

香港升旗隊總會有限公司

於二零二五年十月二十五日舉行的九龍分區賣旗日籌款活動

(公開籌款許可證編號：FD/R049/2025)

收支結算表

畢杜楊會計師行有限公司

BUT DO YEUNG C.P.A. LIMITED

Certified Public Accountants (Practising)

香港升旗隊總會有限公司

於二零二五年十月二十五日舉行的九龍分區賣旗日籌款活動

(公開籌款許可證編號：FD/R049/2025)

收支結算表

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But Do Yeung C.P.A. Limited



Certified Public Accountants (Practising) 香港註冊執業會計師

Rooms 1801-3, 18/F., Hua Qin International Building, 340 Queen's Road Central, Hong Kong
香港皇后大道中340號華秦國際大廈18樓1801-3室
Tel: 25812828 (6 lines) * Fax: 25812818 * Email: echan@butdoyeungcpa.com

獨立執業會計師鑒證報告

致香港升旗隊總會有限公司(「獲發許可證的機構」)管理委員會

公開籌款許可證編號：FD/R049/2025

根據香港特別行政區政府社會福利署(「社會福利署」)發出的公開籌款許可證所列條件，我們應要求對隨附本報告書關於獲發許可證的機構於二零二五年十月二十五日舉行的九龍分區賣旗日籌款活動(「有關活動」)的收支結算表作出報告。

管理委員會的責任

根據社會福利署發出的公開籌款許可證所列條件，管理委員會須負責按照收支結算表附註所載的編製基準編製隨附的收支結算表，列出有關活動所籌集的總捐款及實際開支。這責任包括設計、實施及維護與編製及列報收支結算表的內部監控，使收支結算表反映有關活動所籌集的捐款及實際開支不存在任何重大錯誤陳述。

執業會計師的獨立性和質量管理

我們遵守香港會計師公會(「公會」)頒布的《職業會計師道德守則》中對獨立性及其他職業道德的要求，有關要求是基於誠信、客觀、專業勝任能力和應有的關注、保密及專業行為的基本原則而制定的。

本會計師事務所採用《香港質量管理準則》第1號，並要求事務所設計、執行及營運一套完善的質量管理系統，包括關於要遵守道德要求、專業準則規定及可適用的法律及監管規定的政策和程序。

執業會計師的責任

我們的責任是根據我們鑒證工作的結果對隨附的收支結算表作出結論，並向管理委員會報告。

我們已根據公會頒佈的香港鑒證業務準則第3000號(經修訂)「非審核或審閱過往財務資料之鑒證工作」及參考公會所頒佈實務說明第850號(經修訂)「有關獲發社會福利署公開籌款許可證的賣旗日，一般慈善籌款活動和募集已簽署的捐款授權書之報告」("Reporting on Flag Days, General Charitable Fund-raising Activities and Solicitation of Signed Authorization Forms Covered by Public Subscription Permits issued by the Social Welfare Department")進行工作。我們已計劃及執行有關的工作，以對以下的結論獲取有限保證。

由於我們按照應聘條款進行工作的範圍較按照香港審計準則進行審核的範圍為小，所以不能保證我們會注意到在審核中可能會被發現的所有重大事項。因此，我們不會發表任何審核意見。

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畢杜楊會計師行有限公司 BUT DO YEUNG C.P.A. LIMITED



Certified Public Accountants (Practising) 香港註冊執業會計師

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獨立執業會計師鑒證報告

致香港升旗隊總會有限公司(「獲發許可證的機構」)管理委員會－續

我們的工作包括採取有限程序獲取充份和適當的憑證以作出結論，例如主要向負責財務會計事項的人員詢問，對財務數據實施分析程序及其他我們認為必要的程序。在有限鑒證工作中進行的程序，其性質及時間與合理鑒證工作不同，而範圍亦較小。因此，在有限鑒證工作中獲得的保證水平大幅低於在合理鑒證工作中所獲得的。

固有的局限

基於有關活動以現金收支，我們難以確定獲發許可證的機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照獲發許可證的機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

結論

根據以上所述，我們並沒有注意到任何事項，使我們相信隨附的收支結算表在所有重大方面沒有反映我們所獲取按照收支結算表附註所載的編製基準而編製的帳冊及帳目紀錄所載有關活動籌集的總捐款及實際開支。

擬作用途及使用者

本報告僅為協助獲發許可證的機構遵守社會福利署就有關活動所發出公開籌款許可證所列的條件而編撰，不擬亦不得用作其他用途。我們同意獲發許可證的機構可向社會福利署署長提供本報告，而毋須再徵詢我們意見。

畢杜楊會計師行有限公司
香港執業會計師(執業)

陳慧敏
執照編號: P04107

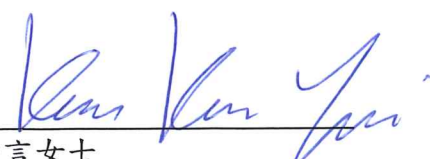
香港, 二零二五年十二月三十一日

旗隊總會有限公司
二零二五年十月二十五日舉行的九龍分區賣旗日籌款活動
(開籌款許可證編號：FD/R049/2025)
收支結算表

	港元
收入	
賣旗日街頭收入	250,076.10
與賣旗日籌款活動相關的捐款	221,900.00
	471,976.10
減：支出	
義工津貼	1,100.00
印刷	1,360.00
核數費	2,000.00
數據卡	297.00
旗袋	2,091.40
賣旗日網絡系統	2,520.00
保險	2,582.58
雜項	308.31
交通及運輸費	113.00
	12,372.29
淨收入	459,603.81

管理委員會於二零二五年十二月三十一日核准並授權簽署：


周世耀先生
主席


簡加言女士
副主席

1. 一般資料

賣旗日的籌款目的是用作:-

- (a) 基礎訓練: 步操訓練、旗手護旗訓練、國家知識、國家歷史等培訓考核;
- (b) 領袖訓練: 如成人隊、青年隊、青年領袖隊、隊長訓練及旗隊訓練等;
- (c) 社會服務: 如老人服務、大型活動主持升旗禮(如全港運動會)等;
- (d) 公眾教育: 如金紫荊廣場升旗禮、全港周年檢閱禮、全港旗手護旗比賽、到學校提供升旗禮教學及支援; 及
- (e) 團隊訓練: 駐港部隊軍營訓練、周年檢閱禮。

2. 編製基準

重大會計政策如下：

於二零二五年十月二十五日舉行的有關活動所籌集的收入及實際開支是按照應計制方式確認。

3. 存入銀行的捐款

賣旗日籌得的所有款項，即港幣\$471,976.10 在支付賣旗日開支及/或用於許可證上註明的籌款目的之前，已在二零二五年十二月十九日及之前存入獲發許可證機構指定的銀行帳戶。

	港元
淨收入	459,603.81
加：於二零二五年十二月十九日未付的應計開支	4,091.40
於二零二五年十二月十九日及之前存入獲發許可證機構的銀行帳戶的捐款餘額	<u>463,695.21</u>

4. 偷竊捐款事件

本機構於二零二五年十月二十五日舉行的九龍分區賣旗日籌款活動發生一宗學生偷取捐款事件，金額為港幣七十五元正，本機構已跟相關學校磋商並處理事件，相關學校已於二零二五年十二月份寄回港幣七十五正支票予本機構。

ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED
REGIONAL FLAG DAY FUND RAISING EVENT HELD ON 25 OCTOBER 2025
(PUBLIC SUBSCRIPTION PERMIT NO: FD/R049/2025)
INCOME AND EXPENDITURE ACCOUNT

畢杜楊會計師行有限公司
BUT DO YEUNG C.P.A. LIMITED
Certified Public Accountants (Practising)

ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED

REGIONAL FLAG DAY FUND RAISING EVENT HELD ON 25 OCTOBER 2025

(PUBLIC SUBSCRIPTION PERMIT NO: FD/R049/2025)

INCOME AND EXPENDITURE ACCOUNT

C O N T E N T S

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杜楊會計師行有限公司 BUT DO YEUNG C.P.A. LIMITED



Certified Public Accountants (Practising) 香港註冊執業會計師

Rooms 1801-3, 18/F., Hua Qin International Building, 340 Queen's Road Central, Hong Kong
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Tel: 25812828 (6 lines) * Fax: 25812818 * Email: echan@butdoyeungcpa.com

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE MANAGEMENT COMMITTEE OF ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED ("THE PERMITTEE")

Public Subscription Permit No: FD/R049/2025

Pursuant to the conditions stated in the Public Subscription Permit issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("the SWD"), we have been requested to report on the attached income and expenditure account of the Permittee's regional flag day fund-raising activity in Kowloon region held on 25 October 2025 ("the Event").

Responsibilities of the management committee

The management committee is responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in notes to the income and expenditure account, setting out the gross subscriptions raised from the Event and the expenses incurred in connection with the Event, in order to comply with the conditions stated in the Public Subscription Permit issued by the SWD. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure account so that it reflects the subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

Our independence and Quality Management

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 ("the HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, 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.

Practitioner's responsibilities

Our responsibility is to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" and with reference to Practice Note 850 (Revised), "Reporting on Flag Days, General Charitable Fund-raising Activities and Solicitation of Signed Authorization Forms Covered by Public Subscription Permits issued by the Social Welfare Department" issued by the HKICPA. We have planned and performed our work to obtain limited assurance for giving our conclusion below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

杜楊會計師行有限公司 BUT DO YEUNG C.P.A. LIMITED



Certified Public Accountants (Practising) 香港註冊執業會計師

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INDEPENDENT PRACTITIONER'S ASSURANCE REPORT TO THE MANAGEMENT COMMITTEE OF ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED ("THE PERMITTEE") CONTINUED

Our engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquiries primarily of persons responsible for financial and accounting matters, analytical procedures applied to financial data and other procedures we considered necessary. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent limitations

Due to the nature of cash receipts and expenses relating to the Event, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Permittee include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the income and expenditure account. Accordingly, our report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Permittee's books and records.

Conclusion

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached income and expenditure account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Permittee in respect of the Event that have been recorded in its books and records made available to us in accordance with the basis of preparation set out in notes to the income and expenditure account.

Intended users and purpose

This report is intended solely for the purpose of assisting the Permittee to satisfy the conditions stated in the Public Subscription Permit issued by the SWD in connection with the Event and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the Director of Social Welfare without further comment from us.

But Do Yeung C.P.A. Limited
Certified Public Accountants (Practising)

Chan Wai Man
Practising Certificate No. P04107

Hong Kong, 31 December 2025

ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED
REGIONAL FLAG DAY FUND RAISING EVENT HELD ON 25 OCTOBER 2025
(PUBLIC SUBSCRIPTION PERMIT NO: FD/R049/2025)
INCOME AND EXPENDITURE ACCOUNT

HK\$

INCOME

Flag day collections	250,076.10
General donation	221,900.00
	471,976.10

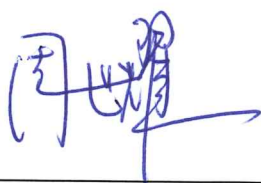
LESS: EXPENSES

Allowance to volunteers	1,100.00
Artwork and printing charges	1,360.00
Auditors' remuneration	2,000.00
Data card	297.00
Donation bags / flag belt	2,091.40
Flag day web system	2,520.00
Insurance	2,582.58
Sundry expenses	308.31
Transportation	113.00
	12,372.29

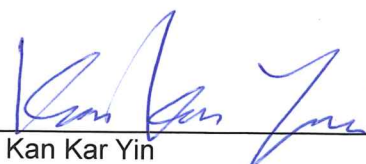
EXCESS OF INCOME OVER EXPENDITURE

459,603.81

Approved and authorized for issue by the management committee on 31 December 2025 and signed on its behalf by:



Mr. Chau Sai Yiu
Chairman



Ms. Kan Kar Yin
Vice Chairman

ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED
REGIONAL FLAG DAY FUND RAISING EVENT HELD ON 25 OCTOBER 2025
(PUBLIC SUBSCRIPTION PERMIT NO: FD/R049/2025)
EXPLANATORY NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

1. GENERAL

The fund-raising purposes of the regional flag day fund-raising activity in Kowloon held on 25 October 2025 are to raise funds for:-

- (a) basic training: foot drill, flag-raisers training, knowledge of Nation, history of Nation, etc;
- (b) leadership training: adult team, youth team, youth leader team, captain training and flag team training, etc;
- (c) social services: elderly services, Flag-raising ceremony, etc;
- (d) public education: Golden Bauhinia Square Flag-raising Ceremony, annual parade, HK Flag-raising competition, flag raising ceremony teaching and support, etc; and
- (e) team building: The People's Liberation Army Hong Kong Garrison training, annual parade, etc.

2. BASIS OF PREPARATION

The significant accounting policies are set out below:

The income collected and expenditure incurred for this event held on 25 October 2025 are recognized on an accrual basis.

3. DONATIONS CREDITED TO THE BANK

All the flag day proceeds collected totalling HK\$471,976.10 have been credited to the designated bank accounts of the Permittee before being used for payment of expenditures for the flag day and/or the purpose(s) specified in the permit by 19 December 2025.

	HK\$
Excess of income over expenditure	459,603.81
Add: Accrued expenditure not yet paid as at 19 December 2025	4,091.40
Net balance of donations deposited into Permittee's bank account by 19 December 2025	463,695.21

4. DONATIONS THEFT CASE

During the regional flag day fund-raising activity in Kowloon region on 25 October 2025, an incident occurred in which a student stole donation funds amounting to HK\$75. The Permittee consulted with the relevant school regarding the matter. In December 2025, the school remitted a cheque for HK\$75 to the Permittee in settlement of the incident.