



**Report of the Audit Committee of
Craigengower Cricket Club for the year 2022 / 23**

紀利華木球會稽核委員會二零二二/二三年度工作報告

Pursuant to Article 9 of the Club's Articles of Association ("AoA"), the Audit Committee ("AC"), comprising 12 Members who are not General Committee ("GC") members or Sub-committee members of the Club, held 6 full Audit Committee meetings in 2022 / 23 to measure and evaluate the effectiveness of the financial and operational activities of the Club. Its report is appended below for Members' attention:

根據本會組織章程細則第9條之規定，由12名非本會理事會或其他小組成員組成的稽核委員會，在二零二二/二三年期間舉行了6次會議，以考量及評估本會財務與運作的成效，並編纂出下列報告，供會員查閱：

Item 項目	<p style="text-align: center;">Audit Committee's Findings & Recommendations 稽核委員會發現的問題及其建議</p>	<p style="text-align: center;">General Committee's Responses / Follow-up Actions 理事會的回應／跟進行動</p>
A	<p>Club's Corporate Governance 本會的企業管治</p>	
	<p>1. <u>Implementation of Ernst & Young (“EY”)’s recommendation</u> <u>實行安永的建議</u></p> <p>The AC noted from the GC that the 7 recommendations in respect of the improvement on the Club’s corporate governance and risk management made by EY had been implemented.</p> <p>稽核委員會從理事會中知悉，安永提出的關於改善會所企業管治及風險管理的七項建議已實施。</p> <p>2. <u>Appointment of the Honorary Legal Advisor</u> <u>委任榮譽法律顧問</u></p> <p>The AC noted that a non-member has been appointed by the GC as an additional Honorary Legal Advisor for providing legal advice for the Club.</p> <p>稽核委員會知悉，理事會委任了一名非會員為額外的名譽法律顧問，為會所提供法律意見。</p>	

	<p>The AC recommends that it is more appropriate to appoint a member of the Club to take up this position if and when required as he/she should be familiar with the AoA of the Club as well as the need, interest, operation and culture of the Club.</p> <p>稽核委員會建議任命一名會所會員擔任此職位更為合適，因為他/她應該熟悉本會會章、需要、興趣、運作和文化。</p>	<p>The GC opined that it is justified to appoint non-member as the Honorary Legal Advisor of the Club, given the person(s) appointed is (are) with sound qualifications. In fact, a legal advisor from an outside law firm, Lo & Lo Solicitors and Notaries Public were appointed as the Legal Advisor of the Club in the 90s. They provided not only acceptable by good services for the Club.</p> <p>理事會認為，若委任為本會名譽法律顧問的人士具備良好的資歷，即使他/她並非會員也是合理的。事實上，本會曾於九十年代委任羅文錦律師樓為本會的法律顧問。他們為本會提供十分良好的服務。</p>
<p>B</p>	<p>Club's Facilities 會所設施</p>	
	<p>1. <u>Installation of an indoor golf simulator</u> <u>安裝室內高爾夫球模擬器</u></p> <p>The AC noted that, the Golf Sub-committee proposed and the GC approved for the installation of an indoor golf simulator at the Locker Area next to the Golf Office to provide a golf practicing facility for the golfers.</p> <p>稽核委員會知悉高爾夫球小組委員會建議並獲理事會通過於高爾夫球辦公室旁</p>	

的儲物櫃位置安裝室內高爾夫球模擬器，為高爾夫球手提供一個高爾夫球練習設施。

However, it is noted that the average utilization rate of golf driving range is low (12.81% - 29.8% between January and December 2022), according to Club Manager's report. The AC expresses concerns on the usage of the golf simulator.

然而，根據會所經理報告，高爾夫練習場的平均使用率偏低（2022年1月至12月期間為12.81% - 29.8%），稽核委員會擔心室內高爾夫模擬器的使用率。

The AC recommends that the GC should obtain comments from the golf population of the Club in respect of the abovesaid installation work and critically review the information of the proposed golf simulator provided by the Golf Sub-committee, including but not limited to the cost breakdowns, anticipated utilization rates, proposed charges, etc, for determining the necessity of providing the said facility in the Club.

稽核委員會建議理事會就上述安裝工作諮詢熱衷高爾夫球的會員的意見，並審慎地審視高爾夫球小組委員會提供的有關建議安裝室內高爾夫模擬器的資料，包括但不限於室內高爾夫模擬器的成本明細、預期使用率、建議收費等，以釐定在會所提供上述設施的必要性。

If the indoor golf simulator is installed, the Golf Sub-committee is recommended to

The necessity of the proposed installation has been studied in depth by members of the Golf Sub-committee who are of the view that, as the golf driving range has to be shared with Cricket section, the golf simulator would be an added facility for the practice of golfers in the Club particularly when the driving range is used for the cricket training.

高爾夫小組委員會成員已深入研究安裝高爾夫模擬器的必要性，他們認為，由於高爾夫練習場需與木球小組共享，高爾夫模擬器將成為會所高爾夫球手練習的附加設施，尤其是當練習場用於木球訓練時。

This was noted by the GC and the Golf Sub-committee

	<p>compile annual utilization report for evaluation purpose in the future.</p> <p>如果安裝了室內高爾夫模擬器，高爾夫小組委員會將來應遞交年度使用報告以供評估。</p>	<p>has been requested to prepare the utilization report in the future.</p> <p>理事會知悉，高爾夫小組委員會已被要求將來遞交使用報告。</p>
C	Food & Beverages (“F&B”) 餐飲	
	<p>1. <u>Constant losses in F&B operation</u> <u>餐飲營運持續虧損</u></p> <p>Apart from entrance fee of new Members and monthly subscription fee, it is noted that the revenue from the food and beverages operation is a source of income of the Club, before the Club took up the operation in 2019.</p> <p>除了新會員入會費及每月會費外，餐飲業務的收入在本會於 2019 年接管餐飲營運前亦是會所的一項收入來源。</p> <p>Unfortunately, due to pandemic in the past three years, the performance of the Club’s catering section and hence the revenue has been adversely affected. The AC noticed that, for the period between 1 January and 31 December 2022, an accumulated deficit of HK\$8,288,210.73 was recorded in the F&B accounts.</p>	<p>In 2022, the Club sustained a total loss of HK\$8.288m in the F&B operation of which HK\$5.978m was from the Chinese & Western dining rooms, and HK\$2.311m was from the Family Lounge, Centenary Bar, the Kiosk, and Roof Bar which was not included in the F&B operation</p>

	<p>然而，因過去三年疫情，會所餐飲部的表現以及收入受到嚴重影響。稽核委員會留意到，在 2022 年 1 月 1 日至 12 月 31 日期間，餐飲賬目錄得累計虧損為港幣 8,288,210.73 元。</p>	<p>account in the past.</p> <p>二零二二年，本會的餐飲業務仍然出現 828.8 萬港元的總虧損，其中 597.8 萬港元來自中餐廳和西餐廳，231.1 萬港元則來自家樂廊、世紀吧、小食亭和過往並未列入餐飲業務賬項的天台酒吧。</p> <p>For the deficits in the two dining rooms, like other restaurants in the local catering business, the Club's F&B operation has been severely dampened by the 5th wave of Covid-19. In the first 4 months of 2022, a total loss of the \$6.544m was registered (equivalent to 79% of the total loss in F&B accounts in 2022).</p> <p>就中餐廳和西餐廳的虧損，與本港飲食行業裡其他食肆一樣，本會餐飲業務遭受第五波新冠肺炎疫情的沉重打擊，於二零二二年首四個月，總虧損達 654.4 萬港元，相當於二零二二年餐飲業務賬項總虧損的 79%。</p> <p>Family Lounge, Centenary Bar & Old Corner are classified as Members' Benefits Centres. Converting them to Profit Centres will drive up prices and not welcome by Members.</p>
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<p>As most of the social distance measures and group gathering ban imposed by the Government have been relaxed and lifted, there is a good sign of revival in the catering business of the Club. The AC noted that the performance of F&B operation of the Club has been gradually improved from a loss of \$1,020,665.8 in September 2022 to a profit of \$389,908.62 in December 2022.</p> <p>隨著政府放寬及取消大部分的社交距離措施及限聚令，會所的餐飲業務有復甦的跡象。稽核委員會知悉，會所的餐飲業績已從 2022 年 9 月的港幣 1,020,665.8 元虧損逐漸改善至 2022 年 12 月的港幣 389,908.62 元盈利。</p> <p>Despite that, the AC is of the view that the following factors regarding the F&B operation require particular attention of the GC and its F&B Panel for further improvement:</p> <p>儘管如此，審計委員會認為以下有關餐飲業務的因素需要理事會及餐飲小組特別注意，並作進一步改進：</p> <p>(i) <u>Relatively high food and staff cost</u> 食物成本及員工成本偏高</p> <p>The AC finds the operating cost is high, in particular the food and staff costs,</p>	<p>家樂廊、世紀吧和懷舊角列作會員福利類別，如將以上各餐飲設施轉為牟利類別，會令價錢上升，會員亦會對此不滿。</p> <p>The GC shared the view that the performance of F&B operation is revitalizing. It can be shown from the consecutive profit of \$751,726.34 and \$291,753.21 attained in the F&B Accounts in January and February 2023 respectively.</p> <p>理事會同意會所的餐飲業務正在復甦。會所的餐飲業績在 2023 年 1 月和 2 月分別錄得港幣 751,726.34 及港幣 291,753.21 盈利。</p>
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<p>compared with that of the catering industry at large as well as the Club's past out-sourced catering experience.</p> <p>與本會之前的餐飲承辦商經驗及行業標準相比，稽核委員會認為現時的餐飲服務營運成本過高，尤以食物成本及員工成本為然。</p> <p>For the period between 1 January and 31 December 2022, the total staff salary (including dining room and kitchen staff) was HK\$23,045,337.52 which constitutes 66.59% of the operation cost, though 3 Restaurant Attendants had been de-established and all vacancies of the Chinese Kitchen were frozen during the period. The AC recommends the F&B Panel and its F&B Manager should work out some cost-cutting measures to restore a balance account.</p> <p>在 2022 年 1 月 1 日至 12 月 31 日期間，即使 3 名什務員的職位已被取消，以及中餐廳廚房的所有空缺均被凍結，餐廳及廚房員工的薪金總額為港幣 23,045,337.5 元，佔營運成本 66.59%。稽核委員會建議餐飲小組及餐飲部經理應制定一些削減成本的措施，以達至收支平衡。</p> <p>For examples, the number of casual staff should be minimized and should only be engaged on weekends or on a need basis as necessary. Besides, the F&B Manager should evaluate the current ratio of serving staff to tables and examine whether it is significantly deviated from that in the market.</p> <p>例如，應盡量減少臨時員工的數量，並且只應在週末或有需要時才聘用。此外，餐飲經理應評估目前員工人數與餐桌數量的比例，並審視其是否</p>	<p>This was noted by the F&B Panel and the GC. Due effort has been made by the Panel to cut down the cost by de-establishing some positions. The operating expenses has also been tightly controlled.</p> <p>餐飲小組及理事會知悉。餐飲小組已作出適當努力，通過取消部分職位以降低成本。營運支出亦已受到嚴格控制。</p> <p>The GC agreed and casual staff were engaged only if absolutely necessary.</p> <p>理事會同意，臨時員工應只在有絕對需要時才聘用。</p>
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與市場有顯著差異。

(ii) Performance of the Fortune Café
福星閣西餐廳的表現

The AC observed that the performance of Fortune Cafe is deteriorating. The accumulative loss of the Fortune Café in 2022 is HK\$2,157,640.19. In June and November 2022, after receiving subsidies of \$104,000 and \$146,580 respectively under the Employment Support Scheme, the Fortune Cafe still encountered a loss of \$79,832.26 and \$58,300.29 respectively.

稽核委員會觀察到福星閣西餐廳的業績正在惡化。2022 年的累計虧損達港幣 2,157,640.19 元。2022 年 6 月及 11 月，在分別獲得保就業計劃下的 104,000 元及 146,580 元補貼後，福星閣西餐廳仍分別虧損 79,832.26 元及 58,300.29 元。

The AC believes that the poor performance of the Fortune Café is mainly due to the inconsistency of food quality as well as the relatively high menu price, as reflected from the comments provided by some of the members.

稽核委員會認為，從各會員的意見反映，福星閣西餐廳的表現不理想主要是由於食品質素不穩定，以及食品售價相對較高所致。

The AC recommends that the F&B Panel should pay particular attention to the Fortune Café and ensure the quality of food served be consistently

This was noted by the Panel & the GC.

餐飲小組及理事會知悉。

The GC shared the view of the AC. A more diversified menu with competitive prices has been introduced in

maintained. Also, menu price of the Fortune Café should be reviewed regularly by comparing with that of nearby restaurants or other private sports clubs. Moreover, a more diversified menu should be considered and set for the Fortune Café.

稽核委員會建議餐飲小組應關注福星閣西餐廳，確保其食物質素能保持良好及穩定。此外，福星閣西餐廳的食品售價應定期與附近的餐館或私人體育會所的價格進行比較。再者，福星閣西餐廳應提供更多樣化的食物。

Given an understanding of government’s interpretation of “profit” for a “non-profit making” organization as a condition of its land grant, the AC would like to recapitulate the recommendations of the 2021/22 AC that, the GC should consider to (i) set up a sinking fund for regular maintenance and upgrading of the F&B facilities; (ii) separate expenditure entry be included in the F&B account for the establishment and overheads of the Club’s F&B management team on the operation of F&B services; and (iii) depending on the F&B account position, where appropriate and applicable, regulate the menu prices and vary F&B outlets and services to meet the annual budget with a view to achieving a “no profit” state, which is in general considered to be more receptive by the Members.

考慮到政府在批出土地條件方面對「非牟利」組織的「溢利」的詮釋，稽核委員會希望重申 2021/22 稽核委員會的建議，即理事會可考慮：(i) 設立儲備基金供定期保養及提升餐飲設施之用；(ii) 因應營運餐飲服務成立的餐飲管理團隊及其例常開支，應列作獨立的開支項目入賬；及 (iii) 視乎餐飲賬目的狀況，

the Fortune Café with the purpose to improve the sales.

理事會同意稽核委員會的觀點。為了提高營業額，福星閣西餐廳引入了更多樣化的食物及具競爭力的價格。

As a substantial amount of land premium is expected to be paid by the Club upon lease renewal, the GC opined to consider the AC recommendation of setting up a sinking fund at a later stage.

由於會所須為續租支付一筆龐大的地價，理事會將在稍後階段才考慮稽核委員會提及設立儲備基金的建議。

	<p>在合適及可行的情況下，調整餐牌價格及更改餐飲場所和服務，以符合年度財政預算的規定，從而達至會員普遍較為受落的「非牟利」狀況。</p>	
<p>D</p>	<p>Information Technology Systems 資訊科技系統</p>	
	<p>1. <u>Revamp of Club's membership and billing systems</u> 改進本會的會籍系統及收費系統</p> <p>The AC follows closely with the execution of the revamp and upgrade of the Club's membership and billing systems, which was initiated by the 2021/22 AC in its 2022 Annual AC Report.</p> <p>2021/22 稽核委員會在其 2022 年度工作報告中，建議改進本會會籍系統及收費系統。本屆稽核委員會密切關注其執行進度。</p> <p>The AC notes that, an I.T. Task Force led by Mr. Daniel Lai, a member of the Club who is an I.T. expert in Hong Kong, has been formed to review the information technology system of the Club and make proposal on the revamp of the Club's membership and billing systems on a pro bono basis.</p> <p>稽核委員會知悉已成立一個由本會會員、香港資訊科技專家賴錫璋先生領導的資訊科技專責小組，義務為本會檢視資訊科技系統及提供改進會籍系統及收費系統的建議。</p>	<p>The GC thanked for the effort made by the I.T. Task Force for the revamp of the Club's membership and billing systems.</p> <p>理事會感謝資訊科技專責小組為改進本會會籍系統及收費系統作出的努力。</p>

Several potential service providers have been interviewed by the I.T. Task Force, and following the screening, one of the service providers, namely ASPEN, is recommended by the I.T. Task Force for revamping and upgrading of the Club's membership and billing systems.

經篩選及與幾家潛在的服務供應商會面後，資訊科技專責小組推薦一家名為 ASPEN 的供應商，替本會改進其會籍系統及收費系統。

A gap analysis has been conducted by ASPEN and the functions and similarities between the existing systems and ASPEN's have been reviewed by Club's membership and accounting staff. The I.T. Task Force is of the view that systems of ASPEN can meet the requirements of the Club, and considers the system is robust and reliable since it has been used by more than 50 clubs in Hong Kong.

ASPEN 已與會所會籍部及會計部的職員進行了差距分析，以審查會所現存系統與 ASPEN 之間的功能和相似之處。資訊科技專責小組認為 ASPEN 的系統可以滿足會所的要求，並認為系統健全和可靠，因為本港超過 50 個會所也使用該系統。

As proposed by ASPEN, the improvement plan for the Club's membership and billing systems consisted of two phases. Phase 1 referred to the replacement of existing membership and billing systems by that of ASPEN. Phase 2 focused on the provision of e-features such as online facilities booking via electronic devices, instant checking of payments via Members portal, etc.

ASPEN 建議，本會會籍和收費系統的改進計劃分為兩個階段。第一階段是以 ASPEN 取代現存的會

		<p>籍和收費系統；第二階段側重於提供電子功能，例如通過電子設備網上預訂設施、通過會員內聯網即時檢查付款等。</p> <p>Having considered the imminent need for the replacement of existing membership and billing systems, the I.T. Task Force recommended that Phase 1 of the improvement plan should be adopted as the first stage of work.</p> <p>考慮到更換現有會籍和收費系統的迫切性，資訊科技專責小組建議採納改進計劃的第一階段為首階段改善工程。</p> <p>The recommendation has been accepted by the GC and the revamp of membership and billing systems has been commenced. It is expected that the new system could be implemented in November / December 2023.</p> <p>資訊科技專責小組向理事會提出安裝 ASPEN 系統的建議已被理事會接納。更新系統的工程已展開。新系統預計可在 2023 年 11 月或 12 月實施。</p> <p>For Phase 2 of the improvement plan, quotation has been obtained from ASPEN and the proposal would be</p>
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		<p>further reviewed by the I.T. Task Force upon completion of Phase 1.</p> <p>第二階段的改善計劃，已從 ASPEN 取得報價。建議書會在第一階段完成後，由資訊科技專責小組作進一步考慮。</p>
E	Private Recreational Lease (“PRL”) Renewal 延續私人遊樂場地契約	
	<p>1. <u>Reform on voting rights assignment and composition of the GC</u> <u>改革投票權分配和理事會的組成</u></p> <p>The Home Affairs Bureau (“HAB”) (currently known as Culture, Sports, and Tourism Bureau (“CSTB”)) indicated in its letters dated 28 June and 28 July 2022 that, the Club shall (1) significantly reform its existing voting rights assignment amongst the members so that the votes cast by all individual members could carry the due weight that they deserve and (2) open up all positions of the GC to all members, irrespective of the number of votes they hold, by end of 2023. Failing which, the CSTB would reserve the right to withdraw their policy support for renewing the land lease of the Club upon its expiry in end-2026.</p> <p>民政事務局（現稱文化體育及旅遊局）在其 2022 年 6 月 28 日和 7 月 28 日的信件中表示，本會必須(1)大幅改革會員之間的投票權分配，使所有會員的投票權能獲得應有的權重；及(2)於 2023 年前，將理事會的所有職位開放給全體會</p>	

員，不論他們所持投票權的多少。否則在 2026 年底，本會土地租約到期時，文化體育及旅遊局有可能撤銷對本會在延續租約上的政策支持。

The AC noted that a detailed work plan for enhancing the voting rights assignment and composition of the GC has been sent to CSTB on 10 August 2022 which mentioned that:

稽核委員會知悉，本會於 2022 年 8 月 10 日已向文化體育及旅遊局發送了一份關於改善投票權分配和理事會的組成的詳細計劃書，當中提及：

- The ratio of voting rights assignment between OVMs & SVMs would be lowered in two phases. In Phase 1, the ratio is to be lowered to 1:5, i.e., the voting entitlements of SVMs should be reduced from 50 votes to 5 votes, by late December 2022/early January 2023. In Phase 2, the ratio would be further lowered to a ratio between 1:4 and 1:2, by end of 2023.

普通遴選會員與特別遴選會員之間的投票權分配比率將透過兩個階段降低。在第一階段，於 2022 年 12 月下旬或 2023 年 1 月初，該比例將降至 1:5，特別遴選會員的投票權應由 50 票減至 5 票。在第二階段，於 2023 年年底前，該比例將進一步降低至 1:4 與 1:2 之間。

- Members of the GC and the positions of the Officers would be opened to all Members, both OVMs & SVMs.

開放理事會成員及常務理事的職位給所有會員，包括普通遴選會員和特別遴

選會員。

- All Members might stand as candidates for election and nominators for the positions of GC Members and Officers.

所有會員均可成為理事會成員及常務理事的候選人和提名入。

The AC noted that an EGM Promotion Group, for the EGM on 16 December 2022, led by some GC members has been formed for carrying out lobbying work with respect to the proposed amendments to the Club's AoA under the above-mentioned work plan.

稽核委員會知悉，針對 2022 年 12 月 16 日的特別會員大會，由理事會一些成員所領導的特別會員大會推廣小組已經成立，目的是就上述有關修改會章的決議案進行遊說工作。

The AC opined and suggested to the GC that all Members of the Club should be well-informed that the purpose of these changes was a Club's reform to fulfil the Government's requirements including the improvement of the Club's governance for the renewal of the land lease of the Club upon its expiry in 2026.

稽核委員會認為及建議理事會應告知所有會員，改革的目的是為滿足政府的要求，包括改善本會的企業管治，以便於 2026 年本會租約到期後能成功續約。

The AC noted that the proposed amendments to Article 5 [to reduce the voting right of each SVM from 50 to 5] and Article 83 [to open up the GC to allow both SVMs and

The GC thanked the EGM Promotion Group for the lobbying work with respect to the proposed amendments to the Club's AoA.

理事會感謝特別會員大會推廣小組為修改會章的決議案進行遊說工作。

All Members have been informed of the changes.

所有會員已被告知相關的改變。

OVMs to be elected or appointed to the GC and to allow all of them to nominate candidates to run for election to the GC] had been unanimously agreed by Members present at the EGM held on 16 December 2022.

稽核委員會知悉，就修定會章第 5 條 [將每名特別遴選會員的投票權從 50 票減至 5 票]和會章第 83 條[開放理事會以允許特別遴選會員及普通遴選會員獲選舉或獲委任為理事會成員，並允許彼等各人提名候選人參選理事會席位]，於 2022 年 12 月 16 日舉行的特別會員大會中，獲出席的會員一致通過。

Following the success of the Phase 1 of the work plan, the AC recommends to the GC that the GC should begin to get prepared for Phase 2 of the work plan, as that the Club has committed in its letter to the CSTB.

隨著第一階段工作計劃的成功，稽核委員會建議理事會應該依照向文化體育及旅遊局所作的承諾，開始為工作計劃的第二階段做好準備。

2. Redevelopment plans for promoting sports participation of the public
促進公眾體育參與的重建計劃

Noting some other private sports clubs are having redevelopment plans in the near future for promoting sports participation of the public, which is believed to be a favorable and positive sign to the Government regarding their land leases renewal, the AC recommends the GC to examine the possibility of implementing similar redevelopment plans for upgrading the Club's facilities to indicate and express our continuous efforts made to strive for sports excellence and participation. For

The Phase 2 work will begin as committed in the Club's letter to CSTB.

第二階段的工作將依照本會向文化體育及旅遊局所作的承諾開始。

As a substantial amount of land premium is expected to be paid by the Club upon lease renewal, a view on AC's recommended redevelopment plan would be formed by the GC after considering the amount of premium to be paid to the Government.

examples, the possibility and practicality of converting / modifying the Banquet Hall to a multi-purposes activities room.

稽核委員會得悉某些私人體育會所在不久的將來透過重建計劃，促進公眾參與體育運動。此舉相信有利於他們續簽地契。稽核委員會建議理事會研究類似重建計劃的可能性，提升會所的設施，從而表明和表達我們一直以來致力推廣體育的卓越性和參與度。例如，將宴會廳改建成多功能活動室的可能性和實用性。

3. Criteria for sports contribution assessment

修訂體育貢獻的評分準則

The AC notes that, apart from the “30% and 240 hours requirement”, i.e., open up the Club’s facilities to eligible outside bodies (“EOBs”) to a minimum of 30% of its total sports capacity and partner with sports organizations to organize sports programmes that can be open for enrolment by individual members of the public with a minimum of 240 sports programme hours per month, the CSTB has also set out a set of criteria and requirements for the assessment of contribution of PRL lessees in respect of sports development in Hong Kong.

稽核委員會知悉，除「30%及240小時規定」，即向外間合資格團體開放本會設施，最少須為其體育設施總容量的30%及與體育機構合作，舉辦可開放予個別公眾人士參與的體育項目，每月最少須舉辦240小時外，文化體育及旅遊局亦制定一套準則以評核私人遊樂場地契約租戶對香港體育發展的貢獻。

The AC recommends that the GC should formulate implementation plan for fulfilling

由於會所須為續租支付一筆龐大的地價，稽核委員會提及實施重建計劃的建議，理事會將在了解須給政府的地價金額後才作考慮。

This was noted by the GC. All sports convenors have

	<p>the criteria as far as possible and update Members regularly the progress of the implementation plan in meeting the requirements set out by the CSTB.</p> <p>稽核委員會建議理事會制定實施方案以盡可能滿足相關準則及定期向會員報告相關的進展情況。</p>	<p>been requested to put in effort to enable scores be gained by the Club in the sports contribution assessment.</p> <p>理事會知悉，並已請求所有體育小組召集人致力使本會在體育貢獻評核中取得好成績。</p>
F	Membership 會籍	
	<p>1. <u>Expelled Members</u> <u>被開除的會員</u></p> <p>The AC suggests that names of expelled Members should be made known to Members if such act was not against the Privacy Ordinance as well as the AoA of the Club.</p> <p>稽核委員會建議，若不違反《私隱條例》和本會會章，會所應讓會員知悉被開除的會員的姓名。</p>	<p>The GC agreed and names of expelled Members would be posted on the notice board of the lobby of Clubhouse Building periodically.</p> <p>理事會同意定期將被開除會員的姓名張貼在會所大樓大堂的佈告欄上。</p>

G	Tendering procedure for counsel opinions 律師意見的招標程序	
	<p>1. <u>Acquisition of counsel opinions</u> <u>獲取律師意見</u></p> <p>The AC noted a sum of \$60,000 had been paid for providing legal advice to the GC by two counsels regarding several arrangements for the EGM held on 29 April 2022 of which no quotation had been obtained for prices comparison.</p> <p>稽核委員會知悉，就 2022 年 4 月 29 日舉行的特別會員大會的多項安排上，理事會找了兩名律師提供法律意見，共花了港幣 60,000 元，但沒有獲得報價以進行價格比較。</p> <p>The AC was advised that due to difficulty in setting out requirements / specifications for obtaining quotations, the GC would normally consider nominations of recommended Counsels by GC Members with considerable expertise on the issues to be enquired.</p> <p>稽核委員會被告知，由於難以制定獲取報價的要求/規範，理事會通常會考慮由理事會成員推薦，就所詢問的問題上具有豐富專業知識的律師。</p>	<p>The matter of engaging Counsel was tabled at the GC meetings dated 27 January and 17 March 2022 respectively. For avoidance of doubt, any query if at all, should have been brought forward by the previous term of AC.</p> <p>聘請律師的事宜分別在 2022 年 1 月 27 日和 3 月 17 日舉行的理事會議上討論。為免疑義，應在上</p>

<p>The AC is of the view that such arrangement is not entirely desirable and recommended that the established tendering mechanism should be followed, and the requirements / specifications for providing legal service should be clearly stated in the scope of service in the future.</p> <p>稽核委員會認為這種安排並不理想，建議遵循既定的招標機制，並在日後的服務範圍內明確說明提供法律服務的要求/規範。</p> <p>The AC also noted that only verbal advices on the issues enquired were provided by the counsels to the GC and no written advice was recorded or filed. The AC opined that it is not acceptable as records for any services procured by the Club should be properly recorded for reference and the AC recommended the GC that provision of written advice must be provided by the service provider, i.e. from the counsels in this case, and filed for Club's record and future reference.</p> <p>稽核委員會亦得悉，律師僅就所詢問的問題提供了口頭建議，沒有記錄或儲存任何書面建議。稽核委員會認為這是不可接受的。因為會所選取任何服務的記錄均應妥善存檔以供參考。稽核委員會建議理事會必須要求服務供應商提供書面建議，如是次事件的律師，以供會所記錄和日後參考。</p>	<p>一屆稽核委員會任期內提出查詢。</p>
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Chairman, Audit Committee
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陳大年

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