

致：香港添馬添美道 2 號政府總部西翼 13 樓
青年發展委員會秘書處

**2024-25 年度「青年內地交流資助計劃」
收支報告**

[必須在整個交流項目完成後兩個月內提交]

甲部 交流項目概要

- (1) 交流項目編號：HYAB/YA1/7-5/2(2024-25)(II) (S38-1)
- (2) 交流項目名稱：內蒙古青年文化交流觀星之旅 2024-25
- (3) 目的地：內蒙古
- (4) 交流日期及日數（由出發至回到本港）：11-18/4/2025 (8 日)
- (5) 參加實習項目的青年總數目：40 人，包括 0 名非永久居民全日制學生及 9 名基層青年。 [總數目為下列(a)項及(b)項總和]
- (a) 香港青年人數：12-17 歲 40 人 18-35 歲 _____ 人
- (b) 內地青年人數：12-17 歲 _____ 人 18-35 歲 _____ 人
(如活動屬雙向交流)
- (6) 隨團工作人員數目：香港工作人員 4 人；

[如以上與提交申請時所申報的資料不同，請註明原因及何時徵得青年發展委員會同意作出有關修改]

乙部 交流項目收入

交流項目收入	
細項	款額(\$)
青年發展委員會已發放的預支撥款	0
參加者收費(<u>2800</u> 元 x <u>31</u> 名參加者)	86800
「基層青年境外交流資助試行計劃」參加者收費(<u>500</u> 元 x <u>9</u> 名參加者)	4500
團體自行撥款	0
其他贊助(請詳列來源及款額) 高中學生交流活動資助計劃 2024/25 (\$40000) 初中及高小學生交流活動資助計劃- 「赤子情中國心」 (2024/25) (\$12600)	52600
<input type="checkbox"/> 有待委員會發放之剩餘撥款	130650
<input type="checkbox"/> 由民青局向「基層青年境外交流資助試行計劃」合資格參加者提供的額外資助 (<u>7090</u> 元 x <u>9</u> 名參加者)	63810
<input type="checkbox"/> 團體應退還香港特別行政區政府之款額 (請在適當的方格加上“✓”)	0
總計：	338360

丙部 交流項目支出

交流項目支出（如欄位不敷應用，請自行調整或覆印此頁）

合資格參加者在內地的開支，例如交通、住宿、膳食；以及團體在內地為合資格參加者舉辦的活動等支出¹

項目	預算支出 (\$)	實際支出 (\$)	資助額 (\$)	附註(如適用)
學生團費	209600	303600	209600	

合資格內地參加者在香港的開支，例如交通、住宿、膳食；以及團體在香港為合資格內地參加者舉辦的活動等支出¹

項目	預算支出 (\$)	實際支出 (\$)	資助額 (\$)	附註(如適用)
/				
/				
/				

交流期間隨團為參加者提供支援的香港工作人員²

老師團費	20960	30360	20960	

宣傳、招募參加者；為參加者在香港舉辦的出發前和回程後的活動（如租賃旅遊巴士、日營/宿營等）等支出

Banner	2170	0	2170	
租賃旅遊巴士	400	0	400	

核數報告

	4400	4400	4400	
總計：	237530	338360	237530	

上述交流項目收支報告及單據等已由獨立核數師核實。

備註：

- 1 交流期間的支出必須以單據支持；如獲資助參加者於交流團的支出少於資助額，有關的資助額將下調。
- 2 申請發還撥款時應以實報實銷的原則申請，主辦團體可提交合約、付款單據、經工作人員及主辦團體簽署核實及主辦團體蓋章的出勤紀錄等以作申請。
- 3 收入與支出的總計必須相同。
- 4 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，請附上兌換貨幣的匯率單據。
- 5 如填妥之收支報告有任何修改之處，請在旁簽署確認。
- 6 所有收據必須由項目負責人簽署及團體蓋章核實。

丁部 聲明

本團體謹此證明：

- (1) 上述資料全屬正確無誤，同時上列所有其他收入來源及贊助金額，並無任何遺漏；
- (2) 上列的各項支出只供進行上述活動之用，並屬合理及為有關活動所需；及
- (3) 有關活動並無賺取任何利潤。

本團體現申請發還剩餘撥款如下：－

青年發展委員會撥款總額	\$237530
已收妥的預支撥款	\$0
待發放的剩餘撥款 (或應退還香港特別行政區政府的款額)	\$130650

請將劃線支票付予以下地址：新界大埔運頭角里 26 號

支票的抬頭團體為：(中文) 聖公會莫壽增會督中學法團校董會
(英文) THE IMC OF SHENG KUNG HUI BISHOP MOK S
TSENG SECONDARY SCHOOL

(必須用中文及英文正楷填寫收款團體名稱，並與團體的註冊名稱相同。)

項目負責人姓名：劉煒業 簽署：

團體負責人姓名：王莉莉 簽署：

職銜：校長 聯絡電話：26567804

電郵地址：wylau@mst.edu.hk 傳真號碼：26507265

團體名稱：聖公會莫壽增會督中學法團校董會

團體地址：新界大埔運頭角里 26 號

團體印鑑：

日期：08/05/2025

*請刪去不適用者

備註：

1. 負責人所提供的資料，將用於處理與青年內地交流資助計劃有關的事宜。有關資料或會送交其他獲授權處理有關資料的政府決策局、部門或機構，用以進行上述目的。
2. 如團體未能提供所需資料，委員會可能無法發放剩餘撥款。
3. 請確保項目負責人的簽署與撥款接納書及預支撥款申請書上的簽署相同；團體負責人的簽署與保證人承納書的簽署相同；及團體印鑑與撥款接納書上及預支撥款申請書的印鑑相同。

THE INCORPORATED MANAGEMENT COMMITTEE OF
SKH BISHOP MOK SAU TSENG SECONDARY SCHOOL

YOUTH DEVELOPMENT COMMISSION
2024-25 HYAB FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND
(SECOND ROUND) (PROJECT NO. HYAB/YA1/7-5/2(2024-25)(II) (S38-1))
2024-25年度「青年內地交流資助計劃」

AUDITOR'S REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD FROM 10 OCTOBER 2024 (DATE OF COMMENCEMENT) TO
30 MAY 2025 (DATE OF COMPLETION)

鄭展鵬執業會計師

Cheng Chin Pang Certified Public Accountant (Practising)
Hong Kong

CPA with the Hong Kong Spirit

鄭展鵬執業會計師

Cheng Chin Pang Certified Public Accountant (Practising)

CMA with the Hong Kong Spirit

Room D, 10/F, Unionway Commercial Centre, 283 Queen's Road Central, Sheung Wan

Mobile: 90417164

Office: 39053281

Email: cpcheng@ccp-cpa.com

INDEPENDENT AUDITOR'S REPORT

TO THE INCORPORATED MANAGEMENT COMMITTEE OF
SKH BISHOP MOK SAU TSENG SECONDARY SCHOOL
YOUTH DEVELOPMENT COMMISSION

2024-25 HYAB FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND (SECOND
ROUND) (PROJECT NO. HYAB/YA1/7-5/2(2024-25)(II) (S38-1))
2024-25 年度「青年內地交流資助計劃」

Opinion

We have audited the financial statements of 2024-25 HYAB Funding Scheme for Youth Exchange in the Mainland (Second Round)(Project No. HYAB/YA1/7-5/2(2024-25)(II) (S38-1)) 2024-25 年度「青年內地交流資助計劃」 ("Project"), set out on pages 4 to 6, which comprise the balance sheet as at 30 May 2025 and the income and expenditure account for the period from 10 October 2024 (Date of Commencement) to 30 May 2025 (Date of Completion), and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Project for the period from 10 October 2024 (Date of Commencement) to 30 May 2025 (Date of Completion) are prepared, in all material respects, in accordance with the financial reporting requirements of the Home and Youth Affairs Bureau ("HYAB") as set out in its "《舉辦內地交流項目及使用撥款守則》".

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Grantee in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Grantee in complying with the financial reporting requirements of the HYAB. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Grantee and the HYAB and should not be distributed to or used by parties other than the Grantee or the HYAB. Our opinion is not modified in respect of this matter.

Other Matter

We have not performed any audit procedures to verify the authenticity of the supplementary and unaudited information provided by the Incorporated Management Committee of the Grantee in the financial statements.

鄭展鵬執業會計師

Cheng Chin Pang Certified Public Accountant (Practising)

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INDEPENDENT AUDITOR'S REPORT –continued

TO THE INCORPORATED MANAGEMENT COMMITTEE OF
SKH BISHOP MOK SAU TSENG SECONDARY SCHOOL
YOUTH DEVELOPMENT COMMISSION

2024-25 HYAB FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND (SECOND
ROUND) (PROJECT NO. HYAB/YA1/7-5/2(2024-25)(II) (S38-1))
2024-25 年度「青年內地交流資助計劃」

Responsibilities of the Incorporated Management Committee and Those Charged with Governance for the Financial Statements

The Incorporated Management Committee of the Grantee are responsible for the preparation of the financial statements in accordance with the financial reporting requirements of the HYAB, as set out in its 《舉辦內地交流項目及使用撥款守則》, and for such internal control as the Incorporated Management Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Grantee's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Grantee's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Incorporated Management Committee.

鄭展鵬執業會計師

Cheng Chin Pang Certified Public Accountant (Practising)

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INDEPENDENT AUDITOR'S REPORT –continued

TO THE INCORPORATED MANAGEMENT COMMITTEE OF

SKH BISHOP MOK SAU TSENG SECONDARY SCHOOL

YOUTH DEVELOPMENT COMMISSION

2024-25 HYAB FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND (SECOND ROUND) (PROJECT NO. HYAB/YA1/7-5/2(2024-25)(II) (S38-1))

2024-25 年度「青年內地交流資助計劃」

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Cheng Chin Pang

CHENG CHIN PANG

Certified Public Accountant (Practising)

Practising Certificate No. P06892

Hong Kong, 31 May 2025

THE INCORPORATED MANAGEMENT COMMITTEE OF SKH BISHOP MOK SAU TSENG SECONDARY SCHOOL YOUTH DEVELOPMENT COMMISSION 2024-25 HYAB FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND (SECOND ROUND)

INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 10 OCTOBER 2024 (DATE OF COMMENCEMENT)
TO 30 MAY 2025 (DATE OF COMPLETION)

Project No.:HYAB/YA1/7-5/2(2024-25)(II) (S38-1)

Project Title :2024-25 年度「青年內地交流資助計劃」

	Actual HK\$
Income	
青年發展委員會	130,650.00
民青局 - 「基層青年境外交流資助試行計劃」	63,810.00
參加者收費	91,300.00
高中學生交流活動資助計劃 2024/25	40,000.00
初中及高小學生交流活動資助計劃- 「赤子情中國心」 (2024/25)	12,600.00
Total Income	<u>338,360.00</u>
Less : Expenditure	
Exchange Tour Fee	333,960.00
Publicity / Expert Sharing	-
Audit Fee	4,400.00
Total Expenditure	<u>338,360.00</u>
Excess of Income over Expenditure	<u>-</u>

Notes are an integral part of the project accounts.


THE INCORPORATED MANAGEMENT COMMITTEE OF
SKH BISHOP MOK SAU TSENG SECONDARY SCHOOL
YOUTH DEVELOPMENT COMMISSION
2024-25 HYAB FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND
(SECOND ROUND)

BALANCE SHEET
AS AT 30 MAY 2025 (DATE OF COMPLETION)

Project No.: HYAB/YA1/7-5/2(2024-25)(II) (S38-1)
Project Title :2024-25 年度「青年內地交流資助計劃」

	HK\$
Current Assets	
Cash and cash equivalents	-
Receivable from	-
青年發展委員會	130,650.00
民青局 - 「基層青年境外交流資助試行計劃」	63,810.00
	<u>194,460.00</u>
Current Liabilities	
Accounts Payables – audit fee	4,400.00
Other payable	190,060.00
Amount due to the School Committee	-
	<u>194,460.00</u>
Net Asset	<u>-</u>
Fund Balance	<u>-</u>

The financial statements on pages 4 to 6 were approved
by the Incorporated Management Committee of SKH Bishop Mok Sau Tseng Secondary School on 31
May 2025


Ms. Wong Lee Lee
Principal

Notes are an integral part of the project accounts.

THE INCORPORATED MANAGEMENT COMMITTEE OF
SKH BISHOP MOK SAU TSENG SECONDARY SCHOOL
YOUTH DEVELOPMENT COMMISSION
2024-25 HYAB FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND (SECOND
ROUND) (PROJECT NO.HYAB/YA1/7-5/2(2024-25)(II) (S38-1))
2024-25 年度「青年內地交流資助計劃」

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 10 OCTOBER 2024 (DATE OF COMMENCEMENT)
TO 30 MAY 2025 (DATE OF COMPLETION)

Basis of preparation

1. These financial statements have been prepared in accordance with the financial reporting requirements set out in the "《舉辦內地交流項目及使用撥款守則》" issued by the HYAB.

2. The significant accounting policies are set out below:-

These accounts have been prepared in accordance with Section 2 of the Professional Accountants Ordinance (Cap.50) requirements and the followings:-

-the Ethical Practices and General Guidelines on Administration and Procurement Matters in respect of the Project;

-the Guide to application of the HYAB.; and

-all instructions and correspondences issued by the Secretariat of PSE to the Grantee in respect of the Project.

3. Revenue Recognition

Funding from HYAB. and sponsorship income are recognized when the Grantee's right to receive payment/benefit have been established.

4. Funding from Home and Youth Affairs Bureau

The Project completed on 30 May 2025 with a grant of HK\$130,650.00 during the period.