

**ZUNI ICOSAHEDRON**

進念 · 二十面體

REPORT OF FACTUAL FINDINGS ON APPLYING AGREED-UPON PROCEDURES

IN RESPECT OF

FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND 2016-17

《朱鸚藝術周 2016 青年交流團》(“THE PROJECT”)

FOR THE PERIOD FROM 14 SEPTEMBER 2016 TO 10 FEBRUARY 2017

PROJECT REFERENCE: HAB/CA1/7-5/3(2016-17)(190)

**黃龍德會計師事務所有限公司**

香港執業會計師、英國特許會計師

**PATRICK WONG C.P.A. LIMITED**

*Certified Public Accountants (Practising), Hong Kong Chartered Accountants*



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(All amounts in Hong Kong Dollars unless otherwise stated)

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# 黃龍德會計師事務所有限公司

香港執業會計師、英國特許會計師

## PATRICK WONG C.P.A. LIMITED

Certified Public Accountants (Practising), Hong Kong Chartered Accountants

香港中環德輔道中141號中保集團大廈11字樓1101室  
1101, 11/F, China Insurance Group Building, 141 Des Voeux Road Central, Hong Kong  
電話 Tel: 3187 8200 傳真 Fax: 3187 8279

電郵 e-mail: enquiries@pwcpa.com.hk 網址 Website: http://www.pwcpa.com.hk



黃龍德會計師

董事 Directors

黃龍德執業會計師  
銅紫荊星章、太平紳士

劉旭明執業會計師

黃俊碩執業會計師

曾卓鋒執業會計師

**PATRICK WONG, PhD, BBS, JP**  
FCPA(Practising), FCA, FCCA, FAIA, MSCA, FCIS, FCS, CTA(HK), FTIHK, FHKIoD

**LAU YUK MING, HAROLD**  
FCPA(Practising), MSCA

**WONG CHUN SEK, EDMUND**  
CPA(Practising), ACA, ACCA, FFA FIPA, MSCA, ATIHK, BComm(Hons), MSc

**TSANG CHEUK FUNG, ANDY**  
FCPA(Practising), MSCA, BBA(Hons), BEng(Hons)

電話 Tel: 3187 8208 電郵 e-mail: pw@pwcpa.com.hk

電話 Tel: 3187 8213 電郵 e-mail: haroldlau@pwcpa.com.hk

電話 Tel: 3187 8216 電郵 e-mail: edmundwong@pwcpa.com.hk

電話 Tel: 3187 8250 電郵 e-mail: andytsang@pwcpa.com.hk



An Association of  
Independent Accounting Firms  
國際會計師集團獨立成員

### ZUNI ICOSAHEDRON ("THE COMPANY") REPORT OF FACTUAL FINDINGS ON APPLYING AGREED - UPON PROCEDURES IN RESPECT OF FUNDING SCHEME FOR YOUTH EXCHANGE IN THE MAINLAND 2016-17 - 《朱鸚藝術周 2016 青年交流團》 ("THE PROJECT") FOR THE PERIOD FROM 14 SEPTEMBER 2016 TO 10 FEBRUARY 2017 NOTIFICATION LETTER DATED 8 APRIL 2016 PROJECT REFERENCE: HAB/CA1/7-5/2(2016-17)(190)

We have performed the procedures agreed with you and enumerated below with respect to the income and expenditure statement for the Project ("the Statement") for the period from 14 September 2016 to 10 February 2017 set forth in the Appendix I.

The Statement has been prepared by the management of the Company and the procedures below were performed solely for the purpose of submission of the Statement to the Commission on Youth ("the Commission").

#### Respective responsibilities of the Company and ourselves

The management of the Company is responsible for the design, implementation and maintenance of control procedures to extract data of income and expenditure from the Company's underlying books and records. The management is further responsible for the preparation of the Statement, a copy of which is attached as an appendix to this report.

It is our responsibility to undertake procedures agreed with you in respect of the income and expenditure included in the Statement and to issue a report thereon to you.

#### Scope of work and agreed-upon procedures

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 report to you with respect to the Statement for the Project.

The agreed-upon procedures are summarized as follows:

1. we obtained the Statement prepared by the Company, a copy of which is attached and stamped for identification purpose;
2. we obtained the breakdown of income and expenditure of the Project prepared by the Company ("the Breakdown");
3. we checked the total income and expenditure as shown in the Breakdown to the total income and total expenditure as shown in the Statement;

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聯營公司：  
Associated:

龍德商務顧問有限公司  
LT Business Consultants Limited

澳門黃林樂鄂有限公司  
Macau Wong Lam Leung & Kwok Limited

江門市龍德諮詢服務有限公司  
Jiangmen Longde Consultants Limited



4. we compared the total income and total expenditure as shown in the Breakdown to the general ledger of the Company's accounting system;
5. we compared the items of income and expenditure shown in the Breakdown to income receipts and expense invoices;
6. we compared the items of expenditure shown in the Breakdown to relevant quotation record;
7. we checked the compliance of the "Guideline on Organising Activities and the Use of Sponsorship" issued by the Commission;
8. we compared the total income and expenditure as shown in the Breakdown and the Statement to the approved budget; and
9. we checked the expenditures shown in the Breakdown and the Statement to the list of approved expenditure.

### Findings

We report our findings as below:

1. with respect to item 1, 2 and 3, we found the total income and total expenditure as shown in the Statement prepared by the Company to be in agreement with the total income and total expenditure as shown in the Breakdown prepared by the Company;
2. with respect to item 4, we found the total income and total expenditure of the Breakdown to be in agreement with the general ledger of the Company's accounting system;
3. with respect to item 5, we found the items of income and expenditure shown in the Breakdown to be in agreement with income receipts and expense invoices;
4. with respect to item 6, we found the items of expenditure shown in the Breakdown to be in agreement with relevant quotation record;
5. with respect to item 7, we report that nothing has come to our attention that causes to believe that the Company does not comply with, in all material respects, the requirements of the "Guideline on Organising Activities and the Use of Sponsorship" issued by the Commission;
6. with respect to item 8, we found that some expenditure items shown in the Breakdown and the Statement exceed the approved budget; and
7. with respect to item 9, we found the items of expenditure shown in the Breakdown and the Statement are in accordance with the items in the list of approved expenditure.

Because the above procedures do not constitute an assurance engagement performed 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 (collectively referred to as "Hong Kong Assurance Standards"), we do not express any assurance on the Statement. Our procedures involve the examination, on a test basis, evidence supporting the amounts in the Statement prepared by the Company in Appendix I. We simply provide a report of factual findings of the above agreed-upon procedures on the said Statement of the Project.



Had we performed additional procedures or had we performed an assurance engagement in accordance with the Hong Kong Assurance Standards, 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 second paragraph of this report. This report should not be referred or distributed to any other persons or entity other than the Commission. It should not be relied upon by any other party for any other purpose and we expressly disclaim any liability or duty to any other party in this respect. It should not be disclosed, referred to or quoted in whole or in part without our prior written consent.

This report relates solely to the items specified above and does not extend to any financial statements of the Company, taken as a whole.

Yours faithfully,

**PATRICK WONG C.P.A. LIMITED**  
黃龍德會計師事務所有限公司  
*Certified Public Accountants*

PwC PA

曾卓鋒, 香港執業會計師  
**TSANG CHEUK FUNG ANDY**  
FCPA (Practising), MSCA  
Certified Public Accountant (Practising), Hong Kong  
Practising Certificate Number: P06369

Hong Kong, 21 February 2017

Ref: Z034/PW/AT/1298/1423/486

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## Appendix I

ZUNI ICOSAHEDRON  
進念·二十面體

Project Title : Commission on Youth

Funding Scheme for Youth Exchange in the Mainland 2016-17

《朱鸚藝術周2016青年交流團》

Reference Code : HAB/CA1/7-5/2(2016-17)(190)

Project Commencement : 14 September 2016


Project Completion : 10 February 2017

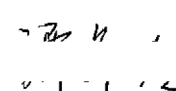
INCOME AND EXPENDITURE STATEMENT  
FOR THE PERIOD FROM 14 SEPTEMBER 2016 TO 10 FEBRUARY 2017

	Budget HK\$	Actual HK\$
<b>INCOME</b>		
Commission on Youth - Sponsorship received		87,610.00
Commission on Youth - Sponsorship receivable	160,170.00	71,355.00
<b>TOTAL INCOME</b>	<u>160,170.00</u>	<u>158,965.00</u>
<b>EXPENDITURE</b>		
Exchange Tour	118,090.00	120,037.98
配套活動部分		
租用場地（交流前工作坊）	11,700.00	10,575.00
表演藝術導師費用	3,380.00	3,600.00
租用場地（總結演出）	20,000.00	19,920.00
	<u>35,080.00</u>	<u>34,095.00</u>
Audit Fee	7,000.00	7,000.00
<b>TOTAL EXPENDITURE</b>	<u>160,170.00</u>	<u>161,132.98</u>
<b>DEFICIT ON COMPLETION</b> (Note)	<u>-</u>	<u>(2,167.98)</u>

Note: The deficit on completion represents the exceed of expenditure over budget that will be borne by the Company.

The income and expenditure account above was approved and authorised for issue by the Board of Directors of Zuni Icosahedron on 21 February 2017 and is signed on its behalf by:

  
Kan Tai Keung  
Director

  
Tam Cheuk Ling  
Director