



香港園藝學會

**Institute of Horticulture
(Hong Kong)**



年報 2024 Annual Report

封面 Cover

百日菊 *Zinnia elegans*

香港園藝學會

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年報 2024 Annual Report

11.2023 - 10.2024

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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

林子健 LAM Chi-kin

會長報告

首先，我很高興告知會員一個好消息，香港賽馬會慈善基金已於八月批准撥款 652 萬給香港園藝學會，並與長春社共同合作，在會址進行一個有關「城市園藝與生物多樣性」的項目，學會希望透過有關計劃進行科研，並教育市民認識本土植物的種植及如何利用這些植物於香港家居環境設立小綠州，從而吸引及促進生物的多樣性，有關項目為期兩年，學會計劃於會址設立一些臨時設施，包括課室，溫室，園圃及示範小園地等，並會更換會址破舊的圍欄，讓市民可更安全參與活動及使用會址的設施。在此，我萬分感謝香港賽馬會慈善基金對本會的信任和支持，亦熱切期待與長春社合作，共同推行有關項目。

本會今年繼續舉辦了多個活動，包括「水仙切割講座暨燒烤」及「大嶼山昂平寶蓮寺種藕」活動、並安排會員參觀「2024 香港花卉展覽」及「2024 香港荷花展暨大灣區荷花展」。在園藝推廣工作方面，本會參加了「2024 年香港花卉展覽」，並以「水生植物」為參展攤位的主題，向市民展示各種不同類別的水生植物，吸引大批市民參觀，並獲得大會頒發「最佳特色獎優異獎」。學會更就水生植物搜集資料，撰寫文章登載於花展大會場刊，讓市民對水生植物有更深入的認識。另外，我們亦繼續與大嶼山昂平寶蓮禪寺及星島日報合辦「2024 香港荷花展暨大灣區荷花展」，今年荷花展首次邀得大灣區團體參展，讓本會有機會與他們交流有關種植荷花的心得，實屬難得。

園藝教育方面，本會繼續為各地區學校、非牟利團體及社工機構，舉辦園藝講座。作為一個慈善團體，本會亦會不斷進行關心社群和推動公益的外展活動，包括探訪老人院、傷健人士中心、兒童院及學校；除送上小盆栽綠化院社外，並即場為這些非牟利社區服務機構提供園藝講座，培養院友對園藝的興趣。

另外，學會繼續透過網頁及網上群組，保持與會員溝通和將學會訊息快捷地傳遞給他們。二零二四年學會年報和年內活動資料亦已上載學會網頁讓公眾參閱。未來我們會於課室設立網上直播設施，以便進行網上教學的工作。

本會除了舉行及參與活動，亦有派出專業會員參與政府舉行的活動，包括於「2024 香港花卉展覽」擔任演講嘉賓及評審工作和「2024 最佳園林大獎」擔任評審工作。

今年，健康和繁忙的會務確實對我構成一些挑戰，幸得各位理事會成員的大力支持，使學會可以繼續順利發展，在此，感謝各位執委會成員付出嘅努力，我也在此呼籲各位對園藝工作有熱誠嘅會員，能踴躍加入執位行列，共同為學會作出貢獻。為實現園藝更專業化，學會正就園藝師的設立與專業標準進行研究並謹慎地積極完善，希望長遠能促進業界的發展。最後，本人衷心多謝本會各位名譽會長、名譽顧問、名譽法律顧問及名譽會計的支持，使本會活動得以順利推行。

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

截至二零二四年八月底，會員人數如下

名譽會員	33
基本會員	128
同業會員	21
普通會員	139
公司會員	<u>2</u>
會員總數	323

(2) 活動

二零二四年一月	舉辦「水仙切割講座暨燒烤」活動
二零二四年三月	參觀「2024 年香港花卉展覽」
二零二四年四月	舉辦「大嶼山昂平寶蓮寺種藕」活動
二零二四年六月	參觀「2024 年香港荷花展暨大灣區荷花展」

(3) 教育

二零二三年十一月 籌備合辦「2024 年香港
至二零二四年六月 荷花展暨大灣區荷花
展」

二零二四年六月至 聯同長春社與香港賽馬
八月 會慈善基金申請進行
「城市園藝與生物多樣
性」項目

(4) 公關

二零二四年一月 為三間老人院提供外
展服務

(5) 總務

二零二三年十一月 舉行第三十六屆週年
會員大會

二零二四年十月 籌備第三十七屆週年
會員大會

(6) 出版

二零二三年十一月 出版二零二三年年報

二零二四年十月 籌備出版二零二四年
年報

(7) 科研

二零二四年三月 籌辦「2024 年香港
花卉展覽」的佈展
攤位

二零二四年十月 籌辦「2025 年香港
花卉展覽」的佈展
攤位

徐荷芬, *MIHort(HK)*

香港園藝學會 會長

二零二四年十月三十一日

第三十六屆週年會員 大會會議記錄

香港園藝學會第三十六屆周年會員大會於二零二三年十一月二十七日下午六時三十分假沙田大涌橋路五十五號 Club One 水中天舉行。參與會議之基本會員共 28 人，另外有 31 名基本會員簽署了委託書授權其他基本會員參與會議，共 59 名基本會員出席，合符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。學會今年三月參加了香港花卉展覽，以{幸福廚房花園-香草植物篇}為主題，並獲得了最佳設計大獎。學會與寶蓮禪寺及星島日報在六月份聯合在大嶼山昂坪寶蓮寺舉辦了「2023 荷花展」。這次展覽非常成功，並獲得了廣泛的媒體報導和社會讚譽。為加強兩地園藝交流，學會七月與深圳花卉協會舉行交流會。由於地政署未能確定會址的土地租任年期，香港賽馬會慈善基金仍未接納會所的維修費用申請，導致會址未能進行必要的改善和修理工工程，影響了正常運作和發展。學會已經向有關部門反映了我們的困境，希望能盡快得到解決。最後，學會正就認證註冊園藝師計劃進行籌備工作。

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團體免費提供園藝指導或講座服務，透過這些活動積極推廣園藝工作。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，截至二零二三年三月三十一日止之總收入為 190,085.59 元；支出為 110,493.12 元。本年度盈餘為 79,592.47 元，現金儲備共有 559,054.42 元。該報告會詳列於本會之二零二三年年報內，供會員知照。

此外並無其他事項，會議於當日下午六時四十五分結束。

趙元瑛, *MIHort(HK)*

香港園藝學會 秘書長

二零二三年十二月八日

香港園藝學會
(無股本的擔保有限公司)

財務報告
截至二〇二四年三月三十一日止年度

(中文譯本，只作參考用途)

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
截至二〇二四年三月三十一日止年度

全體理事欣然提呈本學會截至二〇二四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

本學會截至二〇二四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六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)
陳慧燕	
張景文	
張永裕	
戚雪霞	
趙元瑛	
蔡念祖	
周志文	
林秀嫻	
李就勝	(於二〇二四年六月二十六日去世)
文緻雅	
戴錫華	
王惠琮	
袁達成	(於二〇二三年六月五日退任)
廖國興	
張裕生	
林子健	
羅愛萍	
彭家基	

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。

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
截至二〇二四年三月三十一日止年度

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，

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」)已審核列載於第六至十三頁香港園藝學會(以下簡稱「貴學會」)的財務報表，此財務報表包括於二〇二四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二〇二四年年報內的信息，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。

獨立義務核數師報告 - 續
致香港園藝學會各會員
(於香港註冊成立的擔保有限公司)

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。

獨立義務核數師報告 - 續
致香港園藝學會各會員
(於香港註冊成立的擔保有限公司)

核數師就審計財務報表承擔的責任 - 續

除其他事項外，我們與理事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，

香港園藝學會
(無股本的擔保有限公司)

收益表
截至二〇二四年三月三十一日止年度

	附註	2024 HK\$	2023 HK\$
收入：			
會員入會費及年費		7,520.00	10,260.00
週年大會晚宴贊助		112,000.00	115,964.00
園藝書本銷售收入		714.00	23,602.30
週年大會晚宴門票收入		16,800.00	17,400.00
香港花卉展覽補貼		6,500.00	5,000.00
活動及課堂收入		11,545.50	16,000.00
其他收入		275.00	776.00
銀行利息收入		<u>108.04</u>	<u>1,083.29</u>
		115,462.54	190,085.59
營運開支	5	(<u>101,209.02</u>)	(<u>110,493.12</u>)
營運收益		54,253.52	79,592.47
所得稅	6	<u>-</u>	<u>-</u>
本年度收益		<u><u>54,253.52</u></u>	<u><u>79,592.47</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)

財務狀況表
於二〇二四年三月三十一日

	附註	2024 HK\$	2023 HK\$
資產			
非流動資產			
修建會址	7	-	-
設備及儀器 - 裝修、傢俬及設備	8	<u>-</u>	<u>624.40</u>
		<u>-</u>	<u>624.40</u>
流動資產			
現金及銀行結餘		616,764.24	563,080.02
應收及其他應收賬款	9	<u>22,700.00</u>	<u>18,600.00</u>
		<u>639,464.24</u>	<u>581,680.02</u>
總資產		<u>639,464.24</u>	<u>582,304.42</u>
儲備及負債			
累積盈餘/(赤字)	10	40,812.94	(13,440.58)
香港園藝學會撥入資金	11	<u>572,495.00</u>	<u>572,495.00</u>
		<u>613,307.94</u>	<u>559,054.42</u>
流動負債			
應付賬款		<u>26,156.30</u>	<u>23,250.00</u>
總儲備及負債		<u>639,464.24</u>	<u>582,304.42</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。此財務報表已於二〇二四年九月二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
截至二〇二四年三月三十一日止年度

	2024 HK\$	2023 HK\$
年初結餘 - 總權益	559,054.42	479,461.95
本年度收益	<u>54,253.52</u>	<u>79,592.47</u>
年終結餘 - 總權益	<u><u>613,307.94</u></u>	<u><u>559,054.42</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
截至二〇二四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。

本公司以港幣記賬及本財務報表乃以歷史成本作編製並同以港幣呈報。

(無股本的擔保有限公司)

截至二〇二四年三月三十一日止年度

(a) 資本性支出

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%

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。

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。

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) 活動之收入於活動完成時確認入賬。
- (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。
- (iv) 資助收入是按相關項目資助成本產生時有系統地確認。

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

截至二〇二四年三月三十一日止年度

(4) 主要會計政策 - 續

(e) 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。倘資產之賬面值超逾可回收額，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。

(f) 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) 營運開支

	2024 HK\$	2023 HK\$
週年大會晚宴	50,112.70	64,077.40
銀行手續費	520.00	500.00
活動及課堂支出費用	13,142.00	10,805.00
會址維修及保養	11,156.00	5,490.00
折舊	624.40	624.40
水電費	852.30	939.30
香港花卉展覽	16,056.00	14,800.00
保險	4,419.82	4,419.82
福食	2,358.00	1,687.40
印刷及文具	-	94.00
郵費及會報	530.80	510.80
雜項費用	1,437.00	2,745.00
網址服務費用	-	3,800.00
	<u>101,209.02</u>	<u>110,493.12</u>

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
截至二〇二四年三月三十一日止年度

(6) 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。

(7) 修建會址

	2024 HK\$	2023 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。於二〇二二年十一月二十三日，本學會接獲地政總署通知該土地暫時沒有計劃任何永久發展的用途，本學會可以繼續使用土地直至另行通告為止。

(8) 裝修、傢俬及設備

	2024 HK\$	2023 HK\$
成本值		
於報告期初及期末	<u>101,198.00</u>	<u>101,198.00</u>
折舊		
於報告期初	100,573.60	99,949.20
本期間準備	<u>624.40</u>	<u>624.40</u>
於報告期末	<u>101,198.00</u>	<u>100,573.60</u>
賬面淨值於報告期末	<u>-</u>	<u>624.40</u>

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
截至二〇二四年三月三十一日止年度

(9) 應收及其他應收賬款

	2024 HK\$	2023 HK\$
水電按金	<u>22,700.00</u>	<u>18,600.00</u>

(10) 累積盈餘/(赤字)

	2024 HK\$	2023 HK\$
於報告期初	(13,440.58)	(93,033.05)
本年度收益	<u>54,253.52</u>	<u>79,592.47</u>
於報告期末	<u>40,812.94</u>	(<u>13,440.58</u>)

(11) 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。

(12) 理事酬金

本年度並無已支付或應支付各理事之任何酬金(2023：無)。

(13) 關連人士之交易

於本年度，本學會從會員得到收入港幣139,520.00(2023：港幣137,624.00)。此等收入已在收益表中體現。

理事會 2023 –2024

會長

第一副會長

第二副會長

秘書

活動

財務

出版

總務

教育

公關

科研

稽核

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	文緻雅小姐	
	羅愛萍女士	
稽核	戚雪霞女士	
活動	張景文先生	
	彭家基先生	
出版	李就勝先生*	<i>MIHort(HK)</i>
	林子健先生	
教育	黃陳慧燕女士	
	張裕生先生	
科研	廖國興先生	

*李就勝先生於二零二四年六月二十六日離世

會員名單

名譽會員

名譽會長

李萬益先生, *CPM, Hon.FIHort(HK)*
林偉強先生, *SBS, BBS, JP*
丁毓珠女士, *GBS, JP*
鄧永昌先生, *Hon.FIHort(HK)*

張何麗梅女士, *Hon.FIHort(HK)*
蔡素玉女士, *JP, Hon.FIHort(HK)*
丘國賢先生, *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)*
葉秀葵女士
劉興達先生
余玉珠女士
李賢祉博士
容拱興博士, *FIHort(HK)*
邱榮光博士, *JP, Hon.FIHort(HK)*
周錦超博士, *FIHort(HK)*
尹權發先生, *MIHort(HK)*
吳 敏博士
彭禮和先生
林妙成博士

黃賜巨教授, *FIHort(HK)*
袁轉好女士, *Hon.FIHort(HK)*
蕭麗萍女士
陳弘志教授
邢福武教授, *FIHort(HK)*
鍾燄興先生
劉信信博士
區志偉先生
張耀輝先生, *MH, MIHort(HK)*
劉大偉博士
陳若藹小姐

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	* 陳家興	* 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	張韻儀	* 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
* 羅愛萍	* 羅耀良	陳崢	* 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
* 梁雯	* 梁美玲	* 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	* 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	* 譚燕婷
* 鄧銘澤	* 丁家芬	* 曾志剛	* 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

同業會員

* 陳近生
* 簡啟惠
李展濤
* 李浩榮
* 麥治齊
* 黃達明

* 陳樞峴
* 賴德輝
* 梁國洪
* 伍學文
* 黃永光

* 崔曉明
* 賴汝明
* 李國強
* 沈慶禧
* 容寶玲

* 何偉民
* 羅敏儀
* 廖能富
* 王家農
溫耀文

普通會員

* 歐陽雪薇
* 陳啟華
* 陳美蘭
* 陳小瑩
陳恩誦
* 陳艷姬
* 鄭鵬飛
* 張新俠
* 蔡美芸
* 徐惠文
* 何家健
* 何美玲
* 關韶英
* 羅學義
* 李廣鑾
* 梁子驊
* 梁栢軒
* 梁子坤
* 李愛芳
* 盧衍藩
* 雷靄儀
* 麥長冰
* 伍琮珍
* 魏青霞
* 鮑金華
* 冼燦培
* 蘇麗瑜
* 譚潔真
* 唐靜霞
* 董惠萍
* 黃錦秀

* 歐永森
* 陳桂嬌
* 陳雅思
* 陳偉倫
黃頌誼
* 周鑑民
* 鄭偉民
* 張穎軒
* 周淑靜
* 馮進祥
* 何金凌
* 何永強
* 林澤顯
* 李灼明
李密濃
* 梁正昌
梁淑芳
* 李鳳玲
* 李汝英
* 盧宥璉
龍敏儀
* 麥寶蓮
吳國儀
* 柯維明
* 布雪芳
* 冼鳳明
* 蘇靜芳
* 鄧美玲
* 曾金文
* 韋基舜
* 黃群娣

* 陳志浩
* 陳廣昌
* 陳培基
* 陳綺君

* 鄭國貞
張淑儀
* 蔡陳培君
朱夏勤
* 馮妙霞
* 何麗芬
* 何玉蓮
* 林思源
* 李鳳瑤
* 李廷根
* 梁作基
* 梁達雲
* 李建華
* 廖志華
* 盧英傑
* 馬旺卿
* 莫玄克
* 伍雪清
* 白繩亮
* 潘韶屏
* 薛錦賢
* 蘇偉儀
* 田漢君
蔡紅梅
* 溫楚昇
* 黃雯霞

* 陳作濂
* 陳梁嘉玲
* 陳秀英
* 陳奕嘉

* 鄭文櫻
張麗芳
* 蔡觀群
* 朱麗珍
何家齊
* 何美鳳
* 甘順蓮
* 劉鎮月
李嘉美
* 李耀津
* 梁希梅
* 梁玉怡
* 李權發
* 羅智慧
雷健儀
* 麥長好
* 吳夏淵
* 吳小紅
彭灼坤
* 潘苒青
* 蕭榮蓮
* 戴葉秀蘭
* 田譚小玲
* 徐英
* 黃晉洋
* 黃美賢

* 黃秀容
* 胡文光
* 楊翠嬋
* 楊炳坤
* 余群仙

* 王偉全
* 邱佩興
* 楊翠華
* 楊秀珍

* 黃穎雯
叶秋梅
* 楊多尼
* 楊黃遠明
* 余仲賢

* 黃玉卿
* 楊翠娥
* 楊曼荷
* 余錦棠
* 余敏婷

團體會員

嘉禾有限公司

信明工程有限公司

* 表示永遠會員

活動概覽 Highlights of the Year

週年會員大會及晚宴 AGM & Dinner

第三十六屆週年會員大會及晚宴於二零二三年十一月二十七日於沙田 Club One「水中天」順利舉行，當晚筵開九席，共有約 100 人參加，徐荷芬會長當晚向會員匯報學會未來的發展方向。

The 36th Annual General Meeting and Dinner was successfully held on 27 November 2023 at Club One Sha Tin. The Chairman reported to Members about the direction in future development of the Institute.



香港花卉展覽 Hong Kong Flower Show

香港園藝學會參加 2024 年香港花卉展覽，以「常見水生植物的園藝應用」作主題參展，並獲大會頒發特色優異獎。除了為會員安排免費導賞活動，本會名譽會員余玉珠女士更於花展期間主持講座，介紹空氣草種植。此外，學會亦撰文刊於花展場刊，讓市民更了解水生植物。

The Institute of Horticulture (HK) participated in the 2024 Hong Kong Flower Show by setting up a display booth on 'Horticultural applications of Common Aquatic Plant' and it won the 'Award'. Other than arranging free tour for the Show, our Hon. Member Ms YU Yuk-chu also presented a talk on 'Air Plants'. In addition, the Institute also prepared an article on Aquatic Plants for publication in the Show booklet.



荷花種植活動 Planting of Lotus

香港園藝學會和寶蓮禪寺於四月七日安排導師，會員及義工於寶蓮禪寺苗圃進行荷花種植活動，準備六月舉辦荷花展。

In order to prepare for the Lotus Exhibition in June, The Institute of Horticulture (HK) and Po Lin Monastery arranged instructors, members and volunteers to carry out planting of Lotus at the monastery on 7 April



香港荷花展 Hong Kong Lotus Show

香港園藝學會與寶蓮禪寺及星島日報再次合辦香港荷花展，開幕典禮於六月二十二日順利舉行。學會名譽會長蔡素玉女士, *JP, Hon. FIHort(HK)* 及會長徐芬女士擔任大會主禮嘉賓。徐會長於典禮後更接受大灣區傳媒訪問介紹荷花展。

The Institute of Horticulture (HK), Po Lin Monastery and Sing Tao Daily co-organised the Hong Kong Lotus Show again and the opening ceremony was held successfully on 22 June. Our Hon. President Ms CHOI So-yuk, *JP, Hon. FIHort(HK)* and our President Ms Florence TSUI attended the ceremony as Officiating Guests. After the ceremony, Ms TSUI introduced the Show to the media from the Great Bay area.



園藝活動 Horticultural Activities

香港園藝學會年內亦有為各會員，慈善團體及安老院提供園藝教學活動。學會亦恆常於會址舉辦種植及樹木保養活動。本會亦有參與及提供專業評判與康文署舉辦的花卉展覽及最佳園林大獎。

The Institute of Horticulture (HK) also held horticultural activities for our members, charity organisations and elderly homes. We also conducted different kinds of practical sessions on planting and tree works at our club house. The Institute was also invited to participate and provide judges for the Flower Show and Best Landscape Award organised by LCSD.



會址樹木清理 Tree Clearance Work at Club House

本會需於會址進行大量樹木清理工作，幸得各理事，會員及有關公司/團體協助才能完成。

Thanks to the hard effort of our Council Members, members and relevant companies/organisations, we have been able to complete tree clearance work at the Club House.



The President's Report

Firstly, I am glad to tell Members a good news. The Hong Kong Jockey Club Charities Fund has approved in August a sum of \$6.52 million for the Institute of Horticulture (Hong Kong) to implement a project on “Urban Horticulture for Biodiversity Enhancement”. The project will be implemented jointly with the Conservancy Association. Through some research work on this project, we aim to educate the public about local plants and how they can make use of them to set up a small green oasis in Hong Kong home environment for enhancement of biodiversity. The project will last for two years. Temporary facilities will be set up in our Club House including classroom, greenhouse, nursery sheds and garden plots for demonstration. The dilapidated fence of the Club House will also be replaced to provide a safe environment for the public to use our facilities. In this connection, I must thank for the trust and great support from the Hong Kong Jockey Club Charities Fund. I am also eager to work together with the Conservancy Association on the project.

We continue to organise activities for our Members in the past year, that including ‘Lotus Planting at Ngong Ping Po Lin Monastery, guided visits for the “Hong Kong Flower Show 2024” and “Hong Kong & Greater Bay Area Lotus Show 2024”’. For promotion of horticulture, the Institute participated in the Hong Kong Flower Show 2024. “Water Plants” was used as the theme for our exhibit at the show ground. The display was well patronized by visitors and awarded with the ‘Merit Award for Special Exhibit’ by the organiser. We also conducted research and produced an article on “Water Plants” for publication in the booklet of the Flower Show, so that people could have a better understanding on water plants. This year, we continue to co-organise with Lantau Island Ngeon Ping Po Lin Monastery and Sing Tao Daily to hold “Hong Kong & Greater Bay Area Lotus Show 2024”. During the occasion, we had the opportunity to invite relevant organisations from the Greater Bay Area to join the Show. It helped us to exchange knowledge with them on planting of lotus.

On the education front, the Institute continued to hold seminars on selected horticultural topics for schools, non-profit organisations and social welfare centres. As a charitable body, the Institute continued to providing community services to the elderly and welfare centres. The Institute has arranged a series of visits to these organizations and provided free horticultural talks to them. Potted plants were distributed to their members to develop their interest in horticulture.

The Institute continued to use our webpage and WhatsApp group to update Members on the latest trend in the horticultural field and our current and forthcoming activities. We also uploaded the Annual Report 2024 onto our webpage for public viewing. In future, we shall set up on-line facilities in our new classroom and make use of them for remote teaching purposes.

In addition to organizing activities, we also provided expert support to the events organized by the Government, delivering talk and providing judges for ‘Hong Kong Flower Show 2024’ and serving as judges for ‘Best Landscape Award 2024’.

In the past year, health issue and work pressure did post some challenge to me. Fortunately, I had the support from our Council Members, and this enabled the Institute to continue its effort in promoting horticulture and serving the community. I would like to give my gratitude to the Council Members who contributed a lot of effort to the work of the Institute. Also, I would like to extend my appeal to those who have their interests at heart in horticulture to join the Executive Council for the further development of the Institute. In the future, we aim to achieve more recognition and professionalism in the field of horticulture. In this regard, we are working on the setting up of a scheme on ‘Horticulturist’. Finally, I would like to extend my gratitude to our Honorary Presidents, Honorary Advisor, Honorary Members, Honorary Legal Adviser, Honorary Auditor and Members, for their ongoing support.

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 2024 is:

Honorary Member	33
Full Member	128
Associate Member	21
Ordinary Member	139
<u>Corporate Member</u>	<u>2</u>
Total	323

(2) Activities

January 2024	Organised “Narcissus Cutting seminar cum BBQ at Club House”
March 2024	Organised guided visits to “Hong Kong Flower Show 2024”
April 2024	Organised “Planting Activity on Lotus at Po Lin Monastery”
June 2024	Organised guided visits to “Hong Kong & Greater Bay Area Lotus Show 2024”

(3) Education

November 2023 to June 2024 Co-organised and Prepared “Hong Kong & Greater Bay Area Lotus Show 2024”

June to August 2024 Worked jointly with Conservancy Association in applying Funds from Hong Kong Jockey Club Charities Fund for the project on ‘Urban Horticulture for Biodiversity Enhancement’

(4) Public Relation

January 2024 Provided horticultural outreaching to three Elderly Centres

(5) General Affairs

November 2023 Organised the 36th Annual General Meeting cum Dinner

October 2024 Preparing the 37th Annual General Meeting cum Dinner

(6) Publication

November 2023 Published the 2023 Annual Report

October 2024 Prepared the 2024 Annual Report

(7) Research and Technical Study

March 2024	Prepared the landscape display in Hong Kong Flower Show 2025
October 2024	Preparing the landscape display in Hong Kong Flower Show 2025

Ms Florence Tsui, *MIHort(HK)*

President, Institute of Horticulture (Hong Kong)

31 October 2024

Minutes of the 36th Annual General Meeting

The 36th Annual General Meeting of the Institute was held on 27 November 2023 at 6:30 p.m. at Riviera, Club One, 55-57 Tai Chung Kiu Road, Sha Tin. 28 Full Members presented and 31 Full Members attended by proxy. A total of 59 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. In March 2023, our Institute participated Hong Kong Flower Show and displayed an indoor garden design with the theme “Joys of a Kitchen Garden: Culinary Herbs”. Our display won the “Grand Award for Design Excellence”. The Institute also co-organized the 2023 Lotus Exhibition with Po Lin Monastery and Sing Tao Daily at Po Lin Monastery on Lantau Island in June. This exhibition was very successful and received extensive media coverage and social acclaim. To strengthen cross-border horticulture exchange, the Institute held an exchange meeting with Shenzhen Flower Association, sharing each other's horticulture experience and achievement, and visiting some excellent gardening attractions in Shenzhen. As the Lands Department could not give us a lease term for renting land, the Hong Kong Jockey Club Charities Trust could not proceed with our funding application for renovation. Without funding support, we are hardly carrying out necessary improvement and repair works on our premises, affecting our normal operation and development. We have reflected our plight to the relevant departments and hope to get it resolved as soon as possible. Meanwhile, the Institute is working on a scheme on recognition of ‘Horticulturist’.

The President thanked all Hon. Presidents, Hon. Members, Council Members and all Members on their efforts last year. In the coming

year, The Council will continue to work hard to promote the development of horticulture, creating more beauty and value for society in pursuance of the objectives of the Institute.

(B) Financial Statement

Members endorsed the financial report for the period ending 31 March 2023 from the Honorary Auditor, which reflected a total income of \$190,085.59 against an expenditure of \$110,493.12 with a surplus of \$79,592.47. The accumulated cash balance over the past years came to \$559,054.42. Details of the Auditor's Report have been reproduced in the Annual Report 2023 for information by all Members.

2. There being no other business, the meeting was adjourned at 6:45 p.m.

CHIU Yuen-ying, *MIHort(HK)*
Secretary, Institute of Horticulture (Hong Kong)
8 December 2023

香港園藝學會財務報告

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)
FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH, 2024

香港園藝學會理事會報告書

INSTITUTE OF HORTICULTURE (HONG KONG) (limited liability by guarantee) REPORT OF THE COUNCIL MEMBERS FOR THE YEAR ENDED 31 MARCH, 2024

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, 2024.

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, 2024 and the state of affairs of the Institute as at that date are set out in the financial statements on pages 6 to 13.

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-yin
Cheung King-man Anthony
Cheung Wing-yu
Chik Suet-ha
Chiu Yuen-ying
Choi Lim-cho, Kingsley
Chow Chi-man
Lam Sau-han
Lee Chaw-sing (Deceased on 26/6/2024)
Man Chi-nga, Flora
Tai Sik-wah
Wong Wai-king
Yuen Tat-shing (Resigned on 5/6/2023)
Liu Kwok-hing
Cheung Yu-sang
Lam Chi-kin
Law Oi-ping
Pang Ka-kei

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.

香港園藝學會理事會報告書

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)
REPORT OF THE COUNCIL MEMBERS
FOR THE YEAR ENDED 31 MARCH, 2024

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,

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 13, which comprise the statement of financial position as at 31 March, 2024, 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 ("HKSAs") 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 2024 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 HKSAs 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 HKSAs, 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,

香港園藝學會收益表

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)

INCOME STATEMENT

FOR THE YEAR ENDED 31 MARCH, 2024

	Notes	2024 HK\$	2023 HK\$
Revenue:			
Membership entry fee and annual subscription		7,520.00	10,260.00
AGM sponsorship		112,000.00	115,964.00
Sales of horticulture books		714.00	23,602.30
Annual general meeting tickets		16,800.00	17,400.00
Subsidy received for Hong Kong Flower Show		6,500.00	5,000.00
Activity income and course income		11,545.50	16,000.00
Sundry income		275.00	776.00
Bank interest income		<u>108.04</u>	<u>1,083.29</u>
		155,462.54	190,085.59
Operating expenditures	5	(<u>101,209.02</u>)	(<u>110,493.12</u>)
Surplus from operations		54,253.52	79,592.47
Income tax	6	<u>-</u>	<u>-</u>
Surplus for the reporting period		<u><u>54,253.52</u></u>	<u><u>79,592.47</u></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)

STATEMENT OF FINANCIAL POSITION AT 31 MARCH, 2024

Assets

	Notes	2024 HK\$	2023 HK\$
Non-current assets			
Club house refurbishment	7	-	-
Plant and equipment:			
- Furniture, fixtures and equipment	8	<u>-</u>	<u>624.40</u>
		<u>-</u>	<u>624.40</u>

Current assets

Cash and bank balances		616,764.24	563,080.02
Accounts and other receivables	9	<u>22,700.00</u>	<u>18,600.00</u>
		<u>639,464.24</u>	<u>581,680.02</u>
Total assets		<u>639,464.24</u>	<u>582,304.42</u>

Fund and liabilities

Retained surplus/(accumulated deficit)	10	40,812.94	(13,440.58)
Funds transferred from Society of Horticulture Hong Kong	11	<u>572,495.00</u>	<u>572,495.00</u>
		<u>613,307.94</u>	<u>559,054.42</u>

Current liabilities

Account payables		<u>26,156.30</u>	<u>23,250.00</u>
Total fund and liabilities		<u>639,464.24</u>	<u>582,304.42</u>

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 2 September 2024.

Tsui Ho-fun

President

Cheung Wing-yu

First Vice-President

香港園藝學會會員權益變動表

INSTITUTE OF HORTICULTURE (HONG KONG)
(limited liability by guarantee)

STATEMENT OF CHANGES IN MEMBERS' EQUITY
FOR THE YEAR ENDED 31 MARCH, 2024

	2024 HK\$	2023 HK\$
Opening balance – members' equity	559,054.42	479,461.95
Surplus for the reporting period	<u>54,253.52</u>	<u>79,592.47</u>
Closing balance – members' equity	<u>613,307.94</u>	<u>559,054.42</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, 2024**

(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 and the presentation currency are 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, 2024**

(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) 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.

(d) 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 is certain to be received.

(ii) Income from event is recognised when the event takes place and finishes.

- (iii) Sales of books are recognised when sales proceeds is received by the Institute or notified by the distribution agents whichever is earlier.
- (iv) Subsidy should be recognised as income over the periods necessary to match them with the related costs they are intended to compensate on a systematic basis.

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2024

(4) **Principal accounting policies – cont’d**

(e) 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.

(f) 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.

(5) **Operating expenditures**

	2024 HK\$	2023 HK\$
Annual general meeting dinner expenses	50,112.70	64,077.40
Bank charges	520.00	500.00
Activity and course expense	13,142.00	10,805.00
Maintenance for club house	11,156.00	5,490.00
Depreciation	624.40	624.40
Electricity and water	852.30	939.30
Hong Kong Flower Show	16,056.00	14,800.00
Insurance	4,419.82	4,419.82
Messing and refreshment	2,358.00	1,687.40
Printing and stationery	-	94.00
Postage and journal	530.80	510.80
Sundry expenses	1,437.00	2,745.00
Website service fee	-	3,800.00
	<u>101,209.02</u>	<u>110,493.12</u>

INSTITUTE OF HORTICULTURE (HONG KONG)

(limited liability by guarantee)

**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2024**

(6) Income tax

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

(7) Club house refurbishment

	2024 HK\$	2023 HK\$
Cost		
At the beginning and at the end of the reporting period	<u>1,240,046.00</u>	<u>1,240,046.00</u>
Depreciation/subsidies		
At the beginning and at the end of the reporting period	<u>1,240,046.00</u>	<u>1,240,046.00</u>
Net book value at the end of the reporting period	<u>-</u>	<u>-</u>

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. On 23 November, 2022, Lands Department informed the institute that the land has not been reserved for permanent at the moment and the Institute could continue to use the land until further notice.

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

	2024 HK\$	2023 HK\$
Cost		
At the beginning and the end of the reporting period	<u>101,198.00</u>	<u>101,198.00</u>
Accumulated depreciation		
At the beginning of the reporting period	100,573.60	99,949.20
Charge for the reporting period	<u>624.40</u>	<u>624.40</u>
At the end of the reporting period	<u>101,198.00</u>	<u>100,573.60</u>
Net book value at the end of the reporting period	<u>-</u>	<u>624.40</u>

INSTITUTE OF HORTICULTURE (HONG KONG)

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**ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2024**

(9) Accounts and other receivables

	2024 HK\$	2023 HK\$
Utility and other deposits	<u>22,700.00</u>	<u>18,600.00</u>

(10) Retained surplus/(accumulated deficit)

	2024 HK\$	2023 HK\$
Balance at the beginning of the reporting period	(13,440.58)	(93,033.05)
Surplus for the reporting period	<u>54,253.52</u>	<u>79,592.47</u>
Balance at the end of the reporting period	<u>40,812.94</u>	(<u>13,440.58</u>)

(11) 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.

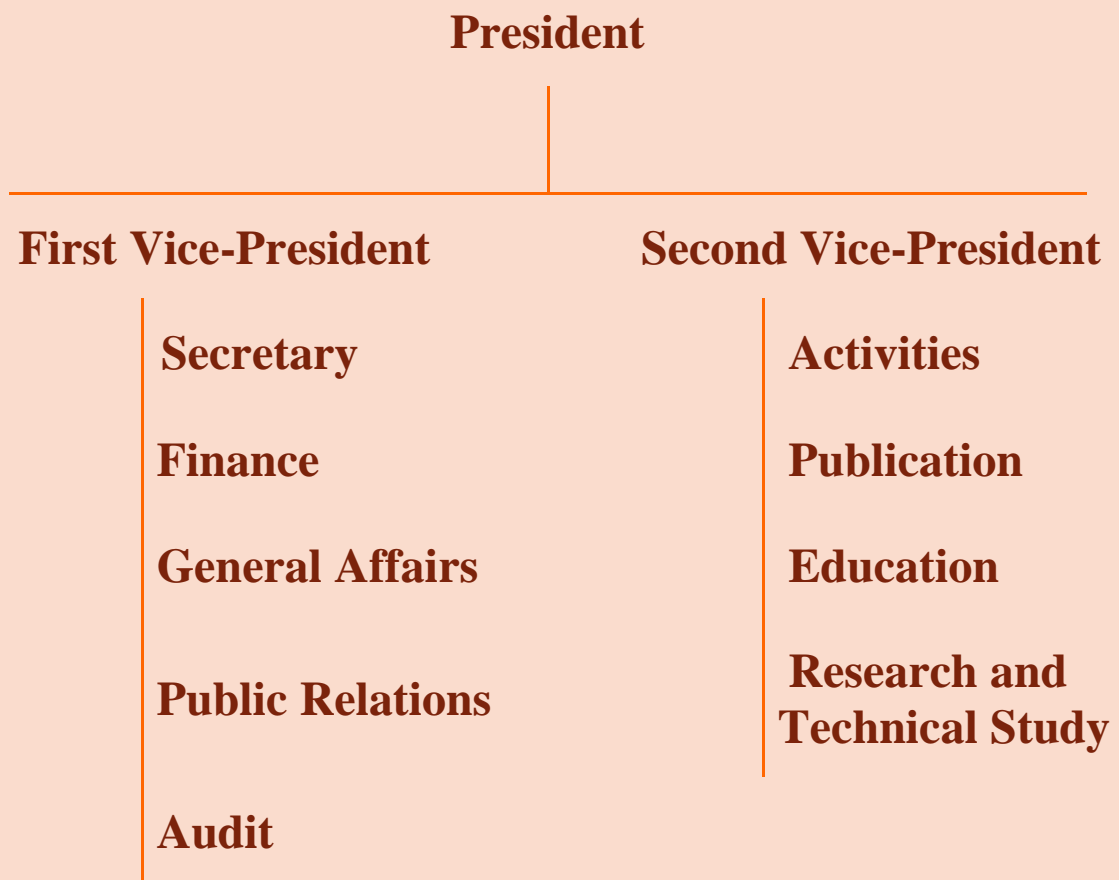
(12) Council members' emoluments

No fees or emoluments were paid or accrued to any Council member during the reporting period (2023: Nil).

(13) Related party transaction

During the reporting period, the Institute received income from members amounted to HK\$139,520.00 (2023: HK\$137,624.00). These income were reflected in the income statement.

The Council 2023 - 2024



President	Ms Florence TSUI, <i>MIHort(HK)</i>
First Vice-President	Mr CHEUNG Wing-yu
Second Vice-President	Mr CHOI Lim-cho, <i>MIHort(HK)</i>
Secretary	Mr CHIU Yuen-ying, <i>MIHort(HK)</i> Miss LAM Sau-han
Finance	Mr CHOW Chi-man
General Affairs	Miss Anita WONG, <i>MIHort(HK)</i> Mr TAI Sik-wah
Public Relations	Miss MAN Chi-nga Ms LAW Oi-ping
Audit	Ms CHIK Suet-ha
Activities	Mr CHEUNG King-man Mr PANG Ka-kei, Raymond
Publication	Mr LEE Chaw-sing*, <i>MIHort(HK)</i> Mr LAM Chi-kin
Education	Mrs WONG CHAN Wai-yin Mr CHEUNG Yu-sang
Research and Technical Study	Mr YUEN Tat-shing (resigned on 5 June 2023) Mr LIU Kwok-hing

*Mr Lee Chaw-sing passed away on 26 June 2024

Membership List

List of Honorary Members

Honorary President

Mr Stephen M. Y. LEE, *CPM, Hon.FIHort(HK)*
Mrs Lynette TIONG, *Hon.FIHort(HK)*
Mr Daniel LAM Wai-keung, *SBS, BBS, JP*
Ms CHOY So-yuk, *JP, Hon.FIHort(HK)*
Ms Christina TING Yuk-chu, *GBS, JP*
Mr Eddy YAU Kwok-yin, *FIHort(HK)*
Mr TANG Wing-cheong, *Hon.FIHort(HK)*

Honorary Adviser

Prof JIANG Ze-hui

Honorary Legal Adviser

Mr Terry S. C. LEUNG

Honorary Auditor

Kreston CAC CPA Limited

Honorary Member

Mr James Y. H. WONG, <i>Hon.FIHort(HK)</i>	Prof WONG Chi-kui, <i>FIHort(HK)</i>
Ms YIP Sau-kwai	Ms Tonie YUEN, <i>Hon.FIHort(HK)</i>
Mr Patrick LAU	Ms Gloria SIU
Ms YU Yuk-chu	Prof Leslie H. CHEN
Dr Eric LEE	Prof XING Fu-wu, <i>FIHort(HK)</i>
Dr YUNG Kung-hing, <i>FIHort(HK)</i>	Mr Gregory CHUNG
Dr YAU Wing-kwong, <i>JP, Hon. FIHort(HK)</i>	Dr Sam LAU
Dr Lawrence CHAU, <i>FIHort(HK)</i>	Mr David AU
Mr Daniel WAN, <i>MIHort(HK)</i>	Mr CHEUNG Yiu-fai, <i>MH, MIHort(HK)</i>
Dr WU Min	Dr David LAU
Mr Hardev Singh PANNU	Miss Olivia CHAN
Dr Allen LIM	

Membership List

List of Full Member

- | | | |
|--------------------------------------|--------------------------------------|---------------------------------------|
| * AU King-ching, <i>MIHort(HK)</i> | * AU WONG Yuk-kum | * CHAIONG David |
| * CHAN Chee-hung | * CHAN Chi-yin | * CHAN Fat-hoi |
| * CHAN Ka-hing, Omar | * CHAN Kin-mo | * CHAN Kwai-kin |
| * CHAN Kwok-yun | * CHAN Mo-ching | * CHAN Siu-kin, Paula Ester |
| * CHAN Tze-kwong | * CHAN Wai-kiu | * CHAN Wing-yee |
| * CHAN Yuk-yee | * CHAU Chun-wing | * CHAU Chung-yau, <i>MIHort(HK)</i> |
| * CHENG Mau-wo | * CHENG Siu-ming | * CHENG YUNG Chin-hung |
| * CHEUNG Ka-lun | * CHEUNG King-man | * CHEUNG King-shek, <i>MIHort(HK)</i> |
| * CHEUNG Mei-ming, Virginia | * CHEUNG Tat-loy | CHEUNG Wan-yee, Connie |
| * CHEUNG Wing-yu | * CHEUNG Yiu-kong, <i>MIHort(HK)</i> | * CHEUNG Yiu-kwong |
| * CHEUNG Yuk-king | * CHEUNG Yu-sang | * CHIK Suet-ha |
| * CHIU Yuen-ying, <i>MIHort(HK)</i> | * CHOI Lim-cho, <i>MIHort(HK)</i> | * CHOW Chi-man |
| * CHOW Kin-kwan | * CHOY Chi-mun | * CHU Siu-kwong |
| * CHUNG Cherk-chuen | * CHUNG Wah-hing | * FOK Doris |
| * FOK Siu-kit | * HO Man-cheung | * HSU Ka-man |
| * HUNG Tak-chuen | * HUNG Yat-bor | * IP Kam-hung |
| * IP Woon-chow | * KAM Chun-chung | * KWAN Chung-kwong |
| * KWAN Kam-wah | * KWAN Wood-ming | * LAI Bruce |
| * LAM Chi-kin | * LAM Kam-chuen | * LAM Sau-ha, Annie |
| * LAM Sau-han | * LAM Wai-kee | * LAU Hui-hung, Henry |
| * LAW Oi-ping | * LAW Yiu-leung | CHAN Zheng |
| * LEE Fung-ming, Winnie | * LEE Hung-cheong | * LEE Kam-chuen |
| * LEE Kin-ting | * LEE Kwok-fai | * LEUNG Chi-fai, Stephen |
| * LEUNG Chung-fat | * LEUNG Kit-yee | * LEUNG Lai-kam |
| * LEUNG Man | * LEUNG Mei-ling | * LEUNG Ming-wah |
| * LEUNG Oi-yung | * LEUNG Siu-ying | * LEUNG Tsz-yan, Flora |
| * LEUNG Wing-sang, <i>MIHort(HK)</i> | * LEUNG Yuk-chun, Jeneva | * LEUNG Yuk-king, Sana |
| * LI Catherine | * LI Chan-wah, William | * LI Margrit |
| * LI Tse-kwong | * LI Yee-ching | * LIM Ting-ting |
| * LIU Kwok-hing | * LIU Wai-shing | * LO Chun-wah |
| * LO Sau-king | * LO Shu-keung | * LO Wai-keung |
| * LUK Chiu-yan | * MAN Chi-nga, Flora | * NG Ka-hei |
| * NG Kwok-foo, Wilson | * NG POON Kong-ying | * NGAN Siu-ming |
| * PANG Ka-kei, Raymond | * SHUM Ho-yin | * SIU Tak-yee |

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* TAI Yuen-kwan	* TAM On-kei	* TAM Yin-ting, Pat
* TANG CM, Alvin	* TING Ka-fan	* TSANG Chi-kong
* TSUI Florence, <i>MIHort(HK)</i>	* TUNG Kam-shing	* TUNG Shiu-biu
* WAT Chi-chuen	* WONG Anita, <i>MIHort(HK)</i>	* WONG CHAN Wai-yin
* WONG Ching-au	* WONG Kam-por	* WONG Sau-kuen, Joe
* WONG To-kam	* YEUNG Chung-man	* YICK Melissa
* YIP Wai-chi	* YIU Kwok-chung	* YUEN Hing-keung
* YUEN Po-sang	* YUEN Tat-shing	

List of Associate Member

* CHAN Kun-sang	* CHAN She-woon	* CHUI Hiu-ming
* HO Wai-man, Samson	* KAN Kai-wai	* LAI Tak-fai, Larry
* LAI Yu-ming	* LAW Caroline	* LEE Ho-wing
* LEUNG Kwok-hung	* LI Kwok-keung	* LIU Lung-fu
* MAK Chi-chai	* NG Hok-man	* SHUM Hing-hay
* WONG Ka-lung	* WONG Tat-ming	* WONG Wing-kong
* YUNG Po-ling, Maggie	LEE Chin-to, Donald	WAN Yiu-man

List of Ordinary Member

* AU YEUNG S. M. Camilla	* AU Sammy	* CHAN Chee-ho
* CHAN Chok-lim	* CHAN Kai-wah	* CHAN Kwai-kiu
* CHAN Kwong-cheong	* CHAN LEUNG Ka-ling	* CHAN Mei-lan
* CHAN Nga-sze	* CHAN Pui-kay	* CHAN Sau-ying
* CHAN Siu-ying, Yendy	* CHAN Wai-lunCHANYan-chung	* CHAN Yee-kwan
* CHAN Yik-ka	* CHAN Yim-kay	* CHAU Kam-man
* CHENG Kwok-ching	* CHENG Man-ying, May	* CHENG Pang-fei
* CHENG Wai-man	CHEUNG, Agnes	CHEUNG Lai-fong
* CHEUNG Sun-hop	* CHEUNG Wing-hin	* CHOI CHAN Pui-kwan
* CHOI Koon-kwan	* CHOI Mei-wan, Bendy	* CHOW Suk-ching
CHU Ha-kan	* CHU Lai-chun	* CHUI Wai-man, Tony
* FUNG Chun-cheung	* FUNG Miu-ha	HO Ka-chai
* HO Ka-kin, Alex	* HO Kam-ling	* HO Lai-fun

* HO Mei-fung	* HO Mei-ling	* HO Wing-keung
* HO Yuk-lin	* KAM Shun-lin	* KWAN Shiu-ying
* LAM CH, Ivan	* LAM Sze-yuen	* LAU Chun-yuet
* LAW Hok-yee	* LEE Cheuk-ming	* LEE Fung-yiu
LEE Kar-mei	* LEE Kwong-luan	LEE Mut-lung
* LEE Ting-kun	* LEE Yiu-chun	* LEUNG Chi-wan, Lawrence
* LEUNG Ching-cheong	* LEUNG Chok-kay	* LEUNG Helene May
* LEUNG Pak-hin	LEUNG Suk-fong	* LEUNG Tat-wan
* LEUNG Yuk-yi	* LEUNG Nelson	* LI Fung-ling, Annie
* LI Kin-wah	* LI Kuen-fat	* LI Oi-fong
* LI Yu-ying	* LIU Chee-wah	* LO Chi-wai, Sophia
* LO Hin-fan	* LO Yau-lin	* LO Ying-kit
LOUIE Kin-yee	* LUI Oi-yi, Violas	LUNG Man-yee
* MA Wong-hing	* MAK Cheung-ho	* MAK Cheung-ping
* MAK Po-lin	* MOK Yuen-hak	* NG Ha-yuen
* NG King-chun	NG Kwok-yee	* NG Shuet-ching
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* TONG Zin-ya	* TSANG Kam-man	TSE Siu-ling
* TSUI Ying	* TUNG Wai-ping, Teresa	* WAI Kee-shun
* WAN Chor-sing	* WONG Chun-yeung	* WONG Kam-sau
* WONG Kwan-tai	* WONG Man-ha	* WONG Mei-yin
* WONG Sau-yung	* WONG Wai-chuen	* WONG Wing-man
* WONG Yuk-hing	* WOO Man-kwong	* YAU Pui-hing, Catherine
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* YEUNG Chui-wah	* YEUNG Dor-nei	* YEUNG Man-ho
* YEUNG Ping-kwan, George	* YEUNG Sau-chun	* YEUNG WONG Yuen-ming
* YU Kam-tong	* YU Kwan-sin	HUANG Song-yi
* YU Chung-yin	* YU Man-ting	TSOI Hung-mui

List of Corporate Member

Kar Wo Limited

Landmax Engineering Limited

* denotes Life Members

鳴謝

鳴謝以下機構及人士贊助二零二三年週年聚餐

李萬益先生, *CPM, Hon.FIHort(HK)*

張何麗梅女士, *Hon.FIHort(HK)*

鄧永昌先生, *Hon.FIHort(HK)*

蔡素玉女士, *BBS, JP, Hon.FIHort(HK)*

袁轉好女士, *Hon.FIHort(HK)*

丘國賢先生, *FIHort(HK)*

陳若藹女士

區志偉先生

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黃賜巨教授, *FIHort(HK)*

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Acknowledgement

Acknowledgement of the following organizations and individuals for sponsoring the Annual Dinner 2023

Mr Stephen M. Y. LEE, *CPM, Hon.FIHort(HK)*

Mrs Lynette TIONG, *Hon.FIHort(HK)*

Mr TANG Wing-cheong, *Hon.FIHort(HK)*

Ms CHOY So-yuk, *BBS, JP, Hon.FIHort(HK)*

Ms Tonie YUEN, *Hon.FIHort(HK)*

Mr Eddy YAU, *MFIHort(HK)*

Ms Olivia CHAN

Mr David AU

Mr James Y. H. WONG, *Hon.FIHort(HK)*

Prof. WONG Chi-kui, *FIHort(HK)*

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