

ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED

香港升旗隊總會有限公司

(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)

**2024-25年度「公民教育活動資助計劃」
- 國家認識、國家安全從小做起 (編號:079)**

INCOME AND EXPENDITURE REPORT

FOR THE PERIOD FROM 8 JULY 2025 TO 15 JULY 2025

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

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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

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**INDEPENDENT AUDITOR'S REPORT TO THE MANAGEMENT COMMITTEE OF
ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED**

香港升旗隊總會有限公司 ("the GRANTEE")
(incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the statement of income and expenditure for the period from 8 July 2025 to 15 July 2025 of 2024-25年度「公民教育活動資助計劃」- 國家認識·國家安全從小做起 (編號: 079) ("the Project") of Association of Hong Kong Flag-guards Limited ("the Grantee") ("the financial statement").

In our opinion, the accompanying financial statement has been properly prepared from the books of accounts and in accordance with the requirements of 民政及青年事務局及公民教育委員會. All expenditure items sponsored by the Community Participation Scheme 2024-25 falls within the scope of the sponsorship approved by the Community Participation Scheme 2024-25, and in line with the Guidelines on the Use of Sponsorship specified by the Community Participation Scheme 2024-25.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the Grantee 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.

Responsibilities of Management Committee

The Management Committee is responsible for the preparation and fair presentation of the financial statement in accordance with the requirements of 民政及青年事務局及公民教育委員會, and for such internal control as the Management Committee determines is necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, the Management Committee is responsible for assessing the Grantee'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 Management Committee either intends to liquidate the Grantee or to cease operations, or has no realistic alternative but to do so.

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 AUDITOR'S REPORT TO THE MANAGEMENT COMMITTEE OF
ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED**

香港升旗隊總會有限公司 ("the GRANTEE") CONTINUED
(incorporated in Hong Kong and limited by guarantee)

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs 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 the financial statement.

A further description of our responsibilities for the audit of the financial statement is located at HKICPA website at: <https://www.hkicpa.org.hk/en/standards-setting/standards/our-views/auditre/>. This description forms part of our auditor's report.

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

Chan Wai Man
Practising Certificate No. P04107

Hong Kong, 11 September 2025

ASSOCIATION OF HONG KONG FLAG-GUARDS LIMITED
 香港升旗隊總會有限公司
 (INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)
 2024-25年度「公民教育活動資助計劃」
 - 國家認識、國家安全從小做起 (編號:079)
 STATEMENT OF INCOME AND EXPENDITURE
 FOR THE PERIOD FROM 8 JULY 2025 TO 15 JULY 2025

獲資助機構名稱: Association of Hong Kong Flag-guards Limited
 香港升旗隊總會有限公司

獲資助活動計劃名稱: 國家認識、國家安全從小做起 (編號: 079)

公民教育委員會轄下社區參與小組發出撥款信函的日期及檔號: 日期: 2025年2月20日
 檔號: 079

獲資助活動計劃日期: 2025年7月8日至2025年7月15日

	港元	附註
收入		
民政及青年事務局及公民教育委員會推出公民教育活動資助計劃的撥款	75,726.00	
團體自付	500.00	
	<u>76,226.00</u>	
支出		
導師費 - 4小時 / 節	7,920.00	
義工津貼 - 3小時	1,800.00	
活動保險 (意外及第三責任保)	392.06	
租用旅遊巴 (來回)	4,200.00	
租用場地費用	3,072.00	
橫額	320.00	
USB/光碟 (儲存學習教材內容)	6,000.00	
參觀門票 (國民教育)	45,000.00	
核數費用	4,300.00	
	<u>73,004.06</u>	
本資助活動結餘 - 應退還民政及青年事務局及公民教育委員會推出公民教育活動資助計劃的撥款	<u>3,221.94</u>	



Mr. Lai Wai Kwok
 Chief Executive

Hong Kong, 11 September 2025