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Report of Factual Findings

To : The Hong Kong Federation of Youth Groups (“the Federation”)

We have performed the procedures agreed with you and enumerated below with respect to the Income and Expenditure Statement attached for the project “捷克新舊文化體驗之旅” (“the Project”) for the period from 22 November 2017 to 11 August 2018 and the details of income and expenditure items included therein. Our engagement was conducted in accordance with Hong Kong Standards on Related Services 4400, “Engagements to Perform Agreed-Upon Procedures Regarding Financial Information” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). The procedures were performed solely to assist you in satisfying the requirement by the Home Affairs Bureau (“the Bureau”) to report the Income and Expenditure Statement of the Project as per the conditions stated in the letter (reference #HAB/CA1/7-7/1 (081)) dated 22 November 2017 (“the Approval Letter”) and the Guidelines on the Use of Sponsorship including the “2017-18 年度「國際青年交流資助計劃」- 使用撥款守則” (“the Conditions of Grant”) issued by the Bureau.

Details of the specific procedures we performed are summarized as follows:

1. We checked the calculations of the Income and Expenditure Statement for the period from 22 November 2017 to 11 August 2018 and compared the items included therein to the books and records prepared by the Federation.
2. We compared all items as included in the Income and Expenditure Statement for the period from 22 November 2017 to 11 August 2018 to the supporting documents.
3. We checked all expenses incurred for the Project with regard to the Conditions of Grant as imposed by the Bureau.
4. We checked all expenditure items sponsored by the Bureau fall within the scope of the sponsorship approved by the Bureau, and in line with the Guidelines on the Use of Sponsorship specified by the Bureau.
5. We compared the quotations obtained and the quotation record list for the Project.

We report our findings below:

- (a) With respect to item 1, we found the Income and Expenditure Statement (as per Annex I) is in agreement with the books and records made available to us.
- (b) With respect to item 2, we found the amount of the Income and Expenditure Statement is in accordance with the supporting documents.
- (c) With respect to item 3, we found all expenditure items are in compliance with the conditions set out in the Conditions of Grant as imposed by the Bureau.
- (d) With respect to item 4, we found all expenditure items sponsored by the Bureau fall within the scope of the sponsorship approved by the Bureau and in line with the Guidelines on the Use of Sponsorship specified by the Bureau.
- (e) With respect to item 4, we found that the quotation record lists matched with the quotations obtained.

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Because the above procedures do not constitute an assurance engagement made in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the HKICPA, we do not express any assurance on the findings we report on. Had we performed additional procedures or had we performed an assurance engagement of the financial statements in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the HKICPA, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties, except that a copy of this report may be made available to the Government of the Hong Kong Special Administrative Region.

This report relates only to the Income and Expenditure Statement and the details of income and expenditure items specified above and does not extend to any financial statements of the Federation, taken as a whole.



CW CPA
Certified Public Accountants

HONG KONG, 28 JAN 2019

THE HONG KONG FEDERATION OF YOUTH GROUPS
捷克新舊文化體驗之旅
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 22 NOVEMBER 2017 TO 11 AUGUST 2018

HK\$

收入

向民政事務局申請發放撥款	220,493.46
參加者收費	212,500.00
其他收入	2,000.00
由香港青年協會支付	420.00

總收入

435,413.46

交流團

機票(前往捷克來回機票)	171,630.00
當地機構接待費用(包括住宿、膳食、交通、活動費用等)	209,436.00
保險費用	5,355.00
隨團工作人員費用	25,665.36
活動物資(如橫額、團員手冊等)	811.00
其他雜項(如電話卡、急救物資等)	356.10
	413,253.46

配備活動**宣傳及面試**

活動宣傳費(印製宣傳海報及郵寄費用)	-
租借面試場地	640.00

640.00

訓練工作坊(三節)

租借活動場地	2,520.00
活動物資及雜項	-
義工津貼	-
邀請講者嘉賓分享	1,000.00
	3,520.00

檢討會及匯報會(兩節)

租借活動場地	3,000.00
活動物資及雜項	-
場地佈置(相片展覽)	-
影音製作	10,000.00
義工津貼	-
	13,000.00

核數報告

5,000.00

總支出

435,413.46