

**CHINESE EVANGELICAL ZION CHURCH LIMITED**  
**- Flag day appeal on 14 February 2026**

---

中華錫安傳道會有限公司  
二零二六年二月十四日賣旗籌款

**(Public Subscription Permit No. FD/R073/2025)**  
**公開籌款許可證編號：FD/R073/2025**

**Income and expenditure account**  
收支報告



華強會計師事務所

**LKY CHINA**

Certified Public Accountants (Practising), Hong Kong

Partners:

甄達華會計師

JOSEPH T. W. YAN

FCPA (Practising), FCA, FCCA,  
CTA, FTIHK, FSCA

楊嘉豪會計師

ANDY K.H. YEUNG

FCPA (Practising), FCCA,  
BBA (Hons)

何天琛會計師

SAM T.S. HO

CPA (Practising)  
BA (Hons) Accounting

梁萃琛會計師

DAVID S.S. LEUNG

CPA (Practising)  
BA (Hons) Accounting

Principal:

張文傑主管

KEN M.K. CHEUNG

**INDEPENDENT PRACTITIONER'S ASSURANCE  
REPORT TO THE DIRECTORS OF CHINESE  
EVANGELICAL ZION CHURCH LIMITED ("the  
Permittee")**

**Public Subscription Permit No: FD/R073/2025**

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 Kowloon held on 14 February 2026 ("the Event").

**Responsibilities of the Directors**

The Directors are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note 2, 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.

**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.

**致中華錫安傳道會有限公司「獲發許  
可證的機構」董事的獨立執業會計師鑒證報  
告**

**公開籌款許可證編號: FD/R073/2025**

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機構於二零二六年二月十四日舉行的九龍分區賣旗日籌款活動（「有關活動」）的收支結算表作出報告。

**董事的責任**

根據社會福利署發出的公開籌款許可證所列條件，董事須負責按照附註2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。

**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《職業會計師道德守則》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。



華強會計師事務所

LKY CHINA

Certified Public Accountants (Practising), Hong Kong

Partners:

甄達華會計師  
JOSEPH T. W. YAN

FCPA (Practising), FCA, FCCA,  
CTA, FTIHK, FSCA

楊嘉豪會計師  
ANDY K.H. YEUNG

FCPA (Practising), FCCA,  
BBA (Hons)

何天琛會計師  
SAM T.S. HO

CPA (Practising)  
BA (Hons) Accounting

梁萃琛會計師  
DAVID S.S. LEUNG

CPA (Practising)  
BA (Hons) Accounting

Principal:

張文傑主管

KEN M.K. CHEUNG

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE DIRECTORS OF CHINESE EVANGELICAL ZION CHURCH LIMITED ("the Permittee") (cont'd)**

**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, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of our report.

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.

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 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.

**致中華錫安傳道會有限公司「獲發許可證的機構」董事的獨立執業會計師鑒證報告 (續)**

**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，並向董事報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

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」("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")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。

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。



華強會計師事務所

**LKY CHINA**

Certified Public Accountants (Practising), Hong Kong

Partners:

甄達華會計師  
JOSEPH T. W. YAN  
FCPA (Practising), FCA, FCCA,  
CTA, FTIHK, FSCA

楊嘉豪會計師  
ANDY K.H. YEUNG  
FCPA (Practising), FCCA,  
BBA (Hons)

何天琛會計師  
SAM T.S. HO  
CPA (Practising)  
BA (Hons) Accounting

梁萃琛會計師  
DAVID S.S. LEUNG  
CPA (Practising)  
BA (Hons) Accounting

Principal:

張文傑主管  
KEN M.K. CHEUNG

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE DIRECTORS OF CHINESE EVANGELICAL ZION CHURCH LIMITED ("the Permittee") (cont'd)**

**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.

**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.

**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 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.

**致中華錫安傳道會有限公司「獲發許可證的機構」董事的獨立執業會計師鑒證報告 (續)**

**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機構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機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

**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 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。

**擬作用途及使用者**

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

LKY China

華強會計師事務所

Certified Public Accountants (Practising)


香港執業會計師

Hong Kong 香港, 04 MAY 2026

**CHINESE EVANGELICAL ZION CHURCH LIMITED**  
**中華錫安傳道會有限公司**

**Income and expenditure account**  
**For the flag day fund raising event 14 February 2026**  
**二零二六年二月十四日賣旗籌款**  
**收支報告**

		港幣 HK\$
<b>INCOME</b>	<b>收入</b>	
Street collection	戶外售旗	161,305.77
Other	其他	135,878.50
		<u>297,184.27</u>
<b>EXPENDITURE</b>	<b>支出</b>	
Bank charges	銀行費用	1,095.65
Collection bags	旗袋	25,894.00
Transportation	運輸費	354.50
Certificate for volunteers	義工證書	1,580.00
Sundry expenses	雜費	195.00
		<u>29,119.15</u>
<b>SURPLUS</b>	<b>淨收入</b>	<u>268,065.12</u>

  
Mr. Wong Chun Wai 黃振威先生  
Director 董事

  
Mr. Wong Ka Wo 黃家和先生  
Director 董事

04 MAY 2026

**CHINESE EVANGELICAL ZION CHURCH LIMITED**

**中華錫安傳道會有限公司**

**Notes to the Income and Expenditure Account  
In respect of the flag day fund raising event 14 February 2026**

**於二零二六年二月十四日賣旗籌款  
收支報告附註**

**1. Application of Funds Raised on Flay Day 賣旗日籌款用途**

The proceeds raised from the flag day are to be applied for,

- (a) "Regain Momentum" socially withdrawn youth counseling program;
- (b) Tsz Wan Shan Zion Children & Youth Integrated Service Centre - half fee waiving scheme for CSSA and low income families joining fee charging programs; and
- (c) Tsz Wan Shan Zion Children & Youth Integrated Service Centre - free children and youth programs.

所得籌款用作,

- (a) 「重拾動力 - 隱蔽青年輔導計劃」;
- (b) 慈雲山錫安青少年綜合服務中心 - 「活動費用資助計劃」及提供半費青少年活動予綜援及低收入家庭; 及
- (c) 慈雲山錫安青少年綜合服務中心 - 「免費兒童及青少年 活動」。

**2. Basis of preparation 編製基準**

The income and expenditure account has been prepared in accordance with accrual basis of accounting.

收支結算表乃按照應計制方式編製。

**3. Donation credited to the bank 存入銀行的捐款**

Within 60 days after the Flag Day, all the flag day proceeds collected HK\$297,184.27 have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day specified in the permit by 26 March 2026.

於賣旗日後六十天內，當時賣旗日籌得的所有款項 HK\$297,184.27 在支付賣旗日開支於許可證上註明的籌款目的之前，已在二零二六年三月二十六日及之前存入獲發許可證機構指定的銀行帳戶。