



香港少年領袖團

Hong Kong Adventure Corps

年報

Annual Report
2024-2025





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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.



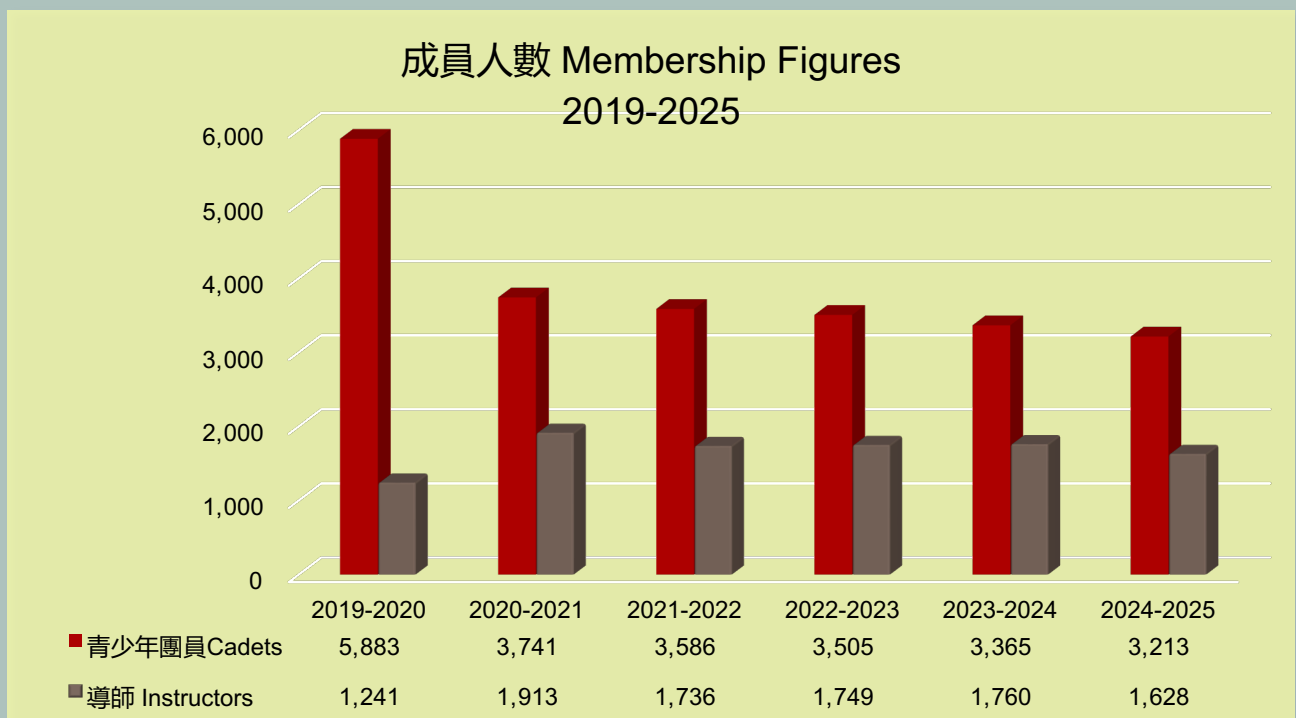
香港少年領袖團

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.



主席報告



隨著2023年新冠疫情結束，本團的整體運營已逐步恢復穩定。團務及各中隊的日常營地週末訓練頻率已基本回歸常規，社區服務也隨著社會複常而逐漸增加。

本團的主要工作範疇之一，是為本地青少年及外界機構提供領袖及歷奇訓練活動。去年，我們為多間中小學、慈善團體及青年培訓中心等籌辦了露營及歷奇之訓練課程。

為配合香港特區政府的國家安全教育政策，本團於去年籌辦了多項面向團員及公眾的國家安全教育活動，旨在以輕鬆愉快的方式，推廣國家安全作為公民責任的重要價值觀。

香港賽馬會作為本團的重要捐助者之一，資助了包括萬宜訓練營大型維修工程在內的多個專案。去年，本團委任了新註冊專業人士，重新審視及評估了另一訓練營地(賽馬會萬宜訓練營)的維修費用等關鍵資訊，以便團總部與香港賽馬會就詳細財務安排進行深入商討，確保新的維修方案順利推進。本團期望於2025年底與香港賽馬會達成共識，儘快展開相關工程。

董事會多年來一直強調ESG政策（環境、社會及管治）的重要性，團總部也積極推行相關計劃與行動。在香港賽馬會的資助下，團總部已確定訂購三部電動輕型客貨車，以替換現有的汽油車輛。新電動車輛將於九月中正式投入服務。此外，團總部仍在積極物色中型電動巴士，以取代現有的24座汽油巴士。

展望未來，我們將持續優化公司管治及運營管理，制定有效政策吸引新成員加入，同時加強訓練內容的素質，提升現有會員的成就感與參與感。

最後，衷心感謝各位會員一直以來的支持與信任。讓我們攜手努力，令本團團務更上一層樓。

鍾志勤榮譽准將
香港少年領袖團主席

Chairman's Report

With the end of the COVID-19 pandemic in 2023, the overall operations of the Corps have gradually stabilized. The frequency of routine weekend training sessions at High Island Training Camp for various squadrons has largely returned to normal, and community service activities have progressively increased as society resumed regular functions.

One of the primary focuses of the Corps is to provide leadership and adventure training activities for local youth and external institutions. Last year, we organized camping and adventure training programs for multiple primary and secondary schools, charitable organizations, and youth training centers.

In alignment with the Hong Kong Special Administrative Region government's national security education policy, the Corps arranged several national security education activities last year, targeting both our cadet members and the general public. These initiatives aimed to promote the importance of national security as a civic responsibility in an engaging and enjoyable manner.

The Hong Kong Jockey Club, as one of our key donors, has funded several projects, including major renovation works for the High Island Training Camp and Hong Kong Jockey Club High Island Training Camp. Last year, the Corps appointed newly registered professionals to review and reassess critical information, such as the renovation costs for the training camp (the Jockey Club High Island Training Camp). This was done to facilitate in-depth discussions between the Corps' headquarters and the Hong Kong Jockey Club regarding detailed financial arrangements, ensuring the smooth progression of the new renovation plan. We aim to reach an agreement with the Hong Kong Jockey Club by the end of 2025 and commence the relevant works as soon as possible.

The Board of Directors has long emphasized the importance of ESG (Environmental, Social, and Governance) policies, and the Corps' headquarters has actively implemented related plans and actions. With funding from the Hong Kong Jockey Club, the headquarters has confirmed the order of three electric light vans to replace the existing gasoline-powered vehicles. The new electric vehicles will officially enter service in mid-September. Additionally, the headquarters is actively exploring options for a medium-sized electric bus to replace the existing 24-seat gasoline-powered bus.

Looking ahead, the Corps would continue to optimize corporate governance and operational management, develop effective policies to attract new members, and enhance the quality of our training programs to boost the sense of achievement and engagement among existing members.

Finally, we extend our heartfelt gratitude to all members for their ongoing support and trust. Let us work together to take the Corps to new heights.

Honorary Brigadier CHUNG Chi Kan, Teddy
Chairman, the Board of Directors
Hong Kong Adventure Corps

董事會成員

The Board of Directors

2024.04.01-2025.03.31



主席	Chairman	副主席	Vice Chairman
鍾志勤榮譽准將	Hon Brig CHUNG Chi-kan, Teddy	莊國盛榮譽中校	Hon Lt Col CHONG Kwok-shing, John
董事	Directors		
陳家傑先生	Mr CHAN Ka-kit, Toby	姜柏松中校	Lt Col KEUNG Pak-chung, MBE, ED
陳金海中校	Lt Col CHAN Kam-hoi, Patrick, PMSM	關永權榮譽少校	Hon Maj KWAN Wing-kuen, Tino
陳强佳少校	Maj CHAN Keung-kai, Patrick	鄭志强中校	Lt Col KWONG Chi-keung, Ricky
鄭健滿少校	Maj CHENG Kin-moon	梁明華博士	Dr. LEUNG Ming-wah, Robin
卓建立中校	Lt Col CHEUK Kin-lop	文靜芬女士	Ms MAN Ching-fan, Florence
鍾健強中校	Lt Col CHUNG Kin-keung, ED	黃衛民上校	Col WONG Wai-man, Matthew, ED
方國珊女士	Ms FONG Kwok-shan, Christine		
名譽法律顧問	Honorary Legal Advisor	李駿德先生	Mr LI Chun-tak, Adam
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 2025)

團總部	Corps Headquarters (as at 31 March 2025)		
司令	Commandant	黃衛民上校	Col WONG Wai-man, Matthew, ED
副司令(行動及訓練)	Deputy Commandant (OT)	鄭志强中校	Lt Col KWONG Chi-keung, Ricky
副司令(支援及發展)	Deputy Commandant (SD)	鍾健強中校	Lt Col CHUNG Kin-keung, ED
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	葉坤杰上尉	Capt YIP Kwan-kit, Taurus
助理副官	Assistant Adjutant	陳泓錦中尉	Lt CHAN Wang-kam, Eric
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 2025)



A中隊/Squadron	譚紅華少校	Maj TAM Hung-wah, Bonny
B中隊/Squadron	馬家樂少校	Maj MA Ka-lok, Simon
C中隊/Squadron	趙國樑少校	Maj CHIU Kwok-leung, Teddy
D中隊/Squadron	吳宇衡少校	Maj NG Yu-hang, Henry
E中隊/Squadron	馮美華少校	Maj FUNG Mi-wah, Michelle
F中隊/Squadron*	林家輝上尉	Capt LAM Ka-fai, Paul
H中隊/Squadron	陳强佳少校	Maj CHAN Keung-kai, Patrick
S中隊/Squadron	冼世榮上尉	Capt SIN Sai-wing
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, Florence
耀中中隊 / Yew Chung Squadron		Maj MOONEY, Mark James
少龍中隊 / Junior Dragons Squadron	劉兆南上尉	Capt LAU Siu-nam, Barry

* Disbandment of the F Squadron on 1 April 2025. F中隊於2025年4月1日解散

* Disbandment of the Training Squadron on 1 November 2024. 訓練中隊於2024年11月1日解散

榮譽長官名單

List of Honorary Officers



史麥田榮譽上校	Hon Col SCOTT, Martin David
董浩平榮譽上校	Hon Col DONG Hao-ping
莊國盛榮譽中校	Hon Lt Col CHONG Kwok-shing, John
關永權榮譽少校	Hon Maj KWAN Wing-kuen, Tino
簡偉鴻榮譽少校	Hon Maj KAN Wai-hung
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
陳琬明榮譽上尉	Hon Capt HOLLAND, Anita C.

統計報告

Statistical Report



1. 團員人數 No. of Members:

導師 Instructors:	1,628
學員 Cadets:	3,213

2. 團員訓練 Member's Training :

中隊數目 No. of Squadron:	13
訓練總時數 No. of Training Man Hours:	55,496

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	2	0	22	9
B中隊/Squadron	9	2	21	16
C中隊/Squadron	8	2	14	16
D中隊/Squadron	10	3	6	10
E中隊/Squadron	9	1	13	18
F中隊/Squadron*	2	0	16	23
H中隊/Squadron	9	54	40	49
S中隊/Squadron	3	5	27	22
訓練中隊/Training Squadron*	8	2	1	11
馬可賓中隊/Ma Ko Pan Squadron	1	7	12	2
耀中中隊/Yew Chung Squadron	0	40	0	0
少龍中隊/Junior Dragons Squadron	7	32	5	12
團樂隊/Band	8	22	11	27

3. 主要項目 Major Events:

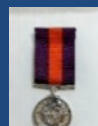
項目數目 No. of Events:	6
總時數No. of Man Hour:	7,877
參與人數 No. of Participants:	1,241

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:	116
總時數No. of Man Hours:	17,162
參與人數 No. of Participants:	2,428

* Disbandment of the F Squadron on 1 April 2025. F中隊於2025年4月1日解散
 * Disbandment of the Training Squadron on 1 November 2024. 訓練中隊於2024年11月1日解散

獎項 Award List



香港青年團隊卓越獎章 2025 Hong Kong Cadet Forces Medal For Distinguished Service 2025

林志偉 上尉 Capt LAM Chi-wai, Peter



香港青年團隊獎章第一加叙勳扣 2025 First Clasp to the Hong Kong Cadet Forces Medal 2025

麥偉傑 少校 Maj MAK Wai-kit, David

陳錦華 中尉 Lt CHAN Kam-wah

陳以謙 一級准尉 WO1 CHAN Yee-him, Hymn



香港青年團隊獎章-長期服務 2025 Hong Kong Cadet Forces Medal For Long Service 2025

吳書銘 上尉 Capt NG Shu-ming, Victor

李湛輝 上士 Sgt LI Cham-fai

司令嘉許笛繩 2025 Commandant's Commendation Lanyard 2025

顏定安 中士 Cpl NGAN Ting-on, Andric

楊汶翹 中士 Cpl YEUNG Man-kiu, Franco

陳錦輝 署任 特級上士 Ag SSgt CHAN Kam-fai, Benny

黃嘉政 二級准尉 WO2 WONG Ka-ching

民政及青年事務局局長嘉許計劃 2024 The Secretary for Home and Youth Affairs' Commendation Scheme 2024

制服團體義務領袖

Volunteer Leaders of Uniformed Groups

黃慕儀 少校 Maj WONG Mo-yi, Kirindi

鄧文傑 上尉 Capt TANG Man-kit

制服團體青年義務領袖

Youth Volunteer Leaders of Uniformed Groups

潘博謙 上士 Sgt POON Pok-him

伍國謙 上士 Sgt NG Kwok-him

香港少年領袖團獎學金贊助人名單 2024 Hong Kong Adventure Corps Scholarship 2024 - Donor

香港李氏宗親會 Lee Clansmen's Association

香港少年領袖團獎學金得獎者名單 2024 Hong Kong Adventure Corps Scholarship 2024 - Recipient

吳嘉豪 署任學員 二級准尉 Ag C/WO2 NG Ka-ho, Peter

葛量洪青少年制服團隊傑出服務獎 2024-25 The Grantham Uniformed Youth Groups Outstanding Service Award 2024-25

周子鑫 學員特級 上士 C/SSgt CHOW Tsz-yam

譚沛申 學員上士 C/Sgt TAM Pui-san

社區服務

Community Services

2024-2025



13 APR 2024	離島區國家安全教育日綜合匯演2024	Islands District National Security Variety Show 2024
13-14 APR 2024	香港少年領袖團-全民國家安全教育日嘉年華2024	HKAC - National Security Education Day Carnival 2024
27 APR 2024	香港交通安全會-港島區賣旗日	The Hong Kong Road Safety Association - Hong Kong Island Flag Day
3-4 MAY 2024	金紫荊廣場五四升旗禮	Golden Bauhinia Square May-Fourth Flag Raising Ceremony
30 JUN 2024	金紫荊廣場香港特別行政區成立27周年紀念日升旗典禮	The 27th Anniversary of the Establishment of the HKSAR Flag Raising Ceremony at Golden Bauhinia Square
17-18 AUG 2024	2024香港重光紀念日儀式(79周年)	Commemoration of Victory Day 2024
20-21 AUG 2024	社區服務 - 京士柏X創青2024「童·慶同心」幼兒手球嘉年華	[Chinese only]
3 SEP 2024	中國人民抗日戰爭勝利紀念日儀式	Ceremony to commemorate Victory Day of Chinese People's War of Resistance Against Japanese Aggression
8 SEP 2024	3816金德心連心慈善保齡球賽	[Chinese ONLY]
28-30 SEP 2024	國慶75周年漁農美食墟	75th National Day Farm and Gourmet Festival
30 SEP 2024	香港抗戰及海防博物館 國慶日升旗典禮暨步操表演	National Day Flag Raising Ceremony cum Drill Performance at the Hong Kong Museum of the War of Resistance and Coastal Defence (MWRCD)
1 OCT 2024	金紫荊廣場慶祝中華人民共和國成立75周年升旗儀式	Flag Raising Ceremony in celebration of the 75th Anniversary of the Founding of the PRC at Golden Bauhinia Square
20 OCT 2024	乳健同行2024	Pink Walk 2024
9 NOV 2024	2024 紅花義賣日	Poppy Day 2024
10 NOV 2024	2024和平紀念日	Remembrance Sunday 2024
14-17 NOV 2024	樂施毅行者2024	Oxfam Trailwalker 2024
16 NOV 2024	香港抗戰及海防博物館探索日	Hong Kong Museum of the War of Resistance and Coastal Defence Days
16 NOV 2024	2024年度公益金賣旗日	The Community Chest Flag Day 2024
24 NOV 2024	中銀人壽圖入城野定向挑戰賽2024	BOC Life Wild in the City Orienteering Challenge 2024
30 NOV - 1 DEC 2024	第77屆加拿大陣亡將士追思儀式	Canadian Commemorative Ceremony 2024
14 DEC 2024	樂善營2024	Care Camp 2024
4-5 JAN 2025	2025本地漁農美食嘉年華	Farmfest 2025
11-12 JAN 2025	中國沿岸馬拉松及半馬拉松2025	2025 China Coast Marathon and Half Marathon
19 JAN 2025	2024/2025年度港島、九龍區百萬行	Hong Kong & Kowloon Walk for Millions 2024/2025
24 JAN 2025	啟德體育園大型演練	Kai Tak Sports Park Large-scale Stress Test
4 FEB 2025	啟德體育園大型演練	Kai Tak Sports Park Large-scale Stress Test
8 FEB 2025	薈色園黃大仙祠-2025乙巳年靈蛇獻瑞迎新春	[Chinese ONLY]
15-16 FEB 2025	登山善行2025(第32屆)	Hike for Hospice 2025 (32nd)
16 FEB 2025	啟德體育園大型演練	Kai Tak Sports Park Large-scale Stress Test
16 FEB 2025	2025公益金新界區百萬行 - 西沙GO PARK	The Community Chest New Territories Walk for Millions 2025 - GO PARK Sai Sha
1-2 MAR 2025	水務署春節嘉年華會2025	[Chinese ONLY]
15-16 MAR 2025	AMG安柏·路向花轆LOOK慈善嘉年華2025	[Chinese ONLY]

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



NA	Asia Pacific Adventure Limited
迦密主恩中學	Carmel Divine Grace Foundation Secondary School
佛教志蓮小學	Chi Lin Buddhist Primary School
悠樂長有限公司	Fun-Tastic Limited
香港漢港聯誼會	Han Kong Association
香港賽馬會青年領袖獎章計劃	HKJC-Future Badge
香港樂善會	HKOR Benevolent Association
香港航空青年團	Hong Kong Air Cadet Corps
港九街坊婦女會孫方中書院	Hong Kong and Kowloon Kaifong Women's Association Sun Fong Chung College
香港海事青年團	Hong Kong Sea Cadet Corps
香港青年協進會	Hong Kong Youths Unified Association
何東中學	Hotung Secondary School
入境事務處	Immigration Department
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
羅定邦中學	Law Ting Pong Secondary School
香港李氏宗親會	Lee Clansmen's Association Limited
摘星奇園	Let There Be Light
MPL培訓中心	MPL Development Ltd.
運動版圖有限公司	Sportsoho Media Limited
香港新力幹有限公司	Sun Lick Kong Company Limited
香港青年協會賽馬會建生青年空間	The Hong Kong Federation of Youth Groups Jockey Club Kin Sang Youth S.P.O.T.
耀中國際學校- 中學部	Yew Chung International School - Secondary
耀中國際學校(小學部)	Yew Chung International School (Primary Section)

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(舊色園主辦) 可風中學(舊色園主辦) 可立中學(舊色園主辦)	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 舊色園主辦可藝中學 舊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 羅定邦中學 大光德萃書院	Hong Kong Baptist University Affiliated School Wong Kam Fai Secondary & Primary School The Yuen Yuen Institute MFBM Nei Ming Chan Lui Chung Tak Memorial College Law Ting Pong Secondary School Tai Kwong Hilary College
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	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)	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	由其他分隊成員組成	Members from Squadrons

* Disbandment of the Fung Yiu King School Troop on 1 September 2024. 香港中國婦女會馮堯敬紀念中學校隊於2024年19月1日解散

* Disbandment of the F Squadron on 1 April 2025. F中隊於2025年4月1日解散

* Disbandment of the Training Squadron on 1 November 2024. 訓練中隊於2024年11月1日解散

2024-2025年度財政報告
Audited Financial Reports 2024-2025

HONG KONG ADVENTURE CORPS LIMITED
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Report of the Directors
Audited Financial Statements

HONG KONG ADVENTURE CORPS LIMITED

31 March 2025

Annie Chiu & Co.
Certified Public Accountants (Practising)

Annie Chiu & Co.
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)
Unit A, 9/F., Foris 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 16, which comprise the statement of financial position as at 31 March 2025, 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 2025, 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
REPORT OF THE DIRECTORS

The directors present their report and the audited financial statements for the year ended 31 March 2025.

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 quality of maturity, and to maintain and operate the High Island Training Camp and Hong Kong Jockey Club 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.

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 year and up to the date of this report were:

Chung Chi Kan, Teddy (Chairman)
Chan Ka Kit
Chan Kam Hoi
Chan Keung Kai
Cheuk Kin Lop
Cheng Kin Moon
Chong Kwok Shing
Chung Kin Keung
Fong Kwok Shan, Christine
Keung Pak Chung
Kwan Wing Kuen
Kwong Chi Keung
Leung Ming Wah
Man Ching Fan, Florence
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.

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

Annie Chiu & Co. retire and a resolution for their reappointment as auditors of the Company will be proposed at the forthcoming annual general meeting.

ON BEHALF OF THE BOARD


Chung Chi Kan, Teddy
Chairman
Hong Kong
28 AUG 2025

HONG KONG ADVENTURE CORPS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
Year ended 31 March 2025

	Notes	2025 HK\$	2024 HK\$
INCOME			
Camp and programme operating revenue	3	2,800,590	2,851,318
Donations	4	1,730,073	1,425,909
Government grants and subventions	5	2,530,970	2,491,530
Other income	6	846,931	1,142,653
		<u>7,908,564</u>	<u>7,911,410</u>
EXPENDITURE			
Camp and programme operating costs	7	(1,763,701)	(1,821,403)
Administrative expenses		(5,844,841)	(5,260,338)
		<u>(7,608,542)</u>	<u>(7,081,741)</u>
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	8	<u>300,002</u>	<u>829,669</u>

Annie Chiu & Co.
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)
Unit A, 8/F., Pans 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)

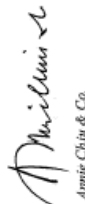
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could 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.

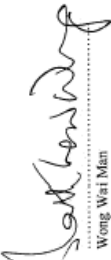
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Chiu Ngan Ling Annie (practising certificate number: P03003).


Annie Chiu & Co.
Certified Public Accountants (Practising)
Hong Kong, 28 AUG 2025

HONG KONG ADVENTURE CORPS LIMITED
STATEMENT OF FINANCIAL POSITION
As at 31 March 2025

	Notes	2025 HK\$	2024 HK\$
NON-CURRENT ASSETS			
Property, plant and equipment	11	2,166,672 <u>2,166,672</u>	3,079,289 <u>3,079,289</u>
CURRENT ASSETS			
Inventories	12	1,092,475	1,229,003
Accounts receivable		368,748	175,910
Other receivables, deposits and prepayments	13	479,205	386,000
Bank deposit - maturity over 3 months at acquisition		284,500	7,970,377
Cash and cash equivalents	13	12,791,958	4,918,636
Total current assets		<u>15,016,886</u>	<u>14,679,926</u>
CURRENT LIABILITIES			
Accounts payable and accrued expenses		625,518	382,462
Deposits received		37,895	37,895
Balance of Assistance Scheme operated by Uniformed Groups and the Hong Kong award for youth people for needy students		320,380	285,366
Bureau for Thematic Sponsorship Scheme		804,690	721,329
Grant received in advance from Culture, Sports and Tourism Bureau for Acquisition of a Rubber Boat	14	61,500	79,500
Donation received in advance from The Hong Kong Jockey Club Charities Trust for Renovation and Improvement Works of Training Camp		1,610,930	2,640,700
Donation received in advance from The Hong Kong Jockey Club Charities Trust - Jockey Club Badges: Preparing Tomorrow's Leaders	15	531,141 <u>3,992,054</u>	720,481 <u>4,867,733</u>
Total current liabilities		<u>11,024,832</u>	<u>9,812,193</u>
NET CURRENT ASSETS		<u>13,191,504</u>	<u>12,891,482</u>
NET ASSETS		<u>13,191,504</u>	<u>12,891,482</u>
Represented by: General Fund		<u>13,191,504</u>	<u>12,891,482</u>


Wong Wai Man
Director


Keung Pak Chung
Director

HONG KONG ADVENTURE CORPS LIMITED
STATEMENT OF CHANGES IN FUNDS

Year ended 31 March 2025

	At 1 April 2023	At 31 March 2024 and 1 April 2024	At 31 March 2025
Surplus and total comprehensive income for the year	12,061,813	12,891,482	13,191,504
Surplus and total comprehensive income for the year	829,669	300,022	13,191,504

HONG KONG ADVENTURE CORPS LIMITED

STATEMENT OF CASH FLOWS

Year ended 31 March 2025

	Notes	2025 HK\$	2024 HK\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the year		300,022	829,669
Adjustments for:			
Amortisation of donations arising from Culture, Sports and Tourism Bureau for acquisition of a rubber boat	5	(18,000)	(10,500)
Amortisation of donations arising from Hong Kong Jockey Club for renovation and improvement works	4	(1,029,770)	(999,174)
Depreciation	8(b)	1,120,772	1,081,887
Gain on disposals of property, plant and equipment	6	-	(2,000)
Interest income	6	(343,004)	(365,175)
Operating surplus before changes in working capital		30,020	534,707
Decrease in inventories		136,528	50,411
(Increase)/decrease in accounts receivable		(192,838)	16,730
Increase in other receivables, deposits and prepayments		(93,205)	(11,755)
Increase in accounts payable and accrued expenses		243,056	48,078
Increase in balance of Assistance Scheme operated by Uniformed Groups and the Hong Kong award for youth people for needy students		35,014	30,596
Increase in grant received in advance from Home and Youth Affairs Bureau for Thematic Sponsorship Scheme		83,361	327,529
Increase in grant received in advance from Culture, Sports and Tourism Bureau for Acquisition of a Rubber Boat		-	90,000
Increase in donation received in advance from The Hong Kong Jockey Club Charities Trust for Renovation and Improvement Works of Training Camp		-	731,429
(Decrease)/increase in donation received in advance from The Hong Kong Jockey Club Charities Trust - Jockey Club Badges: Preparing Tomorrow's Leaders		(189,340)	720,481
Net cash flows generated from operating activities		52,596	2,538,206
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		343,004	365,175
Decrease/(increase) in bank deposits with maturity over 3 months at acquisition		(7,685,877)	(1,054,726)
Payment for the purchase of property, plant and equipment		(208,155)	(649,560)
Proceeds from disposals of property, plant and equipment		-	2,000
Net cash flows generated from/(used in) investing activities		7,820,726	(1,337,111)
Net increase in cash and cash equivalents		7,873,322	1,201,095
Cash and cash equivalents at beginning of year		4,918,636	3,717,541
CASH AND CASH EQUIVANTS AT END OF YEAR		12,791,958	4,918,636
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Cash and bank balances	13	12,791,958	4,918,636

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HONG KONG ADVENTURE CORPS LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS

31 March 2025

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 and Hong Kong Jockey Club 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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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.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

Employee benefit obligations

Salaries, gratuity, 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 organisations 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, hedges 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 2025

3. CAMP AND PROGRAMME OPERATING REVENUE

	2025 HK\$	2024 HK\$
Camping and training fees	2,076,369	2,139,389
Meal and transportation income	439,678	471,231
Gain on sales of uniforms and badges (see below)	260,063	213,818
Subscription from cadets, instructors and members	24,480	26,880
	<u>2,800,590</u>	<u>2,851,318</u>

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

	2025 HK\$	2024 HK\$
Sales	668,125	694,066
Less: Cost of sales		
Opening stock	1,229,003	1,279,414
Purchases	271,534	429,837
	<u>1,500,537</u>	<u>1,709,251</u>
Less: Closing stock	(1,092,475)	(1,229,003)
	<u>408,062</u>	<u>480,248</u>
Gain on sales of uniforms and badges	<u>260,063</u>	<u>213,818</u>

4. DONATIONS

	2025 HK\$	2024 HK\$
Donations arising from golf tournament event	221,345	235,990
Donations arising from Hong Kong Jockey Club for renovation and improvement works	1,029,770	999,174
Flag day charity collection (Note)	290,359	-
General donations	188,599	190,745
	<u>1,730,073</u>	<u>1,425,909</u>

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HONG KONG ADVENTURE CORPS LIMITED

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31 March 2025

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 17 August 2024 ("2024 Flag day"). The donation results of the 2024 Flag Day have been dealt with in the statement of profit or loss and other comprehensive income for the year ended 31 March 2025. Donation in connection with the 2024 Flag Day Charity Collection comprised street collections and gold flags donation received by the Corps.

The net proceeds of the 2024 Flag Day was HK\$266,568, 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

	2025 HK\$	2024 HK\$
Subventions from Home and Youth Affairs Bureau for youth development	2,456,220	2,481,030
Grant received in advance from Home and Youth Affairs Bureau for Thematic Sponsorship Scheme	56,750	-
Grant received in advance from Culture, Sports and Tourism Bureau for acquisition of a rubber boat	18,000	10,500
	<u>2,530,970</u>	<u>2,491,530</u>

6. OTHER INCOME

	2025 HK\$	2024 HK\$
Bank interest income	343,004	365,175
Fee received for annual dinner event	85,570	83,230
Gain on disposals of property, plant and equipment	-	2,000
Sales of electricity generated by the solar system installed according to the Feed-in Tariff Arrangement	254,948	275,148
Sundry income	163,409	417,100
	<u>846,931</u>	<u>1,142,653</u>

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7. CAMP AND PROGRAMME OPERATING COSTS

	2025 HK\$	2024 HK\$
Camping and training expenses	274,988	441,577
Catering service	827,181	828,238
Community services expenses	6,481	5,902
Expenditure on anniversary event	22,597	-
Expenditure on annual dinner event	96,254	88,324
Expenditure on golf tournament expenses	102,814	86,858
Honorarium for instructors	342,274	307,523
Laundry expenses	12,479	16,858
Membership fee	4,423	4,383
Project and event expenses	74,210	41,740
	<u>1,763,701</u>	<u>1,821,403</u>

8. SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR

Surplus and total comprehensive income for the year has been arrived at after charging:

	2025 HK\$	2024 HK\$
(a) Staff costs:		
Salaries and allowances	2,210,725	2,273,368
Contribution to defined contribution retirement plan	88,163	85,687
	<u>2,298,888</u>	<u>2,357,055</u>
(b) Other items:		
Auditor's remuneration	17,000	20,000
Depreciation	1,120,772	1,081,887
Exchange losses, net	9,974	5,190

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

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 2025 is Nil (2024: Nil).

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HONG KONG ADVENTURE CORPS LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS

31 March 2025

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 2024	1,475,082	3,684,497	276,390	1,127,327	5,148,852	1,113,937	12,826,085
Additions	15,228	-	-	43,078	-	149,849	208,155
At 31 March 2025	<u>1,490,310</u>	<u>3,684,497</u>	<u>276,390</u>	<u>1,170,405</u>	<u>5,148,852</u>	<u>1,263,786</u>	<u>13,034,240</u>
Accumulated Depreciation:							
At 1 April 2024	1,394,795	3,684,497	152,766	1,056,932	3,457,806	-	9,746,796
Provided for the year	28,769	-	30,038	32,195	1,029,770	-	1,120,772
At 31 March 2025	<u>1,423,564</u>	<u>3,684,497</u>	<u>182,804</u>	<u>1,089,127</u>	<u>4,487,576</u>	<u>-</u>	<u>10,867,568</u>
Net carrying amount:							
At 31 March 2025	<u>66,746</u>	<u>-</u>	<u>93,586</u>	<u>81,278</u>	<u>661,276</u>	<u>1,263,786</u>	<u>2,166,672</u>
At 31 March 2024	<u>80,287</u>	<u>-</u>	<u>123,624</u>	<u>70,395</u>	<u>1,691,046</u>	<u>1,113,937</u>	<u>3,079,289</u>

12. INVENTORIES

	2025 HK\$	2024 HK\$
Uniforms and badges	<u>1,092,475</u>	<u>1,229,003</u>

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鳴謝 Acknowledgements

漁農自然護理署	Agriculture, Fishery and Conservation Department
香港元老田徑會	Athletic Veterans of Hong Kong (AVOHK)
醫療輔助隊	Auxiliary Medical Service
低碳想創坊	CarbonCare Innolab
中國移動香港有限公司	China Mobile Hong Kong Company Limited
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
香港航空青年團	Hong Kong Air Cadet Corps
香港入境事務處	Hong Kong Immigration Department
香港警務處	Hong Kong Police Force
香港海事青年團	Hong Kong Sea Cadet Corps
香港航海學校	Hong Kong Sea School
香港業餘電台聯會	Hong Kong Amateur Radio Transmitting Society (HARTS)
香港李氏宗親會	Lee Clansmen's Association
香港鐵路有限公司	MTR Corporation
博愛醫院	Pok Oi Hospital
西貢鄉事委員會	Sai Kung Rural Committee
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
中央人民政府駐香港特別行政區聯絡辦公室- 新界工作部	The Liaison Office of the Central People's Government in the HKSAR - New Territories Work Department
西貢區議會 方國珊議員辦事處	The Office of Christine Fong, Sai Kung District Council
皇家香港軍團(義勇軍)協會	The Royal Hong Kong Regiment (The Volunteers) Association
水務署	Water Supplies Department



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We Train. We Overcome. We Develop. We Serve

香港少年領袖團
Hong Kong Adventure Corps

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