

香港航空青年團
HONG KONG AIR CADET CORPS
AGREED-UPON PROCEDURES ENGAGEMENT REPORT FOR
香港航空青年團-公民教育活動2023

REVISED
REPORT AND ACCOUNT

謝煜權會計師事務所有限公司
Raymond Y. K. Tse & Co. CPA Limited
Certified Public Accountants (Practising)
HONG KONG

AGREED-UPON PROCEDURES REVISED REPORT ON PROCUREMENT OF
香港航空青年團-公民教育活動2023
[Reference no: HYAB/HA2/10-5/3/12/092(22-23)]

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

Our revised report is solely for the purpose of assisting the Committee on the Promotion of Civil Education (CPCE) in determining whether Hong Kong Air Cadet Corps' procurement of 香港航空青年團-公民教育活動2023 is compliant with CPCE's procurement policies and may not be suitable for another purpose. This report is intended solely for Hong Kong Air Cadet Corps (The Corps) and the Committee on the Promotion of Civil Education, and should not be used by, or distributed to, any other parties.

Responsibilities of the Engaging Party

Hong Kong Air Cadet Corps has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

Hong Kong Air Cadet Corps is responsible for the subject matter 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". An agreed-upon procedures engagement involves our performing the procedures that have been agreed with Hong Kong Air Cadet Corps, 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.

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 of the Code of Ethics for Professional Accountants (Code) and the independence requirements in Part 4A, Chapter A of the Code.

Our firm applies Hong Kong Standard on Quality Control (HKSQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements", and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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AGREED-UPON PROCEDURES REVISED REPORT ON PROCUREMENT OF
香港航空青年團-公民教育活動2023
[Reference no: HYAB/HA2/10-5/3/12/092(22-23)]

Procedures and Findings

We have performed the procedures described below, which were agreed upon with Hong Kong Air Cadet Corps in the terms of engagement dated 29th January 2024 on the procurement of 香港航空青年團-公民教育活動2023

- (1) We have inspected the books and records prepared by The Corps, we compared the total to the income statement.
- (2) Obtain the requirement of the provision for the use of fund (including non-subsidized item, procurement and quotation record) are in accordance to the 2022-23 年度「公民教育活動資助計劃」使用撥款守則 prescribed in the CPCE, verify all expenditures of each activities incurred are fall within the scope of sponsorship of the CPCE, and in line with the Guideline on the use of sponsorship specified by the Committee.
- (3) Compare each expenditure item with the list of approved expenditure items in details issued by the CPCE and confirm that the expenditure items in details are all approved expenditure items.
- (4) Compare each quotation with the quotation record, and confirm that the items list in the quotation record are consistent with the obtained quotation information.

We report our findings below:

- (a) With respect to item 1, we found the books and records are agreed with the total amount stated in the income statement.
- (b) With respect to item 2, we found the activities expenses being verified are in agreement with the provision of the use of fund prescribed by the CPCE.
- (c) With respect to item 3, we found the item of the various expenditures and approved item of expenditure are allowed by the CPCE.
- (d) With respect to item 4, we found the quotations are in agreement with the quotation record maintained by The Corps.



Raymond Y. K. Tse & Co. CPA Limited
Certified Public Accountants (Practising)

Tse Wing Sing, Victor
Practising Certificate Number : P03617

Dated this Hong Kong : 14 AUG 2024

HONG KONG AIR CADET CORPS
 REVISED INCOME STATEMENT
 香港航空青年團-公民教育活動2023
 [Reference No.: HYAB/HA2/10-5/3/12/092(22-23)]

	Note	公民教育 活動2023 HK\$	Other income and expenditures incurred by the projects HK\$	Total HK\$
Income				
Subvention income	(2)	47,250.00	-	47,250.00
Participation fees income		-	5,430.00	5,430.00
Other subsidies by the Corps		-	4,950.00	4,950.00
		<u>47,250.00</u>	<u>10,380.00</u>	<u>57,630.00</u>
Less : Expenditures				
Audit fee		-	6,000.00	6,000.00
Various activities expenses:				
- 參觀昂船州軍營駐香港部隊 展覽中心2023	(3)	11,880.00	10,380.00	22,260.00
- 香港航空青年團行動部初級 學員訓練課程2023	(4)	20,974.50	7,064.00	28,038.50
		<u>32,854.50</u>	<u>23,444.00</u>	<u>56,298.50</u>
Unused/(Shortage) for the year	(2)	<u>14,395.50</u>	<u>(13,064.00)</u>	<u>1,331.50</u>

The annexed notes from pages 2 to 3 form part of these Accounts.

Approved by the Corps on 14 AUG 2024



Mr. Chan Man Lang
 Commanding Officer



Ms. Ng Yee Ping
 Acting Chief Staff Officer



HONG KONG AIR CADET CORPS
REVISED NOTES TO FINANCIAL STATEMENTS

Note 1 Basis of preparation

The income statement have been prepared in accordance with the Hong Kong Standard on Related Services 4400 (Revised), "Agreed-upon Procedures Engagement" issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and with the reference to "2022-23 年度「公民教育活動資助計劃」撥款通知書" under the reference no.: HYAB/HA2/10-5/3/12/092(22-23) dated 17th March 2023 issued by Committee on the Promotion of Civil Education (CPCE). They have been prepared under the accruals basis of accounting.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements:-

(a) Subventions income

Subventions income is recognized when the cash are received from the Committee on the Promotion of Civil Education.

(b) Other subsidies

Other subsidies is recognized when cash are received from donor or the Corps.

Note 2 Subventions income

Under the letter reference no. HYAB/HA2/10-5/3/12/092 (22-23) dated 17th March 2023 issued by the CPCE and the 2022-23 年度"公民教育活動資助計劃" 保證人承諾書及撥款接納書 signed by the Commanding Officer and Staff Officer respectively dated 21st March 2023. CPCE agreed to grant a subvention of HK\$94,500 to the Corps to operate two activities under the project name 香港航空青年團-公民教育活動2023 starting from March 2023 but no later than 29th February 2024. The Corps received 50% subvention in advance in the amount of HK\$47,250 for the expenditures on the activities. Upon the completion of the project, the Corps is required to file the audited financial statements to CPCE. The unused subvention will be refunded to CPCE subject to the approval of the audited financial statements.

HONG KONG AIR CADET CORPS
REVISED NOTES TO FINANCIAL STATEMENTS

Note 3 Expenditures on 參觀昂船州軍營駐香港部隊展覽中心2023

The activities was carried out on 13th August 2023. There were 47 participating members with 36 approved members to join the activities. The expenditures were as follows:-

	Project		Total
	Approved expenditures	Non-approved expenditures	
	HK\$	HK\$	HK\$
Tour fees	11,880.00	3,630.00	15,510.00
Meal	-	6,400.00	6,400.00
Banner	-	350.00	350.00
	<u>11,880.00</u>	<u>10,380.00</u>	<u>22,260.00</u>

Note 4 Expenditures on 香港航空青年團行動部初級學員訓練課程2023

The activities was carried out on 9th December 2023 to 10th December 2023. There were 39 approved members to join the activities. The expenditures were as follows:-

	Project		Total
	Approved expenditures	Non-approved expenditures	
	HK\$	HK\$	HK\$
Camp site and messing	5,160.00	5,160.00	10,320.00
Camp site venue rental	1,050.00	-	1,050.00
Camp site activities expenses	10,000.00	-	10,000.00
Transportation	3,100.00	-	3,100.00
Camp site activities expenses	1,469.50	-	1,469.50
Uniform	-	1,904.00	1,904.00
Certificate	195.00	-	195.00
	<u>20,974.50</u>	<u>7,064.00</u>	<u>28,038.50</u>

Note 5 Revision of Audited Accounts

The Audited Report and Account was originally issued on 5th February 2024 and subsequent to the reviewed by The Committee on the Promotion of Civil Education (CPCE) of the HKSAR, indicated to the Corps that there was a need to revise the figures in the audited account under the heading "香港航空青年團行動部初級學員訓練課程2023" in view of CPCE clarification of the amount HK\$20,425.00 stated in the original Audited Report and Account and now stated truly as HK\$20,974.50 for the total Project Approved Expenditures.