

ASSOCIATION OF HONG KONG  
FLAG-GUARDS LIMITED

REPORT OF FACTUAL FINDINGS  
2023-24 年度主題撥款計劃  
活動名稱：家的力量

丁何關陳會計師行  
TING HO KWAN & CHAN  
Certified Public Accountants  
HONG KONG

**AGREED-UPON PROCEDURES REPORT OF FACTUAL FINDINGS  
FOR 2023-24 年度主題撥款計劃：家的力量**

**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 of the report of “2023-24 年度主題撥款計劃” (“Project”) (Reference number: HYAB/HA1/1/3/40/2023-24/10) 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 2023-24 年度主題撥款計劃：家的力量**

**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 "2023-24 年度主題撥款計劃 - 撥款通知書", as well as the provisions prescribed by the Home and Youth Affairs Bureau (if applicable), we verified the activities expenditure and items of recognised expenditure in accordance with the "2023-24 年度主題撥款計劃 - 撥款通知書" requirements and other provisions prescribed by the Home and Youth Affairs Bureau (if applicable).	1. We found that the activities expenditure being verified are in accordance with the "2023-24 年度主題撥款計劃 - 撥款通知書" and in agreement with the provisions prescribed by the Home and Youth Affairs Bureau.
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 ("實際開支" stated in Column A of Appendix 1) 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.

**AGREED-UPON PROCEDURES REPORT OF FACTUAL FINDINGS**  
**FOR 2023-24 年度主題撥款計劃：家的力量**

**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 Home and Youth Affairs Bureau 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 Home and Youth Affairs Bureau and activities expenditure subsidised by the fund (Column B of Appendix 1) 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 no inconsistency between the quote record sheets and the quote of the items.



TING HO KWAN & CHAN  
Certified Public Accountants (Practising)  
9/F., Tung Ning Building,  
249-253 Des Voeux Road Central,  
Hong Kong, 28 JUN 2024

附表一

香港升旗隊總會  
2023 至 2024 年度主題撥款計劃  
活動名稱：家的力量

節錄於最終活動及財政報告（表格四）丙部 - 財務報告之表一

活動名稱	表一：活動實際支出		
	實際開支 (元) (A)	以主題撥款計劃 撥款支付 (元) (B)	以參加者收費 或其他 收入支付 (元) (C) = (A) - (B)
12. 親子步操活動	64,625.02	41,646.00	22,979.02
13. 參觀駐港部隊活動	10,234.00	8,100.00	2,314.00
14. 親子尋寶樂悠遊	-	-	-
15. 繽紛家庭一日營	-	-	-
16. 花藝體驗工作坊	10,740.00	10,740.00	-
17. 親子動物全接觸	2,839.00	2,625.00	214.00
18. 親子全天候繩網體驗	-	-	-
19. 認識香港之親子游	20,000.00	19,925.00	75.00
20. 親子探索體驗日	12,582.00	12,582.00	-
21. 親自烘焙工作坊	5,400.00	5,400.00	-
22. 其他支出	30,985.80	24,903.00	6,082.80
總額	157,405.82	125,921.00	31,484.82