

LIFE JUNGLE ASSOCIATION LIMITED
2024-2025 WOMEN EMPOWERMENT FUND (FRIST ROUND)
AUDITORS' REPORT AND STATEMENT OF INCOME AND EXPENDITURE
UNDER PROGRAMME ON WOMEN' S PARTICIPATION IN COMMUNITY SERVICES
心連心，攜手愛長者

(Project ref: 2024-25/1/C001)

For the period from 1 November 2024 (Commencement date)
to 31 October 2025 (Completion date)



Chan Hiu Man CPA & Co.
陳曉敏會計師事務所

LIFE JUNGLE ASSOCIATION LIMITED

**AUDITORS' REPORT AND STATEMENT OF INCOME AND EXPENDITURE
UNDER PROGRAMME ON WOMEN' S PARTICIPATION IN COMMUNITY SERVICES -**

心連心，攜手愛長者

(Project ref: 2024-25/1/C001)

**For the period from 1 November 2024 (Commencement date)
to 31 October 2025 (Completion date)**

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PROGRAMME ON WOMEN'S PARTICIPATION IN COMMUNITY SERVICES

心連心，攜手愛長者

For the period from 1 November 2024 (Commencement date) to 31 October 2025 (Completion date)
(Project ref: 2024-25/1/C001)

AUDITORS' REPORT TO THE DIRECTOR OF LIFE JUNGLE ASSOCIATION LIMITED

Pursuant to the Approval Letter of Funding Allocation dated 18 November 2024 (File number: HYAB W/015/015) made by the Women's Commission ("WoC") Secretariat to Life Jungle Association Limited and Rules for Implementing Projects and Using Allocated Fund for the Thematic Project - Programme on Women's Participation in Community Services subsidised by the Women Empowerment Fund ("WEF"), we have performed a reasonable assurance engagement to report on whether Life Jungle Association Limited has complied with, in all material respects, the requirements set by the WoC (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper statements of income and expenditure of the Project for the period from 1 November 2024 (Commencement date) to 31 October 2025 (Completion date) on page 4 (the "Statement of Income and Expenditure"), and all the terms and conditions of WEF funding, as specified in the following documents:

- (a) the Approval Letter of Funding Allocation(撥款通知書) dated 18 November 2024 made by the WoC Secretariat in respect of the Project;
- (b) Rules for Implementing Projects and Using Allocated Fund (舉辦計劃及使用撥款守則) for the Thematic Project - Programme on Women's Participation in Community Services; and
- (c) all instructions, terms and conditions issued by the WoC to Life Jungle Association Limited in respect of the Project.

Respective responsibilities of Life Jungle Association Limited and auditors

The WoC requires Life Jungle Association Limited to comply with the requirements set by it (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper Statement of Income and Expenditure), and all the terms and conditions of the WEF, 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 Management 1, which requires our 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.

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.

(To be continued)



Chan Hiu Man CPA & Co.
陳曉敏會計師事務所

Rm 805, 8/F, Harbour Crystal Centre, No. 100 Granville Road, TST, HK.
香港九龍尖沙咀加連威老道100號, 港晶中心8樓, 805室
Tel : (852) 3481 9477 Fax : (852) 3011 6065

PROGRAMME ON WOMEN' S PARTICIPATION IN COMMUNITY SERVICES

心連心，攜手愛長者

For the period from 1 November 2024 (Commencement date) to 31 October 2025 (Completion date)
(Project ref: 2024-25/1/C001)

AUDITORS' REPORT TO THE DIRECTOR OF LIFE JUNGLE ASSOCIATION LIMITED (CONTINUED)

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" issued by the HKICPA and the latest Notes for Auditors of Funded Organisations issued in November 2024 by the WoC.

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to Life Jungle Association Limited's compliance with the requirements set by the WoC (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper Statement of Income and Expenditure), and all the terms and conditions of WEF 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 Life Jungle Association Limited in the preparation of the Statement of Income and Expenditure, and of whether the accounting policies have followed the requirements of WEF funding, 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 Life Jungle Association Limited has complied with, in all material respects, the requirements set by the WoC (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper Statement of income and Expenditure), and all the terms and conditions of WEF 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 Statement of Income and Expenditure. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

Conclusion

Based on the foregoing, in our opinion, Life Jungle Association Limited has complied with, in all material respects, the requirements set by the WoC (including the requirements to keep proper books and records, to comply with the procurement procedures and to prepare proper audited Statement of Income and Expenditure), and all the terms and conditions of WEF, as specified in the documents mentioned in the above first paragraph.

Use of this report

This report is intended for filing by Life Jungle Association Limited 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.

Chan Hiu Man CPA & Co
Certified Public Accountants (Practising)
(Practising Number: P04621)
Unit 805, 8/F, Harbour Crystal Centre,
100 Granville Road, Tsim Sha Tsui,
Kowloon, Hong Kong,

23 FEB 2026

STATEMENT OF INCOME AND EXPENDITURE

LIFE JUNGLE ASSOCIATION LIMITED

PROGRAMME ON WOMEN'S PARTICIPATION IN COMMUNITY SERVICES

心連心·攜手愛長者

Project reference: 2024-25/1/C001

For the period 1 November 2024 (Commencement date)

To 31 October 2025 (Completion date)

	Approved Budget HK\$	Actual HK\$	Over Budget HK\$
收入			
基金申請的資助款額	273,105.00	-	
基金預支款項	-	136,552.00	
向基金申請發還的款項	-	102,221.20	
獲資助機構承擔的費用	-	5,215.00	
	<u>273,105.00</u>	<u>243,988.20</u>	
支出			
(I) 活動(一): 關愛大使通用技能培訓課程及關愛大使長者服務技能培訓課程			
1.1 租用場地	16,800.00	16,950.00	(150.00)
1.2 租用器材(如電腦、音響,維修工具等)	15,000.00	15,700.00	(700.00)
1.3 講者費用(關愛大使通用技能培訓課程)	3,060.00	3,060.00	-
1.4 講者費用(關愛大使長者服務技能培訓課程)	7,140.00	6,780.00	-
1.5 義工(非婦女參加者)交通津貼	550.00	550.00	-
1.6 課堂物資(講義) - 包括印製講義,製作教材	5,500.00	5,420.00	-
1.7 紅十字會費用: 關愛大使通用技能培訓課程(急救知識)	2,640.00	2,160.00	-
1.8 租用場地: 急救知識	2,240.00	-	-
1.9 租用器材(如電腦、音響,急救教材等)	1,500.00	480.00	-
1.10 紅十字會偏遠地區額外收費	1,000.00	560.00	-
	<u>55,430.00</u>	<u>51,660.00</u>	<u>(850.00)</u>
(II) 活動(二): 長者關愛五彩繽紛計劃			
2.1 租用場地(籌劃社區服務項目工作坊)	5,040.00	5,040.00	-
2.2 租用器材(如電腦、音響等)(籌劃社區服務項目工作坊)	4,500.00	4,600.00	(100.00)
2.3 講者費用(籌劃社區服務項目工作坊)	3,060.00	3,060.00	-
2.4 活動物資(籌劃社區服務項目工作坊) - 包括印製講義,製作教材	1,500.00	1,500.00	-
2.5 義工(非婦女參加者)交通津貼(籌劃社區服務項目工作坊)	150.00	150.00	-
2.6 第1個社區服務項目: 長者數碼學習班	7,500.00	4,072.60	-
2.7 第2個社區服務項目: 探訪長者家居維修 簡單家居維修: 工具費用/ 維修材料(名額20個長者) 實報實銷	6,000.00	3,939.10	-
2.8 第3個社區服務項目: 節日歡樂坊	30,000.00	23,877.80	-
2.9 第4個社區服務項目: 義剪服務	14,000.00	13,690.70	-
2.10 第5個社區服務項目: 伸展運動班	24,000.00	22,188.10	-
	<u>95,750.00</u>	<u>82,118.30</u>	<u>(100.00)</u>
(III) 活動(三):			
3.1 租用場地	1,680.00	1,680.00	-
3.2 租用器材(如電腦、音響等)	1,500.00	1,500.00	-
3.3 導師費用	1,020.00	-	-
3.4 義工交通津貼(非婦女參加者)	100.00	100.00	-
3.5 製作展板	1,500.00	1,500.00	-
	<u>5,800.00</u>	<u>4,780.00</u>	<u>-</u>

STATEMENT OF INCOME AND EXPENDITURE (CONTINUED)

LIFE JUNGLE ASSOCIATION LIMITED

PROGRAMME ON WOMEN'S PARTICIPATION IN COMMUNITY SERVICES

心連心,攜手愛長者

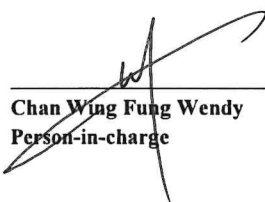
Project reference: 2024-25/1/C001

For the period 1 November 2024 (Commencement date)

To 31 October 2025 (Completion date)

	Approved Budget HK\$	Actual HK\$	Over Budget HK\$
(IV) 整個計劃			
4.1 兼職員工的薪津開支	47,430.00	48,507.40	(1,077.40)
4.2 宣傳開支	15,810.00	13,228.70	-
4.3 行政費用	15,810.00	18,662.80	(2,852.80)
4.4 公眾責任及意外保險	7,905.00	5,835.00	-
4.5 雜項及應急	14,790.00	6,241.20	-
4.6 總結會茶點	1,020.00	1,354.80	(334.80)
4.7 攝影及攝錄	1,120.00	1,100.00	-
4.8 僱用執業會計師服務	12,240.00	10,500.00	-
	<u>116,125.00</u>	<u>105,429.90</u>	<u>(4,265.00)</u>
總支出	<u>273,105.00</u>	<u>243,988.20</u>	<u>(5,215.00)</u>
項目盈餘/(虧損)	<u>-</u>	<u>-</u>	

Approved and authorised for issue by Life Jungle Association Limited on 23 FEB 2026 .


 Chan Wing Fung Wendy
 Person-in-charge



附件八
(一般計劃及
專題計劃 - 婦女參與社區服務計劃)

致： 婦女事務委員會秘書處
婦女自強基金執行小組

**婦女自強基金
財務報告**

〔必須在整個計劃完成後兩個月內提交〕

甲部：計劃資料

機構名稱	生命叢林協會有限公司
計劃編號	2024-25/1/C001
計劃名稱	心連心，攜手愛長者
計劃推行日期	1/11/2024
計劃完結日期	31/10/2025

乙部：收支結算表(截至 2025 年 10 月 31 日)

1. 計劃收入

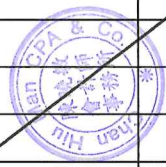
收入			
	來源	金額(元)	編號
1.1	婦女自強基金(基金)撥款(請參考撥款通知書)	273,105.00	1 (a)
1.2	其他收入(如適用)		
	(i) 參加者費用		
	(ii) 獲資助機構承擔的費用	5,215.00	
	(iii) 贊助和捐贈		
	(iv) 其他(如銀行利息)		
	其他收入小計：	5,215.00	1 (b)
	總計：	278,320.00	1(c) = 1(a) + 1(b)



Handwritten signature or initials.

2. 計劃開支

開支							此欄由秘書處填寫
項目 (請按計劃的核准預算項目逐項填寫。)	已核准的預算開支 (元) (請按計劃的核准預算項目逐項填寫。)	實際支出 (元)	由基金撥款支付 (元)	由其他收入支付 (元)	收據編號 (請由001開始為每一張收據個別編號)	備註 (如適用)	獲批准的金額 (元)
見附件A							
總計：							



2(a) 2(b)

2/1

3. 在扣除由其他收入支付的金額後，本計劃剩餘的收入為：

項目	金額(元)	編號
其他收入小計	5,215.00	1(b)
扣減 由其他收入支付的開支	5,215.00	2(b)
剩餘收入	0	3(a) = 1(b) - 2(b)

4. 按上述收入和開支報告，本計劃實際須由基金撥款支付的款項計算如下：

項目	金額(元)	編號
由基金撥款支付的開支	238,773.20	2(a)
扣減 剩餘收入	0	3(a)
實際須由基金支付的款項	238,773.20	4(a) = 2(a) - 3(a)

5. 本機構向基金申請發還的款項計算如下(如適用)：

項目	金額(元)	編號
實際須由基金支付的款項	238,773.20	4(a)
扣減 (i) 預支款項(如有)	136,552.00	5(a)
(ii) 部份發還款項(如有)	0	5(b)
向基金申請發還的款項	102,221.20	5(c) = 4(a) - 5(a) - 5(b)

備註：

- (1) 上述計劃收支報告及單據等已獲核實，並確認與機構的帳目和會計記錄相符。
- (2) 收入與開支必須以港幣為計算單位，如經網上購物並以其他貨幣支付，請附上兌換貨幣的匯率單據或相關支付記錄。
- (3) 如填妥之收支報告有任何修改之處，請在旁簽署確認。
- (4) 所有收據必須由機構負責人、計劃主管或獲授權人簽署及機構蓋章核實。



Handwritten signature or initials in blue ink.

丙部：獲資助機構所作的聲明
(請在適當的方格加上「✓」號。)

本機構謹此聲明：


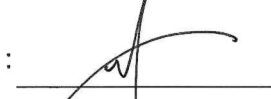
- (1) 本機構在上述甲部及乙部提供的所有資料均屬正確無訛，而乙部已詳列所有其他收入來源及資助金額，並無任何遺漏；
- (2) 乙部所列的各項開支項目只供進行甲部所列的計劃之用，並屬合理及為有關活動所需；
- (3) 計劃的各項物品及服務的報價和獲接納的採購價，與市場價格比較，均屬合理；及
- (4) 有關計劃並無賺取任何利潤。

本機構現申請發還全部款項／部份款項／剩餘撥款*：港幣 102,221.20 元
* 請刪除不適用者。

劃線付款支票的抬頭機構 ^註 ：	中文： <u>生命叢林協會有限公司</u>
	英文： <u>Life Jungle Association Limited</u>
獲資助機構的郵寄支票地址：	<u>Unit 1707, Hing Wai Centre, 7 Tin Wan Praya Road, Aberdeen</u>

註：收款機構必須與獲資助機構的註冊名稱相同，請用中文及英文正楷填寫。

本機構應退還基金的款項：港幣 _____ 元
註：請以註明「香港特別行政區政府」為抬頭人的劃線支票或銀行本票遞交秘書處。

計劃主管簽署： 機構負責人簽署：
計劃主管姓名：Pak Yu 機構負責人姓名：Chan Wing Fung Wendy
職銜：Chairman 職銜：Founder
聯絡電話：2982 8385 聯絡電話：97262488
傳真號碼：2982 8118
日期：16/2/2026



如獲資助計劃的最終撥款額超過港幣50,000元，獲資助機構須填寫及提交經由獨立執業會計師／註冊核數師核實的財務報告及其擬備和簽發的核數師報告。

上述計劃的財務報告及單據已由本獨立執業會計師／核數師核實。(如適用)

會計師／核數師簽署



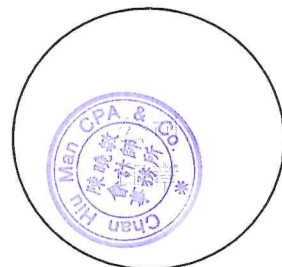
會計師／核數師姓名

CHAN HIU MAN

會計師／核數師執業

證書編號

P04521



備註：

1. 機構負責人及計劃主管所提供的資料，將用於處理與婦女自強基金有關的事宜。有關資料或會送交其他獲授權處理有關資料的政府決策局、部門或機構，用以進行上述目的。
2. 如機構未能提供所需資料，婦女事務委員會(婦委會)可能無法發放剩餘撥款。
3. 機構負責人及計劃主管有權查詢及修正此等資料，請與婦委會秘書處聯絡。
4. 機構須於婦委會秘書處完成審核報告及文件後的一個月內，把財務報告上載至互聯網並存放不少於一年。
5. 請確保計劃主管的簽署與撥款接納書及預支撥款申請書上的簽署相同以及機構負責人的簽名與保證人承諾書的簽署相同；另外，機構印章與撥款接納書及預支撥款申請書上的印章必須相同。



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2. 計劃開支

開支							此欄由秘書處填寫
項目 (請按計劃的核准預算項目逐項填寫。)	已核准的預算開支(元) (請按計劃的核准預算項目逐項填寫。)	實際支出 (元)	由基金撥款支付 (元)	由其他收入支付(元)	收據編號 (請由001開始每一張收據個別編號)	備註 (如適用)	獲批准的金額 (元)
1. 活動(一)：關愛大使通用技能培訓課程及關愛大使長者服務技能培訓課程							
1.1 租用場地	16,800.00	16,950.00	16,800.00	150.00			
1.2 租用器材 (如電腦、音響,維修工具等)	15,000.00	15,700.00	15,000.00	700.00			
1.3 講者費用 (關愛大使通用技能培訓課程)	3,060.00	3,060.00	3,060.00				
1.4 講者費用 (關愛大使長者服務技能培訓課程)	7,140.00	6,780.00	6,780.00				
1.5 義工(非婦女參加者)交通津貼	550.00	550.00	550.00				
1.6 課堂物資(講義) - 包括印製講義,製作教材	5,500.00	5,420.00	5,420.00				
1.7 紅十字會費用: 關愛大使通用技能培訓課程 (急救知識)	2,640.00	2,160.00	2,160.00				
1.8 租用場地: 急救知識	2,240.00	0.00	0.00				
1.9 租用器材 (如電腦、音響,急救教材等)	1,500.00	480.00	480.00				
1.10 紅十字會偏遠地區額外收費	1,000.00	560.00	560.00				
2. 活動(二)：長者關愛五彩繽紛計劃							
2.1 租用場地 (籌劃社區服務項目工作坊)	5,040.00	5,040.00	5,040.00				
2.2 租用器材 (如電腦、音響等)(籌劃社區服務項目工作坊)	4,500.00	4,600.00	4,500.00	100.00			
2.3 講者費用(籌劃社區服務項目工作坊)	3,060.00	3,060.00	3,060.00				
2.4 活動物資(籌劃社區服務項目工作坊) - 包括印製講義,製作教材	1,500.00	1,500.00	1,500.00				
2.5 義工(非婦女參加者)交通津貼(籌劃社區服務項目工作坊)	150.00	150.00	150.00				
2.6 第1個社區服項目: 長者數碼學習班	7,500.00	4,072.60	4,072.60				



2.7 第2個社區服項目: 探訪長者家居維修簡單家居維修: 工具費用/ 維修材料 (名額20個長者) 實報實銷	6,000.00	3,939.10	3,939.10			
2.8 第3個社區服項目: 節日歡樂坊	30,000.00	23,877.80	23,877.80			
2.9 第4個社區服務項目: 義剪服務	14,000.00	13,690.70	13,690.70			
2.10 第5個社區服務項目: 伸展運動班	24,000.00	22,188.10	22,188.10			
3. 活動(三):						
3.1 租用場地	1,680.00	1,680.00	1,680.00			
3.2 租用器材 (如電腦、音響等)	1,500.00	1,500.00	1,500.00			
3.3 導師費用	1,020.00	0.00	0.00			
3.4 義工交通津貼(非婦女參加者)	100.00	100.00	100.00			
3.5 製作展板	1,500.00	1,500.00	1,500.00			
4. 整個計劃						
4.1 兼職員工的薪津開支	47,430.00	48,507.40	47,430.00	1,077.40		
4.2 宣傳開支	15,810.00	13,228.70	13,228.70			
4.3 行政費用	15,810.00	18,662.80	15,810.00	2,852.80		
4.4 公眾責任及意外保險	7,905.00	5,835.00	5,835.00			
4.5 雜項及應急	14,790.00	6,241.20	6,241.20			
4.6 總結會茶點	1,020.00	1,354.80	1,020.00	334.80		
4.7 攝影及攝錄	1,120.00	1,100.00	1,100.00			
4.8 僱用執業會計師服務	12,240.00	10,500.00	10,500.00			
總計:	273,105.00	243,988.20	238,773.20	5,215.00		

2(a) 2(b)

END

