香港輪椅輔助隊
Hong Kong Wheelchair Aid Service Ltd.

年度報告
ANNUAL REPORT
2024-2025

攜手同行廿八載
傷建共融展未來

香港公益金
THE COMMUNITY CHEST
會員機構 MEMBER AGENCY

社聯 HKCSS
機構會員 AGENCY MEMBER

香港輪椅輔助隊

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Hong Kong Wheelchair Aid Service Ltd.

年度報告
ANNUAL REPORT
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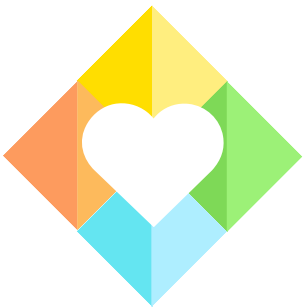
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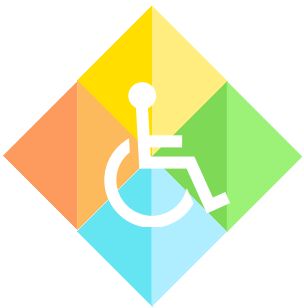
附錄

- -

本會徽號







象徵本會秉持關懷與愛心服務有需要的人士

象徵本會關注傷健人士及其照顧者的安全，致力推動無障礙生活環境

我們的精神

香港輪椅輔助隊於1997年由一群熱心義工創立，目標是為社會上的傷健人士、照顧者及有需要人士提供不同的支援服務。本會服務範圍廣泛，主要包括：助行器具維修服務、短期租借服務、社會工作、教育和社區服務等。自建立服務雛型以來，香港輪椅輔助隊一直致力協助傷健人士及推廣無障礙社會，向有需要人士提供援助，改善及提升服務使用者的生活質素。

使命

- 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。

願景

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

核心價值

- 以人為本
- 以關愛 熱誠 邁向專業

主席的話



歐耀佳醫生

自香港輪椅輔助隊於一九九七年成立以來，本人一直擔任執行委員會主席，與機構同行二十八載歲月。我們秉持初心，竭力保障傷健人士免受輔助工具損壞而意外受傷及生活影響。謹此衷心感謝香港公益金對機構的長期支持，讓服務範疇得以持續拓展，涵蓋中心及上門輔具維修、租借轉讓服務、HKWAS流動外展站計劃。同時，本會積極推行「賽馬會耆義樂輪計劃」，深化服務範疇，惠及更多傷健人士及其照顧者。下年度，機構積極將傷健共融理念推展至校園層面，致力培育年輕一代對傷健群體的理解與尊重，持續深化社會共融意識。

邁向第二十九個服務年頭，本人十分感恩香港輪椅輔助隊一直秉持最初的使命與理想，服務一眾的傷健人士及其照顧者。同時，本人將繼續堅守機構使命，率領團隊攜手前行，繼續深化及拓展機構服務範疇。機構全體員工定必秉持積極態度，凝聚團隊力量，共同為社區弱勢社群提供更適切支援，強化傷健人士與社會的連繫。

最後，本人誠摯感謝執行委員會成員、合作機構及社會各界的鼎力支持，冀望未來持續深化各方協作，建構更緊密的夥伴網絡，共同為傷健人士提供全面且有效的支援服務。



總經理的話

黃俊明先生

本人榮幸以香港輪椅輔助隊總經理身份，陪伴機構一同成長。回顧過去一年機構的發展，我們持續提供優質且高效的輔助工具維修服務，並積極開展不同類型社區活動，成功舉辦「耆義樂輪樂融融嘉年華2024」及「輪里共融樂繽FUN」等活動，吸引不同年齡層的市民參與，讓公眾深入體會輪椅使用者的日常需要與挑戰，推動社會大眾對傷健共融理念的認識。本年度，機構首次與不同教育機構協作，將共融理念延伸至校園層面，讓年輕一代認識及了解傷健群體，從而強化他們對傷健共融意識。

展望新一年度，本人將繼續領導團隊持續拓展及深化服務範疇並加強機構員工的凝聚力，以提升專業服務效能，積極回應社會需求，為社會上更多有需要人士及其照顧者提供適切支援。

最後，本人謹此衷心感謝各持分者對機構的支持與信任，並感激團隊過去一年的共同努力。冀盼繼續與各界攜手，為社會上的傷健人士、服務使用者及其照顧者提供優質服務，共建更共融的社會環境。

機構管治
2024 - 2025

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

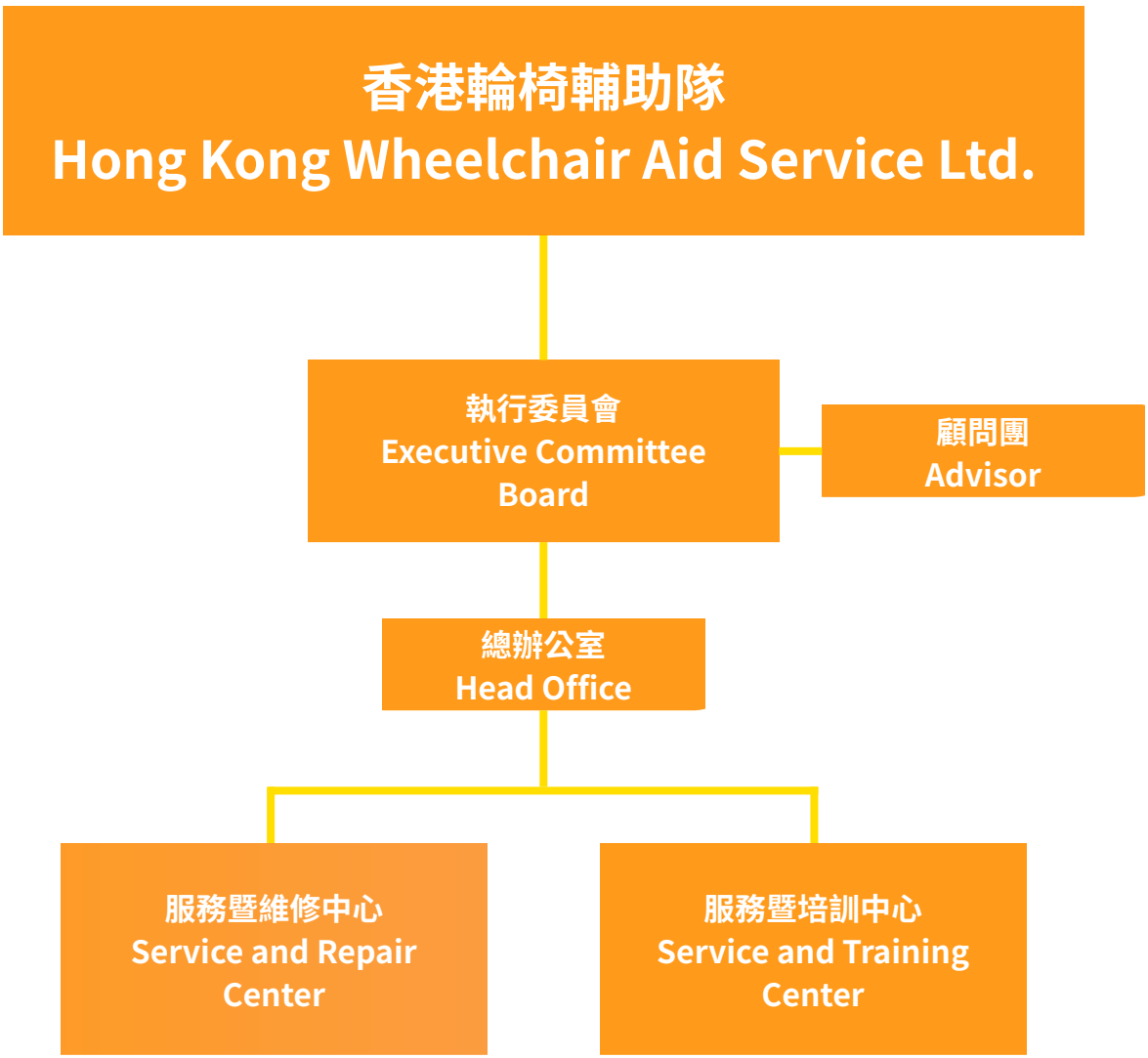
副主席/內務總監
盧榮初中醫師

財務
陳乙青小姐

執行委員會
陳桂榮先生、李兆紅博士 、羅英敏先生(2025年8月停任)

公司秘書
黃鈺庭小姐

機構架構圖


香港輪椅輔助隊
Hong Kong Wheelchair Aid Service Ltd.
執行委員會
Executive Committee
Board
顧問團
Advisor
總辦公室
Head Office
服務暨維修中心
Service and Repair
Center
服務暨培訓中心
Service and Training
Center

機構發展

1997

由義工組織成立及運作，提供上門緊急輪椅維修及家居輔助設施改建服務

1998

舉行成立典禮及籌款晚宴

2000

正式註冊為慈善團體

2001

本會會址設於深水埗南昌邨

獲香港賽馬會慈善信託基金資助2年營運費

2002

政府獎券基金資助一輛全新附設升降台的客貨車

首次舉辦步行籌款活動及成為義工運動的機構

2003

開設輪椅相關課程講座，為義工、傷健人士及其家人分享有關輪椅使用、保養及維修知識

2005

成為香港公益金會員機構，並提供電動輪椅及多功能輪椅租用服務

2006

註冊為「香港輪椅輔助隊有限公司」

機構發展

2007

香港輪椅輔助隊成立十週年
開展社區推廣工作，舉辦活動及學校講座

2011

開創全港獨有服務「流動輪椅服務站」

2012

香港輪椅輔助隊成立十五週年

滙豐銀行慈善基金資助以裝修中心單位及設立培訓中心



2019

香港賽馬會慈善信託基金資助推行「賽馬會耆義樂輪計劃」



2022

香港輪椅輔助隊成立二十五週年

2023

與不同機構合作舉辦輪椅維修及訓練工作坊，擴展培訓服務

接受NowTV杏林在線節目組訪問，推廣本會服務

2024 -

到訪各大院校宣揚傷健共融概念，將本會服務內容推廣至大學層面

恆常服務

輪椅維修服務

租借及轉讓服務

義工服務

恆常服務

輪椅維修服務





本會一直致力為全港傷健人士、其照顧者及有需要人士提供專業且可靠的助行器具維修服務，涵蓋手推輪椅、沖涼椅及助行架等。在本年度，機構一共處理了超過3500宗維修個案。

恆常服務

租借及轉讓服務





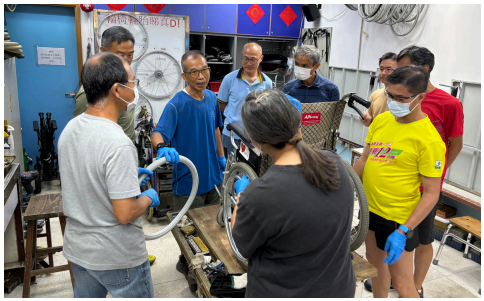
本會的助行工具租借及轉讓服務得以推行，有賴社會各界的慷慨捐贈，其中包括手推輪椅、沖涼椅、助行架及其他助行工具。本會技師會根據物資的性能及狀況進行檢測評估，並由本會提供租借或轉讓服務，讓有需要人士可免費短期租借或以較實惠的價格購買適合且安全的助行工具，以減輕經濟負擔。

此外，本會亦會分拆部分損壞物資中的零件作維修用途，以延長使用壽命，減少資源浪費。本年度，本會已成功為超過2500人次提供各類輔助工具租借服務。

恆常服務

義工服務









本會積極培訓義工團隊，推進義工力量協助提供維修服務，並為各機構及社福團體提供輪椅及助行器具的檢查與維修。

本年度，義工團體的參與度十分高，義工隊服務總時數高達800多小時。

恆常服務



入境處義工隊為不同機構的輪椅進行維修



入境處義工隊為長者中心的輪椅進行檢查及維修



金門義工隊與本會財務及行政主任合照

服務計劃

HKWAS流動外展站計劃

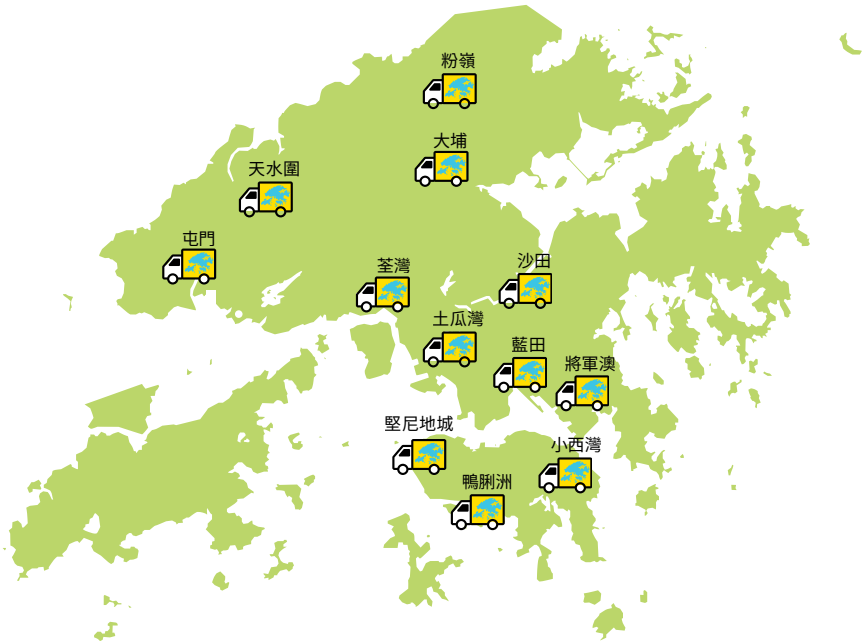
賽馬會耆義樂輪計劃

服務計劃

HKWAS 流動外展站計劃

「HKWAS流動外展站」為本會的自負盈虧計劃，旨在香港、九龍及新界各區定時定點停泊，為附近的輪椅使用者及其照顧者提供免費檢查服務，並為有需要人士提供維修服務，以確保他們的日常生活不受影響，藉此提升大眾對輪椅與助行器具保養的認識。

以下為「HKWAS流動外展站」所停泊的地點：



服務計劃



HKWAS流動外展站停泊於將軍澳為附近居民進行輪椅維修檢查



HKWAS流動外展站的技師為服務使用者檢查輪椅



HKWAS流動外展站穿梭不同地區為有需要人士提供輪椅維修服務

服務計劃

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註冊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。

服務計劃



賽馬會耆義樂輪計劃義工參與聚會



賽馬會耆義樂輪計劃義工於聖誕進行探訪活動



賽馬會耆義樂輪計劃義工於農曆新年前探訪深水埗區內獨居及雙老長者

培訓工作

輪椅及助行器具檢查與保養工作坊

專業義工培訓

員工團體建設活動

培訓工作

輪椅及助行器具檢查與保養工作坊







本會積極與各機構合作，舉辦輪椅及助行器具保養與安全檢查講座，向傷健人士、長者及其照顧者傳達輪椅維護與安全檢查的知識，讓他們認識到助行工具正確使用的方式，提升區內傷健人士、長者及其照顧者的自我照顧與輔助工具應用的能力。

本年度，機構共舉辦超過25場講座和工作坊，惠及人數超過320人。

培訓工作



中心主任講解不同的輪椅種類



中心職員分享輪椅保養及安全檢查知識



中心職員示範安全使用輪椅之方法

培訓工作

專業義工培訓



本會積極提供專業義工培訓，讓義工掌握基本維修及保養技巧，以協助提供維修服務，並為各機構及社福團體提供輪椅及助行器具的檢查與維修。義工培訓不但強化義工的社會角色，助他們發揮潛能，而且有效提升服務質素，讓傷健人士更好地融入社區，達至助人自助。

培訓工作



本會技師指導參加者輪椅維修技巧



參加者嘗試為輪椅進行基本檢查



參加者嘗試為輪椅進行基本維修

培訓工作

員工團體建設活動







本會於過去一年舉辦多項員工團體活動，旨在加強同工之間的凝聚力及對機構的歸屬感，同時關注社會發展趨勢，並持續提升同工的服務質素，從而為服務使用者提供更好及優質的支援與服務。

培訓工作







每位同工都投入參與各種團體活動。 在活動中，同工積極交流，分享彼此的想法，促進了團隊的凝聚力，並致力提升服務質素。

社區推廣

耆義樂輪樂融融嘉年華

輪里共融樂繽FUN

校園傷健共融推廣

電視台推廣

創建傷健共融
社區畫展

商業電台
推廣

社區推廣

耆義樂輪樂融融嘉年華







耆義樂輪樂融融嘉年華2024於深水埗富昌邨舉辦，目的是為了推廣「賽馬會耆義樂輪計劃」，提升公眾對此計劃的認識，並推廣「傷健共融、居家安老」的訊息及提倡無障礙環境與共融互助社區精神。當日不少區內居民踴躍參與，場面熱鬧。

社區推廣



一眾賽馬會耆義樂輪計劃義工協助舉辦嘉年華



透過不同推位活動，推廣「傷健共融、居家安老」的訊息

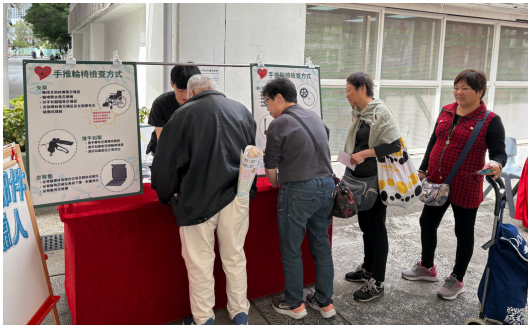


社工識別區內的隱蔽長者

社區推廣

輪里共融樂繽FUN







「輪里共融樂繽FUN」由本會聯同香港房屋協會—房協友里、香港青年協會賽馬會乙明青年空間及香港紅十字會舉辦。透過舉辦各式有趣的攤位活動，讓當區居民更深入了解輪椅結構和安全；同時，活動加深大眾對「傷健共融」和「多元社區」的認識。

社區推廣



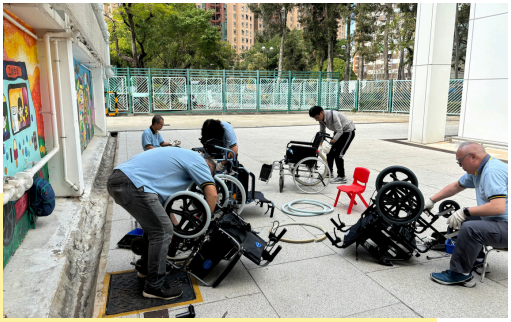
透過攤位活動，推廣本會服務及提升大眾對輪椅安全使用的知識



設立不同攤位遊戲讓參加者認識輪椅結構



向大眾講解輪椅安全使用及基本檢查方法



入境處義工隊為附近居民進行輪椅維修

社區推廣

校園傷健共融推廣







本會於本年度到訪香港科技大學，與師生分享傷健共融的理念，推動年青一代及公眾對傷健人士的認識，並推廣本會服務內容至院校層面，進一步提升社會大眾對本會使命與服務的認識。

社區推廣

電視台推廣







過去一年，感謝香港馬會獎券有限公司邀請本會主席歐耀佳醫生、副主席盧榮初中醫師和本會總經理黃俊明先生擔任監場嘉賓，使本會服務透過大氣電波得以宣傳，深化廣大市民對本會的認識。

社區推廣

創建傷健共融社區畫展







為了推廣傷健共融的社會理念，本會於港鐵深水埗站展出以共融為核心的畫作，藉此讓公眾欣賞社會的多元性 ，並促進不同群體之間的理解與包容，從而建立互助互愛的社區環境，進一步推動社區的和諧與發展。

社區推廣

商業電台推廣



過去一年，感謝商業電台邀請本會社工受訪，使本會由香港賽馬會慈善信託基金捐助推行的「賽馬會耆義樂輪計劃」得以推廣，從而讓計劃得以普及，惠及更多有需要的服務使用者。

社區參與

社福界協同合作

跨界別合作

香港社福界心連心大行動

香港貿易發展局

社區參與

社福界協同合作









本會不同機構及單位合作，如銀杏館，於佳節向一眾傷健人士及服務使用者送上應節食品，把祝福及心意傳遞至社區中的每一個角落。

社區參與

警察機動部隊



本會近年積極與政府不同部門合作。本年度，本會租出不同助行器具予警察機動部隊總部作大型演集之用，以打造無障礙的社區環境及共同推動多元共融的社區。

社區參與

香港社福界
心連心大行動







本會高層獲邀參與香港社福界心連心大行動，與勞工及福利局局長及不同政府官員就2024年施政報告內容作出深入交流，高度關注政府的民生政策。

社區參與

香港貿易發展局



本會獲得香港社會服務聯會和香港貿易發展局的支持，能免費派發香港書展2024門票予服務使用者，讓一眾服務使用者能夠參與一年一度的盛事。

籌款活動

敬老護老愛心會 - 復康券義賣活動

香港機場 - Plaza Premium Group

香港公益金 設施資助計劃

籌款活動

敬老護老愛心會
復康券義賣活動



本會參與了由敬老護老愛心會主辦的「復康券2025慈善籌款活動」。復康券旨在支援社會上有需要的殘疾人士及長期病患者，而所得的籌款將用於所需的復康服務及項目，進一步推動相關服務及項目的持續發展。

籌款活動





服務使用者熱心支持籌款活動



中心義賣復康券，大眾踴躍支持

籌款活動

香港機場
Plaza Premium Group



本會積極與不同私人機構合作。 本年度，本會與環亞機場貴賓室的合作，於香港國際機場內多處地方擺放籌款箱，收集善款，支持本會能夠為社會上的傷健人士及有需要人士提供更適切的援助。

謹此鳴謝

香港公益金



在2024-2025年度，本會獲得香港公益金設施資助計劃的資助，謹此誠摯鳴謝香港公益金慷慨捐贈本會一批先進設備，對本會服務的提升及發展帶來重大裨益。

是次捐贈有效幫助本會營運及服務所需。新設備的投入使用，使本會能更有效地運用資源，提升工作效率，從而讓服務使用者獲得更全面的服務支持。

是次捐贈在資源上給予本會莫大幫助，本會致以最誠摯的謝意。

附錄

HONG KONG WHEELCHAIR AID SERVICE LIMITED
(Limited by Guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

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

HONG KONG WHEELCHAIR AID SERVICE LIMITED

DIRECTORS' REPORT

The directors hereby present their annual report and the audited financial statements of the Company for the year ended 31 March 2025.

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 2025 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	
Lo Wing Cho	
Chan Kwai Wing	(appointed on 8 November 2024)
Li Siu Hung	(appointed on 8 November 2024)
Chung Pui Choi	(resigned on 12 November 2024)
Law Ying Man	(appointed on 28 February 2025 and resigned on 22 August 2025)

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 Kai
Director

Hong Kong, 1 November 2025

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)

Opinion
We have audited the financial statements of Hong Kong Wheelchair Aid Service Limited ("the Company") set out on pages 5 to 11, which comprise the statement of financial position as at 31 March 2025, 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
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

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

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Hong Kong
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Email: ekcheung123@yahoo.com

INDEPENDENT AUDITOR'S REPORT

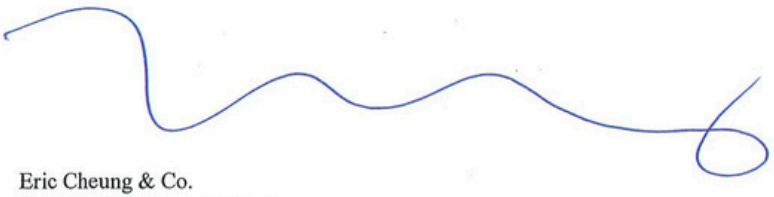
TO THE MEMBERS OF

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, 1 November 2025

Name of Auditor: Cheung Kwan, Eric
Practising Certificate No.: P02760

HONG KONG WHEELCHAIR AID SERVICE LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note	2025 HK$	2024 HK$
ASSETS			
Non-current assets			
Property, plant and equipment	3	1,513,801	1,445,943
Fund investments and insurance policy account value	4	2,005,560	4,032,438
		3,519,361	5,478,381
Current assets			
Accounts receivable		1,081,144	445,569
Deposits and prepayments		50,141	66,005
Cash and bank balances		484,702	1,553,976
		1,615,987	2,065,550
Less: Current liabilities			
Accounts payable and accrued expenses		155,130	161,897
Net current assets		1,460,857	1,903,653
Net assets		4,980,218	7,382,034
RESERVES AND FUNDS			
General fund		2,512,279	4,914,095
Reserve fund	5	2,467,939	2,467,939
		4,980,218	7,382,034

Au Yiu Kai
Director

Lo Wing Cho
Director

The annexed notes form part of the financial statements.

HONG KONG WHEELCHAIR AID SERVICE LIMITED

INCOME STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

	2025 HK$	2024 HK$
INCOME		
Donations and project funds	221,184	278,218
Donations from HK Jockey Club Charities Trust	2,262,931	2,170,991
Subsidy from Community Chest	1,270,600	1,846,203
Investment income	57,402	62,926
Service income	1,615,410	2,082,151
Bank interest income	4,938	6,747
	5,432,465	6,447,236
LESS: OPERATING EXPENSES		
Activity expenses	41,433	81,508
Allowance for voluntary works	65,630	66,289
Cleaning	20,643	24,585
Computer expenses	69,928	36,924
Depreciation	323,932	359,747
Electricity and water	71,179	82,287
General expenses	36,752	26,713
Insurance	161,026	230,749
Legal and professional fee	-	5,000
Loss on disposal of investment funds	198,754	-
Motor vehicle and transportation expenses	305,543	249,714
Printing, stationery and postage	34,221	92,859
Promotional expenses	20,180	20,019
Rent and rates	301,479	278,372
Repairs and maintenance	15,210	28,308
Spare parts and tools	332,523	575,141
Staff salary, MPF and allowance	5,799,191	5,994,539
Telecommunication and internet expenses	30,190	31,481
Training expenses	6,467	3,500
	7,834,281	8,187,735
Deficit for the year	(2,401,816)	(1,740,499)

The annexed notes form part of the financial statements.

HONG KONG WHEELCHAIR AID SERVICE LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 MARCH 2025

	General fund HK$	Reserve fund HK$	Total HK$
Balance at 1.4.2023	6,654,594	2,467,939	9,122,533
Deficit for the year	(1,740,499)	-	(1,740,499)
Balance at 31.3.2024	4,914,095	2,467,939	7,382,034
Deficit for the year	(2,401,816)	-	(2,401,816)
Balance at 31.3.2025	2,512,279	2,467,939	4,980,218

The annexed notes form part of the financial statements.

HONG KONG WHEELCHAIR AID SERVICE LIMITED

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.

c. 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.

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
i) 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.

3. PROPERTY, PLANT AND EQUIPMENT

	Furniture, fixtures and equipment HK$	Leasehold improvement HK$	Motor vehicles HK$	Total HK$
Cost				
Balance at 1.4.2024	1,458,452	3,431,922	1,003,052	5,893,426
Additions	391,790	-	-	391,790
Balance at 31.3.2025	1,850,242	3,431,922	1,003,052	6,285,216
Aggregate depreciation				
Balance at 1.4.2024	801,631	2,722,960	922,892	4,447,483
Charge for the year	166,107	141,793	16,032	323,932
Balance at 31.3.2025	967,738	2,864,753	938,924	4,771,415
Net book value				
At 31.3.2025	882,504	567,169	64,128	1,513,801
At 31.3.2024	656,821	708,962	80,160	1,445,943

4. FUND INVESTMENTS AND INSURANCE POLICY ACCOUNT VALUE

	2025 HK$	2024 HK$
Investment in funds	-	2,026,878
Insurance policy account value	2,005,560	2,005,560
Total	2,005,560	4,032,438
Market value at date of statement of financial position	1,844,700	3,817,073

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 (2024: HK$ nil).

7. 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 1 November 2025.

鳴謝名單

感謝各界熱心人士捐贈 (排名不分先後)

Au Po Chu
Chak Hang Cheng
Cheng Che Chung
Cheung Mo Kam
Dr. Lau Hiu Yan, Stephanie
Dr. Wong Tak Cheung
Fung Pui Ling Connie
Hwang Kuei Hung
Lau Bik Shan
Leung Man Fai
Ma Wing Yee
Miss Chow Pey Pearl
Miss Fung Ka Yee
Mr. Chan Chor Wing
Mr. Choi Kim Kwan
Mr. Fung Kam Hong
Mr. Ho Kai Shun Andrew
Mr. Ho Tat Ming
Mr. Kwong Sheung Tat
Mr. Lam Pak Man
Mr. Ma Tak Shun
Mr. Simon Chen
Mr. Siu Wing Sum
Mr. Yung Wai Hung
Ms. Yu Ka Yee
Ms. Cheung Mei Fung
Ms. Kwan Ka Po
Ms. Kwong Lai Wah
Ms. Lau Lim Che
Ms. Lee Kwai Ha
Ms. Lor Chui Man
Ms. Leung Suk Han Irene
Ms. Wong Ching Yuen Grace
Ms. Yip Pui Sim Twinkle
Ms. Yi Tak Edith Cheng
Rashmi Agarwal
Tam Lai Yu
Yip Shu Sum
Asia Steel & Metal
International Limited
Innovation Solar Films Ltd
L'Alliance (Hong Kong)
Company Limited
RF A-Promise Limited
The Shamdasani Foundation
何豔芳
余玲玲
劉溢及潘蘇先生
吳妹
屈鳳屏女士
張瑋略
朱慧玲女士
李慧儂女士
李慧龍
杜七甘
林楚芬小姐
林琼怡
林雪梅
梁少容
王根柱
王明賢先生
老綺嫦女士
胡任輝
莫惠萍
譚碧儀
鄧秀花
曾德据
陳仕昀先生
陳恭偉先生
陳維昀先生
馬文正
馮宇漢
高劍雲
黃月春女士
黃香
黎銀娟女士
香港公益金
香港賽馬會慈善信託基金
導新數控工程有限公司

鳴謝名單

感謝各界熱心人士捐助(排名不分先後)

Chan Chiu Man
Chan How Shuen
Chan Yuk Chan
Chan Yuk Mui
Cheung Wai Hung
Chung Siu Yin
Elysa Wend
Emily Sun
Fung Pik Yee
Ginny Poon
Gurung Bishnu Maya
Ha Kam Wai
Mr./Ms. Heung
Hung Ken
Hung Kin Chi
Ip Lai Woon
Jenny
Karsiti B Riydadi
Kong Oi Ling
Mr./Ms. Kwok
Lai Sing Fai
Lam Hui Ting
Lam Siu Ling
Lam Siu Wan
Law Ka Pui Keziah
Lee Jack Kee
Lee Ka Hing
Lee Kwok Wai
Lee Wai Lok
Mr./Ms. Leung
Leung Man Tik
Leung Wai Mei
Leung Yuk Ying
Li Chung Qing
Lo Kar Wai
Lo Mei Foon
Lo Shu Ki
Ma Ting Yu
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