

**ASSOCIATION OF HONG KONG FLAG-GUARDS  
LIMITED**

**REPORT OF FACTUAL FINDINGS  
FOR COMMUNITY PARTICIPATION SCHEME  
2021 - 2022**

**AGREED-UPON PROCEDURES REPORT OF FACTUAL FINDINGS FOR COMMUNITY PARTICIPATION SCHEME 2021 - 2022**

**To the Directors of Association of Hong Kong Flag-Guards Limited (“Grantee”)**

**Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution**

Our report is solely for the purpose of assisting the Grantee in submission the report of “Community Participation Scheme 2021 - 2022” (“Project”) (Application No. 058) to Government for application of Government grant. This report may not be suitable for another purpose. This report is intended solely for the Grantee, and should not be used by, or distributed to, any other parties, except that a copy of this report may be provided to the Committee on the Promotion of Civic Education.

**Responsibilities of the Grantee**

The Grantee has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Grantee is responsible for the Project on which the agreed-upon procedures are performed.

**Practitioner’s Responsibilities**

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* issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Grantee, 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. We expressly disclaim any liability or duty to any other party for the content in this report.

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.

**AGREED-UPON PROCEDURES REPORT OF FACTUAL FINDINGS FOR COMMUNITY PARTICIPATION SCHEME 2021 - 2022**

**Professional Ethics and Quality Management**

We have complied with the ethical requirements in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"). 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 Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, 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.

**Procedures and Findings**

We have performed the procedures described below, which were agreed upon with the Grantee for the Project.

<b>Procedures</b>	<b>Findings</b>
1. Under the "使用撥款守則 of the Project", as well as the provisions prescribed by the Committee on the Promotion of Civic Education (if applicable), we verified the activities expenditure and items of recognised expenditure in accordance with the "使用撥款守則 of the Project" requirements and other provisions prescribed by the Committee on the Promotion of Civic Education (if applicable).	1. We found that the activities expenditure being verified are in accordance with the "使用撥款守則 of the Project" and in agreement with the provisions prescribed by the Committee on the Promotion of Civic Education.
2. We obtained and checked the calculation of the expenditure accounts of the Activities prepared by the Grantee.	2. We found that the calculation of expenditure accounts of all Activities are correct.
3. We obtained the invoices and/or official receipts and confirmed the propriety of the amounts of expenditure for the Activities.	3. We found that the amounts to be in agreement with the Grantee's accounting records and are well supported by source documents.

**Procedures and Findings (Continued)**

<b>Procedures</b>	<b>Findings</b>
4. We compared and confirmed the various items of expenditure with approved list of items of expenditure (including breakdown) issued by the Committee on the Promotion of Civic Education to ensure all are allowable and activities expenditure subsidised by the fund are not in excess of the approved amounts.	4. We found the various items of expenditure are approved items of expenditure allowable by the Committee on the Promotion of Civic Education and activities expenditure subsidised by the fund (Column A of Appendix 2 to 4) are not in excess of the approved amounts.
5. We have made the quotation comparisons with the quote record sheets and confirmed the quote of the items listed thereon consistent with the quotation obtained (if applicable).	5. We found that no inconsistent between the quote record sheets and the quote of the items.
6. We obtained the financial report of the Project and matched with the expenditure accounts of the Activities prepared by the Grantee.	6. We found the financial report (Appendix 1) agreed with the expenditure accounts of the Activities (Appendix 2 to 4).



TING HO KWAN & CHAN  
Certified Public Accountants (Practising)  
9/F., Tung Ning Building,  
249-253 Des Voeux Road Central,  
Hong Kong, 28 APR 2023

附表一

香港升旗隊總會  
2021 至 2022 年度公民教育活動資助計劃  
升旗隊國民教育計劃 (058)

財務報告  
由 2022 年 3 月 1 日開始  
至 2023 年 2 月 28 日完結

港幣

收入	
撥款收入 - 已收妥之預支撥款	150,000.00
撥款收入 - 待發放之剩餘撥款	139,613.60
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	289,613.60
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支出	
項目	
- A. 共和國之光 (附表二)	83,419.06
- B. 出色升旗手日營 (附表三)	103,229.74
- C. 升旗禮培訓班 (附表四)	102,964.80
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總支出	289,613.60
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收支結餘	-
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茲證明真實及正確

香港升旗隊總會活動負責人：簡加夏 總幹事  
日期：28 APR 2023

附表二

## 節錄自收支報告(附件VI)

## A. 共和國之光

項目	預算支出(\$)	公民教育活動 資助計劃 核准資助額(\$)	擬由公民教育 活動資助計劃 撥款 支付(\$) (A)	參加者收費/團 體自付或其他 收入 支付(\$) (B)	實際支出(\$)  = (A) + (B)
中國超級工程展覽宣傳 海報	25,000	25,000	24,600	0	24,600
《共和國之光》中國科 學家的故事	35,000	35,000	35,000	0	35,000
中國超級工程 Poster Card	8,100	8,100	8,000	0	8,000
大獎杯	4,800	4,800	600	0	600
小獎杯	7,200	7,200	560	0	560
證書	1,200	1,200	200	0	200
雜項 ● Banner(\$1,382) ● 計分牌(\$1,121) ● 電子哨子(\$1,020) ● 搶答器(\$789.06) ● 獎品運輸費(\$150) ● 審計費用(\$10,000)	20,000	20,000	14,459.06	0	14,459.06
總計：	101,300	101,300	83,419.06	0	83,419.06

## 節錄自收支報告(附件VI)(續)

## B. 出色升旗手日營

項目	預算支出(\$)	公民教育活動 資助計劃 核准資助額(\$)	擬由公民教育 活動資助計劃 撥款 支付(\$) (A)	參加者收費/團 體自付或其他 收入 支付(\$) (B)	實際支出(\$) = (A) + (B)
導師費	3,300	3,300	3,300	0	3,300
義工津貼	2,700	2,700	0	0	0
項目/活動物品	60,000	60,000	53,700	0	53,700
項目保險	6,000	6,000	3,225.44	0	3,225.44
參加者證書(設計及印刷)	5,000	5,000	440	0	440
租用旅遊巴	41,700	41,700	7,300	0	7,300
升掛國旗50問書刊	25,000	25,000	13,576	0	13,576
租用場地、佈置及物資	5,120	5,120	5,120	0	5,120
雜費	3,000	3,000	2,018.30	0	2,018.30
升旗禮光碟費用	60,000	60,000	14,550	0	14,550
總計:	211,820	211,820	103,229.74	0	103,229.74

## 節錄自收支報告(附件VI)(續)

## C. 升旗禮培訓班

項目	預算支出(\$)	公民教育活動 資助計劃 核准資助額(\$)	擬由公民教育 活動資助計劃 撥款 支付(\$) (A)	參加者收費/團 體自付或其他 收入 支付(\$) (B)	實際支出(\$)  = (A) + (B)
導師費 (老師班) - 4小時	15,840	15,840	15,840	0	15,840
導師費 (學生班) - 4小時	15,840	15,840	15,840	0	15,840
義工津貼	6,480	6,480	1,800	0	1,800
項目/活動物品	60,000	60,000	59,500	0	59,500
項目保險	6,000	6,000	4,804.80	0	4,804.80
參加者證書 (設計及印刷)	7,200	7,200	180	0	180
租用場地、佈置及物資	5,000	5,000	5,000	0	5,000
總計：	116,360	116,360	102,964.80	0	102,964.80