

**THE BOYS' BRIGADE, HONG KONG**  
**香港基督少年軍**

**INCOME AND EXPENDITURE ACCOUNT**  
**OF THEMATIC FUND SCHEME 2019-20**  
**「愛·家庭」運動 2019-2020**  
**HELD FROM 1 APRIL 2019 TO 31 MARCH 2020**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE  
MEMBERS OF THE BOYS' BRIGADE, HONG KONG  
RE: EVENT NUMBER: HAB/CA2/1/3/40/1 Pt.6**

We have performed the procedures agreed with you and enumerated below with respect to the annexed income and expenditure account of The Boys' Brigade, Hong Kong for the event - Thematic Fund 2019-20 for 「愛。家庭」運動 2019-2020 held from 1 April 2019 to 31 March 2020, set forth in page 3. Our engagement was undertaken in accordance with 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 ("HKICPA"). The procedures were performed solely to assist you in evaluating the validity of the financial information and are summarised as follows:-

1. We obtained and checked the annexed income and expenditure account for the period from 1 April 2019 to 31 March 2020 prepared by The Boys' Brigade, Hong Kong, and we compared the total to the balance in related general ledger accounts.
2. We obtained and checked supporting for items on the annexed income and expenditure account, and we located and examined such supporting by vouching quotations, purchase orders, invoices, receipts, payment slips and any other documents.
3. We obtained and checked the expenditures in accordance with the guidelines and requirements in Home Affairs Bureau.

We report our findings below:-

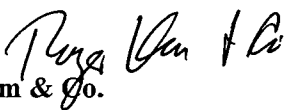
- (a) With respect to item 1 we found the annexed income and expenditure account agreed to the ledger and records obtained.
- (b) With respect to item 2 we found the items on the annexed income and expenditure account agreed to supporting.
- (c) With respect to item 3 we found the expenditures complied with the guidelines and requirements in Home Affairs Bureau and were entirely approved.

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, we do not express any assurance on the annexed income and expenditure account for the period from 1 April 2019 to 31 March 2020.

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.

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE  
MEMBERS OF THE BOYS' BRIGADE, HONG KONG  
RE: EVENT NUMBER: HAB/CA2/1/3/40/1 Pt.6**

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. This report relates only to the accounts and items specified above and do not extend to any financial statements of The Boys' Brigade, Hong Kong, taken as a whole.

  
**Roger Kam & Co.**  
**Certified Public Accountants (Practising)**

Hong Kong, 29 May 2020

**THE BOYS' BRIGADE, HONG KONG**

**INCOME AND EXPENDITURE ACCOUNT  
THEMATIC FUND 2019-2020 FOR 「愛·家庭」運動 2019-2020  
HELD FROM 1 APRIL 2019 TO 31 MARCH 2020  
RE: EVENT NUMBER: HAB/CA2/1/3/40/1 Pt.6**

HK\$

**Income**

Government subvention	1,565,329.00
Government subvention receivable	1,231,794.00
Income from headquarter	8,510.00
	<u>2,805,633.00</u>

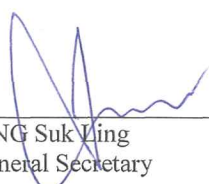
**Expenditure**

Cost of events	
- 愛·學習	197,100.00
- 愛·分享	168,555.00
- 愛·服務	92,100.00
- 愛·運動	214,200.00
- 愛·相聚	598,480.00
- 愛·自然	359,250.00
- 愛·感謝	146,600.00
- 愛·互動	116,020.00
- 愛·煮意	110,090.00
- 愛·節氣	109,200.00
- 有品家庭選舉	330,624.00
- 愛·嘉許	18,510.00
Audit fee	6,000.00
Design fee	22,024.00
Insurance for activities	8,000.00
Part-time staff	308,880.00
	<u>2,805,633.00</u>

**Surplus**

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Approved and authorised for issue by the Executive Committee on 29 May 2020

  
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NG Suk Ling  
General Secretary

  
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KING Sik Tai  
Treasurer

# THE BOYS' BRIGADE, HONG KONG

THEMATIC FUND 2019-2020 FOR 「愛。家庭」運動 2019-2020

HELD FROM 1 APRIL 2019 TO 31 MARCH 2020

EVENT NUMBER: HAB/CA2/1/3/40/1 Pt.6

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.

Income from headquarter 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 project had the following material transaction with its related party:-

	HK\$
The Boys' Brigade, Hong Kong - Headquarter	
- Income from headquarter	8,510.00
- Expenses paid	<u>2,701,568.00</u>