

# GIVING PROFESSIONAL ADVICE

There are many ways to give back to the community. One could donate to a charity or dedicate time to helping with one. One can also use their professional skills – acquired over a lifetime of hard work – to improve the operations of a non-governmental organization (NGO) in need. Three CPAs tell [Jeremy Chan](#) how they use their accounting knowledge and expertise to help NGOs and the most deeply fulfilling aspects of making time to do so

**E**lizabeth Law hopes other CPAs know that their skills can genuinely help the operations of a non-governmental organization (NGO) and that volunteering can be enjoyable, rewarding and fruitful. “I don’t consider helping out at an NGO to be ‘work,’” says Law, Managing Director at Law & Partners CPA Limited and a member of the Hong Kong Institute of CPAs. “It’s a great way to connect with the community. I feel that God wanted me to become an accountant so that I could use my skills to give back.”

For more than two decades, Law has helped out as an Honorary Treasurer at The Hong Kong Council of Social Service (HKCSS), a local federation of non-government social service agencies. It was established in 1947 with the aim of planning and coordinating large scale relief work and social welfare. She was introduced to the organization in 1998 through her friend, Eric Li, then the chairman of the HKCSS. Her role involves helping with the NGO’s accounting, financial statements, reports, internal controls and to ensure proper governance and procurement. “Helping out with its finance matters has helped me to understand the organization,” adds Law.





Elizabeth Law (centre) has been volunteering at the Hong Kong Council of Social Service since 1998.

She is also a member of committees under the HKCSS such as the Executive Committee, Caring Company Scheme Steering Committee, Steering Committee on HKCSS WiseGiving, HKCSS Development Fund, Steering Committee on NGO Governance Platform Project, Advisory Committee on Group Retirement and Provident Fund Scheme, and the Innovation and Technology Business Management Committee. She is also a Chairman of the Hong Kong Employment Development Service, an organization set up by the HKCSS in 2002 to provide professional employment counselling and training services to disadvantaged job seekers.

Being part of numerous committees makes her role in charity diverse as well as far-reaching. Her role in the Steering Committee on NGO Governance Platform Project, for example, involves partnering up with large and small firms around the city with the purpose of helping NGOs. “We’d visit a lot of different organizations to identify their problems and needs and to pair

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them up with professionals,” she explains. “Many NGOs around the city face the issue of not having people to help them, especially with their finances and accounting. Or they might know people who can help but struggle to secure funding or in asking them to work for free.” Law says she reaches out to the professionals at the Institute, the Big Four, small- and medium-sized practices, law firms, the Companies Registry and the Inland Revenue Department. “Once professionals are paired, they help NGOs to set up their internal control systems and advise them on having better governance,” she adds.

Law says that the COVID-19 pandemic this year has brought unprecedented challenges for NGOs across the world. But this also presented an opportunity for her to help. “NGOs have had to cancel a lot of their fundraising activities and a lot of people have lost their jobs,” she says. By reaching out to her friends inside and outside her network of NGOs, Law helped to raise money and also secure face masks when the city faced a shortage at the beginning of the outbreak. “What really touched me was seeing a lot of my friends and people I know through the organization offering to help. They helped to donate masks, face shields, money, food assistance and emergency fund support. The HKCSS was able to raise HK\$150 million in funding for the underprivileged in a few months. I was also able to secure more than a million face masks at the start of the COVID-19 outbreak for them. This year has brought many challenges, but seeing so many people willing to help has been the silver lining.”

Law has been helping others

for most of her life. Her foray into charity work began when she was a college student at McGill University in Montreal, Canada. During her long summer breaks, she dedicated her time to helping the Chinese population in Chinatown. “We applied to the government for funding and set up an organization called the Chinese Family Service of Greater Montreal,” she recalls. “Some of the Chinese people there were sold to Canada at a young age but they couldn’t speak any English or French. That was our target.” Law would bring them to hospitals, help them get around town and organize picnics and outings for them. As word got around about the organization, they were invited to visit a children’s home a few hours away from Montreal. “The children there suffered from serious illnesses or disabilities. Some couldn’t move at all and others were mentally challenged. They could only move around on wheelchairs or had to be wheeled out on their beds.” The somber experience struck a chord in Law, who made it her life’s duty to help others. “That was when it hit me how lucky I was. Many people might feel dissatisfied with their lives or want more out of it. But when one already has two eyes, a mouth, a nose, two hands and two feet – that’s a blessing.”

Helping out at a young age paves the road for a lifetime of giving back, she says. “As an accountant, not only can we help NGOs with their financials and controls, but we can also volunteer, share our experience and provide them with guidance and support,” she adds. “Helping with charities is a part of my life and something I find deeply enjoyable and fulfilling.”

Ronald Yam (second row, left) with members of the Hong Kong Children's Choir at an event in Sydney.



## Dedicated for life

For Ronald Yam, having the heart to help is more important than having time to help. Though he is busy with his duties as a Partner at RSM Hong Kong, he has found a way to strike a fine balance between work, family and charity. Currently, he divides his time to help out as an Honorary Treasurer for organizations under the Young Men's Christian Association (YMCA) such as World Alliance of YMCAs, Asia and Pacific Alliance of YMCAs, YMCA of Hong Kong, Chinese YMCA of Hong Kong, other NGOs such as Habitat for Humanity and Hong Kong Children's Choir, and religious organizations such as the Association of Christian Accountants. He is also a member of the school management committee of Island Christian Academy and C. & M.A. Chui Chak Lam Memorial School.

"All the NGOs I am serving are of equal importance of me," says

Yam, an Institute member. Yam first began helping at the Chinese YMCA of Hong Kong in 2006 as a director and the honorary treasurer, and at one point, was the honorary treasurer of all four YMCAs at the same time from July 2018 until September 2019. "I use my knowledge as a professional accountant to take care of their accounting, financials, treasury and investments," he explains. "I also have to review their annual budgets, approve expenses, review and analyse financial results and report to their board of directors from time to time and seek approval."

This year has been particularly challenging for NGOs due to the pandemic leading many into financial troubles. As Honorary Treasurer of the World Alliance of YMCAs, Yam was involved in setting up a fund called the YMCA Solidarity Fund, which helped to finance struggling YMCAs around the world. "This required

us to gather resources from within and outside of the organization," explains Yam. "YMCAs from around the world, especially in Africa and Latin America applied for this assistance." He adds that the fund has already helped to save the jobs of 350 staff members at the YMCAs globally this year, according to the Secretary General.

For Yam, it is most rewarding witnessing the impact an NGO can have on individuals and families living in distress. Through fundraising activities and donations in Hong Kong, Yam helped Habitat for Humanity as an Honorary Treasurer to raise enough money to build more than 1,800 houses and one school for the victims of the 2008 and 2013 earthquakes in Sichuan. Yam remembers visiting in 2013 when he went to view the building progress. "I was moved to tears when I saw all the damaged houses," he says. "At the same time, we saw how happy some families were in their new houses. Helping

out with this project brought me happiness from the bottom of my heart.”

Though Yam has to carefully manage his time to fulfil his many roles, he embraces the opportunities he has to help others. “The most rewarding thing is using my skills to serve these NGOs so they can carry out their work in accordance to their missions,” he says. “The only challenge is finding sufficient time for office work, serving NGOs and spending time with my family. My partners at the firm are very understanding and they know my passion for serving the community. I have to thank them.”

Just a year ago, Yam says his schedule required him to fly to other places to attend NGO-related meetings in countries such as Switzerland, the Netherlands, Australia, Taiwan and Canada, which meant less family time. But this year’s pandemic and travel restrictions have provided Yam with more time to see his wife and daughter and even help to plan her wedding in October. “A year ago, it would have been difficult to always make it back for dinner. But now that all meetings have moved online this year, I’ve been able to always have dinner at home with family. My wife’s happy, but complains about having to cook every night,” he laughs.

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NGOs, Yam highlights, are always looking for CPAs to volunteer. He hopes those who do are able to commit to the job. “You need to have a heart to serve the community. Consider your availability of time, as working at NGOs can be a long-term commitment,” he notes. “They can always start out by helping out at smaller NGOs and then moving onto larger ones. We as CPAs have the skills to help improve the standard and governance of these organizations.”

### The joy of giving

Wendy Hui will never forget the smiles, laughter and joy she witnessed – and the profound compassion she felt – at her first charity event. It was October 2011 and Hui was invited to attend a fundraiser organized by the Hong Kong Rehabilitation Power (HKRP), a small non-profit organization founded in 1995. The organization focuses on assisting disabled and mentally-challenged individuals to overcome difficulties, with the goal of integrating them within society. The gathering, Rehab Power Day, took place in Victoria Park and saw volunteers organize games and singing events for the participants. The yearly event raises funds to subsidize specially-designed vocational training programmes to train those with disabilities, increasing their chances of becoming employed.

“I met a lot of disabled people, many in wheelchairs that day. I was so touched to see the disabled, volunteers and sponsors all having a good time together,” says Hui, who is retired and an Institute member. Hui, who has suffered from poliomyelitis ever since she was a child, felt a particularly strong connection to the

event’s attendees and the urge to help the organization in any way possible. “I saw myself as one of them. I told my friend I wanted to join the organization as soon as I retire.”

As soon as Hui retired in 2014 after 35 years as an accountant for the Hong Kong government, she joined the HKRP as a councillor and then took on the role of honorary treasurer until 2019. She was immediately confronted with the challenge of managing the organization’s finances. At the time, the NGO had little accounting expertise and had to outsource its accounting duties to external firms over the years. As Hui recalls, its accounts were outdated, messy and the organization had been experiencing a deficit. Apprehensive about the daunting task at first, she knew she had to turn things around. She established an accounting department, and along with another volunteer, helped to devise accounting systems and procedures, enhance the NGO’s internal control systems and update its accounts. “The accounts were a year behind. We had to take over its accounting records, update the entries and prepare the accounts. It took some time to gradually improve the situation,” recalls Hui.

Hui’s impact on the NGO went beyond the finances. During her time as honorary treasurer, she came to know a few disabled members who had the same passion as her for playing the *erhu*, a two-stringed bowed Chinese musical instrument. Hui later formed a group with them and began organizing practice sessions, which eventually led the small band to perform at the HKRP’s charity events. Hui was deeply moved to see how enthusiastic and gratified the members were when they played music together. She

Wendy Hui (centre playing Chinese drums) volunteered at the Hong Kong Rehabilitation Power from 2014 to 2019. She is pictured here with the HKRP Chinese Orchestra, a group made of abled and disabled members, that she established during her time there.



soon wanted to promote Chinese music to disabled persons and brighten up their lives. She also dreamed of establishing an orchestra integrating both disabled and abled musicians. She was introduced to Ko Tit-kwan, a famous Chinese musician who supported Hui’s vision and was willing to help. She sought funding from local rotary clubs and donations from friends to organize music classes, pay the tutor’s fees and rent for rehearsal venues, and organize performances at charity

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events. The group was eventually named the HKRP Chinese Orchestra. With Ko currently as its music director, the orchestra has expanded to include four sections comprising bowed string and plucked string instruments, and wind and percussion instruments. It now has more than 50 members.

Beyond events at the HKRP, the ensemble began playing bigger shows such as their 2017 Cross All Borders performance, organized by the Arts With the Disabled Association Hong Kong, an organization that promotes equal opportunities for people with disabilities to have access to and excel in the arts and advocates an inclusive society through the arts. The orchestra won the Most Potential Performance Award following a performance of *The Butterfly Lovers*, a piece arranged by Ko, which was accompanied by a wheelchair dance performance. In 2018, the HKRP Chinese Orchestra performed at their own fundraising charity event at the

463-seat City Hall Theatre and then the 1,430-seat City Hall Concert Hall in 2019. Though events and rehearsals had been called off this year due to COVID-19, the ensemble gave five virtual performances to participate in the Hong Kong Chinese Orchestra’s Net Festival. All events and venues were organized and booked by Hui, who feels overjoyed every time she performs with the band. “I think this orchestra is the first of its kind in Hong Kong,” she says. “I’m truly proud of this achievement.”

She encourages other CPAs to find time to help out with NGOs and do charity work, as doing so has brought meaning to her life and provided an outlet to reconnect with an old hobby. “Doing volunteer work for an NGO has been a wonderful way to put my CPA skills to good use. I went from being an accountant to a volunteer involved in charity work and also a musician. I’ve found it to be so meaningful,” says Hui.



CPAs interested in giving back can apply on the Institute’s website to become Accountant Ambassadors and volunteer in its “Rich Kid, Poor Kid” corporate social responsibility programme, which holds free seminars to educate young children and teenagers on positive financial management concepts and techniques.

