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Report of Factual Findings

To : The Hong Kong Federation of Youth Groups (“the Federation”)

We have performed the procedures agreed with you and enumerated below with respect to the Income and Expenditure Statement attached for the project “「有法可E」III” (“the Project”) for the period from 1 April 2020 to 31 March 2021 and the details of income and expenditure items included therein. Our engagement was conducted in accordance with Hong Kong Standards 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 satisfying the requirement by the Committee on the Promotion of Civic Education (“the Committee”) to report the Income and Expenditure Statement of the Project as per the conditions stated in the letter (reference # HAB/CA2/10-5/3/10/054 (20-21)) dated 20 March 2020 (“the Letter”) and the guidelines set out in the “2020-21 年度公民教育活動資助計劃-使用撥款守則” (“the Guidelines on the Use of Sponsorship”) issued by the Committee. Details of the specific procedures we performed are summarized as follows:

1. We checked the calculations of the Income and Expenditure Statement for the period from 1 April 2020 to 31 March 2021 and compared the items included therein to the books and records prepared by the Federation.
2. We compared all items as included in the Income and Expenditure Statement for the period from 1 April 2020 to 31 March 2021 to the supporting documents.
3. We checked all expenses incurred fall within the scope of sponsorship of the Committee on the Promotion of Civic Education, and in line with the Guidelines on the Use of Sponsorship specified by the Committee.
4. We checked all expenditure items claiming sponsorship from the Committee fall within the scope of sponsorship of the Committee.

We report our findings below:

- (a) With respect to item 1, we found the Income and Expenditure Statement (as per Annex I) is in agreement with the books and records made available to us.
- (b) With respect to item 2, we found the amount of the Income and Expenditure Statement is in accordance with the supporting documents.
- (c) With respect to item 3, we found all expenses incurred fall within the scope of sponsorship of the Committee on the Promotion of Civic Education, and in line with the Guidelines on the Use of Sponsorship specified by the Committee.
- (d) With respect to item 4, we found all expenditure items claiming sponsorship from the Committee fall within the scope of sponsorship of the Committee.

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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 issued by the HKICPA, we do not express any assurance on the findings we report on. 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.

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, except that a copy of this report may be made available to the Government of the Hong Kong Special Administrative Region.

This report relates only to the Income and Expenditure Statement and the details of income and expenditure items specified above and does not extend to any financial statements of the Federation, taken as a whole.



CW CPA

Certified Public Accountants

HONG KONG, 16 JUL 2021

THE HONG KONG FEDERATION OF YOUTH GROUPS
「有法可 E」III
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021

| | HK\$ |
|---|------------|
| 收入 | |
| 公民教育委員會已發放 / 申請發還撥款 | |
| - 已獲公民教育委員會發放撥款 | 79,725.00 |
| - 向公民教育委員會申請發還撥款 | 31,358.50 |
| | <hr/> |
| 總收入 | 111,083.50 |
| | <hr/> |
| 支出 | |
| 展品製作/影音器材/網絡媒體等設備 (包括計劃展板、流動投影器, iPad 佈置, Selfie 展板, 等物資) | 5,000.00 |
| 影片製作費用 兩條守法短片, 其中一條以 hologram 技術製作 (包括劇本、導演、攝影、收音、打燈、拍攝器材、高清製作、 中文字幕、圖案設計、背景音樂、演員費、道具及場地租用等) | 70,350.00 |
| 專業攝影服務行業體驗及工作坊 (不少於 37.5 小時) | 10,488.00 |
| 網絡媒體宣傳費 (包括 Facebook、YouTube 及其他社交媒體等) | 1,800.00 |
| 宣傳刊物設計及印刷費 | |
| - 宣傳單張/小卡片等設計及製作費 | 4,050.00 |
| - 易拉架 | - |
| | <hr/> |
| | 4,050.00 |
| 防罪訊息小錦囊 | 13,690.00 |
| 入校及社區展覽教材物資運輸費 (包括運送計劃展板、流動投影器, iPad 佈置, Selfie 展板, 等 物資) | - |
| 義工津貼 | - |
| 行政開支 - 核數費用 | 5,000.00 |
| 雜項 | 705.50 |
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| 總支出 | 111,083.50 |
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