



ECOVIS Focus Hong Kong CPA Limited
匯亞會計師事務所有限公司

THE HUB CHILDREN AND YOUTH CENTRE LIMITED
香港樂童行兒童及青少年中心有限公司

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024



THE HUB CHILDREN AND YOUTH CENTRE LIMITED

香港樂童行兒童及青少年中心有限公司

REPORT OF THE DIRECTORS

The Directors submit herewith the annual report and audited Financial Statements for the year ended 30 June 2024.

PRINCIPAL ACTIVITY

The principal activity of the Centre is providing services to needy children through the operation of "The Hub Hong Kong", an outreach centre situated at 5th Floor Including Flat Roof, Chou Chong Commercial Building, 422-428 Castle Peak Road, Kowloon, Hong Kong.

RESULTS

The results of the Centre for the year ended 30 June 2024 are set out in the Statement of Income and Expenditure on page 4. The state of the affairs of the Centre as at the end of the reporting period is set out in the Statement of Financial Position on page 5.

RESERVES

Movements in the reserves of the Centre during the year are set out in the Note 12 to the Financial Statements.

DIRECTORS

The Directors of the Centre during the year and up to the date of this report were:

BOEHM David Philip	
CHOI Yuen Ying Annissa	(Appointed on 25 April 2024)
CHENG Yiu Cheung Ada	(Resigned on 9 April 2025)
KING Phillip	(Appointed on 1 September 2023 and Resigned on 1 April 2025)
LEUNG Wun Man Emba	
O'SHAUGHNESSY Kevin John	
STINSON Bruce James	
CHEUNG Sei Lok Carey	(Resigned on 22 October 2024)
JUNGJOHANN-OTT Rainer	(Resigned on 23 October 2023)

In accordance with the Article 61 of the Centre's Articles of Association, all directors shall retire and, being eligible, offer themselves for re-election.

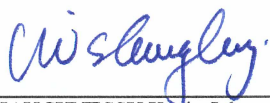
BUSINESS REVIEW

The Centre falls within the reporting exemption for the financial year under section 388(3)(a) of the Hong Kong Companies Ordinance that the Centre is exempted from preparing the business review.

AUDITORS

A resolution will be submitted to the annual general meeting of the Centre to re-appoint the auditors, ECOVIS Focus Hong Kong CPA Limited, a corporation of Certified Public Accountants (Practising) who now retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board



O'SHAUGHNESSY Kevin John
Chairman

Hong Kong, 6 June 2025

INDEPENDENT AUDITORS' REPORT**TO THE MEMBERS OF THE HUB CHILDREN AND YOUTH CENTRE LIMITED**

香港樂童行兒童及青少年中心有限公司

(Incorporated in Hong Kong with limited liability by guarantee)

OPINION

We have audited the Financial Statements of The Hub Children And Youth Centre Limited ("the Centre") set out on pages 4 to 9, which comprise the Statement of Financial Position as at 30 June 2024, and the Statement of Income and Expenditure for the year then ended, and notes to the Financial Statements including a summary of significant accounting policies.

In our opinion, the Financial Statements of the Centre are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance (the "HKCO").

BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to Practice Note 900 (Revised), Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Centre in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON

The Directors are responsible for the other information. The other information comprises the information included in the Report of the Directors, but does not include the Financial Statements and our auditors' report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF DIRECTORS AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The Directors are responsible for the preparation of the Financial Statements in accordance with the SME-FRS issued by the HKICPA and the HKCO, and for such internal control as the Directors determine is necessary to enable the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Directors are responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Centre or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Centre's financial reporting process.

AUDITORS' RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. This report is made solely to you, as a body, in accordance with section 405 of the HKCO, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of the report.

INDEPENDENT AUDITORS' REPORT (CONTINUED)**TO THE MEMBERS OF THE HUB CHILDREN AND YOUTH CENTRE LIMITED**

香港樂童行兒童及青少年中心有限公司

(Incorporated in Hong Kong with limited liability by guarantee)

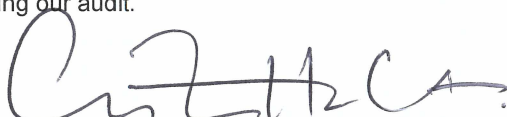
AUDITORS' RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, representations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Centre to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



ECOVIS Focus Hong Kong CPA Limited
Certified Public Accountants (Practising)

Cheung Ming Ho

Practising Certificate Number: P05602

Unit 1801-2, 18/F., Jubilee Centre,
46 Gloucester Road,
Wanchai, Hong Kong
Date: 6 June 2025

THE HUB CHILDREN AND YOUTH CENTRE LIMITED
香港樂童行兒童及青少年中心有限公司

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 HK\$	2023 HK\$
Income	3	9,713,361	8,020,775
Programme Expense		(2,999,169)	(3,030,077)
Other Revenue	4	416,094	419,199
Expenditure		<u>(5,135,741)</u>	<u>(5,241,750)</u>
Surplus For The Year	5	<u><u>1,994,545</u></u>	<u><u>168,147</u></u>

The annexed notes form an integral part of the Financial Statements.

THE HUB CHILDREN AND YOUTH CENTRE LIMITED

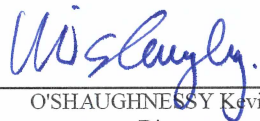
香港樂童行兒童及青少年中心有限公司

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Note	2024 HK\$	2023 HK\$
Non-current Asset			
Property, plant and equipment	8	1,702,608	2,164,445
Current Assets			
Account receivables		4,900	133,313
Other receivables	9	242,936	309,467
Cash and bank balance		2,587,819	89,387
		<u>2,835,655</u>	<u>532,167</u>
Current Liabilities			
Other payables	10	1,559,936	1,353,056
Deferred income	11	2,652,869	3,012,643
		<u>4,212,805</u>	<u>4,365,699</u>
Net Current Liabilities		<u>(1,377,150)</u>	<u>(3,833,532)</u>
Net Assets/(Liabilities)		<u>325,458</u>	<u>(1,669,087)</u>
Reserve			
Accumulated surplus/(deficits)	12	<u>325,458</u>	<u>(1,669,087)</u>

The Financial Statements on pages 4 to 9 were approved by the Board of Directors on 6 June 2025 and signed on its behalf by:



O'SHAUGHNESSY Kevin John
Director



LEUNG Wun Man Emba
Director

The annexed notes form an integral part of the Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Hub Children And Youth Centre Limited is a Company incorporated in Hong Kong with limited liability by guarantee. The Centre's registered office is located at 2211 Tower Two, Times Square, 1 Matheson Street, Causeway Bay, Hong Kong. The principal activity of the Centre is providing services to needy children through the operation of "The Hub Hong Kong", an outreach centre situated at 5th Floor Including Flat Roof, Chou Chong Commercial Building, 422-428 Castle Peak Road, Kowloon, Hong Kong. The Financial Statements are presented in Hong Kong dollars, which is the same as the functional currency of the Centre.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Centre qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) and 363 of the Hong Kong Companies Ordinance and is therefore entitled to prepare and present its Financial Statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These Financial Statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and the Centre is a going concern basis of accounting. The measurement base adopted is the historical cost convention.

The following are the specific accounting policies that are necessary for a proper understanding of the Financial Statements:

a. Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses (Note 2b).

The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, only when it is probable that future economic benefits associated with the item will flow to the Centre and the cost of the item can be measured reliably.

Gains or losses arising from the disposal or retirement of an item of property, plant and equipment are determined as the difference between the net sale proceeds and the carrying amount of the item and are recognized in Statement of Income and Expenditure.

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Office Decoration	20%
Office Equipment	20%

b. Impairment of assets

An assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the Statement of Income and Expenditure. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

c. Account and other receivables

Account and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the Statement of Income and Expenditure.

d. Foreign exchange

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong dollars using exchange rates applicable at the end of reporting period. Gains and losses on foreign exchange are recognised in the Statement of Income and Expenditure.

NOTES TO THE FINANCIAL STATEMENTS

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

e. Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the Centre. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to profit or loss on a straight-line basis over the term of the relevant lease.

f. Revenue

Revenue is recognised in surplus or deficits provided it is probable that the economic benefits will flow to the Centre and the revenue and costs, if applicable, can be measured reliably, on the following bases:

- i) Donation income is recognised upon the donation collected on charitable activities held by the Centre during the year. Specific donation revenue received not utilized for program expenses incurred during the year are carried forward as deferred program income for the coming year.
- ii) Grant from Partnership Fund for the Disadvantaged from Social Welfare Department is recognized in the accounting year for which generally matched with the related costs incurred. Grant revenue received not utilized for program expenses incurred during the year are carried forward as deferred program income for the coming year.
- iii) Bank interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest applicable.

g. Employee benefit obligations

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

h. Related parties

For the purpose of these Financial Statements, related party includes a person and entity as defined below:

- (a) A person or a close member of that person's family is related to the Centre if that person:
 - (i) is a member of the key management personnel of the Centre or of a parent of the Centre;
 - (ii) has control over the Centre; or
 - (iii) has joint control or significant influence over the reporting entity or has significant voting power in it.
- (b) An entity is related to the Centre if any of the following conditions applies:
 - (i) the entity and the Centre are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) either entity is an associate or joint venture of the other entity (or of a member of a group of which the other entity is a member).
 - (iii) both entities are joint ventures of a third entity.
 - (iv) either entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) the entity is a post-employment benefit plan for the benefit of employees of the Centre or an entity related to the Centre. If the reporting entity is itself such a plan, the sponsoring employers are also related to the plan.
 - (vi) the entity is controlled or jointly controlled by a person identified in (a).
 - (vii) a person identified in (a)(i) has significant voting power in the entity.

3. INCOME

An analysis of the Centre's income is as follows:

	2024 HK\$	2023 HK\$
Income		
Donation - Individual	2,166,037	960,645
Donation - Corporates	721,273	269,126
Donation - Designated Program Funding	2,137,399	2,188,628
Donation - Foundations and Trusts	558,500	167,444
Donation re Hub Centre Renovation Fund	-	1,870,000
Donation - Fundraising Events	4,116,729	2,564,932
Grant from Partnership Fund for the Disadvantaged	13,423	-
	<u>9,713,361</u>	<u>8,020,775</u>

NOTES TO THE FINANCIAL STATEMENTS

4. OTHER REVENUE

	2024 HK\$	2023 HK\$
Bank interest income	12,866	1,737
Exchange gain	-	3,192
Government grants received for		
- Employment Support Scheme	-	84,000
- Rent and Rate Subsidy	29,200	-
Registration fee received	334,395	330,270
Other income	39,633	-
	<u>416,094</u>	<u>419,199</u>

5. SURPLUS FOR THE YEAR

Surplus for the year is arrived at after charging the following items:

	2024 HK\$	2023 HK\$
Depreciation	481,786	185,655
Exchange loss	1,047	-
Operating lease charges	800,160	1,276,128
Staff costs		
- Mandatory provident fund Contribution	111,348	106,645
- Salaries expenses	<u>2,998,061</u>	<u>3,043,697</u>

6. INCOME TAX EXPENSE

No provision of Hong Kong Profits Tax as the Centre is a charitable organisation within the meaning of section 88 of the Hong Kong Inland Revenue Ordinance (Chapter 112) and, accordingly, is exempted from the Hong Kong Profits Tax.

7. DIRECTORS' REMUNERATION

Directors' remuneration disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance, are as follows:

	2024 HK\$	2023 HK\$
Fees	-	-
Other emoluments	<u>-</u>	<u>-</u>

8. PROPERTY, PLANT AND EQUIPMENT

	Office Decoration HK\$	Office Equipment HK\$	Total HK\$
<u>Cost</u>			
At 1 July 2023	1,973,100	795,913	2,769,013
Addition	-	19,949	19,949
At 30 June 2024	<u>1,973,100</u>	<u>815,862</u>	<u>2,788,962</u>
<u>Accumulated Depreciation And Impairment</u>			
At 1 July 2023	98,655	505,913	604,568
Depreciation for the year	394,620	87,166	481,786
At 30 June 2024	<u>493,275</u>	<u>593,079</u>	<u>1,086,354</u>
<u>Carrying Amount</u>			
At 30 June 2024	<u>1,479,825</u>	<u>222,783</u>	<u>1,702,608</u>
At 30 June 2023	<u>1,874,445</u>	<u>290,000</u>	<u>2,164,445</u>

NOTES TO THE FINANCIAL STATEMENTS

9. OTHER RECEIVABLES

	2024 HK\$	2023 HK\$
Prepayment	-	62,509
Rental deposits	242,936	242,936
Other receivables	-	4,022
	<u>242,936</u>	<u>309,467</u>

10. OTHER PAYABLES

	2024 HK\$	2023 HK\$
Accrual	1,300,740	1,316,173
Other payable	181,196	36,883
Receipt in advance	78,000	-
	<u>1,559,936</u>	<u>1,353,056</u>

11. DEFERRED INCOME

	2024 HK\$	2023 HK\$
Deferred program income	<u>2,652,869</u>	<u>3,012,643</u>

12. CHANGES IN EQUITY

	Reserve HK\$
At 1 July 2022	(1,837,234)
Surplus for the year	168,147
At 30 June 2023	(1,669,087)
Surplus for the year	1,994,545
At 30 June 2024	<u>325,458</u>

13. RELATED PARTY TRANSACTION

In addition to the transactions disclosed elsewhere in these Financial Statements, during the year, the Centre had the following related party transaction:

Name	Relationship	Nature of transaction	2024 HK\$	2023 HK\$
BOEHM David Philip	Director	- Donation income	2,189,117	783,588
The Canada Gives Hope Foundation	Common director	- Donation income	<u>58,500</u>	<u>-</u>

At 30 June 2024, the amounts arising from the transactions due to with the related party:

Name	Relationship	Year-end balances	2024 HK\$	2023 HK\$
BOEHM David Philip	Director	- Deferred income	-	1,643,117
The Canada Gives Hope Foundation	Common director	- Deferred income	<u>117,000</u>	<u>-</u>

14. LIMITED BY GUARANTEE

Every member of the Centre undertakes to contribute to the assets of the Centre, in the event of its being wound up while he is a member, or within one year after he ceases to be member, for payment of the debts and liabilities of the Centre contracted before he ceases to be a member, and of the cost, charges, and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amounts as may be required not exceeding one hundred Hong Kong dollars.

THE HUB CHILDREN AND YOUTH CENTRE LIMITED ("THE CENTRE")

香港樂童行兒童及青少年中心有限公司

DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2024

	2024 HK\$	2023 HK\$
Income		
Donation - Individual	2,166,037	960,645
Donation - Corporates	721,273	269,126
Donation - Designated Program Funding		
- Alliance Bersrein Grant 2023	195,650	-
- AWA 2021-22 "Home Sweet Home" Parenting program	-	32,434
- Flowtraders - Sham Shui Po Enablers	-	87,153
- HKC Foundation 2021-22 Healthy Minds Happy Kids	-	101,650
- HSBC CPP 2020-21 STEM Program Youth Power	-	21,230
- OSC 2019-20 Project T	-	98,524
- Pocari Sweat Goodwill Campaign	-	54,973
- St James Place Foundation	-	9,716
- Swire Trust COVID-19 Community Fund	-	279,924
- CRC Open & Friends of Asia 2019-20	-	9,847
- Honma Open Sports and Wellness Program	-	440
- Fondation Lombard Odier	594	212,406
- HKJC's Emergency Fund Phase 2	-	500,000
- Vans checkboard Fund	206,551	183,449
- OSC 2021-2022 STEM Spark Kids	473,583	207,103
- The Hub Education & Development Programs & PFD 14th Round- Project ready set go	51,295	336,205
- Mannings	1,209,726	9,800
- WAGS Education and Wellness Program	-	43,774
Donation - Foundations and Trusts	558,500	167,444
Donation re Hub Centre Renovation Fund	-	1,870,000
Donation - Fundraising Events		
- The Hub Charity Dinner 2022	-	2,564,932
- The Hub Charity Dinner 2023	3,776,274	-
- The Hub Chairty Dinner 2024	340,455	-
Grant from Social Welfare Department for Partnership Fund for the Disadvantaged ("PFD")		
- 5th round: Creative Youth Learners	13,423	-
Total Income	9,713,361	8,020,775
Programme Expense		
Programme expense - Centre	1,175,132	2,014,298
Programme expense - HK Club Foundation	-	59,157
Programme expense - CRC	-	9,847
Programme expense - Honma	-	440
Programme expense - Technology Voucher Program	187	-
Fundraising Events Expenses - The Hub Charity Dinner 2022 Expenses	-	946,335
Fundraising Events Expenses - The Hub Charity Dinner 2023 Expenses	1,569,965	-
Fundraising Events Expenses - Hub Charity Dinner 2024 at Jimmy Kitchen	253,885	-
	2,999,169	3,030,077
Other Revenue		
Bank interest income	12,866	1,737
Exchange gain	-	3,192
Government grant	29,200	84,000
Registration fee received	334,395	330,270
Other income	39,633	-
	416,094	419,199
Expenditure (Schedule 1)	5,135,741	5,241,750
Surplus For The Year	1,994,545	168,147

THE HUB CHILDREN AND YOUTH CENTRE LIMITED ("THE CENTRE")

香港樂童行兒童及青少年中心有限公司

**DETAILED STATEMENT OF INCOME AND EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

(Schedule 1)	2024 HK\$	2023 HK\$
Expenditure		
Auditor's remuneration	80,600	23,000
Bank charges	40,983	26,737
Building management fee	143,280	120,400
Computer expenses	29,320	52,140
Courier and postage	11,735	5,669
Depreciation	481,786	185,655
Exchange loss	1,047	-
Insurance	53,198	68,447
Legal and professional fees	134,670	-
Mandatory provident fund Contribution	111,348	106,645
Marketing and promotion	33,251	47,003
Penalty	-	1,737
Printing and Stationery	31,315	18,595
Recruitment	11,623	19,537
Rent and rates	829,360	1,325,665
Repair and maintenance	46,990	4,700
Salaries expenses	2,998,061	3,043,697
Stamp duty	-	1,913
Sundry expenses	23,346	86,468
Telecommunication	26,812	24,150
Transportation	13,704	19,452
Water and electricity	33,312	60,140
	<u>5,135,741</u>	<u>5,241,750</u>

The figures and financial information relating to the years ended 30 June 2024 and 2023 included in this document are not the Centre's statutory annual Financial Statements for those years. Further information relating to those statutory Financial Statements required to be disclosed in accordance with section 436 of the Hong Kong Companies Ordinance is as follows:

The Centre has delivered those Financial Statements to the Registrar of Hong Kong Companies as required by section 662(3) of, and Part 3 of schedule 6 to, the Hong Kong Companies Ordinance.

The Centre's auditors have reported on those Financial Statements for both years. The auditors' report was unqualified; did not include a reference to a matter to which the auditor drew attention by way of emphasis without qualifying its report; and did not contain a statement under sections 406(2), 407(2) or (3) of the Hong Kong Companies Ordinance.