

HONG KONG REHABILITATION POWER

香港復康力量

INCOME AND EXPENDITURE ACCOUNT

收支結算表

CHARITY COUPON BOOK FUND RAISING EVENT HELD ON 25 JULY 2021

於 2021 年 7 月 25 日舉行之慈善義賣融義券公開籌款活動

PUBLIC SUBSCRIPTION PERMIT NO.: 2021/043/1

公開籌款許可證編號: 2021/043/1

HONG KONG REHABILITATION POWER
香港復康力量

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

HONG KONG REHABILITATION POWER
香港復康力量

INCOME AND EXPENDITURE ACCOUNT

收入結算表

CHARITY COUPON BOOK FUND RAISING
EVENT HELD ON 25 JULY 2021

2021年7月25日舉行之慈善義賣融義券公開籌款活動

PUBLIC SUBSCRIPTION PERMIT NO.: 2021/043/1

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港元

HK\$

INCOME

收入

Charity sale held on 25 July 2021

2021年7月25日舉行之慈善義賣

Street charity sale

街頭義賣收入

46,700

Street collection

街頭捐款收入

9,716

56,416

Other charity sale

其他義賣收入

216,000

Other donation

其他捐款收入

81,112

Sponsorship Income

贊助收入

77,000

TOTAL INCOME

總收入

430,528

EXPENSES

支出

Audit fee and disbursements

審計費及支出

3,800

Bank charges

銀行費用

118

Printing and stationery

印刷及文具

19,144

Promotion event expenses

推廣活動費用

18,083

Programme Equipment

活動設備

4,496

Travelling and Transportation

交通及運輸

7,097

Sundry Expenses

雜項支出

2,625

TOTAL EXPENDITURE

總支出

55,363

EXCESS OF INCOME OVER EXPENDITURE

淨收入

375,165

Approved and authorized for issue by the Board of
Council Members on 28 September 2021

由董事會於2021年9月28日批准及授權發佈



YIP CHAM KAI 葉湛溪
CHAIRMAN 主席



HUI WAI YEE WENDY 許慧儀
COUNCILLOR 董事

HONG KONG REHABILITATION POWER
香港復康力量

**NOTES TO INCOME AND EXPENDITURE
ACCOUNT**

收支結算表附註

**CHARITY COUPON BOOK FUND RAISING EVENT
HELD ON 25 JULY 2021**

2021年7月25日舉行之慈善義賣融義券公開
籌款活動

PUBLIC SUBSCRIPTION PERMIT NO.: 2021/043/1

公開籌款許可證號碼: 2021/043/1

1. GENERAL INFORMATION

1. 基本資料

Hong Kong Rehabilitation Power ("the Permittee") held the charity coupon book fund raising activity on 25 July 2021 ("the Event"). The purpose of the Event is to raise fund for service development and operating costs of the Permittee.

香港復康力量(「獲發許可證的機構」)於2021年7月25日舉行慈善義賣融義券公開籌款活動(「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。

2. BASIS OF PREPARATION

2. 編製基礎

The significant accounting policies are set out below:-

重大會計政策如下 :-

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

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

3. 存入銀行的捐款

All the proceeds collected from the Event totaled HK\$430,528 have been credited to the designated bank account of the Permittee by 9 September 2021 before being used for payment of expenditure for the Event and/or the purpose specified in the permit.

有關活動籌得的所有款項合共 430,528 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，已在 2021 年 9 月 9 日及之前存入獲發許可證機構指定銀行帳戶。

	HK\$		港元
Excess of income over expenditure	375,165	淨收入	375,165
Add: accrued expenditure not yet paid on 9 September 2021		加: 截至 2021 年 9 月 21 日 應付未付之支出	
Audit fee	3,800	審計費用	3,800
Net balance of donations deposited int HKRP's bank account by 9 September 2021	378,965	截至 2021 年 9 月 21 日已存入 香港復康力量之銀行賬戶淨值	378,965



INDEPENDENT PRACTITIONER'S ASSURANCE REPORT 獨立執業會計師鑒證報告
TO THE COUNCIL MEMBERS OF HONG KONG REHABILITATION POWER (THE "PERMITTEE") FOR THE
CHARITY COUPON BOOK FUND RAISING EVENT HELD ON 25 JULY 2021

致香港復康力量(獲發許可證的機構) 董事會關於2021年7月25日舉行之慈善義賣融義券公開籌款活動

PUBLIC SUBSCRIPTION PERMIT NO.: 2021/043/1
公開籌款許可證號碼: 2021/043/1

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 Charity Coupon Book fund raising activity held on 25 July 2021 ("the Event").

Responsibilities of 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 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.

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於2021年7月25日舉行的慈善義賣融義券籌款活動(「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控制

我們遵守香港會計師公會(「公會」)頒布的《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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TO THE COUNCIL MEMBERS OF HONG KONG REHABILITATION POWER (THE "PERMITTEE") FOR THE CHARITY
COUPON BOOK FUND RAISING EVENT HELD ON 25 JULY 2021

致香港復康力量(獲發許可證的機構) 董事會關於 2021 年 7 月 25 日舉行之慈善義賣融義券公開籌款活動(續)

PUBLIC SUBSCRIPTION PERMIT NO.: 2021/043/1
公開籌款許可證號碼: 2021/043/1

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」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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COUPON BOOK FUND RAISING EVENT HELD ON 25 JULY 2021

致香港復康力量(獲發許可證的機構) 董事會關於2021年7月25日舉行之慈善義賣融義券公開籌款活動(續)

PUBLIC SUBSCRIPTION PERMIT NO.: 2021/043/1

公開賣旗籌款許可證編號: 2021/043/1

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.

Top Team CPA Limited 濂誠會計師行有限公司
Certified Public Accountants (Practising) 執業會計師

Tsang Yuen Ching 曾婉貞

Practising Certificate Number 執業證書號碼: P06679

Hong Kong: 24 September 2021

香港: 2021年9月28日

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其實際開支。

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。

香港復康力量
董事會特別會議

2021年9月28日（星期二）晚上六時二十分視像會議記錄

出席： 葉湛溪(主席) 伍浩汶董事 許慧儀董事
 林東驥董事 仇健明董事

2021年7月25日慈善義賣融義券公開籌款活動（公開籌款許可證編號2021/043/1）

通過以下事項:-

- 1) 確認及批准呈上的慈善義賣融義券收支結算表(Income and Expenditure Account), 並授權由葉湛溪會長及許慧儀董事簽署義賣融義券收支結算表;
- 2) 確認及批准呈上的致本會慈善義賣融義券核數師“濂誠會計師事務所有限公司”(Top Team CPA Limited)有關審核慈善義賣融義券收支結算表的代表信(Representation Letter), 並授權由葉湛溪會長簽署代表信



葉湛溪
主席