

Learning Outside School Limited

**In respect of the project named as “Journey to Family Harmony”
with project code: 2023-24/2/G016 under
2023-24 Women Empowerment Fund
organised by Women’s Commission**

Reports and Financial Statements

For the period from 1 March 2024 to 31 August 2024

LEARNING OUTSIDE SCHOOL LIMITED
REPORT ON THE PROJECT, NAMELY “JOURNEY TO FAMILY HARMONY”
(PROJECT CODE: 2023-24/2/G016) UNDER 2023-24 WOMEN EMPOWERMENT
FUND ORGANISED BY WOMEN’S COMMISSION
REPORTS AND FINANCIAL STATEMENTS
FOR THE PERIOD FROM 1 MARCH 2024 TO 31 AUGUST 2024

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF LEARNING OUTSIDE SCHOOL LIMITED
REPORT ON THE PROJECT, NAMELY "JOURNEY TO FAMILY HARMONY"
(PROJECT CODE: 2023-24/2/G016) UNDER 2023-24 WOMEN EMPOWERMENT
FUND ORGANISED BY WOMEN'S COMMISSION
FOR THE PERIOD FROM 1 MARCH 2024 TO 31 AUGUST 2024**

Pursuant to the fund agreement made between the Women's Commission and Learning Outside School Limited (the "Association"), we have performed a reasonable assurance engagement to report on whether the Association has complied with, in all material respects, the requirements set by the Women's Commission (the "Commissioner") including the requirements to keep proper books and records and to prepare proper final accounts of the Project for the period from 1 March 2024 to 31 August 2024 (the "Project Accounts"), and all the terms and conditions of funding, as specified in the following documents:

- (a) the fund agreement made between the Women's Commission and the Association in respect of the Project and the appendices thereto (which includes the Project proposal);
- (b) the relevant guidelines referred to in the fund agreement; and
- (c) all instructions and correspondences issued by the Commissioner to the Association in respect of the Project.

Respective responsibilities of the Association and auditors

The Commissioner requires the Association to comply with the requirements (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of funding, 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 Control and Independence

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1 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 the Hong Kong Institute of Certified Public Accountants (HKICPA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF LEARNING OUTSIDE SCHOOL LIMITED
REPORT ON THE PROJECT, NAMELY "JOURNEY TO FAMILY HARMONY"
(PROJECT CODE: 2023-24/2/G016) UNDER 2023-24 WOMEN EMPOWERMENT
FUND ORGANISED BY WOMEN'S COMMISSION
FOR THE PERIOD FROM 1 MARCH 2024 TO 31 AUGUST 2024**

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" Financial Reporting Standards and Auditing and Assurance Standards as issued and updated by the Hong Kong Institute of Certified Public Accountants and the latest Notes for Auditors of Recipient Company issued in October 2023 by the Commissioner.

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

Conclusion

Based on the foregoing, in our opinion, the Association has complied with, in all material respects, the requirements set by the Commissioner (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of funding, as specified in the documents mentioned in the above first paragraph.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF LEARNING OUTSIDE SCHOOL LIMITED
REPORT ON THE PROJECT, NAMELY "JOURNEY TO FAMILY HARMONY"
(PROJECT CODE: 2023-24/2/G016) UNDER 2023-24 WOMEN EMPOWERMENT
FUND ORGANISED BY WOMEN'S COMMISSION
FOR THE PERIOD FROM 1 MARCH 2024 TO 31 AUGUST 2024**

Use of this report

This report is intended for filing by the Association with the Women's Commission, and is not intended to be, and should not be, used by anyone except the above two parties for any other purposes.

Clark Chang & Co CPA Limited

Certified Public Accountants (Practising)

Chang Ki Sum Clark

Practising Certificate Number: P06755

Hong Kong

6 February 2025

LEARNING OUTSIDE SCHOOL LIMITED
REPORT ON THE PROJECT, NAMELY “JOURNEY TO FAMILY HARMONY” (PROJECT CODE:
2023-24/2/G016) UNDER 2023-24 WOMEN EMPOWERMENT FUND ORGANISED BY WOMEN’S
COMMISSION
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1 MARCH 2024 TO 31 AUGUST 2024

INCOME	<u>HK\$</u>
Funding received from the Women’s Commission	<u>122,458</u>
EXPENDITURE	
1.1 租用場地	9,000
1.2 租用器材（音響/電腦/投映）	6,000
1.3 導師費用	5,940
1.5 義工交通津貼	120
2.1 租用場地	9,000
2.2 租用器材（音響/電腦/投映）	6,000
2.3 導師費用	5,940
2.5 義工交通津貼	120
2.6 活動材料（工作坊）	18,000
3.1 租用場地	9,000
3.2 租用器材（音響/電腦/投映）	6,000
3.3 導師費用	5,940
3.5 義工交通津貼	120
3.6 活動材料（工作坊）	18,000
4.1 租用場地	9,000
4.2 租用器材（音響/電腦/投映）	6,000
4.3 導師費用	5,940
4.5 義工交通津貼	120
4.6 活動材料（工作坊）	24,000
5.1 超時/兼職計劃員工薪酬	43,602
5.2 宣傳開支	12,000
5.3 攝影及攝錄	1,100
5.4 公眾責任及意外保險	5,005
5.5 行政開支	14,534
1.4, 2.4, 3.4, 4.4 茶點 5.6 雜項及應急	14,534
5.7 僱用執業會計師服務	12,000
Total expenditure	<u>247,015</u>
DEFICIT FOR THE PERIOD	<u>(124,557)</u>
Fund receivable from the Women’s Commission	<u>122,458</u>

The above expenditures are recognized or incurred solely for the project within the project period.

Tham Chung Ming
Director

Confirmed and agreed by:

Clark Chang & Co CPA Limited
Certified Public Accountants (Practising)

LEARNING OUTSIDE SCHOOL LIMITED
REPORT ON THE PROJECT, NAMELY “JOURNEY TO FAMILY HARMONY”
(PROJECT CODE: 2023-24/2/G016) UNDER 2023-24 WOMEN EMPOWERMENT
FUND ORGANISED BY WOMEN’S COMMISSION
NOTE TO THE INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 MARCH 2024 TO 31 AUGUST 2024

1. OUR FINDINGS

Based on the results of our work, we noted that the approved funding income should be HK\$244,916 in accordance to the Approval Letter dated on 31 January 2024 under the File No.:HYAB W/015/015.

We also noted that the item 5.4 公眾責任及意外保險 was over-budgeted with HK\$2,099.