



YCA Partners CPA Limited
越峻會計師事務所有限公司

Certified Public Accountants

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Review Report

To The Management Committee of Aberdeen Kai-fong Welfare Association Social Service ("AKA Social Service")

We have audited the financial statements of AKA Social Service for the year ended 31 March 2022 and have issued an unqualified auditor's report thereon dated **20 OCT 2022**.

We conducted our review of the attached Annual Financial Report on pages 3 to 15 of the AKA Social Service for the year ended 31 March 2022 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-Governmental Organizations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of AKA Social Service, on which the above audited financial statements of AKA Social Service are based.

Review conclusions

On the basis of the results of the above review procedures and having regard to the audit procedures performed by us in relation to the audit of the financial statements of AKA Social Service for the year ended 31 March 2022.

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of AKA Social Service; and
- b. no matters have come to our attention during the course of our review, which causes us to believe that AKA Social Service has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
 - ii. kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
 - iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and

(Continued)

Review Report


**To The Management Committee of Aberdeen Kai-fong Welfare Association Social Service
("AKA Social Service")**

Review conclusions *(continued)*

- b. no matters have come to our attention during the course of our review, which causes us to believe that AKA Social Service has not: *(continued)*

- iv. employed the staff quoted in the Provident Fund arrangements during the year ended 31 March 2022.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.


YCA PARTNERS CPA LIMITED
Certified Public Accountants

Chu Ying Tak
Practising Certificate Number: P07712

Hong Kong, 20 OCT 2022