

**FRIENDS OF SICHUAN ASSOCIATION (HONG KONG)**

**(ALSO KNOWN AS 四川之友協會 (香港))**

**THE FUNDING SCHEME FOR YOUTH INTERNSHIP  
IN THE MAINLAND 2017-18**

**2017 至 2018 年度青年內地交流資助計劃  
「找同異 尋機會 求發展」港川金融學子互動交流學習計劃**

**REPORT OF FACTUAL FINDINGS**

**FOR THE PERIOD FROM 1 MAY 2017 TO 31 MAY 2018**



## REPORT OF FACTUAL FINDINGS

To: Commission on Youth

We have performed the procedures agreed with you and enumerated below with respect to the expenditure report of the Project “「找同異 尋機會 求發展」港川金融學子互動交流學習計劃” organized by FRIENDS OF SICHUAN ASSOCIATION (HONG KONG) (ALSO KNOWN AS 四川之友協會 (香港)) (“the Company”) for the period from 1 May 2017 to 31 May 2018 (“the relevant period”). Our engagement was undertaken in accordance with Hong Kong Standard 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 evaluating the validity of expenditures are summarized as follows:

1. We obtained the amount of expenditures provided by the Company.
2. We have test checked to the relevant supporting documents of the expenditures.

The expenditure report has been prepared from the needs of the project and reflects all the expenses for the project are within the approved scope of the Working Group and are vetted against the "Guideline on Organising Activities and the Use of Sponsorship" issued by the Secretariat of the Working Group.

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 expenditure report for the period from 1 May 2017 to 31 May 2018.

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. This report relates only to the accounts and items specified above and do not extend to any financial statements of FRIENDS OF SICHUAN ASSOCIATION (HONG KONG), taken as a whole.

LWH & Co.  
Certified Public Accountants (Practising)

Hong Kong, 15<sup>th</sup> August, 2018

支出 (如欄位不敷應用, 請自行調整或覆印此頁)				
往內地交流團				
交流團 GF1808 項目	預算支出 (\$)	實際支出 (\$)	資助額 (\$)	附註 (如適用)
保險	<u>176,400.00</u>	5,980.00	<u>176,400.00*</u>	*15 人不是香港 永久性居民按 平均支出扣除  *已根據實際撥 款作調整
住宿		105,300.00		
旅行團費用		58,800.00		
膳食		14,019.60		
教材費		8,508.00		
門票		6,120.00		
課程費用		28,572.00		
租車費用		25,200.00		
合計		<u>252,499.60</u>		
接待內地訪港交流團(如適用)				
不適用				
配套活動 (請注意: 申請發還撥款時應以實報實銷的原則申報)				
配套活動	<u>3,300.00</u>	=	=	
核數報告(請注意: 申請發還撥款時應以實報實銷的原則申報)				
核數報告	<u>10,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	
總計:	<u>189,700.00</u>	<u>257,499.60</u>	<u>181,400.00</u>	

- 收入與支出的總計必須相同。
- 收入與支出必須以港幣為計算單位, 如個別開支是以其他貨幣支付的, 請附上兌換貨幣的匯率單據。
- 上述活動計劃支出報告及單據須由執業會計師/註冊核數師核實。