



ANTHONY LAU, Hoi Ho
Certified Public Accountant (Practising)
Rm 1012, 10/F, Wayson Commercial Building
28 Connaught Road West, Sheung Wan
Hong Kong
Phone: (+852) 9801 7855

劉愷昊
香港執業會計師
香港上環干諾道西28號
威勝商業大廈10樓1012室
電話: (+852) 9801 7855

PRIVATE AND CONFIDENTIAL

26 February 2025

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 "2024 至 2025 年兩地一心「造橋者」活動" activity which ended on 27 February 2025, we have performed agreed-upon procedure on statement of income and expenditure of the Association for the period from 1 March 2024 to 27 February 2025 and the scope of our procedure was in accordance with the terms of reference as set out in our engagement letters dated 24 February 2025.

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.



ANTHONY LAU, Hoi Ho
Certified Public Accountant (Practising)
Rm 1012, 10/F, Wayson Commercial Building
28 Connaught Road West, Sheung Wan
Hong Kong
Phone: (+852) 9801 7855

劉愷昊
香港執業會計師
香港上環干諾道西28號
威勝商業大廈10樓1012室
電話: (+852) 9801 7855

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.

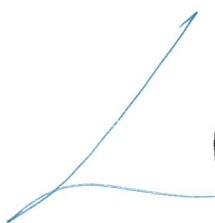
Our firm applies Hong Kong Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures 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 "2024 至 2025 年兩地一心「造橋者」活動" activity for the period from 1 March 2024 to 27 February 2025 as set out in Appendix A, in accordance with the specified conditions stated in the letter 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 27 February 2024.	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 2024-25 issued by HYAB and the Committee.	All expenditure items sponsored by the Community Participation Scheme 2023-24 falls within the scope of the sponsorship approved by the Community Participation Scheme 2023-24, and in line with the Guidelines on the Use of Sponsorship specified by the Community Participation Scheme 2023-24.



Anthony Lau Hoi Ho
Certified Public Accountant (Practising)
Practising Certificate Number: P06405

Hong Kong

U-HEARTS

兩地一心

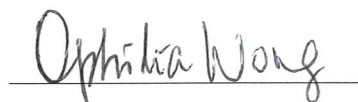
STATEMENT OF INCOME AND EXPENDITURE

for 2024 至 2025 年兩地一心「造橋者」活動

For the period from 1 March 2024 to 27 February 2025

	HK\$	HK\$
Income		
Grant received	125,061.50	
Grant to be received	35,710.50	
Participant fee income	1,000.00	
團體自付	15,622.30	
		177,394.30
Deduct: Expenditure		
Activity expenses		
1. 設計及製作費：推廣素材·海報·活動banner·Backdrop, 易拉架·formboard	5,980.00	
2. 活動成果總結：活動報告（1,000本）·三分鐘的活動總結影片（1條）	27,830.00	
3. 電子平台宣傳招募	6,900.00	
4. 媒體製作	60,220.00	
5. 租用活動場地（簡介會及工作坊）	24,904.00	
6. 全體導師費（3場 x 8小時）	8,100.00	
7. 香港支援助教（3場）	6,500.00	
8. 工作坊造橋材料	4,800.00	
9. 模型橋獎金（書券）（三個組別各6個獎項）	17,640.00	
10. 義工津貼	2,250.00	
11. 雜項（證書·感謝狀）	2,038.00	
12. 核數費	4,000.00	
13. 文具及車費運送物資, 包裝及郵寄費用	6,232.30	
		177,394.30
Balance of income and expenditure		0.00

Certified true and correct



黃美莊

Person-in-charge Of the Project

U-HEARTS

