

THE BOYS' BRIGADE, HONG KONG
香港基督少年軍

INCOME AND EXPENDITURE ACCOUNT
OF
「愛。家庭」運動 2024 - 2025
UNDER
THEMATIC FUND SCHEME 2024 - 2025

HELD FROM 1 APRIL 2024 TO 31 MARCH 2025



沁薈會計師事務所有限公司

Evabest CPA Limited

Certified Public Accountants

AGREED-UPON PROCEDURES REPORT

TO THE EXECUTIVE COMMITTEE MEMBERS OF THE BOYS' BRIGADE, HONG KONG

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting Home and Youth Affairs Bureau ("HYAB") in determining whether income and expenditure account in respect of the 「愛。家庭」運動 2024 - 2025 under the Thematic Fund Scheme 2024 - 2025 ("the project") held by The Boys' Brigade, Hong Kong ("the Grantee") for the period from 1 April 2024 to 31 March 2025 is compliant with the conditions stated in the approval letter dated 14 March 2024 with reference number of HYAB/HA1/1/3/40/2024-25/8 and may not be suitable for another purpose. This report is intended solely for the Grantee and HYAB, and should not be used by, or distributed to, any other parties.

Responsibilities of the Grantee

The Grantee has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Grantee is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Hong Kong Standard on Related Services (HKSRs) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Grantee, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

We have complied with the ethical requirements in Code of Ethics for Professional Accountants (the Code) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and the independence requirements in accordance with the Code.

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

AGREED-UPON PROCEDURES REPORT (Continued)

TO THE EXECUTIVE COMMITTEE MEMBERS OF THE BOYS' BRIGADE, HONG KONG

Procedures and Findings

We have performed the procedures described below, which were agreed upon with the Grantee in the terms of engagement dated 23 April 2025, on the income and expenditure account.

1. We obtained the income and expenditure account of the project, and compared the balance to general ledger accounts.
2. We obtained and checked the calculations of the details of income / expenditure items and compared the balances to the supporting documents.
3. We checked the expenses incurred in the project with regard to the requirements stated in the approval letter issued by HYAB.

We report our findings below :-

- (a) With respect to item 1 we found the income and expenditure account agreed to the ledger and records obtained.
- (b) With respect to item 2 we found the items on the income and expenditure account agreed to supporting documents.
- (c) With respect to item 3 we found the expenditures complied with the requirements stated in the approval letter issued by HYAB.

Evabest CPA Ltd

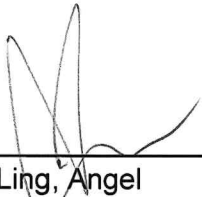
Evabest CPA Limited
Certified Public Accountants

Tsoi Yuen Yung
Practising Certificate No. P07126
Hong Kong, 21 May 2025

THE BOYS' BRIGADE, HONG KONG
 INCOME AND EXPENDITURE ACCOUNT
 「愛・家庭」運動 2024 - 2025
 THEMATIC FUND SCHEME 2024 - 2025
 HELD FROM 1 APRIL 2024 TO 31 MARCH 2025

	HK\$	HK\$
<u>Income</u>		
Government subvention		<u>2,087,728</u>
<u>Expenditure</u>		
Auditor's remuneration		6,000
Cost of events		
- 愛・學習	92,130	
- 愛・分享	149,900	
- 愛・服務	22,100	
- 愛・運動	121,600	
- 愛・相聚	453,355	
- 愛・自然	298,800	
- 愛・感謝	143,316	
- 愛・互動	34,450	
- 愛・煮意	119,400	
- 愛・節氣	107,000	
- 愛・爸爸	63,100	
- 愛・支持	38,600	
- 愛・探索	73,500	
- 有品家庭選舉	72,127	
- 愛・嘉許	<u>25,400</u>	1,814,778
Insurance for activities		8,000
Medical expenses		600
Promotion expenses		25,000
Salaries for part-time staff		<u>233,350</u>
		<u>2,087,728</u>
Surplus for the period		<u>-</u>

Approved and authorised for issue by the Executive Committee on 21 May 2025.



 NG Suk Ling, Angel
 General Secretary



 FONG Wai Kin, Alex
 Treasurer

THE BOYS' BRIGADE, HONG KONG
「愛・家庭」運動 2024 - 2025
THEMATIC FUND SCHEME 2024 - 2025
NOTES TO INCOME AND EXPENDITURE ACCOUNT

1 PURPOSE OF THE EVENT

The purposes of the event are to enhance the understanding and trust on each family member through the activities in order to develop the attitude of “everyone loves his/her family”, to achieve the idea of 「愛・家庭」運動; to understand the importance of each family member; and to change the mind from self-centered to family-oriented, and thus, to solve the problem and difficulty with each other in future.

2 BASIS OF PREPARATION OF INCOME AND EXPENDITURE ACCOUNT

The income and expenditure account has been prepared under the accrual basis of accounting.

3 ACCOUNTING POLICY FOR INCOME RECOGNITION

Government subvention is recognised when the right to receive subvention is confirmed.

4 RELATED PARTY TRANSACTION

In addition to the transaction / information disclosed in these financial statements, during the period, the event had the following material transaction with its related party:-

	HK\$
BBazaar 創藝館	
- Expenses paid	<u>1,814,778</u>