

**Learning Outside School Limited**

**In respect of the project named as  
“繪出我的心”  
with project code: 2024-25/1/G012 under  
2024-25 Women Empowerment Fund  
organised by Women’s Commission**

**Reports and Financial Statements**

**For the period from 1 November 2024 to 17 April 2025**

**LEARNING OUTSIDE SCHOOL LIMITED**  
**REPORT ON THE PROJECT, NAMELY “繪出我的心” (PROJECT CODE:**  
**2024-25/1/G012) UNDER 2024-25 WOMEN EMPOWERMENT FUND ORGANISED**  
**BY WOMEN’S COMMISSION**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 1 NOVEMBER 2024 TO 17 APRIL 2025**

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF LEARNING OUTSIDE SCHOOL LIMITED  
REPORT ON THE PROJECT, NAMELY “繪出我的心” (PROJECT CODE:  
2024-25/1/G012) UNDER 2024-25 WOMEN EMPOWERMENT FUND ORGANISED  
BY WOMEN'S COMMISSION  
FOR THE PERIOD FROM 1 NOVEMBER 2024 TO 17 APRIL 2025**

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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 “Commission”) including the requirements to keep proper books and records and to prepare proper final accounts of the Project for the period from 1 November 2024 to 17 April 2025 (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 Commission to the Association in respect of the Project.

**Respective responsibilities of the Association and auditors**

The Commission 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 “繪出我的心” (PROJECT CODE:  
2024-25/1/G012) UNDER 2024-25 WOMEN EMPOWERMENT FUND ORGANISED  
BY WOMEN'S COMMISSION  
FOR THE PERIOD FROM 1 NOVEMBER 2024 TO 17 APRIL 2025**

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**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 November 2024 by the Commission.

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to the Association's compliance with the requirements set by the Commission (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 Commission, 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 Commission (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 Commission (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 “繪出我的心” (PROJECT CODE:  
2024-25/1/G012) UNDER 2024-25 WOMEN EMPOWERMENT FUND ORGANISED  
BY WOMEN'S COMMISSION  
FOR THE PERIOD FROM 1 NOVEMBER 2024 TO 17 APRIL 2025**

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**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  
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**LEARNING OUTSIDE SCHOOL LIMITED**  
**REPORT ON THE PROJECT, NAMELY “繪出我的心” (PROJECT CODE:**  
**2024-25/1/G012) UNDER 2024-25 WOMEN EMPOWERMENT FUND ORGANISED**  
**BY WOMEN’S COMMISSION**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 1 NOVEMBER 2024 TO 17 APRIL 2025**

<b>INCOME</b>	<b><u>HK\$</u></b>
Funding received from the Women’s Commission	<u>139,830</u>
<b>EXPENDITURE</b>	
租用場地	36,000
租用器材（音響/電腦/投映）	24,000
主導師費用	24,480
兒童導師費用（看管兒童）	24,480
活動材料	31,000
兒童活動材料費（手工、書籍及教具）	19,200
義工交通津貼	1,200
攝影及攝錄	1,120
員工超時工作津貼	49,884
宣傳開支	16,628
公眾責任及意外保險	5,005
行政開支	16,628
雜項及應急	10,000
僱用執業會計師服務	12,240
Total expenditure	<u>271,865</u>
<b>DEFICIT FOR THE PERIOD</b>	<b><u>(132,035)</u></b>
Fund receivable from the Women’s Commission	<u>132,035</u>

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

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Tham Chung Ming  
Director

Confirmed and agreed by:

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

**LEARNING OUTSIDE SCHOOL LIMITED  
REPORT ON THE PROJECT, NAMELY “繪出我的心” (PROJECT CODE:  
2024-25/1/G012) UNDER 2024-25 WOMEN EMPOWERMENT FUND ORGANISED  
BY WOMEN’S COMMISSION  
NOTE TO THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD FROM 1 NOVEMBER 2024 TO 17 APRIL 2025**

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**1. OUR FINDINGS**

Based on the results of our work, we noted that the approved funding income should be HK\$279,660 in accordance to the Approval Letter dated on 18 November 2024 under the File No.: HYAB W/015/015.