汽車費用	207.00	13,670.84
Newspaper	報紙費	18.00	487.80
Postages	郵費	17,159.80	4,024.04
Printing & stationery	文具印刷	18,847.00	50,925.12
Rent and rates	租金差餉	-	3,654.00
Repair & maintenance	維修保養	-	37,530.76
Salaries & allowance	薪金及津貼	500,767.17	459,582.04
Staff messing	員工福食	658.00	1,511.25
Staff training	員工培訓	-	68,647.10
Support Sichuan Disabled Action programme expenses	四川助殘活動費用	24,684.00	13,786.95
Sundry expenses	什費	78.80	3,591.17
Telephone, fax & communications	電話、傳真及通訊	-	16,214.28
Transportation	運輸費	2,401.00	4,687.90
Travelling expenses (included rehabus)	交通費用 (包括復康巴士)	-	2,275.12
Utilities	公用費用	-	15,916.92
Travelling expenses (included Rehabus)	會巴支出費用	5,814.50	8,939.24
Volunteers group expenses	義工團費用	510.00	5,002.00
		<u>1,088,856.03</u>	<u>1,259,771.45</u>

22. LABOUR AND WELFARE BUREAU		勞工及福利局	
Subvention for Adult Education		成人教育資助計劃	
Subvention Scheme			
		2013	2012
		HK\$	HK\$
Adult Education courses income	成人教育課程收入	-	-
Less: Expenses	減：費用支出		
Management fee	管理費用	-	-
Mandatory provident fund	強制性公積金	-	143.91
Printing & stationery	文具印刷	-	1,460.00
Salaries & allowance	薪金及津貼	-	3,845.80
Travelling expenses (included rehabus)	交通費用 (包括復康巴士)	-	-
Utilities	公用費用	-	-
		-	5,449.71
Deficit for the year	本年度虧損	-	(5,449.71)
23. EMPLOYEE RETRAINING BOARD		僱員再培訓局	
Subvention for Employee Retraining Course & Administration	資助再培訓課程及行政費用收入	779,404.24	447,512.48
Other income	其他收入	1,095.00	-
Total income for the year	本年度總收入	780,499.24	447,512.48
Expenses	費用支出		
Consumable stores	消耗用品	381.80	-
Depreciation	折舊	16,000.00	-
General programme expenses	一般活動費用	126,340.00	-
Mandatory provident fund	強制性公積金	29,417.54	-
Postages	郵費	140.00	-
Printing & stationery	文具印刷	6,979.50	-
Repair & maintenance	維修保養	3,450.00	-
Salaries & allowance	薪金及津貼	588,849.73	-
Staff messing	員工福食	695.10	-
Sundry expenses	什費	600.00	-
Telephone, fax & communications	電話、傳真及通訊	9,838.00	-
Travelling expenses (included Rehabus)	交通費用 (包括復康巴士)	5,347.30	-
Utilities	公用費用	8,568.90	-
		796,607.87	-

24. SOCIAL ENTERPRISE DIVISION

社會企業部

General programme income	一般活動收入	8,736.00	-
Other income	其他收入	-	-
		<u>8,736.00</u>	<u>-</u>
Total income for the year	本年度總收入	8,736.00	-
Less: Expenses	減：費用支出		
Advertising	廣告費	-	4,306.32
Accountancy fee	會計費	-	30,600.00
Cleaning expenses	清潔費用	4,827.90	12,727.52
Consumable stores	消耗用品	3,958.50	2,291.89
Depreciation expenses	折舊	4,138.32	-
General programme expenses	一般活動費用	8,360.00	-
Hire of machinery	租賃機器	3,000.00	-
Insurance	保險費	-	7,091.49
Management fee	管理費用	-	15,784.86
Mandatory provident fund	強制性公積金	23,720.20	18,049.81
Medical	醫藥費用	2,305.00	1,615.00
Motor vehicle expenses	汽車費用	-	13,670.84
Newspaper	報紙費	-	505.80
Postages	郵費	308.40	1,548.14
Printing & stationery	文具印刷	9,230.10	26,971.42
Rent & rates	租金差餉	48,000.00	3,654.00
Repair & maintenance	維修保養	13,480.00	37,530.76
Salaries & allowance	薪金及津貼	488,951.36	390,155.19
Staff messing	員工福食	202.50	1,611.25
Sundry expenses	什費	5,533.00	4,017.37
Telephone, fax & communications	電話、傳真及通訊	42,957.51	16,214.28
Transportation	運輸費	-	783.90
Travelling expenses (included Rehabus)	交通費用 (包括復康巴士)	647.50	4,168.66
Uniform	制服	2,450.00	-
Utilities	公用費用	-	15,916.92
Volunteers team expenses	義工隊費用	-	1,286.00
		<u>662,070.29</u>	<u>610,501.42</u>
Deficit for the year	本年度虧損	(653,334.29)	(610,501.42)

25. (DEFICIT) / SURPLUS FOR THE YEAR 本年度(虧損)/盈餘

		2013 HK\$	2012 HK\$
(Deficit) / Surplus for the year is arrived at 本年度(虧損)/盈餘已扣除：			
after charging :			
Cost of goods sold	銷售成本	6,405,893.47	5,012,387.89
Staff costs	員工成本	5,316,787.65	4,573,506.14
Depreciation	折舊	396,537.35	310,863.67
Cost of production	製作成本	-	5,450.00

26. FIXED ASSETS

固定資產

		Computer 電腦 HK\$ 港幣	Leasehold Improvement 裝修 HK\$ 港幣	Office equipment 辦公室 設備 HK\$ 港幣	Furniture & Fixture 傢俬裝修 HK\$ 港幣	Telephone System 電話系統 HK\$ 港幣	Total 總計 HK\$ 港幣
<u>At cost:</u>	<u>成本</u>						
Balance at 1.4.2011	於1.4.2011餘額	455,620.41	-	441,984.00	695,866.00	40,000.00	1,633,470.41
Additions	增加	273,606.30	403,578.50	125,914.00	36,581.40	-	839,680.20
Balance at 31.3.2012	於31.3.2012餘額	729,226.71	403,578.50	567,898.00	732,447.40	40,000.00	2,473,150.61
Additions	增加	65,705.00	75,500.00	70,207.00	1,500.00	-	212,912.00
Balance at 31.3.2013	於31.3.2013餘額	794,931.71	479,078.50	638,105.00	733,947.40	40,000.00	2,686,062.61
<u>Accumulated depreciation and impairment losses:</u>	<u>累積折舊及減值虧損:</u>						
Balance at 1.4.2011	於1.4.2011餘額	246,415.45	-	343,007.25	612,240.00	39,999.00	1,241,661.70
Depreciation for the year	本年度折舊	147,476.49	49,507.57	57,758.15	56,121.46	-	310,863.67
Balance at 31.3.2012	於31.3.2012餘額	393,891.94	49,507.57	400,765.40	668,361.46	39,999.00	1,552,525.37
Depreciation for the year	本年度折舊	159,302.48	113,884.21	88,573.73	34,776.93	-	396,537.35
Balance at 31.3.2013	於31.3.2013餘額	553,194.42	163,391.78	489,339.13	703,138.39	39,999.00	1,949,062.72
<u>Net carrying amount:</u>	<u>賬面淨值</u>						
Balance at 31.3.2013	於31.3.2013餘額	241,737.29	315,686.72	148,765.87	30,809.01	1.00	736,999.89
Balance at 31.3.2012	於31.3.2012餘額	335,334.77	354,070.93	167,132.60	64,085.94	1.00	920,625.24

At 31st March, 2013, the net book value of the office equipment held under finance leases was HK\$11,669.56. (2012: HK\$16,186.81)

於二零一三年三月三十一日，復康力量持作融資租賃之辦公室設備的帳面值約為港幣11,669.56元（二零一二年：港幣16,186.81元）。

27. INVENTORIES

存貨

Goods for sale, at cost

銷售貨品，成本

2013
HK\$

2012
HK\$

646,681.74 511,072.39

28. OPERATING LEASES

營業租賃

The company as lessee

At the balance sheet date, the company had outstanding commitments under non-cancellable operating leases, which fall due as follows :-

本公司為承租人

在資產負債表日，本公司有以下不可取消的營業租賃承擔，並須在以下期內繳付：

- Within 1 year
- In the 2nd to 5th years

- 一年內
- 二至五年內

2013
HK\$

2012
HK\$

891,364.52 888,260.00
534,700.00 524,664.52

1,426,064.52 1,412,924.52

Operating lease payments represent rentals payable by the company for certain of its office properties. Leases are negotiated for an average of 1 - 3 years.

營業租賃付款額代表本公司為租賃某些寫字樓而應付的租金。租約商議為平均一至三年。

29. TAXATION

稅項

The Association has been exempted under Section 88 of the Inland Revenue Ordinance from any tax by reason of being a charitable institution of a public character.

由於機構是慈善團體，根據稅務條例第88條，已豁免香港稅項。

30. OBLIGATIONS UNDER FINANCE LEASES

租賃承擔

The future minimum lease payments and the present value thereof in respect of the asset held under finance lease are as follows:

未來的最低租賃付款額及就該資產租賃其現時價值如下：

Minimum lease payments payable:
Within one year
Later than one year but within five years

應支付的最低租賃付款額：
一年之內
遲於一年，但在五年之內

2013
HK\$

2012
HK\$

4,680.00 4,680.00
12,480.00 17,160.00

Less: Future finance charges

減：未來財務費用

17,160.00 21,840.00
2,849.22 4,638.27

Present value of lease obligation

租賃承擔現時價值

14,310.78 17,201.73

The obligation is classified as :

租賃承擔列作如下：

Current liability
Non-current liability

流動負債
非流動負債

3,324.66 2,890.95
10,986.12 14,310.78

14,310.78 17,201.73

31. DISCLOSURE PURSUANT TO REQUIREMENTS OF SOCIAL WELFARE DEPARTMENT 根據社會福利署要求之披露

(a) Movement of the F & B Replenishment and Minor Works Block Grant Reserve		2013 HK\$	2012 HK\$
Balance brought forward	傢俬及用具添置及小型工程整筆撥款儲備變動 承前結餘	-	-
Add: Block Grant Received during the year Interest income received	加：本年度已收之整筆撥款 已收利息收入	36,000.00 0.05	34,000.00 1.25
		<u>36,000.05</u>	<u>34,001.25</u>
Less: Expenditure during the year Furniture & Equipment Vehicle overhauling	減：本年度支出 傢俬及用具 車輛維修	22,550.00 18,600.00	38,776.00 -
		<u>41,150.00</u>	<u>38,776.00</u>
		(5,149.95)	(4,774.75)
Less: Contribution from Hong Kong Rehabilitation Power to cover the deficit	減：從復康力量補充虧損	5,149.95	4,774.75
Balance carried forward	轉後結餘	<u>-</u>	<u>-</u>
(b) Use of the additional Resources to Small NGOs		2013 HK\$	2012 HK\$
Balance brought forward	給予小型非政府機構的額外資源 承前結餘	6,687.13	2,792.59
Income One-off Subsidy received	收入 本年度已收之整筆撥款	218,200.00	218,200.00
		<u>218,200.00</u>	<u>218,200.00</u>
Less: Expenditure during the year Salaries & allowances	減：本年度支出 薪金及津貼	227,091.62	214,305.46
		<u>227,091.62</u>	<u>214,305.46</u>
(Deficit) / Surplus for the year	本年度(虧損)/盈餘	<u>(2,204.49)</u>	<u>6,687.13</u>
Balance carried forward	轉後結餘	<u>(2,204.49)</u>	<u>6,687.13</u>

31. DISCLOSURE PURSUANT TO REQUIREMENTS OF SOCIAL WELFARE DEPARTMENT (CONTINUED) 根據社會福利署要求之披露 (續)

(ci) Flag day income allocation	經賣旗籌款收入分配	2013 HK\$	2012 HK\$
Donation through Flag Day	經賣旗籌款	624,864.10	601,137.10
Less: Expenditure for Flag Day	減：賣旗籌款支出費用	30,715.00	59,525.70
		<u>594,149.10</u>	<u>541,611.40</u>
Less: Donation through Flag Day allocation	經賣旗籌款分配		
Central administration 50% (Note 11)	中央行政 50% (附註 11)	297,074.55	81,241.71
Jockey Club Waterfront Centre 0% (Note 12)	賽馬會濠日居中心 0% (附註 12)	-	108,322.28
Career Development Centre 0% (Note 14)	傷殘人士就業培訓中心 0% (附註 14)	-	81,241.71
Power Retail Center 0% (Note 18)	活力店 0% (附註 18)	-	97,490.04
Development and recreation 50% (Note 21 & 31(cii))	發展及康樂 50% (附註 21 & 31(cii))	297,074.55	
Mass program & Social & Recreational programs 0%	共融活動及社區無障礙檢測活動 0%	-	75,825.60
IT Awareness program 0%	數碼共融基金計劃 0%	-	48,745.03
Life Empowerment program for disabled 0%	創建人生培訓課程 0%	-	48,745.03
		<u>594,149.10</u>	<u>541,611.40</u>
Balance carried forward	轉後結餘	-	-
		<u>2013 HK\$</u>	<u>2012 HK\$</u>
(cii) Designated for development and recreational activities Utilised during the year	分配於發展及康樂活動 本年度已動用	297,074.55 (152,026.20)	- -
Unutilised portion	未動用部分	<u>145,048.35</u>	<u>-</u>
The unutilised portion is designated for development and recreation activities to be utilised in the next financial year.	未動用部分將在下個財政年度分配於發展及康樂活動。		
32. FINANCIAL RISK MANAGEMENT	金融工具		
(a) Categories of financial instruments	金融工具分類		
		<u>2013 HK\$</u>	<u>2012 HK\$</u>
<u>Financial assets</u>	<u>金融資產</u>		
Loans and receivables	貸款及應收款		
Trade & other receivables	應收賬款	357,073.94	841,236.02
Cash and cash equivalents	現金和現金等價物	841,608.84	1,283,536.88
		<u>1,198,682.78</u>	<u>2,124,772.90</u>
<u>Financial liabilities</u>	<u>金融負債</u>		
Amortised cost	攤銷成本		
Creditors and accrued expenses	應付賬款及應計費用	1,642,289.94	961,220.03
Obligation under finance leases	租賃承擔	14,310.78	17,201.73
		<u>1,656,600.72</u>	<u>978,421.76</u>

32. FINANCIAL RISK MANAGEMENT (CONTINUED)

金融工具(續)

(b) Management of financial risk

管理財務風險

Exposure to credit, liquidity and interest rate risks arises in the normal course of the association's operation. These risks are limited by the association's financial management policies and practices described below.

本機構會在正常運作過程中出現信貸、流動資金和利率風險。本機構是透過下述財務管理政策和慣常做法，對這些風險加以限制。

(i) Credit risk

(i) 信貸風險

The association's credit risk is primarily attributable to trade and other receivables and cash at bank.

本機構的信貸風險主要來自應收賬款和其他應收款及存於銀行的現金。

The association's cash balances are normally placed with financial institutions of high credit quality.

本機構的現金結餘一般是存放在信用良好的金融機構。

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet. The association does not provide any other guarantees which would expose the association to credit risk.

本機構所承受的信貸風險上限為資產負債表中每項金融資產的賬面金額。本機構並無提供任何其他擔保致使本機構須承受信貸風險。

(ii) Liquidity risk

(ii) 流動資金風險

The association's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

本機構的政策是定期監察現時的預計的流動資金需求，以確保維持充裕的現金儲備，以滿足短期和較長期的流動資金需求。

The table below categorised the Group's financial liabilities into relevant maturity groupings based on the remaining period from the balance sheet date to the contractual maturity date.

下表乃根據由結算日起計至合約到期日之剩餘日子將本集團之財務負債分類至相關到期組別。

The tabulated amounts are the contractual undiscounted cash payments of the Group.

載於表中的金額為本集團之合約未折現現金流量。

		Less Than 1 year 少於一年 HK\$,000 港幣千元	Between 1 and 2 years 一年至兩年 HK\$,000 港幣千元	Between 2 and 5 years 兩年至五年 HK\$,000 港幣千元	Total 總計 HK\$,000 港幣千元
As 31 March 2013	於二零一三年 三月三十一日				
Trade and other payables	貿易及其他應付款項	1,642,289.94	-	-	1,642,289.94
Obligation under a finance lease	融資租賃承擔	4,680.00	12,480.00	-	17,160.00
		<u>1,646,969.94</u>	<u>12,480.00</u>	<u>-</u>	<u>1,659,449.94</u>
As 31 March 2012	於二零一二年 三月三十一日				
Trade and other payables	貿易及其他應付款項	961,220.03	-	-	961,220.03
Obligation under a finance lease	融資租賃承擔	4,680.00	17,160.00	-	21,840.00
		<u>965,900.03</u>	<u>17,160.00</u>	<u>-</u>	<u>983,060.03</u>

32. FINANCIAL RISK MANAGEMENT (CONTINUED)

金融工具(續)

(b) Management of financial risk (Continued)

管理財務風險(續)

(iii) Interest rate risk

(iii) 利率風險

The association's interest rate risk arises primarily from cash at bank.

本機構的利率風險主要源自銀行現金。

At 31 March 2013, it is estimated that a general increase/decrease of 50 basis points in interest rates, with all other variables held constant, would increase/decrease the association's surplus by approximately \$2,495 (2012 : \$2,808).

二零一三年三月三十一日，估計當利率普遍上升/下降50基點，加上所有其他變數保持不變，本機構盈餘將因此增加/減少約2,495元(二零一二年：2,808元)。

The sensitivity analysis above has been determined assuming that the change in interest rates had occurred at balance sheet date and had been applied to the exposure to interest rate risk for financial instruments in existence at that date. The 50 basis point increase or decrease represents management's assessment of a reasonably possible change in interest rates over the period until the next annual balance sheet date. The analysis is performed on the same basis for reporting period ended 31 March 2012.

釐定上述敏感性分析已假設利率於結算日有所改變，並用作處理金融工具於該日所面對的利率風險承擔。50基點的上升/下降代表管理層對於有關期間直至下個年度結算日止利率有相當可能轉變的評估。二零一二年之分析乃按照相同基準進行。

(iv) Fair values

(iv) 公允價值

All financial instruments are carried at amounts not materially different from their fair values at 31 March 2013 and 2012.

所有金融工具的賬面金額與其於二零一三年及二零一二年三月三十一日的公允價值相差不大。