ASBURY METHODIST SOCIAL SERVICE
FLAG DAY FUND RAISING ACTIVITY

循道衛理亞斯理社會服務處

慈善賣旗籌款活動

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT AND INCOME AND EXPENDITURE ACCOUNT

獨立執業會計師鑒證報告及

收支結算表

HELD ON 5 SEPTEMBER 2026

於二零二六年九月五日

何 麗 賢 會 計 師 行

STELLA L.Y. HO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

HONG KONG

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
獨立執業會計師鑒證報告

TO THE MANAGEMENT BOARD OF
ASBURY METHODIST SOCIAL SERVICE (THE "PERMITTEE")
致循道衛理亞斯理社會服務處 (「獲發許可證的服務處」) 董事會成員

Public Subscription Permit No. [FD/R042/2026]
公開籌款許可證編號：[FD/R042/2026]

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 regional flag day fund-raising activity in New Territories region held on 5 September 2026 ("the Event").

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服務處於 2026 年 9 月 5 日舉行的新界區賣旗日慈善籌款活動(「有關活動」)的收支結算表作出報告。

Responsibilities of the Management Board

The Management Board are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 2(a), 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.

董事會成員的責任

根據社會福利署發出的公開籌款許可證所列條件，董事會成員須負責按照附註 2(a)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。

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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.

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《專業會計師道德守則》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。

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Practitioner'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.

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，並向董事會成員報告。

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」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。

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Practitioner's Responsibilities (continued)

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, analytical procedures applied to financial data 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.

執業會計師的責任(續)

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，對財務數據實施分析程序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。

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.

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服務處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服務處帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

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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(a).

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 2(a)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。

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 the 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.

擬作用途及使用者

本報告僅為協助獲發許可證的服務處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服務處可向社會福利署署長提供本報告，而毋須再徵詢我們意見。

STELLA L. Y. HO & COMPANY
何麗賢會計師行
Certified Public Accountants
香港執業會計師
Ho Lai Yin
何麗賢
Practising Certificate Number P04353
執業證書編號 P04353
Date:
日期: 24 NOV 2026

ASBURY METHODIST SOCIAL SERVICE
循道衛理亞斯理社會服務處

NEW TERRITORIES REGION FLAG DAY HELD ON 5 SEPTEMBER 2026
(PUBLIC SUBSCRIPTION PERMIT NO. FD/R042/2026)

新界區賣旗日於 2026 年 9 月 5 日舉行

(公開籌款許可證編號: FD/R042/2026)

INCOME AND EXPENDITURE ACCOUNT
收支結算表

Income 收入	**HKD** 港元
Street collections 街頭賣旗收入	196,252.09
Other forms of appeals 其他與賣旗日有關的捐獻	77,932.05
	274,184.14
Expenditure 支出	
Flag Bag Easy service fee 袋理易服務費	3,600.00
Insurance 保險	3,283.28
Auditors' remuneration 審計費	4,000.00
Transportation 運輸	13,000.00
Miscellaneous 雜項	2,068.58
	25,951.86
Surplus 淨收入	248,232.28

Approved and authorised by the Management Board of Directors on 16 November 2026
由董事會於 2026 年 11 月 16 日批核及授權

.....	.....
The Rev. CHEUNG Kwok Leung 張國良牧師	Ms. YIU Wai Man 姚惠敏女士
Chairperson 主席	Honorary Treasurer 名譽司庫

ASBURY METHODIST SOCIAL SERVICE
循道衛理亞斯理社會服務處

NEW TERRITORIES REGION FLAG DAY HELD ON 5 SEPTEMBER 2026
新界區賣旗日於 2026 年 9 月 5 日舉行
(PUBLIC SUBSCRIPTION PERMIT NO.: [FD/R042/2026])
(公開籌款許可證編號：[FD/R042/2026])

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT
收支結算表附註

1. **General information**
   服務處基本情況

   Asbury Methodist Social Service engaged in the provision of various kinds of social services, programme and activities through the operation of social centres for Integrated Children and Youth Services Centre, Neighbourhood Elderly Centre, Yat Kwai Integrated Service Centre, Help Community Service Centre, School Social Work Service, and Special Education Needs Service, etc.

   循道衛理亞斯理社會服務處於新界葵涌邨提供多元化社會服務，包括: 青少年綜合服務中心、長者鄰舍中心、兒童及家庭服務、友里幫社區服務中心、學校社會工作及融合教育和訓練服務等。我們的服務對象包括低收入家庭，單親家庭，新來港人士，獨居長者，和特殊障礙的兒童及青少年等。

   The Permittee is incorporated in Hong Kong. The registered office is at 1 Sheung Kok Street, Tai Wo Hau, Kwai Chung, New Territories.

   循道衛理亞斯理社會服務處為註冊於香港的社會服務處。 註冊地址為香港 新界葵涌大窩口上角街一號。

2. **Significant accounting policies**
   主要會計政策

   (a) Basis of preparation
   編制基準

   This income and expenditure account has been prepared 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, and on an accruals basis.

   收支結算表已按照香港特別行政區政府社會福利署發出的公開籌款許可證所列條件，並按權責發生制原則編製。

   (b) Income recognition
   收入確認

   Donations are recognized when cash is received.

   捐款收入以實際收取後確認。

   (c) Expenditure recognition
   支出確認

   Expenditures are accounted for an accruals basis.

   支出是以權責發生制原則確認。

3. Donations credit to the bank
存入銀行的捐款

All the Flag Day proceeds collected $274,184.14 have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and the purposes specified in the permit by 25 September 2026.

賣旗日籌得的所有款項 (即 $274,184.14 港元) 在支付賣旗日開支及用於許可證上註明的籌款目的之前，已在二零二六年九月二十五日及之前存入獲發許可證機構指定的銀行帳戶。

4. The purposes of the flag day fund-raising event are for:
賣旗日活動籌款用作:

(i) Elderly counselling service;
長者輔導服務;

(ii) Providing appropriate services for cubicle apartment families; and
為板間房家庭提供適切服務; 及

(iii) The maintenance of the service building.
維修保養服務大樓。

5. Taxation
稅項

No provision for Hong Kong profits tax has been provided as the Foundation is an approved charitable institution that is exempt from Hong Kong profits tax under Section 88 of the Inland Revenue Ordinance.

根據香港「稅務條例」第八十八條獲豁免繳稅的慈善機構，是次公開籌款活動之收益可豁免繳交利得稅。