RICHMOND FELLOWSHIP OF HONG KONG
Flag day appeal on 8 August 2026
利民會
二零二六年八月八日賣旗籌款

(Public Subscription Permit No. FD/R030/2026)
公開籌款許可證編號：FD/R030/2026

Income and expenditure account
收支報告

華強會計師事務所
LKY CHINA
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING), HONG KONG

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張文傑主管 KEN M.K. CHEUNG

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE EXECUTIVE COMMITTEE MEMBERS OF RICHMOND FELLOWSHIP OF HONG KONG ("the Permittee")

致 利民會(「獲發許可證的機構」)理事會的獨立執業會計師鑒證報告

Public Subscription Permit No: FD/R030/2026

公開籌款許可證編號: FD/R030/2026

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 8 August 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機構於二零二六年八月八日舉行的新界分區賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

Responsibilities of the Executive Committee Members

理事會成員的責任

The Executive Committee Members 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.

根據社會福利署發出的公開籌款許可證所列條件,理事會須負責按照附註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。

Our Independence and Quality Management

執業會計師的獨立性和質量管理

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.

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。

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.

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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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE EXECUTIVE COMMITTEE MEMBERS OF RICHMOND FELLOWSHIP OF HONG KONG ("the Permittee") (cont'd)

致 利民會(「獲發許可證的機構」)理事會的獨立執業會計師鑒證報告 (續)

Practitioner's Responsibilities

執業會計師的責任

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.

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,並向理事會報告。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。

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.

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。

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.

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。

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.

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。

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE EXECUTIVE COMMITTEE MEMBERS OF RICHMOND FELLOWSHIP OF HONG KONG ("the Permittee") (cont'd)

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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。

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.

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。

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 NOV 2026

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RICHMOND FELLOWSHIP OF HONG KONG
利民會

Income and expenditure account
收支報告

Regional Flag Day – New Territories Region
on 8 August 2026
Public Subscription Permit No. FD/R030/2026
二零二六年八月八日新界分區賣旗日籌款活動
公開籌款許可證編號：FD/R030/2026

		港幣 HK$
Income	**收入**	
Street Collection	戶外售旗	201,555
Others	其他	123,576
Total income		325,131
Expenditure	**支出**	
Bank charges	銀行收費	423
Flag bag system	旗袋系統	3,600
Insurance	保險費用	1,051
Maintenance of Flag Day collection bags	旗袋修補	5,655
Printing and stationery	印刷及文具	12,732
Promotion	推廣費用	5,536
Sundry expenses	雜項支出	201
Total expenditures		29,198
Excess of income over expenditure	**淨收入**	295,933

Approved and authorised for issue by the Board of Executive Committee Members on 04 NOV 2026

Executive Committee Member
行政委員會會員

Executive Committee Member
行政委員會會員

RICHMOND FELLOWSHIP OF HONG KONG
利民會

Notes to the Income and Expenditure Account
收支報告附註

Regional Flag Day – New Territories Region
on 8 August 2026
Public Subscription Permit No. FD/R030/2026
二零二六年八月八日新界分區賣旗日籌款活動
公開籌款許可證編號：FD/R030/2026

1. General 一般資料

The purpose of the flag day fund-raising is to raise funds for supporting the recurrent expenditures, including personnel emoluments, events and promotion and other charges, and a self-financed supported hostel and projects including staff salary, activities and facilities maintenance, etc.

賣旗日的籌款目的是用作支援機構的經常開支，包括人事報酬、活動推廣及其他開支，及自資輔助宿舍及項目包括員工薪酬、小組活動及設施維修等。

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

All the flag day proceeds collected HK$295,933 have been credited to the designated bank account of the Permittee before being used for payment of expenditures for the flag day and/ or the purpose(s) specified in the permit by 29 September 2026.

賣旗日籌得的所有款項 HK$295,933 在支付賣旗日開支及/或用於許可證上註明的籌款目的之前，已在二零二六年九月二十九日及之前存入獲發許可證機構指定的銀行帳戶。