
THE CENTRE FOR SPIRITUAL PROGRESS TO GREAT AWAKENING LIMITED

大覺福行中心有限公司

**REPORTS
AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2019**

潘志強會計師事務所
Raymond Poon & Co.
Certified Public Accountants (Practising)

Hong Kong

CONTENTS

	PAGES
EXECUTIVE COMMITTEE MEMBERS' REPORT	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED INCOME STATEMENT	4
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	5
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	6 - 15
DETAILED INCOME STATEMENT	16 - 17
APPENDIX I: DIRECTORS OF THE ASSOCIATION'S SUBSIDIARIES	18

EXECUTIVE COMMITTEE MEMBERS' REPORT

The executive committee members present their report and the audited consolidated financial statements of The Centre for Spiritual Progress to Great Awakening Limited ("the Association") and its subsidiaries (collectively, "the Group") for the year ended 31 March 2019.

Principal activities

The principal activities of the Association are engaged in Buddhist Vihara management, providing care services in hospitals and elderly homes and promoting the welfare of the members as well as the public. The activities of the subsidiaries are set out in Note 15 to the consolidated financial statements.

Results

The results of the Group for the year then ended are set out in the consolidated income statement on page 4 of the financial statements.

Executive committee members

The names of persons who were the executive committee members of the Association during the year are as follows:

Permanent executive committee members:

SIK, Hin Shuen

TAN, Sock Hooi

CHEUNG, Mei Lin (appointed on 1 September 2018)

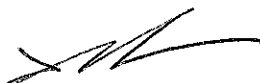
SIK, Yan Ho (appointed on 1 September 2018)

A full list of the names of the directors of the Association's subsidiaries is set out in Appendix I on page 18.

Business review

Each member of the Group individually and the Group as a whole fall within the reporting exemption for the year. Accordingly, the Group is exempted from preparing a business review.

On behalf of the Executive Committee



SIK, Hin Shuen

Executive committee member

Hong Kong, 11 November 2019

RAYMOND POON & CO. Certified Public Accountants (Practising)

Room 1401, 14th Floor, Belgian Bank Building, 721-725 Nathan Road, Mong Kok, Kowloon, Hong Kong

Tel: (852) 2375 2558 Fax: (852) 2317 1448

Independent Auditor's Report

To the Members of The Centre for Spiritual Progress to Great Awakening Limited

(Incorporated in Hong Kong with limited liability)

Opinion

We have audited the consolidated financial statements of The Centre for Spiritual Progress to Great Awakening Limited ("the Association") and its subsidiaries ("the Group") set out on pages 4 to 15, which comprise the consolidated statement of financial position as at 31 March 2019, and the consolidated income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements of the Group are prepared, in all material respects, in accordance with the 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 of Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") and with reference to PN 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 Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other 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.

Other Information

The executive committee members are responsible for the other information. The other information comprises the information included in the executive committee members' report set out on page 1, detailed income statement set out on pages 16 to 17 and Appendix I on page 16, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Executive Committee Members and Those Charged with Governance for the Consolidated Financial Statements

The executive committee members are responsible for the preparation of the consolidated 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 executive committee members determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the executive committee members are responsible for assessing the Group'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 executive committee members either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

RAYMOND POON & CO. Certified Public Accountants (Practising)

Room 1401, 14th Floor, Belgian Bank Building, 721-725 Nathan Road, Mong Kok, Kowloon, Hong Kong

Tel: (852) 2375 2558 Fax: (852) 2317 1448

Responsibilities of the Executive Committee Members and Those Charged with Governance for the Consolidated Financial Statements (continued)

Those charged with governance are responsible for overseeing the Group's financial reporting process.

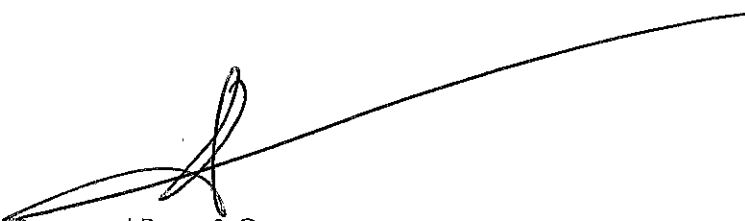
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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. 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 consolidated 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 consolidated 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive committee members.
- Conclude on the appropriateness of the executive committee 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 Group'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 consolidated 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 Group to cease to continue as a going concern.

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



Raymond Poon & Co.

Certified Public Accountants (Practising)

Hong Kong, 11 November 2019

CONSOLIDATED INCOME STATEMENT

For the year ended 31 March 2019

	Notes	2019 HK\$	2018 HK\$
Revenue	3	20,999,898	13,502,909
Cost of sales		<u>(696,434)</u>	<u>(693,057)</u>
		20,303,464	12,809,852
Other net income	4	9,608,522	12,994,756
Administrative and other expenses		<u>(10,577,598)</u>	<u>(18,431,387)</u>
Surplus before tax	5	19,334,388	7,373,221
Income tax	7	<u>-</u>	<u>-</u>
Surplus for the year		<u>19,334,388</u>	<u>7,373,221</u>

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At 31 March 2019

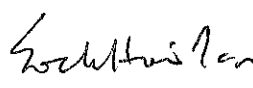
	Notes	2019 HK\$	2018 HK\$
Non-current assets			
Property, plant and equipment	8	<u>3,276,664</u>	<u>2,215,303</u>
Current assets			
Inventories	9	2,171	2,715
Accounts receivable		5,492	8,400
Deposits, prepayments and other receivables	10	20,674,368	12,448,555
Cash and bank balances		<u>34,929,029</u>	<u>19,072,312</u>
		<u>55,611,060</u>	<u>31,531,982</u>
Current liabilities			
Accounts payable		70,753	49,851
Deposits, accruals and other payables	11	2,305,279	2,686,584
Other borrowings	12	300,000	-
Amount due to an executive committee member	13	<u>664,726</u>	<u>498,272</u>
		<u>3,340,758</u>	<u>3,234,707</u>
Net current assets		<u>52,270,302</u>	<u>28,297,275</u>
Non-current liabilities			
Other borrowings	12	<u>5,700,000</u>	<u>-</u>
Net assets		<u>49,846,966</u>	<u>30,512,578</u>
Reserves	14(a)	<u>49,846,966</u>	<u>30,512,578</u>

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

Approved and authorised for issue by the Association's Executive Committee on 11 November 2019.



SIK, Hin Shuen
Executive committee member



TAN, Sock Hooi
Executive committee member

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSFor the year ended 31 March 2019

1. Reporting entity

The Centre for Spiritual Progress to Great Awakening Limited ("the Association") is a company limited by guarantee and incorporated in Hong Kong. The Association's registered address is located at Flats 401-403, 4th Floor, Wing Fat Industrial Building, 12 Wang Tai Road, Kowloon Bay, Kowloon, Hong Kong.

The Association is a non-profit making enterprise and has been recognised by the Inland Revenue Department as an approved charitable institution under Section 88 of the Inland Revenue Ordinance.

The principal activities of the Association are engaged in Buddhist Vihara management, providing care services in hospitals and elderly homes and promoting the welfare of the members as well as the public. The Association's subsidiaries act as social enterprises for provision of vegetarian catering and sales of food and groceries.

2. Basis of preparation and significant accounting policies

The Association and each of its subsidiaries qualify for the reporting exemption as a small guarantee company or a small private company under Sections 359(1)(a) and 363 of the Hong Kong Companies Ordinance (Cap. 622), and the Group as a whole qualifies for the reporting exemption as a small guarantee group under Sections 359(3) and 366 of the Hong Kong Companies Ordinance (Cap. 622). The Group is therefore entitled to prepare and present its consolidated financial statements in accordance with Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

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

The measurement base adopted is the historical cost convention.

The followings are the significant accounting policies that are necessary for a proper understanding of the consolidated financial statements:

Subsidiaries

A subsidiary is an entity (including a structured entity) over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

An investment in a subsidiary is consolidated into the consolidated financial statements from the date that control commences until the date that control ceases. Intra-group balances and transactions and any unrealised profits arising from intra-group transactions are eliminated in full in preparing the consolidated financial statements. Unrealised losses resulting from intra-group transactions are eliminated in the same way as unrealised gains but only to the extent that there is no evidence of impairment.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSFor the year ended 31 March 2019

2. Basis of preparation and significant accounting policies (continued)**Revenue**

Revenue is recognised in profit or loss provided it is probable that the economic benefits will flow to the Group and the revenue can be measured reliably, on the following bases:

Donation income is recognised when the income is received.

Sales of food and beverages are recognised at the point of sales to customers.

Sale of goods or products is recognised when the goods are delivered and the risks and rewards of ownership have been passed to the customers.

Interest income is recognised on a time apportioned basis taking into account the principal amounts outstanding and the interest rates applicable.

Course income are recognised upon completion of activities.

Foreign exchange

The reporting currency of the Association and its subsidiaries is Hong Kong Dollars, which is the currency of the primary economic in which each of these entities operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the end of the reporting period. Gains and losses on foreign exchange are recognised in the income statements.

Income tax

The Association is exempt from Hong Kong profits tax as it has been recognised by the Inland Revenue Department as an approved charitable institution under Section 88 of the Inland Revenue Ordinance.

Income tax expense represents the current tax expense of the Association's subsidiaries. The income tax payable represents the amount expected to be paid by the Association's subsidiaries 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTSFor the year ended 31 March 2019

2. Basis of preparation and significant accounting policies (continued)**Property, plant and equipment**

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

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Motor vehicle	25%
Furniture and fixtures	20%
Office and catering equipment	20%
Leasehold improvement	10%

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 years.

Inventories

Inventories are stated at the lower of cost (using a first-in-first-out basis) and the net realisable value. In arriving at net realisable value, an allowance has been made for deterioration and obsolescence.

Account receivables

Account 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.

Operating leases

Leases that retain substantially all the risks and rewards incidental to ownership of the leased assets by the lessor are accounted for as operating leases. Lease payments under an operating lease are recognised as expenses on a straight-line basis over the lease term. All incentives for agreement of a new or renewed operating lease are recognised as an integral part of the net consideration agreed for the use of the leased asset. The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2019

3. Revenue

An analysis of the Group's revenue is as follows:

	2019 HK\$	2018 HK\$
Donation income	18,248,413	10,632,800
Sales of food, beverages and goods	<u>2,751,485</u>	<u>2,870,109</u>
	<u><u>20,999,898</u></u>	<u><u>13,502,909</u></u>

4. Other net income

	2019 HK\$	2018 HK\$
Bank interest income	15,604	1,096
Course income	454,019	197,215
Exchange gain, net	-	14,862
Sales of products	8,630	21,530
Sundry income	-	1,976
Surplus on programmes held	<u>9,130,269</u>	<u>12,758,077</u>
	<u><u>9,608,522</u></u>	<u><u>12,994,756</u></u>

5. Surplus before tax

This is arrived at after charging/(crediting):

	2019 HK\$	2018 HK\$
Bad debts	-	3,942
Depreciation	1,105,021	877,397
Donations	922,966	9,120,308
Net exchange loss/(gain)	32,956	(14,862)
Staff costs	<u>3,258,351</u>	<u>3,119,560</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2019

6. Executive committee members' remuneration

Executive committee members' remuneration disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follow:

	2019	2018
	HK\$	HK\$
Fees	-	-
Other emoluments	-	-

7. Income tax

Hong Kong profits tax has not been provided as the Association has been granted an exemption from profits tax under Section 88 of the Inland Revenue Ordinance and the subsidiaries either incurred a tax loss for the year or had sufficient unused tax losses brought forward to offset against the assessable profits for the year.

8. Property, plant and equipment

	Motor vehicles HK\$	Furniture and fixtures HK\$	Office and catering equipment HK\$	Leasehold improvement HK\$	Total HK\$
Cost:					
At 1 April 2019	75,000	2,221,040	934,770	2,358,847	5,589,657
Additions	-	2,154,582	11,800	-	2,166,382
At 31 March 2019	75,000	4,375,622	946,570	2,358,847	7,756,039
Depreciation:					
At 1 April 2019	75,000	1,607,251	754,281	937,822	3,374,354
Charge	-	736,270	132,867	235,884	1,105,021
At 31 March 2019	75,000	2,343,521	887,148	1,173,706	4,479,375
Carrying amount:					
At 31 March 2019	-	2,032,101	59,422	1,185,141	3,276,664
At 31 March 2018	-	613,789	180,489	1,421,025	2,215,303

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2019

9. Inventories

The Group's inventories comprise entirely of stock in trade.

10. Deposits, prepayments and other receivables

- (a) Including payments of deposit and stamp duty of HK\$4,717,500 totally for acquisition of a premise together with a car parking space as part of the main office and centre of the Association. The transaction has been completed on 8 April 2019.
- (b) Including a payment of deposit of HK\$4,550,000 for acquisition of two premises by taking up the entire issued shares in the landlord company. The premises would be used as part of the main office and centre of the Association. The target completion date of the transaction is 31 March 2022 or on such date as to be agreed between the Association and the vendor.

11. Deposits, accruals and other payables

No unused amount of the fund received from The D. H. Chen Foundation, which is for supporting the Association's Department of Buddhist Chaplaincy in hospitals, be held at the end of the reporting period (2018: HK\$305,996).

12. Other borrowings

	2019 HK\$	2018 HK\$
Term loans		
Repayable within one year	300,000	-
Repayable beyond one year	5,700,000	-
	<u>6,000,000</u>	<u>-</u>

Other borrowings are unsecured and interest free. In which, a loan of HK\$5,000,000 is repayable by monthly instalments and the other one of HK\$1,000,000 is repayable by a single payment.

The loans have been used to finance the acquisition of the main office and centre of the Association.

13. Amount due to an executive committee member

The amount due to an executive committee member of the Association is unsecured, interest free and has no fixed repayment terms.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2019

14. Reserves**(a) The Group**

	Accumulated fund HK\$
Balance at 1 April 2017	23,139,357
Surplus for the year	<u>7,373,221</u>
Balance at 31 March 2018	30,512,578
Surplus for the year	<u>19,334,388</u>
Balance at 31 March 2019	<u><u>49,846,966</u></u>

(b) The Association

	Accumulated fund HK\$
Balance at 1 April 2017	24,049,631
Surplus for the year	<u>7,351,814</u>
Balance at 31 March 2018	31,401,445
Surplus for the year	<u>19,163,613</u>
Balance at 31 March 2019	<u><u>50,565,058</u></u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2019

15. Statement of financial position of the Association (company-level)

	Notes	2019 HK\$	2018 HK\$
Non-current assets			
Property, plant and equipment		3,275,764	2,208,983
Investments in subsidiaries	16	989,999	962,383
		<u>4,265,763</u>	<u>3,171,366</u>
Current assets			
Deposits, prepayments and other receivables		20,522,866	12,303,924
Cash and bank balances		34,025,570	18,255,962
		<u>54,548,436</u>	<u>30,559,886</u>
Current liabilities			
Accounts payable		30,000	-
Deposits, accruals and other payables		1,964,415	2,241,535
Other loans		300,000	-
Amount due to an executive committee member		254,726	88,272
		<u>2,549,141</u>	<u>2,329,807</u>
Net current assets		<u>51,999,295</u>	<u>28,230,079</u>
Non-current liabilities			
Other loans		5,700,000	-
Net assets		<u>50,565,058</u>	<u>31,401,445</u>
Reserves	14(b)	<u>50,565,058</u>	<u>31,401,445</u>

Approved and authorised for issue by the Association's Executive Committee on 11 November 2019.



SIK, Hin Shuen
Executive committee member



TAN, Sock Hooi
Executive committee member

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2019

16. Subsidiaries

Particulars of subsidiaries are as follows:

Name of Subsidiaries	Place of incorporation and principal operation	Issued capital	Percentage of ownership and voting power	Principal activities
Meritland Veggie Limited	Hong Kong	HK\$10,000	100%	Dormant
Ateen Limited	Hong Kong	HK\$10,000	100%	Catering
Dateen Vegetarian Food Limited	Hong Kong	HK\$1	100%	Sales of food and groceries

17. Commitments**(a) Capital commitments**

At 31 March 2019, the Group had the following outstanding capital commitments:

	2019	2018
	HK\$	HK\$
Acquisition of property, plant and equipment		
Authorised and contracted for <Note 10(a)>	<u>22,950,000</u>	<u>-</u>
Acquisition of a wholly-owned subsidiary		
Authorised and contracted for <Note 10(b)>	<u>40,950,000</u>	<u>-</u>

(b) Operating lease commitments

At 31 March 2019, the Group had the following total future minimum lease payments under non-cancellable operating leases:

	2019	2018
	HK\$	HK\$
Not later than one year	3,146,400	2,172,800
Later than one year	<u>3,582,000</u>	<u>547,800</u>
	<u>6,728,400</u>	<u>2,720,600</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2019

18. Approval of consolidated financial statements

These consolidated financial statements were approved and authorised to issue by the Association's Executive Committee on 11 November 2019.

- End -

DETAILED INCOME STATEMENT

For the year ended 31 March 2019

	Schedules	2019 HK\$	2018 HK\$
Donation income		18,248,413	10,632,800
Other income			
Bank interest income		15,104	1,050
Course income		454,019	197,215
Exchange gain, net		-	14,862
Sales of products		8,630	21,530
Surplus on programmes held		<u>8,682,644</u>	<u>12,501,702</u>
		27,408,810	23,369,159
Administrative and other expenses	1	<u>(8,245,197)</u>	<u>(16,017,345)</u>
Surplus for the year		19,163,613	7,351,814
Accumulated fund brought forward		<u>31,401,445</u>	<u>24,049,631</u>
Accumulated fund carried forward		<u><u>50,565,058</u></u>	<u><u>31,401,445</u></u>

SCHEDULES TO DETAILED INCOME STATEMENT

For the year ended 31 March 2019

	2019 HK\$	2018 HK\$
1. Administrative and other expenses		
Advertising and promotion	175,636	123,426
Auditor's remuneration	25,000	23,800
Bank charges	15,257	5,776
Bank overdraft interest	-	136
Buddhist chaplaincy caring services	136,529	333,388
Building management fee	24,891	-
Cleaning and sanitary	71,356	74,065
Computer expenditure	5,617	47,350
Consultancy fee	243,540	232,920
Deficit on charity	282,311	181,074
Depreciation	1,099,600	871,976
Donations - cash for charity	922,966	9,120,308
Donations - gifts for charity	2,138	36,040
Disc, book and MP3 productions	326,951	416,865
Electricity and water	83,091	75,777
Exchange loss, net	32,956	-
Insurance	116,317	121,049
Legal fee	2,829	-
Mandatory provident fund contributions	80,581	74,319
Packaging	1,140	2,719
Postage and courier	10,871	9,800
Printing and stationery	34,216	27,997
Rent, rates and government rent	2,152,123	2,117,400
Repairs and maintenance	96,434	86,445
Salary for staff	1,775,104	1,611,075
Stamp duty	3,787	162
Sundry expenses	47,889	41,571
Telephone, fax and broadband	33,188	31,145
Training course expenses	104,798	55,877
Transportation	16,663	18,187
Travelling - local and overseas	106,542	122,990
Uniform	47,088	36,326
Vehicle running expenses	108,023	72,880
Volunteers' messing	59,765	44,502
	8,245,197	16,017,345

APPENDIX I: DIRECTORS OF THE ASSOCIATION'S SUBSIDIARIES

For the year ended 31 March 2019

The names of persons who were the directors of the Association's subsidiaries during the year are as follows:

- * CHOW, Chui Ping
 - * SIK, Hin Shuen
 - * TAN, Sock Hooi
 - * YAU, Siu Ling
-
- * Still serving the Board as at 11 November 2019.