

HONG KONG UNISON LIMITED
香港融樂會有限公司

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2022

ALAN CHAN & PARTNERS
CERTIFIED PUBLIC ACCOUNTANTS
Hong Kong

Hong Kong Unison Limited
Reports and financial statements
For the year ended 31 March 2022

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Hong Kong Unison Limited

Executive Committee's Report

The Executive Committee submits its report together with the audited financial statements of Hong Kong Unison Limited ("the Association") for the year ended 31st March, 2022.

Business review

The Association falls within reporting exemption for the financial year. Accordingly, the Association is exempt from preparing a business review.

Principal activities

The principal activities of the Association are engaging in projects to promote equal access to social service and education to disadvantaged groups of ethnic minorities in Hong Kong, as well as to provide relief of poverty and distress, and to grant scholarships to young people of those groups. There was no significant change in the nature of the Association's principal activities during the year.

The following activities have been conducted and provided:

1. Public Education: cultural sensitivity trainings/ talks/ workshops and exhibitions were conducted at schools and community;
2. Youth Development: structured career guidance project was conducted for ethnic minority secondary students;
3. Scholarships were provided to ethnic minority tertiary students;
4. Community Engagement: ethnic minority residents were organized to have dialogues with various government departments/bureau, and
5. Casework: counseling services to individuals and families in need.

Results

The results of the Association for the year are set out in the income statement on page 8.

Share capital

The Association was incorporated under the laws of the Hong Kong as a company limited by guarantee and not having a share capital.

Subsequent events

There were no significant events occurred after the reporting date.

Management contracts

No contracts concerning the management and administration of the whole or any substantial part of the business of the Association were entered into or existed during the year.

Membership

As at 10th October 2022, there are a total of 23 ordinary members (including 7 Executive Committee Members).

Hong Kong Unison Limited
Executive Committee's Report

Permitted indemnity provision

Article 67 of the Association's articles of association, it provides that a committee member of the Association may be indemnified out of the assets of the Association against any liability incurred by him in relation to the Association in defending any proceedings, whether civil or criminal, in which judgment is given in his favour, or in which he is acquitted, or in connection with any application under section 358 of the predecessor Hong Kong Companies Ordinance (equivalent to sections 902 to 904 of the Hong Kong Companies Ordinance (Cap. 622)) in which relief is granted to him by the Court. This permitted indemnity provision is in force during the financial year and at the time of approval of this report.

Executive Committee Members

The Executive Committee Members of the Association having served throughout the year except as indicated are :

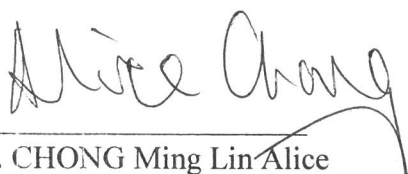
Prof. CHONG Ming Lin Alice (Chairperson)	
Mr. Jeffrey Alterin ANDREWS (Vice Chairperson)	(Resigned on 6th Nov., 2021)
Ms. Puja Kapai PARYANI (Vice Chairperson)	
Dr. NG Ngoi Yee Margaret	(Resigned on 6th Nov., 2021)
Ms. CHENG Po Wah (Hon Treasurer)	
Mr. CHAN Ka Lok Kenneth	
Mr. LAI Kin Kwok (Vice Chairperson)	(Appointed on 6th Nov., 2021)
Mr. Rajkumar TIWARI	(Resigned on 6th Jun., 2022)
Ms. WONG Wai Fun, Fermi	(Resigned on 6th Nov., 2021)
Dr. WONG Hung	
Mr. WONG Wing Ping Joseph	

In accordance with the article 40 of the Association's articles of association, at the forthcoming annual general meeting all committee members shall retire from office, and being eligible, offer themselves for re-election.

Auditors

During the year, Messrs. Hui Sik Wing & Company, certified Public Accountants (Practising) resigned, Alan Chan & Partners was appointed as the auditor of the Association. The financial statements have been audited by Alan Chan & Partners, Certified Public Accountants who will retire, and being eligible, offer themselves for re-appointment.

By order of the Executive Committee



Prof. CHONG Ming Lin Alice
Chairperson
Hong Kong, 9 December 2022

Alan Chan & Partners

陳維漢會計師事務所

Certified Public Accountants (Practising)

Room 2502, 25/F., 148 Electric Road, North Point, Hong Kong

Tel: (852) 2824 3218 Fax: (852) 2802 7035

Email: alanchan48@hotmail.com

Independent Auditor's Report

To the Members of Hong Kong Unison Limited

(incorporated in Hong Kong with limited liability by guarantee and without share capital)

Opinion

We have audited the financial statements of Hong Kong Unison Limited ("the Association") set out on pages 8 to 20, which comprise the statement of financial position as at 31st March, 2022, and the income statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Association as at 31st March, 2022 and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") 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 Association 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 Executive Committee Members are responsible for the other information. The other information comprises all of the information included in the Executive Committee's report and financial statements, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Alan Chan & Partners

陳維漢會計師事務所

Certified Public Accountants (Practising)

Room 2502, 25/F., 148 Electric Road, North Point, Hong Kong

Tel: (852) 2824 3218 Fax: (852) 2802 7035

Email: alanchan48@hotmail.com

Independent Auditor's Report (cont'd)

To the Members of Hong Kong Unison Limited

(incorporated in Hong Kong with limited liability by guarantee and without share capital)

Information Other than the Financial Statements and Auditor's Report Thereon

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

Responsibilities of Executive Committee Members and those charged with governance for the financial statement

The Executive Committee Members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the Executive Committee Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee Members are responsible for assessing the Association'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 Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting

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. 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:

Alan Chan & Partners

陳維漢會計師事務所

Certified Public Accountants (Practising)

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Email: alanchan48@hotmail.com

Independent Auditor's Report (cont'd)

To the Members of Hong Kong Unison Limited

(incorporated in Hong Kong with limited liability by guarantee and without share capital)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 Association'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 director's 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 Association'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 Association to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Alan Chan & Partners

Certified Public Accountants (Practising)

Hong Kong, 9 December, 2022

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Income statement for the year ended 31 March 2022

(In Hong Kong dollars)

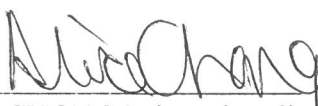
	<u>Notes</u>	<u>2022</u> HK\$	<u>2021</u> HK\$
Revenue	(3)	3,629,887	2,606,951
Other income		4,149	373,270
Depreciation		(6,849)	(6,850)
Staff costs		(2,030,539)	(2,062,334)
Other operating expenses		<u>(1,994,715)</u>	<u>(1,040,011)</u>
Deficit before tax	(4)	(398,067)	(128,974)
Income tax expense	(5)	<u> --</u>	<u> --</u>
Deficit for the year		<u><u>(398,067)</u></u>	<u><u>(128,974)</u></u>

Statement of financial position at 31 March 2022

(In Hong Kong dollars)

	Notes	2022 HK\$	2021 HK\$
Non current assets			
Property, plant and equipment	(6)	11,187	18,036
Current assets			
Deposit paid		5,110	5,610
Other receivables and prepayment		12,286	17,860
Fixed deposit		--	2,300,000
Bank balances		5,697,259	3,234,070
		5,714,655	5,557,540
Total assets		5,725,842	5,575,576
Current liabilities			
Other payables and accruals		6,842	108,870
		6,842	108,870
Equity			
Funds for specific purpose	(9)	4,527,317	5,331,030
General Fund		1,191,683	135,676
		5,719,000	5,466,706
Total equity and liabilities		5,725,842	5,575,576

Approved and authorised for issue by the Executive Committee on 9 December 2022 and are signed on its behalf by:


 Prof. CHONG Ming Lin Alice
 Chairperson


 Ms. CHENG P6 Wah
 Honorary Treasurer

Statement of changes in equity for the year ended 31 March 2022

(In Hong Kong dollars)

	<u>Funds for specific purpose</u> HK\$	<u>General Fund</u> HK\$	<u>Total</u> HK\$
At 1 April 2021	5,331,030	135,676	5,466,706
Net received	650,361	--	650,361
Deficit for the year	--	(398,067)	(398,067)
Funds transfer from funds for specific purpose	<u>(1,454,074)</u>	<u>1,454,074</u>	<u>--</u>
At 31 March 2022	<u>4,527,317</u>	<u>1,191,683</u>	<u>5,719,000</u>

Statement of cash flows for the year ended 31 March 2022

(In Hong Kong dollars)

	Notes	<u>2022</u> HK\$	<u>2021</u> HK\$
Operating activities			
Deficit before tax		(398,067)	(128,974)
Adjustments for:			
Bank interest income		(2,948)	(339)
Depreciation		6,849	6,850
Operating deficit before changes in working capital		(394,166)	(122,463)
Change in deposit		500	(500)
Change in other receivable and prepayment		5,574	14,086
Change in other payable and accruals		(102,028)	102,753
Change in funds for specific purposes		650,361	1,003,004
Cash generated from operating activities		160,241	996,880
Bank interest income		2,948	339
Net cash generated from operating activities		163,189	997,219
Investing activities			
Change in fixed deposit		2,300,000	(2,300,000)
Net cash generated from investing activities		2,300,000	(2,300,000)
Net increase/(decrease) in cash and cash equivalents		2,463,189	(1,302,781)
Cash and cash equivalents at opening		3,234,070	4,536,851
Cash and cash equivalents at closing		5,697,259	3,234,070

Accounting policies and explanatory notes to the financial statements for the year ended 31 March 2022

(In Hong Kong dollars)

1. General information

Hong Kong Unison Limited ("the Association") is a company incorporated in Hong Kong and is limited by guarantee and without a share capital. The address of its registered office and principal place of business is Room 1303, 13/F., Wang Yip Industrial Building, 1 Elm Street, Tai Kok Tsui, Kowloon, Hong Kong.

The principal activities of the Association are engaging in projects to promote equal access to social service and education to disadvantaged groups of ethnic minorities in Hong Kong, as well as to provide relief of poverty and distress, and to grant scholarships to young people of those groups.

2. Significant accounting policies

These financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standards for Private Entities (HKFRS for Private Entities) issued by the Hong Kong Institute of Certified Public Accountants and the requirements of the Hong Kong Companies Ordinance. The principal accounting policies applied in the preparation of these financial statements are set out below.

The preparation of financial statements in conformity with HKFRS for Private Entities requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by management in the application of HKFRS for Private Entities that have significant effect on the financial statements.

The financial statements are presented in Hong Kong dollars.

2. Basis of preparation and accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less.

Revenue recognition

Revenue is recognised in profit or loss provided it is probable that the economic benefits will flow to the Association and the revenue and costs, if applicable, can be measured reliably, as follows:

(a) Donation

Donations are recognised upon receipt of such payments or at the completion of services.

(b) Membership subscription income

Membership subscription income is recognised upon receipt of such payments.

(c) Interest income

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

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:

Leasehold improvements	20%
Office equipment	25%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

2. Basis of preparation and accounting policies (continued)

Impairment of assets

An assessment is made at each reporting date 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.

Employee benefit obligations

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

Retirement benefit schemes

The Association operates a defined contribution Mandatory Provident Fund retirement benefits scheme (the "MPF Scheme") under the Mandatory Provident Fund Scheme Ordinance, for those employees who are eligible to participate in the MPF Scheme. Both the Association and employees are required to contribute each month an amount equal to a certain percentage of the basic monthly salary. The Association's contributions to this scheme are expensed as incurred. The assets of the MPF Scheme are held separately from those of the Association in an independently administered fund. The Association's employer contributions vest fully with the employees when contributed into the MPF Scheme.

Other receivables

Other receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of other receivables is established when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of the receivables.

2. Basis of preparation and accounting policies (continued)

Leases

Rentals payable under operating lease are charged to profit or loss on a straight-line basis over the term of the relevant lease.

Related parties

For the purpose of these financial statements, related party includes a person and entity as defined below:

- (a) A person or a close member of that person's family is related to the Association if that person:
 - (i) is a member of the key management personnel of the Association or of a parent of the company;
 - (ii) has control over the Association; or
 - (iii) has joint control or significant influence over the reporting entity or has significant voting power in it.

- (b) An entity is related to the Association if any of the following conditions applies:
 - (i) the entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) either entity is an associate or joint venture of the other entity (or of a member of a group of which the other entity is a member).
 - (iii) both entities are joint ventures of a third entity.
 - (iv) either entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) the entity is a post-employment benefit plan for the benefit of employees of either the company or an entity related to the Association. If the reporting entity is itself such a plan, the sponsoring employers are also related to the plan.
 - (vi) the entity is controlled or jointly controlled by a person identified in (a).
 - (vii) a person identified in (a)(i) has significant voting power in the entity.
 - (viii) a person identified in (a)(ii) has significant influence over the entity or significant voting power in it.

2. Basis of preparation and accounting policies (continued)

Related parties (continued)

- (ix) a person or a close member of that person's family has both significant influence over the entity or significant voting power in it and joint control over the Association.
- (x) a member of the key management personnel of the entity or of a parent of the entity, or a close member of that member's family, has control or joint control over the Association or has significant voting power in it.

3. Revenue

	<u>2022</u> HK\$	<u>2021</u> HK\$
Donations for projects	2,829,319	2,090,793
General donation	664,618	436,430
Other donation	135,050	78,778
Membership subscription fee	900	950
	<u>3,629,887</u>	<u>2,606,951</u>

4. Deficit before tax

The following items have been recognised as expenses in determining deficit before tax:

	<u>2022</u> HK\$	<u>2021</u> HK\$
Depreciation	6,849	6,850
MPF contributions	96,691	97,619
Staff salaries	<u>1,933,848</u>	<u>1,964,715</u>

5. Income tax expense

No provision has been made for the Hong Kong profits tax as the Association is an approved charitable organization and is exempt from Hong Kong profits tax under section 88 of the Inland Revenue Ordinance.

6. Property, plant and equipment

	<u>Leasehold improvements</u>	<u>Office equipment</u>	<u>Total</u>
	HK\$	HK\$	HK\$
<i>Cost:</i>			
At 1 April 2021 and At 31 March 2022	<u>117,060</u>	<u>124,580</u>	<u>241,640</u>
<i>Accumulated depreciation:</i>			
At 1 April 2021	117,060	106,544	223,604
Depreciation for the year	--	6,850	6,850
At 31 March 2022	<u>117,060</u>	<u>113,394</u>	<u>230,454</u>
<i>Net carrying amount:</i>			
At 31 March 2022	<u> --</u>	<u> 11,186</u>	<u> 11,186</u>
At 31 March 2021	<u> --</u>	<u> 18,036</u>	<u> 18,036</u>

7. Remuneration of the Executive Committee Members

No remuneration was paid or accrued to the Executive Committee Members during the year(2021:Nil).

8. Related party transactions

The Association has the following related party transactions during the year:

The Association has been operating in an office premises provided by a member of the Association at a nominal monthly rent of HK\$1 since 30th January,2008.

9. Funds for specific purposes

Name of project	Balance as at 1.4.2021 HK\$	Receipts of funds HK\$	Payment of funds HK\$	Balance as at 31.3.2022 HK\$
Fu Tak Iam Foundation Limited				
- Equitable Education for All in HK - Promoting Access for Ethnic Minority Children	(162,844)	265,740	(102,896)	--
Charities Aid Foundation America				
- Support of Youth Empowerment Ethnic Minorities Programme Grant No. G-IDS-20207101	847,566	--	(499,138)	348,428
Emerging Market Foundation				
- Ethnic Minority Youth Empowerment Programme Grant No. 1504	112,657	--	(112,657)	--
Hong Kong Committee for UNICEF				
- Rights Start for Ethnic Minority Children	(86,228)	86,228	--	--
American Women's Association of Hong Kong				
- Support of Youth Empowerment for Ethnic Minorities Programme	48,555	--	(48,555)	--
Oxfam Hong Kong				
- Capacity Building for Ethnic Minorities of Hong Kong	13,522	114,669	(128,191)	--
The Chen Yet-Sen Family Foundation Limited				
- Supporting the organisation to provide courses	235,314	188,022	(486,010)	(62,674)
Emerging Market Foundation				
- Ethnic Minority Grant no. 1638 Youth Development Project	--	279,227	(146,154)	133,073
	<u>1,008,542</u>	<u>933,886</u>	<u>(1,523,601)</u>	<u>418,827</u>

9. Funds for specific purposes (cont'd)

Name of project	Balance as at 1.4.2021 HK\$	Receipts of funds HK\$	Payment of funds HK\$	Balance as at 31.3.2022 HK\$
Emerging Market Foundation				
- Ethnic Minority Youth Empowerment Programme Grant No. 1868	--	13,229	--	13,229
Lee Hysan Foundation				
- Stipend Support for COVID Volunteers	--	48,000	--	48,000
Providence Foundation				
- Youth Development community Project	--	145,000	(41,418)	103,582
Fu Tak Iam Foundation Limited				
- COVID Emergency Relief for EM in HK	--	509,200	(488,315)	20,885
ZeShan Foundation				
-5th wave (COVID-19) Ethnic Minority Emergency Relief Project	--	357,095	(288,705)	68,390
The Hong Kong Jockey Club Charities Trust				
- Critical Bridging Learning Support for Deprived Ethnic Minorities	--	--	(2,280)	(2,280)
Scholarship	322,488	1,468,920	(480,650)	1,310,758
Policy Advocacy and Research Fund	--	1,100,000	(654,074)	445,926
Special reserve fund transferred to general fund and other project	4,000,000	--	(1,900,000)	2,100,000
	<u>4,322,488</u>	<u>3,641,444</u>	<u>(3,855,442)</u>	<u>4,108,490</u>
	<u>5,331,030</u>	<u>4,575,330</u>	<u>(5,379,043)</u>	<u>4,527,317</u>

10. Employee benefit obligations

The Association operates a Mandatory Provident Fund Scheme (the MPF scheme) under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance and not previously covered by the defined benefit retirement plan. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees' relevant income, subject to a cap of monthly relevant income of HK\$30,000. Contributions to the plan vest immediately.

11. Approval of accounts

These financial statements was authorised for issue by the Association's Executive Committee on 9th December, 2022.