

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)

2025-26年度主題撥款計劃

- 家的力量 (編號:HYAB/WFA/1/3/40/2025-26/10)

FOR THE PERIOD FROM 1 APRIL 2025 TO 31 MARCH 2026

畢杜楊會計師行有限公司

BUT DO YEUNG C.P.A. LIMITED

Certified Public Accountants (Practising)

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
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

To: The Management Committee
Association of Hong Kong Flag-guards Limited ("the Grantee")
Present

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

Our report is solely for the purpose of assisting Association of Hong Kong Flag-guards Limited in the submission of the report of 2025-26 年度主題撥款計劃 (Reference No.: HYAB/WFA/1/3/40/2025-26/10) ("the Project") for the period from 1 April 2025 to 31 March 2026 to the Government for application of the grant from the Home and Youth Affairs Bureau. This report may not be suitable for another purpose and is intended solely for the Grantee, and should not be used by, or distributed to, any other parties, except that we agree that a copy of this report may be provided to the Home and Youth Affairs Bureau.

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 (HKRS) 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.

Professional Ethics and Quality Management

We have complied with the ethical requirements in the HKICPA's Code of Ethics for Professional Accountants ("the Code") and the independence requirements in Part 4A, Chapter A of the Code.

Our firm applies Hong Kong Standard on Quality Management ("HKSQM") 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.

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
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

Procedures and Findings

We have performed the procedures described below, which were agreed upon with the Grantee in the terms of engagement dated 16 June 2026, on the Project for the period from 1 April 2025 to 31 March 2026.

	Procedures	Findings
1.	We verified the expenditure for the activities and checked if the expenditure was in accordance with the requirements of the 2025-26 年度主題撥款計劃 – 撥款通知書 and the provisions prescribed by the Home and Youth Affairs Bureau.	We found that the expenditure for the activities was in accordance with the requirements of the 2025-26 年度主題撥款計劃 – 撥款通知書 and the provisions prescribed by the Home and Youth Affairs Bureau.
2.	We reviewed the accounts of the activities and verified the calculations prepared by the Grantee.	We reviewed the accounts of the activities and found that the calculations prepared by the Grantee were correct.
3.	We obtained the invoices and/or official receipts and confirmed whether the amounts spent on the activities were appropriate.	We obtained the invoices and/or official receipts and found that the amounts were matched with the details stated in the accounts of the activities.
4.	We compared the items of expenses of the activities prepared by the Grantee against the approved list of items of expenditures issued by the Home and Youth Affairs Bureau to ensure the expenses were allowable and did not exceed the approved amount.	We compared the items of expenses of the activities prepared by the Grantee against the approved list of items of expenditures issued by the Home and Youth Affairs Bureau. We found that the expenses were allowable and did not exceed the approved amount. In case where the approved amounts were exceeded, the excess would be borne by the Association.
5.	We obtained the summary of the quotation prepared by the Grantee and verified whether they matched the quotations issued by the suppliers.	We obtained the summary of the quotation prepared by the Grantee and found that the details stated in the summary of the quotation matched with the quotations issued by the suppliers.

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

Chan Wai Man
Practising Certificate No. P04107

Hong Kong, 24 June 2026

Encls.

But Yun Wai 畢潤威資深會計師
Consultant 顧問

分行地址 Branch Office: 香港皇后大道中88號勵精中心12樓1204室
電話 Tel: (852) 2520 2727

Chan Wai Man 陳慧敏執業會計師
Director 董事

Room 1204, 12/F., Regent Centre, 88 Queen's Road Central, Hong Kong
圖文傳真 Fax: (852) 2520 2336

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
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

Appendix

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: 家的力量

民政及青年事務局發出撥款信函的日期及檔號: 日期: 2025年3月17日
檔號: HYAB/WFA/1/3/40/2025-26/10

獲資助活動計劃日期: 2025年4月1日至2026年3月31日

	活動名稱	實際開支(元) (A)	以主題撥款計劃 撥款支出(元) (B)	以參加者收費或其 他收入支付(元) (C) = (A) - (B)
1.	2026年幼兒隊員周年檢閱禮暨親子活動	61,968.50	45,329.90	16,638.60
2.	參觀駐港部隊活動	13,042.94	10,703.14	2,339.80
3.	扭扭花親子世界	9,771.28	9,771.28	-
4.	認識香港之親子遊	12,700.52	12,700.52	-
5.	親子古蹟周遊樂	12,259.52	12,259.52	-
6.	親子家庭一日營	9,836.39	9,836.39	-
7.	中華傳統文化體驗日	5,940.96	5,940.96	-
8.	航天夢：科普教育系列親子活動	9,218.89	8,316.79	902.10
9.	粵聲粵色親子劇場	7,435.48	7,435.48	-
10.	親子探索體驗日	31,047.05	29,453.26	1,593.79
11.	其他支出	26,005.00	25,185.00	820.00
	總額	199,226.53	176,932.24	22,294.29