

**HONG KONG REHABILITATION POWER**

**香港復康力量**

REPORT AND INCOME AND EXPENDITURE STATEMENT

IN RESPECT OF

復康力量傷健共融日 2013

EVENT DATE: 26 AND 27 OCTOBER 2013

PUBLIC SUBSCRIPTION PERMIT NO. 2013/281/1

**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*



**HONG KONG REHABILITATION POWER  
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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

## PATRICK WONG C.P.A. LIMITED

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## INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF HONG KONG REHABILITATION POWER (THE "CHARITY") 香港復康力量 IN RESPECT OF 復康力量傷健共融日2013

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Charity's general charitable fund-raising activity (Public Subscription Permit No. 2013/281/1) held on 26<sup>th</sup> and 27<sup>th</sup> October, 2013. (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 subscription 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 solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not accept 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 Charity 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 Charity'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 inquires primarily of persons responsible for financial and accounting matters, analytical procedures applied to financial data and other review 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

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

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

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

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

  
caringcompany 2011-14  
Awarded by The Hong Kong Council of Social Service  
香港社會服務發展局





INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF  
HONG KONG REHABILITATION POWER (THE "CHARITY")  
香港復康力量  
IN RESPECT OF  
復康力量傷健共融日2013  
(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 expenditures account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Charity 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 Charity 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 Directors 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 Ad*

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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Certified Public Accountant (Practising), Hong Kong  
*Practising Certificate Number: P05468*

Hong Kong, 10 July 2014

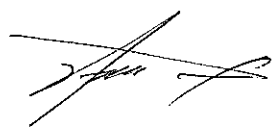
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**HONG KONG REHABILITATION POWER**  
**香港復康力量**

INCOME AND EXPENDITURE STATEMENT  
IN RESPECT OF  
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	\$
<b>Income</b>	
Income from donation boxes	629,093
Income from sponsorships	97,153
	726,246
<b>Expenditure</b>	
Event expense	250,817
Food and beverage	28,945
Postage fee	454
Printing and stationery	25,330
Transportation fee	5,402
Travelling fee	16,198
Volunteers allowance	120
	(327,266)
<b>Surplus for the Event</b>	398,980

The income and expenditure statement above was approved and authorised for issue by the Chairman of Hong Kong Rehabilitation Power on 10 July 2014 and is signed on its behalf



\_\_\_\_\_  
President  
Yip Cham Kai



\_\_\_\_\_  
Director  
Liu Tai Nin, Darwin

**HONG KONG REHABILITATION POWER**  
**香港復康力量**

NOTES TO ACCOUNTS

**1. GENERAL**

The fund raising activity is an Event organized by Hong Kong Rehabilitation Power for the purpose of supporting training, employment and development service of Hong Kong Rehabilitation Power.

**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES**

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

**Income recognition**

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

**3. TAXATION**

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