

SAVE THE CHILDREN HONG KONG LIMITED
香港救助兒童會有限公司

**REPORT FOR THE “FUNDING SCHEME FOR INTERNATIONAL YOUTH EXCHANGE
2024/25” PROJECT**

FOR THE PERIOD FROM 7 NOVEMBER 2024 TO 12 NOVEMBER 2024

HYAB/YA1/7-7/1(2024-25)(A146)

青少年東京深度交流之旅

勤寶順會計師事務所有限公司
DILIGENT TREASURE CPA LIMITED



FUNDING SCHEME FOR INTERNATIONAL YOUTH EXCHANGE 2024/25” PROJECT FOR THE PERIOD FROM 7 NOVEMBER 2024 TO 12 NOVEMBER 2024

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AUDITORS’ REPORT TO SAVE THE CHILDREN HONG KONG LIMITED

Pursuant to the conditions stated in the Application Result Notification dated 30 April 2024 (Exchange Project Reference No.: HYAB/YA1/7-7/1(2024-25)(A146)) issued by the Youth Development Commission (“YDC”) and the relevant rules referred to the Application Result Notification in respect of the Exchange Project of “青少年東京深度交流之旅” held from 7 November 2024 to 12 November 2024 (the “Project”) funded by the Funding Scheme for International Youth Exchange 2024/25, we have performed a reasonable assurance engagement to report on whether Save the Children Hong Kong Limited (“Funded Organisation”) has complied with, in all material respects, the requirements set by the YDC (including the requirements to keep proper books and records and to prepare proper audited Statement of Income and Expenditure of the Project on page 4 (the “Statement of Income and Expenditure”), and all the terms and conditions of the Funding Scheme for International Youth Exchange 2024/25, as specified in the following documents:

- (a) Application Guidelines of The Funding Scheme for International Youth Exchange 2024/25;
- (b) “Guidelines on Organising Exchange Projects and the Use of Funding” under The Funding Scheme for International Youth Exchange 2024/25; and
- (c) All applicable instructions and correspondences issued by YDC to the Funded Organisation in respect of the Project.

Respective responsibilities of the Funded Organisation and auditors

The YDC requires the Funded Organisation to comply with the requirements set (including the requirements to keep proper book and records, to comply with the procurement procedures and to prepare proper Statement of Income and Expenditure), and all the terms and conditions of Guidelines on the Use of Funding Scheme for International Youth Exchange, as specified in the documents mentioned in the above paragraph.

It is our responsibility to form an independent conclusion, based on our reasonable assurance engagement, and to report our conclusion to you.

Quality control and independence

Our firm applies Hong Kong Standard on Quality Control 1 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 requirement.



Quality control and independence (continued)

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Basis of conclusion

We conduct our reasonable assurance engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised) “Assurance Engagement Other Than Audits or Reviews of Historical Financial Information” issued by the HKICPA and the latest Notes for Auditors of Recipient Organisations issued in May 2024 by the YDC.

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to the Funded Organisation’s compliance with the requirements set by the YDC (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper Statement of Income and Expenditure), and all the terms and conditions of the Guidelines on the Use of Funding under Funding Scheme for International Youth Exchange, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgements made by the Funded Organisation in the preparation of the Statement of Income and Expenditure, and of whether the accounting policies have followed the requirements of the YDC, consistently applied and adequately disclosed.

We planned and performed our reasonable assurance engagement so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our conclusion as to whether the Funded Organisation has complied with, in all material respects, the requirements set by the YDC (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper Statement of Income and Expenditure), and all the terms and conditions of the Guidelines on the Use of Funding under Funding Scheme for International Youth Exchange, as specified in the documents mentioned in the above first paragraph. In forming our conclusion, we also evaluated the overall adequacy of the presentation of information in the Statement of Income and Expenditure. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

Conclusion

Based on the foregoing, in our opinion, the Funded Organisation has complied with, in all material respects, the requirements set by the YDC (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper Statement of Income and Expenditure), and all the terms and conditions of the Guidelines on the Use of Funding under Funding Scheme for International Youth Exchange, as specified in the documents mentioned in the above first paragraph.



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Use of this report

This report is intended for filing by the Funded Organisation with the YDC, and is not intended to be, and should not be, used by anyone except the above two parties for any other purposes.



DILIGENT TREASURE CPA LIMITED

Certified Public Accountants

Hong Kong

Date: 11 FEB 2025

LAW, Chak Kwan

Practising Certificate No.: P06209

**STATEMENT OF INCOME AND EXPENDITURE
BY SAVE THE CHILDREN HONG KONG LIMITED**

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	HK\$
INCOME	
Cash advancement from Youth Development Commission	163,125.00
Receipt of tour from participants (HK\$1,700 x 26)	44,200.00
Self funding	6,695.62
Cash to be refunded from Youth Development Commission	155,966.99
	<u>369,987.61</u>
EXPENDITURE	
Qualifying expenses:-	
Participants	(216,659.93)
Staff	(37,465.21)
Advertisement and Pre/Post-trip activities expenses	(91,950.59)
Sundry expenses	(20,911.88)
External audit fee	(3,000.00)
	<u>(369,987.61)</u>
SURPLUS	<u>0.00</u>

Approved and authorized for issue on

For and on behalf of Save the Children Hong Kong Limited


伍永賢女士
團體負責人


團體印鑑