
HONG KONG REHABILITATION POWER
香港復康力量

INCOME
AND
EXPENDITURE
ACCOUNT
收支結算表

FLAG DAY FUND RAISING EVENT SCHEDULED ON 18 JULY 2020
原訂於2020年7月18日舉行之公開賣旗籌款活動

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R060/2020
公開籌款許可證編號: FD/R060/2020

澤信會計師事務所有限公司
Justson CPA Limited
Certified Public Accountants

Hong Kong

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(EXPRESSED IN HONG KONG DOLLARS) (以港元列示)	

INCOME AND EXPENDITURE ACCOUNT
REGIONAL FLAG DAY – KOWLOON REGION
SCHEDULED ON 18 JULY 2020

PUBLIC SUBSCRIPTION PERMIT NO.:
FD/R060/2020

收支結算表

原訂於2020年7月18日分區賣旗日 – 九龍區

公開籌款許可證編號: FD/R060/2020

		港元 HK\$
INCOME	收入	
Street collection	街頭賣旗收入	-
Other forms of appeals	其他與賣旗日有關的捐款	446,379
TOTAL INCOME	總收入	446,379
EXPENSES	支出	
Audit fee	審計費	3,500
Bank charges	銀行費用	907
Printing and stationery	印刷及文具	10,254
Promotion event expenses	推廣活動費用	6,180
Promotion material	宣傳品	1,585
Travelling and transportation	交通及運輸	835
Sundry expenses	雜項支出	2,428
TOTAL EXPENDITURE	總支出	<u>(25,689)</u>
EXCESS OF INCOME OVER EXPENDITURE	淨收入	<u><u>420,690</u></u>

Approved and authorized for issue by the Board of
Council Members on 14 October 2020.

由董事會於2020年10月14日批准及授權發佈。



YIP CHAM KAI 葉湛溪
CHAIRMAN 主席



LAM YIU KWOK 林耀國
VICE-CHAIRMAN 副主席

NOTES TO INCOME AND EXPENDITURE ACCOUNT
REGIONAL FLAG DAY – KOWLOON REGION
SCHEDULED ON 18 JULY 2020
PUBLIC SUBSCRIPTION PERMIT NO.: FD/R060/2020

收支結算表附註
原訂於2020年7月18日分區賣旗日-九龍區

公開籌款許可證號碼: FD/R060/2020

1. GENERAL INFORMATION

Hong Kong Rehabilitation Power (“the Permittee”) scheduled the regional flag day fund raising activity in Kowloon region on 18 July 2020 (“the Event”). The purpose of the Event is to raise fund for service development and operating costs of the Permittee. Due to incidents of the Coronavirus 2019 (COVID-19) pandemic, street collections scheduled on 18 July 2020 was cancelled.

1. 基本資料

香港復康力量(「獲發許可證的機構」)原訂於2020年7月18日舉行九龍區賣旗日籌款活動(「有關活動」)。有關活動的籌款用作獲發許可證機構的會務發展及營運。由於2019冠狀病毒病大流行,原訂於2020年7月18日街頭賣旗被迫取消。

2. BASIS OF PREPARATION

The significant accounting policies are set out below:-

This income collected and expenditure incurred for the Event are recognized on an accrual basis.

2. 編製基礎

重大會計政策如下:-

有關活動所籌集的收入及實際開支是按照應計制方式確認。

3. DONATIONS CREDITED TO THE BANK

All the proceeds collected from the Event totalling HK\$446,379 have been credited to the designated bank account of the Permittee by 31 August 2020 before being used for payment of expenditures for the Event and/or the purposes specified in the permit.

3. 存入銀行的捐款

有關活動籌得的所有款項合共446,379港元在支付有關活動開支及/或用於許可證上註明的籌款目的之前,已於2020年8月31日及之前存入獲發許可證機構指定的銀行帳戶。



Justson CPA Limited

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

TO THE COUNCIL MEMBERS OF HONG KONG REHABILITATION POWER (THE "PERMITTEE") FOR THE
FLAG DAY FUND RAISING EVENT SCHEDULED ON 18 JULY 2020

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R060/2020

獨立執業會計師鑒證報告

致香港復康力量(獲發許可證的機構)董事會關於原訂於2020年7月18日舉行之公開賣旗籌款活動
公開籌款許可證號碼: FD/R060/2020

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 scheduled on 18 July 2020 ("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 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, 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.

根據香港特別行政區政府社會福利署(「社會福利署」)發出的公開籌款許可證所列條件,我們應要求對隨附本報告書關於獲發許可證的機構原訂於2020年7月18日舉行的九龍分區賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

董事的責任

根據社會福利署發出的公開籌款許可證所列條件,董事須負責按照附註二所載的編製基準編製隨附的收支結算表,列出有關活動所籌集的總捐款及實際開支。這責任包括設計、實施及維護與編製及列報收支結算表的內部監控,使收支結算表反映有關活動所籌集的捐款及實際開支不存在任何重大錯誤陳述。

執業會計師的獨立性和質量控制

我們遵守香港會計師公會(「公會」)頒佈的《職業會計師道德守則》中對獨立性及其他職業道德的要求,有關要求是基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的基本原則而制定的。

本所應用香港質量控制準則第1號,因此保持一個完整的質量控制制度,包括制定有關遵守職業道德要求、專業準則,以及適用的法律及監管要求的政策和程序守則。



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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

**TO THE COUNCIL MEMBERS OF HONG KONG REHABILITATION POWER (THE "PERMITTEE") FOR THE
FLAG DAY FUND RAISING EVENT SCHEDULED ON 18 JULY 2020**

PUBLIC SUBSCRIPTION PERMIT NO.: FD/R060/2020

獨立執業會計師鑒證報告

致香港復康力量(獲發許可證的機構)董事會關於原訂於2020年7月18日舉行之公開賣旗籌款活動(續)

公開籌款許可證號碼: FD/R060/2020

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.

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.

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.

執業會計師的責任

我們的責任是根據我們鑒證工作的結果對隨附的收支結算表作出結論，並向董事會報告。

我們已根據公會頒佈的香港鑒證業務準則第3000號(經修訂)「非審核或審閱過往財務資料之鑒證工作」及參考公會所頒佈實務說明第850號(經修訂)「有關獲發社會福利署公開籌款許可證的賣旗日和一般慈善籌款活動之報告」("Reporting on Flag days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department") 進行工作。我們已計劃及執行有關的工作，以對以下的結論獲取有限保證。

由於我們按照應聘條款進行工作的範圍較按照香港審計準則進行審核的範圍為小，所以不能保證我們會注意到在審核中可能會被發現的所有重大事項。因此，我們不會發表任何審核意見。

我們的工作包括採取有限程序獲取充份和適當的憑證以作出結論，例如主要向負責財務會計事項的人員詢問及其他我們認為必要的程序。在有限鑒證工作中進行的程序，其性質及時間與合理鑒證工作不同，而範圍亦較小。因此，在有限鑒證工作中獲得的保證水平大幅低於在合理鑒證工作中所獲得的。



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致香港復康力量(獲發許可證的機構)董事會關於原訂於2020年7月18日舉行之公開賣旗籌款活動(續)

公開籌款許可證號碼: FD/R060/2020

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 raised from the Event 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 the 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.

Justson CPA Limited 澤信會計師事務所有限公司
Certified Public Accountants 執業會計師

Hong Kong 香港, 14 October 2020

Yeung Chun Fat 楊振發

Practising Certificate Number 執業證書號碼: P05702

固有的局限

基於有關活動以現金收支，我們難以確定獲發許可證的機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照獲發許可證的機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

結論

根據以上所述，我們並沒有注意到任何事項，使我們相信隨附的收支結算表在所有重大方面沒有反映我們所獲取按照附註二所載的編製基準而編製的帳冊及帳目紀錄所載有關活動籌集的總捐款及實際開支。

擬作用途及使用者

本報告僅為協助獲發許可證的機構遵守社會福利署就有關活動所發出公開籌款許可證所列的條件而編撰，不擬亦不得用作其他用途。我們同意獲發許可證的機構可向社會福利署署長提供本報告，而毋須再徵詢我們意見。

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