



Hong Kong Islamic Youth Association  
香港伊斯蘭青年協會



# 2019/20

ANNUAL REPORT 年報



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# ABOUT US

## 關於我們

The Hong Kong Islamic Youth Association was established in 1973 by a group of motivated Muslim youth who have found a need to provide the youth with a platform to engage in community services and healthy lifestyle through various sports activities.

香港伊斯蘭青年協會是由一群熱心服務社會的穆斯林青年於1973年成立，他們發現青年們需要一個可以推動他們參與社區服務的平台，並透過各式各樣的體育活動來幫助他們建立健康的生活模式。

The Association is incorporated as a Limited Company by Guarantee under the Companies Ordinance and is also recognized as a Charitable Organization by the Inland Revenue Department.

本會根據《公司條例》以擔保形式成立為有限公司，並被稅務局確認為慈善組織。

At the same time, one of our goals is to also educate and inform people about Muslims and ethnic minorities, and removing the disastrous misconceptions that have been imaged and spread about the religion and the minorities group in Hong Kong.

同時，我們其中一個目標是教育普羅大眾有關穆斯林和少數族裔的認識，並消除當中在香港被廣泛傳播的嚴重誤解。

Over the years, the HKIYA has been an integral part of the community providing essential services to the community ranging from social, educational classes to sporting and recreational activities. The Association has also been reaching out to provide essential services and information to the broader society, such as sharing sessions in universities and seminars to professionals.

多年來，伊青一直是社區不可分割的一部分，所提供的服務層面由社會到學習班，以至運動和休閒活動。另外，協會亦致力把服務和資訊擴展到更闊的社區，如舉辦大學分享會和專業人仕研討會。

# Our Vision

## 我們的願景

Unify youth and develop their abilities to maximum potential.

團結不同種族的穆斯林青少年，提升青少年於體格、智力、群體和道德上的發展。

# Our Mission

## 我們的使命

To nurture the youth to become responsible citizens and good people through;  
支持並強化青少年對個人和社會的責任感，栽培青少年成為良好的公民。

(i) promoting unity and morality as encouraged in the Holy Quran,  
傳播及推動伊斯蘭法則與實踐，建設一個團結健康完善的群體。

(ii) empower the youth through leadership and developmental training programmes,  
透過領導才能培訓計劃，讓青少年得到正確的引導及發展。

(iii) promoting harmony and integration through cultural exchange experiences.  
通過文化交流，促進社會和諧共融。



# Chairperson's Message

## 主席的話

### Asalaamu Alaikum

Peace be upon you all

Facing the gloom and mist social climate as well as the unprecedented changes in last year, the world and even our daily life have become different. Yet, have you slowed down your normal pace? Many people like to remain the status quo. They will doubt about the sudden disaster. The COVID-19 caused severe hurt to our world and many people are suffering from this never-heard disease. The destructive power and the far-reaching impacts on mankind are indeed a major alarm.

What is the most important thing in our lives? For me, faith is indispensable in life. Good faith is also very important for young people. When people are in a turbulent society, lose confidence in others, lose trust in the established system, and live in anxiety and no fear, then who can give them direction? Knowing more about our Creator and learn more on his guidance from the holy book in order to sustain a meaningful life.

Our planned activities have been inevitably delayed or cancelled and regular council meetings have also been switched to ZOOM. Muslims believe in Al-Qadar, which is Divine Predestination, but this belief in Divine Predestination does not mean that human beings do not have freewill. Rather, Muslims believe that God has given human beings freewill. This means that they can choose right or wrong and that they are responsible for their choices. So, we need to be firm in our beliefs and patient. Young people are valuable assets in our future. We should therefore invest more resources to cultivate their team spirit and leadership skills. In line with this aim, HKIYA formed its own cricket team to provide more appropriate training for non-Chinese speaking students. We treasure every small step and will work hard to bring more learning opportunities for our youth. May Allah help us to overcome all challenges and difficult times with good health (physically and mentally).

### 敬道色蘭!

當四處瀰漫著愁雲慘霧，當世界已變得不一樣，我們的急速步伐有否緩慢下來？很多人都喜歡安於現狀，他們對突如其來的災難，仍處於疑惑之中。今次蔓延全球的新冠狀肺炎，就如洪水猛獸般兇狠，破壞力之廣，以及對人類的深遠影響，確是一次重大的警號。

我們人生中，有什麼是最重要？對我來說，信仰是生活中不可或缺的。有好的信仰，對於年青人亦十分重要。當人們處於動盪的社會，對人失去信心，對建立的制度失去信任，活在憂慮和惶恐之中，那麼誰可以給予他們希望。只有透過宗教教育，讓更多人認識造物主，從而明白生命的真諦。

本會今年已計劃好的活動也因為疫情要延遲，定期會議也改用視像，不少決定都需要靈活變通。在困難時期，穆斯林相信前定，因而學會順其自然；相信後世，因而對信仰堅定不移，學懂堅強忍耐。年青人是未來的主人翁，我們將投放更多的資源，為培養青少年建立團隊精神和領袖才能，伊青成立了自己的板球隊，為非華語學生提供更適切的培訓，從而提升個人技能和信仰。每一小步都是為踏上成功階梯，為實現理想而努力。祈求真主相助我們克服各項挑戰，使我們在荊棘滿途之人生中，仍獲得智慧和安寧。

**YUEN Ying Sum, Syddeqah**

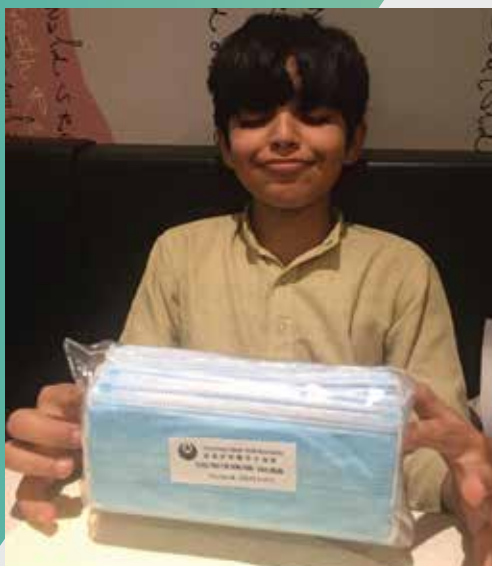
**袁 澄 芯**

Chairperson,  
Hong Kong Islamic Youth Association  
香港伊斯蘭青年協會主席



# WELFARE

## 福利





## ► HKIYA Mask distribution team 伊青口罩派發小隊



Spread love and help,  
fight the epidemic together

互助傳愛，攜手抗疫



The COVID-19 suddenly broke out in Hong Kong at the beginning of the year, and the citizens of Hong Kong are also facing a severe shortage of masks. HKIYA immediately collected masks from all over the world together with different Muslim brothers and sisters, and relieved the urgent needs of some disadvantaged communities. Among them, many EM families are unable to read Chinese and find it difficult to obtain instantaneous mask supply information on social media. This often makes them to be the group which is left behind under the "tide of panic buying the masks"

Therefore, in the early February, HKIYA invited several EM Muslim Youth to deliver the masks to more EM families in need. At the same time HKIYA also donated the masks to their families, so that the recipients could become helpers at the same time, and join hands together to spread the love and hope of Allah in the times of crisis.

新冠肺炎於年初突然在港爆發，全港市民也面對着嚴重的口罩短缺，伊青隨即聯同不同的教胞在世界各地搜羅口罩，並為一些弱勢社群一解燃眉之急。當中，不少南亞裔家庭基於未能閱讀中文，難以在社交媒體上迅速獲得瞬間即逝的口罩供應資訊，這往往使他們成為「搶口罩潮」下被遺留的一群。

有見及此，伊青在2月初便召集了幾位南亞裔的穆斯林青年，一起把口罩送到更多有需要的南亞裔家庭。同時為這班青年的家庭捐助口罩，讓受助者同時成為幫忙者，一起在危難中，攜手把真主的愛和希望傳開去。

# ► Elderly Home Visit

## 探訪護老院



### Visiting United Muslim Association of Hong Kong Haji Omar Ramju Sadick Care and Attention Home

In January, the Hong Kong Islamic Youth Association caring volunteer team visited Tuen Mun - United Muslim Association of Hong Kong Haji Omar Ramju Sadick Care and Attention Home.

Before the Lunar New Year, we want to cheer the elderly up and have a good time with them. We bring some delicious dim-sums for them, such as beef meatball, siu mai and chicken buns. We sing and play games together, and also make some beautiful paper flowers handcraft to decorate the room. Imam Noordin Yang Xingwen recited the Quran and prays for the elders in the courtyard. May they be healthy and peace in mind. We would like to thank everyone who supported and participated this activity. Your donation will help create a better living environment for the elders.

There is not much we can do, and we need a kind donation from everyone. If you also want to contribute, you are welcome to become a volunteer of the Hong Kong Islamic Youth Association.

### 探訪香港穆斯林聯會哈智林世德護老院

香港伊斯蘭青年協會的愛心義工隊在一月到訪屯門一香港穆斯林聯會哈智林世德護老院。

義工隊希望在農曆新年前為長者們送上美味的點心一牛肉、燒賣和雞包，以及精彩節目，當中安排了唱歌及遊戲，和長者們一起做小手工，那些色彩繽紛的紙花朵點亮了沉悶的房間。楊興文教長亦為在院舍的長者們誦讀《古蘭經》和祈禱，願他們身心愉快，健康喜樂。本會非常感謝支持這次活動的善心人，相信我們的探訪能讓住在護老院的長者們感受到親切的關懷。我們能做的不算很多，需要靠每個人一顆善心的捐助。若你們也希望出一份力，歡迎你們成為香港伊斯蘭青年協會的義工。





# Orphan Sponsorship

## 助養孤兒



As an association dedicated to serve and support youth, HKIYA is pleased to partner with Muslim Aid Australia in their "1-1 Orphan Sponsorship" programme. Our donors contributed towards 28 orphans for the year 2019-2020. The donations can be seen as a form of light at the end of the tunnel in the harsh lives of these orphans where lives seems impossible and challenging. The orphans sponsorship programme contribute to support the shelter, health and educational needs in a personalized and efficient manners. May Allah rewards our donors sincerity and support.

作為致力於服務社區和支持青年人的協會，我們很高興與澳大利亞MAA合作“1-1孤兒贊助”計劃。在2019-2020年，我們的捐助者資助了28名孤兒。這些孤兒生活在艱苦中，他們的生活是充滿挑戰，孤兒贊助計劃以人性化和高效的方式為他們之住房，健康和教育需求提供支持。願真主回賜捐助者的善心。



**Thanks for all your continued support and trust on our Association!**

**感謝你們對本會的一直支持和信任！**

We as government registered charitable organization, we take full responsibility on handling the donation and Zakat distribution. Follow the teaching by Prophet (PBUH), we should distribute our donors' donation appropriately and effectively in order to help those Muslim in need regardless of their region or race. As reputable organization, we keep accurate records for donation and transparency in financial statements. Tax deductible for charitable donations of HK\$100 or above.

作為一間政府認可之註冊慈善團體，我們一向都認真處理所收到的善款及天課，盡快給予有需要的穆斯林，不分地域或種族。我們依照聖人穆罕默德(願主福安之)的教導，天課需要有效和適當地分配。我們把善款清楚紀錄並將財務報表透明公開。慈善捐款滿港幣一百元或以上均可申請稅項的扣減。

# Zakat & Donation Distribution

## 天課及善款分發

### ► Zakat-ul-fitr for "Ramadan Food Pack"

## 開齋捐 - 食物包派發

Zakat ul Fitr, is a kind of Zakat and it is a duty for every Muslim including men, women and even children (or minors). We have the responsibility to give away part of our wealth to the needy, and the most target group is the poor. Prophet Muhammad (PBUH) said: "On this day (Eid al-Fitr) you should make them (the poor) sufficient."

This year's Ramadan has not diminished the enthusiasm of our donors during this unprecedented period. HKIYA still could collect sufficient Zakat ul Fitr and utilize it to buy wheat, rice and other necessities for those needed grassroots Muslim families. We cooperated with the "International Social Service Hong Kong (ISSHK)" on this occasion. Our volunteers were responsible for ordering and arranging the delivery of those goods and then repacked them into small food bags before giving to the beneficiary families. Each family has about 5 to 7 members, mainly ethnic minorities. Each food bags included edible oil, dates, honey, rice, milk and dry foods. Each food bag is worth approximately HK\$350. In addition, we also prepared face masks and disinfectants for them, hoping to them to feel being care and concern in the holy month of Ramadan, and share the joy of Eid al-Fitr happily with us. "

開齋捐(麥米錢)是天課的一種，對於每位有能力的穆斯林男女老少都是應盡的義務。我們有責任分捨部分財富給有需要的人，最應該施予的對象是窮人。因為先知穆罕默德（願主賜福之）說：“在此一日（開齋節）你們應使他們（窮人）富足。”

今年的齋月在疫情中卻無減教胞們捐獻的熱心，伊青將收集到的麥米錢用作購買糧食給本地基層的穆斯林家庭，我們與“香港國際社會服務社(ISSHK)”合作，他們主要服務區內基層少數族裔家庭。我們義工們負責訂購和安排物資運送工作，然後由他們代為將“糧食包”送贈予受惠家庭，每個家庭約有5至7位成員，每袋“糧食包”包括食用油、椰棗、蜜糖、米、牛奶和乾糧等。每包約值\$350港元。我們亦十分感謝有心人捐贈的口罩和消毒用品，希望讓他們在尊貴的齋月接收到大家的心意，和我們一起愉快地歡度開齋節。





## Food Drive for the Needy and Underprivileged 齋月派發為有需要的弱勢群體提供食物包



Make a difference during Ramadan, spread happiness and providing food packages for the needy families.

This year, 100 food packs were distributed to families in need as HKIYA joint with Serving Islam Team - Hong Kong. More than 90%\* of these recipients were unemployed and/or refugees, indicating the need of such community initiatives!

Thanks to the generosity of the givers. Pray for a double reward from Allah, Ameen!

我們於齋月期間聯同 Serving Islam Team - Hong Kong 做了件非常有意義的事情，把快樂和關懷傳遞給基層家庭。當日的活動是將已準備好的食物包分派給已登記人士，食物包有米、油、椰棗、奶、乾糧和麵粉等。即使天氣十分炎熱，義工們仍不怕辛苦，有效率地將物資交到受助者手裏。受惠家庭約有200多戶，超過9成的人是處於失業和難民身份，伊青贊助了100份食物包，在這次合作中我們協會幹事們都有難忘的體驗，祈求真主相助身處貧困的家庭，讓他們的生活得到改善。感謝捐贈者的慷慨。祈求真主加倍的回賜，阿憫！

## Overseas Food Distribution Zakat-ul-Fitr for Attaqwa Mosque in Chiang Mai 泰國清邁食物捐贈

HKIYA has always been caring about the needy muslims, just like those in Chiang Mai Thailand, whom their daily living are badly affected by the COVID-19. During the holy month of Ramadan, HKIYA gathered and donated more than 330 food bags to the Attaqwa Mosque in Chiang Mai Thailand for distributing to those impoverished muslim families. Same as last year, our Chairperson originally planned for a visit but owing to the wide-spreading of the COVID-19, HKIYA decided to make this special arrangement in order to express our care and concern to them.



本會對泰國清邁的穆斯林生活狀況一直關注，尤其是新冠肺炎疫情對泰國經濟有一定程度的影響。伊青在齋月期間捐贈了330多份糧食包給泰國清邁清真寺，他們將我們送贈的物資於開齋節派發給貧困的穆斯林家庭。往年本會主席也有親自到訪當地，很可惜今次因疫情關係，只能遙遠送上這小小心意。



# Sponsorship 贊助

## The Hong Kong Islamic Speech and Art Competition



The Hong Kong Islamic Speech and Arts Competition was held on 14 Dec, 2019 at Islamic Kasim Tuet Memorial College of which Hong Kong Islamic Youth Association was a co-organizer. More than 200 participants joined this competition ranging from kindergarten to secondary school students. The atmosphere was very lively and energetic as we not only had students participating in the competitions, but also parents, Imams and senior community leaders present at the programme.

Apart from being a co-organizer, HKIYA also sponsored gifts to the winners of the competitions and was represented by our council Mr. Hassan Leung. The winner's artworks were shown in The MTR Communities Art Gallery To reach out to more people to see the beauty of Islamic art.

May Allah accept everyone's efforts. Ameen





# 香港伊斯蘭 演講及藝術比賽

香港伊斯蘭演講及藝術比賽於2019年12月14日在伊斯蘭脫維善紀念中學舉行，香港伊斯蘭青年協會是這次比賽的合辦單位及獎品贊助機構。今次參賽者超過200人，參賽組別由幼稚園到中學，中學生的作品水準十分高，其中的作品更突顯了伊斯蘭書法藝術之美，相信同學們花了不少心機時間練習。比賽整體氣氛良好，家長、教長和宗教領袖都有前來出席以行動表達對學生的支持、鼓勵及讚賞。得獎者由我們協會幹事梁先生頒贈禮品，作品可於地鐵內的社區藝術畫廊展出。我們將來會再次舉辦各種不同的藝術文化比賽。



我們經常將學生優異作品於港鐵社區畫廊展出，今次展覽地點在港鐵灣仔站，為期一個月。這色彩豐富的伊斯蘭藝術吸引了不少途人觀看。

HKIYA regularly exhibits Islamic artworks of our Hong Kong's Muslim students at the MTR Community Gallery. This year, we could exhibit their masterpieces at the MTR Wan Chai Station for a month. The colorful Islamic artworks have attracted much attention of many passerbys and passengers.

# Education & Religious Affairs

## 教育及宗教事務

**Smile is best universal language in the world !**  
**微笑是世界上最好的語言！**



### **'Smiling is Charity' stall at Kowloon Masjid's Open Day**

Hong Kong Islamic Youth Association was pleased to have a stall at Kowloon Masjid's Open Day on 19th Jan, 2020. Over 1100 participants visited the Open Day and many visited our stall and expressed lots of happiness with their smiles. We were able to deliver the message to some extent the message from our beloved Prophet Muhammad (SAW) that smiling is charity for all and we did feel the impact of smiling that had upon the attendees. Lots of pictures were taken with customized photo props. We are looking forward to the next Open Day!

### **微笑是善行活動**

今年一月十九日九龍清真寺舉辦開放日。今次參觀人數約有1100人。我們發覺年青人對伊斯蘭教特別感興趣，藉著這個活動可讓更多人在互動之中了解宗教的教義。透過我們的講解，使人們明白到聖人穆罕默德(願主福祐之)的教導，真誠的微笑已是做了一件善事。當天在人群中，每一張笑容令本來安靜的清真寺充滿了歡樂，到訪者被微笑是善行攤位吸引著，不少人停下來拿起有趣標語和圖案的拍照道具影相留念。





## ► Dawah Activity Talk on Islam 伊斯蘭講座

For continuous efforts to promote Islam, HKIYA is pleased to be invited to be guest speaker at higher institutions including Hong Kong Baptist University, The Education University of Hong Kong and the Caritas Institute of Higher Education. The talks aimed to deliver the positive message of Islam, introducing the Muslim's history in Hong Kong, the belief and culture of Islam. The talks are always well received and students are overwhelmed with the experience to try the hijab, to read and inquire about the Quran, practices of Muslim and controversial issues of Islam in a respectful way.

為了持續推動伊斯蘭教，香港伊斯蘭青年協會很榮幸地應邀在香港浸會大學，香港教育大學和明愛高等教育學院等高等院校做演講及分享。講座的目的是傳達伊斯蘭的正面信息，介紹香港的穆斯林之生活及歷史，伊斯蘭信仰和文化。講座一直受到好評，學生們會嘗試戴上頭巾，閱讀和詢問有關古蘭經的內容，穆斯林的習俗，還有談及有爭議的伊斯蘭宗教問題。我們十分樂意見到學生以尊重及虛心的態度學習。

## Member Activity 會員活動

### ► Joint Event- Hiking Fun 聯會遠足旅行

In the past year, our Association and six other local Islamic organizations in Hong Kong have organized two hiking activities, as "Exploring the Tung Mui Ancient Trail" in February and "Cloudy Hill toward Tai Wo" in March. Each participant enjoyed hiking and picnicking to different attractions. We also had a chance to learn Islamic knowledge and group worship by Imam Noordin Yang Xingwen. Alhamdulillah, the event was wonderful and about 30 members to attend.

Remarks: The six other local Islamic organizations in Hong Kong. In no particular order: Islamic Cultural Association (Hong Kong), Hong Kong Chinese Islamic Federation, Islamic Union of Hong Kong, Chinese Muslim Fraternal Association and Hong Kong Muslim Women Association and United Muslim Association of HK (UMAH).

過去一年，本會及其它六個本港伊斯蘭團體合辦了兩次遠足旅行。在二月有『初冬樂遊東梅古道』，三月有『鶴戴雲山出太和』。

伊斯蘭鼓勵人們多親親大自然，每次遠足我們都到不同美麗景點，和大家一起野餐是最美好時光，當中還有學習的機會，楊興文教長向我們講解伊斯蘭知識和帶領教胞集體禮拜。知感主，是次活動十分順利，約有30位參加者。

註：其它六個本港伊斯蘭團體，排名不分先後：伊斯蘭文化協會(香港)，香港中國回教協會，香港伊斯蘭聯會，中華回教博愛社，香港回教婦女會，香港穆斯林聯會。





# Recreation 康樂



## HKIYA Cricket team - Tin Shui Wai United 伊青板球隊-天團

Staring at the yellow wicket, holding the ball lightly and firmly, running up, stepping on the foot, leaning forward and leaning forward, then the wicket fell to the ground, cheers and shouts rang immediately throughout the small rooftop court. The morale of the defensive side is boosted, and the batting side must quickly pick up the mood, then reorganize the team, and vowed to make the six hit again to regain the cheers that had just been lost.

凝望着那金黃色的三柱門，手輕而穩地夾着球，助跑、踏腳、傾身向前一掄，三柱門應聲倒地，歡呼聲、叫喊聲隨即響遍整個小小的天台球場。防守一方士氣大振，擊球的一方則要迅速收拾心情，重整隊型，誓要再次打出「六分球」，重奪剛失落了的歡呼聲。



Beginning in this year, this group of young people with "smiles" on their chests will fight offensive and defensive battles (Cricket) on this rooftop court every Friday night, and this group of "smiling" young people is our HKIYA newly formed cricket team-"Tin Shui Wai United".

由今年開始，這班胸前掛着「微笑」的青年每逢星期五晚也會在這天台球場進行一場又一場的攻防戰——板球，而這班「微笑」青年便是我們伊青新成立的板球隊——「天團」。

Never only bowl to the wicket , and  
not make a six hit in the match only  
— HKIYA Cricket team - Tin Shui Wai United

投向的從不單是三柱門，打出的  
亦不只是球場上的「六分球」  
-伊青板球隊－「天團」

For the time being, "Tin Shui Wai United" has 10 core players, who come from different schools and have their own dreams. They are connected because of same interests, and the "Tin Shui Wai United" cricket team. Through the regular cricket training they are not only to learn cricket basic skills, but also to know more about their own religion - Islam.

暫時「天團」有10位核心隊員，他們分別來自不同的學校，擁有着各自的夢想。他們因着板球而連在一起，亦因着「天團」不但讓他們更認識板球，同時更認識真主和自己的宗教－伊斯蘭教。



Before each practice, our cricket coach, Mr Zafaran, will also lead the team to do prayer together, and then share the knowledge of Islam with the players, so that this group of young people will not only become a dedicated cricket player, but also a good model among the muslim youth.

每次練習前，我們的板球教練 Mr Zafaran也會帶領全隊一起禮拜，然後與隊員們一起分享伊斯蘭教的知識，讓這班青年不僅要成為一個獨當一面的板球員，更要成為穆斯林青年間的典範。

Through the team, expecting the members of the "Tin Shui Wai United" will continue to support each others and work hard on the way of Allah, and transform the deeper understanding of Allah and Islam into the permanent motivation in their daily life that let them to throw the ball on their owned dream, and make various six-hits on the road of it.

期望「天團」的隊員繼續藉着球隊在真主的路上互相支持和努力，並藉着對真主和伊斯蘭教更深的理解，慢慢轉化成他們生活上的恆久動力，把手上的球投向自己的夢想，在夢想的路上擊出一個又一個的「六分球」。



# FINANCIAL STATEMENT

## 財務報表

FOR THE YEAR ENDED 31 AUGUST 2020

鍾觀勝楊禮護會計師事務所  
**CHUNG & YEUNG**

CERTIFIED PUBLIC ACCOUNTANTS

PATRICK K. S. CHUNG FCA, FCPA

NOOHU L. W. YEUNG FCA, FCPA

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HONG KONG ISLAMIC YOUTH ASSOCIATION**

香港伊斯蘭青年協會

(incorporated in Hong Kong with liability limited by guarantee)

**Opinion**

We have audited the financial statements of Hong Kong Islamic Youth Association ("the Association") set out on pages 3 to 13, which comprise the balance sheet as at 31 August 2020, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standards (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

**Basis of Opinion**

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to PN 900 (Revised) *Audit of Financial Statements Prepared in Accordance with the Small and Medium-Sized Entity Financial Reporting Standard* issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code"), and we have fulfilled our other responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

The Directors (General Council Members) are responsible for the other information. The other information comprises the information included in the Directors' Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of Directors (General Council Members') and Those Charged with Governance for the Financial Statements**

The General Council Members are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the General Council Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the General Council Members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the General Council Members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.



鍾觀勝楊禮護會計師事務所  
**CHUNG & YEUNG**

CERTIFIED PUBLIC ACCOUNTANTS

**PATRICK K. S. CHUNG** FCA, FCPA

**NOOHU L. W. YEUNG** FCA, FCPA

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HONG KONG ISLAMIC YOUTH ASSOCIATION**

香港伊斯蘭青年協會

(incorporated in Hong Kong with liability limited by guarantee) - continued

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report, that includes our opinion, solely to you as a body. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Council Members.
- Conclude on the appropriateness of the General Council Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chung & Yeung

Certified Public Accountants

Hong Kong - 5 FEB 2021

**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

	Note	2020 HK\$	2019 HK\$
REVENUE	3	349,457	335,445
ADMINISTRATIVE EXPENDITURE - GENERAL FUND	4	(45,387)	(30,710)
DONATIONS AND ZAKATS DISTRIBUTED			
- DESIGNATED FUNDS	10	(147,770)	(377,861)
EXPENDITURE - DESIGNATED FUNDS	10	(62,564)	-
EVENTS' EXPENDITURE	6	<u>(22,653)</u>	<u>(53,176)</u>
SURPLUS (DEFICIT) FOR THE YEAR	16	<u>71,083</u>	<u>(126,302)</u>
Analysed into:			
- General fund	5	106,595	(36,881)
- Designated funds	10	<u>(35,512)</u>	<u>(89,421)</u>
		<u>71,083</u>	<u>(126,302)</u>

The accompanying notes form an integral part of these financial statements.



**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**BALANCE SHEET AS AT 31 AUGUST 2020**

	Note	2020 HK\$	2019 HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	4,590	7,406
Long-term investments	9	116,889	116,889
		<u>121,479</u>	<u>124,295</u>
<b>CURRENT ASSETS</b>			
Prepayments		11,400	11,400
Cash and cash equivalents		727,952	659,227
		<u>739,352</u>	<u>670,627</u>
<b>CURRENT LIABILITIES</b>			
Accrued expenses		3,196	8,370
<b>NET CURRENT ASSETS</b>		<u>736,156</u>	<u>662,257</u>
<b>NET ASSETS</b>		<u>857,635</u>	<u>785,552</u>
<b>FUNDS</b>			
General fund	5	581,028	474,433
Designated funds	10 - 16	276,607	312,119
<b>TOTAL FUNDS</b>		<u>857,635</u>	<u>786,552</u>

Approved by the General Council on **- 5 FEB 2021**  
and signed on its behalf by:



Yuen Ying Sum  
Chairperson



Tuet Kin Ping  
Treasurer

The accompanying notes form an integral part of these financial statements.

**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**CASH FLOW STATEMENT**  
**BALANCE SHEET AS AT 31 AUGUST 2020**

	2020 HK\$	2019 HK\$
Operating activities		
Surplus (Deficit) for the year	71,083	(126,302)
Adjustments for:		
Depreciation for the year	2,816	4,243
Interest received	(22)	(100)
Surplus (Deficit) before working capital changes	73,877	(122,159)
 (Increase) Decrease in accounts receivable	-	22,300
(Decrease) Increase in accrued expenses	(5,174)	(13,545)
Net cash from (towards) operating activities	68,703	(113,404)
Investing activities		
Purchase of property, plant and equipment	-	(699)
Interest received	22	100
Net cash from (used in) investing activities	22	(599)
Net increase (decrease) in cash and cash equivalents	68,725	(114,003)
 Cash and cash equivalents at beginning of the year	659,227	773,230
Cash and cash equivalents at end of the year	727,952	659,227

The accompanying notes form an integral part of these financial statements.

**HONG KONG ISLAMIC YOUTH ASSOCIATION****香港伊斯蘭青年協會****ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020****1 GENERAL INFORMATION**

The Association, being a company limited by guarantee, was domiciled and incorporated in Hong Kong under the Companies Ordinance (Chap. 32) on 26 May 1999. Under the provisions of its memorandum and articles of association, every member shall, in the event of the Association being wound up, contribute to the assets of the Association to the extent of HK\$1. As at 31 August 2020, the Association had 431 registered members.

The Association is principally engaged in the promotion of Islamic principles and the encouragement of its members to study and practise Islam. The address of its registered office is 8/F., O.R. Sadick Islamic Centre, No. 40 Oi Kwan Road, Wanchai, Hong Kong.

These financial statements are presented in the functional currency, viz. Hong Kong dollars.

**2 BASIS OF PREPARATION AND ACCOUNTING POLICIES**

The Association qualifies for the reporting exemption as a small guarantee company under section 359(1) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA).

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Association is a going concern. The measurement base adopted is the historical cost convention.

The following are specific accounting policies that are necessary for a proper understanding of the financial statements:

**(a) Revenue recognition**

Provided that it is probable that the economic benefits associated with the revenue transaction will flow to the Association and the revenue and costs, if any, in respect of the transaction can be measured reliably, revenue is recognised as follows:

- (i) Subscriptions and donations are recognised as revenue when the subscriptions or donations are received.
- (ii) Interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest rate applicable.



**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020 - continued**

**2 BASIS OF PREPARATION AND ACCOUNTING POLICIES - continued**

(b) Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent expenditure is charged to the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed in the income statement during the financial period in which they are incurred.

Depreciation of property, plant and equipment is calculated using the straight line method to allocate cost to their residual values over their estimated useful lives. The annual rate of depreciation for furniture, fixtures and equipment is 20%.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(c) Investments in securities

Current investments are stated at the lower of cost and net realizable value. Long-term investments are stated at cost less accumulated impairment losses.

(d) Designated funds

All income accruing to and all expenses attributable to designated funds are accounted for directly in each particular fund.

The General Council have the discretion to use or transfer any funds in the furtherance of the objects of the Association except in instances where funds and donations when received for a specific purpose shall not be utilized for any other purpose without the prior approval of the donors.

(e) Foreign currency translation

Foreign currency transactions are translated into the functional currency using the exchange rate prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

(f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020 - continued**

**3 REVENUE**

Revenue recognised during the year is as follows:

	2020 HK\$	2019 HK\$
- General fund (Note 5)		
Donations received	171,855	42,915
Subscription fee income	<u>2,780</u>	<u>3,180</u>
	<u>174,635</u>	<u>46,095</u>
- Designated funds (Note 10)		
Donations received	174,800	288,340
Bank interest income	<u>22</u>	<u>100</u>
	<u>174,822</u>	<u>288,440</u>
- Events' receipts (Note 6)		
Members events and programs	-	910
	<u>-</u>	<u>910</u>
<b>Total revenue</b>	<u>349,457</u>	<u>335,445</u>

**4 ADMINISTRATIVE EXPENDITURE – GENERAL FUND**

	2020 HK\$	2019 HK\$
Bank charges	960	660
Depreciation	2,816	4,243
Insurance	2,108	1,500
Office expenses	1,433	2,808
Legal and professional fees	3,900	4,700
Mandatory Provident Fund	546	-
Salaries and transportation allowance	22,780	4,900
Telecommunication	<u>10,844</u>	<u>11,899</u>
	<u>45,387</u>	<u>30,710</u>

**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020 - continued**

**5 GENERAL FUND**

	2020 HK\$	2019 HK\$
Balance brought forward	474,433	511,314
General receipts (Note 3)	174,635	46,095
Events receipts (Note 6)	-	910
Total receipts for the year	174,635	47,005
Less:		
Administrative expenditure (Note 4)	(45,387)	(30,710)
Events expenditure (Note 6)	(22,653)	(53,176)
	(68,040)	(83,886)
Surplus (Deficit) for the year	106,595	(36,881)
Transfer of Fund	-	-
Surplus (Deficit) for the year after transfer of Fund	106,595	(36,881)
Balance carried forward	581,028	474,433

**6 SURPLUS (DEFICIT) FROM EVENTS**

	2020 HK\$	2019 HK\$
Receipts		
Members events and programs	-	910
Expenditure		
Charity and sponsorship	16,350	42,901
Members events and programs	-	2,296
Publicity and publications	6,303	6,655
Education / Religious Affairs	-	1,324
	22,653	53,176
Deficit for the year	(22,653)	(52,266)



**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020 - continued**

**7 TAXATION**

Hong Kong profits tax has not been provided as the Association is exempt from Hong Kong profits tax as a charitable body in accordance with section 88 of the Inland Revenue Ordinance.

**8 PROPERTY, PLANT AND EQUIPMENT**

	Furniture, fixtures and equipment HK\$
At cost:	
At 1.9.2019 and at 31.8.2020	81,846
	-----
Accumulated depreciation and impairment losses:	
At 1.9.2019	74,440
Depreciation for the year	2,816
	-----
At 31.8.2020	77,256
	=====
Net carrying amount:	
At 31.8.2020	4,590
	-----
At 31.8.2019	7,406
	=====

**1 LONG-TERM INVESTMENTS**

	2020 HK\$	2019 HK\$
Equity securities, at cost		
Listed in Hong Kong	116,889	116,889
	-----	-----

The market value of listed equity securities as at 31 August 2020 was HK\$224,187 (2019: HK\$181,484).

**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020 - continued**

10 DESIGNATED FUNDS

		2020 HK\$	2019 HK\$
Accumulated surplus:			
Balance brought forward		312,119	401,540
Add (Less):			
Donations income		174,800	288,340
Bank interest income		22	100
Zakat distributions		(147,770)	(377,861)
Youth Event launched - expenses		-	-
OVC Programme Fund - expenses		-	-
EDB Programme Fund - expenses		(62,564)	-
Surplus (Deficit) for the year		(35,512)	(89,421)
Transfer to General Fund		-	-
Surplus (Deficit) for the year after transfer of Funds		(35,512)	(89,421)
Accumulated surplus:			
Balance carried forward		276,607	312,119
Representing:			
	Note	2020 HK\$	2019 HK\$
DESIGNATED FUNDS			
Zakat Fund (Note 11)	11	49,311	22,281
Project Development Fund (Note 12)	12	204,722	204,700
Youth Development Fund (Note 13)	13	6,711	6,711
OVC Programme Fund (Note 14)	14	15,863	15,863
EDB Program Fund	15	-	62,564
		276,607	312,119

**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020 - continued**

**11 ZAKAT FUND**

	2020 HK\$	2019 HK\$
Balance brought forward	22,281	111,802
Add: Donations received	<u>174,800</u>	<u>288,340</u>
	<u>197,081</u>	<u>400,142</u>
Less:		
Sums distributed to		
Kerala victims from flooding, India	-	30,000
Deprived orphans and students at Assa-Adah Mosque, Thailand	-	15,000
Victims from earthquake, Indonesia	-	62,568
Gala victims from flooding, India	-	5,000
Syrian refugees for winter emergency kits, Lebanon	-	29,233
Deprived students at Attaqwa School, Thailand	-	20,000
Orphan Sponsorship Program	-	116,400
Refugees at Chiang Mai, Thailand	-	6,260
Bank TT charges	-	480
Needy family through Income-Generating Gift Program	-	58,200
Administration and handling fees	19,950	34,720
Solar Panel Project for Rohingya Muslims	5,000	-
Food Drive for the poor and the needy in Hong Kong	12,820	-
Attaqwa Mosque Chiang Mai, Thailand	10,000	-
Palestine Through MAA for Orphan supporting projects	<u>100,000</u>	<u>-</u>
	<u>147,770</u>	<u>377,861</u>
Balance carried forward	<u>49,311</u>	<u>22,281</u>

**12 PROJECT DEVELOPMENT FUND**

	2020 HK\$	2019 HK\$
Balance brought forward	204,700	204,600
Add:		
Bank interest income	<u>22</u>	<u>100</u>
Balance carried forward	<u>204,722</u>	<u>204,700</u>

**13 YOUTH DEVELOPMENT FUND**

	2020 HK\$	2019 HK\$
Balance brought forward and carried forward	<u>6,711</u>	<u>6,711</u>



**HONG KONG ISLAMIC YOUTH ASSOCIATION**  
**香港伊斯蘭青年協會**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020 - continued**

14	ONLINE VIDEO CHANNEL PROGRAM FUND			
		2020 HK\$	2019 HK\$	
	Balance brought forward and carried forward	15,863	15,863	
		=====	=====	
15	EDB PROGRAM FUND			
	SCHOOL-BASED AFTER-SCHOOL LEARNING AND SUPPORT PROGRAMMES			
		2020 HK\$	2019 HK\$	
	Balance brought forward	62,564	62,564	
	Less: Payments			
	Repayment to EDB the unspent balance Year 2016/17	(62,564)	-	
	Balance carried forward	-	62,564	
		=====	=====	
16	CHANGES IN FUNDS			
		General fund HK\$	Designated fund HK\$	Total HK\$
	Balance at 31 August 2019	474,433	312,119	786,552
	Surplus (Deficit) for the year	106,595	(35,512)	71,083
	Balance at 31 August 2020	581,028	276,607	857,635
		=====	=====	=====
17	COUNCIL MEMBERS' REMUNERATION			
	No fees or other emoluments were paid or payable to the council members during the year ended 31 August 2020 (2019: Nil).			
18	RELATED PARTY TRANSACTIONS			
	No members of the council of the Association received any fees or other emoluments for serving as a member of the council.			
	Except for the offerings received by the Association in the ordinary course of business, there were no material transactions between the Association and its council members or parties related to the council members.			
19	APPROVAL OF FINANCIAL STATEMENTS			
	These financial statements were authorised for issue by the General Council on -5 FEB 2021			

# ACKNOWLEDGEMENT

## 鳴謝

The General Councils would like to express acknowledgment to those who have contributed their time, money and efforts towards the success of all the activities of our Association. We specially thank our legal advisor, company secretary, auditor and our website technical support teams for providing professional services to the Association. Over the past years, we have received generous donation from Ng Teng Fong Charitable Foundation Limited, your recognition to our effort and continue support means so much to us.

香港伊斯蘭青年協會幹事會全人謹向過去一年曾以金錢、時間、行動上捐獻和支持本會的教親及義工們致以萬分謝意。本會要特別鳴謝我們的法律顧問、公司秘書、核數師及網頁技術支援團隊的專業服務。我們非常感謝黃廷方慈善基金有限公司對本會過往的捐助，對於我們的默默付出及貢獻得到認同感到莫大欣慰。

HKIYA would like to take this opportunity to deeply thanks our General Council and staff for their contribution in different aspect in the Year 2019-20. We highly appreciate Br. Tony Yuen's efforts for taking care of the accounting matters and Sr. Aminah Chu for handling the office administration.

協會藉此機會衷心感謝各執行幹事和職員於2019-2020年為各服務項目所付出的努力。感謝袁振軒兄弟一直協助本會的會計財務安排事宜，以及朱海燕姊妹處理協會辦公室日常工作。

To develop youths' sense of belonging to Hong Kong and enhance their abilities to learn and to achieve, HKIYA has organised a "Volunteering & Development Team." Our volunteers are encouraged to actively participate in social affairs. We want to change the minds of others that ethnic minority young people are not passive recipients of the services and resources. Instead, we believe they can contribute towards the prosperity of Hong Kong and offer help whenever needed.

為培養年青人尤其是少數族裔青年建立對香港的歸屬感，及加強他們的學習能力，本會成立了「義工發展隊伍」，鼓勵義工們積極參與社會事務，將所學的知識和技能應用，服務及幫助別人。我們希望改變別人的看法，少數族裔青年並不只是被動的受惠者，他們有能力裝備自己回饋社會，為香港的繁榮作出貢獻。

# The current 47th General Council office bearers 第四十七屆的幹事會成員

## **Chairperson 主席**

YUEN Ying Sum, Syddeqah 袁瀝芯

## **Vice-chairperson 副主席**

Gabriel Irfan MOOSA 錫重恩

## **Secretary 秘書**

Fatima ONG 王琬

## **Hon. Treasurer 司庫**

TUET Kin Ping, Sharifa 脫建屏

## **Cultural & Educational Officer 文教主任**

RAZI Raza Nasir

## **Public Relation Officer 公共關係主任**

LEUNG Tik Lun, Hassan 梁狄麟

## **Recreation Officer 康樂主任**

Hafiz VMT Mohamed Hasan

## **Welfare Officer 福利主任**

AHMAD Rida Nisar 默麗雅



He it is Who made the earth subservient to you.  
So traverse in its tracks and partake of the sustenance.  
He has provided. To Him will you be resurrected.  
(Quran, Surah Al-Mulk 67:15)

## *Guide us to the straight path*

*Quran  
Surah Al Fatiha 1:6*

Hong Kong Islamic Youth Association  
香港伊斯蘭青年協會

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Address: 8/F, Masjid Ammar & O.R.S. Islamic Centre, 40 Oi Kwan Road, Wanchai, H.K.





A photograph of a road winding through a wooded area. The road is paved and curves to the right. On the left side of the road, there is a steep, rocky embankment covered in dense vegetation. On the right side, there are tall trees and a road sign. A large, teal-colored geometric shape, resembling a stylized arrow or a large 'V', is overlaid on the image, pointing towards the bottom right. The website address 'www.hkiya.org.hk' is written in white text on the teal shape.

[www.hkiya.org.hk](http://www.hkiya.org.hk)