



名仕會計師事務所有限公司
DOUGLAS CPA (PRACTISING) LIMITED

*Certified Public Accountants
Hong Kong*

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”
REPORT AND FINAL ACCOUNT
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED

FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)

PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”

FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

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名仕會計師事務所有限公司

Douglas CPA (Practising) Limited Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

**TO THE DIRECTORS OF JUNIOR ACHIEVEMENT (HONG KONG) LIMITED
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)**

PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”

FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

Pursuant to the Funding Scheme for Youth Life Planning Activities (2022-25) Grant Agreement (the “Grant Agreement”) made between the Government of the Hong Kong Special Administrative Region as represented by Chief Executive Officer (Youth Affairs)(2)2 of Home and Youth Affairs Bureau (the “Government”) and Junior Achievement (Hong Kong) Limited (the “Grantee”) to the Grantee on use of Approved Funding in respect the project title of JA Plan For Future JA 計劃為未來 (“the Project”) funded by the Government. We have performed a reasonable assurance engagement to report on whether the Grantee has complied with, in all material aspects, the requirements set by the Grant Agreement, including the requirements to keep proper books and records for the Project, to prepare final account of the Project for the period from 1st September 2022 to 31st August 2025 on pages 3 to 8, and all the terms and conditions as specified in the Guide to Application and Grant Agreement.

Respective responsibilities of the Grantee and auditors

The Government requires the Grantee to keep proper books of accounts of all receipts and payment of the Government in respect of the Project and to comply with the requirements and all the terms and conditions specified in the Guide to Application and Grant Agreement.

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

Quality control and independence

Our firm applies Hong Kong Standard on Quality Management 1 issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) 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.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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 Hong Kong Institute of Certified Public Accountants and with reference to the requirements of the Grant Agreement. The engagement process comprised evidence gathering, evaluation and measurement to support a conclusion.

INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS OF JUNIOR ACHIEVEMENT (HONG KONG) LIMITED
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

Basis of Conclusion - continued

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to Grantee's compliance with the requirements set by the Grant Agreement including the requirements to keep proper books and records for the Project, to prepare the final account for the Project, and all the terms and conditions of the Grant Agreement, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgements made by Grantee in the preparation of the final account for the Project, and of whether the accounting policies have followed the requirements of the Grant Agreement, 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 Grantee has complied with, in all material respects, the requirements set by the Grant Agreement, including the requirements to keep proper books and records for the Project, and all the terms and conditions of the Grant Agreement, 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 account for Project. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

Conclusion

Based on the foregoing, in our opinion:

- (a) the Grantee has complied with, in all material respects, the requirements set by the Government, and all the terms and conditions specified in the documents mentioned in the above first paragraph; and
- (b) the expenditure incurred by the Grantee has complied, in all material respects, the procurement procedures as stated in the Guide to Application and Grant Agreement (including without limitation, the Approved Proposal) and the requirements and directives relating to the Project as may from time to time be prescribed or given by the Government for the income and expenditure account.

Use of this Report

This report is intended for filing by the Grantee with the Government, and is not intended to be, and should not be, used by anyone for any other purpose.

The engagement partner on the audit resulting in this independent auditor's report is Tsang Kwong Yip (Practising Certificate No.: P04076).



Douglas CPA (Practising) Limited
Certified Public Accountants

Hong Kong : 24th December 2025

Tsang Kwong Yip
Practising Certificate No.: P04076

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED

FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)

PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”

STATEMENT OF FINANCIAL POSITION

AS AT 31ST AUGUST 2025

	HK\$
Current Liabilities	
Accrued Expense	12,000.00
Current account of Junior Achievement (Hong Kong) Limited	<u>733,233.35</u>
	<u>745,233.35</u>
Net Liabilities	<u><u>(745,233.35)</u></u>
Funds and Reserves	<u><u>(745,233.35)</u></u>

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED
FINAL ACCOUNT
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

	<u>Notes</u>	Approval Budget (unaudited) HK\$	Actual 1/9/2022 to 31/8/2025 HK\$
Income			
Grant received	2	4,964,856.00	3,971,884.80
Junior Achievement (Hong Kong) Limited		-	192,034.61
		4,964,856.00	4,163,919.41
Less: Expenditure			
人手 Manpower	3	3,723,642.00	3,915,462.32
宣傳 Promotion	4	210,000.00	210,214.29
活動 Activities	5	1,016,214.00	771,476.15
其他 Others		15,000.00	12,000.00
Audit fee			12,000.00
		4,964,856.00	4,909,152.76
Deficit of the project for the period			(745,233.35)

Notes are an integral part of the project accounts.

Certified true and correct



Vivian Choi (CEO)

Date: 24th December 2025

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED

FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”

STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

	HK\$
Cash flows from operating activities	
Deficit for the period and operating deficit before working capital changes	<u>(745,233.35)</u>
Increase in accrued expense	12,000.00
Increase in current account of Junior Achievement (Hong Kong) Limited	<u>733,233.35</u>
	<u>745,233.35</u>
Net cash generated from operating activities	-
Net increase in cash and cash equivalents	-
Cash and cash equivalents at beginning of period	<u>-</u>
Cash and cash equivalents at end of period	<u><u>-</u></u>
Analysis of balance of cash and cash equivalents	
Cash in hand	<u><u>-</u></u>

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”

NOTES TO THE FINAL ACCOUNT
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

1. SIGNIFICANT ACCOUNTING POLICY

Basis of preparation

(a) Pursuant to the Funding Scheme for Youth Life Planning Activities (2022-25) the Grant Agreement dated 30th August 2022 made between the Government and the Grantee, the project manager is required under the Grant Agreement to prepare a final account of the Project which presents fairly the Project's financial transactions.

(b) Accounting standards and convention

The final account has been prepared in accordance with Guide to Application and the terms and conditions of the Grant Agreement and generally accepted accounting principles in Hong Kong and comply with those applicable Hong Kong Financial Reporting Standards ("HKFRS") issued by the Hong Kong Institute of Certified Public Accountants.

The final account has been prepared under the historical cost convention.

2. GRANT RECEIVED

	1/9/2022 to 31/8/2023 <u>(Year 1)</u> HK\$	1/9/2023 to 31/8/2024 <u>(Year 2)</u> HK\$	1/9/2024 to 31/8/2025 <u>(Year 3)</u> HK\$	<u>Total</u> HK\$
Grant received from Youth Development Commission	<u>1,489,456.80</u>	<u>1,241,214.00</u>	<u>1,241,214.00</u>	<u>3,971,884.80</u>

3. 人手 MANPOWER

	1/9/2022 to 31/8/2023 <u>(Year 1)</u> HK\$	1/9/2023 to 31/8/2024 <u>(Year 2)</u> HK\$	1/9/2024 to 31/8/2025 <u>(Year 3)</u> HK\$	<u>Total</u> HK\$
員工薪酬	1,186,498.50	1,236,191.51	1,339,772.31	3,762,462.32
活動在場支援	51,000.00	51,000.00	51,000.00	153,000.00
	<u>1,237,498.50</u>	<u>1,287,191.51</u>	<u>1,390,772.31</u>	<u>3,915,462.32</u>

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED

FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)

PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”

NOTES TO THE FINAL ACCOUNT

FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

4. 宣傳 Promotion

	1/9/2022 to 31/8/2023 (Year 1) HK\$	1/9/2023 to 31/8/2024 (Year 2) HK\$	1/9/2024 to 31/8/2025 (Year 3) HK\$	Total HK\$
海報、單張、易拉架	19,725.00	11,196.00	10,560.00	41,481.00
攝影、錄影及製作	16,000.00	58,600.00	69,200.00	143,800.00
網上及社交平台宣傳	561.66	18,628.59	5,743.04	24,933.29
	<u>36,286.66</u>	<u>88,424.59</u>	<u>85,503.04</u>	<u>210,214.29</u>

5. 活動 Activities

	1/9/2022 to 31/8/2023 (Year 1) HK\$	1/9/2023 to 31/8/2024 (Year 2) HK\$	1/9/2024 to 31/8/2025 (Year 3) HK\$	Total HK\$
與升學相關				
Activities on academic pursuits				
聯校大專升學申請及面試貼士講座	18,588.90	18,959.80	4,185.00	41,733.70
講者	3,100.00	3,100.00	3,780.00	
場地及器材租借	15,488.90	15,859.80	405.00	
與就業相關				
Activities on career aspirations				
履歷撰寫及模擬面試工作坊	45,932.64	18,926.75	19,749.42	84,608.81
工作坊物資	45,932.64	18,926.75	19,749.42	
職場體驗	1,128.14	5,488.23	10,132.70	16,749.07
工作坊物資	1,128.14	5,488.23	10,132.70	
多元出路認知				
Activities on awareness of multiple pathways				
JA「伴我啟航」青年生涯規劃	85,406.00	42,161.93	20,529.48	148,097.41
工具冊	85,406.00	42,161.93	20,529.48	
自我認識及生涯計劃工作坊	69,520.00	58,460.00	60,040.00	188,020.00
工作坊導師	69,520.00	58,460.00	60,040.00	
「事業萬花筒」速配師友工作坊	33,783.79	16,285.14	15,317.63	65,386.56
工作坊物資	33,783.79	16,285.14	15,317.63	
聯校大灣區升學、就業及創業講座	4,313.40	2,340.45	2,648.10	9,301.95
講者	3,000.00	1,800.00	1,800.00	
場地及器材租借	1,313.40	540.45	848.10	

JUNIOR ACHIEVEMENT (HONG KONG) LIMITED

FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)

PROJECT TITLE OF “JA PLAN FOR FUTURE JA 計劃為未來”

NOTES TO THE FINAL ACCOUNT

FOR THE PERIOD FROM 1ST SEPTEMBER 2022 TO 31ST AUGUST 2025

5. 活動 Activities - continued

	1/9/2022 to 31/8/2023 (Year 1) HK\$	1/9/2023 to 31/8/2024 (Year 2) HK\$	1/9/2024 to 31/8/2025 (Year 3) HK\$	Total HK\$
個人能力發展 Activities on individual capacity building				
未來技巧工作坊	54,556.18	13,358.55	23,259.61	91,174.34
工作坊物資	<u>54,556.18</u>	<u>13,358.55</u>	<u>23,259.61</u>	
其他活動 Other Activities				
聯校工作世界4.0及青年生涯規劃家長 座談會	17,812.80	7,762.70	20,030.00	45,605.50
講者	<u>3,500.00</u>	<u>6,300.00</u>	<u>1,000.00</u>	
場地及器材租借	<u>14,312.80</u>	<u>1,462.70</u>	<u>19,030.00</u>	
ZOOM網上會議 系統費用	54,341.37	17,088.71	9,368.73	80,798.81
	<u>54,341.37</u>	<u>17,088.71</u>	<u>9,368.73</u>	
	<u>385,383.22</u>	<u>200,832.26</u>	<u>185,260.67</u>	<u>771,476.15</u>