

**THE HONG KONG CHRISTIAN KUN SUN ASSOCIATION LIMITED**

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT AND  
INCOME AND EXPENDITURE ACCOUNT  
REGIONAL FLAG DAY – HONG KONG ISLAND REGION  
ON 21 JUNE 2025**

**Public Subscription Permit No: FD/R013/2025**

**眾聯香港會計師事務所有限公司**  
**UNITED POWER HK CPA LIMITED**  
Certified Public Accountants

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**Certified Public Accountants**

九龍尖沙咀廣東道9號海港城港威大廈第6座1206室  
Suite 1206, 12/F., Tower 6, The Gateway, Harbour City,  
9 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong.

Phone +852 2366 6361 Fax +852 2250 1011 E-mail [general@up-hk.com](mailto:general@up-hk.com)

**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
TO THE DIRECTORS OF  
THE HONG KONG CHRISTIAN KUN SUN ASSOCIATION LIMITED  
("THE PERMITTEE")**

**Public Subscription Permit No: FD/R013/2025**

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 Hong Kong Island region held on 21 June 2025 ("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.

*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.

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**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT  
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*Practitioner's Responsibilities (Continued)*

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.

*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.

眾聯香港會計師事務所有限公司  
**UNITED POWER HK CPA LIMITED**

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("THE PERMITTEE") (CONTINUED)**

**Public Subscription Permit No: FD/R013/2025**

*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.

*United Power HK*


**United Power HK CPA Limited**  
Certified Public Accountants  
Ng Winnie Wing Yin, Auditor  
Practising Certificate Number P06087

Hong Kong, 8 September 2025

**THE HONG KONG CHRISTIAN KUN SUN ASSOCIATION LIMITED**  
**INCOME AND EXPENDITURE ACCOUNT**  
**REGIONAL FLAG DAY – HONG KONG ISLAND REGION**  
**ON 21 JUNE 2025**  
**PUBLIC SUBSCRIPTION PERMIT NO: FD/R013/2025**

	Note	HK\$
<b>Income</b>		
Street collections		100,378.70
Other forms of appeals		1,067,550.00
		<hr/>
<b>Total income</b>	1 - 3	1,167,928.70
		<hr/>
<b>Expenditure</b>		
Allowances for volunteers		38,835.00
Auditor's remuneration		2,000.00
Printing and stationery		33,160.00
Postage		30,543.50
Transportation/ travelling		607.00
Miscellaneous		683.60
		<hr/>
<b>Total expenditures</b>	2	105,829.10
		<hr/>
<b>Excess of income over expenditure</b>		1,062,099.60
		<hr/>

Approved and authorised for issue by the Board of Directors on 8 September 2025.

  
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 Chow Wing Fu  
 Director

  
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 Pang Wai Lim  
 Director

**THE HONG KONG CHRISTIAN KUN SUN ASSOCIATION LIMITED**  
**NOTES TO THE INCOME AND EXPENDITURE ACCOUNT**  
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**1. General**

The purposes of the flag day fund-raising are for providing services for prisoners, aftercare services to rehabilitated persons, care and support to families of prisoners and rehabilitated persons and administration fee.

**2. Basis of preparation**

**The significant accounting policies are set out below:**

The income collected and expenditure incurred for the flag day held on 21 June 2025 are recognised on an accrual basis.

**3. Donations credited to the bank**

All the flag day proceeds collected (i.e. \$1,167,928.70) have been credited to the designated bank account of the Permittee before being used for payment of expenditures for flag day and the purposes specified in the permit by 31 July 2025.