THE CHINESE RHENISH CHURCH HONG KONG SYNOD
中 華 基 督 教 禮 賢 會 香 港 區 會

INCOME AND EXPENDITURE ACCOUNT

FLAG DAY – KOWLOON REGION HELD ON 30TH MAY 2026

(PUBLIC SUBSCRIPTION PERMIT NO : FD/R011/2026)

W. H. WONG & CO. (CPA)
黃永漢會計師事務所

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(Expressed in Hong Kong Dollars)

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF THE CHINESE RHENISH CHURCH HONG KONG SYNOD (THE "PERMITTEE")

Public Subscription Permit No: FD/R011/2026

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 event in Kowloon region held on 30th May 2026 ("the Event").

Responsibilities of the Committee Members

The 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.

Our Independence and Quality Control

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 Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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 and 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.

Practitioner's Responsibilities (cont'd)

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.

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.

W. H. Wong & Co.
Certified Public Accountants
Practising Certificate Number: P01038
Room 6, 16/F., Enterprise Square 3,
39 Wang Chiu Road,
Kowloon Bay, Hong Kong.

Hong Kong, 24th July 2026

THE CHINESE RHENISH CHURCH HONG KONG SYNOD
INCOME AND EXPENDITURE ACCOUNT OF
REGIONAL FLAG DAY – KOWLOON REGION HELD ON 30TH MAY, 2026

(Expressed in Hong Kong Dollars)

INCOME		
Street collections	$	232,393.50
Other forms of appeals		900,196.22
TOTAL INCOME	$	1,132,589.72
EXPENDITURE		
Advertising and promotion	$	4,500.00
Bank charges		992.56
Insurance		1,531.53
Money collection bags		5,297.20
Online donation system		4,500.00
Postage and courier		2,566.50
Printing & stationery		20,680.91
Souvenir for volunteers		5,000.00
Travelling and transportation		2,180.70
Miscellaneous		640.00
TOTAL EXPENDITURE	$	47,889.40
SURPLUS OF INCOME OVER EXPENDITURE	$	1,084,700.32

Approved and authorized for issue by Board of Directors on 23rd July 2026

羅鎮文

Lo Chun Man
Chairman

Wong Wai
Head of Social Service Department

THE CHINESE RHENISH CHURCH HONG KONG SYNOD
NOTES TO THE INCOME AND EXPENDITURE ACCOUNT OF
REGIONAL FLAG DAY – KOWLOON REGION HELD ON 30TH MAY, 2026
(Expressed in Hong Kong Dollars)

1. General

   The purposes of the general charitable fund-raising event are for :-
   - subsidising operating charges of the Rhenish Rejoice Centre for the Elderly;
   - subsidising operating charges of the Rhenish Grace & Joy Development Centre; and
   - subsidising part of the rent, rates and administration expenses of the Head Office.

2. Basis of preparation

   The significant accounting policies are set out below:

   The income collected and expenditure incurred for the flag day held on 30th May 2026 are recognised on an accrual basis.

3. Donations credited to the bank

   All the flag day proceeds collected HK$1,132,589.72 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 purposes specified in the permit by 8 July 2026.

THE CHINESE RHENISH CHURCH HONG KONG SYNOD
中 華 基 督 教 禮 賢 會 香 港 區 會

收支結算表

二零二六年五月三十日舉行的九龍區賣旗日籌款活動

(公開籌款許可證編號： FD/R011/2026)

W. H. WONG & CO. (CPA)
黃永漢會計師事務所

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（港元列示）

獨立執業會計師監證報告
致中華基督教禮賢會香港區會(「獲發許可證的機構」)之
委員會成員

公開籌款許可證編號： FD/R011/2026

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五月三十日舉行的九龍區賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

委員會成員的責任

根據「社會福利署」發出的公開籌款許可證所列條件，委員會成員須負責按照附註二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控制

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。

本所應用《香港質量控制準則第1號》，因此保持一個完整的質量控制制度，包括制定有關遵守職業道德要求、專業準則，以及適用的法律及監管要求的政策和程序守則。

執業會計師的責任

我們的責任是根據我們監證工作的結果對隨附的收支結算表作出結論，並向委員會成員報告。

我們已根據公會頒佈的《香港監證業務準則第3000號》(經修訂)「非審核或審閱過往財務資料之監證工作」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和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，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，對財務數據實施分析程序及其他我們認為必要的程序。在有限監證工作中進行的程序，其性質及時間與合理監證工作不同，而範圍亦較小。因此，在有限監證工作中獲得的保證水平大幅低於在合理監證工作中所獲得的。

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二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。

W. H. WONG & CO.
黃永漢
會計師事務所
CERTIFIED PUBLIC ACCOUNTANTS

黃永漢會計師事務所
執業會計師
執業證書號碼: P01038
香港九龍灣宏照道三十九號，
企業廣場三期十六字樓六室

香港，二零二六年七月二十四日

中華基督教禮賢會香港區會
二零二六年五月三十日- 九龍區 舉行賣旗籌款日之
收支帳
(港元列示)

收入

街頭賣旗收入	$	232,393.50
其他與賣旗日有關的捐獻		900,196.22
總收入	$	1,132,589.72

支出

廣告及推廣費用	$	4,500.00
銀行費用		992.56
保險		1,531.53
賣旗錢袋		5,297.20
賣旗日網絡系統		4,500.00
郵費及速遞		2,566.50
印刷及文具		20,680.91
義工紀念品		5,000.00
舟車及運輸費		2,180.70
什費		640.00
總支出	$	47,889.40

淨收入	$	1,084,700.32

由董事會於二零二六年七月二十三日批核及授權。

羅鎮文
主席

黃偉
社會服務部部長

中華基督教禮賢會香港區會
二零二六年五月三十日– 九龍區 舉行賣旗籌款日之
帳目附註
（港元列示）

一. 一般資料

賣旗日籌款將用作於:-
- 資助樂齡中心運作經費;
- 資助恩樂成長中心運作經費;
- 資助總辦事處部分租金、差餉及行政開支。

二. 編製基準

重大會計政策如下:
於二零二六年五月三十日舉行的有關活動所籌集的收入及實際開支是按照應計制方式確認。

三. 存入銀行的捐款

賣旗日籌得的所有款項港元 1,132,589.72 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，已在二零二六年七月八日存入獲發許可證機構指定的銀行帳戶。