



香港園藝學會

**Institute of Horticulture
(Hong Kong)**



年報 2021 Annual Report

封面 Cover

向日葵 *Helianthus annuus*

香港園藝學會

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年報 2021 Annual Report

11.2020 - 10.2021

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編輯組 Editorial

徐荷芬 Florence TSUI, *MIHort(HK)*

張永裕 Horace CHEUNG

蔡念祖 Kingsley CHOI, *MIHort(HK)*

周志文 Alfred CHOW

袁達成 YUEN Tat-shing

會長報告

首先，我祝願各位會員身體健康。新冠病毒疫情持續的影響給各行各業帶來了重大的挑戰，學會會務亦受到影響而放緩，並正如我在去年週年大會報告所述，我們於年內努力維持會員對本會會務的積極參與、加強會員與相關社羣之間的聯繫及透過電子網絡達致更佳的溝通以進行活動。

隨著政府防疫措施漸見成效，本會近月可以重新舉辦部份的活動。今年六月，學會與新界鄉議局及環保協進會合作，為公眾舉辦了一場關於“榕樹蟲害朱紅毛班蛾”的研討會。本會理事於研討會上就朱紅毛班蛾對榕樹的影響提供了非常詳盡的分析和研究，並提出多項可行的控制措施以防止爆發。研討會的其他亮點包括生態在全球暖化中的變異觀察及名木榕樹今昔等。研討會反應踴躍，出席者超過 280 人。此外，學會亦重新開放了會所的部分園圃，供作種植訓練活動之用。

由於新冠病毒疫情，學會去年取消了週年晚宴，而周年會員大會則需延至今年舉行。第三十三屆會員大會終於在二零二一年四月十二日舉行。參與會議之基本會員共十六人和四十六名授權委託的基本會員參與會議，符合公司組織大綱第二十節所需之法定人數。為支持環保，本會已改用電子方式將二零二零年學會年報上載學會網頁讓公眾參閱。

就會所翻新方面，我們終於獲得有關決策局的政策支持，本會正向香港賽馬會慈善信託基金提交申請，唯過程仍遇到一些土地問題需要解決。

在教育方面，學會今年繼續與綠在大埔合作舉辦工作坊及網上園藝講座，積極推廣園藝工作。作為一個慈善團體，學會在情況容許下不斷進行關心社群的外展活動，包括社服機構，並為這些非牟利機構提供園藝講座，培養公眾對園藝的興趣。另外，為了保持與會員的聯繫，學會設立了網上群組，方便與會員溝通和將學會訊息快捷地傳遞給他們。

透過我們的集體努力及理事會成員的大力支持下，我們將繼續為社區積極貢獻促進園藝的發展，以實現更美好的生活和可持續發展的環境。就此，我衷心感謝我們的名譽會長、顧問、會員、名譽法律顧問、名譽審計師、會員、贊助商和合作夥伴，感謝你們一直以來的支持，我和理事會成員期待在來年與諸位相會，繼續完成未來極富挑戰的旅程。

現將過去一年的會務及各理事會小組的工作簡列如下，以供大家知照：

(1) 會員人數

截至二零二一年八月底，會員人數如下

名譽會員	38
基本會員	128
同業會員	18
普通會員	136
公司會員	<u>3</u>
會員總數	323

(2) 活動

二零二一年六月 舉辦「榕樹生態與紅毛
斑蛾講座」

(3) 教育

二零二零年九月至 為綠在大埔提供十五節

二零二一年一月 網上園藝講座

二零二一年一月至 與綠在大埔合作舉辦三

二月 節美化工作坊

二零二一年三月及 與綠在大埔合作舉辦三

五月 節園藝課程

二零二一年七月至 與綠在大埔合作在大埔

九月 會址舉辦森耕活動

(4) 公關

二零二零年十一月 協辦「鳳園蝴蝶嘉年華」

二零二一年一月 為香港失明人協會服務
中心提供網上水仙花講
座

二零二一年五月 為莫張瑞勤社區中心提
供兒童園藝講座

二零二一年九月 為香港勵志會陳融晚晴
中心提供園藝講座

(5) 總務

二零二一年四月 舉行第三十三屆週年
會員大會

二零二一年十月 籌備第三十四屆週年
會員大會

(6) 出版

二零二零年十一月 出版二零二零年年報

二零二一年十月 籌備出版二零二一年
年報

(7) 科研

二零二一年十月 籌辦來屆香港花卉
展覽的佈展攤位

徐荷芬, *MIHort(HK)*

香港園藝學會 會長

二零二一年十月四日

第三十三屆週年 會員大會會議記錄

香港園藝學會第三十三屆周年會員大會於二零二一年四月十二日下午六時三十分假沙田鄉事委員會B座地下會議室舉行。參與會議之基本會員共16人，另外有46名基本會員簽署了委託書授權其他基本會員參與會議，共62名基本會員出席，符合公司組織大綱第二十節所需之法定人數(即58名基本會員及院士)。以下是大會之討論事項及議案：

(甲)會務

會長徐荷芬女士，MIHort(HK) 滙報過去一年舉辦的活動和其他重要事項。因應新冠病毒疫情的個案增加及在社區擴散，政府頒布限聚令和多項社交距離措施，受疫情影響，學會亦只能暫停所有在二零二零/二一年計劃的會員活動。然而，我們並沒有就此止步。在此期間學會積極計劃未來的活動方向及繼續向香港賽馬會申請資金來翻新我們的會所。

學會今年亦繼續與其他團體機構合作園藝推廣，派出導師向志願或慈善體免費提供園藝指導或講座服務。活動包括與綠在大埔合作舉辦工作坊及網上園藝講座，積極推廣園藝工作。會長多謝所有名譽會長、名譽會員、理事及會員過去一年的努力。與會會員授權理事會繼續按本會宗旨，策劃及推行會務。

(乙)財務報告及審核

會議通過由名譽核數師審核之財務收支報告，截至二零二零年三月三十一日止之總收入為 88,811.73 元；支出為 60,412.95 元。本年度盈餘為 28,398.78 元，現金儲備共有 422,885.14 元。該報告會詳列於本會之二零二零年年報內，供會員知照。

此外並無其他事項，會議於當日下午七時結束。

趙元瑛, *MIHort(HK)*

香港園藝學會 秘書長

二零二一年四月十三日

獨立義務核數師報告書

香港園藝學會理事會報告書

(無股本的擔保有限公司)

理事會報告書

截至二〇二一年三月三十一日止年度

全體理事欣然提呈本學會截至二〇二一年三月三十一日止年度之報告書及經審核賬項。

主要業務

本學會主要從事推廣園藝學。

業績

本學會截至二〇二一年三月三十一日止年度之業績及於該日之財務狀況詳載於第五至十三頁之財務報表內。

理事

於本年度理事名單如下：

徐荷芬 (主席)

陳慰僑 (於二〇二一年四月二十六日退任)

陳慧燕

鄭兆銘 (於二〇二一年四月二十六日退任)

張景石 (於二〇二一年四月二十八日退任)

張永裕

戚雪霞

趙元瑛

蔡念祖

周志文

林秀嫻

李就勝

李謝廣

羅秀琮

文緻雅

宋子君 (於二〇二一年四月二十六日退任)

戴錫華

王惠琮

袁達成

張景文 (於二〇二一年四月二十六日委任)

理事於合約之權益

於年結或本年度之任何時間，本學會並無訂立與本學會業務有關而本學會理事直接或間接擁有重大權益之重要合約。

其他事項

截至本報告書簽署日，各理事並沒有得悉任何情況或事項，因沒有在本報告書及財務報表作出反映，導致財務報表任何數字誤導及對學會業務構成損害。

核數師

本學會之賬目是陳與陳會計師事務所有限公司審核，該會計師事務所表示會繼續受聘為本學會之核數師。

承全體理事命

徐荷芬

主席

香港，二〇二一年十月四日

獨立義務核數師報告

致香港園藝學會各會員

(於香港註冊成立的擔保有限公司)

意見

本核數師(以下簡稱「我們」)已審核列載於第五至十三頁香港園藝學會(以下簡稱「貴學會」)的財務報表，此財務報表包括於二〇二一年三月三十一日的財務狀況表與截至該日止年度的收益表及會員權益變動表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表在所有重大方面已根據香港會計師公會頒布的中小企財務報告準則擬備，並已遵照香港公司條例妥為擬備。

意見的基礎

我們已根據香港會計師公會頒布的香港審計準則，並參考實務說明 900 項(經修訂)「審計根據中小企財務報告準則編制的財務報表」進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的專業會計師道德守則(以下簡稱「守則」)，我們獨立於貴學會，並已覆行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計保留意見提供基礎。

財務報表及其他核數師報告以外的信息

理事需對其他信息負責，其他信息包括刊載於香港園藝學會二〇二一年年報內的信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

理事就財務報表須承擔的責任

理事須負責根據香港會計師公會頒布的香港中小企財務報告準則及香港公司條例擬備財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時，理事負責評估貴學會持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非理事有意將貴學會清盤或停止經營，或別無其他實際的替代方案。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告，並根據香港公司條例第 405 條，僅向學會全體會員報告而並無其他目的。

合理保證是高水平的保證，但不能保證按照香港審計準則進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據香港審計準則進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於

未能發現因錯誤而導致的重大錯誤陳述的風險。

- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴學會內部控制的有效性發表意見。
- 評價理事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對理事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴學會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴學會不能持續經營。

除其他事項外，我們與治理層溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

陳與陳會計師事務所有限公司

香港執業會計師

陳國昌

執業證書編號：P01446

香港，二〇二一年十月四日

香港園藝學會

(無股本的擔保有限公司)

收益表

截至二〇二一年三月三十一日止年度

	附註	2021 HK\$	2020 HK\$
收入：			
會員入會費及年費		13,700.00	12,980.00
贊助及捐款收入		800.00	53,800.00
園藝書本銷售收入	5	7,276.50	12,656.70
燒烤活動收入		-	2,880.00
香港花卉展覽補貼		5,000.00	-
園藝班學費收入		-	6,480.00
銀行利息收入		0.14	15.03
		<u>26,776.64</u>	<u>88,811.73</u>
營運開支	6	(17,369.45)	(60,412.95)
營運收益		9,407.19	28,398.78
所得稅	7	-	-
本年度收益		<u>9,407.19</u>	<u>28,398.78</u>

會計政策及財務報表附註解釋為本財務報表之一部份應聯同財務報表一起閱讀。

香港園藝學會

(無股本的擔保有限公司)

財務狀況表

於二〇二一年三月三十一日

	附註	2021 HK\$	2020 HK\$
資產			
非流動資產			
修建會址	8	-	-
設備及儀器 - 裝修、傢俬及設備	9	1,873.20	2,497.60
		1,873.20	2,497.60
流動資產			
現金及銀行結餘		417,619.13	403,787.54
應收及其他應收賬款	10	16,600.00	16,600.00
		434,219.13	420,387.54
總資產		436,092.33	422,885.14
儲備及負債			
累積赤字	11	(140,202.67)	(149,609.86)
香港園藝學會撥入資金	12	572,495.00	572,495.00
		432,292.33	422,885.14

流動負債

應付賬款

3,800.00

-

總儲備及負債

436,092.33

422,885.14

會計政策及財務報表附註解釋為本財務報表之一部份應聯同財務報表一起閱讀。此財務報表已於二〇二一年十月四日獲理事會批准及授權刊發，並由下列代表簽署。

徐荷芬
會長

張永裕
第一副會長

香港園藝學會

(無股本的擔保有限公司)

會員權益變動表

截至二〇二一年三月三十一日止年度

	附註	2021 HK\$	2020 HK\$
年初結餘 - 總權益		422,885.14	394,486.36
本年度收益		<u>9,407.19</u>	<u>28,398.78</u>
年終結餘 - 總權益		<u><u>432,292.33</u></u>	<u><u>422,885.14</u></u>

會計政策及財務報表附註解釋為本財務報表之一部份應聯同財務報表一起閱讀。

香港園藝學會

(無股本的擔保有限公司)

會計政策及財務報表附註解釋

截至二〇二一年三月三十一日止年度

(1) 學會背景資料

本學會是根據香港公司法例於一九九七年四月十六日註冊成立之無股本的擔保有限公司。本學會成立的目的是推廣園藝學。而本會之日常運作由理事會成員負責。本學會註冊地址為香港新界大埔汀角路 65 號。

於二〇〇二年七月十五日，本學會根據前公司法例第二十一條成功向公司註冊處處長申請免除顯示有限公司於本會中英文名稱上。另外，本學會於二〇〇二年八月二十二日舉行之會員特別大會上通過將本會之英文名稱由 Society of Horticulture (Hong Kong) 改為 Institute of Horticulture (Hong Kong)。

根據本學會成立之組織章程，會員於本學會結束時如仍為本學會會員或結束一年內之會員須為本學會清還負債，惟總額不能超過每名會員港幣 500.00。

(2) 遵例聲明

根據《香港公司條例》(第 622 章)第 359(1)(a)條，本學會符合小型擔保公司的資格在提供財務報告方面獲豁免。因此本學會根據香港會計師公會頒佈的《中小企財務報告準則》編製本財務報表。

本財務報表乃按照香港會計師公會頒佈的《中小型企業財務報告準則》，並以應計概念及持續經營基準而編製。

(3) 編製基準

本財務報表包括收益表、財務狀況表、會員權益變動表及會計政策及財務報表附註解釋。

本財務報表乃以歷史成本作編製並以港幣呈報。

(4) 主要會計政策

(a) 資本性支出

本學會資本性支出按成本減折舊及慈善團體之有關資助列賬。

折舊乃按資本性支出減有關慈善團體之資助款後按估計可用年期以直線法攤銷，所用年率如下：

修建會址 : 10%

裝修、傢俬及設備 : 20%

(b) 應收賬款

應收賬款以每單一賬款可變現值計值。當賬款估計無法全部收回時，需作出合適撥備，並在收益表內確認。

(c) 待售書冊

待售書冊以成本值及可變現淨值兩者中較低者列賬，成本按先進先出法計算，可變現淨值根據預計銷售所得款項減去估計銷售開支釐定。

(d) 所得稅

所得稅開支指當期應繳所得稅，當期應繳所得稅乃根據當年應課稅溢利按結算日已生效或實際有效的稅率計算。

不需提撥遞延稅。

(e) 收入確認

收入之確認基準是當本學會可以可靠地計量及能夠獲得經濟利益時並按以下基準確認為收入：

- (i) 贊助、捐款、會員入會費及年費收入僅在收到時或學會已有權收取時方予入賬。
- (ii) 提供訓練課程之收入於提供服務完成時確認入賬。
- (iii) 出售書冊以收款或書冊分銷商通知日期，以較早者確認入賬。

(f) 資產減值

於每一個報告年度，本學會評估資產有否出現資產減值或回撥的跡象，資產包括物業、廠房及設備、無形資產及長期投資。倘資產之賬面值超過可回收額，則賬面值削減至可回收額，並在收益表內確認。回撥往年度之資產減值，只有在採用資產減值之估計出現改變時才會回撥。但計算可回撥數額時，此數不能多於在沒有減值的情況下有關資產折舊或攤銷後之賬面值。

(g) 撥備及或然負債

倘本學會需就過去事項承擔現有法律或推定責任，而可能導致資源流出以履行該責任，如能夠可靠地估計金額，就需要提撥準備。

倘若經濟資源流出可能不會發生或不能夠可靠地衡量應付負債之金額，除非經濟資源流出之機會極低，該債務只需於財務報表附註披露為或然負債。可能發生債務其最終會否形成是取決於日後一項或多項會或不會發生之事項，除非發生機會極低，該債務也只需於財務報表披露為或然負債。

(5) 出版書本資助淨收益

本學會扣除發行商的佣金後，以每本淨收入港幣 44.10 元出售了 165(2020：287)本書，為學會本年度獲得港幣 7,276.50(2020：港幣 12,656.70)的銷售收入。於二〇二一年三月三十一日剩餘的 738 本書冊以無價值體現於二〇二一年三月三十一日的財務狀況表。

(6) 營運開支

	2021	2020
	HK\$	HK\$
週年大會晚宴	-	29,790.20
銀行手續費	500.00	515.00
燒烤活動費用支出	-	4,800.30
折舊	624.40	624.40
水電費	216.00	9,953.80
年報登記費	-	105.00
香港花卉展覽	5,000.00	70.00
園藝及植物材料	-	4,465.10
會址園藝及清潔	-	2,500.00
保險	4,418.75	4,417.65
福食	1,441.00	2,110.00
會址維修及保養	-	135.00
郵費及會報	499.30	426.50
雜項費用	870.00	500.00

網址服務費用	3,800.00	-
	<u>17,369.45</u>	<u>60,412.95</u>

(7) 所得稅

本學會已按稅務條例第八十八條獲豁免繳納香港利得稅。

(8) 修建會址

	2021	2020
	HK\$	HK\$
成本值		
於報告期初及期末	<u>1,240,046.00</u>	<u>1,240,046.00</u>
折舊／資助		
於報告期初及期末	<u>1,240,046.00</u>	<u>1,240,046.00</u>
賬面淨值於報告期末	<u>-</u>	<u>-</u>

由香港賽馬會慈善基金捐助修建會址的 HK\$800,000.00 已反映以上賬面淨值。

會址是建在從香港特別行政區政府租賃之土地上，租賃為期兩年自一九九七年十月一日，其後按季續租。於二〇一四年七月，本學會接獲地政總署通知該土地將用於重建項目，租約將於二〇一五年第一季終止。但本學會後來於二〇一五年九月收到地政總署電子郵件通知確認該重建項目暫時擱置，本學會可以繼續使用該土地直至另行通告為止。

(9) 裝修、傢俬及設備

	2021 HK\$	2020 HK\$
成本值		
於報告期初	101,198.00	98,076.00
添置	-	3,122.00
於報告期末	101,198.00	-
折舊		
於報告期初	98,700.00	98,076.00
本期間準備	624.40	624.40
於報告期末	98,324.80	98,700.00
賬面淨值於報告期末	1,873.20	2,497.60

(10) 應收及其他應收賬款

	2021 HK\$	2020 HK\$
水電按金	16,600.00	16,600.00

(11) 累積赤字

	2020	2019
	HK\$	HK\$
於報告期初	(149,609.86)	(178,008.64)
本年度收益	<u>9,407.19</u>	<u>28,398.78</u>
於報告期末	<u>(140,202.67)</u>	<u>(149,609.86)</u>

(12) 香港園藝學會撥入資金

香港園藝學會撥入資金代表本學會註冊成立時接收本會前身以非法人團體時所運作之剩餘資產。

(13) 理事酬金

本年度並無已支付或應支付各理事之任何酬金(二〇二〇年：無)。

(14) 關連人士之交易

於本年度，本會從會員得到收入港幣 14,500.00(二〇二〇年：港幣 65,860.00)。此等收入已在收益表的體現。

理事會 2021 – 2022

會長

第一副會長

第二副會長

秘書

財務

總務

公關

稽核

活動

出版

教育

科研

會長	徐荷芬女士, <i>MIHort(HK)</i>
第一副會長	張永裕先生
第二副會長	蔡念祖先生, <i>MIHort(HK)</i>
秘書	趙元瑛先生, <i>MIHort(HK)</i> 林秀嫻小姐
財務	周志文先生
總務	王惠琮小姐, <i>MIHort(HK)</i> 戴錫華先生
公關	羅秀琮小姐
稽核	戚雪霞女士
活動	文緻雅小姐 張景文先生
出版	袁達成先生
教育	黃陳慧燕女士
科研	李就勝先生, <i>MIHort(HK)</i> 李謝廣先生

會員名單

名譽會員

名譽會長

李萬益先生, *CPM, Hon.FIHort(HK)* 張何麗梅女士, *Hon.FIHort(HK)*
林偉強先生, *SBS, BBS, JP* 蔡素玉女士, *JP, Hon.FIHort(HK)*
丁毓珠女士, *GBS, JP* 丘國賢先生, *MIHort(HK)*
鄧永昌先生, *Hon.FIHort(HK)*

名譽顧問

江澤慧教授

名譽法律顧問

梁兆祥先生

名譽核數師

陳與陳會計師事務所有限公司

名譽會員

黃源喜先生, *Hon.FIHort(HK)* 張樹林女士
張文佑先生 黃賜巨教授, *FIHort(HK)*
葉秀葵女士 袁轉好女士, *Hon.FIHort(HK)*
劉興達先生 蕭麗萍女士
李甯漢教授, *FIHort(HK)* 陳弘志教授
余玉珠女士 邢福武教授, *FIHort(HK)*
李賢祉博士 鍾燄興先生
容拱興博士, *FIHort(HK)* 劉信信博士
邱榮光博士, *JP, Hon.FIHort(HK)* 韋子剛博士
周錦超博士, *FIHort(HK)* 區志偉先生
尹權發先生, *MIHort(HK)* 張耀輝先生, *MH, MIHort(HK)*
吳 敏博士 劉大偉博士
彭禮和先生 陳若藹小姐
林妙成博士

基本會員

* 歐競青, <i>MIHort(HK)</i>	* 區黃玉琴	* 蔣大偉	* 陳志鴻
* 陳志賢	* 陳發開	* 陳健武	* 陳貴健
* 陳國恩	* 陳慕貞	* 陳小堅	* 陳子光
* 陳慰僑	* 陳穎怡	* 陳玉意	* 鄒振榮
* 周松游, <i>MIHort(HK)</i>	* 鄭茂和	* 鄭兆銘	* 鄭容展紅
* 張家麟	* 張景文	* 張景石, <i>MIHort(HK)</i>	* 張美明
* 張達來	* 張永裕	* 張耀江, <i>MIHort(HK)</i>	* 張耀光
* 張玉琮	* 張裕生	* 戚雪霞	* 趙元瑛, <i>MIHort(HK)</i>
* 蔡念祖, <i>MIHort(HK)</i>	* 周志文	* 周鍵群	* 蔡志滿
* 朱兆光	* 鍾卓泉	* 鍾華興	* 霍李湘玲
* 霍兆傑	* 何文祥	* 許家文	* 孔得泉
* 洪一波	* 葉錦鴻	* 葉煥舟	* 甘鎮忠
* 關仲光	* 關錦華	* 關活明	* 黎正立
* 林子健	* 林錦泉	* 林秀霞	* 林秀嫻
* 林偉基	* 劉煦恆	* 羅耀良	* 李就勝, <i>MIHort(HK)</i>
* 李鳳鳴	* 李鴻昌	* 李錦泉	* 李建庭
* 李國輝	* 梁志輝	* 梁松發	* 梁潔儀
* 梁麗琴	* 梁美玲	* 梁 雯	* 梁明華
* 梁愛容	* 梁少英	* 梁芷茵	* 梁永生, <i>MIHort(HK)</i>
* 梁玉珍	* 梁玉琮	* 李雪貞	* 李贊華
* 李麗芬	* 李謝廣	* 李以正	* 林婷婷
* 廖國興	* 廖偉城	* 盧振華	* 羅秀琮
* 勞樹強	* 羅偉強	* 陸超恩	* 文緻雅

* 譚燕婷	* 吳嘉熙	* 伍國富	* 吳潘港英
* 顏紹明	* 彭家基	* 沈浩然	* 蕭德儀
* 宋子君	* 宋美蓮	* 戴錫華	* 戴婉君
* 譚安琪	* 鄧銘澤	* 丁家芬	* 曾志剛
謝細蓮	* 徐荷芬, <i>MIHort(HK)</i>	* 佟金城	* 董兆標
* 屈熾全	* 王惠琮, <i>MIHort(HK)</i>	* 黃陳慧燕	* 黃靖歐
* 黃金波	* 黃秀娟	* 黃陶金	* 楊仲文
* 易秀屏	* 葉偉枝	* 姚國松	* 阮慶強
* 袁寶生	* 袁達成	羅愛萍	張韻儀

同業會員

* 陳近生	* 崔曉明	* 何偉民	* 簡啟惠
* 賴德輝	* 賴汝明	* 羅敏儀	* 李浩榮
* 容寶玲	* 梁國洪	* 李國強	* 廖能富
* 麥治齊	* 伍學文	* 沈慶禧	* 王家農
* 黃達明	* 黃永光		

普通會員

* 歐陽雪薇	* 歐永森	* 陳志浩	* 陳作濂
* 陳啓華	* 陳桂嬌	陳炯賢	* 陳廣昌
* 陳梁嘉玲	* 陳美蘭	* 陳雅思	* 陳培基
* 陳秀英	* 陳小瑩	* 陳偉倫	* 陳綺君
* 陳奕嘉	* 陳艷姬	* 周鑑民	* 鄭國貞
* 鄭文櫻	* 鄭鵬飛	* 鄭偉民	* 張新俠
* 張穎軒	* 蔡陳培君	* 蔡觀群	蔡美芸
* 周淑靜	* 朱麗珍	* 徐惠文	* 馮進祥

* 馮妙霞	* 何家健	* 何金凌	* 何麗芬
* 何美鳳	* 何美玲	何芊霖	* 何永強
* 何玉蓮	* 甘順蓮	鄺曼珊	* 關韶英
* 林澤顯	* 林思源	* 劉鎮月	劉素華
* 羅學義	* 李灼明	* 李鳳瑤	李嘉美
* 李廣鑾	* 李廷根	* 李耀津	* 梁子驊
* 梁正昌	* 梁作基	* 梁希梅	* 梁栢軒
* 梁達雲	* 梁玉怡	* 梁子坤	* 李鳳玲
李翰雄	* 李建華	* 李權發	* 李愛芳
* 李汝英	* 廖志華	* 羅智慧	* 盧衍藩
* 盧宥璉	* 盧英傑	* 雷靄儀	* 馬旺卿
* 麥長好	* 麥長冰	* 麥寶蓮	* 莫玄克
* 吳夏淵	* 伍琮珍	* 伍雪清	* 吳小紅
* 魏青霞	* 柯維明	* 白繩亮	* 鮑金華
* 布雪芳	* 潘韶屏	* 潘苒青	潘碧玉
* 冼燦培	* 冼鳳明	* 薛錦賢	蕭榮蓮
* 蘇麗瑜	* 蘇靜芳	* 蘇偉儀	* 戴葉秀蘭
* 譚潔真	* 鄧美玲	竇筱鈞	* 田漢君
* 田譚小玲	* 唐靜霞	* 曾金文	* 徐 英
董天虹	* 董惠萍	* 韋基舜	* 溫楚昇
* 黃晉洋	* 黃錦秀	* 黃群娣	* 黃雯霞
* 黃美賢	* 黃秀容	* 王偉全	* 黃穎雯
* 黃玉卿	* 胡文光	* 邱佩興	* 楊翠娥
* 楊翠嬋	* 楊翠華	* 楊多尼	* 楊曼荷
* 楊炳坤	* 楊秀珍	* 楊黃遠明	* 余錦棠
* 余群仙	阮可慧	* 余仲賢	* 余敏婷

團體會員

嘉禾有限公司

信明工程有限公司

千里馬綠化有限公司

* 表示永遠會員

活動概覽 Highlights of the Year

第三十三屆週年會員大會 33rd Annual General Meeting



週年會員大會於今年四月舉行
The Annual General Meeting held in April 2021



主席、秘書及財務作出報告
The Chairman, Secretary and Finance
reported at the meeting



新一屆理事與會員合照
Group photo of Members and the New Committee

向馬會要求撥款進行會址維修工程 Seeking Funds from HKJC for Renovation of the Club House

Main Gate and Perimeter Fence

- Main gate / back gate rusted and deformed at the hinges
- Fence rusted, deformed and damaged causing security problem



會址已使用多年大部份設施變得陳舊
The Club House has been used for years and most of the
facilities become obsolete

Horticultural House

- concrete columns at corridor heavily deteriorated with cracks and corroded iron exposed
- electrical wiring in poor condition
- classrooms and store rooms with water leak but still usable



課室出現石屎剝落需進行整體維修
Cracks found at the concrete columns of the Classrooms
and need major repair

Green House and Store Rooms

- green house collapsed and not usable
- store rooms usable but need refurbishment



本會正向馬會尋求撥款作出維修
The Institute is seeking funds from HKJC for the
renovation works

與新界鄉議局及環保協進會合辦
「榕樹蟲害—朱紅毛斑蛾」講座



講座在新界鄉議局大樓大劇院舉行
The seminar was held at the Grand Theatre of HYKNT

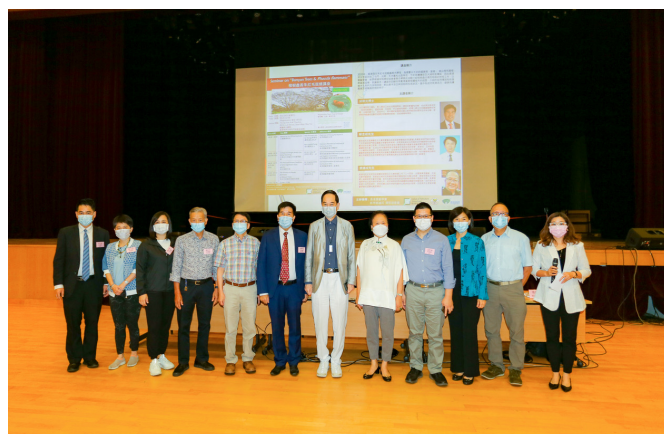
Organised Seminar jointly with HYKNT and
Environmental Assn. on
‘Banyan Trees & *Phaуда flammans*’



講座報名及出席人數踴躍
The Seminar was well received by the Participants



主禮嘉賓致詞
Speech by Officiating Guest



嘉賓合照
Group Photo of Guests



主講嘉賓進行演講
Talk delivered by Speaker



主講嘉賓進行演講
Talk delivered by Speakers

與綠在大埔合作進行網上講座，義工訓練及
在會址進行森耕活動，



森耕活動義工合照

Group Photo with Volunteers of the Planting Activity
at the Club House



導師介紹種子及撒種

Introducing different kind of Seeds by Instructor



為園圃澆水

Watering of Plots

Organised Jointly with Tai Po District
Community Green Station on-line horticultural
courses and workshops/planting activities
at the Club House for Volunteers



清理園圃

Clearing of Planting Plots



義工細心整理園圃

Caring of Plants by Volunteers



於課堂教導義工種植技巧

Horticultural Classes for Volunteers

參與鳳園蝴蝶嘉年華



學會於活動設立攤位
Booth set up by the Institute at the Carnival



與參加活動者合照
Group photo with participants



參加者積極參與活動
Participants actively joining the event

Joining the Butterfly Carnival at Fung Yuen



參加者積極參與活動
Participants actively joining the event



參加者積極參與活動
Participants actively joining the event



心意咭!
Best Wishes!

The President's Report

First of all, I want to wish all members good health. COVID-19 has presented significant impact and challenges to all walks of life including us, and slowed down our activities during the past year. As I mentioned in my report to members last year, we have focused our work this year to developing deeper engagement of our members, strengthening cohesiveness between members and the relevant community groups, and utilising digital networking for better communication and delivery of our goals.

In the light of the Government's effort and measures in combating the disease, we were able to organise some activities in the past months. In June 2021, we conducted a seminar on "Banyan Trees and *Phaouda flammans*" for the public in collaboration with the New Territories Heung Yee Kuk and Environmental Association. Our Council Member provided an informative analysis and research on the threats of *P. flammans* on Banyan Trees and possible measures to prevent the outbreak. Other highlights in the seminar include Ecological Changes Amidst Global Warming and the past and present conditions of some significant Ficus species. The seminar was popular with over 280 participants. The Institute also reopened some of the garden plots in the clubhouse for practical training in August.

The 2020 Annual Dinner was cancelled due to COVID-19 social restrictions and the Annual General Meeting had to be postponed to this year. The 33rd Annual General Meeting was finally held on 12 April 2021. There were 16 Full Members present and 46 Full Members attended by proxy. The number met the attendance quorum according to Article 20 of the "Articles of

Association”. As part of our drive to protect the environment, the 2020 Annual Report has been converted to digital form and uploaded on our website for public viewing.

On the issue of clubhouse renovation, we have finally obtained the policy support from both bureaus for applying for the funding from Hong Kong Jockey Club Charities Trust. However, there are still some land issues yet to be resolved.

On the educational front, the Institute had continued collaborating with Tai Po District Community Green Station to conduct free online horticulture seminars for the public. These talks strive to promote and develop public interest in horticulture.

To strengthen communication between Members and the Institute, a WhatsApp group had been set up to update Members on the latest trend in the horticultural field speedily.

Through collective and committed effort by Council Members, we will continue to positively contribute to our community by promoting horticulture to achieve a better living and sustainable environment. As such, I wish to thank our Honorary Presidents, Advisor, Members, Honorary Legal Adviser, Honorary Auditor, Members, Sponsors and Partners, for their ongoing support. I, along with the Council Members, would look forward to continuing this meaningful journey together with your companion in the year ahead.

Listed below is a summary of work carried out by the respective sub-committees in the past year for Members' information.

(1) Membership

The membership as at 31 August 2021 is :

Honorary Member	38
Full Member	128
Associate Member	18
Ordinary Member	136
<u>Corporate Member</u>	<u>3</u>
Total	323

(2) Activities

June 2021	Organised seminar on “Banyan Trees & Phaula flammans”
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(3) Education

September 2020 to January 2021	Organized 15 horticultural online seminars jointly with Tai Po District Community Green Station
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January to February 2021	Organized three beautification workshops jointly with Tai Po District Community Green Station
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March to May 2021	Organized three horticultural courses jointly with Tai Po District Community Green Station
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July to September 2021	Organized Community Planting activity at Club House jointly with Tai Po District Community Green Station
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(4) Public Relation

November 2020	Co-organised the Fung Yuen Butterfly Carnival”
---------------	--

January 2021	Provided horticultural talk online to Hong Kong Blind Union Services Centre
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May 2021	Provided horticultural talk to Caritas Hok Cheung Sui Kun Community Centre
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September 2021	Provided horticultural talk to The Endeavourers HK Best James Young Neighbourhood Elderly Centre
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(5) General Affairs

April 2021	Organized the 33 rd Annual General Meeting
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October 2021 Prepared the 34th Annual General Meeting

(6) Publication

November 2020 Published the 2020 Annual Report

October 2021 Prepared the 2021 Annual Report

(7) Research and Technical Study

October 2021 Prepared the landscape display for the
coming Hong Kong Flower Show

Ms Florence Tsui, *MIHort(HK)*

President, Institute of Horticulture (Hong Kong)

4 October 2021

Minutes of the 33rd Annual General Meeting

The 33rd Annual General Meeting of the Institute was held on 12 April 2021 at 6:30 p.m. at Conference Room, G/F, Sha Tin Rural Committee Building. 16 Full Members presented and 46 Full Members attended by proxy. A total of 62 Full Members attended the meeting. According to the Article 20 of the “Articles of Association”, a quorum requiring the attendance of at least 58 Full Members or Fellows was found. The following motions were carried with the approval of all Members present.

(A) Work of the Institute

The President, Ms Florence TSUI, MIHort(HK) presented a summary of the activities and major issues organized or undertaken during the past 12 months. As the result of the continuation of the new coronavirus disease (COVID-19) and the Government’s measures to tighten up group gatherings as well as social distancing, the Institute had to temporarily close the clubhouse and suspend most activities in 2021 in order to avoid the risk of social transmission of COVID-19. Despite the difficult time, we did not stop our work there. We increased our outreaching and jointly organized horticultural activities with other organisations. We also continued our effort to seek funding from the Hong Kong Jockey Club for the renovation of our clubhouse. To promote and develop public interest in horticulture, the Institute had organized outreaching activities to charity organizations. We had collaborated with Tai Po District Community Green Station to conduct online horticulture seminars for the public. The President thanked all Hon. Presidents, Hon. Members, Council

Members and all Members on their efforts last year. The Council will continue organizing and conducting activities in pursuance of the objectives of the Institute.

(B) Financial Statement

Members endorsed the financial report for the period ending 31 March 2020 from the Honorary Auditor, which reflected a total income of \$88,811.73 against an expenditure of \$60,412.95, with a surplus of \$28,398.78. The accumulated cash balance over the past years came to \$422,885.14. Details of the Auditor's Report have been reproduced in the 2020 Annual Report for information by all Members.

2. There being no other business, the meeting was adjourned at 7:10 p.m.

CHIU Yuen-ying, *MIHort(HK)*
Secretary, Institute of Horticulture (Hong Kong)
13 April 2021

Independent Honorary Auditor's Report

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

REPORT OF THE COUNCIL MEMBERS FOR THE YEAR ENDED 31 MARCH, 2021

The Council members of Institute of Horticulture (Hong Kong) ("the Institute") submit herewith their report and the audited financial statements for the year ended 31 March, 2021.

Principal activities

The Institute was established to promote the study of horticulture.

Financial results

The results of the Institute for the year ended 31 March, 2021 and the state of affairs of the Institute as at that date are set out in the financial statements on pages 6 to 14.

Council members

The Council members who held office during the reporting period and up to the date of this report were:-

Tsui Ho-fun	(President)
Chan Wai-kiu	(Resigned on 26/4/2021)
Chan Wai-yin	
Cheng Siu-ming	(Resigned on 26/4/2021)
Cheung King-shek	(Resigned on 28/6/2021)
Cheung Wing-yu	
Chik Suet-ha	
Chiu Yuen-ying	
Choi Lim-cho, Kingsley	
Chow Chi-man	
Lam Sau-han	
Lee Chaw-sing	
LI Tse-kwong	
Lo Sau-king	
Man Chi-nga, Flora	
Sung Anita	(Resigned on 26/4/2021)
Tai Sik-wah	
Wong Wai-king	
Yuen Tat-shing	
Cheung King-man	(Appointed on 26/4/2021)

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)
REPORT OF THE COUNCIL MEMBERS
FOR THE YEAR ENDED 31 MARCH, 2021

Council members' interest

No contract of significance in which a Council member had an interest and to which the Institute was a party subsisted at any time during the reporting period or at the end of the reporting period.

Other matters

At the date of this report the Council members are not aware of any circumstances or affairs not otherwise dealt with in the report and financial statements which would render any amount stated misleading or harmful to the business.

Auditors

At the forthcoming annual general meeting, Kreston CAC CPA Limited retire and being eligible offer themselves for re-appointment.

On behalf of the Council members

Tsui Ho-fun
President

Hong Kong, 4 October, 2021

**INDEPENDENT HONORARY AUDITOR'S REPORT
TO THE MEMBERS OF INSTITUTE OF HORTICULTURE (HONG KONG)**
(incorporated in Hong Kong with limited liability by guarantee)

Opinion

We have audited the financial statements of Institute of Horticulture (Hong Kong) (“the Institute”) set out on pages 6 to 14, which comprise the statement of financial position as at 31 March, 2021, the income statement and statement of changes in members’ equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Institute are prepared, in all material respects, in accordance with Hong Kong Small and Medium-sized Entity Financial Reporting Standard (“SME-FRS”) 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”) and with reference to Practice Note 900 (Revised), Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard 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 Institute 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 Council members are responsible for the other information. The other information comprises all the information included in the 2021 annual report, other than 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 the fact. We have nothing to report in this regard.

**INDEPENDENT HONORARY AUDITOR'S REPORT
TO THE MEMBERS OF INSTITUTE OF HORTICULTURE (HONG KONG) – cont'd**
(incorporated in Hong Kong with limited liability by guarantee)

Responsibilities of Council members for the financial statements

The Council members are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the Council members determine are 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 Council members are responsible for assessing the Institute's 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 director either intend to liquidate the Institute or to cease operations, or have no realistic alternative but to do so.

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 this report.

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 Institute's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council members.

**INDEPENDENT HONORARY AUDITOR'S REPORT
TO THE MEMBERS OF INSTITUTE OF HORTICULTURE (HONG KONG) – cont'd**
(incorporated in Hong Kong with limited liability by guarantee)

Auditor's responsibilities for the audit of the financial statements – cont'd

- conclude on the appropriateness of the Council members' 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 Institute's 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 Institute to cease to continue as a going concern.

We communicate with the Council members 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.

Kreston CAC CPA Limited
Certified Public Accountants
CHAN Kwok Cheung
Practising certificate no. P01446

Hong Kong, 4 October 2021

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH, 2021

	Notes	2021 HK\$	2020 HK\$
Revenue:			
Membership entry fee and annual subscription		13,700.00	12,980.00
Sponsorship and donations		800.00	53,800.00
Sale of horticulture books	5	7,276.50	12,656.70
Enrolment fee for BBQ		2,880.00	2,880.00
Subsidy received for Hong Kong Flower Show		5,000.00	-
Admission fee for horticulture course		-	6,480.00
Bank interest income		0.14	15.03
		<hr/>	<hr/>
		26,776.64	88,811.73
Operating expenditures	6	(17,369.45)	(60,412.95)
		<hr/>	<hr/>
Surplus from operations		9,407.19	28,398.78
Income tax	7	-	-
		<hr/>	<hr/>
Surplus for the reporting period		<hr/> 9,407.19	<hr/> 28,398.78

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)
STATEMENT OF FINANCIAL POSITION AT 31 MARCH, 2021

	Notes	2021 HK\$	2020 HK\$
Assets			
Non-current assets			
Club house refurbishment	8	-	-
Plant and equipment:			
- Furniture, fixtures and equipment	9	1,873.20	2,497.60
		1,873.20	2,497.60
Current assets			
Cash and bank balances		417,619.13	403,787.54
Accounts and other receivables	10	16,600.00	16,600.00
		434,219.13	420,387.54
Total assets		436,092.33	422,885.14
Fund and liabilities			
Accumulated deficit	11	(140,202.67)	(149,609.86)
Funds transferred from Society of Horticulture Hong Kong	12	572,495.00	572,495.00
		432,292.33	422,885.14
Current liabilities			
Account payables		3,800.00	-
Total fund and liabilities		436,092.33	422,885.14

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements. These financial statements were approved and authorised for issue by the Council on 4 October 2021.

Tsui Ho-fun
President

Cheung Wing-yu
First Vice-President

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)
STATEMENT OF CHANGES IN MEMBERS' EQUITY
FOR THE YEAR ENDED 31 MARCH, 2021

	2021 HK\$	2020 HK\$
Opening balance – members' equity	422,885.14	394,486.36
Surplus for the reporting period	<u>9,407.19</u>	<u>28,398.78</u>
Closing balance – members' equity	<u>432,292.33</u>	<u>422,885.14</u>

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2021

(1) Reporting entity

The Institute was incorporated on 16 April, 1997 under the Hong Kong Companies Ordinance as a company with limited liability by guarantee not having a share capital. The objective for which the Institute was established is to promote the study of horticulture. The operations of the Institute are controlled by the Council Members. The address of its registered office is 65 Ting Kok Road, Tai Po, New Territories, Hong Kong.

On 15 July, 2002, the Institute successfully under section 21 of the predecessor Companies Ordinance obtained the consent from the Registrar of the Companies Registry to dispense with Limited in its name. Also by a special resolution passed at extraordinary general meeting on 22 August, 2002, the Institute's name was changed from Society of Horticulture (Hong Kong) to Institute of Horticulture (Hong Kong).

Under the provision of the Institute's Memorandum and Articles of Association, every Member of the Institute undertakes to contribute to the assets of the Institute in the event of the Institute being wound-up during the time when he is a Member, or within one year afterwards, to meet the liabilities of the Institute but not exceeding the sum of HK\$500 each.

(2) Statement of compliance

The Institute qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622). The company is a small guarantee company and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Institute is a going concern.

(3) Basis of preparation

These financial statements include income statement, statement of financial position, statement of changes in members' equity and related notes.

The measurement basis used in preparing these financial statements is historical cost. The reporting currency is Hong Kong dollars.

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2021

(4) Principal accounting policies

(a) Capital expenditures

The Institute states the capital expenditures at cost less accumulated depreciation and the related subsidies from charitable organization.

Depreciation is calculated to write off the cost of capital expenditures less the related subsidies from charitable organization over their estimated useful lives on a straight-line basis at the following rates per annum:-

Club house refurbishment	: 10%
Furniture, fixtures and equipment	: 20%

(b) Account and other receivables

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the income statement.

(c) Books for sale

Books for sale are stated at the lower of cost of purchase and net realisable value. Cost is valued by the method of first-in first-out basis. Net realisable value is based on estimated selling prices less any estimated costs to be incurred to disposal.

(d) Income tax

Income tax expense represents current tax expense. The income tax payable represents the amounts expected to be paid to the taxation authority, using the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is not provided.

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2021

(4) Principal accounting policies – cont'd

(e) Recognition of income

Revenue is recognised when it is probable that the economic benefits will flow to the Institute and when the revenue can be measured reliably, on the following bases:-

- (i) Sponsorship, donations, membership entry fee and annual subscription, is recognised when it is received or becomes receivable.
- (ii) Income from training course/horticulture talk is recognised upon completion of services provided.
- (iii) Sales of books are recognised when sales proceeds is received by the Institute or notified by the distribution agents whichever is earlier.

(f) Impairment of assets

An assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment, intangible assets and long-term investments. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior reporting periods.

(g) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Institute has a legal or constructive obligation arising as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or nonoccurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2021

(5) Surplus of book publication sponsorship

The Institute sold 165 (2020: 287) books at HK\$44.10 (net) after deducting the commission to the publisher creating sales income at the total of HK\$7,276.50 (2020: HK\$12,656.70) to the Institute. The remaining quantity of 738 books were reflected in the Institute's statement of financial position at 31 March, 2021 with no value.

(6) Operating expenditures

	2021 HK\$	2020 HK\$
Annual general meeting dinner expenses	-	29,790.20
Bank charges	500.00	515.00
BBQ expenses	-	4,800.30
Depreciation	624.40	624.4
Electricity and water	216.00	9,953.80
Filing fees	-	105.00
Hong Kong Flower Show	5000.00	70.00
Horticultural and planting materials	-	4,465.10
Horticultural and cleansing for club house	-	2,500.00
Insurance	4,418.75	4,417.65
Messing and refreshment	1,441.00	2,110.00
Maintenance for club house	-	135.00
Postage and journal	499.30	426.50
Sundry expenses	870.00	500.00
Website service fee	3,800.00	-
	<u>17,369.45</u>	<u>60,412.95</u>

(7) Income tax

The Institute has been granted exemption from Hong Kong profits tax under section 88 of the Inland Revenue Ordinance.

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2021**(8) Club house refurbishment**

	2021 HK\$	2020 HK\$
Cost		
At the beginning and at the end of the reporting period	1,240,046.00	1,240,046.00
Depreciation/subsidies		
At the beginning and at the end of the reporting period	1,240,046.00	1,240,046.00
Net book value at the end of the reporting period	-	-

The subsidies of HK\$800,000.00 for club house refurbishment received from the Hong Kong Jockey Club Charities Trust was reflected in the above net book value.

The club house is built on land leased from the government of the Hong Kong Special Administrative Region (“HKSAR”) for a period of two years commencing on 1 October, 1997 and thereafter quarterly until such time as the tenancy is determined. In July, 2014 the Institute was informed by Lands Department that the land will be used for redevelopment purpose and the tenancy will be terminated in first quarter 2015. But the Institute subsequently received an email from Lands Department in September, 2015 confirming that the development proposal has been shelved temporarily and the Institute could continue to use the land until further notice.

(9) Plant and equipment – furniture, fixtures and equipment

	2021 HK\$	2020 HK\$
Cost		
At the beginning of the reporting period	101,198.00	98,076.00
Additions	-	3,122.00
At the end of the reporting period	101,198.00	101,198.00
Accumulated depreciation		
At the beginning of the reporting period	98,700.00	98,076.00
Charge for the reporting period	624.40	624.40
	99,324.80	98,076.00
Net book value at the end of the reporting period	1,873.60	2,497.60

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2021**(10) Accounts and other receivables**

	2021 HK\$	2020 HK\$
Utility and other deposits	<u>16,600.00</u>	<u>16,600.00</u>

(11) Accumulated deficit

	2021 HK\$	2020 HK\$
Balance at the beginning of the reporting period	(149,609.86)	(178,008.64)
Surplus for the reporting period	<u>9,407.19</u>	<u>28,398.78</u>
Balance at the end of the reporting period	<u>(140,202.67)</u>	<u>(149,609.86)</u>

(12) Funds transferred from Society of Horticulture Hong Kong

Funds transferred from Society of Horticulture Hong Kong represents the net assets taken over from this non-corporate when the Institute was incorporated.

(13) Council members' emoluments

No fees or emoluments were paid or accrued to any Council member during the reporting period (2020: Nil).

(14) Related party transaction

During the reporting period, the Institute received income from members amounted to HK\$14,500.00 (2020: HK\$65,860.00). These income were reflect in the income statement.

The Council 2021 - 2022

President

First Vice-President

Second Vice-President

Secretary

Finance

General Affairs

Public Relations

Audit

Activities

Publication

Education

**Research and
Technical Study**

President	Ms Florence TSUI, <i>MIHort(HK)</i>
First Vice-President	Mr CHEUNG Wing-yu
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