

HONG KONG REHABILITATION POWER
香港復康力量

INCOME AND EXPENDITURE ACCOUNT
IN RESPECT OF
HONG KONG REHABILITATION POWER 2019 CHARITY CONCERT
HELD ON 30 APRIL 2019
PUBLIC SUBSCRIPTION PERMIT NO. 2019/091/1

譚智聰會計師事務所
C. C. TAM & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)
HONG KONG

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- 2019 CHARITY CONCERT HELD ON 30 APRIL 2019

- 於2019年4月30日舉辦的傷健同心樂韻情 2019 慈善音樂會

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(EXPRESSED IN HONG KONG DOLLARS)

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

TO THE COUNCIL MEMBERS OF HONG KONG REHABILITATION POWER 香港復康力量 (THE "PERMITTEE")
IN RESPECT OF HONG KONG REHABILITATION POWER 2019 CHARITY CONCERT HELD ON 30 APRIL 2019

Public Subscription Permit No. 2019/091/1

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 Permittee's "Hong Kong Rehabilitation Power 2019 Charity Concert" held on 30 April 2019 ("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 Note 2, setting out the gross donations raised and income received 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 donations raised and income received and expenses 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 (Revised) "Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits 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.

C.C. TAM & CO. Certified Public Accountants (Practising)

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

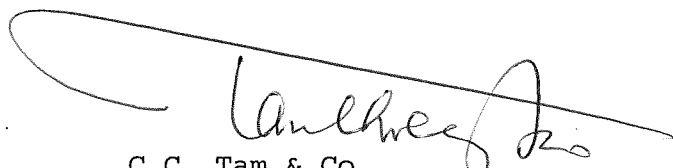
Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for us to quantify the potential 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 donations and event income 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 2 to the income and expenditure account.

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. Tam & Co.
Certified Public Accountants (Practising)
Hong Kong., 23 July 2019
Tam Chi Chung
Practising Certificate Number P01969

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INCOME AND EXPENDITURE ACCOUNT


PUBIC SUBSCRIPTION PERMIT NO. 2019/091/1

INCOME	HK\$	HK\$
Donations		
Donation Boxes set up at foyer Hong Kong City Hall on 30 April 2019 (Note 3)	19,580	
Other Donations/Sponsorship	201,340	
	-----	220,920
Ticket sales		
Ticket proceeds	160,350	
Tickets purchased by HKRP	(149,500)	
Credit card commissions	(4,341)	
URBTIX Ticket Charges	(3,664)	


Net income from ticket sales		2,845
Other income		4,000

		227,765
EXPENDITURE		
Hire of Venue	42,960	
Guest performers' expenses	4,090	
Meals for performers and staff	3,446	
Printing and stationery	3,214	
Transportation and travelling expenses	1,105	
Auditor's fee	1,000	
Sundry expenses	133	
	-----	(55,948)
EXCESS OF INCOME OVER EXPENDITURE		-----
		171,817
		=====

Approved and authorised for issue by Council members
on 23 July 2019.



Yip Cham Kai
Chairman



Hui Wai Yee, Wendy
Honorary Treasurer

The notes on page 2 form part of these financial statements.

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NOTES TO INCOME AND EXPENDITURE ACCOUNT

BASIS OF PREPARATION

1. The purposes of Hong Kong Rehabilitation Power 2019 Charity Concert ("2019 Charity Concert") are to raise funds for Hong Kong Rehabilitation Power's operation and also for the development of Hong Kong Rehabilitation Power Chinese Orchestra (promoting music to persons with disabilities.)
2. This income and expenditure account has been prepared in accordance with accrual basis.
3. The setting up of donation boxes at foyer, Hong Kong City Hall, Central on 30 April 2019 in respect of 2019 Charity Concert was approved by Social Welfare Department under Public Subscription Permit no. 2019/091/1.
4. Donations credited to the bank

Donations received via the donation boxes set up at the Foyer, Hong Kong City Hall, Central on 30 April 2019 totalling \$19,580 were deposited into Hong Kong Rehabilitation Power (HKRP)'s bank account on 3 May 2019. Other donations received for 2019 Charity Concert were either deposited directly by the donors into HKRP's designated bank account; or on receipt by HKRP were promptly deposited into the bank account. Donations relating to 2019 Charity Concert were last received and deposited into the bank account on 3 July 2019.

	HK\$	HK\$
Excess of income over expenditure		171,816
Add: Accrued expenditure not yet paid at 3 July 2019		
Printing and stationery	42	
Transportation and travelling expense	132	
Audit fee	1,000	
	-----	1,174
Net balance of donations deposited into HKRP's bank account by 3 July 2019		----- 172,990 =====

