THE ALUMNI ASSOCIATION OF MASTER OF ARTS IN COMPARATIVE & PUBLIC HISTORY OF CUHK
香港中文大學比較及公眾史學文學碩士畢業同學會

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

曾澤霖會計師行

C. L. TSANG & CO.

Certified Public Accountants

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AGREED-UPON PROCEDURES REPORT
TO THE COMMITTEE MEMBERS OF
THE ALUMNI ASSOCIATION OF MASTER OF ARTS
IN COMPARATIVE & PUBLIC HISTORY OF CUHK
香港中文大學比較及公眾史學文學碩士畢業同學會
(Established in Hong Kong under the Societies Ordinance)

Purpose of this Agreed-Upon Procedures Report
Our report is solely for the purpose of assisting the Committee of The Alumni Association of Master of Arts in Comparative & Public History of CUHK in determining whether its income and expenditure statement for the year ended 30 April 2026 have truly reflect the supporting document and fairly stated and may not be suitable for another purpose.

Committee's Responsibility for the Financial Statements
The Committee has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Alumni Association of Master of Arts in Comparative & Public History of CUHK as identified by the Committee Members, are responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibility
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 Committee Members, 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.

Professional Ethics and Quality Control
We have complied with the ethical requirements in ethical requirements. For the purpose of this engagement, there are no independence requirements with which we are required to comply.

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 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.

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Procedures and Findings

We have performed the procedures described below, which were agreed upon with the Committee members of The Alumni Association of Master of Arts in Comparative & Public History of CUHK, on the income and expenditure statements and other financial data.

	Procedures	**Findings**
Financial statements	Obtain and check, a draft bank transaction excel worksheet with all transactions. This enables to make up the income and expenditure statements and statement of financial positions as well as schedules for the current year's figures.	We obtained from the hon. Treasurer the following:- 1.Excel work sheet for bank transaction accounting entries to make up the financial statements 2. Supporting documents We checked the excel work sheets to tie up with the financial statements. We checked the work sheets against the supporting documents.
Income	Discuss with the honourable Treasurer, to identify all material sources of income during the year. - The income for the year ended 30 April 2026 were (1) the three membership fees income totalling HK$900.-, (2) one donation income of HK$100 and (3) Activities income from members and non-members totalling HK$21,100.-.	We got the Hon. Treasurer's representation that there were only three members joined at rate of HK$300 each. A donation income was received HK$100 from a member. The Association organised only one activity with total fee income of HK$21,100. These information tie up with the records we found in the bank, the excel work sheet and the financial statements.
	Each source has been matched with supporting (1) membership fee to be matched with new joint list and the fee required (2) Inspection to donation receipt from the Association and (3) inspection to receipt for the activities income. discuss with the Hon, Treasurer to the only activities income to be matched with list of events carried during the year.	We checked the membership income against 1.the list of new joint, 2.the standard membership fee for new joint We checked donation received against the bank statement and the receipt from the association. We checked the activity income against 1.the number of participants of the spring luncheon. 2. the unit cost of joining the spring luncheon for members and non-members. We checked the fee per head and perform calculation for the total. We found that the three income figures agree with the supportings.
	Select a sample of membership receipt, and vouch to supporting bank statements.	We checked the membership income and the activities income against the records in the bank statements. We found that all the income of the bank statements has been recorded.
Cut off on Income	All fee income after the year end is excluded from income and receivables where appropriate.	We obtained the May 2026 bank statements and inspect into all income after the year end and inquire the date of occurrences. No item should be accrued to current year.

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Expenditure	Review the suppliers invoices and supporting data for evidence of suppliers' name, clerical accuracy, quantities and prices in relation to the supporting documentation, reasonableness of the expenditure;	We obtained the copy receipt from the restaurant and check against the cost of the activities event. The cost agreed with the financial statements.
Cut off on Expenditure	Work to ensure that expenses cut-off has been correctly applied.	We obtained the May 2026 bank statements and inspect into all expenses after the year end and check the time of occurrences. No items should be accrued to current year
Cash at bank	Check bank balances to bank statement	We checked year end bank balance in the financial statements and checked against bank statement balance. The figures agreed each other.
	Check cash book balance to financial statements.	We obtained excel work sheet cash book and checked:- 1. against the bank statements for the year 2.the excel formula for calculation for balances 3.the bank balance in the financial statements The excel worksheet tie up with the bank statements, the financial statements and there is no exceptions found.

C.L. TSANG & CO.
Certified Public Accountants (Practising)
Hong Kong

Date: 29 June 2026

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INCOME AND EXPENDITURE STATEMENT AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	HK$	HK$
REVENUE		
Membership fee	900.00	900.00
Donation Income	100.00	200.00
Activities revenue	21,100.00	3,250.00
Total income	22,100.00	4,350.00
LESS : EXPENSES		
Activities expense	23,018.00	3,200.00
Total expenses	23,018.00	3,200.00
SURPLUS FOR THE YEAR	(918.00)	1,150.00

STATEMENT OF CHANGES IN EQUITY	2026	2025
	HK$	HK$
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	75,948.10	74,798.10
Current year surplus / (deficit)	(918.00)	1,150.00
ACCUMULATED SURPLUS AT END OF YEAR	75,030.10	75,948.10

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STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2026

	2026 HK$	2025 HK$
ASSETS		
Current Assets:		
Cash at bank	75,030.10	75,948.10
TOTAL ASSETS	75,030.10	75,948.10
RESERVES		
Accumulated surplus	75,030.10	75,948.10
TOTAL ACCUMULATED SURPLUS	75,030.10	75,948.10

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these financial statements.

President
Mr Anthony Cheung

Treasurer
Mr Leo Law

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026

1. GENERAL INFORMATION

The Alumni Association of Master of Arts in Comparative & Public History of CUHK (the "Association") is an entity and is registered under the Societies Ordinance. The address of its registered office is 1/F, Fung King Hey Building, The Chinese University of Hong Kong, Shatin, N.T., Hong Kong

The principal activity of the Association is to organize alumni activities in Hong Kong.

These financial statements are presented in HK dollars, unless otherwise stated.

2. BASIS OF PREPARATION

The measurement base adopted is the historical cost convention and financial statements are presented in Hong Kong Dollars, which is the same as the functional currency of the Association. A summary of the significant accounting policies is set out below.

Revenue recognition

Revenue is recognized when it is probable that the economic benefits will flow to the Association and when the revenue can be measured reliably, on the following bases:

(i) Membership fee are recognized when the fees are received.
(ii) Donation income are recognized when donation are received.
(iii) Incomes from activities are recognized upon completion of activities.

3. ACTIVITIES

During the year, The Association organized many activities but only one had collected fee income from members and incurred expenses, that was a spring luncheon talk at a Chinese restaurant.

4. APPROVAL OF FINANCIAL STATEMENTS

The financial statements are approved and authorized to issue by the Committee on 29 June 2026.