

DASHUN FOUNDATION

TO THE PROJECT OF:

舜我有計-灣區青年大使交流計劃

Project No. : 052

INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD FROM 1 MARCH 2024 (DATE OF COMMENCEMENT OF PROJECT) TO 20
SEPTEMBER 2024 (DATE OF COMPLETION OF PROJECT)**

陳維漢會計師事務所

Alan Chan & Partners

Certified Public Accountants

Project: 舜我有計-灣區青年大使交流計劃

FOR THE PERIOD FROM 1 MARCH 2024 (DATE OF COMMENCEMENT OF PROJECT) TO 20 SEPTEMBER 2024 (DATE OF COMPLETION OF PROJECT)

AUDITOR'S REPORT TO THE DIRECTORS OF DASHUN FOUNDATION

Pursuant to the result announcement dated 1 March 2024 made between Committee on the Promotion of Civic Education ("CPCE") and Dashun Foundation ("DF") and the Guidelines of Resource Plan in respect of the project funded by the Community of Participation Scheme 2023-24, we have performed a reasonable assurance engagement to report on whether the DF has complied with, in all material respects, the requirements set by the Secretary - Committee on the Promotion of Civic Education (including the requirements to keep proper books and records and to prepare proper accounts of 公民教育活動資助計劃－「舜我有計-灣區青年大使交流計劃」 (the "Project") (File no.: HYAB/HA2/10-5/3/13/052 (23-24)) for the period from 1 March 2024 (date of commencement) to 20 September 2024 on pages 3 to 4 ("Project Accounts"), and all the terms and conditions of the Community Participation Scheme 2023-24, as specified in the following documents:

- (a) 2023-24年度「公民教育活動資助計劃」撥款通知書；
- (b) 2023-24年度「公民教育活動資助計劃」使用撥款守則；
- (c) all instructions and correspondences issued by the CPCE to the DS in respect of the Project.

RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE

The CPCE requires the DS to comply with the requirement set by the CPCE (including the requirements to keep proper books and records and to prepare Project Accounts), and all the terms and conditions of the Community Participation Scheme 2023-24, as specified in the documents mentioned in the above first paragraph.

OUR INDEPENDENCE AND QUALITY MANAGEMENT

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 behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

PRACTITIONER'S RESPONSIBILITIES

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

We conducted our reasonable assurance engagement in accordance with Hong Kong Standard on Assurance Engagement 3000 (Revised) "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Hong Kong Institute of Certified Public Accountants and the latest Notes to Auditors issued by the CPCE.

(Continued)

會計師：陳維漢，何祖欣，吳啟賢

顧問：余民偉，梁永恒，謝家義，鄭堅，廖秋來，黃麗娜，唐浩正

CPA: ALAN W. H. CHAN, BA (Hons), CPA. KEITH C. Y. HOR, CPA, MSc (Fin). KAI YIN NG, BA (Hons), CPA.

CONSULTANTS: M. W. YU, W. H. LEUNG, ACIS, ACCA, AHKSA, BA (Hons), CPA. GARY TSE, AHKSA, AICPA.

KWONG KIN, BA (Hons). BARRY LIU, L. N. WONG, BA (Hons). TANG SAI KWONG, BARRY H. C. TONG.

Project: 舜我有計-灣區青年大使交流計劃

FOR THE PERIOD FROM 1 MARCH 2024 (DATE OF COMMENCEMENT OF PROJECT) TO 20 SEPTEMBER 2024 (DATE OF COMPLETION OF PROJECT)

AUDITOR'S REPORT TO THE DIRECTORS OF DASHUN FOUNDATION

PRACTITIONER'S RESPONSIBILITIES - continued

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to the DS' compliance with the requirements set by the CPCE (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the Community Participation Scheme 2023-24, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgments made by the DS in the Preparation of the Project Accounts, and of whether the accounting policies have followed the requirements of the Community Participation Scheme 2023-24, consistently applied and adequately disclosed.

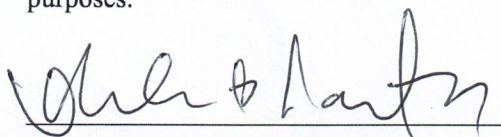
We planned and performed our reasonable assurance engagement so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our conclusion about whether the DS has complied with, in all material respects, the requirements set by the CPCE (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the Community Participation Scheme 2023-24, 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 Project Accounts. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

CONCLUSION

Based on the foregoing, in our opinion, the DS has complied with, in all material respects, the requirements set by the CPCE (including the requirements to keep proper books and records and to prepare Project Accounts), and all the terms and conditions of the Community Participation Scheme 2023-24, as specified in the documents mentioned in the above first paragraph.

USE OF THIS REPORT

This report is intended for filing by the Council with the Trustee of the Community Participation Scheme 2023-24, and is not intended to be, and should not be, used by anyone except the above two parties for any other purposes.



ALAN CHAN & PARTNERS

Room 2502, 25/F., 148 Electric Road,
North Point, Hong Kong.

Date: 5th October 2024

Alan/iG/D104/08/2024

會計師：陳維漢，何祖欣，吳啟賢

顧問：余民偉，梁永恒，謝家義，鄭堅，廖秋來，黃麗娜，唐浩正

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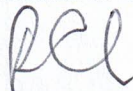
KWONG KIN, BA (Hons). BARRY LIU, L. N. WONG, BA (Hons). TANG SAI KWONG, BARRY H. C. TONG.

DASHUN FOUNDATION
A Statement of Income and Expenditure
From 1 March 2024 (Date of commencement of project)
to 20 September 2024 (Date of completion of project)

Project No. : 052
Project Title : 舜我有計-灣區青年大使交流計劃

	HK\$	HK\$
REVENUE		
Sponsorship received		117,680
Sponsorship receivable		113,166
Sponsorship from DS		4,436
		<u>235,282</u>
LESS EXPENDITURE		
Audit fee	5,000	
Cost of lectures of project	10,268	
Cost of briefing of project	10,268	
Cost of seminar of project	15,800	
Insurance	5,150	
Printing and promotion	15,496	
Postage	750	
Social media promotion	24,000	
Sundry expenses	2,940	
Tours	136,150	
Video recording & photography	7,300	
Volunteer worker allowance	2,160	
Total Expenditure :		<u>235,282</u>
Deficits / Surplus		<u>-</u>

The financial statements set out on pages 3 to 4 are approved and authorized for issue by the executive committee of Dashun Foundation:



IR. Dr. Raymond Ho
Principal Project Co-ordinator
Date: 5th October 2024

DASHUN FOUNDATION

**NOTES ON THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 1 MARCH 2024 (DATE OF COMMENCEMENT OF PROJECT) TO 20
SEPTEMBER 2024 (DATE OF COMPLETION OF PROJECT)
(Expressed in Hong Kong dollars)**

Project No. : 052

Project Title : 舜我有計-灣區青年大使交流計劃

1. GENERAL INFORMATION

The 「舜我有計-灣區青年大使交流計劃」 (the "Project") was sponsored by Community Participation Scheme 2023-24 (the "Project") under Committee on the Promotion of Civic Education.

The registered office of Dashun Foundation (the "DS") is located at Units 10 & 12, 11/F., Wayson Commercial Building, 28 Connaught Road West, Hong Kong.

The financial statements are presented in Hong Kong dollars, which is the same as the functional currency of the DF.

The Project was commenced on 1 March 2024 and completed on 20 September 2024.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basic preparation

These financial statements have been prepared from the accounting records in respect of the Project maintained by the DS under the historical cost convention.

(b) Revenue recognition:

Government sponsorship and participant's fee are recognised on accrual basis.

(c) Project expenditures:

Project expenditures are accounted for on accrual basis.

3. GOVERNMENT GRANT

On 22 March 2024, Secretary-Committee on the Promotion of Civic Education had agreed to sponsor up to a maximum amount of HK\$235,282 to the DS as the intermediary to run / operate the Project named the 「舜我有計-灣區青年大使交流計劃」 under Community Participation Scheme 2023-24.

項目	預算支出 (\$)	公民教育活動資助計劃 核准資助額 (\$)	擬由公民教育活動資助計劃撥款支付(\$) (A)	參加者收費/ 團體自付或 其他收入支付(\$) (B)	實際支出(\$) = (A) + (B)	附註 (請於單據右上角填上收據編號)
A. 行程						
A1. 40位香港青年前往大灣區考察交流 (5日4夜)	82000	82000	82000	0	82000	A1.
A2. 40位內地青年前往香港考察交流 (3日2夜)	48000	48000	48000	0	48000	A2.
A3. 3位工作人員前往大灣區考察交流 (5日4夜)	6150	6150	6150	0	6150	A1.
B. 宣傳						
B1. 1200張活動單張、海報、橫額、背景幕、FOAMBOARD、易拉架、facebook & IG 圖片等宣傳品設計及印刷費用	14000	14000	14000	1496	15496	B1-B4
B2. 聘請專業公司負責社交媒體專業(包括facebook、instagram)香港青年往內地交流團及內地青年往香港交流團(錄影攝影包後期剪輯)	23050	23050	23050	950	24000	B5
B3. 香港青年往內地交流團及內地青年往香港交流團(錄影攝影包後期剪輯)	7000	7000	7000	300	7300	B6
B4. 郵費(香港郵政平郵)及郵寄公文袋	10300	950	750	0	750	B7
C. 講座(場租、場地佈置、場地錄影攝影包後期剪輯、活動物資、接載參加者旅遊巴士、參加者紀念品)	12000	12000	10268	0	10268	C1-C4
D. 簡介會(場租、場地佈置、場地錄影攝影包後期剪輯、活動物資、接載參加者旅遊巴士、參加者紀念品)	12000	12000	10268	0	10268	D1-D4
E. 交流團分享會暨大灣區青年發展研討會(場地佈置、場地錄影攝影包後期剪輯、活動物資、接載參加者旅遊巴士、參加者紀念品及參加者證書)	15000	15000	15000	800	15800	E1-E6
F. 義工津貼(活動連續3小時或以上)-講座、簡介會、2次入營活動及1次分享會, 每次需要6位義工	2700	1710	1710	450	2160	F1-3
G. 審計費用	5000	5000	5000	0	5000	G1
H. 其他: 雜項 (5項本港活動的雜項, 如膠紙、文具、文件夾、影印費用等)	2500	2500	2500	440	2940	H1-5
I. 本港活動保險費用(每個分項2000, 總共5個分項)	10000	6000	5150	0	5150	I1, A1, A2
總計:	249700	235360	230846	4436	235282	



上述活動計劃支出報告及單據已由本獨立執業會計師/核數師核實。

會計師/核數師簽署:

Alan Chan & Partners

公司印鑑: