

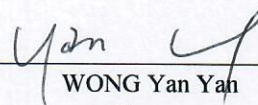
U-HEARTS

兩地一心

STATEMENT OF FINANCIAL POSITION*As at 31 December 2025*

	Note	2025 HK\$	2024 HK\$
Current assets			
Other receivables	4	271,519	132,327
Cash at bank and on hand		<u>1,649,110</u>	<u>1,862,613</u>
		1,920,629	1,994,940
Deduct: Current liabilities			
Other payables	5	<u>45,810</u>	<u>45,112</u>
Net current assets		<u>1,874,819</u>	<u>1,949,828</u>
Total funds			
General Fund	6	176,070	609,913
Poverty Alleviation Fund	6	(421,386)	(426,654)
School Project Fund	6	1,410,784	1,686,984
Student Aid Fund	6	1,014,349	458,030
Youth Development Fund	6	<u>(304,998)</u>	<u>(378,445)</u>
		<u>1,874,819</u>	<u>1,949,828</u>

Signed on behalf of the Board of Directors by:-

KWAN Kwok Ying
DirectorWONG Yan Yan
Director

The attached notes form an integral part of these financial statements.

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STATEMENT OF INCOME AND EXPENDITURE*For the year ended 31 December 2025*

	Note	2025 HK\$	2024 HK\$
Income		5,550,676	5,166,581
Expenditure		<u>(5,625,685)</u>	<u>(5,527,310)</u>
Deficit for the year	7	(75,009)	(360,729)
Transferred from/(to):			
General Fund		433,843	668,320
Poverty Alleviation Fund		(5,268)	(35,360)
School Project Fund		276,200	53,178
Student Aid Fund		(556,319)	(329,170)
Youth Development Fund		<u>(73,447)</u>	<u>3,761</u>
		<u>-</u>	<u>-</u>

The attached notes form an integral part of these financial statements.

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STATEMENT OF CHANGES IN ACCUMULATED FUNDS

For the year ended 31 December 2025

	General Fund HK\$	Poverty Alleviation Fund HK\$	School Project Fund HK\$	Student Aid Fund HK\$	Youth Development Fund HK\$	Total HK\$
Balance at 1 January 2024	1,278,233	(462,014)	1,740,162	128,860	(374,684)	2,310,557
Changes in accumulated funds:						
Transferred from/(to) statement of income and expenditure	(668,320)	35,360	(53,178)	329,170	(3,761)	(360,729)
Balance at 31 December 2024	609,913	(426,654)	1,686,984	458,030	(378,445)	1,949,828
Balance at 1 January 2025	609,913	(426,654)	1,686,984	458,030	(378,445)	1,949,828
Changes in accumulated funds:						
Transferred from/(to) statement of income and expenditure	(433,843)	5,268	(276,200)	556,319	73,447	(75,009)
Balance at 31 December 2025	176,070	(421,386)	1,410,784	1,014,349	(304,998)	1,874,819

The attached notes form an integral part of these financial statements.

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STATEMENT OF CASH FLOWS*For the year ended 31 December 2025*

	Note	2025 HK\$	2024 HK\$
Operating activities			
Deficit for the year		(75,009)	(360,729)
Adjustment for:			
Interest income		<u>(1,240)</u>	<u>(2,360)</u>
Operating loss before working capital changes		(76,249)	(363,089)
(Increase)/decrease in other receivables		(139,192)	269,319
Increase/(decrease) in other payables		<u>698</u>	<u>(28,961)</u>
Cash used in operations		(214,743)	(122,731)
Interest received		<u>1,240</u>	<u>2,360</u>
Net cash used in operating activities		(213,503)	(120,371)
Net cash from investing activities		-	-
Net cash from financing activities		<u>-</u>	<u>-</u>
Decrease in cash and cash equivalents		(213,503)	(120,371)
Cash and cash equivalents at beginning of the year		<u>1,862,613</u>	<u>1,982,984</u>
Cash and cash equivalents at end of the year	10	<u><u>1,649,110</u></u>	<u><u>1,862,613</u></u>

The attached notes form an integral part of these financial statements.