

**HONG KONG BUDDHIST SOCIETY FOR  
THE BLIND LIMITED**  
香港失明人佛教會有限公司

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**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

**FLAG DAY FUND-RAISING ACTIVITY**  
賣旗日籌款活動

**ON 22 NOVEMBER 2025**  
於二零二五年十一月二十二日

**(PUBLIC SUBSCRIPTION PERMIT NO. FD/R054/2025)**  
(公開籌款許可證編號 FD/R054/2025)

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許寶湖會計師事務所有限公司  
**Ben P. W. Hui & Co (CPA) Limited**

*Certified Public Accountants*

**HONG KONG BUDDHIST SOCIETY FOR THE BLIND LIMITED**

香港失明人佛教會有限公司

*FLAG DAY FUND-RAISING ACTIVITY*

賣旗日籌款活動

*(PUBLIC SUBSCRIPTION PERMIT NO. FD/R054/2025)*

(公開籌款許可證編號 FD/R054/2025)

*REPORT AND ACCOUNTS*

報告及賬目

*On 22 November 2025*

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## INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

### 獨立執業會計師鑒證報告

**TO THE DIRECTORS OF  
HONG KONG BUDDHIST SOCIETY FOR THE  
BLIND LIMITED ("the Permittee")**

*(Incorporated in Hong Kong with limited liability by guarantee)  
(Public Subscription Permit no. FD/R054/2025)*

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 flag day fund-raising activity in Hong Kong Island held on 22 November 2025 ("the Events").

#### Respective responsibilities of 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 Events and the expenses incurred in connection with the Events, 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 Events 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.

#### 致各董事

香港失明人佛教會有限公司

(“獲發許可證的機構”)

(於香港成立之擔保有限公司)

(公開籌款許可證編號 FD/R054/2025)

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二零二五年十一月二十二日舉行的港島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。



## Practitioner's Responsibilities

Our responsibility is to form a conclusion on the attached statement of income and expenditure, based on our engagement, and to report our conclusion solely to you, as body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this 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 and General Charitable Fund-raising Activities 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, test checks income and expenditures to supporting documents, 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

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。除此之外，我們的報告不可以作其他用途。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和一般慈善籌款活動之報告」（"Reporting on Flag days and General Charitable Fund-raising Activities 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，抽查收入支及出支憑證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 Events, 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 Events. 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, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, we report that it 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 Events 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 the SWD in connection with the Events 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.

**BEN P W HUI & CO (CPA) LIMITED**

*Certified Public Accountants*

Suen Wing Lok (Practising Certificate Number: P06782)

Hong Kong, 9 February 2026

### 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。

許寶湖會計師事務所有限公司

執業會計師

孫永樂 (執業證書編號: P06782)

香港,

Income and Expenditure Account for  
Flag Day Fund-Raising Activity  
(Public Subscription Permit NO. FD/R054/2025)  
On 22 November 2025

收支結算表  
賣旗日籌款活動  
(公開籌款許可證編號 FD/R054/2025)  
於二零二五年十一月二十二日

(Expressed in Hong Kong dollars)

(以港元為單位)

Income	收入	
Street donation	街頭賣旗	250,961
Other forms of donations	其他與賣旗日有關的損獻	376,484
		<u>627,445</u>
<b>Less: Expenditure</b>	<b>減: 支出</b>	
Advertising and promotion	廣告及推廣費	12,315
Auditor's remuneration	審計費	5,000
Bank charges	銀行手續費	1,212
Computer software expenses	電腦軟件支出	217
Postage and courier expenses	郵遞及快遞支出	3,300
Printing and stationery	印刷及文具費	4,110
Security escort fee	保安費	4,000
Sundry expenses	雜費	309
Transportation	運輸費	660
Volunteer meal allowance	義工膳食津貼	3,693
		<u>34,816</u>
<b>Net income</b>	<b>淨收入</b>	<u>592,629</u>

Approved and authorised for issue by the Board of Directors on  
經董事會核准

- 9 FEB 2026



Man Hong Lim 文康廉  
Director 董事



Yim Lai Chun 嚴麗珍  
Director 董事

(Expressed in Hong Kong dollars)

(以港元為單位)

**1. PURPOSE OF THE FLAG DAY EVENT**

The purpose of flag day fund-raising activity subsidise three categories of expenditures:

- (i) Staff salaries;
- (ii) Office equipment, accessories and maintenance;
- (iii) A 24-hour information hotline, as well as the production of braille and audio books.

**2. SIGNIFICANT ACCOUNTING POLICY**

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

**3. DONATIONS CREDITED TO THE BANK**

All the flag day proceeds collected HK\$627,445 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 on and before 12 December 2025.

**1. 賣旗日活動目的**

賣旗日籌款活動的目的，是為以下三類開支提供資助：

- (i) 員工薪金；
- (ii) 辦公室設備、配件及維修保養；
- (iii) 24 小時資訊熱線服務，以及點字及有聲書的製作。

**2. 重大會計政策**

此收支結算表是按照會計應計基準編製。

**3. 存入銀行的捐款**

賣旗日籌得的所有款項即627,445港元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，已在已於二零二五年十二月十二日存入獲發許可證機構指定的銀行帳戶。