



香港少年領袖團

Hong Kong Adventure Corps

年報

***Annual Report***  
***2022-2023***





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鳴謝	Acknowledgements
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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.





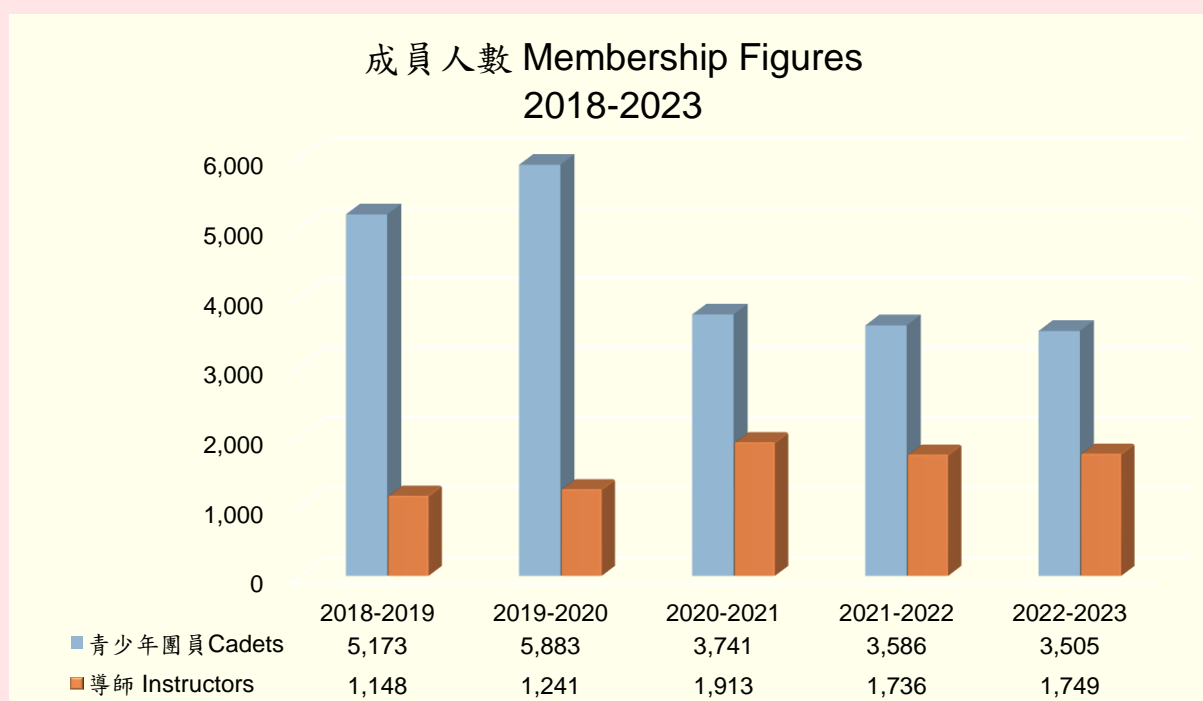
# 香港少年領袖團

## 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.



# 司令報告



香港於2022年上半年，因為持續受到新冠肺炎疫情第五波反彈的影響，社會經濟民生未能顯著的復甦。本團的所有訓練活動，有需要根據疫情的波動進行調整，遵守政府的防疫措施，以確保團員能夠繼續安全地學習和進步。幸而第五波疫情於年中受到控制，新冠病毒對本地公共衛生的風險明顯減弱，政府於2023年3月開始撤銷所有強制佩戴口罩等防疫措施，民生逐漸復常，本團的訓練活動亦逐漸回復了正常運作。

為了配合特區政府積極推廣國家安全教育的政策，本團獲得了民政及青年事務局的資助，組織了一系列將國民教育與本團歷奇活動特色相結合的培訓課程。這些課程免費提供給中學生和青少年制服團體的成員。此外，為了支持教育局培養學生國家身份認同感的倡議，於中小學校內升掛國旗區旗的安排，本團亦派遣導師和團員到部份有需要的學校教授國旗升旗儀式及隊列訓練，配合教育局的政策。

在社區服務方面，許多外間機構原先計劃的大型活動，最終由於政府的防疫策略而需要取消或延期。因此，我們提供的社會服務也減少了。然而，在今年年初，我們響應特區政府的號召，以及社會各界和慈善組織的呼籲，派出車隊和成年團員，協助包裝防疫包及向各區有需要的市民分發抗疫物資和藥物。

隨著2022-2023年度過去，新冠病毒疫情亦逐漸消退，本團的導師及團員在經歷過百年一遇的世紀罕見全球健康危機後，亦都重拾心情及動力，重新上路，繼續為本團的年青成員提供高質量的培訓。本團衷心感謝所有無私奉獻的義務導師，他們的努力是值得嘉許的。本團有幸得到各個政府部門、學校、友好團體及慷慨捐助者的支持和鼓勵，他們增強了我們的士氣和動力，讓本團能秉持初心，持續我們的團隊發展，為培育香港青少年成為未來社會的中流砥柱作貢獻。

黃衛民上校  
香港少年領袖團司令

# Commandant's Report

In the first half of 2022, Hong Kong was still grappling with the impact of the fifth wave of the COVID-19 pandemic. Various aspects of society, the economy, and people's livelihood continued to be greatly affected. In response to the fluctuating situation, the Corps had made necessary arrangements in accordance with the government's anti-pandemic measures to ensure that our members could continue their learning progress in a safe environment. Fortunately, the fifth wave of the pandemic was brought under control by mid-year, and the local public health risk posed by the coronavirus significantly diminished. In March 2023, the government lifted the requirement for mandatory mask-wearing as the operations of the society gradually returned to normal. Consequently, our training activities gradually resumed their regular operation.

To align with the government's policy to promote national security education, and with funding from the Home and Youth Affairs Bureau, the Corps organized a series of training courses that integrated national education with the distinctive features of the Corps' adventurous activities. These courses were provided free of charge to secondary school students and members of youth uniformed groups. Furthermore, in response to the Education Bureau's initiative to foster students' sense of national identity, the Corps also dispatched instructors and members to some of the schools in need to teach flag-raising ceremonies and Chinese-style foot-drill, in accordance with the requirements set by the Education Bureau.

Regarding community service, many large-scale events planned by external organizations were ultimately cancelled or postponed due to the government's anti-pandemic strategies. Consequently, our provision of social services was also reduced. However, at the beginning of the year, in response to the government's call as well as the appeals from various sectors of society and charitable organizations, the Corps dispatched vehicles and members to assist in packing and distributing anti-pandemic supplies and medications to citizens in need across different districts.

As the 2022-2023 year draws to a close, and with the gradual decline of the COVID-19 pandemic, the Corps' instructors and members have regained their spirits and motivation after experiencing this very rare but serious global health crisis. They are ready to embark on new journeys and continue providing high-quality training for the young members of our Corps. We extend our heartfelt gratitude to all the selfless volunteer instructors whose contributions are evident and commendable. We also appreciate the support and encouragement from government departments, schools, friendly organizations, and generous benefactors, which have boosted our morale and motivation. While upholding the Corps' vision, mission and values, we will actively promote the development of our Corps and contribute to cultivating the youth of Hong Kong into pillars of the future society.

Col WONG Wai Man Matthew  
Commandant,  
Hong Kong Adventure Corps

# 董事會成員

## The Board of Directors

### 2022.04.01-2023.03.31



主席	Chairman	副主席	Vice Chairman
楊敏健榮譽准將	Hon Brig YEUNG Man-kin, Norman	鍾志勤少校	Maj CHUNG Chi-kan, Teddy
董事	Directors		
陳金海中校	Lt Col CHAN Kam-hoi, Patrick, PMSM	方國珊女士	Ms FONG Kwok-shan, Christine
陳強佳少校	Maj CHAN Keung-kai, Patrick	姜柏松中校	Lt Col KEUNG Pak-chung, MBE, ED
鄭健滿少校	Maj CHENG Kin-moon	鄭志強中校	Lt Col KWONG Chi-keung, Ricky
卓建立中校	Lt Col CHEUK Kin-lop	文靜芬女士	Ms MAN Ching-fan, Florence
莊國盛先生	Mr CHONG Kwok-shing, John	鮑志良上校	Col PAU Chi-leung, Joseph, BBS, MBE, ED
周仲賢先生	Mr CHOW Chung-yin, Hillman	黃衛民上校	Col WONG Wai-man, Matthew, ED
鍾健強中校	Lt Col CHUNG Kin-keung, ED		
名譽法律顧問	Honorary Legal Advisor	楊敏健榮譽准將	Hon Brig YEUNG Man-kin, Norman
名譽司庫	Honorary Treasurer	李偉傑先生	Mr LEE Wai-kit, Alex
名譽核數師	Honorary Auditor	招雁翎女士	Ms CHIU, Annie
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 2023)

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	鄭志強中校	Lt Col KWONG Chi-keung, Ricky
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	葉坤杰署任上尉	Ag Capt 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	陳以謙一級准尉	WO1 CHAN Yee-him, Hymn
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 2023)



A 中隊/Squadron	譚紅華署任少校	Ag Maj TAM Hung-wah, Bonny
B 中隊/Squadron	馮家樂署任少校	Ag Maj MA Ka-lok, Simon
C 中隊/Squadron	趙國樑少校	Maj CHIU Kwok-leung
D 中隊/Squadron	吳宇衡少校	Maj NG Yu-hang
E 中隊/Squadron	馮美華署任少校	Ag Maj FUNG Mi-wah
F 中隊/Squadron	劉勝華少校	Maj LAU Sing-wah
H 中隊/Squadron	陳強佳少校	Maj CHAN Keung-kai, Patrick
S 中隊/Squadron	翁啟榮少校	Maj OWEN Kai-wing, Banny
訓練中隊/Training Squadron	麥偉傑少校	Maj MAK Wai-kit, David
馬可賓中隊/Ma Ko Pan Squadron	鄭佩殷少校	Maj CHENG Pui-yan
耀中中隊/Yew Chung Squadron		Ag Maj MOONEY, Mark James
可道中隊/Ho Dao Squadron	梁詩敏上尉	Capt LEUNG Sze-man
少龍中隊/Junior Dragons Squadron	姜柏松中校	Lt Col KEUNG Pak-chung MBE ED

# 榮譽長官名單

## List of Honorary Officers



史麥田榮譽上校	Hon Col SCOTT, Martin David
關永權榮譽少校	Hon Maj KWAN Wing-kuen, Tino
李潔薇榮譽上尉	Hon Capt LI Kit-mei, Francis
駱昌漢榮譽上尉	Hon Capt LOK Cheong-hon, Charles
劉韋德榮譽上尉	Hon Capt LAU Wai-tak, Victor
張國輝榮譽上尉	Hon Capt CHEUNG Kwok-fai, Raymond

# 統計報告

## Statistical Report



### 1. 團員人數 No. of Members:

導師 Instructors:	1,749
學員 Cadets:	3,505

### 2. 學員訓練服務 Cadet Training Service:

中隊數目 No. of Squadron:	14
訓練總時數 No. of Training Man Hours:	62,359

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	1	12	19
B中隊/Squadron	3	5	11	13
C中隊/Squadron	3	6	15	11
D中隊/Squadron	6	13	11	13
E中隊/Squadron	13	12	8	18
F中隊/Squadron	11	0	14	12
H中隊/Squadron	1	38	12	18
S中隊/Squadron	2	10	17	20
訓練中隊/Training Squadron	10	11	5	17
馬可賓中隊/Ma Ko Pan Squadron	0	0	3	2
耀中中隊/Yew Chung Squadron	0	0	0	0
少龍中隊/Junior Dragons Squadron	1	24	11	23
儀仗分隊/Guard Troop	0	0	5	4
團樂隊/Band	14	20	10	17

### 3. 主要項目 Major Events:

項目數目 No. of Events:	8
總時數 No. of Man Hour:	2,890
參與人數 No. of Participants:	541

### 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:	55
總時數 No. of Man Hours:	12,521
參與人數 No. of Participants:	2,308

# 獎項 Award List



## 香港青年團隊卓越獎章 2023 Hong Kong Cadet Forces Medal For Distinguished Service 2023

區國安 上尉 Capt AU Kwok-on



## 香港青年團隊榮譽獎章 2023 Hong Kong Cadet Forces Medal For Meritorious Service 2023

關兆輝 上尉 Capt KWAN Shiu-fai  
葉坤杰 署任上尉 Ag Capt YIP Kwan-kit, Taurus  
黃思揚 署任二級准尉 Ag WO2 WONG Sze-yeung, Issac  
黃思維 特級上士 SSgt WONG Sze-wai, Ivan



## 香港青年團隊獎章第一加叙勳扣 2023 First Clasp to the Hong Kong Cadet Forces Medal 2023

卓建立 中校 Lt Col CHEUK Kin-lop, Kent  
陳淡明 上尉 Capt CHAN Tam-ming



## 香港青年團隊獎章-長期服務 2023 Hong Kong Cadet Forces Medal For Long Service 2023

朱凱程 署任上尉 Ag Capt CHU Hoi-ching  
梁志偉 少尉 2 Lt LEUNG Chi-wai  
劉智仁 見習長官 OCdt LAU Chi-yan, Michael  
黎家麟 上士 Sgt LAI Ka-lun, Joseph  
陳雪芳 上士 Sgt CHAN Suet-fong, Jennifer

## 司令嘉許笛繩 2023 Commandant's Commendation Lanyard 2023

馬家樂 少校 Maj MA Ka-lok, Simon  
黃寶容 見習長官 OCdt WONG Po-yung, Heidi  
李湛輝 署任特級上士 Ag SSgt LI Cham-fai  
潘博謙 上士 Sgt POON Pok-him

## 香港少年領袖團獎學金贊助人名單 2022 Hong Kong Adventure Corps Scholarship 2022 - Donor

蔡文昌 先生 Mr. TSOI Man-cheong  
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 2022 Hong Kong Adventure Corps Scholarship 2022 - Recipient

陳熙文 署任學員 特級上士 C/SSgt CHAN Hei-man

## 葛量洪青少年制服團隊傑出服務獎 2022-23 The Grantham Uniformed Youth Groups Outstanding Service Award 2022-23

鄧景浩 上士 Sgt TANG King-ho, Vincent  
何宛靜 學員下士 C/LCpl HO Yuen-ching

# 社區服務

## Community Services

### 2022-2023



1 Apr 2022	眾志成城、團結抗疫「防疫服務包」包裝	United in Fighting the Epidemic - Anti-epidemic Service Bag Packaging
1-25 Apr 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
16 Apr 2022	社會政策研究有限公司 - 「中部水域人工島研究」焦點小組	Social Policy Research Ltd - Focus Group for Study on the Artificial Islands in the Central Waters
30 Apr 2022	漁農抗疫義工隊抗疫物資頒贈儀式	[Chinese ONLY]
26 Jun 2022	耆色園慶回歸25載升旗禮暨黃大仙祠升旗台啟用禮	Sik Sik Yuen Celebration for HKSAR 25th Anniversary
17 Jul 2022	青松侯寶垣小學升旗比賽	CCHPWPS Flag Raising Competition
23-24 Jul 2022	香港特別行政區成立25周年紀念日升旗典禮	The 25th Anniversary of the Establishment of the HKSAR Flag Raising Ceremony
23 Jul 2022	香港青少年軍總會全港賣旗日2022	Hong Kong Army Cadets Association Flag Selling Day
30 Jul 2022	香港航空青年團2022年賣旗日(港島區)	Hong Kong Air Cadet Corps Flag Day 2022
13 Aug 2022	香港升旗隊總會慶祝創會20周年暨周年頒獎典禮	Association of Hong Kong Flag-Guards - 20th Anniversary cum Award Presentation Ceremony
13-14 Aug 2022	2022香港重光紀念日儀式(77周年)	Commemoration of Victory Day 2022
20-21 Aug 2022	慶祝中華人民共和國香港特別行政區成立二十五周年 青少年同心同根大檢閱及嘉年華、回歸慶祝晚會暨同心同根會成立典禮	Celebration of the 25th Anniversary of Establishment of the Hong Kong Special Administrative Region: Joint Youth Uniformed Group Parade, Carnival and Evening Gala-cum-Inauguration Ceremony of the "Heart-to-Root Association"
27 Aug 2022	制服團體龍舟同樂日	UG Dragon Boat Friendly Match
8 Sep 2022	耆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
22 Sep 2022	制服團體巡禮	Uniformed Groups Fair
24 Sep 2022	保護環境 中資企業健步行2022	[Chinese ONLY]
1 Oct 2022	國慶日升旗儀式	National Day Flag Raising Ceremony
15 Oct 2022	國際獅子會腎病教育中心及研究基金 - 2022全港、九及新界區賣旗日	Lions Kidney Educational Centre & Research Foundation - Territory-wide Flag Day 2022
6 Nov 2022	香港童軍國際賽船大會	Hong Kong Scout International Regatta
6 Nov 2022	糖尿健步行 2022	Walk for Diabetes 2022
12 Nov 2022	2022 紅花義賣日	Poppy Day Appeal 2022
13 Nov 2022	2022和平紀念日	Remembrance Sunday 2022
20 Nov 2022	2022 公益金新界區百萬行 - 將軍澳跨灣連接路	The Community Chest New Territories Walk for Millions 2022 - Cross Bay Link, Tseung Kwan O
3-4 Dec 2022	第75屆加拿大陣亡將士追思儀式	Canadian Commemorative Ceremony 2022
4 Dec 2022	第五屆中移動行山節	The 5th CMHK Hong Kong Hiking Festival
25-27 Dec 2022	第十七屆本地漁農美食嘉年華	17th Farmfest 2023
14 Jan 2023	慶祝香港回歸祖國25周年暨「和諧共融」將軍澳社區健康同樂日	Embracing Social Inclusion Tseung Kwan O Healthy Community Fun Fair in Celebration of the 25th Anniversary of the Establishment of HKSAR
15 Jan 2023	2022/2023年度港島、九龍區百萬行	Hong Kong & Kowloon Walk for Millions 2022/2023
15 Jan 2023	2023靈實生命跑及慈善行	Hopes Runner 2023
28 Jan 2023	香港女童軍周年大會操	The Hong Kong Girl Guides Association Annual Parade
23-25 Feb 2023	樂施毅行者2022	Oxfam Trailwalker 2022
9 Mar 2023	盲人觀星傷健營2023-委員會會議	Stargaze Camp for All & The Blind 2023 - Committee Meeting
11 Mar 2023	北河同行(派發飯盒及物資)	Pei Ho Counterparts (Delivering Free Meal & Necessary Goods)
25 Mar 2023	香港青年獎勵計劃賣旗日	The Hong Kong Award for Young People Flag Day



# 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



MPL培訓中心	MPL Development Ltd.
青松侯寶垣小學	Ching Chung Hau Po Woon Primary School
聖士提反女子中學	St. Stephen's Girls' College
香港耀中國際學校 (中學部)	Yew Chung International School (Secondary)
雷利計劃 (香港)	The Raleigh International (Hong Kong) Limited
佛教志蓮小學	Chi Lin Buddhist Primary School
樂善堂顧超文中學	Lok Sin Tong Ku Chiu Man Secondary School
香港海事青年團	Hong Kong Sea Cadet Corps
明愛元朗陳震夏中學	Caritas Yuen Long Chan Chun Ha Secondary School
嘉諾撒書院	Canossa College
賽馬會體藝中學	Jockey Club Ti-I College
憲法和香港基本法推介聯席會議	Joint Committee for the Promotion of The Constitution And Hong Kong Basic Law
嚶色園主辦可藝中學	Ho Ngai College (Sponsored By Sik Sik Yuen)
香港特別行政區政府 入境事務處	Immigration Department, Govt HKSAR
英皇書院同學會小學第二校	King's College Old Boys' Association Primary School No. 2
摘星奇園	Let There Be Light
港島民生書院	Munsang College (Hong Kong Island)
香港青年獎勵計劃	Hong Kong Award For Young People
香港扶幼會則仁中心學校	Society of Boys' Centres Chak Yan Centre School
樂善堂楊仲明學校	Lok Sin Tong Yeung Chung Ming Primary School
優才(楊殷有娣)書院	G.T. (Ellen Yeung) College
香港升旗隊總會	Association of Hong Kong Flag-guards

# 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 可道中學(嗇色園主辦) 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 Dao College (Sponsored by Sik Sik Yuen) 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	Caritas Yuen Long Chan Chun Ha Secondary School
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
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

**2022-2023年度財政報告**  
**Audited Financial Reports 2022-2023**

HONG KONG ADVENTURE CORPS LIMITED

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**Report of the Directors  
Audited Financial Statements**

**HONG KONG ADVENTURE CORPS LIMITED**

31 March 2023

**Annie Chiu & Co.  
Certified Public Accountants (Practising)**



HONG KONG ADVENTURE CORPS LIMITED  
REPORT OF THE DIRECTORS

The directors present their report and the audited financial statements for the year ended 31 March 2023.

**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(2)(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 year and up to the date of this report were:

- |                                     |
|-------------------------------------|
| Yeung Man Kin, Norman<br>(Chairman) |
| Chan Kam Hoi                        |
| Cheuk Keung Kai                     |
| Cheuk Kin Lop                       |
| Chong Kwok Shing                    |
| Chow Chung Yin, Hillman             |
| Chung Chi Kam, Teddy                |
| Chung Kin Keung                     |
| Fong Kwok Shan, Christine           |
| Keung Pak Chung                     |
| Kwong Chi Keung                     |
| Man Ching Fan, Florence             |
| Pau Chi Leung                       |
| Wong Wai Man                        |
- (appointed on 13 September 2022)
- (deceased on 18 August 2023)

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.

**Permitted indemnity provision**

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.

**Auditors**

On 16 May 2023, Baker Tilly Hong Kong Limited resigned as auditors of the Corps and Annie Chiu & Co. were appointed by the directors to fill the causal vacancy so arising. A resolution for the reappointment of Annie Chiu & Co. as auditors of the Corps will be proposed at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD



Yeung Man Kin, Norman  
Chairman

Hong Kong  
- 6 SEP 2023

Annie Chiu & Co.  
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)  
Unit A, 9/F., Ferris Tower, 77-79 Gloucester Road, Wanchai, Hong Kong

INDEPENDENT AUDITOR'S REPORT

To the members of Hong Kong Adventure Corps Limited  
(Incorporated in Hong Kong with limited by guarantee)

**Opinion**

We have audited the financial statements of Hong Kong Adventure Corps Limited (the "Corps") set out on pages 4 to 15, which comprise the statement of financial position as at 31 March 2023, 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 2023, and of its financial performance and its cash flows for the year then ended, in accordance with Hong Kong Financial Reporting Standard 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 ("HKSA") 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.

**Information other than the financial statements and auditor's report thereon**

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.

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

The directors are responsible for the preparation of the 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. Our 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 the report.

HONG KONG ADVENTURE CORPS LIMITED  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
Year ended 31 March 2023

	Notes	2023 HK\$	2022 HK\$
<b>INCOME</b>			
Camp and programme operating revenue	3	1,867,495	1,246,967
Donations	4	2,023,786	2,752,787
Government grants and subventions	5	2,481,030	2,749,434
Other income	6	565,132	618,866
		<u>6,935,443</u>	<u>7,368,054</u>
<b>EXPENDITURE</b>			
Camp and programme operating costs	7	( 1,153,198 )	( 1,106,544 )
Administrative expenses		( 5,172,081 )	( 5,956,662 )
		<u>( 6,325,279 )</u>	<u>( 7,063,206 )</u>
<b>SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>8</b>	<u>610,164</u>	<u>304,848</u>

**Annie Chiu & Co.**  
**CERTIFIED PUBLIC ACCOUNTANTS ( PRACTISING )**  
Unit A, 9/F., Fortis Tower, 77-79 Gloucester Road, Wanchai, Hong Kong

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

To the members of Hong Kong Adventure Corps Limited  
(Incorporated in Hong Kong with limited by guarantee)

**Auditor's responsibilities for the audit of the financial statements (continued)**  
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's 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 HKSA's, we exercise professional judgment and maintain professional skepticism 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.
- 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.

Annie Chiu & Co.  
Certified Public Accountants (Practising)  
Hong Kong, - 6 SEP 2023

HONG KONG ADVENTURE CORPS LIMITED  
STATEMENT OF FINANCIAL POSITION  
As at 31 March 2023

	Notes	2023 HK\$	2022 HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	11	<u>3,511,616</u>	<u>4,792,031</u>
		<u>3,511,616</u>	<u>4,792,031</u>
<b>CURRENT ASSETS</b>			
Inventories	12	1,279,414	1,112,449
Accounts receivable		192,640	828
Other receivables, deposits and prepayments	13	374,245	365,363
Bank deposit - maturity over 3 months at acquisition	13	6,915,651	6,049,770
Cash and cash equivalents		3,717,541	4,053,959
Total current assets		<u>12,479,491</u>	<u>11,582,369</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued expenses		334,384	349,591
Deposits received		37,895	77,989
Balance of Assistance Scheme operated by Uniformed Groups and the Hong Kong award for youth people for needy students		254,770	287,586
Grant received in advance from Home and Youth Affairs Bureau for Thematic Sponsorship Scheme		393,800	56,085
Donation received in advance from The Hong Kong Jockey Club Charities Trust	14	2,908,445	3,837,431
Donation received in advance for motor vehicles replacement	15	<u>3,929,294</u>	<u>314,069</u>
Total current liabilities		<u>8,550,197</u>	<u>4,922,751</u>
<b>NET CURRENT ASSETS</b>		<u>3,929,294</u>	<u>6,659,618</u>
<b>NET ASSETS</b>		<u>12,061,813</u>	<u>11,451,649</u>
Represented by: General Fund		<u>12,061,813</u>	<u>11,451,649</u>

  
Yeung Man Kin/Norman  
Director

  
Cheuk Kin Lop  
Director

HONG KONG ADVENTURE CORPS LIMITED  
STATEMENT OF CHANGES IN FUNDS  
Year ended 31 March 2023

	At 1 April 2021	Surplus and total comprehensive income for the year	At 31 March 2022 and 1 April 2022	At 31 March 2023
				HK\$
				11,146,801
				<u>304,848</u>
				11,451,649
				<u>610,164</u>
				<u>12,061,813</u>

HONG KONG ADVENTURE CORPS LIMITED  
STATEMENT OF CASH FLOWS

Year ended 31 March 2023

	Notes	2023 HK\$	2022 HK\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		610,164	304,848
Surplus for the year			
Adjustments for:			
Amortisation of donations arising from Hong Kong Jockey Club for motor vehicles replacement	4	( 234,323)	( 531,539)
Amortisation of donations arising from Hong Kong Jockey Club for renovation and improvement works	4	( 928,986)	( 817,762)
Depreciation	8(b)	1,402,602	1,892,247
Amortisation of ex-gratia payment from Transport Department for motor vehicles replacement	4	( 79,746)	( 176,537)
Interest income	6	( 29,392)	( 17,533)
Write-off of account receivables	8(b)	-	4,690
Operating surplus before changes in working capital (Increase)/decrease in inventories		740,319	638,394
Increase in other receivables, deposits and prepayments		( 166,965)	( 196,955)
Increase in accounts payable and accrued expenses		191,812	4,064
Decrease in accounts payable and accrued expenses		( 8,882)	( 44,747)
Decrease in deposits received		15,207	( 8,300)
Decrease in balance of Assistance Scheme operated by Uniformed Groups and the Hong Kong award for youth people for needy students		( 40,094)	( 133,755)
Increase in grant received in advance from Home and Youth Affairs Bureau for Thematic Sponsorship Scheme		( 32,816)	( 104,432)
Net cash flows generated from operating activities		337,715	568,179
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received		29,392	17,533
Payment in bank deposits with maturity over 3 months at acquisition		( 865,881)	( 240,122)
Payment for the purchase of property, plant and equipment		( 122,187)	( 122,360)
Net cash flows used in investing activities		( 958,676)	( 344,949)
Net (decrease)/increase in cash and cash equivalents		( 336,418)	( 223,230)
Cash and cash equivalents at beginning of year		4,053,959	3,830,729
<b>CASH AND CASH EQUIVANTS AT END OF YEAR</b>		3,717,541	4,053,959
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVANTS</b>			
Cash and bank balances	13	3,717,541	4,053,959

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HONG KONG ADVENTURE CORPS LIMITED  
ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS

31 March 2023

1. GENERAL 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 and Articles 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 HK\$10 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 ("HK\$").

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

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 and the requirements of the Hong Kong Companies Ordinance.

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.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

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%

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HONG KONG ADVENTURE CORPS LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS

31 March 2023

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

Property, plant and equipment (continued)

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.

Any gain or loss on disposal or retirement recognised in profit or loss in the year the asset is derecognised is the difference between the net sales proceeds and the carrying amount of the relevant asset.

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 and carrying amount is reduced to its net realisable value.

Receivables

Receivables are recognised initially at the transaction price and thereafter measured at amortised cost using the effective interest method, less provision for impairment.

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.

Impairment of non-financial 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.

Payables

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

HONG KONG ADVENTURE CORPS LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS

31 March 2023

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

Employee benefit 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.

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 HK\$30,000. Contribution to the plan vest immediately.

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:

- (a) Donation and subscription from members are brought into account upon receipt of cash;
- (b) Interest income is recognised as it accrues using the effective interest method;
- (c) Camping and training course fees are recognised when the services are rendered;
- (d) 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;
- (e) Meal and transportation income are recognised when the services are provided to members and non-members;
- (f) Sales of uniforms, badges and electricity 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; and
- (g) Youth exchange activities income are recognised when the activities are held and relevant expenses incurred.

HONG KONG ADVENTURE CORPS LIMITED  
ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS  
31 March 2023

3. CAMP AND PROGRAMME OPERATING REVENUE

	2023 HK\$	2022 HK\$
Camping and training fees	1,197,777	526,140
Meal and transportation income	469,518	372,575
Gain on sales of uniforms and badges (see below)	162,040	305,952
Subscription from cadets, instructors and members	38,160	42,300
	<u>1,867,495</u>	<u>1,246,967</u>

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

	2023 HK\$	2022 HK\$
Sales	742,543	787,803
Less: Cost of sales	1,112,449	1,309,404
Opening stock	747,468	284,896
Purchases	1,859,917	1,594,300
Less: Closing stock	(1,279,414)	(1,112,449)
	<u>580,503</u>	<u>481,851</u>
Gain on sales of uniforms and badges	<u>162,040</u>	<u>305,952</u>

4. DONATIONS

	2023 HK\$	2022 HK\$
Donations arising from golf tournament event	315,800	497,740
Donations arising from Hong Kong Jockey Club for motor vehicles replacement	234,323	531,539
Donations arising from Hong Kong Jockey Club for renovation and improvement works	928,986	817,762
Ex-gratia payment from Transport Department for motor vehicles replacement	79,746	176,557
Flag day charity collection (Note)	335,161	285,110
General donations	125,467	500,079
	<u>2,023,786</u>	<u>2,752,787</u>

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HONG KONG ADVENTURE CORPS LIMITED  
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4. DONATIONS (CONTINUED)

Note:

The Corps applied for Public Subscription Permits from the Social Welfare Department for a flag day fund raising event held on 13 August 2022 ("2023 Flag day"). The donation results of the 2023 Flag Day have been dealt with in the statement of profit or loss and other comprehensive income for the year ended 31 March 2023. Donation in connection with the 2023 Flag Day Charity Collection comprised street collections and gold flags donation (2022: street collections and appeal donations) received by the Corps. Flag Day Charity Collection event was also held in last financial year.

The net proceeds of the 2023 Flag Day was HK\$334,490 (2022: HK\$224,650), 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

	2023 HK\$	2022 HK\$
Subventions from the Home and Youth Affairs Bureau for youth development:	2,481,030	2,504,434
One-off funding received from the Home and Youth Affairs Bureau for improvements on training facilities	-	245,000
	<u>2,481,030</u>	<u>2,749,434</u>

6. OTHER INCOME

	2023 HK\$	2022 HK\$
Bank interest income	29,392	17,533
Exchange gains, net	-	29,856
Fee received for annual dinner event	86,870	120,965
Government grants (Note)	180,000	300,000
Sales of electricity generated by the solar system installed according to the Feed-in Tariff Arrangement	78,656	-
Sundry income	188,214	150,512
	<u>563,132</u>	<u>618,866</u>

Note:

During the year ended 31 March 2023, the Corps had successfully applied and was granted subsidies from the Employment Support Scheme ("ESS") of HK\$180,000 under the Anti-epidemic Fund established by the Government of the Hong Kong Special Administrative Region.

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 HK\$300,000 under the Anti-epidemic Fund, established by the Government of the Hong Kong Special Administrative Region.

Under the terms of the fiscal year of 2023 grant for ESS, the Corps was required to undertake not to make redundancies during the subsidy period of May to July 2022 and to spend all the funding on paying wages to the employees.

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11. PROPERTY, PLANT AND EQUIPMENT

	Radio and equipment HK\$	Motor vehicles HK\$	Yachts and boats HK\$	Camp furniture and fixtures HK\$	Camp improvement HK\$	Construction in progress HK\$	Total HK\$
Cost:							
At 1 April 2022	1,425,095	3,684,497	579,830	1,078,487	4,644,932	1,095,127	12,507,968
Additions	35,497	-	50,370	36,320	-	-	122,187
At 31 March 2023	1,460,592	3,684,497	630,200	1,114,807	4,644,932	1,095,127	12,630,155
Accumulated Depreciation:							
At 1 April 2022	1,329,197	3,365,735	579,830	911,529	1,529,646	-	7,715,937
Provided for the year	31,327	318,762	5,037	118,490	928,986	-	1,402,602
At 31 March 2023	1,360,524	3,684,497	584,867	1,030,019	2,458,632	-	9,118,539
Net carrying amount:							
At 31 March 2023	100,068	-	45,333	84,788	2,186,300	1,095,127	3,511,616
At 31 March 2022	95,898	318,762	-	166,958	3,115,286	1,095,127	4,792,031

12. INVENTORIES

	2023 HK\$	2022 HK\$
Uniforms and badges	1,279,414	1,112,449

13. CASH AND CASH EQUIVALENTS

	2023 HK\$	2022 HK\$
Time deposits	6,915,651	6,049,770
Cash at banks	3,708,529	4,043,919
Cash in hand	9,212	10,040
Less: Bank deposits - maturity over 3 months at acquisition	(6,915,651)	(6,049,770)
Cash and cash equivalents in the statement of financial position and statement of cash flows	3,717,541	4,053,959

HONG KONG ADVENTURE CORPS LIMITED  
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7. CAMP AND PROGRAMME OPERATING COSTS

	2023 HK\$	2022 HK\$
Camping and training expenses	271,637	72,207
Catering service	445,528	351,738
Community services expenses	10,767	2,898
Expenditure on annual dinner event	75,608	144,460
Expenditure under Thematic Project Fund	11,983	2,500
Expenditure on golf tournament expenses	74,996	84,499
Expenditure on rifle program expenses	-	71,203
Honorarium for instructors	137,340	80,495
Laundry expenses	8,214	7,430
Membership fee	4,200	3,631
Project and event expenses	9,625	10,155
Subsidies granted to needy students under Uniformed Groups	103,500	275,328
	1,153,198	1,106,544

8. SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR

Surplus and total comprehensive income for the year has been arrived at after charging/(crediting):

	2023 HK\$	2022 HK\$
(a) Staff costs:		
Salaries and allowances	2,088,067	2,199,050
Contribution to defined contribution retirement plan	84,343	99,262
	2,172,410	2,298,312
(b) Other items:		
Auditor's remuneration	15,000	12,800
Depreciation	1,402,602	1,892,247
Exchange losses/(gains), net	31,953	(29,856)
Write-off of account receivables	-	4,690

9. TAXATION

The Corps is a charitable organisation within the meaning of Section 88, Chapter 117 of the Inland Revenue Ordinance and accordingly, it is exempt from the Hong Kong Profits Tax.

10. DIRECTORS' REMUNERATION

Directors' remuneration disclosed pursuant to section 383(1)(a) of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation for the year ended 31 March 2023 is Nil (2022: Nil).

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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 HK\$4,436,232 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 commensed to release over the expected useful life of the camp improvements and recognise in the profit or loss. At 31 March 2023, the unamortised amounts of the donation received is HK\$2,908,445 (2022: HK\$3,837,431).

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 HK\$234,323 was in relation to The Hong Kong Jockey Club Charities Trust donation and the other amount of HK\$79,746 was in relation to the donation from The Transport Department respectively.

16. COMMITMENTS

(a) Capital commitments outstanding at 31 March 2023 and 2022 not provided for in the financial statements were as follows:

	2023 HK\$	2022 HK\$
Contracted for but not provided for	538,920	1,650,441

(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 HK\$1 (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. COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified to conform with the current year's presentation and disclosures.

18. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the directors on **6 SEP 2023**



# 鳴謝 Acknowledgements

漁農自然護理署	Agriculture, Fishery and Conservation Department
醫療輔助隊	Auxiliary Medical Service
低碳想創坊	CarbonCare Innolab
民眾安全服務隊	Civil Aid Service
香港海關	Customs and Excise Department
教育局	Education Bureau
政府飛行服務隊	Government Flying Service
民政及青年事務局	Home and Youth Affairs Bureau
香港少年領袖團義務導師	Hong Kong Adventure Corps Volunteer Instructors
香港入境事務處	Hong Kong Immigration Department
香港警務處	Hong Kong Police Force
香港航海學校	Hong Kong Sea School
香港鐵路有限公司	MTR Corporation
耆色園	Sik Sik Yuen
社會福利署	Social Welfare Department
香港青年獎勵計劃	The Hong Kong Award for Young People
香港女童軍總會	The Hong Kong Girl Guides Association
香港賽馬會慈善信託基金	The Hong Kong Jockey Club Charities Trust
香港海事青年團	The Hong Kong Sea Cadet Corps
皇家香港軍團(義勇軍)協會	The Royal Hong Kong Regiment (The Volunteers) Association
香港業餘電台聯會	The Hong Kong Amateur Radio Transmitting Society (HARTS)
水務署	Water Supplies Department



**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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新界西貢萬宜路萬宜訓練營  
High Island Training Camp, Sai Kung Man Yee Road, Sai Kung, N.T., Hong Kong  
電話 Tel : 2792 6486 電郵 E-mail : [achq@hkac.org](mailto:achq@hkac.org)  
傳真 Fax: 2792 8510 網址 Website : [www.hkac.org](http://www.hkac.org)

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