

Our Ref: UL0008/2022/GL/TD

PRIVATE AND CONFIDENTIAL

6 February 2023

U-HEARTS  
Flat 12, 9th Floor, Block B,  
Tonic Industrial Centre,  
19 Lam Hing Street,  
Kowloon Bay, Kowloon,  
Hong Kong

Dear sirs,

**U-HEARTS (the "Association")**

**Purpose of this Agreed-Upon Procedures Report and restriction on use and distribution**

Pursuant to the "2021 至 2022年年度公民教育活動資助計劃 - 造橋者 (033)" activity which ended on 16 December 2022, we have performed agreed-upon procedure on statement of income and expenditure of the Association for the period from 1 May 2022 to 31 December 2022 and the scope of our procedure was in accordance with the terms of reference as set out in our engagement letters dated 7 December 2022.

Our report is intended solely for the Association, Home and Youth Affairs Bureau ("HYAB") and the Committee on the Promotion of Civic Education (the "Committee"), and should not be used by, or distributed to, any other parties.

**Responsibilities of the Association**

The Association has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement, and is responsible for the subject matter on which the agreed upon procedures are performed.

**Responsibilities of the auditors**

We have conducted the agreed-upon procedures engagement in accordance with the Hong Kong Standard on Related Services (HKSRS) 4400 (Revised), Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Association, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

### Professional ethics and quality control

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.

Our firm applies Hong Kong Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and 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.

### Procedures and findings

We have performed procedures solely to assist you in ascertain the statement of income and expenditure of the Association's "2021 至 2022 年年度公民教育活動資助計劃 - 造橋者 (033)" activity for the period from 1 May 2022 to 31 December 2022 as set out in Appendix A, in accordance with the specified conditions stated in the letter [HAB/CA2/10-5/3/11/033 (21-22)] dated 22 March 2022 of the Community Participation Scheme under HYAB and the Committee.

The procedures we performed are as follows:

	Procedures	Findings
1.	We have verified the calculation results of the statement of income and expenditure, and to make a comparison of each item with the balance of books and records of the Association as at 31 December 2022.	We believe that the statement of income and expenditure is consistent with the accounts and records we obtained.
2.	Obtained detailed information on income and expenditure items and verified the calculation method, and compared the balances listed with the supporting documents.	We inspected the figures of income and expenditure items and found that they are consistent with the supporting documents.
3.	Verified the expenses of this activity in accordance with the guidelines on the use of sponsorship of Community Participation Scheme 2021-22 issued by HYAB and the Committee.	We believe that the expenses comply with the guidelines on the use of sponsorship of Community Participation Scheme 2021-22 issued by HYAB and the Committee.



Lau Ho & Company  
Certified Public Accountants (Practising)



HONG KONG, 6 February 2023

**STATEMENT OF INCOME AND EXPENDITURE**

for 2021 至 2022年年度公民教育活動資助計劃 - 造橋者 (033)

For the period from 1 May 2022 to 31 December 2022

	HK\$	HK\$
<b>Income</b>		
Grant received	86,427	
Grant to be received	54,177	
Participant fee income	2,400	
Expenditure to be borne by the Organization	8,880	
		151,884
<b>Deduct: Expenditure</b>		
<u>Activity expenses</u>		
1. 設計及製作費：推廣素材、海報、活動 banner、教材	5,400	
2. 活動成果總結：活動報告(500本)、三分鐘的活動總結影片(1條)	18,238	
3. 電子平台宣傳招募	6,900	
4. 媒體製作 (介紹虎門大橋、第一次鴉片戰爭古戰場、虎門銷煙)	57,900	
5. 租用全天培訓場地	12,720	
6. 全天導師費 (6小時)	4,000	
7. 線上交流費用：器材租借及技術人員	6,000	
8. 香港支援助教 (4個 x 2場)	8,800	
9. 工作坊造橋材料	10,880	
10. 調查研究獎獎座	1,200	
11. 模型橋獎金	8,300	
12. 義工津貼	4,800	
13. 雜項(證書、感謝狀)	2,100	
14. 核數費	3,500	
15. 文具及車費運送物資	546	
16. 兩所參與學校引薦費	600	
		151,884
<b>Balance of income and expenditure</b>		-

Certified true and correct

  
 黃美莊



Person-in-charge of the Project  
 U-HEARTS