

THE BOYS' BRIGADE, HONG KONG
香港基督少年軍

INCOME AND EXPENDITURE ACCOUNT
OF THEMATIC FUND SCHEME 2022-23
「愛·家庭」運動 2022-2023
HELD FROM 1 APRIL 2022 TO 31 MARCH 2023



沁薈會計師事務所有限公司

Evabest CPA Limited

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
THE BOYS' BRIGADE, HONG KONG
EVENT NUMBER: HAB/CA2/1/3/40/2022-23/7**

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 2022-2023 for 「愛。家庭」運動 2022-2023 held from 1 April 2022 to 31 March 2023, set forth in page 3. Our engagement was undertaken in accordance with Hong Kong Standard on Related Services 4400 (Revised), "Agreed-Upon Procedures Engagements" 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 2022 to 31 March 2023 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 2022 to 31 March 2023.

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 (Continued)
TO THE EXECUTIVE COMMITTEE MEMBERS OF
THE BOYS' BRIGADE, HONG KONG
EVENT NUMBER: HAB/CA2/1/3/40/2022-23/7**

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.

Evabest CPA Ltd.

Evabest CPA Limited
Certified Public Accountants

Tsoi Yuen Yung
Practising Certificate No. P07126
Hong Kong, 8 June 2023

THE BOYS' BRIGADE, HONG KONG
 INCOME AND EXPENDITURE ACCOUNT
 THEMATIC FUND 2022-2023 FOR 「愛·家庭」運動 2022-2023
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HK\$

Income

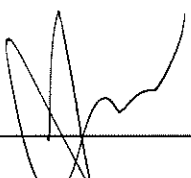
Government Subvention 1,578,734.00

Expenditure

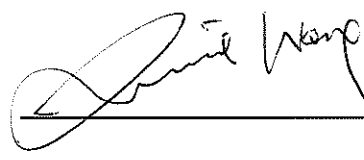
Cost of events

- 愛·學習	40,044.00
- 愛·分享	58,813.80
- 愛·服務	10,040.00
- 愛·運動	53,144.00
- 愛·相聚	270,500.00
- 愛·自然	336,600.00
- 愛·感謝	59,981.50
- 愛·互動	20,150.00
- 愛·煮意	14,309.00
- 愛·節氣	106,947.00
- 愛·爸爸	49,500.00
- 愛·支持	31,269.10
- 愛·環保	3,000.00
- 「有品家庭選舉」	79,665.70
- 愛·嘉許	37,456.25
Auditor's remuneration	6,000.00
Insurance for activities	8,000.00
Part-time staff	308,880.00
Promotion expenses	25,000.00
	<u>1,519,300.35</u>
 Surplus for the period	 <u>59,433.65</u>

Approved and authorised for issue by the Executive Committee on 8 June 2023.



NG Suk Ling, Angel
General Secretary



WONG Yin Yi
Treasurer

THE BOYS' BRIGADE, HONG KONG
THEMATIC FUND 2022-2023 FOR 「愛。家庭」運動 2022-2023
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EVENT NUMBER: HAB/CA2/1/3/40/2022-23/7
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 parties:-

	HK\$
B net 節日活動及項目策劃	
- Expenses paid	302,566.25
BBazaar 創藝館	
- Expenses paid	343,781.60
想創里-歷奇項目策劃	
- Expenses paid	<u>531,000.00</u>