

UNITED LABOUR CHI HONG ASSOCIATION LIMITED
HAPPY WOMEN • GREATER BAY AREA EXCHANGE PROGRAMME
妍樂 • 大灣區交流計劃
REPORT AND INCOME AND EXPENDITURE STATEMENT

EFFECTIVE FROM 1ST NOVEMBER, 2023
AND ENDED ON 28TH AUGUST, 2024

Elsie Wong & Co.
Certified Public Accountants (Practising)



**INDEPENDENT PRACTITIONER'S ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE MEMBERS OF
UNITED LABOUR CHI HONG ASSOCIATION LIMITED
(INCORPORATED IN HONG KONG WITH LIMITED LIABILITY
BY GUARANTEE AND NOT HAVING A CAPITAL)**

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

Re: Happy Women • Greater Bay Area Exchange Programme 妍樂 • 大灣區交流計劃 (the "Programme") by United Labour Chi Hong Association Limited (the "Grantee") with effective from 1st November, 2023 and ended on 28th August, 2024, approved by the Women's Commission (the "WoC") on 17 October 2023 (project number: 2023-24/1/T0006 and file number: HYAB W/015/015)

Pursuant to the conditions stated in the *2023-24 Women Empowerment Fund Thematic Project – Guangdong-Hong Kong-Macao Greater Bay Area Exchange Programme (First Round) Notification of Approved Fund* 2023-24年度婦女自強基金(第一輪)專題計劃-粵港澳大灣區交流計劃撥款通知書 (the "Notificaiton") issued by WoC, we have performed a reasonable assurance engagement to report on whether the **Grantee** has complied with, in all material respects, the requirements set by the **WoC** (including the requirements to keep proper accounts and records of expenditures and to prepare proper financial report of the Programme on page 4 (the "**Financial Report**") and all the terms and conditions, as specified in the following documents:

- (a) the Notification and the approved budget attached thereto, and *2023-24 Women Empowerment Fund (First Round) Thematic Project–For Guangdong-Hong Kong-Macao Greater Bay Area Exchange Programme Manual of Use of Funding* 2023-24年度婦女自強基金(第一輪) 專題計劃 - 舉辦粵港澳大灣區交流計劃及使用撥款守則 (the "**Manual**") (limited to financial and procurement related paragraphs in the Manual, which are paragraphs 4.1.1, 4.5.2, 6.1 to 6.4 and 7.1 thereof);
- (b) all instructions, terms and conditions issued by the WoC to the Grantee in respect of the Programme.

Responsibilities of the Committee Members of the Grantee and the independent practitioner

The WoC requires the Grantee to comply with the requirements set by it (including the requirements to keep proper accounts and records of expenditures and to prepare proper Financial Report), and all the terms and conditions, 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.

Quality Management and Independence

We apply Hong Kong Standard on Quality Management 1 issued by the Hong Kong Institute of Certified Public Accountants ("**HKICPA**"), which require us to design, implement, and operate a system of quality management including policies or 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 the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.



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(continued)

Basis of Conclusion

We conducted our reasonable assurance engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the HKICPA and the Notes for Auditors of Grantees issued in October 2023 by the Women Empowerment Fund. Our work undertaken is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to the Grantee's compliance with the requirements set by the WoC (including the requirements to keep proper accounts and records of expenditures and to prepare proper Financial Report), and all the terms and conditions, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgments made by the Grantee in the preparation of the Financial Report, and of whether the accounting policies have followed the requirements of the Programme, 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 and provide us with sufficient evidence to give our conclusion as to whether the Grantee has complied with, in all material respects, the requirements set by the WoC (including the requirements to keep proper accounts and records of expenditures and to prepare proper Financial Report) and all the terms and conditions, 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 Financial Report. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

Conclusion

Based on the foregoing, except for the non-compliance with paragraphs 6.1.1 and 6.1.2 of the Manual related to designed bank account and the interest income therefrom; and paragraph 6.2.8 of the Manual relating a tour fee of HK\$28,196 which was incurred before the end of the Programme but paid after the end of the Programme, in our opinion, the Grantee has complied with, in all material respects, the requirements set by the WoC (including the requirements to keep proper accounts and records of expenditures and to prepare proper Financial Report) and all the terms and conditions, as specified in the documents mentioned in the above first paragraph.



ELSIE WONG & Co. *Certified Public Accountants (Practising)*
黃愛詩會計師事務所

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TO THE EXECUTIVE COMMITTEE MEMBERS OF
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(continued)

Use of this report

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




Elsie Wong & Co.
Certified Public Accountants (Practising)
Hong Kong,

19 FEB 2025

Signed by:
Wong Elsie
Practising Certificate Number: P03890

UNITED LABOUR CHI HONG ASSOCIATION LIMITED
HAPPY WOMEN • GREATER BAY AREA EXCHANGE PROGRAMME
STATEMENT OF INCOME AND EXPENDITURES
EFFECTIVE FROM 1ST NOVEMBER, 2023 AND ENDED ON 28TH AUGUST, 2024

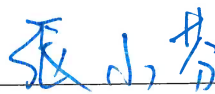
	HK\$
INCOME	
Fee received from participants	<u>10,000.00</u>
EXPENDITURES	
妍樂•佛山婦女交流團:	
Tour fee for participants	25,500.00
Tour fee for workers	3,060.00
Messing during the tour	<u>519.58</u>
Total expenditure for the tour	29,079.58
Materials for interactive games at briefing session	1,177.00
Materials for interactive games at closing session	<u>1,232.00</u>
Sub-total	<u>31,488.58</u>
妍樂•惠州婦女交流團:	
Tour fee for participants	25,175.00
Tour fee for workers	<u>3,021.00</u>
Total expenditure for the tour	28,196.00
Materials for interactive games at briefing session	1,232.00
Materials for interactive games at closing session	<u>1,246.00</u>
Sub-total	<u>30,674.00</u>
Other expenses:	
Expenses for sundry/emergency items	1,222.50
Refreshments for briefing session of 佛山婦女交流團	739.50
Refreshments for closing session of 佛山婦女交流團	<u>747.10</u>
	2,709.10
Promotion	4,900.00
Insurance	2,302.30
Administrative expenses	4,927.00
Audit fee	<u>4,000.00</u>
	18,838.40
Total expenditures	<u>81,000.98</u>
NET EXPENDITURES	<u><u>71,000.98</u></u>
TO BE BORN BY:	
Women's Commission:	
Funding received	36,524.00
Balance to claim	<u>29,839.10</u>
	66,363.10
United Labour Chi Hong Association Limited	<u>4,637.88</u>
TOTAL	<u><u>71,000.98</u></u>

Approved by the executive committee of the Association on **19 FEB 2025**

On behalf of the executive committee



 President
 Mang Ngai



 Financial Secretary
 Zhang Xiaofen