



香港少年領袖團
Hong Kong Adventure Corps

年報
Annual Report
2021-2022





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理想-使命-信念 Vision-Mission-Values

我們的理想

香港少年領袖團旨在成為一支具有卓越成就及廣受認同的青少年制服隊伍，為青少年提供高質素的紀律及領導才能之歷奇訓練。

Our Vision

The Hong Kong Adventure Corps aims to become an excellent and widely recognized uniformed youth group – providing high-quality discipline and leadership training of adventurous nature to young people.

我們的使命

透過艱辛及富挑戰性和具軍旅特色的訓練，協助青少年發展其個人品格及領導才能，及培育他們的責任感、自信心、應變力、耐力、毅力和服務精神。

Our Mission

To help young people to develop their character and leadership skills through tough and challenging training with a distinctive military flavour which promotes qualities of responsibility, self-confidence, resourcefulness, endurance, perseverance and a sense of serving the community.

我們的信念

1. 效忠團隊，尊重其傳統，並深信其貢獻對社會之重要和價值。
2. 積極無私地為社會和團隊作出貢獻。
3. 義務導師們需稱職，富有經驗及積極進取，並時刻以維持團隊的榮譽及保障下屬的福旨和安全為重。
4. 團員們需訓練有素，嚴守紀律，體格強健，待人有禮，並展現積極上進的心態和團隊精神。
5. 退伍團員繼續服務社會，成為負責任和守法的公民，為香港社會作出貢獻。

Our Values

1. To be loyal to the Corps, respect her traditions and have a firm belief in the significance and value of her contributions to the community.
2. To be ready to serve the community and the Corps in a devoted and selfless manner.
3. Volunteer instructors to be competent, experienced and highly-motivated and hold the belief that the honour of the Corps together with the safety and well-being of those they lead always come first.
4. Cadets to be well-trained, disciplined, fit, polite and display initiative, determination and team spirit.
5. Former members to remain a useful, responsible and law-abiding citizen and continue serving the Hong Kong community.



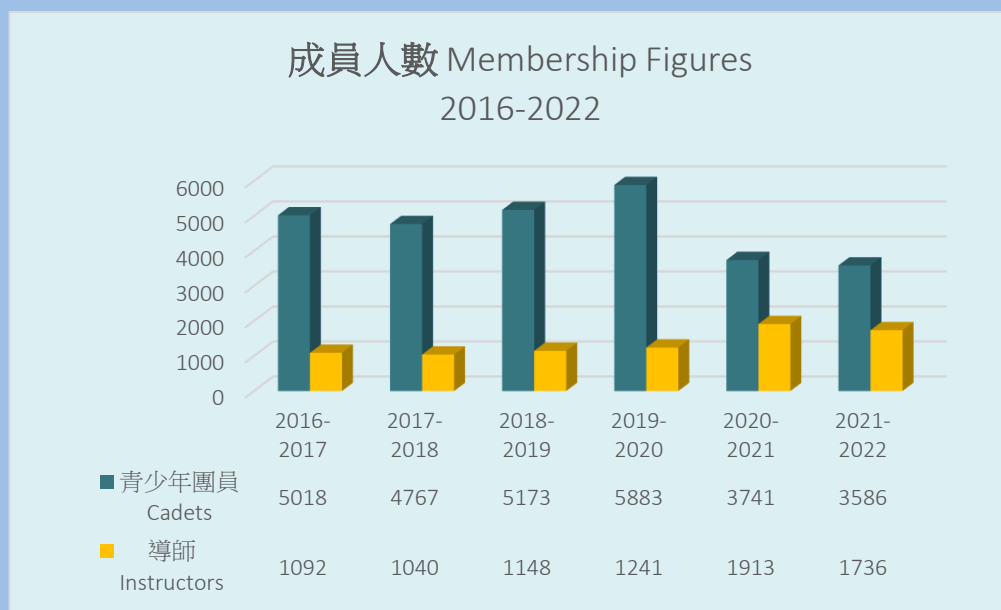
香港少年領袖團

Hong Kong Adventure Corps

簡介 Introduction

「香港少年領袖團」是香港其中一隊青少年制服隊伍，亦是一註冊慈善機構。本團於一九九五年九月四日成立，前身是已解散之皇家香港軍團(義勇軍)少年領袖團。本團的宗旨是為八至二十一歲的青少年提供軍旅形式的紀律及領袖才能和歷奇訓練。

The Hong Kong Adventure Corps (The Corps) is one of the uniformed youth groups and a registered charity in Hong Kong. The Corps, established on 4 September 1995, is the successor of the Junior Leaders Corps of the disbanded Royal Hong Kong Regiment (The Volunteers). The Corps aims at providing adventurous and disciplined type of leadership training with distinct military flavour to youths aged between 8 and 21.



主席報告



香港少年領袖團昂然步入成立第二十六載，但亦經歷了充滿挑戰的一年。

香港受新冠肺炎疫情的影響於年初稍為緩和，本團的各項活動亦蓄勢待發。首先，受疫情影響而數度延期的銀禧會操及銀禧紀念晚宴最終得以落實於2021年4月舉行。而本團大部份的訓練活動，在嚴格執行特區政府的防疫措施下，都改為以「日營」形式恢復進行。但香港社會整體運作仍受疫情困擾，因

此本團大部份對外的社區服務幾近全數被取消。

新冠肺炎疫情第五波於2022年初反覆肆虐，令到香港社會民生再次接近停擺。雖然本團原初安排的所有團總部訓練活動及社區服務差不多全部延期或取消，但團總部本著羣策羣力對抗疫情及服務社會的理念，積極響應政府部門及慈善團體的呼籲，於短時間召集團員，協助包裝及分發防疫物資予有需要的社會大眾，以紓緩疫情的衝擊。

總的來說，2021-2022年度本團的訓練活動安排跟隨著疫情的高低起伏，參與的導師及團員亦逐漸適應各項防疫措施。尤幸本團根基紮實，通過各資深導師的努力和團總部的支援，新加入成為團員的人數相比過去一年不跌反升，增幅多達一倍。這豐碩的成果，實有賴各位義務導師的無私奉獻，各政府部門、學校、友好團體及熱心善長的支持。這一支強心針，令到各級長官及團員充滿士氣及動力，團結一致，秉承本團的理念，積極推動團務，為培育本港青少年成為未來社會棟樑，昂首展開另一個25年的新編章。

楊敏健

香港少年領袖團董事會主席

Chairman's Report

The Hong Kong Adventure Corps encountered another year of great challenges brought by the Covid-19 pandemic in 2021 while stepping into its 26th Anniversary.

In early 2021, the overall epidemic situation in Hong Kong stabilized and part of the daily livelihood of the citizens became normalised. Taking this opportunity, The Corps organized the Jubilee Foundation Day Dinner and Jubilee Annual Parade in April 2021, which had been repeatedly postponed in the Jubilee year of 2020. Some of the Corps' training programmes, complying strictly with the Government's anti-epidemic measures, resumed in the form of "day-camps" instead of overnight weekend training. However, nearly all the Corps' community services were either cancelled or postponed.

The number of COVID-19 infected cases surged abruptly again in early 2022, resulting in almost all of the Corps training programmes and community services were halted. To tackle the fifth wave of epidemic outspread, the Government augmented its preventive measures by providing "Anti-epidemic Service Packs" to all the Hong Kong citizens. The Corps, in response to the appeal by the Government and various charitable organizations, mobilized hundreds of Corps members joining hands with other volunteers to pack and distribute the packs to residents in need in various locations of the city.

Despite its normal activities and training programmes had been seriously upset by the devastating epidemic situation, I am pleased to report that the Corps had recruited a good number of new recruits, which nearly doubled the figure of the previous year. This remarkable achievement, which I strongly believe, is due to the Corps' good foundation built over the past many years, the efforts and sacrifice of the Corps' dedicated voluntary instructors together with the staunch support given to us by the government departments, schools, and friendly youth organizations. With such encouraging achievement, the Corps will grasp the momentum and strive boldly forward to meet new challenges ahead.

YEUNG Man-kin, Norman
Chairman, Board of Directors,
Hong Kong Adventure Corps

董事局成員

The Board of Directors

2021.04.01-2022.03.31



主席	Chairman	副主席	Vice Chairman
楊敏健先生	Mr. YEUNG Man-kin, Norman	鍾志勤少校	Maj CHUNG Chi-kan, Teddy

董事	Directors
黃衛民上校	Col WONG Wai-man, Matthew, ED
姜柏松中校	Lt Col KEUNG Pak-chung, MBE, ED
陳金海中校	Lt Col CHAN Kam-hoi, Patrick, PMSM
卓建立少校	Maj CHEUK Kin-lop
莊國盛先生	Mr. CHONG Kwok-shing, John
文靜芬女士	Ms. MAN Ching-fan, Florence
鄭志強少校	Maj KWONG Chi-keung
鮑志良上校	Col PAU Chi-leung, Joseph, BBS, MBE, ED
鍾健強中校	Lt Col CHUNG Kin-keung, ED
陳強佳少校	Maj CHAN Keung-kai, Patrick
方俊輝先生	Mr. FONG Chun-fai, Archie (Resigned on 15 September 2021)
周仲賢先生	Mr. CHOW Chung-yin, Hillman
方國珊女士	Ms. FONG Kwok-shan, Christine

名譽法律顧問	Honorary Legal Advisor	楊敏健先生	Mr. YEUNG Man-kin, Norman
名譽司庫	Honorary Treasurer	莊國盛先生	Mr. CHONG Kwok-shing, John
名譽核數師	Honorary Auditor	蔡光裕先生	Mr. CHOI Kwong-yu, Danny
團執行秘書	Corps Executive Secretary	林仲岷少校	Maj LAM Nathaniel

團總部 Corps Headquarters (as at 31 March 2022)

司令	Commandant	黃衛民上校	Col WONG Wai-man, Matthew, ED
副司令	Deputy Commandant	鍾健強中校	Lt Col CHUNG Kin-keung, ED
副司令	Deputy Commandant	陳金海中校	Lt Col CHAN Kam-hoi, Patrick, PMSM
總參事	Chief Staff Officer	卓建立中校	Lt Col CHEUK Kin-Lop
副官	Adjutant	區國安上尉	Capt AU Kwok-on
助理副官	Assistant Adjutant	葉坤杰中尉	Lt YIP Kwan-kit, Taurus
團士官長	Corps Sergeant Major	李宗政一級准尉	WO1 LEE Chung-ching
高級准尉	Senior Warrant Officer	何玉華一級准尉	WO1 HO Yuk-wa, Kenny
操務士官長	Drill Sergeant	梁嘉明二級准尉	WO2 LEUNG Ka-ming
團執行秘書	Corps Executive Secretary	林仲岷少校	Maj LAM Nathaniel

(所有董事及導師均屬義務性質，並付出私人時間、精力與專業知識，帶領及發展本團一切事務。)

中隊指揮官名單

List of Squadron Officers-in-Command

(as at 31 March 2022)



A 中隊/Squadron	林榮耀少校	Major	LAM Wing-yiu
B 中隊/Squadron	鄭志強少校	Major	KWONG Chi-keung
C 中隊/Squadron	趙國樑少校	Major	CHIU Kwok-leung
D 中隊/Squadron	吳宇衡少校	Major	NG Yu-hang
E 中隊/Squadron	馮美華署任少校	Acting Major	FUNG Mi-wah
F 中隊/Squadron	劉勝華少校	Major	LAU Sing-wah
H 中隊/Squadron	陳強佳少校	Major	CHAN Keung-kai
S 中隊/Squadron	翁啟榮少校	Major	OWEN Kai-wing
訓練中隊/Training Squadron	麥偉傑署任少校	Acting Major	MAK Wai-kit
馬可賓中隊/Ma Ko Pan Squadron	鄭佩殷少校	Major	CHENG Pui-yan
耀中中隊/Yew Chung Squadron		Acting Major	MOONEY Mark
可道中隊/Ho Dao Squadron	梁詩敏上尉	Captain	LEUNG Sze-man
少龍中隊/Junior Dragons Squadron	姜柏松中校	Lt Colonel	KEUNG Pak-chung MBE ED

榮譽長官名單

List of Honorary Officers



史麥田 榮譽上校	Honorary Colonel	SCOTT, Martin
關永權 榮譽少校	Honorary Major	KWAN Wing-kuen, Tino
李潔薇 榮譽上尉	Honorary Captain	LI Kit-mei, Francis
駱昌漢 榮譽上尉	Honorary Captain	LOK Cheong-hon, Charles
劉韋德 榮譽上尉	Honorary Captain	LAU Wai-tak, Victor
張國輝 榮譽上尉	Honorary Captain	CHEUNG Kwok-fai, Raymond

統計報告

Statistical Report



1. 團員人數 No. of Members:

導師 Instructors:	1,736
學員 Cadets:	3,586

2. 學員訓練服務 Cadet Training Service:

中隊數目 No. of Squadron:	13
訓練時數 No. of Training Hours:	2,718

單位 Unit	次數 Frequency			
	周末訓練 Weekend training	平日訓練 Weekday Training	營地訓練 Camp Training	社區服務 Community Service
A中隊/Squadron	0	0	0	4
B中隊/Squadron	0	4	0	3
C中隊/Squadron	0	15	1	8
D中隊/Squadron	1	1	0	6
E中隊/Squadron	5	3	0	12
F中隊/Squadron	0	0	0	9
H中隊/Squadron	1	10	0	7
S中隊/Squadron	2	6	0	14
訓練中隊/Training Squadron	0	4	0	5
馬可賓中隊/Ma Ko Pan Squadron	0	0	0	0
耀中中隊/Yew Chung Squadron	0	0	0	0
少龍中隊/Junior Dragons Squadron	0	0	0	5
儀仗分隊/Guard Troop	0	1	0	4
團樂隊/Band	0	1	0	11

3. 主要項目 Major Events:

項目數目 No. of Events:	8
總時數 No. of Man Hour:	4,032
參與人數 No. of Participants:	568

4. 社區服務 (包括定期營地服務) Community Services (with regular camp service):

社區服務數目 No. of Community Services:	44
總時數 No. of Man Hours:	56,096.5
參與人數 No. of Participants:	2,302

獎項 Award List



香港青年團隊卓越獎章 Hong Kong Cadet Forces Medal For Distinguished Service

區智強 上尉 Capt AU Chi-keung
馮美華 署任少校 Ag Maj FUNG Mi-wah, Michelle



香港青年團隊榮譽獎章 Hong Kong Cadet Forces Medal For Meritorious Service

鄭子愉 上尉 Capt KWONG, Eric
陳泓錦 中尉 Lt CHAN Wang-kam, Eric
梁志偉 少尉 2 Lt LEUNG Chi-wai
鄭家源 二級准尉 WO2 KWONG Ka-yuen



香港青年團隊獎章第一加叙勳扣 First Clasp to the Hong Kong Cadet Forces Medal

趙國樑 少校 Maj CHIU Kwok-leung, Teddy
麥德彰 少校 Maj MAK Tak-cheung, Alan
區國安 上尉 Capt AU Kwok-on
賴錦祥 特級上士 SSgt LI Kam-cheung



香港青年團隊獎章-長期服務 Hong Kong Cadet Forces Medal For Long Service

鄭智賢 榮譽少校 Hon Maj CHENG Che-yin MH
冼世榮 上尉 Capt SIN Sai-wing

司令嘉許笛繩 Commandant's Commendation Lanyard

陳強佳 少校 Maj CHAN Keung-kai, Patrick
譚樹誠 上尉 Capt TAM Shu-sing
劉樹正 上尉 Capt LAU Shu-ching, Paul
李子成 署任上尉 Ag Capt LEE Chi-sing
劉偉基 中尉 Lt LAU Wai-kei, Ricky
吳志杰 少尉 2 Lt NG Chi-kit, Sam
盧兆基 特級上士 SSgt LOO Siu-kay, Jeffrey

香港少年領袖團獎學金贊助人名單 Hong Kong Adventure Corps Scholarship - Donor

劉韋德 榮譽上尉 Hon Capt LAU Wai-tak, Victor
關清霞 博士 Dr. KWAN Ching-ha, Bonnie

香港少年領袖團獎學金得獎者名單 Hong Kong Adventure Corps Scholarship - Recipient

方毓劄 上士 Sgt FONG Yuk-hoi
潘俊諺 學員二級准尉 C/WO2 POON Chun-yin
梁棹熙 署任學員特級上士 Ag C/SSgt LEUNG Cheuk-hei, Jacky

葛量洪青少年制服團隊傑出服務獎 The Grantham Uniformed Youth Groups Outstanding Service Award

胡明玥 署任學員中士 Ag C/Cpl WU Ming-yuet
李柏力 學員中士 C/Cpl LEE Pak-lik

社區服務

Community Services

2021-2022



10 Apr 2021	仁濟醫院2021-22年度全港賣旗日	Yan Chai Hospital 2021-2022 Territory-Wide Flag Day
4 May 2021	《世紀長征》系列活動 - 五四升旗禮	"The Century-Long March" Activity Series - May 4th Flag Raising Ceremony
15 May 2021	香港海事青年團九龍區賣旗日2021	Hong Kong Sea Cadet Corps Kowloon Flag Day 2021
22 May 2021	基督少年軍全港賣旗日2021	Boys' Brigade, Hong Kong Flag Selling Day 2021
12 Jun 2021	2021/2022年度香港青年獎勵計劃賣旗日(港島區)	The Hong Kong Award for Young People Flag Day 2021/2022 (Hong Kong Island)
1 Jul 2021	香港特別行政區成立24周年紀念日升旗典禮	The 24th Anniversary of the Establishment of the HKSAR Flag Raising Ceremony
16 Jul 2021	香港中華文化發展聯合會 - 國劇 830「號手就位」分享會	Hong Kong Chinese Culture Development Association - The Glory of Youth: Hao Shou Jiu Wei Screening & Sharing Session
23 Jul 2021	《世紀長征》系列活動 - 紀念中國共產黨成立 100 週年《世紀長征》中國近現代史圖片進校園進社區系列展覽啟動禮暨《1921》電影招待會	"The Century-Long March" Activity Series - Launching Ceremony of Photo Exhibition on Modern Chinese History in Commemoration of "The 100th Anniversary of the Founding of the Communist Party of China" cum "1921" Film Reception
15 Aug 2021	皇家香港軍團(義勇軍)協會 - 2021香港重光紀念日儀式(76周年)	The Royal Hong Kong Regiment (The Volunteers) Association - Commemoration of Victory Day 2021
18 Sep 2021	香港航空青年團港島區賣旗日	Hong Kong Air Cadet Corps Hong Kong Island Flag Day 2021
18-19 Sep 2021	嚶色園黃大仙祠百周年紀念慶花燈廟會	Sik Sik Yuen Centennial Carnival at Wong Tai Sin Temple
13 Nov 2021	英國皇家退伍軍人協會(香港及中國分會) - 2021 紅花義賣日	The Royal British Legion (Hong Kong & China Branch) - Poppy Day Appeal 2021
14 Nov 2021	香港退伍軍人聯會 - 2021和平紀念日	The Hong Kong Ex-Servicemen's Association - Remembrance Sunday 2021
20 Nov 2021	2021年度公益金賣旗日	The Community Chest Flag Day 2021
19-21 Nov 2021	樂施毅行者2021	Oxfam Trailwalker 2021
4 Dec 2021	盲人觀星傷健營2021	Stargaze Camp for All & The Blind 2021
5 Dec 2021	加拿大駐香港及澳門總領事館 - 第74屆加拿大陣亡將士追思儀式	Consulate General of Canada in Hong Kong & Macao - Canadian Commemorative Ceremony 2021
12 Dec 2021	第四屆「中移動香港行山節」	The 4th "CMHK Hong Kong Hiking Festival"
12 Dec 2021	中國香港游泳總會 - 新世界維港泳2021	Hong Kong China Swimming Association - New World Harbour Race 2021
2-19 Mar 2022	香港菁英會 - 「同心同行，一路有我」《愛心車隊青年行動》	The Yelites Association - Caring Delivery Vehicles
26-27 Mar 2022	香港青年聯會 - 青少年抗疫連線：童心抗疫YouAndMe	Hong Kong United Youth Association - Hong Kong Youth Anti-coronavirus Link : YouAndMe anti-epidemic Supplies Distribution Programme
31 Mar 2022	民政事務總署 - 眾志成城、團結抗疫「防疫服務包」包裝	Home Affairs Department - United in Fighting the Epidemic - Anti-epidemic Service Bag Packaging

總服務時數(包括定期營地服務)：8,888.5 小時

Total number of Service Hours : 8,888.5 Man-hour (with regular camp service)

為其他政府部門 / 學校 / 非政府機構提供訓練服務

Training Services to Government Departments / Schools / NGOs



香港樂善會	HKOR Benevolent Association
香港道教聯合會圓玄學院第一中學	HKTA The Yuen Yuen Institute No.1 Secondary School
香港聖公會多元文化外展服務隊	Hong Kong Sheng Kung Hui Outreaching Team for Multi-Cultural Community
香港特別行政區政府 入境事務處	Immigration Department, HKSAR Govt
英皇書院	King's College
香港千禧獅子會慈善基金有限公司	Lions Club of Hong Kong Millennium Charity Foundation Limited
楊敏健律師行	Norman M. K. Yeung & Co.
MPL 培訓中心	My Passion for Life
香港城北扶輪社	Rotary Club of Hong Kong City North
雷利計劃 (香港)	The Raleigh International (Hong Kong) Limited
香港耀中國際學校 (小學部)	Yew Chung International School (Primary)
香港耀中國際學校 (中學部)	Yew Chung International School (Secondary)
香港耀中國際學校 (中學部) - 童軍旅	Yew Chung International School (Secondary) - Scout Group

中隊及所屬學校分隊

List of Squadrons, School Squadrons / Troops



A中隊 A Sqn	路德會呂祥光中學 伊利沙伯中學舊生會中學	Lui Cheung Kwong Lutheran College Queen Elizabeth School Old Students' Association Secondary School
B中隊 B Sqn	香港中國婦女會馮堯敬紀念中學 可風中學(嗇色園主辦) 可立中學(嗇色園主辦)	The Hong Kong Chinese Women's Club Fung Yiu King Memorial Secondary School Ho Fung College (Sponsored by Sik Sik Yuen) Ho Lap College (Sponsored by Sik Sik Yuen)
C中隊 C Sqn	惠僑英文中學 香港道教聯合會圓玄學院第一中學	Wai Kiu College Hong Kong Taoist Association The Yuen Yuen Institute No.1 Secondary School
D中隊 D Sqn	明愛元朗陳震夏中學分隊	Caritas Yuen Long Chan Chun Ha Secondary School Troop
E中隊 E Sqn	天主教伍華中學 順德聯誼總會胡兆熾中學 嗇色園主辦可藝中學 嗇色園主辦可譽中學暨可譽小學	Ng Wah Catholic Secondary School Shun Tak Fraternal Association Seaward Woo College Ho Ngai College (Sponsored by Sik Sik Yuen) Ho Yu College and Primary School (Sponsored by Sik Sik Yuen)
F中隊 F Sqn	香港紀律部隊子弟	Children of the Disciplined Services
H中隊 H Sqn	香港浸會大學附屬學校黃錦輝中小學 圓玄學院妙法寺陳呂重德紀念中學 道慈佛社楊日霖紀念學校 順德聯誼總會翁祐中學 羅定邦中學	Hong Kong Baptist University Affiliated School Wong Kam Fai Secondary & Primary School MFBM Chan Lui Chung Tak Memorial College Buddhist To Chi Fat She Yeung Yat Lam Memorial School Shun Tak Fraternal Association Yung Yau College Law Ting Pong Secondary School
S中隊 S Sqn	金文泰中學 皇仁舊生會中學 天主教南華中學 培僑中學 培僑書院	Clementi Secondary School Queen's College Old Boys' Association Secondary School Nam Wah Catholic Secondary School Pui Kiu Middle School Pui Kiu College
訓練中隊 Training Sqn	A、B、C、D及E分隊成員組成	Members from the A, B, C, D & E Squadrons
可道中隊 Ho Dao Sqn	嗇色園主辦可道中學	Ho Dao College Sponsored by Sik Sik Yuen
馬可賓中隊 Ma Ko Pan Sqn	香港神託會主辦馬錦明慈善基金馬可賓紀念中學	Stewards Ma Kam Ming Charitable Foundation Ma Ko Pan Memorial College
耀中中隊 Yew Chung Sqn	香港耀中國際學校	Yew Chung International School of Hong Kong
少龍中隊 Junior Dragons Sqn	深水埗官立小學 青松侯寶垣小學 培僑書院(小學部) 打鼓嶺嶺英公立學校 公開分隊 香港耀中國際學校(小學部)	Sham Shui Po Government Primary School Ching Chung Hau Po Woon Primary School Pui Kiu College (Primary School) Ta Ku Ling Ling Ying Public School Open Troop Yew Chung International School of Hong Kong (Primary)
團樂隊 Band Troop	由其他分隊成員組成	Members from Squadrons

2021-2022年度財政報告
Audited Financial Reports 2021-2022

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司

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Ref : H650

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司

**Directors' report
and
audited financial statements
for the year ended 31 March 2022**

Hong Kong Adventure Corps Limited 香港少年領袖團有限公司

Directors' report

The directors have pleasure in submitting their annual report together with the audited financial statements for the year ended 31 March 2022.

Principal activities

The principal activities of Hong Kong Adventure Corps Limited (the "Corps") are promoting activities to young people through adventurous and challenging courses and events in an atmosphere of discipline and order to develop skill of leadership, and offering various training courses and programmes to various schools and organisations for training of their cadets, members and employees.

Business review

In accordance with section 388(3)(a) and section 363 of the Hong Kong Companies Ordinance, the Corps is exempt from presenting the business review in the directors' report.

Directors

The directors during the financial year and up to the date of this report were:

Yeung Man Kin, Norman	(Chairman)
Chan Kam Hoi	
Chan Keung Kai	
Cheuk Kin Lop	
Chong Kwok Shing	
Chow Chung Yin, Hillman	
Chung Chi Kan, Teddy	
Chung Kin Keung	
Fong Chun Fai	(resigned on 15 September 2021)
Fong Kwok Shan, Christine	
Keung Pak Chung	
Kwong Chi Keung	
Man Ching Fan, Florence	
Pau Chi Leung	
Wong Wai Man	

In accordance with article 42 of the Corps' Articles of Association, all existing directors retire at the forthcoming Annual General Meeting and, being eligible, will offer themselves for re-election.

Hong Kong Adventure Corps Limited 香港少年領袖團有限公司

Directors' report (continued)

Permitted indemnity provisions

At no time during the year and up to date of this report, there was or is, any permitted indemnity provision being in force for the benefit of any director of the Corps.

Auditor

Baker Tilly Hong Kong Limited retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of Baker Tilly Hong Kong Limited as auditor of the Corps will be proposed at the forthcoming Annual General Meeting.

On behalf of the board



Yeung Man Kin, Norman
Chairman

Hong Kong,

- 2 SEP 2022

**Independent auditor's report to the members of
Hong Kong Adventure Corps Limited
香港少年領袖團有限公司**

(Incorporated in Hong Kong and limited by guarantee)

Opinion

We have audited the financial statements of Hong Kong Adventure Corps Limited (the "Corps") set out on pages 6 to 19, which comprise the statement of financial position as at 31 March 2022, and the statement of profit or loss and other comprehensive income and statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Corps as at 31 March 2022, and of its financial performance and its cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Corps 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.

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Independent auditor's report to the members of
Hong Kong Adventure Corps Limited (continued)**

香港少年領袖團有限公司

(Incorporated in Hong Kong and limited by guarantee)

Responsibilities of directors and those charged with governance for the financial statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Corps' 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 directors either intend to liquidate the Corps or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corps' financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, 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 HKASs 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 these financial statements.

As part of an audit in accordance with HKASs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corps' internal control.

**Independent auditor's report to the members of
Hong Kong Adventure Corps Limited (continued)
香港少年領袖團有限公司**
(Incorporated in Hong Kong and limited by guarantee)

Auditor's responsibilities for the audit of the financial statements (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corps' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corps to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Baker Tilly Hong Kong Ltd.
Baker Tilly Hong Kong Limited
Certified Public Accountants
Hong Kong, - 2 SEP 2022
Choi Kwong Yu
Practising certificate number P05071

**Hong Kong Adventure Corps Limited
香港少年領袖團有限公司**
**Statement of profit or loss and other comprehensive income
for the year ended 31 March 2022**
(Expressed in Hong Kong dollars)

	Note	2022 HKD	2021 HKD
Income			
Camp and programme operating revenue	3	979,319	288,407
Donations	4	2,873,752	2,293,645
Government grants and subventions	5	3,017,082	2,913,910
Other income	6	<u>497,901</u>	<u>1,022,930</u>
		<u>7,368,054</u>	<u>6,518,892</u>
Expenditure			
Camp and programme operating costs	7	(1,106,544)	(366,538)
Administrative expenses		<u>(5,956,662)</u>	<u>(5,368,441)</u>
		<u>(7,063,206)</u>	<u>(5,734,979)</u>
Surplus and total comprehensive income for the year	8	<u>304,848</u>	<u>783,913</u>

The notes on pages 10 to 19 form part of these financial statements.

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司

Statement of financial position as at 31 March 2022
(Expressed in Hong Kong dollars)

	Note	2022 HKD	2021 HKD
Non-current assets			
Property, plant and equipment	11	4,792,031	6,561,918
Current assets			
Inventories	12	1,112,449	1,309,404
Account receivables		828	9,582
Other receivables, deposits and prepayments		365,363	320,616
Bank deposit – maturity over 3 months at acquisition	13	6,049,770	5,809,648
Cash and cash equivalents	13	4,053,959	3,830,729
		11,582,369	11,279,979
Current liabilities			
Account payables and accrued expenses		349,591	357,891
Deposits received		77,989	211,744
Balance of Assistance Scheme operated by Uniformed Groups and the Hong Kong award for youth people for needy students		287,586	392,018
Grant receipt in advance from Home Affairs Bureau for Thematic Sponsorship Scheme 2021-22		56,085	56,085
Donation received in advance from The Hong Kong Jockey Club Charities Trust	14	3,837,431	4,655,193
Donation received in advance for motor vehicles replacement	15	314,069	1,022,165
		4,922,751	6,695,096
Net current assets		6,659,618	4,584,883
NET ASSETS		11,451,649	11,146,801
Represented by:			
General Fund		11,451,649	11,146,801
Approved and authorised for issue by the Board of Directors on its behalf by:	- 2 SEP 2022		and are signed


Wong Wai Man
Director


Cheuk Kin Lop
Director

The notes on pages 10 to 19 form part of these financial statements.

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Statement of changes in funds
for the year ended 31 March 2022
(Expressed in Hong Kong dollars)

	At 1 April 2020	At 31 March 2021 and 1 April 2021	At 31 March 2022
Surplus and total comprehensive income for the year			
			Surplus and total comprehensive income for the year
			11,451,649

The notes on pages 10 to 19 form part of these financial statements.

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Statement of cash flows
for the year ended 31 March 2022
(Expressed in Hong Kong dollars)

	Note	2022 HKD	2021 HKD
Operating activities			
Surplus for the year		304,848	783,913
Adjustments for:			
- Amortisation of donations arising from Hong Kong Jockey Club for motor vehicles replacement	4	(531,539)	(531,540)
- Amortisation of donations arising from Hong Kong Jockey Club for renovation and improvement works	4	(817,762)	(528,745)
- Depreciation	8(b)	1,892,247	1,570,515
- Amortisation of ex-gratia payment from Transport Department for motor vehicles replacement	4	(176,557)	(176,557)
- Interest income	6	(17,533)	(64,947)
- Write-off of account receivables	8(b)	4,690	-
Operating surplus before changes in working capital		658,394	1,052,639
Decrease/(increase) in inventories		196,955	(161,912)
Increase in accounts receivables		4,064	41,594
(Increase)/decrease in other receivables, deposits and prepayments		(44,747)	81,032
(Decrease)/increase in account payables and accrued expenses		(8,300)	13,355
(Decrease)/increase in deposits received		(133,755)	69,000
(Decrease)/increase in balance of Assistance Scheme operated by Uniformed Groups and the Hong Kong award for youth people for needy students		(104,432)	12,693
(Decrease)/increase in grant receipt in advance from Home Affairs Bureau for Thematic Sponsorship Scheme 2020-21		-	(35,250)
Net cash generated from operating activities		568,179	1,073,151
Investing activities			
Interest received		17,533	64,947
Increase in bank deposits with maturity over 3 months at acquisition		(240,122)	(2,737,648)
Payment for the purchase of property, plant and equipment		(122,360)	(256,630)
Net cash used in investing activities		(344,949)	(2,929,331)
Net increase/(decrease) in cash and cash equivalents		223,230	(1,856,180)
Cash and cash equivalents at 1 April		3,830,729	5,686,909
Cash and cash equivalents at 31 March	13	4,053,959	3,830,729

The notes on pages 10 to 19 form part of these financial statements.

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Notes to the financial statements
(Expressed in Hong Kong dollars)

1 Company information

Hong Kong Adventure Corps Limited (the "Corps") is incorporated and domiciled in Hong Kong and has its registered office and principal place of operation at High Island Training Camp, Sai Kung Man Yee Road, Sai Kung, New Territories, Hong Kong.

The Corps is limited by guarantee with no share capital. Under the provisions of the Corps' Memorandum of Association, the Corps has a maximum of 30 members and every member shall, in the event of the Corps being wound up while he/she is a member, or within one year after ceases to be a member, contribute such amount as may be required to meet the Corps' liabilities but not exceeding HKD10 each.

The principal activities of the Corps are to promote activities to young people through adventurous and challenging courses and events in an atmosphere of discipline and order to develop skill of leadership, and quality of maturity, and to maintain and operate the High Island Training Camp in the New Territories, and offering various training courses and programmes to various schools and organisations for training of their cadets, members and employees.

The functional and presentation currency of the Corps are both denominated in Hong Kong dollars.

2 Significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the requirements of the Hong Kong Companies Ordinance.

A summary of the significant accounting policies adopted by the Corps is set out below.

(b) Basis of preparation and accounting policies

The measurement basis used in the preparation of the financial statement is the historical cost.

The preparation of financial statements in conformity with HKFRS for Private Entities requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Notes to the financial statements (continued)
 (Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(f) Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, and have maturity within three months at acquisition.

(g) Impairment of assets

At the end of each reporting period, property, plant and equipment and receivables are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Similarly, at the end of each reporting period, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of related assets) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss in the year of reversal.

(h) Payables

Payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Employee benefits obligations

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

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Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Notes to the financial statements (continued)
 (Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(c) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses (see note 2(g)).

Depreciation is charged to write off the cost of the assets less their estimated residual values, if any, over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

- Radio and equipment 20%
- Motor vehicles 20% to 30%
- Yachts and boats 20%
- Camp furniture and fixtures 20%
- Camp improvement 20%

Construction in progress represents development costs for building under construction and is stated at cost less any recognised impairment losses. Construction in progress is classified to appropriate category of property, plant and equipment when completed and ready for its intended use. Depreciation begins on the same basis as other property, plant and equipment when the construction is completed and available for use.

If there is an indication that there has been a significant change in the depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

An asset's carrying amount is written down to its recoverable amount in accordance with the accounting policy in note 2(g).

(d) Inventories

Inventories are stated at the lower of cost and selling price less costs to complete and sell. Cost is calculated using the weighted average cost formula. At the end of each reporting date, inventories are assessed for impairment (see note 2(g)) and carrying amount is reduced to its net realisable value.

(e) Receivables

Receivables are recognised initially at the transaction price and thereafter measured at amortised cost using the effective interest method, less provision for impairment (see note 2(g)).

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Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

3 Camp and programme operating revenue

	2022 HKD	2021 HKD
Camping and training fees	430,140	125,132
Meal and transportation income	372,575	64,061
Gain on sales of uniforms and badges (see below)	134,304	84,304
Subscription from cadets, instructors and members	<u>42,300</u>	<u>14,910</u>
	<u>979,319</u>	<u>288,407</u>

Further details of the gain on sales of uniforms and badges are as follows:

	2022 HKD	2021 HKD
Sales	<u>616,155</u>	<u>455,117</u>
Less: Cost of sales		
Opening stock	1,309,404	1,147,492
Purchases	<u>284,896</u>	<u>532,725</u>
	1,594,300	1,680,217
Less: Closing stock	<u>(1,112,449)</u>	<u>(1,309,404)</u>
	<u>481,851</u>	<u>370,813</u>
Gain on sales of uniforms and badges	<u>134,304</u>	<u>84,304</u>

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(i) Employee benefits obligations (continued)

The Corps operates a Mandatory Provident Fund Scheme (the "MPF scheme") under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance and not previously covered by any defined benefit retirement plan. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees' relevant income, subject to a cap of monthly relevant income of HKD30,000. Contribution to the plan vest immediately.

(i) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and net of discounts, rebates, returns and sales-related taxes. Provided it is probable that the economic benefits will flow to the Corps and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in profit or loss as follows:

- (i) Donation and subscription from members are brought into account upon receipt of cash.
- (ii) Interest income is recognised as it accrues using the effective interest method.
- (iii) Camping and training course fees are recognised when the services are rendered.
- (iv) Grants, subventions, donations and funding from government and other charitable organisations are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Corps will comply with all the attached conditions. Grants, subventions, donations and funding from government and other charitable organisation relating to costs are deferred and recognised in the profit and loss over the period necessary to match them with the costs they are intended to compensate. Grants, subventions, donations and funding from government and other charitable organisations relating to the purchases of property, plant and equipment are included in the Corps' liabilities and are credited to the profit and loss on a straight-line basis over the expected lives of the related assets.
- (v) Meal and transportation income are recognised when the services are provided to members and non-members; and
- (vi) Sales of uniforms and badges are recognised on completion of sales and when the Corps have transferred to the buyer the significant risks and rewards of ownership of the goods.
- (vii) Youth exchange activities income are recognised when the activities are held and relevant expenses incurred.

Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

6 Other income	2022 HKD	2021 HKD
Bank interest income	17,533	64,947
Exchange gains, net	29,856	31,888
Government grants (Note)	300,000	924,820
Sundry income	<u>150,512</u>	<u>1,275</u>
	<u>497,901</u>	<u>1,022,930</u>

Note:

During the year ended 31 March 2022, the Corps had successfully applied and was granted the one-off funding subsidy under the Sports Premises Subsidy Scheme of HKD300,000 under the Anti-epidemic Fund, set up by the Government of the Hong Kong Special Administrative Region.

During the year ended 31 March 2021, the Corps had successfully applied and was granted the following funding supports (i) the One-off subsidy for Non-franchised public buses of HKD50,000, (ii) the Employment Support Scheme ("ESS") of HKD374,820, and (iii) the Sports Premises Subsidy Scheme of HKD500,000 under the Anti-epidemic Fund, set up by the Government of the Hong Kong Special Administrative Region.

Under the terms of the fiscal year of 2021 grant for ESS, the Corps was required to undertake not to make redundancies during the subsidy period of June to November 2020 and to spend all the funding on paying wages to the employees.

7 Camp and programme operating costs

	2022 HKD	2021 HKD
Camping and training aids stores	72,207	97,453
Catering service	351,738	83,790
Community services expenses	2,898	-
Expenditure on annual dinner event	144,460	74
Expenditure under Thematic Project Fund	2,500	-
Expenditure on golf tournament expenses	84,499	-
Expenditure on raffle program expenses	71,203	-
Honorarium for instructors	80,495	15,930
Laundry expenses	7,430	1,173
Membership fee	3,631	4,078
Project and event expenses	10,155	-
Promotion and recruitment	-	564
Subsidies granted to needy students under Uniformed Groups	<u>275,328</u>	<u>163,476</u>
	<u>1,106,544</u>	<u>366,538</u>

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Hong Kong Adventure Corps Limited
香港少年領袖團有限公司
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

4 Donations	2022 HKD	2021 HKD
Donations arising from annual dinner event	120,965	57,000
Donations arising from golf tournament event	497,740	-
Donations arising from Hong Kong Jockey Club for motor vehicles replacement	531,539	531,540
Donations arising from Hong Kong Jockey Club for renovation and improvement works	817,762	528,745
Ex-gratia payment from Transport Department for motor vehicles replacement	176,557	176,557
Flag day charity collection (Note)	229,110	208,733
General donations	<u>500,079</u>	<u>791,070</u>
	<u>2,873,752</u>	<u>2,293,645</u>

Note:

The Corps applied for Public Subscription Permits from the Social Welfare Department for a flag day fund raising event held on 18 August 2021 ("2022 Flag day"). The donation results of the 2022 Flag Day have been dealt with in the statement of profit or loss and other comprehensive income for the year ended 31 March 2022. Donation in connection with the 2022 Flag Day Charity Collection comprised street collection and appeal donations (2021: appeal donations) received by the Corps. Flag Day Charity Collection event was also held in last financial year.

The net proceeds of the 2022 Flag Day was HKD224,650 (2021: HKD200,175), which have been used for (1) Campsite annual maintenance fees; and (2) Subsidies for the training courses in the year.

5 Government grants and subventions

	2022 HKD	2021 HKD
Subventions from the Home Affairs Bureau for youth development	2,504,434	2,750,434
One-off funding received from the Home Affairs Bureau for improvements on training facilities	245,000	-
Grant received from Home Affairs Bureau for Assistance Scheme for Needy Student Members	<u>267,648</u>	<u>163,476</u>
	<u>3,017,082</u>	<u>2,913,910</u>

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Hong Kong Adventure Corps Limited
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Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

8 Surplus and total comprehensive income for the year

Surplus and total comprehensive income for the year has been arrived at after charging:	2022 HKD	2021 HKD
(a) Staff costs:		
Salaries and allowances	2,199,050	2,157,911
Contribution to defined contribution retirement plan	99,262	98,239
	<u>2,298,312</u>	<u>2,256,150</u>
(b) Other items:		
Auditor's remuneration	12,800	12,000
Depreciation	1,892,247	1,570,515
Write-off of account receivables	4,690	-

9 Taxation

The Corps is a charitable organisation within the meaning of Section 88, Chapter 112 of the Inland Revenue Ordinance and accordingly, it is exempt from the Hong Kong Profits Tax.

10 Directors' remuneration

No directors received, or will receive, any fees or emoluments (2021: HKDnil) in respect of their services provided to the Corps during the year.

Hong Kong Adventure Corps Limited

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Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

11 Property, plant and equipment

	Radio equipment HKD	Motor vehicles HKD	Yachts and boats HKD	Camp furniture and fixtures HKD	Camp improvement HKD	Construction in progress HKD	Total HKD
Cost:							
At 1 April 2021	1,360,715	3,684,497	579,830	1,020,507	4,644,932	1,095,127	12,385,608
Additions	64,380	-	-	57,980	-	-	122,360
At 31 March 2022	1,425,095	3,684,497	579,830	1,078,487	4,644,932	1,095,127	12,507,968
Accumulated depreciation:							
At 1 April 2021	1,277,604	2,627,261	579,830	738,335	600,660	-	5,823,690
Charge for the year	51,593	738,474	-	173,194	928,986	-	1,892,247
At 31 March 2022	1,329,197	3,365,735	579,830	911,529	1,529,646	-	7,715,937
Carrying value:							
At 31 March 2022	95,898	318,762	-	166,958	3,115,286	1,095,127	4,792,031
At 31 March 2021	83,111	1,057,236	-	282,172	4,044,272	1,095,127	6,561,918

12 Inventories

	2022 HKD	2021 HKD
Uniforms and badges	1,112,449	1,309,404

13 Cash and cash equivalents

	2022 HKD	2021 HKD
Time deposits	6,049,770	7,386,087
Cash at banks	4,043,919	2,245,560
Cash in hand	10,040	8,730
Less: Bank deposits – maturity over 3 months at acquisition	(6,049,770)	(5,809,648)
Cash and cash equivalents in the statement of financial position and statement of cash flows	4,053,959	3,830,729

Hong Kong Adventure Corps Limited
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Notes to the financial statements (continued)
 (Expressed in Hong Kong dollars)

14 Donation received in advance from The Hong Kong Jockey Club Charities Trust

The donations received in the statement of financial position represented the donations received from The Hong Kong Jockey Club Charities Trust for the renovation and improvement works of the two training camps in High Island of Sai Kung. On 7 August 2020, the renovation and improvement works amounting to HKD4,436,232 for one of these two training camps were completed and available for use, and the relevant cost was transferred to camp improvement from construction in process. As such, the related donation received was commenced to release over the expected useful life of the camp improvements and recognised in the profit or loss. At 31 March 2022, the unamortised amounts of the donation received is HKD3,837,431 (2021: HKD4,655,193).

15 Donation received in advance for motor vehicles replacement

The donations received in the statement of financial position represented the subsidies received from The Hong Kong Jockey Club Charities Trust and the Ex-gratia Payment from The Transport Department for replacement of a total of 8 motor vehicles in prior years, which are recognised as donation income over the expected useful life of these motor vehicles. At 31 March 2022, the unamortised amount of HKD234,323 (2021: HKD765,862) is in relation to The Hong Kong Jockey Club Charities Trust donation and the other amount of HKD79,746 (2021: HKD256,303) is in relation to the donation from The Transport Department respectively.

16 Commitments

(a) Capital commitments outstanding at 31 March 2022 and 2021 not provided for in the financial statements were as follows:

	2022 HKD	2021 HKD
Contracted for but not provided for	<u>1,650,441</u>	<u>1,650,441</u>

(b) Operating lease commitments on the use of the High Island Campsite

The use of the campsite is governed by two short term tenancy agreements signed with the Lands Department, HKSAR, on 27 June 1997 and 20 February 2006 respectively. The rental per annum for both tenancies is HKD1 (if demanded) and terms of both tenancies have expired and have been automatically renewed. The Government of the HKSAR as the landlord has the right to terminate the tenancies by giving one month notice.

The Corps is responsible for the payment of government rent and rates on the campsite.

17 Events after the end of the reporting period

As a result of the continued spread of COVID-19, the worldwide and local economic outlook in the years forward remains uncertain. Given the dynamic nature of the circumstances and uncertainty around the government measures to tackle the prolonged impact of COVID-19 on social gathering and other epidemic prevention measures, the related impact on the Corps' financial statements could not be reasonably estimated at this moment. Notwithstanding this, management has assessed that the Corps will be able to maintain sufficient liquidity to enable the Corps to continue as a going concern for at least the next 12 months from the end of the reporting period. The related impacts, if any, will be reflected in the Corps' financial statements for the year ending 31 March 2023.

鳴謝 Acknowledgements

民政事務局 Home Affairs Bureau

教育局 Education Bureau

社會福利署 Social Welfare Department

香港警務處 Hong Kong Police Force

香港海關 Customs and Excise Department

民眾安全服務隊 Civil Aid Service

漁農自然護理署 Agriculture, Fishery and Conservation Department

水務署 Water Supplies Department

醫療輔助隊 Auxiliary Medical Service

政府飛行服務隊 Government Flying Service

香港賽馬會慈善信託基金 The Hong Kong Jockey Club Charities Trust

皇家香港軍團(義勇軍)協會 The Royal Hong Kong Regiment (The Volunteers) Association

香港青年獎勵計劃 The Hong Kong Award for Young People

香港海事青年團 The Hong Kong Sea Cadet Corps

香港女童軍總會 The Hong Kong Girl Guides Association

香港航海學校 Hong Kong Sea School

香港業餘電台聯會 The Hong Kong Amateur Radio Transmitting Society (HARTS)

耆色園 Sik Sik Yuen

香港鐵路有限公司 MTR Corporation

香港少年領袖團義務導師 Hong Kong Adventure Corps Volunteer Instructors



鍛鍊自我、面對挑戰、發揮潛能、服務社群
We Train. We Overcome. We Develop. We Serve

香港少年領袖團
Hong Kong Adventure Corps

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