



**THE HONG KONG GIRL GUIDES ASSOCIATION**

**香港女童軍總會**

INDEPENDENT AUDITOR'S ASSURANCE REPORT AND PROJECT ACCOUNTS  
THE WOMEN'S COMMISSION PROJECT GRANT :  
心靈好舒壓 (2023-24/1/G0036, 2 YEARS PROJECT)

FOR THE PERIOD FROM 1 NOVEMBER 2023

TO 14 JUNE 2025

**黃龍德會計師事務所有限公司**

香港執業會計師、英國特許會計師

**PATRICK WONG C.P.A. LIMITED**

*Certified Public Accountants (Practising), Hong Kong Chartered Accountants*



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(All amounts in Hong Kong Dollars unless otherwise stated)

# 黃龍德會計師事務所有限公司

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銅紫荊星章、太平紳士

黃俊碩執業資深會計師  
立法會議員

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### INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF THE HONG KONG GIRL GUIDES ASSOCIATION IN RESPECT OF THE WOMEN'S COMMISSION PROJECT GRANT: 心靈好舒壓 (2023-24/1/G0036, 2 YEARS PROJECT) ("Project") FOR THE PERIOD FROM 1 NOVEMBER 2023 TO 14 JUNE 2025

Pursuant to the approval letter from the Women's Commission (the "WoC") to THE HONG KONG GIRL GUIDES ASSOCIATION (the "Association") dated 17 October 2023 (the "Approval Letter") and 2023-24 年度婦女自強基金 (第一輪)《舉辦一般計劃及使用撥款守則》("the Rules") in respect of the project "心靈好舒壓" (Ref: HYAB W/015/015) (the "Project") funded by the Women Empowerment Fund under the WoC, 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 WoC (including the requirements to keep proper books and records and to prepare proper audited accounts of the Project for the period from 1 November 2023 to 14 June 2025 as set out on pages 3 to 4, and all the terms and conditions of the WoC funding, as specified in the following documents:

- the undertaking signed by the Association in respect of the Project and the appendices thereto, with reference made to the Project proposal and the implementation plan;
- the Rules and relevant guidelines for implementation of the Project and the appendices thereto issued by the WoC; and
- all instructions and correspondences issued by the WoC to the Association in respect of the Project.

### Responsibilities of the Association

The Association is responsible for preparing the attached income and expenditure account setting out the income raised from the Project and the expenses incurred in connection with the Project, in order to comply with the conditions stated in the agreement made between the WoC and the Association. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure account so that it reflects the income raised and expenses incurred in connection with the Project and is free from material misstatement.

### Our independence and quality management

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 behavior.

Our firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

(to be continued, P.T.O.)

聯營公司：  
Associated :

龍德商務顧問有限公司  
LT Business Consultants Limited

江門市龍德諮詢服務有限公司  
Jiangmen Longde Consultants Limited

澳門黃林梁郭有限公司  
Macau Wong Lam Leung & Kwok Limited





**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF  
THE HONG KONG GIRL GUIDES ASSOCIATION  
IN RESPECT OF  
THE WOMEN'S COMMISSION PROJECT GRANT:  
心靈好舒壓 (2023-24/1/G0036, 2 YEARS PROJECT) ("Project")  
FOR THE PERIOD FROM 1 NOVEMBER 2023 TO 14 JUNE 2025  
(CONTINUED)**

**Auditor's responsibilities**

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" issued by the HKICPA and the Rules.

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to the Association's compliance with the requirements set by the WoC (including the requirements to keep proper books and records and to prepare proper income and expenditure account), and all the terms and conditions of the funding, as specified in the documents mentioned in the above first paragraph.

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 WoC (including the requirements to keep proper books and records and to prepare proper income and expenditure account), and all the terms and conditions of the 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 income and expenditure. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

**Inherent limitations**

Due to the nature of receipts and expenses relating to the Project, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Association include all transactions relating to the Project. It was impracticable for us to quantify the potential impact of this on the income and expenditure account. Accordingly, our report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Association's books and records.

**Conclusion**

On the basis of the results of our work:

- a. the attached income and expenditure account of the Association has been properly prepared from the books and records of the Association made available to us; and
- b. no matters have come to our attention which indicates that the Association has not complied with, in all material respects, the requirements set by the WoC, as specified in the documents mentioned in the above first paragraph.

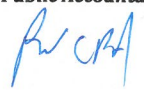
**Use of this report**

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

**PATRICK WONG C.P.A. LIMITED**

**黃龍德會計師事務所有限公司**

*Certified Public Accountants*

  
  
**曾卓鋒, 香港執業資深會計師**  
**TSANG CHEUK FUNG ANDY**  
FCPA (Practising), ACA, MSCA  
Certified Public Accountant (Practising), Hong Kong  
Practising Certificate Number: P06369

Hong Kong, 22 October 2025

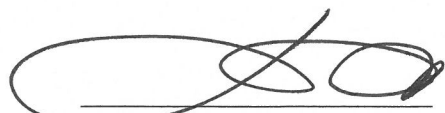
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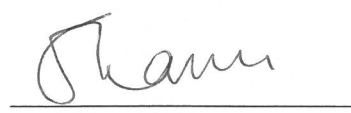
**THE HONG KONG GIRL GUIDES ASSOCIATION  
IN RESPECT OF  
THE WOMEN'S COMMISSION PROJECT GRANT:  
心靈好舒壓 (2023-24/1/G0036, 2 YEARS PROJECT)**

INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD FROM 1 NOVEMBER 2023  
TO 14 JUNE 2025

|                                                                 | <u>Note</u> | <u>\$</u>    |
|-----------------------------------------------------------------|-------------|--------------|
| <b>Income</b>                                                   |             |              |
| Funding received from the Women Empowerment Fund in advance     | 2           | 191,976.00   |
| Participants fee                                                |             | 100.00       |
|                                                                 |             | -----        |
| Total Income                                                    |             | 192,076.00   |
| <b>Expenditure</b>                                              |             |              |
| Catering                                                        |             | 137.30       |
| Instructor fee                                                  |             |              |
| - 畫創自療系列                                                        |             | 19,170.00    |
| - 愛錫自己系列                                                        |             | 26,100.00    |
| - 心之藝創系列                                                        |             | 6,210.00     |
| Project wages & overtime allowance                              |             | 74,010.00    |
| Miscellaneous                                                   |             | 2,015.30     |
| Project materials & supplies                                    |             |              |
| - 畫創自療系列                                                        |             | 34,320.00    |
| - 愛錫自己系列                                                        |             | 8,404.00     |
| - 心之藝創系列                                                        |             | 12,110.20    |
| Production fee                                                  |             |              |
| - 畫創自療系列                                                        |             | 1,320.50     |
| - 心之藝創系列                                                        |             | 2,340.00     |
| Promotion fee                                                   |             | 5,818.00     |
| Printing and photocopies                                        |             | 464.00       |
| Transportation                                                  |             | 1,264.00     |
| Audit fee                                                       |             | 12,000.00    |
| Total Expenditure                                               |             | (205,683.30) |
|                                                                 |             | -----        |
| (Deficit) for the period                                        |             | (13,607.30)  |
|                                                                 |             | =====        |
| <b>Deficit amount reimburse from the Women Empowerment Fund</b> |             | 13,607.30    |
|                                                                 |             | =====        |

Approved By:

  
Ms. Louise Ho, SBS CDSM  
Chief Commissioner

  
Ms. Shanice Siu  
Honorary Treasurer

**THE HONG KONG GIRL GUIDES ASSOCIATION  
IN RESPECT OF  
THE WOMEN'S COMMISSION PROJECT GRANT:  
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INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD FROM 1 NOVEMBER 2023  
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**1. GENERAL INFORMATION**

The 心靈好舒壓 (Ref: HYAB W/015/015) (the "Project"), was implemented by The Hong Kong Girl Guides Association (the "Association") for the period from 1 November 2023 to 14 June 2025 in accordance with the approval letter from the Women's Commission (the "WoC") to the Association dated 17 October 2023 in respect of the Project funded by the WoC.

The Project Accounts are presented in Hong Kong dollars ("\$").

**2. BASIS OF PREPARATION AND ACCOUNTING POLICIES**

The Project Accounts of the Association have been prepared under the accrual basis of accounting. The measurement base adopted is the historical cost convention.

Revenue recognition

Grants relating to revenue items are recognised as grant income in the statement of income and expenditure when the right to receive is established and/or on an accrual basis.

**3. APPROVAL OF PROJECT ACCOUNTS**

The Project Accounts were approved and authorized for issue by the Board of Directors on 22 October 2025.