

HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION

「愛·長傳2019 - 西安古都農村服務體驗計劃」

INCOME AND EXPENDITURE STATEMENT

For the period

from

1st June, 2019

to

31st December, 2019

**T. C. NG & CO. C.P.A. LIMITED**  
**伍子材會計師事務所有限公司**  
CERTIFIED PUBLIC ACCOUNTANTS  
HONG KONG

**T.C. NG & Co CPA Ltd**  
**Certified Public Accountants**

AUDIT, TAX, BUSINESS ADVISORY & OUTSOURCING

**CHIU NGAR WING 趙雅穎**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION**  
**「愛·長傳2019 - 西安古都農村服務體驗計劃」**  
**(Incorporated in Hong Kong as a company limited by guarantee)**

We have performed the procedures agreed with you and enumerated below with respect to the statements of accounts of 「愛·長傳2019 - 西安古都農村服務體驗計劃」 ("the Project") under the Funding Scheme for Youth Exchange in the Mainland ("the Scheme") set out on pages 2 to 3, which comprise the income and expenditure statement and a summary of significant accounting policies and other explanatory information.

Our engagement was undertaken in accordance with Hong Kong Standard on Assurance Engagement 3000 (Revised) "Assurance Engagements other than Audits or Reviews of Historical Financial Information and Related Conforming Amendments" issued by the Hong Kong Institute of Certified Public Accountants (HKICPA). The procedures are performed solely to assist you in evaluating the validity of the statements of accounts and are summarized as follows:

- 核實收支報告內各項目的計算結果，並確認收支報告與所得到的帳目和記錄相符；
- 取得收支項目詳細資料，並核實其計算方法，已核實所有單據，以及把收支項目詳細資料列出的結餘與證明文件作出比較，並確認收支項目的數目及分類與證明文件相符；
- 根據 2019 至 20 年度「青年內地交流資助計劃」《舉辦內地交流項目及使用撥款守則》的規定，以及青年發展委員會就本資助計劃所訂明的撥款指引（如適用），核實這項交流項目的開支，並確認所有獲資助的支出項目均屬青年交流和實習專責小組撥款的涵蓋範圍，而其運用符合 2019 至 20 年度「青年內地交流資助計劃」《舉辦內地交流項目及使用撥款守則》所規定，以及青年發展委員會青年交流和實習專責小組所訂明的撥款指引（如適用）；
- 把各支出項目與青年交流和實習專責小組發出獲准支出項目（包括細項）清單作出比較，並確認支出項目（包括細項）全屬獲准支出項目；
- 把各報價單、口頭報價的書面確認文件和邀請證明（未有收到報價的情況適用）與報價記錄表作出比較，並確認報價記錄表所列項目與相關文件資料相符。

**We report our findings below:**

- 已核實收支報告內各項目的計算結果，並確認收支報告與所得到的帳目和記錄相符；
- 已取得收支項目詳細資料，並核實其計算方法，已核實所有單據，以及把收支項目詳細資料列出的結餘與證明文件作出比較，並確認收支項目的數目及分類與證明文件相符；
- 已根據 2019 至 20 年度「青年內地交流資助計劃」《舉辦內地交流項目及使用撥款守則》的規定，以及青年發展委員會就本資助計劃所訂明的撥款指引（如適用），核實這項交流項目的開支，並確認所有獲資助的支出項目均屬青年交流和實習專責小組撥款的涵蓋範圍，而其運用符合 2019 至 20 年度「青年內地交流資助計劃」《舉辦內地交流項目及使用撥款守則》所規定，以及青年發展委員會青年交流和實習專責小組所訂明的撥款指引（如適用）；
- 已把各支出項目與青年交流和實習專責小組發出獲准支出項目（包括細項）清單作出比較，並確認支出項目（包括細項）全屬獲准支出項目；
- 已把各報價單、口頭報價的書面確認文件和邀請證明（未有收到報價的情況適用）與報價記錄表作出比較，並確認報價記錄表所列項目與相關文件資料相符。

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 does not extend to any financial statements of the company, taken as a whole.



T. C. Ng & Co. C.P.A. Limited  
Certified Public Accountants.

Hong Kong, 17th June, 2020.  
Director in Charge: Chiu Ngar Wing  
Practising Certificate Number: P01085

HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
(Project Number: HAB/CA1/7-5/2(2019-20)(H94-2))

INCOME AND EXPENDITURE STATEMENT  
FOR THE PROJECT

「愛·長傳2019 - 西安古都農村服務體驗計劃」  
FOR THE PERIOD FROM 1ST JUNE, 2019 TO 31ST DECEMBER, 2019

收入 -			
資助			
- 合資格參加者交流團	\$41,470.46		
- 工作人員交流團支援	3,000.00		
- 配套活動	19,123.70		
- 核數師費用資助	5,000.00		
活動收費	<u>45,000.00</u>		
			\$113,594.16
開支 -			
核數師費用	\$ 5,000.00		
合資格參加者交流團	86,470.46		
工作人員交流團支援	13,649.24		
配套活動支出			
- 活動前籌備	11,671.50		
- 活動後重聚日	227.50		
- 分享活動	<u>14,020.50</u>		
			131,039.20
機構自行撥款			<u>(\$ 17,445.04)</u>

The above income and expenditure statement were approved by the Board of Directors  
on 17th June, 2020.

  
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Ms. Yeung Kin Ha, Yvonne  
Chief Executive

  
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Ms. To Sook Yuen, Helena  
Director

HONG KONG YOUNG WOMEN'S CHRISTIAN ASSOCIATION  
「愛·長傳2019 - 西安古都農村服務體驗計劃」

ACCOUNTING POLICIES AND EXPLANATORY NOTES  
TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 1ST JUNE, 2019 TO 31ST DECEMBER, 2019  
(Amounts Expressed in Hong Kong Dollars)

1. REPORTING ENTITY

Hong Kong Young Women's Christian Association is a company incorporated by guarantee in Hong Kong with limited liability.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue Recognition -

Revenue is recognised when it is probable that the economic benefits will accrue to the Project and when the revenue can be measured reliably on the following bases :-

- (i) Sponsorship Fee, when the application is approved and the fee is received and receivable.
- (ii) Event Income, when the fee is received.

(b) Expenses -

Expenses are charged to the Income and Expenditure Statement on an accrual basis.