

INTERNATIONAL SOCIAL SERVICE
(HONG KONG BRANCH) "ISS-HK"
IN RESPECT OF 《LIFE RIDER》 CAREER AND LIFE
PLANNING PROGRAMME (STUDENTS WITH SPECIAL
EDUCATIONAL NEEDS) 《LIFE RIDER》生涯規劃活動計劃
(特殊教育需要學生), INCLUDING THE ADDITIONAL
FUNDING GRANTED UNDER THE ENHANCEMENT
SCHEME 2019/20 AND THE INTENSIVE SUPPORT SERVICE
FOR SECONDARY STUDENTS AND LEAVERS
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 1 SEPTEMBER 2019 TO 31 AUGUST 2022



Project Reference No.: HAB/CA1/8/21 (2019-22) - 021

Project Title: 《Life Rider》 Career and Life Planning Programme (Students with Special Educational Needs) 《Life Rider》 生涯規劃活動計劃 (特殊教育需要學生), including the additional funding granted under the Enhancement Scheme 2019/20 and the Intensive Support Service for Secondary Students and Leavers

Final Audited Accounts for the period from 1 September 2019 (Project Commencement Date) to 31 August 2022 (Project Completion Date)

Auditors' Report to the Advisory Committee of International Social Service (Hong Kong Branch) "ISS-HK" (the "Grantee")

Pursuant to the undertaking made by ISS-HK and the conditions of grant for implementation in respect of the captioned project (the "Project") funded by the Funding Scheme for Youth Life Planning Activities (2019-22) (the "Scheme"), we have performed a reasonable assurance engagement to report on whether ISS-HK have complied with, in all material respects, the requirements set by The Government of the Hong Kong Special Administrative Region as represented by Chief Executive Officer of Home Affairs Bureau (the "Government") (including the requirements to keep proper books and records and to prepare proper final audited accounts of the Project for the period from 1 September 2019 to 31 August 2022 on pages 3 to 8) and all the conditions of grant, as specified in the following documents:

- (a) the undertaking signed by the grantee in respect of the Project and the appendices thereto, with reference made to the project proposal and the implementation plan;
- (b) relevant guidelines for implementation of Project and the appendices thereto; and
- (c) all instructions and correspondences issued by the Government to the grantee in respect of the Project which include, but not limited to, the approval letter and the letter on payment arrangement.

Respective responsibilities of ISS-HK and auditors

ISS-HK is required to comply with requirements set by the Government (including the requirements to keep proper books and records and to prepare proper final accounts of the Project), and all the conditions of grant, 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.

Our Independence and Quality Control

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 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 requirements.



Basis of Conclusion

We conducted our reasonable assurance engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the HKICPA.

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to ISS-HK's compliance with the requirements set by the Government (including the requirements to keep proper books and records and to prepare proper final accounts of the project), and all the conditions of grant, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgments made by ISS-HK in the preparation of the final audited accounts of the Project, and of whether the accounting policies have followed the funding requirements of the Scheme, 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 ISS-HK has complied with, in all material respects, the requirements set by the Government (including the requirements to keep proper books and records and to prepare proper final account of the Project), and all conditions of grant, 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 final accounts. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

Conclusion

Based on the foregoing, in our opinion, ISS-HK has complied with, in all material respects, the requirements set by the Government (including the requirements to keep proper books and records and to prepare proper final accounts of the Project from 1 September 2019 to 31 August 2022), and all the conditions of grant, as specified in the documents mentioned in the above first paragraph; the statements of account in respect of the Project are prepared in accordance with the provisions of Grant Agreement; and the expenditure incurred by the grantee is made in accordance with the Guide to Application and Grant Agreement (including without limitation, the Approved Proposal) and the requirements and directives relating to the Project.

Use of this report

This report is intended for filing by ISS-HK with the Government, and is not intended to be, and should not be, used by anyone except the above two parties for any other purposes.


Lee, Au & Co.
Certified Public Accountants


Hong Kong: 28 NOV 2022

**INTERNATIONAL SOCIAL SERVICE (HONG KONG BRANCH) "ISS-HK"
 IN RESPECT OF 《LIFE RIDER》 CAREER AND LIFE PLANNING PROGRAMME
 (STUDENTS WITH SPECIAL EDUCATIONAL NEEDS) 《LIFE RIDER》生涯規劃活動計
 劃 (特殊教育需要學生), INCLUDING THE ADDITIONAL FUNDING GRANTED UNDER
 THE ENHANCEMENT SCHEME 2019/20 AND THE INTENSIVE SUPPORT SERVICE
 FOR SECONDARY STUDENTS AND LEAVERS
 STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2022**

	HK\$
CURRENT ASSETS	
Cash at bank	3,584,362.64
CURRENT LIABILITIES	
Amount due to ISS-HK	(4,066,800.75)
Accrued charge	(15,000.00)
	(4,081,800.75)
NET LIABILITIES	(497,438.11)
REPRESENTED BY:	
Accumulated deficit	(497,438.11)

Certified true and correct

Authorized Signature: 
 Name: Mr. Stephen Yau
 Title: Chief Executive
 Date: 28 NOV 2022

Authorized Signature: 
 Name: Mr. Kenneth Kwok
 Title: Chairman
 Date: 28 NOV 2022

The notes on page 8 form an integral part of this final accounts.

**INTERNATIONAL SOCIAL SERVICE (HONG KONG BRANCH) "ISS-HK"
IN RESPECT OF 《LIFE RIDER》 CAREER AND LIFE PLANNING PROGRAMME
(STUDENTS WITH SPECIAL EDUCATIONAL NEEDS) 《LIFE RIDER》
生涯規劃活動計劃 (特殊教育需要學生)
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 SEPTEMBER 2019 TO 31 AUGUST 2022**

	HK\$
INCOME	
Fund received	3,312,640.00
Bank interest income	13,060.64
	<hr/>
Total income	3,325,700.64
	<hr/>
EXPENDITURE	
Salaries	2,942,026.00
Provident Fund (MPF)	147,101.30
Publicity	30,966.90
Programme expenses	
- 《Life Rider》技能提升活動	7,755.60
- 《解難 Power-Up》成長日營	66,004.40
- 《當興趣。當職業》興趣體驗及職業導向探索活動	168,892.10
- 《My Work》模擬工作體驗活動	12,013.50
- 《Life Rider》計劃重溫整合活動	2,489.70
- 《Life Rider》技能升級活動	7,037.40
- 《職場。足跡》職場參觀	20,916.60
- 個別生涯規劃輔導活動	1,765.00
- 工作實習計劃	26,800.50
- 師友分享活動	2,040.40
- 《小夢想。大分享》成果分享會活動籌備	8,748.30
- 《小夢想。大分享》成果分享會	136,601.40
- 全校/全級生涯規劃講座/班本活動	10,804.50
- 教師培訓工作坊	36,150.00
- 教師活動經驗分享會	976.20
- 家長講座	9,750.00
- 家長交流分享會	374.90
- 家長快遞	3,700.00
Audit fee	15,000.00
	<hr/>
Total expenditure	3,657,914.70
	<hr/>
Deficit for the period	(332,214.06)
	<hr/>

The notes on page 8 form an integral part of this final accounts.

**INTERNATIONAL SOCIAL SERVICE (HONG KONG BRANCH) “ISS-HK”
IN RESPECT OF ADDITIONAL FUNDING GRANTED UNDER THE ENHANCEMENT
SCHEME 2019/20
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 24 MARCH 2020 TO 31 AUGUST 2020**

	HK\$
INCOME	
Fund received	62,112.00
Total income	<u>62,112.00</u>
EXPENDITURE	
Programme expenses	
- 興趣體驗: 蝶古巴特製作	4,348.00
- 直播活動: 挑戰運動	4,637.73
- WhatsApp Sticker 製作及宣傳短片	10,492.80
- 行業專訪 1 – 裝修佬	15,000.00
- 行業專訪 2 – HKPET 寵物美容	16,748.40
Total expenditure	<u>51,226.93</u>
	<u>10,885.07</u>
<u>Less: Amount refunded to the Government</u>	10,885.07
Surplus for the period	<u><u>-</u></u>

The notes on page 8 form an integral part of this final accounts.

**INTERNATIONAL SOCIAL SERVICE (HONG KONG BRANCH) “ISS-HK”
IN RESPECT OF INTENSIVE SUPPORT SERVICE FOR SECONDARY STUDENTS
AND LEAVERS
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 16 FEBRUARY 2021 TO 15 FEBRUARY 2022**

	HK\$
INCOME	
Fund received	197,900.00
Total income	<u>197,900.00</u>
EXPENDITURE	
Salaries	304,565.00
Provident Fund (MPF)	15,228.25
Publicity	260.00
Programme expenses	
- 個人輔導及持續跟進服務	1,034.40
- 培訓活動	42,036.40
Total expenditure	<u>363,124.05</u>
Deficit for the period	<u>(165,224.05)</u>

The notes on page 8 form an integral part of this final accounts.

**INTERNATIONAL SOCIAL SERVICE (HONG KONG BRANCH) “ISS-HK”
 IN RESPECT OF 〈LIFE RIDER〉 CAREER AND LIFE PLANNING PROGRAMME
 (STUDENTS WITH SPECIAL EDUCATIONAL NEEDS) 〈LIFE RIDER〉 生涯規劃活動計
 劃 (特殊教育需要學生), INCLUDING THE ADDITIONAL FUNDING GRANTED UNDER
 THE ENHANCEMENT SCHEME 2019/20 AND THE INTENSIVE SUPPORT SERVICE
 FOR SECONDARY STUDENTS AND LEAVERS
 CASH FLOW STATEMENT
 FOR THE PERIOD FROM 1 SEPTEMBER 2019 TO 31 AUGUST 2022**

	HK\$
Cash flows from operating activities	
Deficit for the period	(497,438.11)
Operating deficit before working capital changes	(497,438.11)
Increase in amount due to ISS-HK	4,066,800.75
Increase in accrued charges	15,000.00
Net cash generated from operating activities	3,584,362.64
Net increase in cash and cash equivalents	3,584,362.64
Cash and cash equivalents at 1 September 2019	-
Cash and cash equivalents at 31 August 2022	3,584,362.64

The notes on page 8 form an integral part of this final accounts.

**INTERNATIONAL SOCIAL SERVICE (HONG KONG BRANCH) “ISS-HK”
IN RESPECT OF 〈LIFE RIDER〉 CAREER AND LIFE PLANNING PROGRAMME
(STUDENTS WITH SPECIAL EDUCATIONAL NEEDS) 〈LIFE RIDER〉 生涯規劃活動計
劃 (特殊教育需要學生), INCLUDING THE ADDITIONAL FUNDING GRANTED UNDER
THE ENHANCEMENT SCHEME 2019/20 AND THE INTENSIVE SUPPORT SERVICE
FOR SECONDARY STUDENTS AND LEAVERS
NOTES TO THE FINAL ACCOUNTS
FOR THE PERIOD FROM 1 SEPTEMBER 2019 TO 31 AUGUST 2022**

1. Principal accounting policies

(a) Basis of preparation

The final accounts has been prepared for the information of the Government and where appropriate in accordance with the conditions of grant, and materially in accordance with accounting principles generally accepted in Hong Kong.

(b) Income and expenditure recognition

The Project’s income and expenditure during the period were recognised on accrual basis.