

TUNG WAH GROUP OF HOSPITALS -
JOCKEY CLUB TIN SHUI WAI INTEGRATED SERVICES CENTRE
WOMEN EMPOWERMENT FUND GUARDIAN ANGELS PROJECT
(Project reference number: HYAB W/015/015)
(Project number: 2023-24/2/G036)

For the period from 1 March 2024 (date of commencement of the Project) to
28 February 2025 (date of completion of the Project)



Funded organisation name: Tung Wah Group of Hospitals
- Jockey Club Tin Shui Wai Integrated Services Centre

Content	<u>Page No.</u>
Independent Practitioner's Assurance Report	1 - 2
Income and Expenditure Statement	3
Note to Income and Expenditure Statement	4

**Independent practitioner's assurance report
To Board of Directors of Tung Wah Group of Hospitals –
Jockey Club Tin Shui Wai Integrated Services Centre**

Scope

We have been engaged by Tung Wah Group of Hospitals - Jockey Club Tin Shui Wai Integrated Services Centre ("TWGHs-JCTSWISC") to perform a reasonable assurance engagement, as defined by Hong Kong Standards on Assurance Engagements, here after referred to as the engagement, to report the income and expenditure statement of Women Empowerment Fund Guardian Angels Project (the "Project"), for the period from 1 March 2024 to 28 February 2025 of the Project (the "Statement").

Criteria applied by TWGHs-JCTSWISC

In preparing the Statement, TWGHs-JCTSWISC applied the requirements in the agreement signed between the Government of the Hong Kong Special Administrative Region (the "Government") and TWGHs-JCTSWISC with Project reference number: HYAB W/015/015, Project number: 2023-24/2/G036 approved on 31 January 2024 (the "Agreement").

TWGHs-JCTSWISC's responsibilities

TWGHs' management is responsible for preparing the Statement in accordance with the basis of preparation set out in note 1 to the Statement, in order to comply with the terms of the Agreement. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Statement so that it reflects the gross monthly income and percentage rent in connection with the Centre and is free from material misstatement.

Our responsibilities

Our responsibility is to express an opinion on the Statement based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with the *Hong Kong Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (Revised)* (HKSAE 3000 (Revised)). This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, the Statement is presented in accordance with the basis of preparation set out in note 1 to the Statement, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

Independent practitioner's assurance report (continued)
To Board of Directors of Tung Wah Group of Hospitals –
Jockey Club Tin Shui Wai Integrated Services Centre

Our Independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants, and have the required competencies and experience to conduct this assurance engagement.

We also apply the Hong Kong Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* 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.

Description of procedure performed

Our procedure included:

- Tested underlying source information to check the accuracy of the data
- Checked that the calculation criteria have been correctly applied in accordance with the requirements outlined in the Agreement

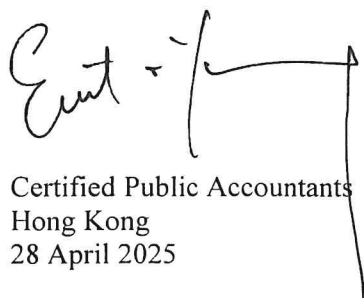
Opinion

In our opinion, the Statement is presented, in all material respects, in accordance with the basis of preparation set out in note 1 to the Statement.

Restricted use

This report is intended solely for the purpose of assisting TWGHs-JCTSWISC to satisfy the requirements issued by the Government in connection with the Agreement and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the Government without further comment from us.

The engagement partner in this assurance report is Fok Lai Ching (practising certificate number: P06559).



Certified Public Accountants
Hong Kong
28 April 2025



TUNG WAH GROUP OF HOSPITALS -
JOCKEY CLUB TIN SHUI WAI INTEGRATED SERVICES CENTRE

WOMEN EMPOWERMENT FUND GUARDIAN ANGELS PROJECT

(Project reference number: HYAB W/015/015)

(Project number: 2023-24/2/G036)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the period from 1 March 2024 (date of commencement of the Project) to
28 February 2025 (date of completion of the Project)

HK\$

REVENUE

Grant from Women's Commission	82,676.00
Funded organisation contribution	2,528.00
Interest income	313.09

TOTAL REVENUE	<u>85,517.09</u>
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EXPENDITURE

Healing art	
Tutor fee	7,920.00
Activity material fee	18,528.00
Spiritual sport	
Tutor fee	10,560.00
Savoring life	
Tutor fee	10,560.00
Activity material fee	15,980.40
Crafting for good	
Tutor fee	5,280.00
Activity material fee	16,000.00
Mindfulness time	
Tutor fee	5,280.00
Activity material fee	8,000.00
Volunteer team	
Volunteers traveling allowance	44.10
Promotion	415.00
Administration expenses	7,654.40
Audit Fee	5,000.00

TOTAL EXPENDITURE	<u>111,221.90</u>
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LOSS AND TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	<u><u>(25,704.81)</u></u>
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Authorised
Signature: _____



Name: SU Yau On Albert

Title: Chief Executive

Date: 28 April 2025

Authorised
Signature: _____



Name: John MOK

Title: Head of Finance and Supplies Division

Date: 28 April 2025

TUNG WAH GROUP OF HOSPITALS -
JOCKEY CLUB TIN SHUI WAI INTEGRATED SERVICES CENTRE

WOMEN EMPOWERMENT FUND GUARDIAN ANGELS PROJECT
(Project reference number: HYAB W/015/015)
(Project number: 2023-24/2/G036)

NOTE TO INCOME AND EXPENDITURE STATEMENT

28 FEBRUARY 2025

1. BASIS OF PREPARATION

The income and expenditure statement has been prepared in accordance with the reporting requirements in the Funding Scheme for Women's Development Funding Guidelines issued by Women's Commission.

