

**Independent Practitioner's Assurance Report to the Executive Committee Members of
The Hong Kong Society for Rehabilitation (the "Permittee" or the "Society")
(Incorporated in Hong Kong with limited liability by guarantee)**

Public Subscription Permit No : FD/R019/2024

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 Hong Kong Island region held on 6 July 2024 (the "Event").

Responsibilities of the Executive Committee Members of the Society

The Executive Committee Members of the Society 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 subscriptions 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 subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

Our Independence and quality management

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 Management (HKSQM) 1 "Quality Management for Firms that Perform Audits or Reviews of Financial Statements or Other Assurance or Related Services Engagements", which requires the firm to design, implement and operate a system of quality management including policies or 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, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms 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.

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Practitioner's responsibilities (cont'd)

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.

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 subscriptions 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.

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.



PKF Hong Kong Limited
Certified Public Accountants
Hong Kong

- 4 OCT 2024

Wan Tak Shing
Practising Certificate Number : P04844

**The Hong Kong Society for Rehabilitation
Income and Expenditure Account for
“Flag day fund-raising”
Held on 6 July 2024**

HK\$

Income	
Donations received	500,495.30
Flag bag collection	<u>323,576.10</u>
Total Income	<u>824,071.40</u>
Less : Expenditure	
Advertising and promotion	11,590.00
Bank charge	5,547.19
Insurance	1,848.34
Postage	8,153.20
Printing & production	25,800.00
Sundry expenses	1,158.50
Transportation	<u>14,140.60</u>
Total Expenditure	<u>68,237.83</u>
Surplus	<u><u>755,833.57</u></u>

Approved on - 4 OCT 2024



Prof. CHAN Che-hin
Chairperson
Executive Committee



Mr. TANG Chee-yuen Edmund
Honorary Treasurer

The Hong Kong Society for Rehabilitation
Notes to the income and expenditure statement for
“Flag day fund-raising”
Held on 6 July 2024

1. General

The fund-raising purpose of the flag day fund-raising is to raise funds for :-

- (i) rehabilitation, long-term care, training, support of sustainable employment for persons with disabilities, chronic illness or problems of aging; and
- (ii) advocacy, research and education projects to better support persons with disabilities and chronic patients, understand their needs and tailor-make services for them.

2. Basis of accounting

The income collected and expenditure incurred for this event held on 6 July 2024 are recognised on an accrual basis.

3. Donations credited to the bank

All the flag day proceeds collected in the amount of HK\$824,071.40 have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and/ or the purpose(s) specified in the permit by 31 August 2024.

獨立執業會計師鑒證報告

致香港復康會（「獲發許可證的機構」，「本會」）執行委員會成員

公開籌款許可證編號：FD/R019/2024

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二零二四年七月六日舉行的香港島分區賣旗日籌款活動（「有關活動」）的收支結算表作出報告。

本會之執行委員會成員的責任

根據社會福利署發出的公開籌款許可證所列條件，本會之執行委員會成員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管理

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《香港質量管理準則》（“HKSQM”）第1號「會計師事務所對執行財務報表審計、審閱、其他鑒證業務或相關服務業務的質量管理」，並要求事務所設計、執行及營運一套完善的質量管理系統，包括關於要遵守道德要求、專業準則規定及可適用的法律及監管規定的政策和程序。

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，並向執行委員會成員報告。

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、一般慈善籌款活動和募集已簽署的捐款授權書之報告」（“Reporting on Flag days, General Charitable Fund-raising Activities and Solicitation of Signed Authorisation Forms 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。

獨立執業會計師鑒證報告
致香港復康會（「獲發許可證的機構」）執行委員會成員

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。



大信梁學濂(香港)會計師事務所有限公司
香港執業會計師

- 4 OCT 2024

溫德勝
執業證書號碼：P04844

香港復康會
收支結算表
賣旗日
於二零二四年七月六日

HK\$

收入	
捐款收入	500,495.30
賣旗籌款收入	<u>323,576.10</u>
合計收入	<u>824,071.40</u>
減: 支出	
宣傳費	11,590.00
銀行手續費	5,547.19
保險費	1,848.34
郵費	8,153.20
印刷及製作費	25,800.00
雜費	1,158.50
運輸費用	<u>14,140.60</u>
合計支出	<u>68,237.83</u>
盈餘	<u><u>755,833.57</u></u>

於 - 4 OCT 2024

獲批准



陳智軒教授
執行委員會主席



鄧智源先生
義務司庫

香港復康會
賣旗日
收支結算表附註
於二零二四年七月六日

1. 一般

賣旗日的籌款目的是籌款用作:-

- (i) 為長期病患者、長者及殘疾人士提供復健、培訓、就業支援及持續照顧服務；及
- (ii) 為殘疾人士及長期病患者的需要及確立服務而進行研究，倡議及社區教育工作。

2. 編製基準

於二零二四年七月六日舉行的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. 存入銀行的捐款

賣旗日籌得的所有款項即 824,071.40 港元在支付賣旗日開支及 / 或用於許可證上註明的籌款目的之前，已在於二零二四年八月三十一日及之前存入獲發許可證機構指定的銀行帳戶。