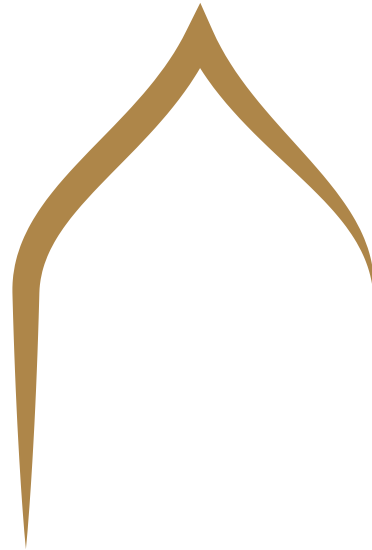


5th



1973 - 2023
ANNIVERSARY



年度報告
ANNUAL
REPORT

2022/2023

www.hkiya.org.hk

WUOJUNU / WUOJUNU



CONTENTS

目錄



03

ABOUT US 關於我們

04

VISION & MISSION 願景及使命

05

CHAIRPERSON'S MESSAGE
主席的話

06

50TH ANNIVERSARY DINNER
五十週年晚宴

07

EDUCATIONAL & RELIGIOUS
AFFAIRS
教育及宗教事務

09

SPORTING & RECREATIONAL
ACTIVITIES
康樂活動

11

COMMUNITY EVENTS
社區活動

12

WELFARE AND CHARITY
福利及慈善

13

ZAKAT, DONATION
& SPONSORSHIP
天課, 善款及贊助

15

FINANCIAL REPORT
財務報告

28

ACKNOWLEDGMENT
鳴謝





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.

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.

At the same time, one of our goals is to 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.

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.

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。

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。

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知識，並消除當中在香港被廣泛傳播的嚴重誤解。

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知識擴展到更闊的社區，如舉辦大學分享會和專業人仕研討會。

Our Vision & Mission

願景及使命

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。

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，培養青少年成為良好的公民。

OUR MISSION

我們的使命



Promoting unity and morality as encouraged in the Holy Quran.

通過古蘭經的教導，建設一個團結，健康和完善的群體。

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。



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

Dear members and supporters,

Assalamu'alaikum wa rahmatullahi wa barakatuu.

It is my pleasure to address you as the new Chairperson of the Hong Kong Islamic Youth Association. I am relatively new to this role, having joined the Council in December 2022 and elected as Chairperson in our Annual General Meeting in April 2023. I would like to express my gratitude to all of you for your patience and understanding as I navigate this new responsibility.

This year marked HKIYA's momentous 50th anniversary as an organisation, symbolising the enduring presence of Islam in Hong Kong.

Allow me to share a bit about my background: my great grandfather, may Allah have mercy on him, migrated from Guangzhou to Hong Kong in the early twentieth century and led Hajj expeditions from Hong Kong in 1963, 1969, 1972, 1974, and 1979. Furthermore, my grandfather played a pivotal role as a founding advisor of HKIYA in 1973. This was during the cultural revolution in China. I grew up hearing stories of how HKIYA had a pivotal role in ensuring Islamic knowledge was not lost as my grandfather arranged for Islamic books and texts to be translated into Chinese and smuggled into China. Both my father and mother were actively involved in HKIYA, with my father serving as a council member and my mother as a dedicated volunteer. Consequently, HKIYA holds a special place in my heart, as it encapsulates my childhood experiences.

My aspiration as Chairperson is to provide a safe and inclusive environment where Muslim youth can gather, irrespective of their backgrounds or stages in their faith journey. Understanding that faith entails a rollercoaster of ups and downs, I am committed to fostering inclusivity and tolerance within our community.

One aspect I particularly cherish about being part of HKIYA is that everyone involved dedicates their time and effort solely for the sake of Allah. Despite juggling full-time jobs and familial responsibilities, each member of the Council devotes their spare time to sustaining our organization.

Over the past year, we have had the privilege of organising various events, including hosting winter and summer youth camps, an Eid barbecue, an interactive learning session on Palestine's history, sponsored Ramadan iftars for youth, commemorated our 50th anniversary with an annual dinner, and continued our fundraising efforts for orphans and Gaza.

I extend an open invitation to all youth reading this message to approach us with your innovative ideas and proposals, regardless of their nature, so that we may strive to bring them to fruition.

I would also like to express my heartfelt gratitude to our dedicated members, volunteers, advisors and supporters for your unwavering support. Your commitment and passion has been instrumental in the existence of our organisation. With small steps, we aim to expand our platform for Muslim youth to gather and strengthen their faith together.

Lastly, I would like to take a moment to offer thoughts and prayers to our brothers and sisters in Palestine and throughout the ummah who face oppression and injustice. May the next generation of youth lead the charge in bringing about justice and unity within the ummah.



Wasalam,

Latifah Sat

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



敬道色蘭!

深感榮幸以香港伊斯蘭青年協會主席身份向各位致敬。我在2022年12月加入幹事會，2023年4月幹事大會中當選為主席。感謝大家對我擔任這個新崗位的包容。

今年是香港伊斯蘭青年協會成立50週年，象徵着伊斯蘭在香港的世代傳承。

讓我分享一下我的背景：我的曾祖父，願真主憐憫他，於二十世紀初從廣州移居香港，在1963年、1969年、1972年、1974年和1979年領導香港穆斯林朝覲團隊。1973年伊青成立，我的祖父擔任了創會顧問，成為協會的核心人員。當時正值中國文化大革命……我從小便聽說一些關於伊斯蘭知識傳承的故事：協會為確保伊斯蘭知識不會失傳，當其時祖父需安排翻譯伊斯蘭書籍和文本為中文，並走私到國內。我的爸媽都積極參與伊青事務，爸爸曾擔任幹事成員，媽媽是熱心的義工。基本上，伊青概括了我的童年成長，在我心中佔有獨特的位置。

作為主席，信仰當中難免會遇到各種起起伏伏，我的志向是為穆斯林青年提供一個安全和包容的環境，讓不同文化背景及不同程度的信德的青年聚在一起。幹事會內的每位成員，雖然都需要工作及兼顧家庭，但是他們仍然全力以赴為主道而奮鬥和奉獻自己。這是令人讚歎的。

過往一年裡，我們有幸舉辦了一系列活動，包括冬季和夏季青年營、開齋節燒烤、巴勒斯坦歷史互動學習課程、贊助青年齋月開齋節、協會50週年紀念晚宴、持續進行助養孤兒計劃和加薩籌款等等。

特意借此信邀請各位年青一代，向我們提出創新想法和建議，不論性質和形式，讓我們努力嘗試將其實踐。也值此向我們的會員、義工、顧問和支持我們的朋友表達衷心的感謝，感謝你們一直以來對伊青的堅定支持。你們的熱衷是協會的支柱。我們的目標是一步一步增添穆斯林青年會員和鞏固信仰的平台。

最後，讓我們向在巴勒斯坦和所有面臨壓迫和飽受不公義的兄弟姐妹表達思念和祈禱。願下一代青年能繼續帶領烏瑪實現公義與團結。



50TH ANNIVERSARY DINNER

五十周年晚宴

ON 2 DEC 2023,

The Hong Kong Islamic Youth Association (HKIYA) held a celebration dinner to commemorate its 50th anniversary on 2nd Dec, 2023. The event marked a significant milestone in the association's history, bringing together old and new members, to honor five decades of dedicated service to the Hong Kong Muslim community.

於2023年12月2日舉行慶祝晚宴，慶祝成立50週年。是次活動標誌著伊青歷史上的一個重要里程碑，匯聚了新舊會員，以表彰五十年來對香港穆斯林社羣的竭誠服務。

The anniversary dinner, held at Masjid Ammar, was a grand affair filled with joy, reflection, and gratitude. The event's program showcased the achievements and contributions of HKIYA over the past 50 years, highlighting the association's commitment to Islamic values, youth development, and community engagement.

周年晚宴於愛群清真寺林士德伊斯蘭中心舉行。一場盛大的聚會，集結着喜悅、反思和感恩之情。晚宴節目中展示了香港伊斯蘭青年協會在過去50年的成就和貢獻，強調本會對伊斯蘭價值觀、青年發展和社區參與的承諾。



The evening commenced with a welcome address by the HKIYA Chairperson, Sr. Latifah Sat, expressing heartfelt appreciation to everyone present for their support. Photos with retired and ex-council members were taken together with the new council. A video presentation offered a nostalgic journey through the association's history, showcasing key milestones, notable projects, and testimonials from individuals whose lives have been positively impacted by HKIYA.

晚會由協會主席 Latifah Sat 作歡迎致詞拉開序幕，對在座各位的支持表示衷心感謝。退休及前協會成員以與新理事會一同合照，接着播放一段影片帶領大家回顧伊青歷史 - 展示伊青的關鍵里程碑及顯著計劃任務。最後是一段段的個人感言，紀錄伊青對前輩們的生命影響。



Furthermore, the celebration dinner included 2 rounds of Kahoot games, one of the history of HKIYA and the other on Palestine awareness. The event brought together the community, inspiring attendees to continue supporting the HKIYA's mission of promoting Islamic values, empowering youth, and fostering interfaith harmony in Hong Kong.

當晚活動還包括兩輪答遊戲，一輪是關於HKIYA的歷史，另一輪是關於巴勒斯坦意識。晚宴將社群結集在一起，鼓勵與會者繼續支持伊青的使命 - 宣傳伊斯蘭價值觀、培育青年自主力以及促進香港宗教間和諧。



EDUCATIONAL & RELIGIOUS AFFAIRS 教育及宗教事務



HKIYA YOUTUBE CHANNEL



[HTTPS://WWW.YOUTUBE.COM/CHANNEL/UCR3SEP6NGQEQ9TBOKMCKSA](https://www.youtube.com/channel/UCR3SEP6NGQEQ9TBOKMCKSA)

HKIYA Video Channel is still up and running in YouTube. We would like to invite everyone to watch our videos and give us suggestions of future topics they are interested to learn more about. We currently have 27 videos in the YouTube channel.

伊青影片頻道仍在 YouTube 上運作。誠意邀請大家觀看我們的視頻，如有任何希望進一步了解、學習的題目，歡迎各位向我們提議！
目前頻道有 27 個影片。

WE WELCOME
SUGGESTIONS ON
FUTURE TOPICS!

▶ STORIES ON PROPHETS
聖人故事

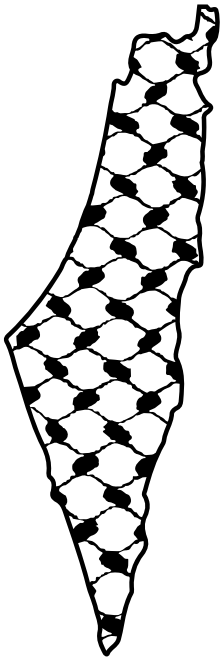
▶ MUSLIM CULTURE
穆斯林文化

▶ WORLD ISSUES
世界大事

▶ OTHER TOPICS
其他話題

PALESTINE CULTURE, HISTORY AND SIGNIFICANCE TO ISLAM

巴勒斯坦 文化，歷史及對伊斯蘭的意義

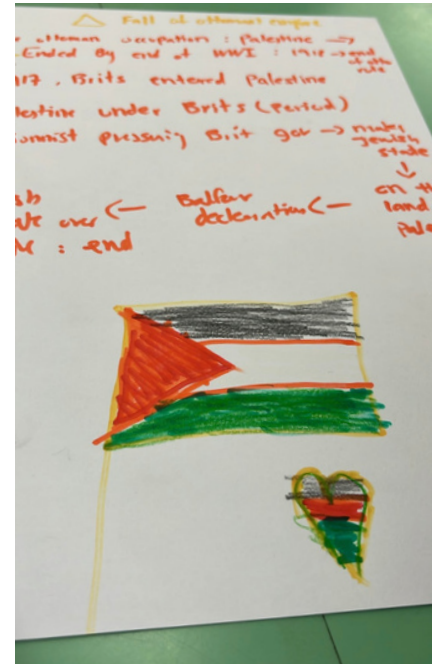


Palestine: Culture, History and Significance to Islam was held on 26 Dec 2023 from 12:00pm to 5:30pm at CMCFA

巴勒斯坦：文化，歷史及對伊斯蘭的意義
2023年12月26日，下午12時至5時半於中華回教博愛社舉行

With thanks to the Chinese Muslim Cultural and Fraternal Association for sponsoring the venue for the event, HKIYA organised a Palestine learning session during the winter holidays. The session involved sharing by a brother from Gaza and a film screening of *The Stones Cry Out – Voices of the Palestinian Christians*, a film by Yasmine Perni. Participants were also divided into groups during the interactive learning session and asked to pick a topic in modern Palestinian history and present to the group. This was a great interactive learning session where Muslim youth were able to participate in actively learning about current issues deeply affecting the ummah.

感謝中華回教博愛社贊助活動場地，伊青在寒假期間組織了巴勒斯坦學習會議。活動包括一位來自加薩弟兄的分享，以及電影放映——《石頭呼喊——巴勒斯坦基督徒的聲音》Yasmine Perni 執導。學習會議中，參加者們分成小組，個人選擇一個現代巴勒斯坦歷史的主題向小組展示。是次活動是一場很有意義的互動學習，穆斯林青年能夠積極參與了解當前問題對烏瑪深切影響。

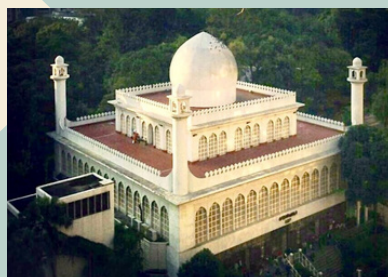


STUDENT FROM POLY UNIVERSITY CAME FOR INTERVIEW ABOUT ISLAM FUNERAL



6 NOV 2022

KOWLOON MASJID OPEN DAY 九龍清真寺開放日



HKIYA members were active volunteers at the Kowloon Masjid Open Day held on September 10, 2023. From setting up to conducting dawah, all members played an active role that contributed to the success of the event. More than 800 visitors attended and gained a better understanding of Islam, while also having their misconceptions clarified.

HKIYA會員在2023年9月10日舉行的九龍清真寺開放日中擔任義工。超過800名參觀者參加，加深了對伊斯蘭教的了解，同時也澄清了他們的誤解。

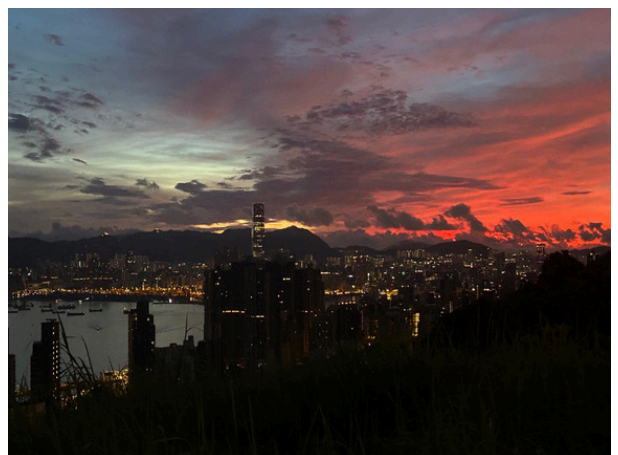


SPORTING & RECREATIONAL ACTIVITIES 康樂活動

MUSLIM YOUTH SUMMER CAMP 穆斯林夏季青年營

Muslim Youth Summer Camp (21 to 22 July 2023) co organized with Islamic Cultural Association. HKIYA co-organised a youth camp with Islamic Cultural Association at Mount Davis Youth Hostel. The camp was conducted mainly in the Chinese language and attended by around 40 youth. The participants listened to sharing by Imam Noorudin Yang and former principal of Islamic College Mr Yusuf Yu on Islamic principles and role of youth. Participants took part in a BBQ together and prayed all five prayers together. The sunset and sunrise from Mount Davis was beautiful.

與伊斯蘭文化協會合辦的穆斯林青年營，在 2023年7月 21-22 於 摩星嶺青年旅舍進行。
營會主要以中文進行，約有40名青少年參加。楊興文教長和伊斯蘭學院前校長羽智雲先生對參加者分享了關於伊斯蘭原則和青年角色。參加者一起燒烤，並一起作一天的五個禮拜。摩星嶺的日落和日出景色非常美麗。



MUSLIM YOUTH WINTER CAMP 穆斯林冬季青年營

After a successful summer camp in July, HKIYA co-organised a winter youth camp with Islamic Cultural Association at Tai Mo Shan Youth Hostel on 15-17 Dec 2023. The camp was conducted mainly in the Chinese language and attended by around 40 youth. The participants listened to sharing on Palestine, and sharing by Imam Noorudin Yang on Islamic principles and role of youth. Participants also prepared presentations to share on their takeaways from the camp. It was a cold camp on Tai Mo Shan but the hike and scenery was unbeatable!



與伊斯蘭文化協會合辦的穆斯林冬季青年營，在2023年12月15-17於大帽山青年旅舍進行。營會主要以中文進行，約有40名青少年參加。活動包括關於巴勒斯坦意識的分享外，楊興文教長亦對參加者分享關於伊斯蘭原則和伊斯蘭青年的角色與責任。參加者也分享了他們在營隊的收穫。雖然這次大帽山宿營天氣寒冷，但風光明媚的遠足體驗勝過一切！

EID UL ADHA EVENT 慶祝活動



On 21 July (Friday) at Lei Yue Mun Park HKIYA co-organised an Eid ul Adha celebration barbecue with the Institute of Leadership and Management. Almost 100 youth attended, and there was a lot of pent up excitement, as it was one of the first community events since the lifting of all pandemic restrictions. HKIYA representatives attended and gave a presentation on HKIYA's history. It was an enjoyable evening with the youth community.

與 ILM 合辦的Eid ul Adha慶祝活動，參加的青年人數有近100位。是次活動是疫情限制解除後的首個社群聚會，大家尤其帶著特別開懷的情緒。伊青代表出席並介紹伊青的歷史，與青年團體度過了一個愉快的夜晚。

COMMUNITY EVENTS 社區活動

COMMUNITY

Through our youth ambassadors, HKIYA attended the Equal Opportunities Commissions' programmed entitled 'Conversation with Youth Group Leaders from Diverse Races' on 23/09/2023. Our youth ambassadors provided valuable insights in enhancing racial integration in Hong Kong.

伊青青年大使代表出席了平等機會委員會的種族融合活動。活動主題為「與不同種族的青年團體領袖對話」，於2023年9月23日舉行。為增進香港的種族融合，本會的青年大使提供了寶貴的見解。



平等機會委員會
EQUAL OPPORTUNITIES COMMISSION



Chairperson Latifah attended Saudi Consulate National Day and Kuwait Consulate National Day.

主席Latifah 出席了沙烏地阿拉伯領事館國慶日及科威特領事館國慶日。



Attended the experience sharing symposium entitled as 'Forging a Strong Sense of Unity of Nationalities in China among the Islamic Communities in Guangzhou, Hong Kong and Macau'.

出席經驗交流座談會「增強中華民族團結意識－廣州、香港和澳門伊斯蘭社區」。

Attended the celebration dinner of the Hong Kong Muslims' Celebration of the 25th Anniversary of the Reunification of Hong Kong to People's Republic of China.

出席香港穆斯林慶祝香港回歸祖國25週年慶祝晚宴。



WELFARE AND CHARITY 福利及慈善

Elderly Home Visit 探訪護老院

On February 9 2023, the Hong Kong Islamic Youth Association volunteer team visited the United Muslim Association of Hong Kong Haji Omar Ramju Sadick Care and Attention Home in Tuen Mun. We brought some delicious Dim Sum and shower towels for the elderly. It was a wonderful day with them.

2023年2月9日，香港伊斯蘭青年協會愛心義工隊到訪屯門香港穆斯林聯會哈智林世德護老院。我們為長者們送上美味的點心和浴巾，與他們共度過了美好的一天。



Joint event with
Islamic Union Hong
Kong
與伊斯蘭聯合會辦
27 Nov 2022

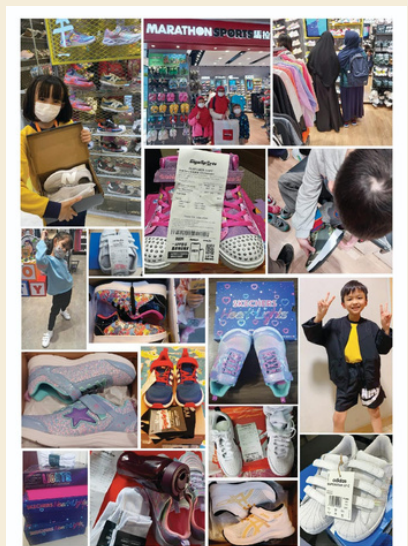
Charity Bazaar 慈善集市



Gift vouchers for underprivileged children 派發贊助禮券

\$500 gift vouchers sponsored by Sino and Ng Teng Fong Charitable Foundation given to 120 low children from low-income families, for purchasing school accessories.

感謝信和黃廷方慈善基金贊助的價值500元禮券。本會將禮券轉贈至120名低收入家庭兒童，用於購買學校用品。



Children bought their shoes and clothes at assigned shops

ZAKAT, DONATION & SPONSORSHIP

天課，善款及贊助

On 17/09/2023, HKIYA engaged in a fruitful meeting with Muslim Aid Australia (MAA), an organization officially recognized by the Australian government. Discussions regarding future collaborations took place during the meeting.

本會在2023年9月17日與澳洲政府認可的慈善機構 Muslim Aid Australia (MAA) 進行了富有成果的會面，並討論了雙方未來的合作事宜。

Alhumdulillah, HKIYA was able to raise HKD \$7,5000 for the Orphan Sponsorship Programme as well as HKD \$1,450 for the Palestine Emergency Appeal.

感謝真主，本會為孤兒贊助計劃籌集了港幣75000元，並為巴勒斯坦緊急呼籲籌集了港幣1450元。



Once again, we would like to thank all the donors for their generous support!

在此本會感謝所有捐款者的慷慨支持！

HKIYA partly sponsored the Iftar gatherings for Muslim Student Association at the University of Hong Kong during the month of Ramadan. Alhumdulillah, the students broke their fast and prayed together symbolizing the spirit of brotherhood and sisterhood.

齋戒月期間, 伊青部分贊助香港大學穆斯林學生會的開齋聚會。Alhumdulillah, 學生們一起開齋和祈禱, 象徵穆斯林兄弟姊妹情誼的精神。



HKIYA partly sponsored the Iftar gatherings for Chinese Muslims Cultural and Fraternal Association.

伊青部分贊助中華回教博愛社的開齋聚會。



FINANCIAL STATEMENT

財務報表

For the year ended
31 August 2023

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

香港駱克道107號利臨大廈18樓1808室

Room 1808, 18/F, Beverly House, 107 Lockhart Road, Hong Kong.

Tel: (852) 2836 3038 Fax: (852) 2891 7766 E-mail: mail@chungyeung.com.hk

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

2

香港伊斯蘭青年協會

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

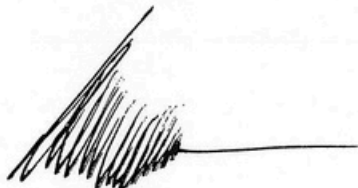
Auditor's Responsibilities for the Audit of the Financial Statements

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, 25 MAR 2024

INCOME STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023


	Note	2023 HK\$	2022 HK\$
REVENUE	3	85,797	443,008
DONATIONS DISTRIBUTED - GENERAL FUND		-	(322,000)
EXPENDITURE - GENERAL FUND		-	(800)
ADMINISTRATIVE EXPENDITURE - GENERAL FUND	4	(45,082)	(51,033)
DONATIONS AND ZAKATS DISTRIBUTED			
- DESIGNATED FUNDS	10	(74,625)	(144,838)
EXPENDITURE - DESIGNATED FUNDS	10	-	(200)
EVENTS' EXPENDITURE	6	<u>(32,762)</u>	<u>(20,654)</u>
SURPLUS (DEFICIT) FOR THE YEAR	15	<u><u>(66,672)</u></u>	<u><u>(96,517)</u></u>
Analysed into:			
- General fund	5	(75,214)	(69,277)
- Designated funds	10	<u>8,542</u>	<u>(27,240)</u>
		<u><u>(66,672)</u></u>	<u><u>(96,517)</u></u>


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

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 HK\$	2022 HK\$
NON-CURRENT ASSETS			
Property, plant and equipment	8	1,835	2,892
Long-term investments	9	<u>116,889</u>	<u>116,889</u>
		<u>118,724</u>	<u>119,781</u>
CURRENT ASSETS			
Prepayments		1,400	1,400
Cash and cash equivalents		<u>499,857</u>	<u>563,414</u>
		<u>501,257</u>	<u>564,814</u>
CURRENT LIABILITIES			
Accrued expenses		<u>5,058</u>	<u>3,000</u>
NET CURRENT ASSETS		<u>496,199</u>	<u>561,814</u>
NET ASSETS		<u>614,923</u>	<u>681,595</u>
FUNDS			
General fund	5	375,548	450,762
Designated funds	10 - 15	<u>239,375</u>	<u>230,833</u>
TOTAL FUNDS		<u>614,923</u>	<u>681,595</u>

Approved by the General Council on 25 MAR 2024
and signed on its behalf by:


.....
SAT Latifah
Chairman


.....
Tuet Kin Ping
Treasurer

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

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 HK\$	2022 HK\$
Operating activities		
Surplus (Deficit) for the year	(66,672)	(96,517)
Adjustments for:		
Depreciation for the year	1,057	3,143
Interest received	<u>(467)</u>	<u>(1)</u>
Surplus (Deficit) before working capital changes	(66,082)	(93,375)
(Decrease) Increase in accrued expenses	<u>2,058</u>	<u>(5,449)</u>
Net cash from (towards) operating activities	<u>(64,024)</u>	<u>(98,824)</u>
Investing activities		
Interest received	<u>467</u>	<u>1</u>
Net cash from (used in) investing activities	<u>467</u>	<u>1</u>
Increase (decrease) in cash and cash equivalents	<u>(63,557)</u>	<u>(98,823)</u>
Cash and cash equivalents at beginning of the year	<u>563,414</u>	<u>662,237</u>
Cash and cash equivalents at end of the year	<u><u>499,857</u></u>	<u><u>563,414</u></u>

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

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 GENERAL INFORMATION

The Association, being a company limited by guarantee, was incorporated and domiciled in Hong Kong under the old 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 2023, the Association had 440 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 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.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 - 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.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 - continued

3 REVENUE

Revenue recognised during the year is as follows:

	2023 HK\$	2022 HK\$
- General fund (Note 5)		
Donations received	2,080	322,980
Subscription fee income	<u>550</u>	<u>2,230</u>
	<u>2,630</u>	<u>325,210</u>
- Designated funds (Note 10)		
Donations received	82,700	116,997
Bank charges refunded from General Fund	-	800
Bank interest income	<u>467</u>	<u>1</u>
	<u>83,167</u>	<u>117,798</u>
- Events' receipts (Note 6)		
Members events and programs	-	-
	<u>-</u>	<u>-</u>
Total revenue	<u>85,797</u>	<u>443,008</u>

4 ADMINISTRATIVE EXPENDITURE – GENERAL FUND

	2023 HK\$	2022 HK\$
Bank charges	1,110	2,535
Depreciation	1,057	3,143
Insurance	2,110	2,110
Office expenses	2,024	982
Legal and professional fees	5,005	3,800
Mandatory Provident Fund	1,330	1,472
Salaries and transportation allowance	26,600	29,435
Telecommunication	<u>5,846</u>	<u>7,556</u>
	<u>45,082</u>	<u>51,033</u>

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 - continued

5	GENERAL FUND	2023 HK\$	2022 HK\$
	Balance brought forward	450,762	520,039
	General receipts (Note 3)	2,630	325,210
	Events receipts (Note 6)	-	-
	Total receipts for the year	<u>2,630</u>	<u>325,210</u>
	Less:		
	General donation distributions –		
	Build Homes for Syrian Refugees (22 houses)	-	(322,000)
	Bank charges refunded to Zakat Fund	-	(800)
	Administrative expenditure (Note 4)	(45,082)	(51,033)
	Events expenditure (Note 6)	<u>(32,762)</u>	<u>(20,654)</u>
		<u>(77,844)</u>	<u>(394,487)</u>
	Surplus (Deficit) for the year	<u>(75,214)</u>	<u>(69,277)</u>
	Transfer of Fund	-	-
	Surplus (Deficit) for the year after transfer of Fund	<u>(75,214)</u>	<u>(69,277)</u>
	Balance carried forward	<u>375,548</u>	<u>450,762</u>
		=====	=====
6	SURPLUS (DEFICIT) FROM EVENTS	2023 HK\$	2022 HK\$
	Receipts		
	Members events and programs	-	-
	Expenditure		
	Charity and sponsorship	8,478	1,250
	Members activities	-	10,190
	Publicity and publications	8,784	9,214
	Education and religious affairs	<u>15,500</u>	-
		<u>32,762</u>	<u>20,654</u>
	Deficit for the year	<u>(32,762)</u>	<u>(20,654)</u>
		=====	=====

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 - 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 1.9.2022 and 31.8.2023	86,434

Accumulated depreciation and impairment losses:	
At 1.9.2022	83,542
Depreciation for the year	1,057

At 31.8.2023	84,599

Net carrying amount:	
At 31.8.2023	1,835
	=====
At 31.8.2022	2,892
	=====

9 LONG-TERM INVESTMENTS

	2023 HK\$	2022 HK\$
Equity securities, at cost		
Listed in Hong Kong	116,889	116,889
	=====	=====

The market value of listed equity securities as at 31 August 2023 was HK\$121,312 (2022 HK\$154,463).

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 - continued

10 DESIGNATED FUNDS

		2023 HK\$	2022 HK\$
Accumulated surplus:			
Balance brought forward		230,833	258,073
		-----	-----
Add (Less):			
Donations income		82,700	116,997
Bank interest income		467	1
Bank charges refunded from General Fund		-	800
Zakat distributions and expenses		(74,625)	(145,038)
Surplus (Deficit) for the year		8,542	(27,240)
Transfer to General Fund		-	-
Surplus (Deficit) for the year after transfer of Funds		8,542	(27,240)
		=====	=====
Accumulated surplus:			
Balance carried forward		239,375	230,833
		=====	=====
Representing:			
	Note	2023 HK\$	2022 HK\$
DESIGNATED FUNDS			
Zakat Fund (Note 11)	11	9,211	1,136
Project Development Fund (Note 12)	12	205,191	204,724
Youth Development Fund (Note 13)	13	9,110	9,110
OVC Programme Fund (Note 14)	14	15,863	15,863
		239,375	230,833
		=====	=====

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 - continued

11	ZAKAT FUND		
		2023 HK\$	2022 HK\$
	Balance brought forward	1,136	32,697
	Add: Donations received	82,700	112,677
	Bank charges refunded from General Fund	-	800
		<u>83,836</u>	<u>146,174</u>
	Less:		
	Sums distributed to		
	1 to 1 Orphan Sponsorship Program	-	64,838
	Ramadan Family Food Packs	-	80,000
	Administration fee	-	200
	Donation to MAA for 1 to 1 Orphan Sponsorship	17,302	-
	Donation to MAA for EUR-Pakistan Emergency Appeal and 1 to 1 Orphan Sponsorship	56,669	-
	Bank charges	654	-
		<u>74,625</u>	<u>145,038</u>
	Balance carried forward	<u>9,211</u>	<u>1,136</u>
12	PROJECT DEVELOPMENT FUND		
		2023 HK\$	2022 HK\$
	Balance brought forward	204,724	204,723
	Add:		
	Bank interest income	467	1
	Balance carried forward	<u>205,191</u>	<u>204,724</u>
13	YOUTH DEVELOPMENT FUND		
		2023 HK\$	2022 HK\$
	Balance brought forward	9,110	4,790
	Add: Donations received	-	4,320
	Balance carried forward	<u>9,110</u>	<u>9,110</u>

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 - continued

14 ONLINE VIDEO CHANNEL PROGRAM FUND

	2023 HK\$	2022 HK\$
Balance brought forward and carried forward	15,863 =====	15,863 =====

15 CHANGES IN FUNDS

	General fund HK\$	Designated fund HK\$	Total HK\$
Balance at 31 August 2022	450,762	230,833	681,595
Surplus (Deficit) for the year	<u>(75,214)</u>	<u>8,542</u>	<u>(66,672)</u>
Balance at 31 August 2023	375,548 =====	239,375 =====	614,923 =====

16 COUNCIL MEMBERS' REMUNERATION

No fees or other emoluments were paid or payable to the council members during the year ended 31 August 2023 (2022: Nil).

17 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.

18 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorised for issue by the General Council on

25 MAR 2024

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 continued support means so much to us.

HKIYA would like to take this opportunity to deeply thank our General Council and staff for their contributions in different aspects in the Year 2022-2023.

This Annual Report is published by authority of the Council for the period from 1 Sep 2022 to 31 Aug 2023.

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多年來的支持和慷慨捐助，對於伊青過往在各方面的付出及貢獻得到認同，令我們感到莫大欣慰。

伊青藉此機會衷心感謝各執行幹事和職員於2022-2023年為各服務項目所付出的努力。

本年報由幹事會授權發布，期間為2022年9月1日至2023年8月31日。

50th Annual General Meeting was held on 23rd March 2023 at 19:00
第50屆週年大會於2023年3月23日下午7時進行

The 50th General Council Officer
第50屆的幹事會成員

CHAIRPERSON 主席
LATIFAH SAT
薩忻琳

VICE-CHAIRPERSON 副主席
GABRIEL IRFAN MOOSA
錫重恩

HON. TREASURER 司庫
TUET KIN PING, SHARIFA
脫建屏

SECRETARY 秘書
RAZI RAZA NASIR

GENERAL COUNCIL 執行幹事
MA SHUK YEE, AYISHAH
馬淑儀

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



(852) 2892 0021



(852) 2838 4337



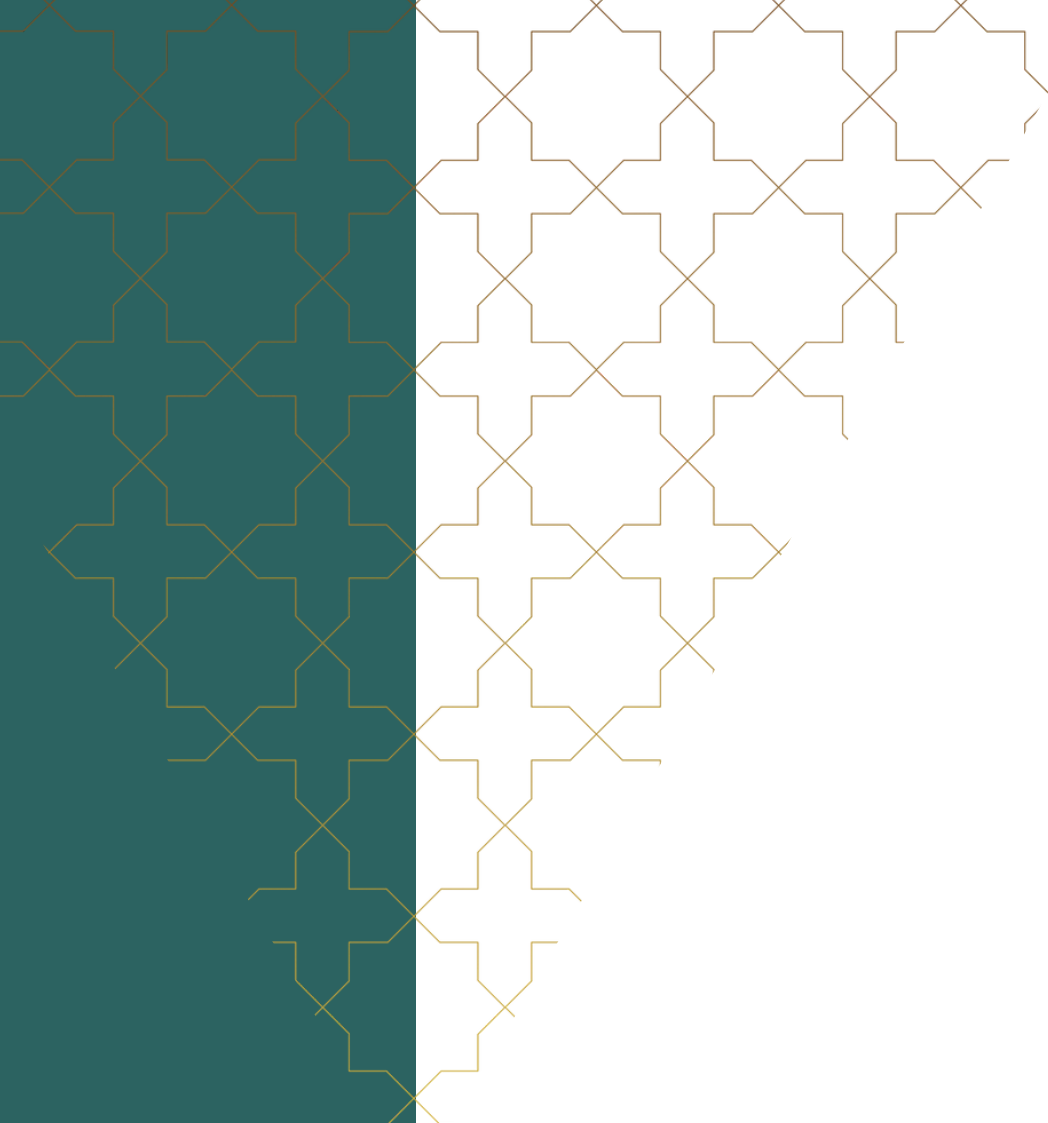
INFO@HKIYA.ORG.HK



8/F, MASJID AMMAR & O.R.S.
ISLAMIC CENTRE, 40 OI KWAN
ROAD, WAN CHAI, HONG KONG

香港灣仔愛群道40號愛群道清真
寺林士德伊斯蘭中心8樓

WWW.HKIYA.ORG.HK



50th
1973 - 2023
ANNIVERSARY



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