

THE HONG KONG GIRL GUIDES ASSOCIATION

**香港女童軍總會
新界東南及離島地域**

**女童軍百周年 - 北京內蒙古交流團 2016 - 經濟發展
活動計劃編號: HAB/CA1/7-5/2(2016-17) (246)**

**REPORTS AND FINANCIAL STATEMENTS
FOR THE PERIOD FROM 24 JULY 2016 (COMMENCEMENT DATE)
TO 31 JULY 2016 (COMPLETION DATE)**

**HORIZON (HK) CPA Limited
中瑞誠(香港)會計師事務所有限公司**

THE HONG KONG GIRL GUIDES ASSOCIATION

香港女童軍總會

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**REPORT OF FACTUAL FINDINGS
TO THE MANAGEMENT BOARD OF
THE HONG KONG GIRL GUIDES ASSOCIATION (the "Association")**

Pursuant to the agreement dated 8 April 2016 with reference number HAB/CA1/7-5/2(2016-17)(246) made between the Commission on Youth and The Hong Kong Girl Guides Association, we have performed the agreed upon procedures in reviewing whether the Association has complied with, in all material aspects, the requirements set by the of the Association's project which was held from 24 July 2016 (Commencement date) to 31 July 2016 (Completion date) on page 3 to 4 (the "Project Accounts"), and all the terms and conditions as specified in the following documents:

- i. 「2016 至 17 年度青年內地交流資助計劃 - 撥款通知書附件四 - 舉辦交流計劃及使用撥款守則」; and
- ii. 青年事務委員會撥款指引

Our engagement was conducted in accordance with the Hong Kong Standard on Related Services 4400 "Engagements to Perform Agreed-upon Procedures Regarding Financial Information" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"). The procedures do not constitute an assurance engagement performed in accordance with Hong Kong Standards on Assurance Engagements issued by the HKICPA (collectively referred to as "Hong Kong Assurance Standards"), and, as such, no assurance is expressed.

The procedures were performed solely to assist you in evaluating the validity of the income and expenditures and are summarized as follows:

1. We obtained the Association's underlying books and records, verified the balance for each items in the Statement of Income and Expenditure ("SIE"), and compared these results to the Association's general ledger account balance for any discrepancies.
2. We obtained the source documents and details for each items in the SIE, verified the calculation methods and compared if the Association's underlying books and records matches to those shown on the source documents.

We Report our findings below:

- a. With respect to item 1, we compared the details for each items in the SIE with the checklist of the Commission on Youth and found these items meets the eligibility criteria for subsidy.
- b. With respect to item 2, we compared suppliers' quotations with the Association's quotation records and verified the records are accurate.
- c. In our opinion, the attached SIE of the Association is properly prepared from the books and records of the Association made available to us and meets the terms and conditions of the documents stated in the first paragraph of this report.

**REPORT OF FACTUAL FINDINGS
TO THE MANAGEMENT BOARD OF
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- d. No matter has come to our attention which indicates that the items in the Association's SIE do not meet the subsidy eligibility criteria of the Commission on Youth.

Had we performed additional procedures or had we performed an assurance engagement in respect of the items in the Statement of Income and Expenditure in accordance with Hong Kong Assurance Standards, 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 is for your information only, and is not to be used for any other purpose or to be distributed to any other purpose or to be distributed to any other parties. We expressly disclaim any liability or duty to any other party for the content in this report. This report relates only to the items specified above and does not extend to the financial statements of the Company, taken as a whole.



HORIZON (HK) CPA Limited
Certified Public Accountants
Li Ka Sing
Practising Certificate Number P01487
Hong Kong, 9 March 2017.

THE HONG KONG GIRL GUIDES ASSOCIATION

香港女童軍總會

新界東南及離島地域

STATEMENT OF INCOME & EXPENDITURE

女童軍百周年 - 北京內蒙古交流團 2016 - 經濟發展

活動計劃編號: HAB/CA1/7-5/2(2016-17) (246)

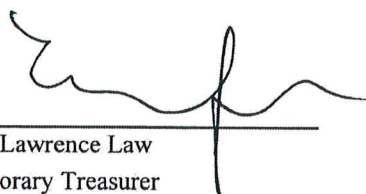
FOR THE PERIOD FROM 24 JULY 2016 (COMMENCEMENT DATE)
TO 31 JULY 2016 (COMPLETION DATE)

| | Note | HK\$ |
|--|------|-------------------|
| Income | | |
| Commission on Youth funding | 1 | 250,000.00 |
| Participants fee | 2 | 307,200.00 |
| Designated donations | | 231,209.11 |
| | | <u>788,409.11</u> |
| Less: Administrative and operating expenses | | |
| Audit fee | | 1,500.00 |
| Tour fee | 3 | 786,909.11 |
| | | <u>788,409.11</u> |
| Surplus for the period | | <u><u>-</u></u> |

Approved and authorised on 9 March 2017.



Mrs. Pearl Lee
Chief Commissioner



Mr. Lawrence Law
Honorary Treasurer

THE HONG KONG GIRL GUIDES ASSOCIATION

香港女童軍總會

新界東南及離島地域

NOTES TO THE ACCOUNTS

女童軍百周年 - 北京內蒙古交流團 2016 - 經濟發展
活動計劃編號: HAB/CA1/7-5/2(2016-17) (246)

FOR THE PERIOD FROM 24 JULY 2016 (COMMENCEMENT DATE)
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1. COMMISSION ON YOUTH FUNDING

The Commission on Youth funding represents funds granted by the Commission on Youth in accordance with the 「2016至17年度青年內地交流資助計劃」撥款通知書.

| | <u>HK\$</u> |
|-----------------------------|-------------------|
| Subsidy received in advance | 125,000.00 |
| Subsidy receivable | 125,000.00 |
| Total subsidy granted | <u>250,000.00</u> |

2. PARTICIPANTS FEE

The participants fees represents the income collected from each participants of the tour:

| | |
|--|-------------------|
| New Territories South East and Outlying Islands Region | <u>307,200.00</u> |
|--|-------------------|

3. TOUR FEE

The tour fee is paid to Guangzhou Yuehai International Travel Service Co., Limited for provision of tour services.

| | |
|--|-------------------|
| New Territories South East and Outlying Islands Region | <u>786,909.11</u> |
|--|-------------------|

----- End of Notes -----