

*Hong Kong Islamic  
Youth Association*

*Annual  
Report*

**51st**

年度  
報告



**2023/2024**

[WWW.HKIYA.ORG.HK](http://WWW.HKIYA.ORG.HK)





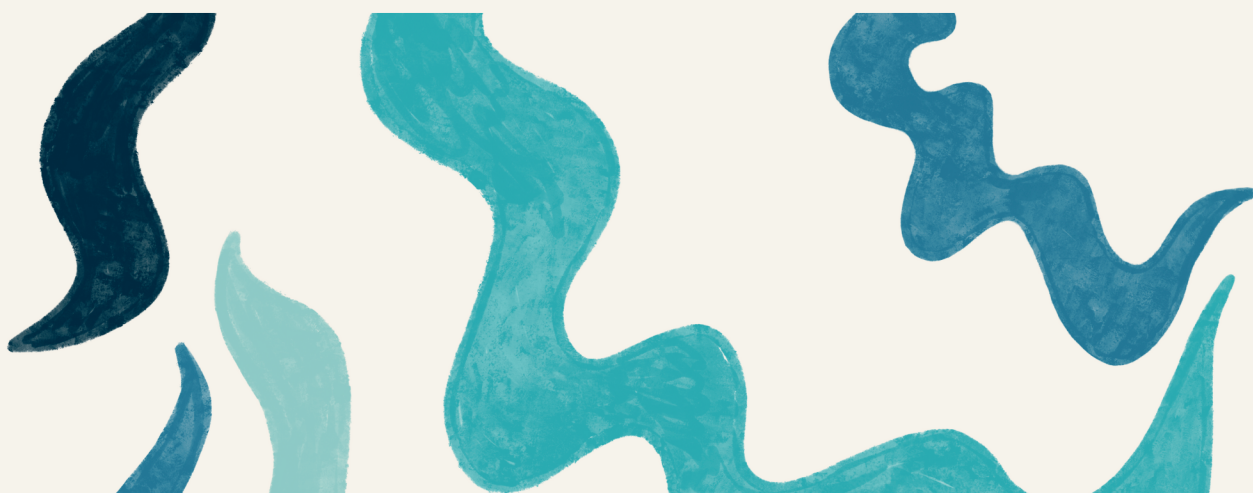
السَّلامُ عَلَيْكُمْ وَرَحْمَةُ اللَّهِ وَبَرَكَاتُهُ

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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.

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.

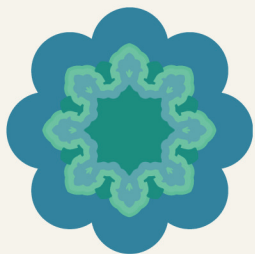
Over the years, the HKIYA has been an integral part of the community providing essential services to the community ranging from social, educational classes to sporting and recreational activities. The Association has also been reaching out to provide essential services and information to the broader 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 & 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。

### 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，培養青少年成為良好的公民。



**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。

**Promoting harmony and integration through cultural exchange experiences.**

通過文化交流，促進社會和諧共融。



**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。



## 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 we celebrate the completion of HKIYA's 51st year. This year has been filled with many highlights:

In July, we organised a sponsored trip to Malaysia for Hong Kong youth. This trip allowed them to interact with Chinese Muslim youth studying Islam in Malaysia and witness how the ummah is thriving. Participants visited the largest Quran printing factory outside of Madinah and the Islamic University of Malaysia, learning directly from imams and scholars. Importantly, I am told they also enjoyed a lot of good food and petted a lot of cats.

In October, we held our first youth camp since COVID, themed "Who Am I?" Over three days, participants engaged in rigorous activities designed to connect with their roots and embrace the vibrant spirit of Islam. We had knowledge and faith sessions, games, and emphasized the importance of being active (including reviving the Sunnah of archery). A personal highlight for me was praying Fajr outdoors together, experiencing the serene stillness of the morning accompanied by a beautiful sunrise. We were also blessed to witness a sister embrace Islam by saying her shahadah on the second night of the camp. Allahuakbar!

In December, we organised a fundraiser for Palestine in the form of a volleyball tournament, which saw over a hundred participants. This event was open to all and raised awareness of the ongoing atrocities in Gaza among both Muslims and non-Muslims.

Throughout the year, we also hosted monthly hikes, promoting the philosophy that physical strength, health, and soundness help a person worship Allah through prayer.

On a sad note, we mourn the passing of our former staff and office administrator, Aminah Chu Hoi Yin, who returned to Allah after a battle with cancer. We extend our heartfelt gratitude for her dedicated service at HKIYA between 2018 and 2023. May Allah forgive her sins and grant her the highest place in Paradise. Her contributions will always be remembered, and she will be dearly missed.

Looking ahead, we aim to increase the frequency of our events and seek everyone's support as volunteers to establish more regular programming. An immense thank you to everyone who volunteered with us this past year. May Allah reward you for all your intentions and efforts.

Wasalam,

*Latifah Sat*

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

敬道色蘭！

香港伊斯蘭青年協會已經 51 歲了，我非常慶幸有機會向大家致詞。今年青年會舉辦的活動充滿了亮點：

7 月份，青年會舉辦了前往馬來西亞的遊學團。這次旅程讓香港穆斯林有機會與在當地修讀伊斯蘭課程的中國穆斯林青年交流，並見證伊斯蘭教的蓬勃發展。與會者參觀了麥地那以外最大的古蘭經印刷廠和馬來西亞伊斯蘭大學，向伊瑪目和學者學習。重要的是，聽說他們享受了很多美食之餘亦遇上很多可愛的貓。

10 月份，我們舉辦了疫情以來的首屆青年營，主題為「我是誰？」在三天的時間裡，學同們參與了一系列連繫「根源」和伊斯蘭教精神的活動。我們舉辦了知識和信仰講座及遊戲，並強調積極主動的重要性（包括體現射箭的聖訓）。對我個人來說，最精彩的部分是一起在戶外作晨拜，感受清晨的寧靜，並欣賞美麗的日出。在夏令營的第二天晚上，我們非常感恩地見證了一位姊妹誦讀清真言皈依了伊斯蘭。真主至大！

12 月份，我們以排球比賽形式舉辦了一場巴勒斯坦籌款活動，有一百多人參加。活動開放給大眾，旨在提高穆斯林和非穆斯林對正在加沙發生的暴行的意識。

我們亦舉辦每月一次的遠足活動，擁有健康體魄有助於人們透過禮拜崇拜真主。

我們沉痛悼念前員工兼辦公室行政人員朱海然姊妹在與癌症抗爭後回歸真主。我們衷心感謝她在 2018 年至 2023 年期間在青年會的奉獻。願真主寬恕她的罪，並賜給她天堂的最高地位。她的貢獻將永遠被銘記，我們將深深懷念她。

至於對未來的展望，我們的目標是舉辦更多更豐富及恆常的活動，要達到這個目標我們需要更多的義工參與，希望各位兄弟姊妹可積極參與其中。我藉着在這年報中衷心感謝過去一年與我們一起並肩前進的義工們。願真主回報你們善意和努力。





# Educational & Religious Affairs

## 教育及宗教事務

### Ramadan Talk

in collaboration with Dawah  
Committee IUHK  
與Dawah Committee IUHK聯辦  
March to April 2024

HKIYA, together with the Dawah Committee of the Islamic Union of Hong Kong organised the Ramadan talk cum prayer observation programme on 13/3/2024, 22/3/2024, 29/3/2024 and 5/4/2024. Each session was attended by around 25 participants on average. Different speakers presented including Br. Kasim Ma, Br. Saadullah Sat, Br. Abu Bakr Ma and Sr. Latifah Sat. The programme rundown would start with a presentation on Islam and Ramadan followed by a breaking of the fast (Iftar) followed by the Maghrib prayer demonstration. This is then followed by a quick tour of the prayer hall and then back to the seminar room for a dinner meal and small group discussions. The participants expressed their happiness in attending these programmes and learned more about Islam and Ramadan.



與香港伊斯蘭聯會Dawah Committee聯辦的齋戒月演講暨晚餐聚會，於三月十三、二十二、二十九及四月五日舉行。

活動共四節，每節大約25人參與。講者包括馬逢國兄弟，薩成顯兄弟，馬永祥及薩忻琳姊妹。每節活動先由伊斯蘭及齋戒月簡介開始，接著與參加者共渡開齋及昏禮。由講者帶領下參觀禮拜堂，再回到課室共享晚餐及進行小組討論。參加者表示十分高興能參與活動，從而更認識伊斯蘭及齋戒月。



**16 Jan 2024**

Director of the National Religious Affairs Administration of China - Chen Ruifeng visiting the Six Religious Groups of Hong Kong

Chairperson Latifah attended the welcoming dinner. Met and spoke with people from the six religions, facilitating interfaith dialogue.

國家宗教事務局局長 陳瑞峰先生訪問香港六宗教團體

Latifah主席出席了歡迎晚宴。與來自六個宗教的人會面並交談，促進宗教之間的對話。



**10 Sept 2024**

Vice-chairperson Abdul Aziz attended the dinner of Mr. Huang Zhihui, Director of the Religious Affairs Bureau of the People's Republic of China, visiting the Six Religious Groups in Hong Kong.

副主席Abdul Aziz 出席了中華人民共和國-宗教事務局-宗教綜合局局長，黃志輝先生訪問香港六宗教團體晚宴。

TRIP TO MALAYSIA

# MUSLIM YOUTH TRIP

## 穆斯林青年遊學團

馬來西亞



### 24 - 30 July 2024 Muslim Youth Trip to Malaysia

10 HK Muslim students joined the trip led by Imam Noorudin Yang. Visited IIUM & world second largest Quran printing factory, attended lectures by Imam and scholars

10名香港穆斯林學生參加了由楊興文教長帶領的穆斯林青年遊學團。學員參觀了馬來西亞國際伊斯蘭大學和世界第二大古蘭經印刷廠，亦參加了教長和學者們的講座。





TRIP TO MALAYSIA

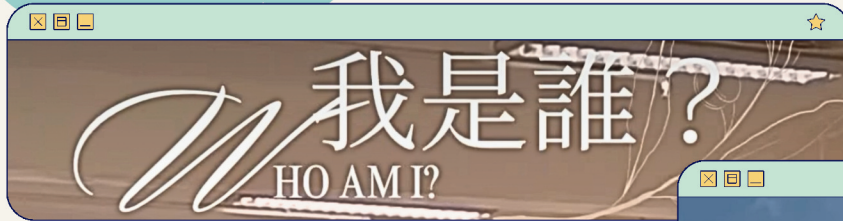
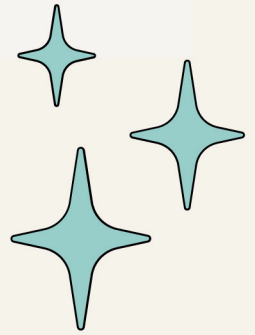
MUSLIM YOUTH TRIP  
穆斯林青年遊學團

馬來西亞



# Muslim Youth Camp 2024

## 穆斯林青年生活營



### 一場自我身份的探究之旅

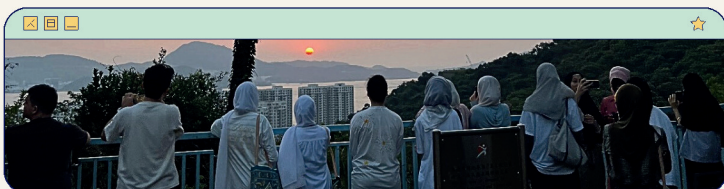
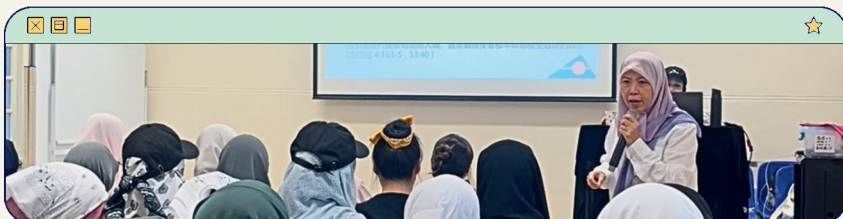
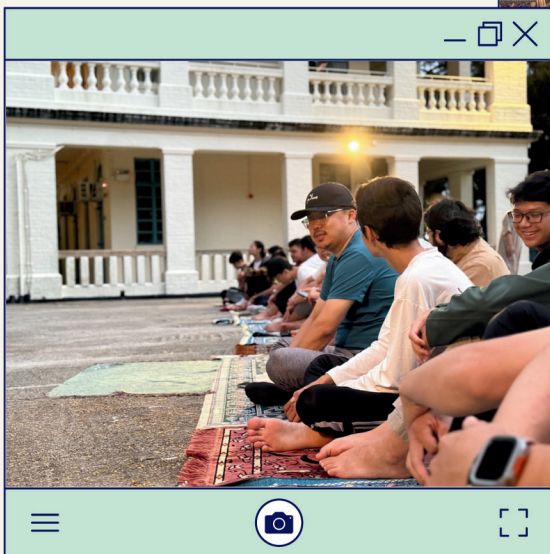
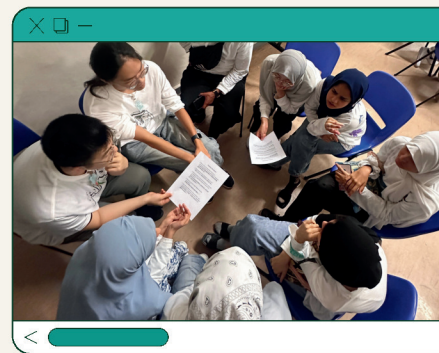
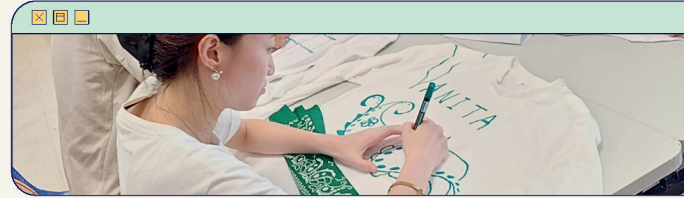
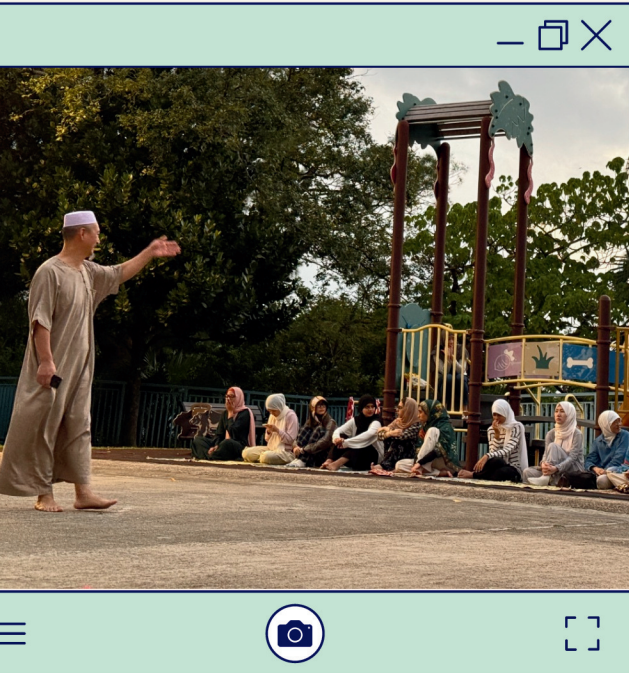
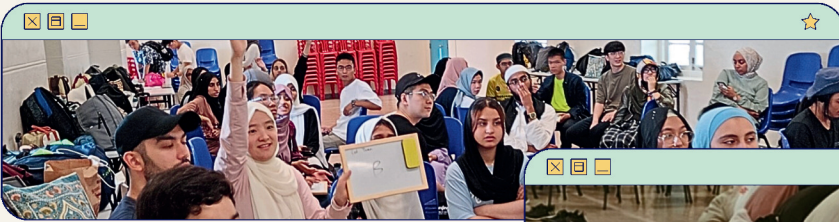


### Muslim Youth Camp 11-13 October 2024

Muslim Youth Camp "Who Am I?" happened in Lei Yue Mun Park, with around 60 participants. Together we have learnt a lot about Islam and shared a lot of good times and special moments. Camp activities include BBQ, team relay, DIY T-shirts, knowledge quizzes, lectures by Sr Zareenah Ho and Sr Aida Wong. The event was made successful by council members, 15 volunteers and the mentoring from Imam Noorudin Yang.

穆斯林青年生活營「我是誰？」於鯉魚門公園舉行，共大約60名參與者，一同學習伊斯蘭和分享了很多美好的時光和特殊時刻。活動包括燒烤、團隊接力賽、DIY T恤、知識測驗、Sr Zareenah Ho和Sr Aida Wong的講座等。活動順利成功歸功於幹事及15名義工、以及楊興文教長的輔導。







# Welfare

## 福利

### *salam*

### *May 2024 - Jan 2025*

SALAM - Supporting Abilities Learning and Mobility. A project aimed to support ethnic minorities with disabilities. In collaboration with Project ILM, HKIYA was a Community Partner.



平等機會委員會  
EQUAL OPPORTUNITIES COMMISSION

The project was sponsored by Equal Opportunities Commission. Activities include workshops, lectures on laws / policies / rights, available services & resources, and experiential workshops such as Dialogue in the Dark and Braille cookies baking etc. There were visits and talks with potential employers as well.



一個旨在支援殘疾少數民族的計劃。與Project ILM合作，伊青為社群合作伙伴。

由平等機會委員會贊助，活動包括研討會、有關法律/政策/權利的講座、可用服務和資源以及體驗式研討會—包括黑暗中對話，點字曲奇製作等。計劃亦連繫潛力僱主，進行訪問和會談。

S A L A M  
S U P P O R T I N G  
A B I L I T I E S  
L E A R N I N G  
A N D  
M O B I L I T Y



S A L A M  
C O M M U N I T Y

Who?

- ETHNIC MINORITIES
- PEOPLE W. DISABILITIES
- CARETAKERS
- LEADERS
- BUSINESSES
- NON-PROFITS

# ZAKAT, Donation & Sponsorship

天課, 善款及贊助



Palestinian Volleyball Match Fundraiser

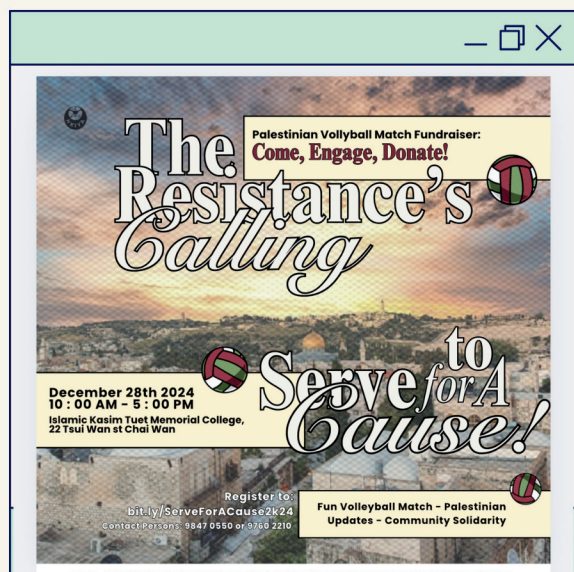
## Volleyball Serve for a cause 28 Dec 2024



A volleyball match fundraiser that aims to raise funds and awareness for Palestine, as well as to engage youths.

It was a full-day tournament at Islamic Kasim Tuet Memorial School, with 9 teams competing. The winner was team Sagarmatha.

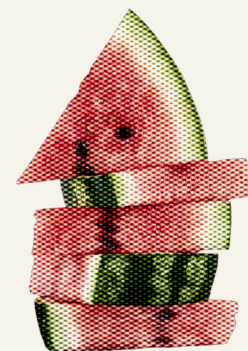
The event was made successful with 17 volunteers and 4 council members - Latifah, Raza, Abdul Aziz, Adnan. HKD\$4787.50 was raised. The donation fully goes to Gaza via MAA.

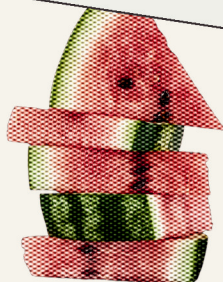
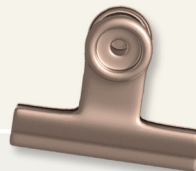
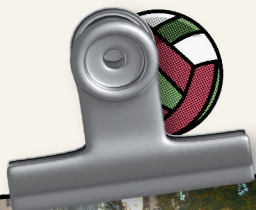


慈善排球比賽—旨在為巴勒斯坦籌錢及提高解放運動的意識，讓青年參與。

於伊斯蘭脫維善紀念中學舉行。全日賽，共9支球隊比賽。獲勝者是 Sagarmatha 團隊。

活動得以順利成功，歸功於4名理事會成員—Latifah, Raza, Abdul Aziz, Adnan以及17名義工。活動籌集了共4787.50港元，透過MAA全數捐贈加沙。





### Donation from Ng Teng Fong Foundation

Received HKD\$50,000 from Ng Teng Fong Foundation, as a token of appreciation for the good work on continuing the meaningful causes in supporting the community, especially during this challenging period.

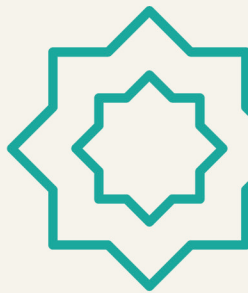
獲得黃廷方基金會捐贈 50,000 港幣，以表揚在當前充滿挑戰的時期繼續為社區提供有意義的支持與服務。



### Sponsorship from Thailand Sheikhul Islam / Thai MSA

Received sponsorship of 2200 HKD from Thailand (Sheikhul Islam/Thai MSA). It is then donated and Ramadan organized iftar in CMCFA on 26 March 2025.

獲得泰國 (Sheikhul Islam/Thai MSA) 2200港幣的贊助。該贊助捐贈了給在2025年3月26日於中華回教博愛社的齋戒月開齋活動。



### Sponsorship to "Interfaith Panel and Iftar Dinner"

Sponsorship to "Interfaith Panel and Iftar Dinner" organized by the Muslim Student Association of The University of Hong Kong.

Speaker: Alex Awad

贊助香港大學穆斯林學生會舉辦的「跨信仰研討會及開齋晚宴」。

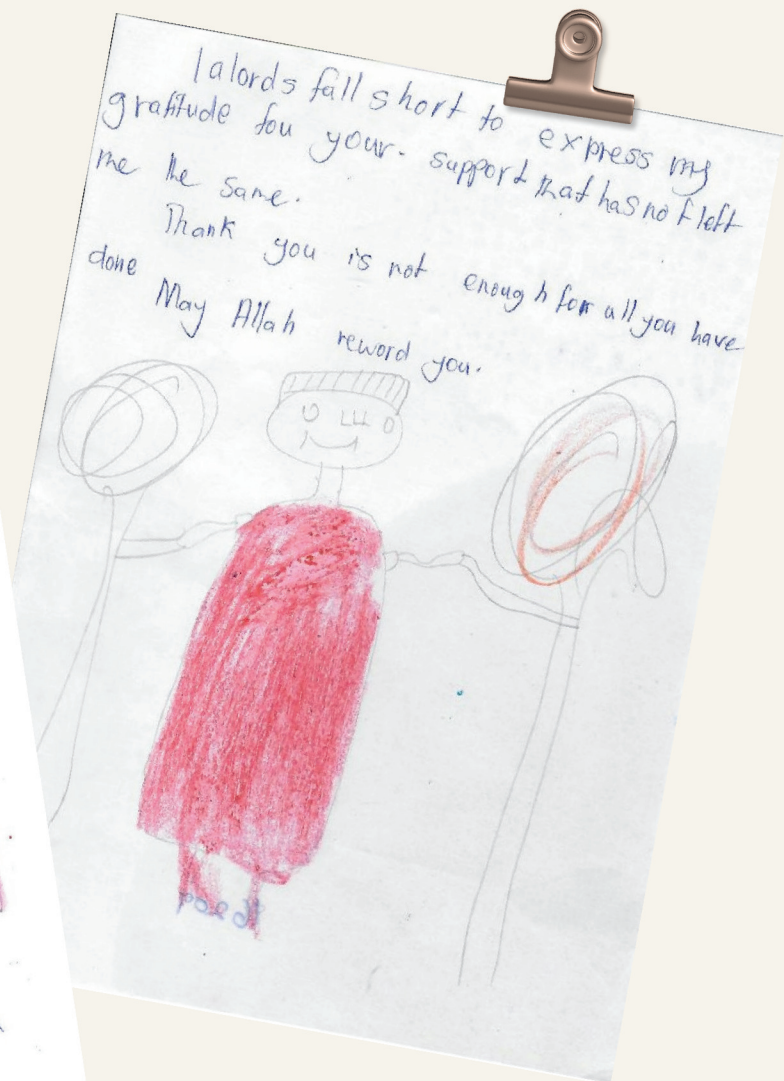
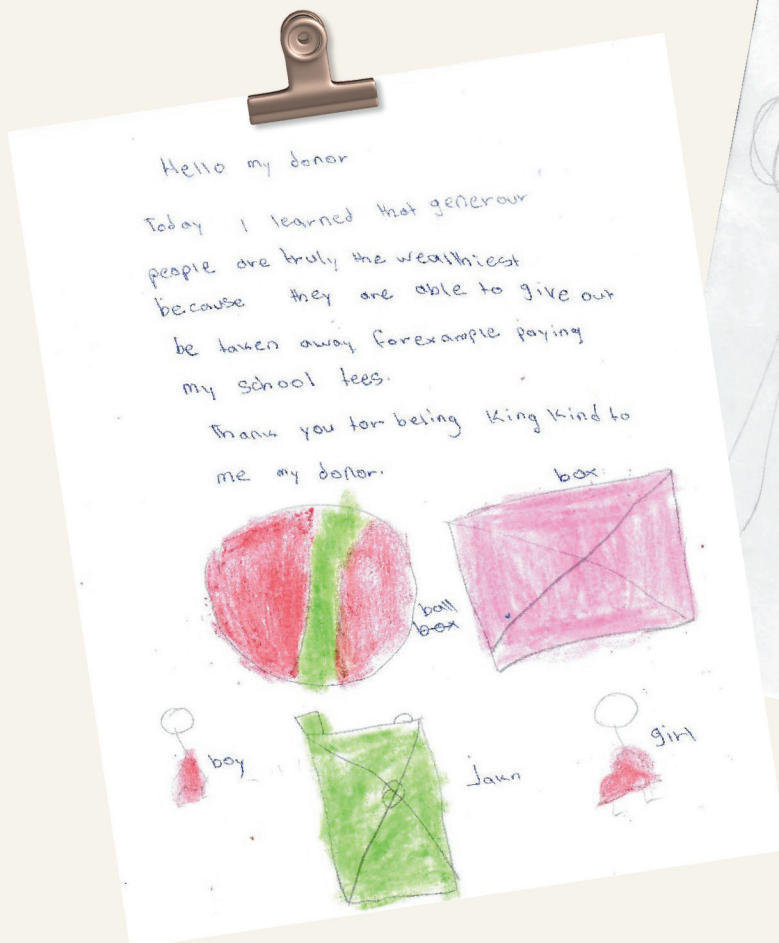
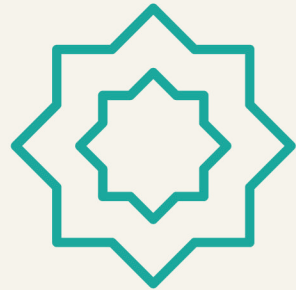
### Ramadan sponsorship to university MSA 贊助伊斯蘭學生會

Including - The University of Hong Kong & City University of Hong Kong  
包括香港大學及香港城市大學

## maa Orphan Aid

Orphan Aid donation of year 2023 has directly impacted our sponsored orphans from Uganda and Syria, providing them with essential nourishment, healthcare, dental care, food aid, and education, while also ensuring their safety and well-being.

2023 年的 Orphan Aid 捐款資助了來自烏幹達和敘利亞的數位孤兒，為他們提供了必要的營養、醫療保健、牙科護理、糧食援助和教育，同時也確保了他們的安全和福祉。



# Recreational Activities

## 康樂活動



### Youth Hikes 青年遠足活動

Youth hikes were successfully held on July 7, Sept 8, Nov 10, Dec 15 2024 and 13 April 2025.

Hiking locations include MacLehose Trail section 3, 4, 6, 7, Bijian Mountain Park and Lotus Village Mountain Trail in Shenzhen.

青年遠足活動成功舉行於—  
2024年7月7日、9月8日、11月10日、12月15日及2025年4月13日。  
遠足路線包括麥理浩徑第3、4、6、7段，深圳銀湖筆架山及蓮花村山徑。





# Community Events

## 社區活動



**22 Feb 2024**

***Latifah attended Kuwait National Day event***

Latifah 出席科威特國慶活動

**23 Sept 2024**

***Latifah attended the 94<sup>th</sup> National Day of The Kingdom of Saudi Arabia***

Latifah 出席了第 94 屆沙地阿拉伯王國慶



## ***Taiwan Muslim Youth Conference*** **台灣伊斯蘭青年會議**

Latifah attended Taiwan Muslim Youth Conference happened on 8 June 2024, at the Taipei Grand Mosque.

Discussion topics included some of the unique problems of the Taiwan muslim community, such as how they are facing a declining Muslim population, as well as ways to boost youth involvement. Networked with imams of the masjid, including Islam Taiwan founder Abdullah Cheng, has discussed collaborations and ways to combined efforts to cater to Traditional Chinese Muslim space.



Latifah出席了2024年6月8日在台北清真寺舉行的台灣穆斯林青年會議。

討論議題包括台灣穆斯林社區面臨的一些獨特問題，例如如何面對穆斯林人口下降，以及如何提高青年參與度。

與清真寺伊瑪目交流，包括台灣伊斯蘭教創始人 Abdullah Cheng，討論了合作機會以及如何共同努力建立更多空間給予中國穆斯林。



Agenda	
台灣伊斯蘭青年會議議程	
17:00	入場就坐 & 古蘭經朗誦開場
17:15	會議簡報 & 計畫討論
18:45	Maghrib 禮拜
19:10	用餐
19:45	分組討論 & 交流
21:00	會議結束

2024.06.08 台北清真寺大禮堂



Abdul Aziz, Adnan and Raza met with Hafiz Othman (Executive Director - Emaan Catalyst Community) and Prof. Dr. Khairuddin Aljunied on 24/08/2024, from National University of Singapore about possible collaborations in service learning and exchange.

2024年8月24日，Abdul Aziz、Adnan和Raza會見了來自新加坡國立大學的Hafiz Othman（Emaan Catalyst Community的執行董事）和Khairuddin Aljunied教授，討論在服務學習和交流方面的合作機會。

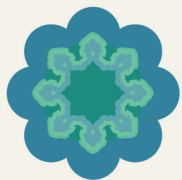


### *Indo-Pacific Islamic World Youth Conference*

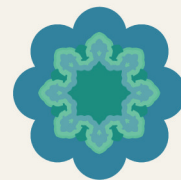
Abdul Aziz attended Indo-Pacific Islamic World Youth Conference, organised by ICYF (Islamic Cooperation Youth Forum) and co-organised by Thailand Muslim Student Association (TMSA), on 11 December 2024 in Kuala Lumpur Malaysia. Representatives from Malaysia, Thailand, Indonesia, Cambodia, Brunei Darussalam, Japan, Timor-Leste. Discussed about possible collaborations with other countries in asia-pacific region, built relationship with other association, eg Thai MSA sponsorship in hk ramadan.

Abdul Aziz 於 2024 年 12 月 11 日出席了由伊斯蘭合作青年論壇 (ICYF) 主辦、泰國穆斯林學生協會 (TMSA) 聯辦的印度-太平洋伊斯蘭世界青年會議。會議在馬來西亞吉隆坡舉行，有來自馬來西亞、泰國、印尼、柬埔寨、汶萊達魯薩蘭國、日本、東帝汶的青年代表。討論了與亞太地區其他國家的合作機會，並與其他協會建立了關係，例如獲得泰國 MSA 在香港齋月期間的贊助。





# *Financial Statement*



財務報表

For the year ended 31 August 2024

**HONG KONG ISLAMIC YOUTH ASSOCIATION**

香港伊斯蘭青年協會

**Financial statements**

**For the year ended 31 August 2024**

鍾觀勝會計師事務所  
楊禮護

**CHUNG & YEUNG**

CERTIFIED PUBLIC ACCOUNTANTS

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**

1

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 2024, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information.

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

香港駱克道 107 號利臨大廈 18 樓 1808 室

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**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, 30 APR 2025

INCOME STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2024

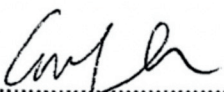
	Note	2024 HK\$	2023 HK\$
REVENUE	3	205,355	85,797
ADMINISTRATIVE EXPENDITURE - GENERAL FUND	4	(45,995)	(45,082)
DONATIONS AND ZAKATS DISTRIBUTED			
- DESIGNATED FUNDS	10	(85,000)	(74,625)
EXPENDITURE - DESIGNATED FUNDS	10	(102)	-
EVENTS' EXPENDITURE	6	(23,684)	(32,762)
LOSS ON LONG-TERM INVESTMENTS	10	(9,932)	-
EXCHANGE LOSS	10	(179)	-
SURPLUS (DEFICIT) FOR THE YEAR	15	40,463	(66,672)
Analysed into:			
- General fund	5	10,971	(75,214)
- Designated funds	10	29,492	8,542
		40,463	(66,672)


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

BALANCE SHEET AS AT 31 AUGUST 2024

	Note	2024 HK\$	2023 HK\$
NON-CURRENT ASSETS			
Property, plant and equipment	8	917	1,835
Long-term investments	9	-	116,889
		<u>917</u>	<u>118,724</u>
CURRENT ASSETS			
Prepayments		10,760	1,400
Cash and cash equivalents		<u>662,670</u>	<u>499,857</u>
		<u>673,430</u>	<u>501,257</u>
CURRENT LIABILITIES			
Temporary receipts		11,650	-
Accrued expenses		<u>7,311</u>	<u>5,058</u>
NET CURRENT ASSETS		<u>18,961</u>	<u>5,058</u>
NET ASSETS		<u>655,386</u>	<u>614,923</u>
FUNDS			
General fund	5	386,519	375,548
Designated funds	10 - 15	<u>268,867</u>	<u>239,375</u>
TOTAL FUNDS		<u>655,386</u>	<u>614,923</u>

Approved by the General Council on 30 APR 2025  
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 2024**

	2024 HK\$	2023 HK\$
Operating activities		
Surplus (Deficit) for the year	40,463	(66,672)
Adjustments for:		
Depreciation for the year	918	1,057
Loss on Long-term Investments	9,932	-
Interest received	(1,438)	(467)
Surplus (Deficit) before working capital changes	49,875	(66,082)
Add:		
(Increase) Decrease in prepayments	(9,360)	-
(Decrease) Increase in temporary receipts and accrued expenses	13,903	2,058
Net cash from (towards) operating activities	54,418	(64,024)
Investing activities		
Redemption proceeds of Long-term Investments	106,957	-
Interest received	1,438	467
Net cash from (used in) investing activities	108,395	467
Increase (decrease) in cash and cash equivalents	162,813	(63,557)
Cash and cash equivalents at beginning of the year	499,857	563,414
Cash and cash equivalents at end of the year	662,670	499,857

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 2024**

**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 2024, the Association had 486 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 2024 - 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 2024 - continued

3 REVENUE

Revenue recognised during the year is as follows:

	2024 HK\$	2023 HK\$
- General fund (Note 5)		
Donations received	64,800	2,080
Subscription fee income	<u>350</u>	<u>550</u>
	65,150	2,630
	-----	-----
- Designated funds (Note 10)		
Donations received	123,267	82,700
Bank interest income	<u>1,438</u>	<u>467</u>
	124,705	83,167
	-----	-----
- Events' receipts (Note 6)		
Members events and programs	<u>15,500</u>	-
	-----	-----
Total revenue	<u>205,355</u>	<u>85,797</u>
	=====	=====

4 ADMINISTRATIVE EXPENDITURE – GENERAL FUND

	2024 HK\$	2023 HK\$
Bank charges	1,110	1,110
Computer expenses	464	-
Depreciation	918	1,057
Insurance	2,110	2,110
Office expenses	415	2,024
Legal and professional fees	4,705	5,005
Mandatory Provident Fund	1,204	1,330
Salaries and transportation allowance	24,075	26,600
Telecommunication	6,431	5,846
Travelling expenses	<u>4,563</u>	-
	45,995	45,082
	=====	=====

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024 - continued

5 GENERAL FUND

	2024 HK\$	2023 HK\$
Balance brought forward	375,548	450,762
General receipts (Note 3)	65,150	2,630
Events receipts (Note 6)	15,500	-
Total receipts for the year	80,650	2,630
Less:		
Administrative expenditure (Note 4)	(45,995)	(45,082)
Events expenditure (Note 6)	(23,684)	(32,762)
	(69,679)	(77,844)
Surplus (Deficit) for the year	10,971	(75,214)
Balance carried forward	386,519	375,548

6 SURPLUS (DEFICIT) FROM EVENTS

	2024 HK\$	2023 HK\$
Receipts		
Members events and programs	15,500	-
Expenditure		
Charity and sponsorship	650	8,478
Members activities	22,744	-
Publicity and publications	290	8,784
Education and religious affairs	-	15,500
	23,684	32,762
Deficit from events for the year	(8,184)	(32,762)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024 - 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 1.9.2023 and 31.8.2024	86,434
Accumulated depreciation and impairment losses:	
At 1.9.2023	84,599
Depreciation for the year	918
At 31.8.2024	85,517
Net carrying amount:	
At 31.8.2024	917
At 31.8.2023	1,835

9 LONG-TERM INVESTMENTS

	2024 HK\$	2023 HK\$
Equity securities, at cost		
Listed in Hong Kong	116,889	116,889
Less: Redemption during year	116,889	-
	-	116,889

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024 - continued

10 DESIGNATED FUNDS

		2024 HK\$	2023 HK\$
Accumulated surplus:			
Balance brought forward		239,375	230,833
		-----	-----
Add (Less):			
Donations income		123,267	82,700
Bank interest income		1,438	467
Zakat distributions and expenses		(85,281)	(74,625)
Loss on long term Investments		(9,932)	-
Surplus (Deficit) for the year		29,492	8,542
		=====	=====
Accumulated surplus:			
Balance carried forward		268,867	239,375
		=====	=====
Representing:			
	Note	2024 HK\$	2023 HK\$
DESIGNATED FUNDS			
Zakat Fund (Note 11)	11	47,376	9,211
Project Development Fund (Note 12)	12	196,518	205,191
Youth Development Fund (Note 13)	13	9,110	9,110
OVC Programme Fund (Note 14)	14	15,863	15,863
		=====	=====
		268,867	239,375
		=====	=====

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024- continued

11	ZAKAT FUND	2024 HK\$	2023 HK\$
	Balance brought forward	9,211	1,136
	Add: Donations received	<u>123,267</u>	<u>82,700</u>
		132,478	83,836
	Less:		
	Sums distributed to		
	Donation to MAA for ORP 1 to 1 Orphan Sponsorship	79,078	31,784
	Donation to MAA for EMR-Pakistan Emergency Appeal	5,922	42,187
	Bank charges	<u>102</u>	<u>654</u>
		85,102	74,625
	Balance carried forward	<u>47,376</u>	<u>9,211</u>
12	PROJECT DEVELOPMENT FUND	2024 HK\$	2023 HK\$
	Balance brought forward	205,191	204,724
	Add:		
	Bank interest income	<u>1,438</u>	<u>467</u>
	Balance carried forward	<u>206,629</u>	<u>205,191</u>
	Less:		
	Loss on long term Investments	9,932	-
	Exchange loss	<u>179</u>	<u>-</u>
		10,111	-
	Balance carried forward	<u>196,518</u>	<u>205,191</u>
13	YOUTH DEVELOPMENT FUND	2024 HK\$	2023 HK\$
	Balance brought forward and 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 2024 - continued

14 ONLINE VIDEO CHANNEL PROGRAM FUND

	2024 HK\$	2023 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 2023	375,548	239,375	614,923
Surplus (Deficit) for the year	<u>10,971</u>	<u>29,492</u>	<u>40,463</u>
Balance at 31 August 2024	<u>386,519</u> =====	<u>268,867</u> =====	<u>655,386</u> =====

16 COUNCIL MEMBERS' REMUNERATION

No fees or other emoluments were paid or payable to the council members during the year ended 31 August 2024 (2023: Nil).

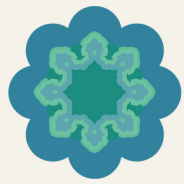
17 RELATED PARTY TRANSACTIONS

No members of the council of the Association received any fees or other emoluments for serving as a member of the council.

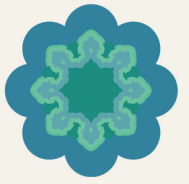
Except for the offerings received by the Association in the ordinary course of business, there were no material transactions between the Association and its council members or parties related to the council members.

18 APPROVAL OF FINANCIAL STATEMENTS

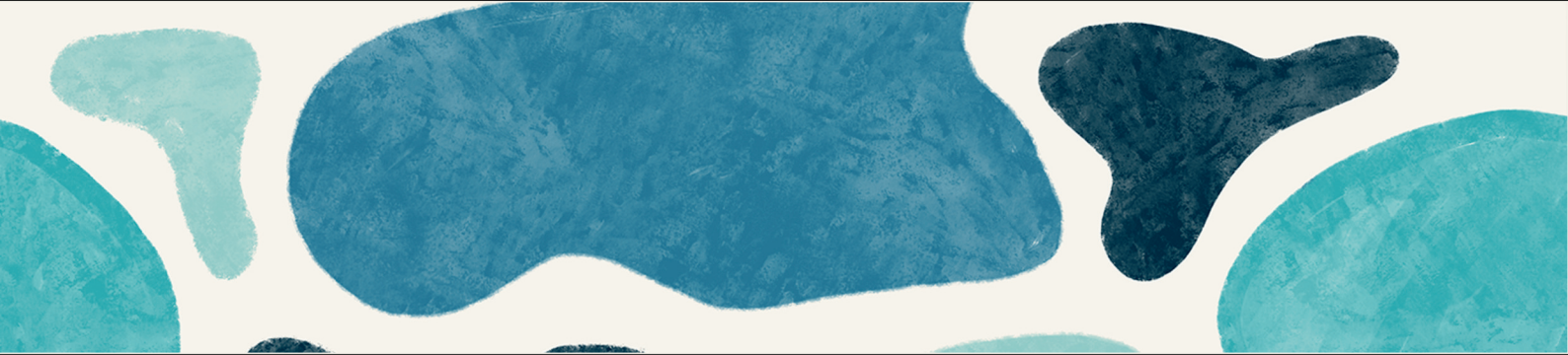
These financial statements were authorised for issue by the General Council on 30 APR 2025 .



# Acknowledgement



## 鳴謝



The General Council members 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 2023-2024.

This Annual Report is published by authority of the Council for the period from 1 Sep 2023 to 31 Aug 2024.

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2023-2024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 2023 年 9 月 1 日至 2024 年 8 月 31 日。

**52nd Annual General Meeting was held on 30th May 2025 19:00 at 2/F Community Hall, The Chinese Muslim Cultural and Fraternal Association**

**第52屆週年大會於2025年5月30日下午7時於  
中華回教博愛社香港灣仔陳東里七號二樓進行**



## *The 51st General Council Officers* 第51屆的幹事會成員

Chairperson 主席  
Latifah SAT 薩忻琳

Vice-chairperson 副主席  
Abdul Aziz Ma 馬守一

Secretary 祕書  
RAZI Raza Nasir

Hon. Treasurer 司庫  
TUET Kin Ping, Sharifa 脫建屏

General Council 執行幹事  
Muhammad Adnan  
Gabriel Irfan Moosa 錫重恩  
Ma Shuk Yee, Ayishah 馬淑儀



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



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(852) 2838 4337



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