

樂群社會服務處黃光漢社區服務中心
THE 1ST ROUND FOR 2023 - 24 WOMEN EMPOWERMENT FUND
GENERAL PROJECT
「耆」望守護者 - 婦女準照顧者訓練計劃
HYAB W/015/015
2023-24/1/G0011

REPORT AND FINANCIAL STATEMENT
FOR THE PERIOD FROM 1 NOVEMBER 2023
TO 31 OCTOBER 2024

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領華會計師事務所 S. C. Fung & Company, CPAs

香港上環永樂街177-183號永德商業中心12樓1209-1210A室
Room 1209-1210A, 12/F., Wing Tuck Commercial Centre,
177-183 Wing Lok Street, Sheung Wan, Hong Kong
Tel : (852) 3101 0135 Fax: (852) 3579 0068 E-mail: scfunghkcpa@gmail.com

INDEPENDENT AUDITOR'S REPORT TO LOK KWAN SOCIAL SERVICE (LIMITED BY GUARANTEE) (INCORPORATED IN HONG KONG WITH LIMITED LIABILITIES)

We have audited the financial statements of the 1st Round Women Empowerment Fund (“the WEF”) General Project 「耆」望守護者 - 婦女準照顧者訓練計劃 (“the Project”) prepared by Lok Kwan Social Service (Limited by Guarantee) for the period from 1 November 2023 to 31 October 2024, set out on pages 3 to 5 which comprise the income and expenditure statement, and a summary of significant accounting policies and other explanatory

Basis for opinion

The Project is not a separate legal entity and is not required to prepare statutory financial statements. These financial statements have been prepared solely for the purposes of filing with the Women's Commission (“the WoC”) of the Hong Kong Special Administrative Region in order to comply with the project details stated in the application form, the Approval Letter dated 17 October 2023, the Rules for Implementing Projects and Using Allocated Fund (General Projects and Thematic Project - Programme on Women's Participation in Community Services) (“the Rules”), and instructions, terms and conditions issued by the Government/WoC in relation to the WEF. These financial statements have been prepared from the records of the Project and reflect all the transactions recorded locally by the Project on the basis of the accounting policies set out in note 2 to the financial statements.

Project's management's responsibility for the financial statements

The Project's management is responsible for the preparation and the true and fair presentation of these financial statements in accordance with the performance standards and conditions of the Approval Letter, the Rules and the Application, and for such internal control as the Project's management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with the Hong Kong Standard on Assurance Engagement 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, Financial Reporting Standards and Auditing and Assurance Standards as issued and updated by the Hong Kong Institute of Certified Public Accountants from time to time.

**INDEPENDENT AUDITOR'S REPORT TO
LOK KWAN SOCIAL SERVICE (LIMITED BY GUARANTEE)
(INCORPORATED IN HONG KONG WITH LIMITED LIABILITIES)**

Auditors' responsibility (Continued)

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Project's management's preparation of financial statements that give a true and fair view 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 Project's management's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Project's management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the deficit of the Project for the period from 1 November 2023 to 31 October 2024 and have been properly prepared from the books of account and in accordance with the requirements of the Women's Commission in all material respect, and in accordance with accounting policies set out in note 1 and 2 to the financial statements. The expenditures incurred for the Project have been used in accordance with the approved budget attached to the Approval Letter, and in accordance with the performance standards and conditions laid down in the Approval Letter, the Rules, and the Project application in respect of the Project.

For and on behalf of
S.C. FUNG & COMPANY, CPAS
領華會計師事務所



Authorized Signature(s)

S. C. FUNG & COMPANY
Certified Public Accountants
Hong Kong
Date: 20 DEC 2024

FUNG, So Ching, Jenny
Registration number: P04351

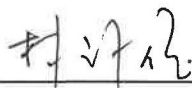
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INCOME AND EXPENDITURE STATEMENT
 FOR THE PERIOD FROM 1 NOVEMBER 2023 TO 31 OCTOBER 2024

	Note	01/11/2023 - 31/10/2024 HK\$
Income		
Amount of funding received from the Women Empowerment Fund		112,760.00
Contribution from the funded organization		334.40
Other income		16,150.00
Total Income		129,244.40
Less: Expenditure		
(活動一) 「耆」望新知-照顧能力增值活動	4	58,210.30
(活動二) 放下「耆」望-減壓興趣活動	4	49,568.80
(活動三) 歷盡「耆」程-生死教育活動	4	25,309.00
(活動四) 老友「耆」望訪談	4	1,976.00
「耆」望守護者 整個活動	4	100,875.70
Total Expenditure		235,939.80
(Deficit) for the Period		(106,695.40)
申請發還的剩餘撥款		106,695.40
機構承擔的費用		334.40

We certify that-

- the above statement has been properly prepared from the books and records of the organization;
- the above statement has been prepared in accordance with the performance standard and requirements stated in the application form, the Approval Letter, the Rules in relation to the WEF;
- the funding received from the WEF have been used in accordance with the approved budget attached to the Approval Letter of the WEF project.

Authorised Signature: 
 Name of Authorized Person: Lam Shuk Yee
 Post: Executive Committee
 Date: 20 DEC 2024

Authorised Signature: 
 Name of Authorized Person: Ng Chau Pei
 Post: Executive Committee
 Date: 20 DEC 2024

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NOTES ON THE INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1 NOVEMBER 2023 TO 31 OCTOBER 2024

1 BASIS OF PREPARATION

The Income and Expenditure Statement (“the Statement”) has been prepared on cash basis. The income represents the money received during the period. The expenditure represents the payments made for the project.

2 PRINCIPAL ACCOUNTING POLICY

a) Income recognition

- i) Funding received from the Women Empowerment Fund is recognized on cash basis.
- ii) Activities income are recognized on cash basis.

b) Expenditure

Expenditure items are recognized on cash basis.

3 APPROVAL OF FINANCIAL STATEMENTS

These financial statements on pages 3 to 5 were approved and authorized for issue by the Project management on 20 December 2024.

4 (活動一) 「耆」望新知-照顧能力增值活動	01/11/2023 - 31/10/2024 HK\$
照顧技巧增值課程導師費	13,200.00
認知及體能訓練增值課程導師費	13,200.00
安老及照顧者社區資源講座講者費	1,980.00
安老服務創新思維體驗及參觀活動費用(軟餐 工作坊)	12,000.00
安老服務創新思維體驗及參觀活動及物資費 用(樂齡科技或創新安老服務)	4,133.30
照顧技巧增值課程教材、課堂物資	4,976.00
認知及體能訓練增值課程教材、課堂物資	4,877.20
安老及照顧者社區資源講座教材、課堂物資	1,323.80
其他非計劃資助支出	2,520.00
	<u>58,210.30</u>

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	01/11/2023 - 31/10/2024 HK\$
4 (活動二) 放下「耆」望一減壓興趣活動	
個人成長工作坊導師費	7,920.00
減壓興趣活動導師費	26,400.00
個人成長工作坊教材、課堂物資	5,745.00
減壓興趣活動教材、課堂物資	9,503.80
	<u>49,568.80</u>
4 (活動三) 歷盡「耆」程一生死教育活動	
生死教育小組導師費	6,600.00
生死教育體驗活動活動費	14,575.00
生死教育小組教材、課堂物資	1,897.00
生死教育體驗活動教材、課堂物資	2,237.00
	<u>25,309.00</u>
4 (活動四) 老友「耆」望訪談	
訪談訓練及準備工作坊教材、課堂物資	1,000.00
老友「耆」望訪談活動物資	976.00
	<u>1,976.00</u>
4 「耆」望守護者 整個活動	
宣傳支出	13,353.00
僱用執業會計師服務的費用	7,000.00
僱用計劃員工	53,802.00
行政費用	13,315.50
雜項及應急	9,904.10
活動(一)照顧技巧增值課程物資	1,011.50
活動(一)認知及體能訓練增值課程物資	1,001.00
活動(一)安老及照顧者社區資源講座物資	133.00
活動(一)個人成長工作坊物資	302.00
活動(二)減壓興趣活動物資	534.00
活動(三)生死教育小組物資	86.60
活動(三)生死教育體驗活動物資	250.00
活動(四)訪談訓練及準備工作坊物資	50.00
活動(四)老友「耆」望訪談活動物資	133.00
	<u>100,875.70</u>