



香港少年領袖團

Hong Kong Adventure Corps

年報

Annual Report
2023-2024





目錄 Contents

| | | |
|----------|-----|--------------------------------------|
| 理想-使命-信念 | 1 | Vision-Mission-Values |
| 簡介 | 2 | Introduction |
| 主席報告 | 3-4 | Chairman's Report |
| 董事局成員 | 5 | The Board of Directors |
| 團總部 | 5 | Corps Headquarters |
| 中隊指揮官名單 | 6 | List of Squadron Officers-in-Command |
| 榮譽長官名單 | 6 | List of Honorary Officers |
| 統計報告 | 7 | Statistical Report |

| | | |
|-----------------|---|---|
| 獎項 | 8 | Award List |
| 香港青年團隊榮譽獎章 | 8 | Hong Kong Cadet Forces Medal for Meritorious Service |
| 香港青年團隊獎章第一加叙勳扣 | 8 | First Clasp to the Hong Kong Cadet Forces Medal |
| 香港青年團隊獎章-長期服務 | 8 | Hong Kong Cadet Forces Medal for Long Service |
| 民政及青年事務局局長嘉許計劃 | 8 | The Secretary for Home and Youth Affairs' Commendation Scheme |
| 司令嘉許笛繩 | 8 | Commandant's Commendation Lanyard |
| 香港少年領袖團獎學金 | 8 | Hong Kong Adventure Corps Scholarship |
| 葛量洪青少年制服團隊傑出服務獎 | 8 | The Grantham Uniformed Youth Groups Outstanding Service Award |

| | | |
|--------------------------------|----|--|
| 社區服務 | 9 | Community Services |
| 為其他政府部門 / 學校 / 非政府 機構提供訓練服務 | 10 | Training Services to Government Departments / Schools / NGOs |

| | | |
|-----------|----|--|
| 中隊及所屬學校分隊 | 11 | List of Squadrons, School Squadrons / Troops |
|-----------|----|--|

| | | |
|-----------------|-------|-------------------------------------|
| 2023-2024年度財政報告 | 12-21 | Audited Financial Reports 2023-2024 |
|-----------------|-------|-------------------------------------|

| | |
|----|------------------|
| 鳴謝 | Acknowledgements |
|----|------------------|

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.



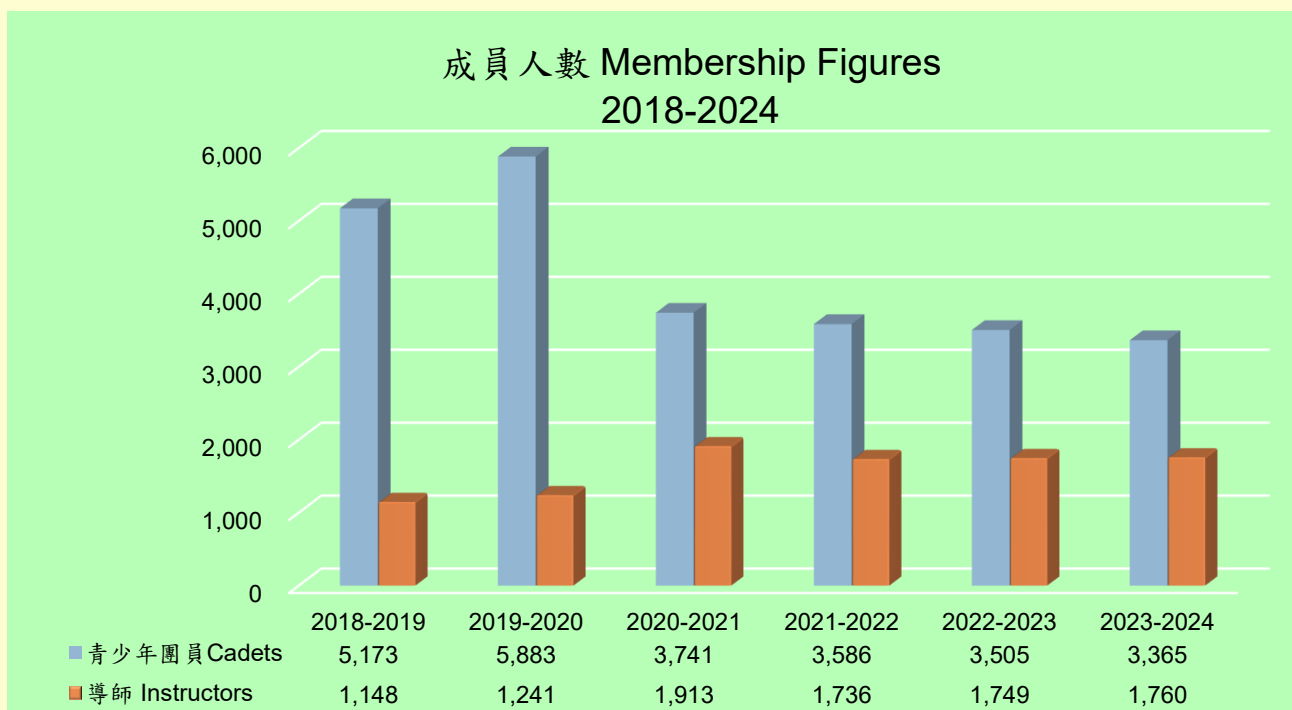
香港少年領袖團

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



在經歷了2019冠狀病毒病疫情的挑戰後，本團於2023-2024年已基本恢復所有中隊訓練和社區服務。導師和成員展現出的韌性令人敬佩，我們非常高興能夠重啟全面運營，促進年輕成員的成長與發展。

為了支持香港特別行政區政府的倡議，我們在萬宜訓練營舉辦了一個充滿活力的國家安全教育日暨嘉年華會，讓本團成員，其家屬及社會各界人士，提供了一個結合學習與娛樂的平台。此活動不僅展示了本團對推動國家安全教育的承諾，還增強了我們服務社區的精神及促進了團體內部的聯繫。

此外，特區政府於2022年底發布的青年發展藍圖，為青年發展工作提供了整體願景和指導原則。本團為進一步支持青年參與，獲得了香港賽馬會的贊助，開展了一系列歷奇活動，以鼓勵年輕人參與各種挑戰，這也進一步推進了我們培養年輕人責任感和領導能力的使命。

在過去的幾年中，本團董事會強調企業管治的重要性，推動和實施環境、社會和公司管治（ESG）政策。2024年，本團獲得了香港賽馬會慈善信託基金的千多萬圓捐款，這將有助於將我們的車隊從汽油車轉換為電動車，符合我們對環境保護和可持續發展的承諾。加上之前安裝的太陽能充電系統，這一舉措展示了本團致力於創造綠色未來的決心。

展望未來，我們將繼續堅持本團的理想、使命和信念，確保我們持續服務香港的年輕人，並為他們在未來成為社會的棟樑做好準備。我們衷心感謝所有無私奉獻的義務導師，以及多年來支持我們的政府部門、學校和捐助者，感謝他們始終如一的鼓勵和貢獻。

2025年將會是本團成立30周年紀念，本團各導師及成員開始籌備一系列的慶祝活動。讓我們共同期待一個多采多姿的新挑戰。

鍾志勤少校

香港少年領袖團主席

Chairman's Report

As the Corps reflect on the year 2023-2024, it is with great enthusiasm that we announce the successful resumption of all our training activities and community services following the challenges posed by the COVID-19 pandemic. The resilience shown by our instructors and members has been commendable, and we are thrilled to return to full operational capacity, fostering the growth and development of our young members.

In our ongoing commitment to support the HKSAR Government's initiatives, we organized a vibrant National Security Education Day cum Carnival for our members, their families, and public at large in High Island Training Camp. This event not only celebrated our community's spirit but also reinforced our dedication to promoting National Security Education. The Carnival provided an engaging platform for learning and fun, enhancing the bonds within our Corps.

Additionally, the Government has announced its stance on youth development by publishing the Youth Development Blueprint in late 2022. It outlined the overall vision and guiding principles for the long-term youth development work in the future. To further support youth engagement, the Corps was awarded a sponsorship from the Hong Kong Jockey Club – JC Future Badge Programmes, to organize a series of adventurous programmes, events and activities for the youth. This initiative encourages young people to participate in various kind of adventurous activities, aligning perfectly with our mission to cultivate a sense of responsibility and leadership among the youth in Hong Kong. By providing these opportunities, the Corps aims to inspire the next generation to explore their potential through active participation.

In recent years, the Board has emphasized the importance of corporate governance and has promoted and implemented environmental, social, and governance (ESG) policies. The Corps also pleased to share that we received a generous donation from the Hong Kong Jockey Club Charities Trust, which would aid in the replacement of the Corps' vehicle fleet from gasoline to electric vehicles. This aligns with our Corps' commitment to environmental protection and sustainable development. Coupled with our previous installation of a solar panel system, this initiative demonstrates our dedication to fostering a greener future.

As we move forward, we remain dedicated to our vision, mission, and values, ensuring that we continue to serve the youth of Hong Kong and prepare them to become the pillars of our future society. Our heartfelt gratitude goes to our selfless volunteer instructors, supportive government departments, schools, and benefactors for their unwavering encouragement and contributions.

The Corps will mark its 30th anniversary in 2025. Instructors and cadets are organizing a series of celebratory events to commemorate this milestone. Together, we look forward to another successful year of growth, adventure, and service.

Major CHUNG Chi Kan, Teddy
Chairman
Hong Kong Adventure Corps

董事會成員

The Board of Directors

2023.04.01-2024.03.31



| 主席 | Chairman | 副主席 | Vice Chairman |
|---------|---|---------|---|
| 楊敏健榮譽准將 | Hon Brig YEUNG Man-kin, Norman (up to 28 September 2023) | 鍾志勤少校 | Maj CHUNG Chi-kan, Teddy |
| 鍾志勤少校 | Maj CHUNG Chi-kan, Teddy (appointed on 16 October 2023) | | |
| 董事 | Directors | | |
| 陳家傑先生 | Mr CHAN Ka Kit, Toby (appointed on 12 September 2023) | 方國珊女士 | Ms FONG Kwok-shan, Christine |
| 陳金海中校 | Lt Col CHAN Kam-hoi, Patrick, PMSM | 姜柏松中校 | Lt Col KEUNG Pak-chung, MBE, ED |
| 陳強佳少校 | Maj CHAN Keung-kai, Patrick | 鄺志強中校 | Lt Col KWONG Chi-keung, Ricky |
| 鄭健滿少校 | Maj CHENG Kin-moon | 關永權榮譽中校 | Hon Maj KWAN Wing Kuen, Tino (appointed on 12 September 2023) |
| 卓建立中校 | Lt Col CHEUK Kin-lop | 梁明華博士 | Dr. LEUNG Ming Wah, Robin (appointed on 13 March 2024) |
| 莊國盛先生 | Mr CHONG Kwok-shing, John | 文靜芬女士 | Ms MAN Ching-fan, Florence |
| 周仲賢先生 | Mr CHOW Chung-yin, Hillman (up to 12 September 2023) | 鮑志良上校 | Col PAU Chi-leung, Joseph, BBS, MBE, ED (deceased on 18 August 2023) |
| 鍾健強中校 | Lt Col CHUNG Kin-keung, ED | 黃衛民上校 | Col WONG Wai-man, Matthew, ED |
| 名譽法律顧問 | Honorary Legal Advisor | 楊敏健榮譽准將 | Hon Brig YEUNG Man-kin, Norman (up to 28 September 2023) |
| 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 | 鄺志強中校 | 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 |
| 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 2024)



| | | |
|------------------------------|---------|-----------------------------|
| A 中隊/Squadron | 譚紅華署任少校 | Ag 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 |
| D 中隊/Squadron | 吳宇衡少校 | Maj NG Yu-hang |
| E 中隊/Squadron | 馮美華少校 | 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 | 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 |
| 耀中中隊/Yew Chung Squadron | | 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 | 劉兆南上尉 | Capt LAU Siu-nam |

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 |
| 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: | 1,760 |
| 學員 Cadets: | 3,365 |

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: | 63,488 |

| 單位 Unit | 次數 Frequency | | | |
|------------------------------|--------------------------|--------------------------|-----------------------|---------------------------|
| | 周末訓練 Weekend training | 平日訓練 Weekday Training | 營地訓練 Camp Training | 社區服務 Community Service |
| A中隊/Squadron | 0 | 0 | 28 | 27 |
| B中隊/Squadron | 6 | 3 | 26 | 34 |
| C中隊/Squadron | 12 | 6 | 22 | 19 |
| D中隊/Squadron | 10 | 13 | 20 | 25 |
| E中隊/Squadron | 9 | 1 | 8 | 23 |
| F中隊/Squadron | 12 | 0 | 27 | 32 |
| H中隊/Squadron | 5 | 34 | 33 | 60 |
| S中隊/Squadron | 1 | 0 | 26 | 29 |
| 訓練中隊/Training Squadron | 12 | 8 | 17 | 26 |
| 馬可賓中隊/Ma Ko Pan Squadron | 2 | 3 | 10 | 3 |
| 耀中中隊/Yew Chung Squadron | 0 | 40 | 1 | 0 |
| 少龍中隊/Junior Dragons Squadron | 6 | 20 | 14 | 41 |
| 團樂隊/Band | 14 | 16 | 9 | 37 |

3. 主要項目 Major Events:

| | |
|---------------------------|--------------|
| 項目數目 No. of Events: | 5 |
| 總時數 No. of Man Hour: | 3,045 |
| 參與人數 No. of Participants: | 415 |

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: | 173 |
| 總時數 No. of Man Hours: | 13,340 |
| 參與人數 No. of Participants: | 2,122 |

獎項 Award List



香港青年團隊榮譽獎章 2024 Hong Kong Cadet Forces Medal For Meritorious Service 2024

| | | | |
|-----|------|--------|--------------------|
| 李子成 | 中尉 | Lt | LEE Chi-sing |
| 黃嘉政 | 二級准尉 | WO2 | WONG Ka-ching |
| 陸昭誦 | 署任上士 | Ag Sgt | LUK Chiu-nam, Ivan |



香港青年團隊獎章第一加叙勳扣 2024 First Clasp to the Hong Kong Cadet Forces Medal 2024

| | | | |
|-----|------|------|------------------------|
| 李聰敏 | 上尉 | Capt | LI Chung-man, Terry |
| 關嘉瑋 | 上尉 | Capt | KWAN Ka-wai |
| 李靄文 | 上尉 | Capt | LEE Oi-man, Rita |
| 趙嘉麗 | 特級上士 | SSgt | CHIU Ka-lai, Cleopatra |



香港青年團隊獎章-長期服務 2024 Hong Kong Cadet Forces Medal For Long Service 2024

| | | | |
|-----|----|------|-----------------------|
| 賴家強 | 上尉 | Capt | LAI Ka-keung, Michael |
| 黎家園 | 中尉 | Lt | LAI Ka-yuen, Circle |
| 徐錦萍 | 中尉 | Lt | TSUI Kam-ping, Feon |
| 李蕙珊 | 中尉 | Lt | LI Wai-shan |
| 潘博謙 | 上士 | Sgt | POON Pok-him |

民政及青年事務局局長嘉許計劃 2023 The Secretary for Home and Youth Affairs' Commendation Scheme 2023

制服團體義務領袖 Volunteer Leaders of Uniformed Groups

| | | | |
|-----|----|-----|---------------------|
| 冼鼎光 | 少校 | Maj | SIN Ting-kwong |
| 譚紅華 | 少校 | Maj | TAM Hung-wah, Bonny |

制服團體青年義務領袖 Youth Volunteer Leaders of Uniformed Groups

| | | | |
|-----|------|------|--------------------|
| 黃嘉政 | 二級准尉 | WO2 | WONG Ka-ching |
| 黃思維 | 特級上士 | SSgt | WONG Sze-wai, Ivan |

司令嘉許笛繩 2024 Commandant's Commendation Lanyard 2024

| | | | |
|-----|------|--------|------------------|
| 何嘉樂 | 特級上士 | SSgt | HO Ka-lok, Derek |
| 伍國謙 | 上士 | Sgt | NG Kwok-him |
| 譚安良 | 署任上士 | Ag Sgt | TAM On-leung |

香港少年領袖團獎學金贊助人名單 2023 Hong Kong Adventure Corps Scholarship 2023 - Donor

| | | | |
|-----|----|-----|----------------------|
| 關清霞 | 醫生 | Dr. | KWAN Ching Ha Bonnie |
|-----|----|-----|----------------------|

香港少年領袖團獎學金得獎者名單 2023 Hong Kong Adventure Corps Scholarship 2023 - Recipient

| | | | |
|-----|------------|--------|---------------------|
| 杞俊儀 | 學員特級 上士 | C/SSgt | CASSAN Meigan Jolie |
|-----|------------|--------|---------------------|

葛量洪青少年制服團隊傑出服務獎 2023-24 The Grantham Uniformed Youth Groups Outstanding Service Award 2023-24

| | | | |
|-----|------|--------|--------------------|
| 張嘉敏 | 學員下士 | C/LCpl | CHEUNG Ka-man |
| 劉子霖 | 學員中士 | C/Cpl | LAU Tsz-lam, Wiley |

社區服務

Community Services

2023-2024



| | | |
|-------------------------|---|--|
| 15 APR 2023 | 「觀塘區全民國家安全教育日」嘉年華 2023 | Kwun Tong District National Security Education Day Carnival 2023 |
| 15 APR 2023 | 離島區國家安全日綜合匯演 2023 | National Security Education Day Variety Show 2023 in Islands District |
| 19, 26 APR & 3 MAY 2023 | 升旗儀式及中式隊列訓練 (舊色園黃大仙祠職員) | Flag Raising Ceremony & Chinese-style Foot Drill Training (Sik Sik Yuen Wong Tai Sin Temple Staff) |
| 23 APR 2023 | 華懋心連心跑出光明2023 | Run for Brightness 2023 |
| 3-4 MAY 2023 | 金紫荊廣場五四升旗禮 | Golden Bauhinia Square May-Fourth Flag Raising Ceremony |
| 6-7 MAY 2023 | 登山善行2023 | Hike for Hospice 2023 |
| 2 JUN 2023 | 皇家香港軍團(義勇軍)協會 - 成立紀念日晚宴2022 | The Royal Hong Kong Regiment (The Volunteers) Association - 169th Foundation Day Dinner |
| 24-25 JUN 2023 | 開心香港漁農嘉年華：2023本地有機西瓜節 | The Happy Hong Kong - A and F Carnival: Local Organic Watermelon Festival 2023 |
| 29-30 JUN 2023 | 「燃點青春心向祖國」主題匯報會 | [Chinese ONLY] |
| 30 JUN - 1 JUL 2023 | 金紫荊廣場香港特別行政區成立26周年紀念日升旗典禮 | The 26th Anniversary of the Establishment of the HKSAR Flag Raising Ceremony at Golden Bauhinia Square |
| 8-9 JUL 2023 | 永不放棄同學會 - 訓練營 | Never Give Up Association - Training Camp |
| 22 JUL 2023 | 國際獅子會腎病教育中心及研究基金 全港·九及新界區賣旗日 2023 | Lions Kidney Educational Centre and Research Foundation Flag Day Territory-wide 2023 |
| 6, 12-13 AUG 2023 | 2023香港重光紀念日儀式(78周年) | Commemoration of Victory Day 2023 |
| 11 AUG 2023 | 2023-24年度青年內地交流資助計劃 - 粵北少數民族文化及愛國體驗營 | 2023-24 Funding Scheme for Youth Exchange in the Mainland - [Chinese ONLY] |
| 18-19 AUG 2023 | 香港海事青年團慶祝成立55周年暨周年大露營2023 | Hong Kong Sea Cadet Corps 55th Anniversary Celebration cum Annual Camp 2023 |
| 3 SEP 2023 | 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 |
| 3 SEP 2023 | 香港軍事服務團-香港重光紀念日(78周年) | Hong Kong Military Service Corps Association - 78th Anniversary of the Hong Kong Liberation Day |
| 17 SEP 2023 | 新界東步操、團呼、快樂傘、升旗比賽 朱俊豪盃會操暨嘉年華 2023 | New Territories East Footdrill, Grand Howl, Para-balloon and Flag Raising Competitions (Dominic CHU CUP) cum SDGs Fun Carnival 2023 |
| 26 SEP 2023 | 慶祝中華人民共和國成立74周年及香港特別行政區成立26周年金曲樂韻開心匯觀塘 | Kwun Tong Golden Song Happy Concert in Celebration of the 74th Anniversary of the Founding of the PRC and the 26th Anniversary of the Establishment of the HKSAR |
| 29 SEP - 1 OCT 2023 | 香港海防博物館慶祝中華人民共和國成立74周年升旗儀式 | Flag Raising Ceremony in celebration of the 74th Anniversary of the Founding of the PRC at Hong Kong Museum of Coastal Defence |
| 30 SEP 2023 | 開心香港：元朗農墟賀國慶嘉年華 | Happy Hong Kong: National Day Celebration Carnival at Yuen Long FarmKer |
| 1 OCT 2023 | 金紫荊廣場慶祝中華人民共和國成立74周年升旗儀式 | Flag Raising Ceremony in celebration of the 74th Anniversary of the Founding of the PRC at Golden Bauhinia Square |
| 11 OCT 2023 | 香港機場管理局-親屬接待中心模擬演習 | Airport Authority Hong Kong - Family Reception Centre Simulation Exercise |
| 14 OCT 2023 | 觀塘區青少年制服團體網絡資訊日嘉年華 | Network of Youth Uniformed Groups of Kwun Tong District Info Day Carnival |
| 15 OCT 2023 | 乳健同行 2023 | Pink Walk 2023 |
| 22 OCT 2023 | 賽馬會青年領袖獎章計劃-啟動儀式暨同樂日 | Jockey Club Badges : Preparing Tomorrow's Leaders - Fun Day and Launching Ceremony |
| 5 NOV 2023 | 糖尿健步行 2023 | Walk for Diabetes 2023 |
| 5, 12 NOV 2023 | 2023和平紀念日 | Remembrance Sunday 2023 |
| 8 NOV 2023 | 香港國際機場-飛機事故及救援演習 | Hong Kong International Airport - Aircraft Crash and Rescue Exercise |
| 11 NOV 2023 | 2023 紅花義賣日 | Poppy Day 2023 |
| 18 NOV 2023 | 公益金賣旗日 2023 | The Community Chest Flag Day 2023 |
| 23-26 NOV 2023 | 樂施毅行者2023 | Oxfam Trailwalker 2023 |
| 2-3 DEC 2023 | 樂善營2023 | Care Camp 2023 |
| 3 DEC 2023 | 第76屆加拿大陣亡將士追思儀式 | Canadian Commemorative Ceremony 2023 |
| 6-7 JAN 2024 | 2024本地漁農美食嘉年華 | Farmfest 2024 |
| 7 JAN 2024 | 公益金五十五周年百萬行 (港珠澳大橋-香港連接路) | The Community Chest 55th Anniversary Walk for Millions (Hong Kong-Zhuhai-Macao Bridge - Hong Kong Link Road) |
| 12, 18-19, 25 JAN 2024 | 義勇軍嶺上軍徽維護 | VA Hillside Badge Maintenance Work |
| 3 FEB 2024 | 走入大灣區同心同根分享會 | Heart-to-Root Association's Sharing Session on "Tapping into the Greater Bay Area" |
| 4 FEB 2024 | 中國沿岸馬拉松及半馬拉松2024 | 2024 China Coast Marathon and Half Marathon |
| 16 FEB 2024 | 2023-24年度青年內地交流資助計劃 - 粵北少數民族文化及愛國體驗營 (回訪) | 2023-24 Funding Scheme for Youth Exchange in the Mainland - Return Visit [Chinese ONLY] |
| 17 FEB 2024 | 舊色園黃大仙祠-2024甲辰年金龍獻瑞迎春 | [Chinese ONLY] |
| 8-9 MAR 2024 | 太陽島 40 周年校慶暨聯校親子嘉年華 | Sun Island 40th Anniversary Cum Joint School Family Carnival |
| 9-10 MAR 2024 | 登山善行2024(第31屆) | Hike for Hospice 2024 (31st) |
| 17 MAR 2024 | 聲伴同行慈善步行日 | Side by Side Charity Walk |
| 24 MAR 2024 | 洗腎救人獅子行2024 慈善步行籌款 | Lions Walk for Life 2024 Charity Walkathon |

為其他政府部門 / 學校 / 非政府機構提供訓練服務

Training Services to Government Departments / Schools / NGOs



| | |
|----------------|---|
| 香港基督少年軍第5分隊 | 5th Company of The Boys' Brigade, Hong Kong |
| 明愛元朗陳震夏中學 | Caritas Yuen Long Chan Chun Ha Secondary School |
| 中華基督教會譚李麗芬紀念中學 | CCC Tam Lee Lai Fun Memorial Secondary School |
| 佛教志蓮小學 | Chi Lin Buddhist Primary School |
| 優才(楊殷有娣)書院 | G.T. (Ellen Yeung) College |
| 香港樂善會 | HKOR Benevolent Association |
| 匡智之家 | Hong Chi Children Home |
| 香港航空青年團 | Hong Kong Air Cadet Corps |
| 香港交通安全會 | Hong Kong Road Safety Association |
| 香港海事青年團 | Hong Kong Sea Cadet Corps |
| 何東中學 | Hotung Secondary School |
| 入境事務處 | Immigration Department |
| 香港特別行政區廉政公署 | Independent Commission Against Corruption |
| 弘立服務有限公司 | ISF Services Company Limited |
| 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 |
| 樂善堂顧超文中學 | Lok Sin Tong Ku Chiu Man Secondary School |
| 樂善堂楊仲明學校 | Lok Sin Tong Yeung Chung Ming Primary School |
| MPL培訓中心 | MPL Development Ltd. |
| 港島民生書院 | Munsang College (Hong Kong Island) |
| 永不放棄同學會有限公司 | Never Give Up Association Limited |
| 寧波第二中學 | Ning Po No.2 College |
| 鄧肇堅維多利亞官立中學 | Tang Shiu Kin Victoria Government Secondary School |
| 雷利計劃 (香港) | The Raleigh International (Hong Kong) Limited |
| 西區少年警訊 | Western District Junior Police Call |
| 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(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 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 |

2023-2024年度財政報告
Audited Financial Reports 2023-2024

HONG KONG ADVENTURE CORPS LIMITED
CONTENTS

| | Pages |
|---|--------|
| REPORT OF THE DIRECTORS | 1 |
| INDEPENDENT AUDITOR'S REPORT | 2 - 3 |
| AUDITED FINANCIAL STATEMENTS | |
| Statement of profit or loss and other comprehensive income | 4 |
| Statement of financial position | 5 |
| Statement of changes in funds | 6 |
| Statement of cash flows | 7 |
| Accounting policies and explanatory notes to the financial statements | 8 - 16 |

Report of the Directors
Audited Financial Statements

HONG KONG ADVENTURE CORPS LIMITED

31 March 2024

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 2024.

Principals 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) | (appointed on 12 September 2023) |
| Chan Ka Ki | | |
| Chan Kam Hoi | | |
| Chan Keung Kai | | |
| Cheuk Kin Lop | | |
| Cheung Kin Moon | | |
| Chong Kwok Shing | | |
| Chow Chung Yin, Hillman | | (resigned on 12 September 2023) |
| Chung Kin Keung | | |
| Fong Kwok Shan, Christine | | |
| Keung Pak Chung | | (appointed on 12 December 2023) |
| Kwan Wing Kuan | | |
| Kwong Chi Keung | | (appointed on 13 March 2024) |
| Leung Ming Wai | | |
| Man Chung Fan, Florence | | (deceased on 18 August 2023) |
| Pau Chi Leung | | |
| Wong Wai Man | | (resigned on 28 September 2023) |
| Yeung Man Kin, Norman | | |

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

31 AUG 2024

Annie Chiu & Co.
CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)
Unit A, 9/F., Fong's 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 2024, 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 2024, 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 ("HKASs"), 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 2024

| | Notes | 2024 HK\$ | 2023 HK\$ |
|--|-------|---------------|---------------|
| INCOME | | | |
| Camp and programme operating revenue | 3 | 2,851,318 | 1,867,495 |
| Donations | 4 | 1,425,909 | 2,023,786 |
| Government grants and subventions | 5 | 2,491,530 | 2,481,030 |
| Other income | 6 | 1,142,653 | 563,132 |
| | | 7,911,410 | 6,935,443 |
| EXPENDITURE | | | |
| Camp and programme operating costs | 7 | (1,821,403) | (1,153,198) |
| Administrative expenses | | (5,260,338) | (5,172,081) |
| | | (7,081,741) | (6,325,279) |
| SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR | 8 | 829,669 | 610,164 |

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

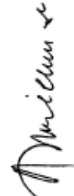
To the members of Hong Kong Adventure Corps Limited
(Incorporated in Hong Kong with limited by guarantee)

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 HKSAAs 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 HKSAAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

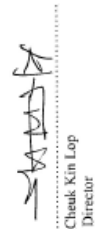

Annie Chin & Co.
Certified Public Accountants (Practising)
Hong Kong, 31 AUG 2024

HONG KONG ADVENTURE CORPS LIMITED
STATEMENT OF FINANCIAL POSITION

As at 31 March 2024

| | Notes | 2024 HK\$ | 2023 HK\$ |
|---|-------|-------------------|-------------------|
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 11 | 3,079,289 | 3,511,616 |
| | | <u>3,079,289</u> | <u>3,511,616</u> |
| CURRENT ASSETS | | | |
| Inventories | 12 | 1,229,003 | 1,279,414 |
| Accounts receivable | | 175,910 | 192,640 |
| Other receivables, deposits and prepayments | | 386,000 | 374,215 |
| Bank deposit - maturity over 3 months at acquisition | 13 | 7,970,377 | 6,912,631 |
| Cash and cash equivalents | 13 | 4,918,636 | 3,717,541 |
| Total current assets | | <u>14,679,926</u> | <u>12,479,491</u> |
| CURRENT LIABILITIES | | | |
| Accounts payable and accrued expenses | | 382,462 | 334,384 |
| Deposits received | | 37,895 | 37,895 |
| Balance of Assistance Scheme operated by Unformed Groups and the Hong Kong award for youth people for needy students | | 285,366 | 254,770 |
| Grant received in advance from Home and Youth Affairs Bureau for Thematic Sponsorship Scheme | | 721,329 | 393,800 |
| Grant received in advance from Culture, Sports and Tourism Bureau for Acquisition of a Rubber Boat | 14 | 79,500 | - |
| Donation received in advance from The Hong Kong Jockey Club Charities Trust for Renovation and Improvement Works of Training Camp | 15 | 2,640,700 | 2,908,445 |
| Donation received in advance from The Hong Kong Jockey Club Charities Trust - Jockey Club Badges, Preparing Tomorrow's Leaders | | 720,481 | - |
| Total current liabilities | | <u>4,867,733</u> | <u>3,929,294</u> |
| NET CURRENT ASSETS | | <u>9,812,193</u> | <u>8,550,197</u> |
| NET ASSETS | | <u>12,891,482</u> | <u>12,061,813</u> |
| Represented by: General Fund | | <u>12,891,482</u> | <u>12,061,813</u> |


Wong Wai Man
Director


Cheuk Kin Lop
Director

HONG KONG ADVENTURE CORPS LIMITED
STATEMENT OF CHANGES IN FUNDS

Year ended 31 March 2024

| | At 1 April 2022 | At 31 March 2023 and 1 April 2023 | At 31 March 2024 | HK\$ |
|---|-----------------|-----------------------------------|------------------|-------------------|
| Surplus and total comprehensive income for the year | | | | 11,451,649 |
| | | | | <u>610,164</u> |
| Surplus and total comprehensive income for the year | | | | 12,061,813 |
| | | | | <u>829,669</u> |
| | | | | <u>12,891,482</u> |

HONG KONG ADVENTURE CORPS LIMITED
STATEMENT OF CASH FLOWS

Year ended 31 March 2024

| | Notes | 2024 HK\$ | 2023 HK\$ |
|---|-------|--------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Surplus for the year | | 829,669 | 610,164 |
| Adjustments for: | | | |
| Amortisation of donations arising from Culture, Sports and Tourism Bureau for acquisition of a rubber boat | 5 | (10,500) | - |
| Amortisation of donations arising from Hong Kong Jockey Club for motor vehicles replacement | 4 | - | (234,323) |
| Amortisation of donations arising from Hong Kong Jockey Club for renovation and improvement works | 4 | (999,174) | (928,986) |
| Amortisation of ex-gratia payment from Transport Department for motor vehicles replacement | 4 | - | (79,746) |
| Depreciation | 8(b) | 1,081,887 | 1,402,602 |
| Gain on disposals of property, plant and equipment | 6 | (2,000) | - |
| Interest income | 6 | (365,175) | (29,392) |
| Operating surplus before changes in working capital | | 534,707 | 740,319 |
| Decrease/(increase) in inventories | | 50,411 | (166,985) |
| Increase/(decrease) in accounts receivable | | 16,730 | (191,812) |
| Increase in other receivables, deposits and prepayments | | (11,755) | (8,882) |
| Increase/(decrease) in accounts payable and accrued expenses | | 48,078 | (15,207) |
| Decrease in deposits received | | - | (40,094) |
| Increase/(decrease) in balance of Assistance Scheme operated by Uniformed Groups and the Hong Kong award for youth people for needy students | | 30,596 | (32,816) |
| Increase in grant received in advance from Home and Youth Affairs Bureau for Thematic Sponsorship Scheme | | 327,529 | 337,715 |
| 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 | - |
| Increase in donation received in advance from The Hong Kong Jockey Club Charities Trust - Jockey Club Badges: Preparing Tomorrow's Leaders | | 720,481 | - |
| Net cash flows generated from operating activities | | 2,538,206 | 622,258 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest received | | 365,175 | 29,392 |
| Increase in bank deposits with maturity over 3 months at acquisition | | (1,054,726) | (865,881) |
| Payment for the purchase of property, plant and equipment | | (649,500) | (172,187) |
| Proceeds from disposals of property, plant and equipment | | 2,000 | - |
| Net cash flows used in investing activities | | (1,337,111) | (958,676) |
| Net increase/(decrease) in cash and cash equivalents | | 1,201,095 | (336,418) |
| Cash and cash equivalents at beginning of year | | 3,717,541 | 4,053,959 |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | | 4,918,636 | 3,717,541 |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | | |
| Cash and bank balances | 13 | 4,918,636 | 3,717,541 |

7

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

31 March 2024

- 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\$").
- 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% |

8

HONG KONG ADVENTURE CORPS LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS

31 March 2024

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 2024

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 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 2024

3. CAMP AND PROGRAMME OPERATING REVENUE

| | 2024 HK\$ | 2023 HK\$ |
|---|------------------|------------------|
| Camping and training fees | 2,139,389 | 1,197,777 |
| Meal and transportation income | 471,231 | 469,518 |
| Gain on sales of uniforms and badges (see below) | 213,818 | 162,040 |
| Subscription from cadets, instructors and members | 26,880 | 38,160 |
| | <u>2,851,318</u> | <u>1,867,495</u> |

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

| | 2024 HK\$ | 2023 HK\$ |
|--------------------------------------|----------------|----------------|
| Sales | 694,066 | 742,543 |
| Less: Cost of sales | 1,279,414 | 1,112,449 |
| Opening stock | 429,837 | 747,468 |
| Purchases | 1,709,251 | 1,859,917 |
| Less: | | |
| Closing stock | (1,229,003) | (1,279,414) |
| | <u>480,248</u> | <u>580,503</u> |
| Gain on sales of uniforms and badges | <u>213,818</u> | <u>162,040</u> |

4. DONATIONS

| | 2024 HK\$ | 2023 HK\$ |
|---|------------------|------------------|
| Donations arising from golf tournament event | 235,990 | 315,800 |
| Donations arising from Hong Kong Jockey Club for motor vehicles replacement | - | 234,323 |
| Donations arising from Hong Kong Jockey Club for renovation and improvement works | 999,174 | 928,986 |
| Ex-gratia payment from Transport Department for motor vehicles replacement | - | 79,746 |
| Flag day charity collection (Note) | 190,745 | 339,464 |
| General donations | <u>1,425,909</u> | <u>125,467</u> |
| | <u>2,023,786</u> | <u>2,023,786</u> |

HONG KONG ADVENTURE CORPS LIMITED

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS

31 March 2024

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 received by the Corps.

The net proceeds of the 2023 Flag Day was HK\$334,490, 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

| | 2024 HK\$ | 2023 HK\$ |
|--|------------------|------------------|
| Subventions from the Home and Youth Affairs Bureau for youth development | 2,481,030 | 2,481,030 |
| Grant received in advance from Culture, Sports and Tourism Bureau for acquisition of a rubber boat | 10,500 | - |
| | <u>2,491,530</u> | <u>2,481,030</u> |

6. OTHER INCOME

| | 2024 HK\$ | 2023 HK\$ |
|--|------------------|----------------|
| Bank interest income | 365,175 | 29,392 |
| Fee received for annual dinner event | 83,230 | 86,870 |
| Gain on disposals of property, plant and equipment | 2,000 | - |
| Government grants (Note) | - | 180,000 |
| Sales of electricity generated by the solar system installed according to the Feed-in Tariff Arrangement | 275,148 | 78,656 |
| Sundry income | <u>417,100</u> | <u>188,214</u> |
| | <u>1,142,653</u> | <u>563,132</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.

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.

HONG KONG ADVENTURE CORPS LIMITED
ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS
31 March 2024

11. PROPERTY, PLANT AND EQUIPMENT

| | Radio and equipment HK\$ | Motor vehicles HK\$ | Yachts and boats HK\$ | Camp furniture and fittings HK\$ | Camp improvement HK\$ | Construction in progress HK\$ | Total HK\$ |
|---------------------------|-----------------------------|------------------------|--------------------------|-------------------------------------|--------------------------|----------------------------------|---------------|
| Cost: | | | | | | | |
| At 1 April 2023 | 1,460,592 | 3,684,497 | 630,300 | 1,114,807 | 4,644,932 | 1,095,127 | 12,630,155 |
| Additions | 14,490 | - | 99,820 | 12,520 | 503,920 | 18,810 | 649,560 |
| Disposals | - | - | (453,630) | - | - | - | (453,630) |
| At 31 March 2024 | 1,475,082 | 3,684,497 | 276,390 | 1,127,327 | 5,148,852 | 1,113,937 | 12,826,085 |
| Accumulated Depreciation: | | | | | | | |
| At 1 April 2023 | 1,360,524 | 3,684,497 | 584,867 | 1,030,019 | 2,458,632 | - | 9,118,539 |
| Provided for the year | 34,271 | - | 21,529 | 36,913 | 999,174 | - | 1,081,887 |
| Written back on disposals | - | - | (453,630) | - | - | - | (453,630) |
| At 31 March 2024 | 1,394,795 | 3,684,497 | 152,766 | 1,056,932 | 3,457,806 | - | 9,746,796 |
| Net carrying amount: | | | | | | | |
| At 31 March 2024 | 80,287 | - | 123,624 | 70,395 | 1,691,046 | 1,113,937 | 3,079,289 |
| At 31 March 2023 | 100,068 | - | 45,333 | 84,788 | 2,186,300 | 1,095,127 | 3,511,616 |

12. INVENTORIES

Uniforms and badges

| | 2024 HK\$ | 2023 HK\$ |
|--|--------------|--------------|
| | 1,229,003 | 1,279,414 |

HONG KONG ADVENTURE CORPS LIMITED
ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS
31 March 2024

7. CAMP AND PROGRAMME OPERATING COSTS

| | 2024 HK\$ | 2023 HK\$ |
|--|--------------|--------------|
| Camping and training expenses | 441,577 | 271,637 |
| Catering service | 828,238 | 445,328 |
| Community services expenses | 5,902 | 10,767 |
| Expenditure on annual dinner event | 88,324 | 75,608 |
| Expenditure under Thematic Project Fund | - | 11,983 |
| Expenditure on golf tournament expenses | 86,858 | 74,996 |
| Lionsarium for instructors | 307,533 | 137,340 |
| Laundry expenses | 16,858 | 8,214 |
| Membership fee | 4,383 | 4,200 |
| Project and event expenses | 41,740 | 9,625 |
| Subsidies granted to needy students under Uniformed Groups | - | 103,500 |
| | 1,821,403 | 1,153,198 |

8. SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR

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

| | 2024 HK\$ | 2023 HK\$ |
|--|--------------|--------------|
| (a) Staff costs: | | |
| Salaries and allowances | 2,273,268 | 2,088,067 |
| Contribution to defined contribution retirement plan | 83,687 | 84,343 |
| | 2,357,055 | 2,172,410 |
| (b) Other items: | | |
| Auditor's remuneration | 20,000 | 19,484 |
| Depreciation | 1,081,887 | 1,402,602 |
| Exchange losses, net | 5,190 | 31,953 |

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 383X(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 2024 is Nil (2023: Nil).

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------|-------------------|------|--|------|------|---------------|-----------|-----------|---------------|-----------|-----------|--------------|-------|-------|--|-------------------|-------------------|---|---------------|---------------|--|------------------|------------------|--|------|------|--|------|------|-------------------------------------|----------------|----------------|---|
| <p>HONG KONG ADVENTURE CORPS LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS 31 March 2024</p> <p>13. CASH AND CASH EQUIVALENTS</p> <table border="0" style="width: 100%;"> <tr> <td></td> <td style="text-align: right;">2024</td> <td style="text-align: right;">2023</td> </tr> <tr> <td></td> <td style="text-align: right;">HK\$</td> <td style="text-align: right;">HK\$</td> </tr> <tr> <td>Time deposits</td> <td style="text-align: right;">7,970,377</td> <td style="text-align: right;">6,915,651</td> </tr> <tr> <td>Cash at banks</td> <td style="text-align: right;">4,910,183</td> <td style="text-align: right;">3,708,329</td> </tr> <tr> <td>Cash in hand</td> <td style="text-align: right;">8,453</td> <td style="text-align: right;">9,212</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>12,889,013</u></td> <td style="text-align: right;"><u>10,633,192</u></td> </tr> <tr> <td>Less: Bank deposits - maturity over 3 months at acquisition</td> <td style="text-align: right;">(7,970,377)</td> <td style="text-align: right;">(6,915,651)</td> </tr> <tr> <td>Cash and cash equivalents in the statement of financial position and statement of cash flows</td> <td style="text-align: right;"><u>4,918,636</u></td> <td style="text-align: right;"><u>3,717,541</u></td> </tr> </table> <p>14. GRANT RECEIVED IN ADVANCE FROM CULTURE, SPORTS AND TOURISM BUREAU FOR ACQUISITION OF A RUBBER BOAT</p> <p>The grant received in the statement of financial position represented the subsidies received from Culture, Sports and Tourism Bureau for acquisition of a rubber boat, which is recognised as government grants and subventions over the expected useful life of the rubber boat. At 31 March 2024, the unamortised amount of the grant received is HK\$79,500 (2023: Nil).</p> <p>15. DONATION RECEIVED IN ADVANCE FROM THE HONG KONG JOCKEY CLUB CHARITIES TRUST FOR RENOVATION AND IMPROVEMENT WORKS OF TRAINING CAMP</p> <p>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 commenced to release over the expected useful life of the camp improvements and recognise in the profit or loss. At 31 March 2024, the unamortised amounts of the donation received is HK\$2,640,700 (2023: HK\$2,908,445).</p> <p>16. COMMITMENTS</p> <p>(a) Capital commitments outstanding at 31 March 2024 and 2023 not provided for in the financial statements were as follows:</p> <table border="0" style="width: 100%;"> <tr> <td></td> <td style="text-align: right;">2024</td> <td style="text-align: right;">2023</td> </tr> <tr> <td></td> <td style="text-align: right;">HK\$</td> <td style="text-align: right;">HK\$</td> </tr> <tr> <td>Contracted for but not provided for</td> <td style="text-align: right;"><u>298,000</u></td> <td style="text-align: right;"><u>538,920</u></td> </tr> </table> | | 2024 | 2023 | | HK\$ | HK\$ | Time deposits | 7,970,377 | 6,915,651 | Cash at banks | 4,910,183 | 3,708,329 | Cash in hand | 8,453 | 9,212 | | <u>12,889,013</u> | <u>10,633,192</u> | Less: Bank deposits - maturity over 3 months at acquisition | (7,970,377) | (6,915,651) | Cash and cash equivalents in the statement of financial position and statement of cash flows | <u>4,918,636</u> | <u>3,717,541</u> | | 2024 | 2023 | | HK\$ | HK\$ | Contracted for but not provided for | <u>298,000</u> | <u>538,920</u> | <p>HONG KONG ADVENTURE CORPS LIMITED ACCOUNTING POLICIES AND EXPLANATORY NOTES TO FINANCIAL STATEMENTS 31 March 2024</p> <p>16. COMMITMENTS (CONTINUED)</p> <p>(b) Operating lease commitments on the use of the High Island Campsite</p> <p>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.</p> <p>The Corps is responsible for the payment of government rent and rates on the campsite.</p> <p>17. APPROVAL OF THE FINANCIAL STATEMENTS</p> <p>The financial statements were approved and authorised for issue by the directors on 31 AUG 2024</p> |
| | 2024 | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | HK\$ | HK\$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Time deposits | 7,970,377 | 6,915,651 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash at banks | 4,910,183 | 3,708,329 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash in hand | 8,453 | 9,212 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>12,889,013</u> | <u>10,633,192</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Less: Bank deposits - maturity over 3 months at acquisition | (7,970,377) | (6,915,651) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash and cash equivalents in the statement of financial position and statement of cash flows | <u>4,918,636</u> | <u>3,717,541</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2024 | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | HK\$ | HK\$ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contracted for but not provided for | <u>298,000</u> | <u>538,920</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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 |
| 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) |
| 香港鐵路有限公司 | MTR Corporation |
| 嗒色園 | 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 |
| 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 |





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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