



## 香港輪椅輔助隊

Hong Kong Wheelchair Aid Service Ltd. 註冊非牟利慈善團體

年度報告 2022-2023



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# 我們的精神

香港輪椅輔助隊於1997年成立,核心服務為輪椅維修,多年來一直為全港輪椅使用者及 長者提供各項支援服務。本會致力關顧及推動輪椅使用安全;同時,本會的願景為所有 輪椅使用者及其照顧者再不會因輪椅損壞而受傷。

本會的徽號為一個心形符號,象徵本會秉持關懷與愛心服務有需要的人士,而心形符號 內的輪椅使用者圖案,象徵本會關注輪椅使用者及照顧者安全,也象徵本會為推動無障 礙生活環境的努力。





令輪椅使用者及其照顧者免受不必要的傷害。 令輪椅使用者上班、上學及日常活動不因輪椅損壞受影響

理想 Vision

沒有輪椅使用者及其照顧者因輪椅損壞而受傷。沒有輪椅使用者因輪椅損壞而影響上班、上學及日常活動。



## 主席的話

Chairman's Message

2022-2023 年為香港輪椅輔助隊成立 25 週年,本人十分榮幸能夠見證這件盛事。 回顧這 25 年的歲月,本會全因一直得到 公益金長期的支持,涵蓋的服務範疇因而 變得更全面,由到戶及中心輔助工具維修 服務,擴展至租借服務與流動輪椅支援站 服務。自 2019 年起,本會同時獲得香港 賽馬會的捐助,得以推行「賽馬會耆義樂 輪計劃」, 使更多的輪椅使用者及其照顧者得到適切的援助。本會一直致力讓所有輪椅使用者及其照顧者再不會因輪椅損壞而受

傷及影響其生活,為他們締造出無障礙的生活環境,而本人亦很感恩香港輪椅輔助隊能夠於過去的日子一直秉持最初的使命與理想,服務廣大的輪椅使用者及其 照顧者。

為了讓更多的輪椅使用者能夠融入社區及提升他們的生活質素,本會在未來的日子會繼續不斷地提供更多優質的服務,並繼續培訓人才。來年,本會的架構將會有所改善,執行委員會將會增添2名成員,分別為羅英敏先生及李兆紅博士。同時,黃鈺庭小姐將會卸任總幹事一職,但會以財務主任的身份繼續服務香港輪椅輔助隊,並會積極促進新舊管理層的交流互動,而註冊社工黃俊明先生將會擔任中心主任一職。未來的日子,本會仍會面對不少挑戰和變化,我不但秉持機構的使命和理想,更會繼續帶領和優化機構的服務。

最後,本人相信本會的全體員工於未來的日子能夠有緊密的合作,並會提供繼續 同心協力,攜手跨越困難,為社會上的輪椅使用者帶來共融和希望。我藉此機會 感謝執行委員會、各方團體及各內外持份者對本人及本會的支持,並期望未來能 夠在各服務群組建立地區連繫,發揮各方的協同效應,繼續支援服務使用者的需要。

# 總幹事的話

Chief Executive's Message



今年是本會成立 25 年,由創會至今,我有幸見證及經歷本會發展,本會由起始只有幾位義工的團隊,發展至今日有逾 20 多人的同工團隊,實在難能可貴,回想多年我們一直秉承本會的使命及理想,積極發展全港的輪椅支援服務,自 2005 年成為香港公益金會員機構後,服務得以穩定發展,包括重點的上門維修輪椅服務,免費短期借用輪椅服務,相關輪椅知識講座等,以至 2011 年首創全港獨有服務「流動輪椅支援站」,目標支援各區輪椅使用者及長者有安全的輪椅輔具在社區自主生活。及至2019 年獲香港賽馬會慈善信託基金資助,開展「賽馬會

耆義樂輪計劃」,建立專業團隊,培訓銀齡義工,到戶支援長 者居家安老。

踏入本會 25 周年的里程碑,今年本會將調整架構全力推進未來發展,十分 歡迎管理層有 2 位新執委成員及新中心主任到職,並深信他們能領導本 會發展。本人的工作崗位也會有所轉變,但仍會繼續帶領和服務本會,積 極推動會務發展並服務更多社會人士。

在此感謝多年來與我共同並肩的執委成員、同工及義工朋友。大家毋忘初小人以專業的精神服務社會。

# 機構架構圖



# 機構管治

#### 顧問團

榮譽顧問

林鉅成醫生、劉千石先生、鍾沛林先生、關國樂先生

義務法律顧問 司徒維新律師

義務核數師 張坤先生

執行委員會

主席

歐耀佳醫生

副主席/內務總監 盧榮初中醫師

外務監督 鍾沛才先生

財務

陳乙青小姐

執行委員會 陳桂榮先生

曾綺文小姐

羅英敏先生 (2023-2024年度加入)

李兆紅博士 (2023-2024年度加入)



# 機構發展

2023年是本會成立的第25個年頭,由一群義工自發組織開始, 到現在20多人的團隊,過程中,我們與義工一同經歷一同成長。 展望將來我們能夠與您走過更多日子,無論開心的,困難的我們 都能渡過更多二十五年,現在讓我們一起回顧過往二十五年本會 發生的重要事件。



1997年 香港輪椅輔助隊 開展服務並成立 執委會

1998年 舉行成立典禮暨籌 款晚宴

2000年 正式成為註冊慈善 團體 2001年 租用南昌邨昌謙 樓會址,開始提 供免費輪椅及輔 助工具短期借用 服務

同年獲香港賽馬 會慈善信託基金 資助兩年服務營 運經費

2002年 聘請第一位全職維 修技師

香港獎券基金捐贈 全新客貨車支持上 門維修服務



2003年 開展輪椅相關課 程講座,為義 工、傷健人士及 其照顧者提供有 關輪椅使用保養 及維修知識 2004年 獲蘋果日報基金資 助一年服務經費

第一期會訊出版

2005年 成為香港公益金會 員機構 2006年 組成輪椅維修義 工隊。

同年註冊為香港 輪椅輔助隊有限 公司轉以有限公 司形式運作。





2007年 成為香港社會服務 聯會機構會員。

開始社區推廣工 作,舉辦不同活動 及學校講座。

2011年 開展全港獨有服 務「流動輪椅服 務站」,定港斯定期 上海中海 地區,為附近式 民提供一站式輪 椅支援服務

#### 2012年

2014 年加強與不同機構合作積極培訓義工團隊,支援長者中心維修服務。



↑第十五屆周年大會嘉賓合照



↑2008年 「存因您 同步十載 邁向明 天」步行籌款起步合照



↑傳媒採訪賽馬會耆義樂輪義工朋友

#### 2019年



↑服務及培訓中心開幕

#### 2021年

應對疫情本會開設網上YOUTUBE短月,發放抗疫及照顧長者資訊



#### 2022年

獲賽馬會慈善信託基金支持,從 日本引進輪椅清 洗消 毒 機 械 設 備。



日本職員到訪中心講解清洗輪椅消毒機械設備。↑

# 上門及到中心輪椅維修服務 租借服務及轉讓服務 輪椅講座及培訓







# 上門及到中心輪椅維修服務



## 上門及到中心維修服務

本會服務全港輪椅使用者,提供各式輪椅及輔具維修服務,維修項目包括:手推輪椅、電動輪椅、沖涼椅、助行架及輔具等。服務使用者可以預約登記上門到戶或蒞臨中心工場進行維修。2022-2023年一共處理維修超過三千八百宗。





↑轉贈湯包予服務使用者

# 租借服務及轉讓服務



## 租借服務及轉讓服務

所有租借物資均由社會熱心人士捐贈,包括手推輪椅、電動輪椅、沖涼椅、助行架及其他輔具等。這些物資由本會技師評估檢測後,按其性能及狀況,用作租借或轉讓等服務,讓有需要人士可以用較低廉的價錢,選購合適安全的輔助工具。此外,如捐贈的物資損壞,本會分拆配件用作維修之用。本年度為超過二千人提供租借服務。



# 輪椅講座及培訓



## 輪椅講座

本會為不同地區長者中心,提供輪 椅講座,向長者及照顧者講解輪椅 保養及安全檢查知識。 本會一直 重視與社會各界溝通合作。

本年度同時為社會企業及社福團體 提供同工輪椅檢查、使用等培訓課 程,提升同工對輪椅維修檢查及使 用知識,本年度共提供29次講座 ,參加人數接近一百人。



↑與社福團體合作提供輪椅維修工作坊。



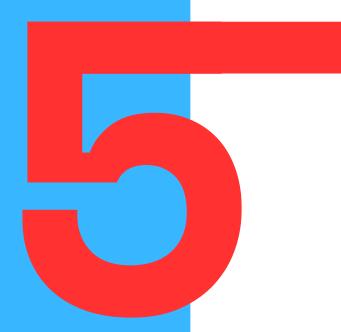
↑到訪不同長者中心向長者講解輪椅保養及安全檢查知識。

流動輪椅支援站 賽馬會耆義樂輪計劃

# 流動輪椅支援站



↑公益金代表前來探訪小西灣流動輪椅支援站,了解支援站運作。



## 流動輪椅支援站

「流動輪椅支援站」過去三年獲得香港公益金支持,為全港輪椅使用者提供一站 式輪椅支援服務。

「流動輪椅支援站」定時定點停泊於全港各區,提供免費輪椅檢查維修服務,並即時進行維修,減輕因輪椅損壞影響服務使用者的日常起居,同時「流動輪椅支援站」展示有關使用輪椅安全及保養知識,藉此提升大眾對輪椅保養的知識,增加大眾關注輪椅的安全性。2022-2023年度,為超過一千四百人提供檢查維修輪椅服務。



↑為區內長者檢查維修輪椅

### 以下是流動輪椅支援站社會效益



香港輪椅輔助隊 Hong Kong Wheelchair Aid Service Ltd. 流動輪椅支援站

香港公益金資助 (年期2020-2023)

電話: 2194 9666 (歡迎查詢和預約服務)

電郵: enquiry@hkwheelchair.org.hk

網頁: www.hkwheelchair.org.hk



提升輪椅使用安全及耐用度,令輪椅使用者及其照顧者免受不必要的傷害及令輪椅使用者上班、上學及日常活動 不因輪椅損壞受影響。



## 社會效益 (WHAT)



全港設20個停泊點

預計**3**年服務總人次為**5,220** (當中包括1,566檢查及3,654維修個案)



提升輪椅使用安全及耐用度 (提升使用者對輪椅使用和保養知識, 透過流動站服務推動使用者定期檢查輪椅)



逾**97%**照顧者更有信心 使用輪椅外出



97% 服務使用者滿意服務



逾95%服務使用者表示,輪椅檢查維修後,可以更安心使用並增加外出次數





## 〇、 針對問題 (WHY)

- 。全港有超過**90,000**名輪椅使用者
- 83%的輪椅使用者不會定期檢查輪椅性能
- 有**72%**受訪者表示,輪椅突然損壞, 對其家庭的經濟負擔很大
- 令輪椅使用者及其照顧者免受不必要的傷害及令輪椅使用者上班、上學及日常活動不因輪椅損壞受影響



## 解決方案 (HOW)

- 提供鄰近住處的流動輪椅支援及檢查站,推廣定期檢查保養知識,提升輪椅使用安全度
- 延長輪椅使用時間及增加使用者社區參與
- 為輪椅使用者及照顧者節省維修所需的交通時間及車資

# 賽馬會耆義樂輪計劃





↑義工上門探訪長者並送上心意包。

## 賽馬會耆義樂輪計劃

「賽馬會耆義樂輪計劃」由香港賽馬會慈善信託基金捐助推行,透過培訓銀 齡義工服務居於住宅並領取綜援或長者生活津貼的長者,維修手推輪椅及轉 贈二手手推輪椅。義工隊會定期探訪慰問長者及檢查輪椅輔助工具安全,支 援長者居家安老,同時加強銀齡長者與社會聯繫。

計劃的註冊物理治療師及社工為個案提供專業評估,按需要轉贈二手輪椅或輔具,並指導長者及其家人正確使用輔具。此外,社工會為有需要長者轉介適合的社區支援服務。

計劃服務範圍,包括深水埗區、黃大仙區、觀塘區、九龍城區及葵青區的獨居與雙老長者家庭。





↑義工隊上門為長者中心會員維修輪椅

## 發揮義工力量 支援社區長者

本會積極培訓義工團隊,支持維修服務,下圖是入境處義工隊前往大澳為當地 長者維修輪椅相片。

本年度義工團隊共參與35次服務,服務總時數達七百四十多小時。



↑入境處義工隊為大澳長者維修輪椅



↑賽馬會耆義樂輪計劃義工團隊參與攤位活動

# 及培訓工作

香港輪椅輔助隊25周年之 「我的祝福」利是封設計比賽

萬眾同心公益金拍攝團隊到訪

輪里關愛社區共融FUNDAY2022

參觀賽馬會「a家」樂齡科技教育及 租賃服務中心



# 萬眾同心公益金拍攝團隊到訪



2022年5月16日 萬眾同心公益金拍攝團隊, 前來本會了解疫情下流動輪 椅支援站運作。







本會邀請同學以『我的祝福』為主題,舉辦利是封設計 比賽,一同慶賀本會25歲生日,得獎作品印刷成實體利 是封作免費派發,讓祝福傳遞致長者及傷健人士手中。 以下是得獎名單:

「最喜氣洋洋作品」冠軍

得獎者: 周茨桐

「最多人LIKE 人氣」冠軍 得獎者: 趙芍盈

「最切合主題作品」冠軍

得獎者: 許安翹 優秀獎: 林思諾

優秀獎:林殷彤

優秀獎:胡心悠

優秀獎:柯希澄

優秀獎:蔡巧晴

優秀獎:黎緻雅

優秀獎:龔恩

各得獎作品已上載至本會網站,歡迎瀏覽





得獎作品於2023年2月於港鐵南昌站內展出

# 輪里關愛社區共融FUNDAY2022

#### 2022年12月29日

本會與香港基督教女青年會合辦「輪里關<mark>愛社</mark>區共融FUNDAY2022」,向一眾大澳街坊分享家居安全及輪椅使用心得,並為居民檢查維修輪椅。在此特別感謝一眾義工(包括: 入境處義工隊、賽馬會耆義樂輪計劃義工團隊)、各友好機構及區內人士參與此有意義的活動。





↑透過攤位活動,增加大眾居家安全及輪椅安全使用的知識



↑義工隊為大澳長者維修輪椅

# 參觀賽馬會「a家」樂齡科技教育及 租賃服務中心



2022年6月22日 本會職員前往 賽馬會「a家」樂齡科技教育及 租賃服務中心參觀,加深對樂 齡科技應用的認識。

↑ ↓ 「a家」樂齡科技教育及租賃服務中 心同工向本會職員介紹各種不同的樂齡科 技產品。



# 引進日本清洗 消毒輪椅設備

本年度獲賽馬會慈善信託基金資助, 從日本引進輪椅清洗消毒設備。









↑日本職員到訪中心講解輪椅清洗消毒設備。

# 馬馬斯

# 鳴謝捐贈

感謝各界熱心人士捐贈輔助工具 (排名不分先後,如有錯漏,敬情指正。)

Bunny Chan Che Fei Man Chong Mei Lan Chong Pen Pun Chow Wing Sze Dr. YIP Yun Ling Fong Wai Lung Gray Cheng Ho Hui Wai Hung JanetWong K K CHLLNG Kau Oi Lam Ellen Kwok Wai Ching Lam Sau Yee Lam Siu Ling LEE KOR Lee Yiu Fun Leumg Chu Kwong Leung CP Li Ho Kong Lina To Lo Kit Sum Lui Y Chun Mr.Lo Risa Yuen Sin Sing Chiu Lin So Fung Yee Tam Chi Yun Tang Kwong Kee Tsui Ka Wai Wendy Yeung Yau Ka Po Yeung Kai Shing Yu Wai Fat	孔尹方方王王王王丘丘司白伍成江何吳吳吳李李李李李李李李李李李本李杜周周周周令蘭巧雁女生振賢兆煥徒婉秀柏帶小先均麗小生容健啟國細嬋學樹燕錦蓮女世先亞涼欣芳弟葉士 忠定明芳慧兒萍德有姐生 珊姐  穎儀業妹鳳良怡玲華 士杰生倫俤	林林林林林林邱施洪胡范唐唐徐徐桑袁馬張張張梁梁梁梁舉莊莫許郭郭陳陳陳陈小太以生宅楊賢浩生家忠逢銀繼海潔梓厚貴小生卓桂小生軍慧遠林生小小惠小民玉佐慧 齊  碧 釗 傳國好根堯祥文為義華姐 卿芳姐 源雯基根 姐姐珍姐傑仙伊	陳陳陳陳陳陳陳陳陳陳陳郎曾曾無賀開馮馮黃黃黃黃黃黃黃黃楊楊楊慕葉葉葉葉健啟雪群寧碧銀慧潔積濤志志國名季心啟綺太生明南祐國婉燕靜人小全嘉太信國國美輝明芳娣 麗英芬德有湷輝雄芬氏良榭源珊  至春鈞康菁玲雯旺姐燕放 揚珍輝某	蓬寶九仁竹伸扶明東慈慈新聖仙浸城醫明助康鄭三善科精名館信浸院堂人啟承院業舉神福 计算量 经银行 电弧电流 电弧电流 电弧电流 电弧电流 电弧电流 电弧电流 电弧电流 电弧电	自己 自己 自己 自己 自己 自己 自己 自己 自己 自己	() (中心 ()(樂富) ()(樂富) ()(樂富護老院 ()(梁家) ()(米) ()(+)(+)(+)(+)(+)(+)(+)(+)(+)(+)(+)(+)(+
		陳小姐	葉信揚	慈樂村樂天樓	<b>互助委員會</b>	
Yeung Kai Shing	周先生	陳民傑	葉國珍	新生精神康復	會	
Yu Wai Fat	周亞倫	陳玉仙	葉國輝	聖雅各福群會	ì	
Yu Wai Fung John	周泳儀	陳佑偉	詹美芬	聖雅各福群會中西區長者地區中心		
O	周茂松	陳南嬌	廖江雲	聖雅各福群會		
	周樹輝	陳浩昌	態 作 能 健 健		1	<b> </b>
						ィナル
	明珠佛學社	陳浩泓	甄玉琼	斯文化工(香港	巷)有限公司	

# 鳴謝捐助

感謝各界熱心人士捐助,(排名不分先後,如有錯漏,敬情指正。)

Amy Chiang
Anita Chan
Bik Har Kat Wong
Cheung Lok Hang
Christina Au
Cole Lai
Daniel Lam
Doris Chung
Dr Pun Ting Chung
Dr. Chen Chia Lu Sylvia
Enola Chan
Fanny J
Friend Ship
Gloria Kwan
Grace Wong
Heidi Wu
Hera Lee
Ho Kar Lun
HY
Innovation Solar Films
Ltd
Jill Wing Yan
Joyce Cheung
Ka Wai Pang
Kay Yeung
Kenny CCC
Kin Lap Wong
Kwan Ka Po
Kwong Lai Wah
Laurelle Mau

Leung Wai Ling

Miss Mok Mand Yan

Mr Chan Bing Soo

Mr Fung Kam Hong

Mr Ho Kai Shun Andrew

Limited

Mr Fung Man Hon

Mr Chu Wai Kay

Miss Munira Moosdeen

Mandy Chow

Margaret Au

Mr Lam Tak Shing Mr Lee John Mr Lee Man For Dennis Mr Ma Tak Shun Mr Simon Chen Mr Tsoi Tak Hong Mr Wong Jor Yang Stephen Mr Wong Yiu Kwong Mr Yung Wai Hung Mrs Yung Wai Chi Ms Au Po Chu Ms Chan Mei Seung Ms Cheng Yuet Chun Ms Chong Wing Kei Ms Kwan Ka Po Ms Lai Siu Hing Ms Lau Bik Shan Ms Lee Kwai Ha Ms Ling Ka Yee Ms Sum Shuk Man Lily Ms Sze Pui Yuk Ms Tam Lam Ms Tang Wing Shan Ms Tsang Ying Ha Ms Wong Lai Sim Ms Woo Lau Chen Ms Yip Pui Sim Twinkle Nic Cheung Niki Chu **Prosmart Consultants Ltd** Rachel Yuen **RF A Promise Limited** So Suk Yee Steve Wong Sue Lee Tam Lam Tang Chi Wah Tang Yuk Ki The Shamdasani Foundation L'Alliance (Hong Kong) Company

Yee Ho Yuen Tak Wing 任麗明 何艷芳 余碧琳 倫麗芬 冼樹榮 周永雄 周蓓 廖汪雲 張毓英 張瑋略 曾佩雯 李偉星 李寶鳳 杜年妹 林健德 林順寧 梅猿基 沈家民 無名氏 簡蓮麗 老綺嫦 范上麗 袁秋玲 詹美芬 譚志雄 郭美寶 鍾詠琪 陳恭偉 顏盛業 馮嘉零 黃雪英 黎滿森 黎銀娟 香港公益金 亞洲鋼材冶金有限公司 賽馬會慈善信託基金

清涼法苑淨恩小築有限公司

Tsz Yeung Yip

# 服務使用者心聲

一切滿意,非常良好,惠謝! 陳政深 3.2.2023

服務受惠者眾, 感恩有此服務謝謝 朱小姐

這輔助隊真的能幫助到很多有需要的人 盧國威

Good and Helpful Gi

提供的服務很好,工作人員也很友善 HO KAR LUN

員工非常值得讚賞好有愛心 張明恩

98%

服務使用者對香港輪椅輔助隊整體的服務滿意

# が会場

### HONG KONG WHEELCHAIR AID SERVICE LIMITED (Limited by Guarantee)

#### FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

張坤會計師行
ERIC CHEUNG & CO.
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

#### DIRECTORS' REPORT

The directors hereby present their annual report and the audited financial statements of the Company for the year ended 31 March 2023.

#### PRINCIPAL ACTIVITY

The Company is a charitable organization principally engaged in providing assistance, including daily housework, repairs and maintenance of equipment as well as emergency help, the needy wheelchair users.

#### RESULTS AND STATE OF AFFAIRS

The results of the Company for the year ended 31 March 2023 and the state of affairs of the Company at that date are set out in the annexed financial statements.

#### DIRECTORS

The directors who held office during the year and up to the date of this report were:

Au Yiu Kai Chung Pui Choi Lo Wing Cho

#### AUDITORS

The auditors Messrs Eric Cheung & Co., Certified Public Accountants, now retire and, being eligible, offer themselves for re-appointment.

For and on behalf of the Board

Au Yiu K Director

Hong Kong, 8 October 2023

#### ERIC CHEUNG & CO

#### CERTIFIED PUBLIC ACCOUNTANTS

張坤會計師行

Rm A, 8/F, Queen's Centre 58-64 Queen's Road East, Wanchai Hong Kong Tel: 27409191 Fax: 23851368

Tel: 27409191 Fax: 23851368 香港灣仔皇后大道東58-64號帝后商業中心8樓A室

Email: ekcheung123@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

HONG KONG WHEELCHAIR AID SERVICE LIMITED (incorporated in Hong Kong with limited liability)

#### Opinion

We have audited the financial statements of Hong Kong Wheelchair Aid Service Limited ("the Company") set out on pages 5 to 10, which comprise the statement of financial position as at 31 March 2023, the income statement and the statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Company are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

#### **Basis for Opinion**

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to PN 900 (Revised) Audit of Financial Statements Prepared in Accordance with the Small and Medium-Sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Information Other than the Financial Statements and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## ERIC CHEUNG & CO

張坤會計師行

Rm A, 8/F, Queen's Centre 58-64 Queen's Road East, Wanchai Hong Kong

Tel: 27409191 Fax: 23851368

香港灣仔皇后大道東58-64號帝后商業中心8樓A室 Email: ekcheung123@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

HONG KONG WHEELCHAIR AID SERVICE LIMITED (incorporated in Hong Kong with limited liability) - continued

#### Responsibilities of Directors and Those Charged with Governance for the Financial Statements

The directors are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. The report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud
  or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that
  is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material
  misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve
  collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
  are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
  effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

# ERIC CHEUNG & CO CERTIFIED PUBLIC ACCOUNTANTS 張坤會計師行

Rm A, 8/F, Queen's Centre 58-64 Queen's Road East, Wanchai Hong Kong

Tel: 27409191 Fax: 23851368

香港灣仔皇后大道東58-64號帝后商業中心8樓A室 Email: ekcheung123@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

HONG KONG WHEELCHAIR AID SERVICE LIMITED (incorporated in Hong Kong with limited liability) - continued

#### Auditor's Responsibilities for the Audit of the Financial Statements - continued

• Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Eric Cheung & Co. Certified Public Accountants

Hong Kong, 8 October 2023

#### STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

	Note	2023 HK\$	2022 HK\$
ASSETS		пкэ	икэ
Non-current assets			
Property, plant and equipment	3	1,784,825	1,469,869
Fund investments and insurance policy account value	4	4,672,438	5,664,625
		6,457,263	7,134,494
Current assets			
Accounts receivable		878,598	972,530
Deposits and prepayments		50,693	38,809
Cash and bank balances		1,859,793	91,588
		2,789,084	1,102,927
Less: Current liabilities			
Accounts payable and accrued expenses		(123,814)	(190,950)
Net current assets		2,665,270	911,977
Net assets		9,122,533	8,046,471
1101 455015			0,010,111
RESERVES AND FUNDS			
General fund		6,654,594	5,578,532
Reserve fund	5	2,467,939	2,467,939
		9,122,533	8,046,471

Au Yiu Kai

Director

Lo Wing Cho

Co Ding EHOR

Director

The annexed notes form part of the financial statements.

#### INCOME STATEMENT

#### FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	HK\$	HK\$
INCOME		
Donations and project funds	374,855	396,188
Donations from HK Jockey Club Charities Trust	2,937,678	1,383,688
Government subsidies under Anti-epidemic Fund	448,000	
Subsidy from Community Chest	1,933,393	2,164,888
Subsidy from Social Welfare Department	253,540	-
Investment income	354,317	72,355
Service income	2,467,555	2,078,920
Interest income	6,281	26
	8,775,619	6,096,065
LESS: OPERATING EXPENSES		
Activity expenses	37,073	5,461
Allowance for voluntary works	48,420	30,960
Cleaning	18,275	29,808
Computer expenses	10,973	-
Depreciation	312,397	358,186
Electricity and water	110,669	64,802
General expenses	46,661	41,225
Insurance	230,535	228,893
Legal and professional fee	5,000	5,000
Motor vehicle and transportation expenses	274,542	227,165
Printing, stationery and postage	76,790	69,310
Promotional expenses	182,230	18,580
Rent and rates	268,020	228,944
Repairs and maintenance	189,930	6,105
Spare parts and tools	596,774	692,330
Staff salary, MPF and allowance	5,257,014	4,559,585
Telecommunication and internet expenses	28,074	22,992
Training expenses	6,180	12,275
	7,699,557	6,601,621
Surplus/(Deficit) for the year	1,076,062	(505,556)

The annexed notes form part of the financial statements.

#### STATEMENT OF CHANGES IN EQUITY

#### FOR THE YEAR ENDED 31 MARCH 2023

	General fund HK\$	Reserve fund HK\$	Total HK\$
Balance at 1.4.2021	6,084,088	2,467,939	8,552,027
Deficit for the year	(505,556)	<u> </u>	(505,556)
Balance at 31.3.2022	5,578,532	2,467,939	8,046,471
Surplus for the year	1,076,062	<u> </u>	1,076,062
Balance at 31.3.2023	6,654,594	2,467,939	9,122,533

The annexed notes form part of the financial statements.

#### NOTES TO FINANCIAL STATEMENTS

#### 1. GENERAL INFORMATION

Hong Kong Wheelchair Aid Service Limited is a company limited by guarantee and not having a share capital, domiciled and incorporated in Hong Kong. The address of its registered office and principal place of operation are Units 1-3, G/F, Cheong Him House, Nam Cheong Estate, Sham Shui Po, Kowloon, Hong Kong. The Company is a charitable organization principally engaged in providing assistance, including daily housework, repairs and maintenance of equipment as well as emergency help, the needy wheelchair users.

#### 2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

The Company qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the company is a going concern. They are presented in Hong Kong dollars.

The measurement base adopted is the historical cost convention.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements:

a. Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and permanent impairment.

Depreciation on property, plant and equipment is provided to write off their costs on a reducing balance basis over their estimated useful lives with principal annual rates as follows:

Furniture, fixtures & equipment	20%
Leasehold improvement	20%
Motor vehicle	20%

#### b. Impairment of assets

An assessment is made at each date of statement of financial position to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment, intangible assets and long-term investments. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognized in the statement of comprehensive income. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortization or depreciation), had no impairment losses been recognized for the asset in prior years.

Investments and insurance policy account value
 Long term investments are stated at cost less accumulated impairment losses.

The account value of insurance policy is stated on the value before surrender of the insurance policy.

#### NOTES TO FINANCIAL STATEMENTS - continued

#### 2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES - continued

#### d. Taxation

The Company is a recognized charitable institution and is exempted from tax.

#### e. Operating leases

Rental payable under operating leases are charged to the statement of comprehensive income on a straight-line basis over the terms of the relevant leases.

#### f. Revenue recognition

- Donations, subsidies and receipts from fund raising activities are recognized on accrued basis when receipt thereof is certain. Otherwise, they are recognized on cash basis.
- ii) Service income is recognized upon provision of services.
- iii) Interest income is recognized on a time proportion basis taking into account the principal outstanding and the interest applicable.

#### g. Government grants and subvention

Government grants and subvention are recognized as income over the periods which match the costs to which it relates. Grants related to expense items are recognized in the same period as the expenses to which it relates are charged in the income statement.

#### h. Retirement benefit scheme

The retirement benefit coasts charged to the income statement represents contributions payable in respect of the current year to the Company's Mandatory Provident Fund Scheme.

#### i. Provisions and contingent liabilities

Provisions are recognized for liabilities of uncertain timing or amount when the Company has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probable of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liability unless the probability of outflow of economic benefits is remote.

#### j. Foreign currency translations

Foreign currency transactions during the year are converted into Hong Kong dollars at rates of exchange ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies at the date of statement of financial position are translated into Hong Kong dollars at the rates of exchange ruling at that date. Any exchange differences are dealt with in the profit or loss account.

#### NOTES TO FINANCIAL STATEMENTS - continued

#### 3. PROPERTY, PLANT AND EQUIPMENT

	Furniture, fixtures and equipment HK\$	Leasehold improvement HK\$	Motor vehicles HK\$	Total HKS
Cost	ПСФ	1117.0	пкф	пкэ
Balance at 1.4.2022	959,534	3,282,622	1,003,052	5,245,208
Additions	478,053	149,300	-	627,353
Balance at 31.3.2023	1,437,587	3,431,922	1,003,052	5,872,561
Aggregate depreciation				
Balance at 1.4.2022	539,154	2,358,382	877,803	3,775,339
Charge for the year	100,011	187,337	25,049	312,397
Balance at 31.3.2023	639,165	2,545,719	902,852	4,087,736
Net book value				
At 31.3.2023	798,422	886,203	100,200	1,784,825
At 31.3.2022	420,380	924,240	125,249	1,469,869

#### 4. FUND INVESTMENTS AND INSURANCE POLICY ACCOUNT VALUE

	2023	2022
Investment in funds and insurance policy account value, at cost	HK\$ 4,672,438	HK\$ 5,664,625
Market value at date of statement of financial position	4,446,581	5,671,741

No provision for impairments in value is made as the directors consider there is no permanent diminution in value of investments in funds and insurance policy account value.

#### 5. RESERVE FUND

The fund is set up for supporting future activities or projects of the Company as identified and approved by the Board of Directors.

#### 6. EMOLUMENTS OF THE DIRECTORS

Emoluments of the directors disclosed pursuant to section 383(1) of the Companies Ordinance for the year was HK\$ nil (2022: HK\$ nil).

#### INCOME TAX EXPENSE

The Company is a recognized charitable institution and is exempted from profits tax.

#### 8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorized to issue by the Board of Directors on 8 October 2023.



## -路相伴感謝有 您們...



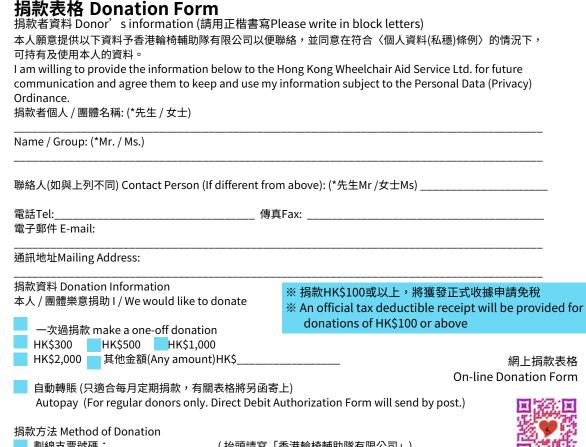




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您的支持帶來非凡意義 請掃瞄以下**二維碼 捐款支持** 





劃線支票號碼: \_\_\_\_\_\_(抬頭請寫「香港輪椅輔助隊有限公司」)
Crossed cheque no: \_\_\_\_\_\_
(Please make cheque payable to "Hong Kong Wheelchair Aid Service Ltd.")

HONG KONG WHEELCHAIR AID

直接存款予滙豐銀行「香港輪椅輔助隊有限公司」戶口,號碼: 191-896588-838 Direct deposit to the "Hong Kong Wheelchair Aid Service Ltd" HSBC Bank Account No: 191-896588-838 SERVICE LIMITED

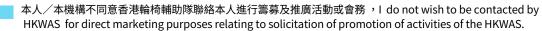
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透過快速支付系統「轉數快」編號:165648981,將捐款直接存入本會銀行戶口 Direct transfer to HKWAS account by Faster Payment System (FPS) No. 165648981

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please remark your personal information (name, telephone no, email address and mailing address.)



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