

香港善導會

於二零二五年十二月十一日至二零二六年一月一日舉辦之

一般慈善籌款活動

報告及帳目

公開籌款許可證編號：2025/166/1



獨立鑒證報告  
致香港善導會(以下簡稱「獲發許可證的機構」)  
執行委員會

公開籌款許可證編號：2025/166/1

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二零二五年十二月十一日至二零二六年一月一日舉行的一般慈善籌款活動(「有關活動」)的收支結算表作出報告。

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，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。

本會計師事務所採用《香港質量管理準則》第1號，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。



范陳會計師行有限公司  
Fan, Chan & Co. Limited

獨立鑒證報告  
致香港善導會(以下簡稱「獲發許可證的機構」)  
執行委員會

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。

范陳會計師行有限公司  
香港執業會計師  
梁光健先生  
執業證書編號: P03702  
香港，二零二六年三月二十日

香港善導會

於二零二五年十二月十一日至二零二六年一月一日舉辦之

一般慈善籌款活動

收支結算表

公開籌款許可證編號：2025/166/1

港幣

收入

捐款收入

275,852.44

支出

核數費用  
銀行及其他費用

6,000.00  
4,032.21

10,032.21

淨收入

265,820.23

賬目經執行委員會於二零二六年三月二十日核准。

  
董事

  
董事

香港善導會

收支結算表附註

於二零二五年十二月十一日至二零二六年一月一日舉辦之

一般慈善籌款活動

公開籌款許可證編號：2025/166/1

一、一般資料

是次籌款活動是由香港善導會舉辦。籌款目的是為善導會發展非社署恆常資助的服務籌募經費，包括服務更生人士家人、多元族裔、健康相關服務及預防犯罪活動等。於二零二五年十二月十一日至二零二六年一月一日於中環皇后大道中 15 號置地廣場中庭地下及中環德輔道中皇后廣場舉行。

二、編製基準

重大會計政策如下：

於二零二五年十二月十一日至二零二六年一月一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。

三、存入銀行的捐款

捐款用於許可證上註明的籌款目的之前，已於二零二六年一月二十九日存入本會的銀行戶口。

	港幣
淨收入	265,820.23
加：於二零二六年一月二十九日未付的應付開支	6,000.00
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於二零二六年一月二十九日存入獲發許可證機構的銀行帳戶的 捐款餘額	271,820.23

**The SOCIETY OF REHABILITATION AND CRIME PREVENTION, HONG KONG**

**REPORT AND ACCOUNTS**

**FOR THE GENERAL CHARITABLE FUND-RAISING ACTIVITY**

**HELD FROM 11 DECEMBER, 2025 TO 1 JANUARY, 2026**

**PUBLIC SUBSCRIPTION PERMIT NO.: 2025/166/1**

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**INDEPENDENT ASSURANCE REPORT**  
TO THE EXECUTIVE COMMITTEE OF  
THE SOCIETY OF REHABILITATION AND CRIME PREVENTION, HONG KONG (“the Permittee”)

**Public Subscription Permit No.: 2025/166/1**

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 general charitable fund-raising activity held from 11 December, 2025 to 1 January, 2026 (“the Event”).

*Responsibilities of the Executive Committee Members*

The Executive Committee 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 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 1, 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.

*Auditor'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.

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.



范陳會計師行有限公司  
Fan, Chan & Co. Limited

**INDEPENDENT ASSURANCE REPORT**  
TO THE EXECUTIVE COMMITTEE OF THE SOCIETY OF  
REHABILITATION AND CRIME PREVENTION, HONG KONG (“the Permittee”)

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*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.

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Fan, Chan & Co. Limited  
Certified Public Accountants  
Leung Kwong Kin  
Practising Certificate Number: P03702

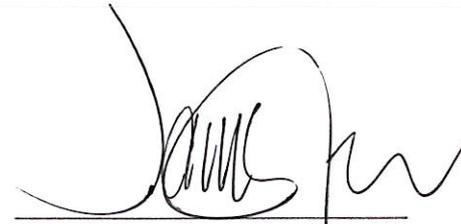
Hong Kong, 20 March, 2026

THE SOCIETY OF REHABILITATION AND CRIME PREVENTION, HONG KONG

INCOME AND EXPENDITURE ACCOUNT  
OF THE GENERAL CHARITABLE FUND-RAISING ACTIVITY  
HELD FROM 11 DECEMBER, 2025 TO 1 JANUARY, 2026  
PUBLIC SUBSCRIPTION PERMIT NO.: 2025/166/1

	HK\$
<b>Income</b>	
Donation income	<u>275,852.44</u>
<b>Expenditure</b>	
Audit fee	6,000.00
Bank and other charges	<u>4,032.21</u>
	<u>10,032.21</u>
<b>Net income</b>	<u>265,820.23</u>

Approved and authorised for issue by the Executive Committee on 20 March, 2026.

  
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Director  
\_\_\_\_\_  
Director

THE SOCIETY OF REHABILITATION AND CRIME PREVENTION, HONG KONG

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE GENERAL CHARITABLE FUND-RAISING ACTIVITY

HELD FROM 11 DECEMBER, 2025 TO 1 JANUARY, 2026

PUBLIC SUBSCRIPTION PERMIT NO.: 2025/166/1

**1. General**

The general charitable fund-raising activity is organised by The Society of Rehabilitation and Crime Prevention, Hong Kong ("the Permittee") for the purpose of raising funds for SideBySide's non-subvention services, for example, person-in-desistance family, ethnically diverse group, health related services and crime prevention programmes, etc. The activity was held from 11 December, 2025 to 1 January, 2026 at the location of Ground Floor, Landmark Atrium, 15 Queen's Road Central, Landmark, Central and Statue Square, Des Voeux Road Central, Central.

**2. Basis of preparation**

The significant accounting policies are set out below:

The income collected and expenditure incurred for this event held from 11 December, 2025 to 1 January, 2026 are recognised on an accrual basis.

**3. Donations credited to the bank**

The donations income (i.e. HK\$275,852.44) that have been credited to the bank account before spending on the purposes specified in the Permit on 29 January, 2026.

	HK\$
Excess of income over expenditure	265,820.23
Add: accrued expenditure not yet paid as at 29 January, 2026	6,000.00
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Net balance of donations deposited into Permittee's bank account on 29 January, 2026	271,820.23
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