

THE BOYS' BRIGADE, HONG KONG
香港基督少年軍

INCOME AND EXPENDITURE ACCOUNT
OF
「愛·家庭」運動 2025 - 2026
UNDER
THEMATIC FUND SCHEME 2025 - 2026

HELD FROM 1 APRIL 2025 TO 31 MARCH 2026



AGREED-UPON PROCEDURES REPORT

TO THE EXECUTIVE COMMITTEE MEMBERS OF THE BOYS' BRIGADE, HONG KONG

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting Home and Youth Affairs Bureau ("HYAB") in determining whether income and expenditure account in respect of the 「愛·家庭」運動 2025 - 2026 under the Thematic Fund Scheme 2025 - 2026 ("the project") held by The Boys' Brigade, Hong Kong ("the Grantee") for the period from 1 April 2025 to 31 March 2026 is compliant with the conditions stated in the approval letter dated 17 March 2025 with reference number of HYAB/WFA/1/3/40/2025-26/8 and may not be suitable for another purpose. This report is intended solely for the Grantee and HYAB, and should not be used by, or distributed to, any other parties.

Responsibilities of the Grantee

The Grantee has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Grantee is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Hong Kong Standard on Related Services (HKSRS) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Grantee, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

We have complied with the ethical requirements in Code of Ethics for Professional Accountants (the Code) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and the independence requirements in accordance with the Code.

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, 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 requirements.

AGREED-UPON PROCEDURES REPORT (Continued)

TO THE EXECUTIVE COMMITTEE MEMBERS OF THE BOYS' BRIGADE, HONG KONG

Procedures and Findings

We have performed the procedures described below, which were agreed upon with the Grantee in the terms of engagement dated 22 June 2026, on the income and expenditure account.

1. We obtained the income and expenditure account of the project, and compared the balance to general ledger accounts.
2. We obtained and checked the calculations of the details of income / expenditure items and compared the balances to the supporting documents.
3. We checked the expenses incurred in the project with regard to the requirements stated in the approval letter issued by HYAB.

We report our findings below :-

- (a) With respect to item 1 we found the income and expenditure account agreed to the ledger and records obtained.
- (b) With respect to item 2 we found the items on the income and expenditure account agreed to supporting documents.
- (c) With respect to item 3 we found the expenditures complied with the requirements stated in the approval letter issued by HYAB.

Evabest CPA Ltd.

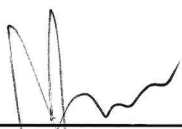
Evabest CPA Limited
Certified Public Accountants

Tsoi Yuen Yung
Practising Certificate No. P07126
Hong Kong, 29 June 2026

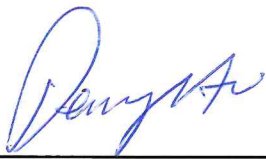
THE BOYS' BRIGADE, HONG KONG
 INCOME AND EXPENDITURE ACCOUNT
 「愛・家庭」運動 2025 - 2026
 THEMATIC FUND SCHEME 2025 - 2026
 HELD FROM 1 APRIL 2025 TO 31 MARCH 2026

	HK\$	HK\$
<u>Income</u>		
Government subvention		2,636,749
Organizational subvention		18,731
		<u>2,655,480</u>
<u>Expenditure</u>		
Auditor's remuneration		6,000
Cost of events		
- 愛・學習	97,424	
- 愛・分享	141,720	
- 愛・服務	43,993	
- 愛・運動	300,062	
- 愛・相聚	336,030	
- 愛・自然	317,113	
- 愛・感謝	184,939	
- 愛・互動	27,600	
- 愛・煮意	159,326	
- 愛・節氣	59,757	
- 愛・爸爸	75,001	
- 愛・支持	99,606	
- 愛・探索	172,865	
- 有品家庭選舉	85,459	
- 愛・嘉許	22,241	
- 愛・星空	110,100	2,233,236
Insurance for activities		8,000
Promotion expenses		24,700
Salaries for staff		383,544
		<u>2,655,480</u>
Surplus for the period		<u>-</u>

Approved and authorised for issue by the Executive Committee on 29 June 2026.



 NG Suk Ling, Angel
 General Secretary



 HO Denny King-leung
 Treasurer

THE BOYS' BRIGADE, HONG KONG
「愛・家庭」運動 2025 - 2026
THEMATIC FUND SCHEME 2025 - 2026
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 party:-

	HK\$
Stedfast House 臻品中心	
- Expenses paid	<u>729,500</u>