



# ANNUAL REPORT 2020/21

HONG KONG RUGBY UNION  
香港欖球總會二零二一年年度報告





# ANNUAL REPORT 2020/21

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Hong Kong Rugby Union on 29 July, 2021

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## OFFICE BEARERS 幹事

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Peter Duncan 鄧樂勤

### 會長

President 會長

### DIRECTORS

Patrick Donovan 唐諾生

Chairman 主席

Ben Stobart

Coaching and Performance 培訓及攬球水平

Rod Lai 黎志豪

Community 社區

Chris Brooke 蒲敬思

Facilities 場地設施

Nigel Hobler 何博禮

Finance 財務

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General I 常務I

Diana Li 李怡苑

General II 常務II

Peter Hudson

Laws and Referees 法規及裁判

Kim Kan 簡家琪

Women's 女子

Tony Karton 賈東利

Youth 青少年



**PATRICK DONOVAN**  
**唐諾生**

CHAIRMAN OF HKRU  
香港欖球總會主席

**CHAIRMAN'S**  
**REPORT**

**主席報告**

# CHAIRMAN'S REPORT 2020/2021

## 主席報告 2020/2021

### Introduction

With the benefit of hindsight, my observation in last year's introduction that 2019/20 had been a disrupted year turned out to be merely a precursor for an even more difficult 12 months. This, my 2nd chairman's report on behalf of the Board of Directors and the Management to the rugby community for the 2020/21 year, may be light on content but it is the record of arguably the most challenging year we have ever faced in our 65 years due to the ongoing global impact of the Covid-19 pandemic.

### Strategic Plan

Whilst inevitably the timeline for many of the Plan's Objectives have been pushed back, I am pleased to say that we have made progress across many areas, as reflected in the updated framework included in this report. In April the Board and Management team held a Strategy Review Workshop to see what revisions needed to be made based on the impact of the pandemic, and we identified 5 new priority areas of focus;

1. Short term post-Covid re-engagement with community
2. Medium term financial sustainability
3. Maintaining 7s in the Hong Kong Sports Institute
4. Longer term 10 year vision for Hong Kong rugby
5. Continuing move to a data centric decision-making organisation

The progress of the two Steering Groups, Alignment & Transition and Building the Brand, is detailed in separate sections of this report.

### Domestic Season

As the summer wore on and all sports facilities remained closed due to social distancing restrictions, it became clear that the start of the season would have to be pushed back. We published a 5 phase Covid Return-to-Rugby Roadmap, and waited for the pitches to re-open, which they eventually did on 8th September, at which point training in groups of 4 was permitted. This was relaxed further on the 2nd October and we moved to phase 4, within sight of getting the leagues

started. On 7<sup>th</sup> November we breathed a collective sigh of relief as the Saxo Markets Men's Premiership and KPMG Women's Premiership kicked-off, along with some Youth leagues, but by 2nd December the 4th Covid wave had hit and we were back to square one. This also meant no New Year's Day Youth Tournament for the first time since 1967, another grim milestone to end a wretched 2020.

On 18<sup>th</sup> February sports grounds were permitted to re-open, but we then had a further suspension of activities for 10 days in March on the back of the "gym cluster". A curtailed Senior and Youth league finally got underway on 4th April, and ran through to the end of May. Due to understandable concerns about ending up in quarantine, a number of teams did not participate in the leagues, and we were unfortunately not able to re-start the two Premiership competitions.

On the plus side, in adversity we saw some great examples of rugby "spirit" – hundreds of thousands of dollars raised by rugby clubs for charities here and overseas through individual and team runs/walks/cycles, along with food drives and virtual fun rugby sessions for kids stuck in residential homes...we ran a social media campaign showcasing "local heroes" and the stories were incredibly inspirational.

Union activities didn't stop either, as Zoom became our new medium for engagement. Between July and December our Coach Education team virtually delivered;

- 37 Coach Development Workshops with 464 participants
- 16 Level 1 and 2 Coaching Courses with 199 participants
- 25 Level 1 and 2 Strength & Conditioning Courses with 245 participants
- In addition to Rugby Ready and Coacheree Courses

## 引言

我曾提出觀察到2019/20年是混亂的一年，結果證明這只是迎來之後更艱難的12個月的前奏。這是我代表董事會和管理層在2020/21年度向欖球界提交的第二份主席報告，內容或許簡短，但鑑於2019冠狀病毒肆虐全球所帶來的影響，此報告可說是記錄我們65年來面臨過最具挑戰性的一年。

## 策略計劃

縱然策略計劃上不少目標的時間表均無可避免地被推遲，我喜見我們在許多領域仍獲得進展，正如本報告中所反映的狀況。四月時，董事會和管理團隊舉行策略計劃研討會，就疫情所帶來的影響，商討如何應對並作出修訂，因此我們確定以下五個新的優先處理重點：

1. 疫情後短期內重新與社區接觸
2. 中期財務可持續性
3. 在香港體育學院保持七人欖球代表隊的地位
4. 香港欖球運動的長遠十年願景
5. 繼續轉營至以數據為中心作決策的組織

本報告的不同部分詳細介紹兩個導向小組(統一及過渡導向小組和品牌建设導向小組)的進展情況。

## 本地賽季

隨著社交距離限制、所有體育設施關閉的情況下，夏季悄然過去。顯然，本季度開季時間亦不得不推遲。我們發佈五個階段的「2019冠狀病毒病重返球場訓練計劃」藍圖，同時等待球場重新開放。在9月8日，球場再次開放，允許進行4人小組的訓練。在10月2日，措施進一步放寬，我們進入第4階段，本地聯賽指日可待。11月7日，我們終於見證盛寶金融男子超級聯賽、畢馬威女子超級聯賽及一些青少年聯賽拉開帷幕，鬆一口氣；惟到12月2日，2019冠狀病毒病第四波疫情襲來，我們又返回第一階段。這也意味著「元旦日青少年欖球錦標賽」自1967年首次從缺，為結束困難重重的2020年的另一個里程碑。

2月18日，運動場獲准重新開放，但其後於3月，我們因涉及「健身群組」，活動被逼再度停擺10天。一個縮減規模的青少年聯賽終於在4月4日揭開序幕，另至5月底圓滿結束。我們理解一些球隊因著對隔離需要的擔憂，未有參賽，很遺憾我們無法重啟兩個本地超級聯賽。

欖球球會以個人或團隊參加跑步/步行/騎單車活動，為國內外的慈善機構籌集到數十萬元善款。同時，他們亦提供食物捐助及為被困家中的兒童進行虛擬的趣味欖球課程……我們推行一項展示「本地英雄」的社交媒體活動，故事每每都鼓舞人心。

因為Zoom成為維持參與度的新媒體，香港欖球總會的活動沒有停止。7月至12月期間，我們的教練培訓團隊利用網絡舉辦了；

- 37個教練發展研討會，參與人次464名
- 16個1級及2級教練課程，參加者199名
- 25個1級及2級力量與體能課程，參加者245名
- 另有欖球準備課程和教練培訓課程

球員福利及醫務部門亦舉行首個線上急救課程，社區部門和社區基金會繼續通過線上會議與學校和非政府組織進行互動，而我們的傳訊團隊正忙於製作內容，以維繫社區參與及傳播資訊。我們與英基中學及本地超級聯賽球會合作，推行一項廣受歡迎的新舉措——為對籌劃活動、市場營銷和醫務感興趣的學生，提供具完整結構的創意/活動/服務計劃。我們希望在下個季度，可以增加課程內容和參與人數。

對於我們現在共同面臨的挑戰，我們並不抱有任何幻想—有些學校及大專球隊已經有兩年沒有進行過任何賽事，我們需要努力引領他們重返球場。我們的「欖球之夏」計劃，是我們用以吸引初接觸欖球的新人及重拾欖球運動的球員的關鍵。值得慶幸的是，我們已建立一個全新的球員註冊和比賽管理系統 GameDay(前身為SportsTG)。它將是一件強大的工具，可增強我們與社區上成員直接溝通的能力。

The Player Welfare & Medical Department also rolled out virtual 1st Aid courses, the Community Department and Community Foundation continued engagement with schools and NGO groups through online sessions, whilst our Comms team were busy pumping out content to keep the community engaged and informed. One well-received new initiative was our collaboration with ESF secondary schools and our Premiership clubs to offer structured Creativity/Activity/Service programmes for students interested in Events, Marketing and Medical - we hope to expand both the subject offerings and the number of participants next season.

We are under no illusions as to the scale of challenge we now collectively face - there are school and tertiary teams who haven't played a game in 2 years, and we're going to have to work hard to get them back. Our "Summer of Rugby" initiative will be critical in both attracting new converts and also re-engaging with existing players. Thankfully we have a new player registration and tournament management system, GameDay (formerly known as SportsTG) which will be a powerful tool to assist with this and enhance our ability to communicate directly with members of the community.

## HKRU Community Foundation

The Community Foundation has seen some staff changes over the past year, with the long-serving Stuart Gunn departing to take up a role in special needs education - "Gunny" has been at the heart of the Union and the Hong Kong rugby community ever since he stepped off the plane back in 2006, and there are many thousands of youngsters whose lives have been positively impacted through his hard work and dedication. Peter Ng, Emmy Chan and James Owens are now looking after the Foundation, building on the great work of Stuart and his predecessor Craig Wilson.

## Representative Rugby

During the past year our representative teams have not been able to participate in any international competitions; although we were quiet on the pitch, behind the scenes players and coaches alike used the prolonged pause in the season to develop their respective skill sets through numerous online webinars and in-house education sessions.

Our Men's and Women's teams recently participated in the Olympic 7s Repechage in Monaco on 19/20 June. Whilst unfortunately we did not gain the Olympic spot, the teams played fantastically well, and we congratulate France, Russia and Ireland on their achievements.

Unfortunately with no rugby to play and an increasingly difficult financial situation the Board took the decision on 18 January to transition our full time men's 15s players back to a part-time model, with the Elite Rugby Programme closing its doors on 30 June - this has been a significant chapter in the Union's history, and there is a piece on the history of this initiative later in the report.

## Cathay Pacific/HSBC Hong Kong Sevens

Another topic dominated by the shadow of Covid - the postponement of the April 2020 Sevens to October subsequently became a cancellation, and then the April 2021 Sevens became the November 2021 Sevens. As one of the World Rugby staff described it, planning had become akin to leaving your almost finished jigsaw on the table at night and finding in the morning someone had thrown the pieces all over the floor - repeatedly.

As part of the Union's re-structuring in January, REAL was folded back into the Commercial Department under Sam Pinder - a new business plan was produced, and we welcomed on board some new partners in Dettol, FirstPoint and Rentokil Initial.

## Officials

Even in the midst of a pandemic, you can't keep our match officials down! Congratulations to Mui Thomas who was selected as one of the Asia Rugby "Unstoppable" Ambassadors and to Matt Rodden who has been selected to officiate at the Olympics, following in the footsteps of Gabriel Lee-Lehner who refereed in Rio.

## Player Welfare & Medical

I suppose it's in the midst of a global pandemic that you really appreciate the world-class medical support we have thanks to Dr David Owens, Lucy Clarke and her wonderful team. They have kept us all informed, ensured we are following correct protocols and best practice, and answered a constant stream of questions as we grappled with the impact of Covid-19.

## Finances

Finances are covered in more detail within the Finance Director's report; however given the significant impacts of the pandemic and the measures the HKRU has taken to deal with them, it is appropriate to touch on these within the Chairman's report.



Whilst the year has resulted in another financial loss for the Union, various measures have been taken to mitigate this, which combined with a well managed insurance claim and investment portfolio along with government assistance has delivered a result better than would otherwise have been the case.

The most significant area of cost reduction has been in Human Resources costs. Much of this is reflected in the

current year financial result and further savings will be reflected in the next financial year as a result of further reductions made during the year ended April 2021.

The other significant change was the cessation of the ERP programme which was sadly unavoidable due to an absence of international fixtures during the year and material lack of

### 香港欖球總會社區基金

在過去一年，社區基金會發生一些人事變動，長期服務的Stuart Gunn離開欖總，轉戰特殊教育行業。自2006年抵港，Gunny一直佔據香港欖球總會和香港欖球社區的核心。因著他辛勤工作及其奉獻精神，數以千計的年輕人的生活因而產生積極影響。現時，吳志浩、陳凱屏及James Owens負責社區基金會的事務，致力讓基金會在Stuart及其前人Craig Wilson的巨大貢獻下繼續成長發展。

### 香港代表隊

在過去的一年裡，我們的代表隊沒能參加任何國際賽事；儘管我們無法踏入足球場，但在場外，球員和教練都利用賽季中長時間的停頓，通過眾多在線工作坊及內部教育課程來磨練及發展各自的技能。

最近，我們的男女子七人代表隊參加6月19及20日假摩納哥舉行的七人欖球賽奧運資格賽復活戰。縱然不幸地，我們未能獲得奧運席位，但我們的代表隊表現非常出色。在此我們祝賀法國、俄羅斯和愛爾蘭成功贏得奧運入場券。

不幸的是，由於欖球賽事全面停擺，以及日益困難的財務狀況，董事會於1月18日決定將我們的男子全職15人欖球員轉回兼職模式，「精英十五人欖球計劃」計劃將於6月30日宣告告一段落—這是香港欖球歷史上的重要一章，本刊後面部份設闡述該計劃歷史的報告文章。

### 國泰航空/滙豐香港國際七人欖球賽

另一個蒙受冠狀病毒疫情陰影的主角—原定2020年4月舉行的賽事延期10月後，最終亦難逃取消的命運。正如一位世界欖球總會員工所描述，籌備工作及任何計劃變成類似以下的狀況：那幅幾乎完成、在晚間置於桌上的砌圖，在第二天早上就莫名散落一地，反覆如此。

作為香港欖球總會在一月重組的其中一個部分，REAL重新歸入由Sam Pinder領導的商務部—我們制定一項新的商業計劃。在此，我們歡迎滴露、FirstPoint和Rentokil Initial等新合作夥伴。

### 裁判

即使在疫症期間，裁判員亦不寂寞。恭喜Mui Thomas被選為亞洲欖球「勢不可擋大使」(Unstoppable Ambassadors)；Matt Rodden亦追隨李顯儀在里約奧運的腳步，被任命於東京奧運擔任裁判員。

### 球員福利與醫務

疫情在全球大流行，非常感謝Dr David Owens、Lucy Clarke及其出色的團隊，給予我們世界級一流的醫務支援。他們讓我們了解疫情狀況，確保我們遵循防疫規定及進行最佳實踐，並孜孜不倦地回覆我們對2019冠狀病毒病影響的疑難。

certainty surrounding the Hong Kong Sevens. The HKRU made the difficult decision to cease this programme as at 30th June 2021 and invested time and resources in ensuring a transition for players out of the programme whilst seeking to retain as many of them in Hong Kong as possible. This change will lead to a reduction in player costs and also associated staffing costs for the programme. The results of this change are not reflected in the current year but will be apparent in the next year's financial results.

## Thanks

This has been an incredibly challenging year, and I would like to record my thanks to the complete cross section of the rugby community who have offered their support and advice so generously. In particular, I would like to thank:

Our President, Peter Duncan and the HKRU Vice Presidents

My fellow Directors, Union Staff and Management Team

All Club Chairmen, Officials, Coaches and Managers

All the sponsors and patrons of the HKRU

All officials, including Referees, Assistant Referees, Assessors and the various members of panels.

The Player Welfare and Medical staff and volunteers for their tireless support.

The many other Committees, groups and working parties, that all work for the betterment of Hong Kong rugby and

The supporters and fans of Hong Kong rugby.

I would also like to make special mention of Leigh Jones, Andrew Hall, Stuart Gunn and Jane Bond who have departed for exciting new challenges after lengthy tenures with the Union – they have all left very significant footprints on our community, and we wish them the very best in their future endeavors.

Finally, in the space of 12 months we lost two of our finest coaches and individuals who changed the face of rugby in Hong Kong – George Simpkin who passed away on 7 May 2020 and Jim Rowark on 7 May 2021. Both were in the very first HKRU “Hall of Fame” cohort, and left a lasting legacy in our community. More recently the community was heartbroken by the passing of Hong Kong rugby's greatest fan Sean Browne. Gone, but never forgotten – George, Jim and Sean.

## 財務

財務總監報告將更詳細地涵蓋財務狀況；然而，鑑於疫情大流行的影響重大，以及香港欖球總會就應對疫情影響所採取的措施，我認為在主席報告中稍作介紹，亦是恰當的。

今年是另一錄得財務虧損的年度，香港欖球總會已採取各種措施，以緩解情況，加上管理良好的保險索賠和投資組合，以及政府援助，財務狀況已比預期好。

降低成本最重要的領域是人力資源成本，其中大部分將反映於本年度的財務報告。更多節省成本的措施在2021年4月尾實施，故其減省成本的狀況將反映於下一個財政年度。

另一個重大變化是「精英十五人欖球」計劃的終結：在年內國際賽停擺，以及香港國際七人欖球賽的不確定性，取消「精英十五人欖球」計劃令人遺憾卻無可避免。香港欖球總會作出艱難決定，將於2021年6月30日終止上述計劃。欖總投入很多時間和資源，以確保退出計劃的球員妥善過渡，同時盡可能保留球員，讓他們留在香港。此項變化將降低球員及相關人員的成本，雖然此變化的結果未能在本年度反映，但會體現於明年的財務報告。

## 致謝

今年委實是充滿挑戰的一年，我謹向曾大方給予我們支持及建議的香港欖球社群致謝。在此，特別感謝：

我們的會長鄧樂勤及香港欖球總會副會長們  
我們的董事們、欖總職員及管理團隊  
所有球會主席、裁判、教練及經理  
所有香港欖球總會贊助商及贊助者  
所有裁判人員，包括裁判、助理裁判、評估員及顧問小組成員  
不辭勞苦的球員福利及醫務職員及義工  
還有更多致力促進香港欖球運動的其他委員會、團體及工作小組  
香港欖球總會的支持者及粉絲

我特別想向Leigh Jones、Andrew Hall, Stuart Gunn及Jane Bond致意，他們在長服務香港欖球總會後離開，迎接新挑戰—他們均於欖球社區留下非常重要的足跡，在此祝願他們前程似錦。

最後，在12個月內，我們痛失兩名改變香港欖球運動發展面貌的優秀教練—他們分別是於2020年5月7日離世的George Simpkin，以及2021年5月7日離世的Jim Rowark。他們都是於最早期獲選香港欖球總會「名人堂」，為欖球社區留下重要遺產。最近，香港欖球界最忠實的球迷Sean Browne亦離開我們，他的離逝讓整個欖球社區都感到心碎。我們永遠不會忘記你們—George、Jim和Sean。



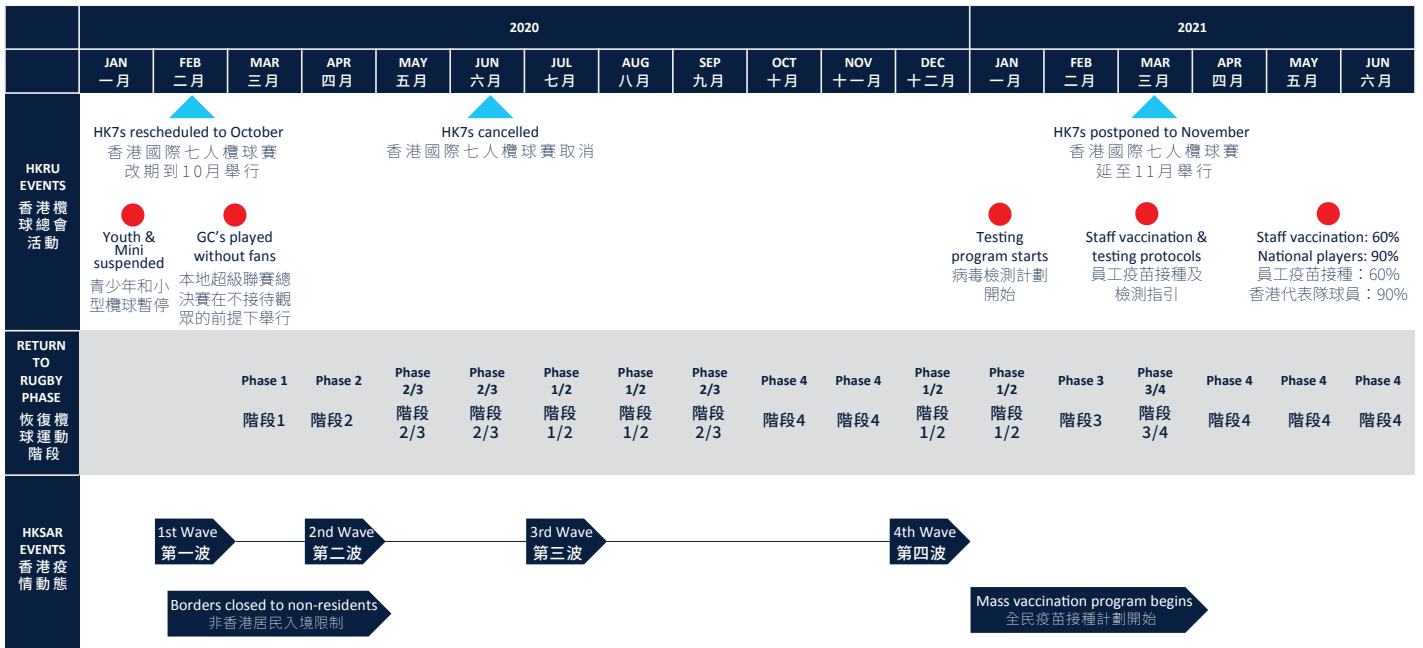
# HKRU COVID TIMELINE

## 香港欖球總會2019冠狀病毒病 應對時間表

# HKRU COVID TIMELINE

## 香港欖球總會 2109 冠狀病毒病應對時間表

AN AGILE APPROACH TO DELIVERING THE HKRU SOLUTIONS TO COVID  
香港欖球總會就冠狀病毒病的應變方案



HONG KONG RUGBY UNION  
香港欖球總會



# ANNUAL REPORT 2020/21



# *FINANCE* **REPORT**

## 財務報告

# FINANCE REPORT 2020/2021

## 財務董事報告 2020/2021

Reflecting on the financial year ended 30 April 2021, it is clearly an understatement to say that things did not proceed exactly as we hoped. However due to cost cutting measures taken, the Union has been able to deliver a net asset gain despite no Sevens tournament taking place. In the context of the environment in which the HKRU has had to operate this can only be seen as a positive result.

Covid-19 restrictions made it impossible to host the Sevens in October 2020 nor in April 2021 which had been the hope at this time last year; this clearly had a negative impact on financial performance which the HKRU has been working to mitigate ever since. Despite major disruptions to its business and cash cycle, the HKRU is nonetheless still proud that it has been able to provide support to clubs in the form of subventions, pitch bookings, professional players, Club Coaching Officers and extensive coverage of local rugby in the media throughout the year and we look forward to continuing to support our club game on and off the pitch in future seasons.

The positive from the year, aside from the performance of the investment portfolio, was the receipt of the insurance payment for the ticket income lost owing to the cancellation of the Sevens. This was possible due to insurance being taken out well in advance of the tournament (before Covid-19 was identified as a communicable disease) and due to the fact that the communicable disease extension was taken out as part of the policy, which ensured payment was received within weeks of the formal cancellation. Without this, the financial outcome for the HKRU would be materially worse for the current year.

In addition, the HKRU's liquid investment portfolio (discussed later in this report) has been critical in maintaining the business operations of the HKRU and the last 18 months have proven the value in maintaining a prudent approach to investing and saving to ensure sufficient reserves are in place to cope with major disruptions to the business cycle. The last 18 months have highlighted the value for the HKRU in having liquid investments which can be called upon at short notice in critical situations.

The other significant decision, to begin the cessation of the ERP programme, was made later in the year. This was necessary given inherent uncertainty with upcoming Sevens tournaments, not just in terms of whether they will take place but also in terms of percentage attendance allowed by regulation. The full effect of this decision will be reflected in next year's financial results.

### 2020/2021 Financial Performance

The change in NET ASSETS for the year ended 30 April 2021 was an increase of HK\$12.1m (2020: decrease HK\$168.5m). This was the result of the loss recognised in the income statement described later in the report offset by an increase in the value of financial assets at fair value through other comprehensive income.

### Income Statement

The HKRU recorded a loss in the income statement of HK\$30.6m (2020: HK\$151.7m). Expenses were significantly down on prior years due to a number of factors but most notably the effect of staff redundancies made in April 2020, government rent relief on suites hired from Hong Kong stadium and the general absence of rugby events and rugby activity owing to government restrictions.

The decrease in non-player staff costs of HK\$13.2m reflects the difficult decisions made a year ago by the HKRU Board and further savings are expected in the coming year as a result of fewer full time support staff for the ERP programme being required due its cessation.

As mentioned, the insurance receipts were the biggest item of income for the HKRU in the year ended April 2021. Income was also supplemented by the government operated Employment Support Scheme (ESS) and dividend income from the investment portfolio.

The full financial statements are set out on pages 63 to 104.



## Investments

The market value of the HKRU's investments increased to HK\$167.8m (2020: \$155.1m) despite some capital redemptions made during the year. The investment portfolio comprises HK\$167.8m in Equities (2020: HK\$155.1m). Under the current accounting standards in Hong Kong, valuation changes in the investments are accounted for in the Investment Revaluation Reserve rather than through the income statement. The Investment Revaluation Reserve as at 30 April 2021 was HK\$96.1m (2020: HK\$53.4m).

The HKRU investment committee will continue to monitor its strategy and seek to optimise returns on the portfolio without taking unacceptable levels of risk and maintaining the liquidity necessary to allow these funds to be called upon when needed.

回顧截至2021年4月30日的財政年度，若只形容為事情不似如期，顯然是輕描淡寫。然而，由於總會已採取一些削減成本的措施，儘管香港國際七人欖球賽仍然從缺，香港欖球總會仍然實現淨資產增加。在環境所限下，香港欖球總會可說是已交出不俗的成績。

受2019冠狀病毒病疫情所限，使得我們無法在2020年10月或2021年4月舉辦香港國際七人欖球賽；從去年開始期盼的活動，始終落空。此顯然對財務表現產生負面影響，而在此以後，香港欖球總會一直致力減輕影響。儘管其業務和現金周期受到重大干擾，但香港欖球總會仍能以以下不同形式，對球會提供支持，包括：補貼、場地預訂、提供職業球員及球會教練，以及在媒體上廣泛報導本地欖球狀況。為此，我們感到自豪，亦期待在未來的賽季，無論於球場內外，繼續支持球會賽事及活動。

除投資組合的表現外，今年亦收到因取消香港國際七人欖球賽引致門票收入損失的保險賠償。猶幸在賽事前（於2019冠狀病毒病被定義為傳染病以前）已購買保險，確保於賽事在正式取消後、數週內收到保險賠償。若非如此，本年度香港欖球總會的財務表現將更為惡劣。

此外，香港欖球總會的流動投資組合（詳情列於本報告稍後部份），對於維持香港欖球總會的業務運營至關重要。過去的18個月，證明採取謹慎的投資及儲蓄方法，以確保存有足夠儲備，以應對商業周期的重大中斷，是有價值的。過去18個月突顯香港欖球總會擁有流動性投資的價值，這些投資，便利欖總於危急情況下、在短時間內進行調動。

另一項重大決定，是於今年稍後時間終止的「精英十五人欖球計劃」。鑑於香港國際七人欖球賽存在不確定性，不只考慮到能否如期舉行，不確定性亦見於允許入座率。上述決定的全部影響將反映於下一個年度的財務報告中。

## 2020/2021 財務表現

截至2021年4月30日，本年度的淨資產增加港幣\$12,100,000(2020:減少港幣\$168,500,000)。此結果是由在收益表已確認的損失(稍後將於報告詳述)，被其他綜合收益、以公允價值計量的金融資產價值增加而抵銷所致。

## 收益表

香港欖球總會在收益表錄得虧損港幣\$30,600,000(2020年:虧損港幣\$151,700,000)。基於多種因素，支出較早幾年大幅下降，但當中最顯著的是2020年4月裁員、香港大球場廂房政府租金減免，以及因為政府限制措施所致欖球活動及賽事停擺所致。

非球員員工成本減少港幣\$13,200,000，反映香港欖球總會董事會一年前作出的艱難決定；另由於精英十五人欖球計劃(ERP)終結後所需的全職支援人員減少，預計來年將可以進一步節省開支。

如前面所述，截至2021年4月，保險收入是香港欖球總會最大的收入項目。此外，收入亦獲政府推行的「保就業」計劃及投資組合的股息收入的補充。

完整的財務報告刊於第63至104頁。

## Outlook and Summary

In the next financial year the HKRU is expected to make a surplus. This is contingent on both the November 2021 and April 2022 Sevens going ahead. Even if these events go ahead this will in no way recover the losses incurred in the prior two years despite annualized savings in excess of HK\$24m being made by staff cuts and the cessation of the ERP.

It is also relevant to note that there is still inherent uncertainty regarding the permitted capacity and commercial return of these events. The HKRU will have to remain prudent with its reserves and spending in the immediate future to safeguard the Union's going concern assumption. As noted earlier, this prudent approach over many years has allowed the Union to withstand the last 18 months better than most rugby unions globally.

## Longer Term Risks

In the longer term, as reported last year, the most significant material risk to the financial standing of the HKRU is the new Kai Tak Sports Park. The HKRU has held several meetings with the winning consortium and is in discussions about how the commercial model for the tournament and the HKRU will work. The HKRU believes the new stadium will be much more fit-for-purpose to deliver a world class event; the unknown however remains the commercial model of the sports park which is likely to be very different to that of the current stadium. The HKRU will continue to negotiate the best possible outcome for its members prior to the tournament's relocation to Kai Tak Sports Park. The first Sevens tournament at the new stadium is scheduled to take place in 2024.

Finally, I would like to say special thanks to all the staff at the HKRU, and in particular from my perspective the finance team, for their assistance and hard work throughout the year.

Nigel Hobler  
Director, Finance

## 投資

本年內進行了一些資本贖回，香港欖球總會的投資市值增至港幣\$167,800,000(2020年:港幣\$155,100,000)。投資組合的分項包括港幣\$167,800,000的股票(2020年:港幣\$155,100,000)。根據香港現行會計準則，投資項目的估值變動會於投資重估儲備列出，而非收益表。截至2021年4月30日，投資重估儲備為港幣\$96,100,000(2020年:港幣\$53,400,000)。

香港欖球總會投資委員會將繼續監控此策略，並尋求在可承擔風險下、回報最佳的投資組合，保持必要的流動性，以便在需要時調用這些資金。

## 展望及總結

在下一個財政年度，香港欖球總會預計將出現盈餘。這取決於香港國際七人欖球賽能否於2021年11月及2022年4月舉行。不過，即使上述賽事如期進行，再加上因裁員及精英十五人欖球計劃終止，為每年節省超過港幣\$24,000,000，亦無法彌補過往兩年的損失。

另還需注意的是，上述賽事的允許規模及商業回報，仍然存在不確定性。香港欖球總會須對其可見將來的儲備和支出保持謹慎態度，以保障香港欖球總會的持續經營。如前言所述，多年來採用審慎方案，使得欖總在過去18個月，比起全球大多數欖球總會，能更妥善地承受衝擊。

## 較長線風險

長遠而言，如同去年的報告，香港欖球總會的財務狀況面臨最重大的風險，是全新的啟德體育園。香港欖球總會已與中標財團進行幾次會議，並就賽事及香港欖球總會的商業模式將如何運作，進行討論。香港欖球總會相信全新的運動場將更適合舉辦世界級賽事。然而，體育園的商業模式很可能與現時大球場所行的有異，故仍是未知之數。在比賽遷移至啟德體育園之前，香港欖球總會將繼續進行磋商，以爭取最佳結果。計劃第一場於新運動場上演的賽事，將會是「香港國際七人欖球賽2024」。

最後，我要特別感謝香港欖球總會的全體員工，尤其是財務團隊，感謝他們全年的幫忙及辛勤工作。

財務董事

何博禮



# ANNUAL REPORT 2020/21



# *HKRU* **STRATEGIC PLAN REVIEW REPORTS**

## 香港欖球總會 策略計劃報告總覽

# SUMMARY

## 總結

The Union Board and Senior Management team met to review the current HKRU Strategic Plan 2020-23 on 20th March 2021.

We adopted a basic SWOT analysis approach, and then went through all existing Objectives checking their continued relevance/priority and also the progress made towards delivering them, utilizing the “traffic light” system - updated list of Objectives below.

In addition 5 priority areas of focus were agreed;

1. Short term post-Covid re-engagement with community
2. Medium term financial sustainability

3. Maintaining 7s in the Hong Kong Sports Institute
4. Long term 10 year vision for Hong Kong rugby
5. Continuing move to a data centric decision-making organisation

These are referenced in the Plan below with the associated reference 1-5 in the “traffic light” box.

### Current Strategic Plan

The team assessed the progress of the current Strategic Plan with the traffic light system

| Timeline | By End of<br>2019/2020<br>Season | By End of<br>2020/2021<br>Season | By End of<br>2021/2022<br>Season | By End of<br>2022/2023<br>Season |
|----------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|----------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|

## ENGAGE

**STRATEGIC GOAL:** Encourage involvement in rugby union across the entire spectrum of the game (playing, coaching, officiating, volunteering, spectating) by...

### Strategic Objectives

- 1 Building the HKRU brand across the community, including the Greater Bay Area, emphasizing the benefits of rugby, particularly around the game’s values, and education, health and well-being
  - 1.1 Union and clubs to agree a brief for external market research to identify the key factors that influence engagement success/failure across different sections of society - parents/youth/adults, etc. Use those findings to set further Action Points with measurable KPIs.
  - 1.2 Define the HKRU brand, incorporating the market research findings, and launch a campaign across the community to promote engagement in the game
  - 1.3 Help clubs to better integrate and understand the communities in which they operate - community engagement.

1,4,5

1&4

1&4

香港欖球總會董事會和高級管理團隊於2021年3月20日聚首一堂，在會議中審視當前的香港欖球總會策略計劃2020-23的進度。

我們採用基本的SWOT分析法(優勢、劣勢、機會及威脅)，然後利用「紅綠燈」系統(更新的目標列表如下)檢視所有現有目標，審察其持續相關性/優先次序及進展。

此外，我們達成共識，得出以下5項優先處理重點：

1. 疫情後短期內重新與社區接觸
2. 中期財務可持續性

3. 在香港體育學院保持七人欖球代表隊的地位
4. 香港欖球運動的長遠十年願景
5. 繼續轉營至以數據為中心作決策的組織

計劃內容及進度，可參閱以下標明的「交通燈」狀況及「1-5」完成程度。

### 現行策略計劃

團隊採用「交通燈」系統，以評估現行策略計劃的進度。

### 時間表

2019/2020 2020/2021 2021/2022 2022/2023  
 賽季完結前 賽季完結前 賽季完結前 賽季完結前

### 投入參與

**策略目標：**通過以下方式，鼓勵整個欖球運動範疇的人士，如運動員、教練、裁判人員、義工及觀眾等，加入參與成為欖球總會的一份子。

#### 策略目標

**1 在整個欖球社區，包括大灣區，建立香港欖球總會的品牌，並強調欖球運動的好處，尤其圍繞欖球價值、對教育及身心健康的裨益。**

1.1 欖總及球會協定指示進行外部市場研究，以找出影響社會不同界別(父母、年輕人、成人等)於欖球運動參與度成敗的關鍵因素，再利用這些研究結果，制定進一步的行動要點及關鍵績效指標(KPIs)。

1,4,5

1.2 為欖總品牌定義，結合市場研究結果，並在全港開展活動以鼓勵參與欖球運動。

1&4

1.3 投入社區—幫助球會更好地融入和了解其所在的社區。

1&4

| Timeline   | By End of<br>2019/2020<br>Season | By End of<br>2020/2021<br>Season | By End of<br>2021/2022<br>Season | By End of<br>2022/2023<br>Season |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>2 Collaborating with clubs, schools and tertiary institutions to encourage alignment with HKRU strategy and a seamless pathway structure that transitions players from Mini to Youth, Tertiary and Touch to the senior game</b>   |                                  |                                  |                                  |                                  |
| 2.1 Focusing on utilizing and supporting the Education University "Try Rugby" programme with HKSSF support as primary drivers of participation in the local youth community and align across to mini rugby clubs with the introduction of FIT touch coaching, playing and tournaments at the appropriate age levels. |                                  | 4                                |                                  |                                  |
| 2.2 Produce an integrated season calendar that co-ordinates the schools, tertiary and clubs' programmes and competitions, both contact and touch, to facilitate maximum participation  |                                  | 1&4                              |                                  |                                  |
| <b>3 Engaging with key stakeholders locally and internationally and developing strategic partnerships which support the growth of rugby in Hong Kong</b>   |                                  |                                  |                                  |                                  |
| 3.1 Union maintaining strong partnerships with Government, HKSI, SF&OC, HKSSF, USF and other National Sports Associations  |                                  | 4                                |                                  |                                  |
| 3.2 Union building strategic partnerships with schools, tertiary institutions, District Sports Associations, and NGOs and then provide introductions to our clubs as appropriate to facilitate their own partnerships across both the male and female game.  |                                  | 4                                |                                  |                                  |
| 3.3 Union maintaining strategic partnerships internationally with Asia Rugby and World Rugby, and to explore project-based partnerships with other Unions and key influencers in the rugby community based around sharing best practice in areas aligned to HKRU Strategic Goals.                                    |                                  | 4                                |                                  |                                  |



## 時間表

| 2019/2020<br>賽季完結前 | 2020/2021<br>賽季完結前 | 2021/2022<br>賽季完結前 | 2022/2023<br>賽季完結前 |
|--------------------|--------------------|--------------------|--------------------|
|--------------------|--------------------|--------------------|--------------------|

**2 與球會、學校及大專院校合作，鼓勵香港欖球總會策略保持一致，建立從小童(小型欖球)到青少年及大專欖球，以及從非撞式欖球到成人比賽的一條無縫的發展路徑。**

2.1 集中利用及支持教育大學「欖球體驗」(Try Rugby)計劃，在香港學界體育聯會的支持下，作為參與本地青少年社區的主要推動力。同時，對小型球會亦一致支持，在不同的年齡組別引入國際非撞式欖球聯盟(FIT)非撞式欖球培訓、比賽及錦標賽。

4

2.2 製作一個綜合的賽季日曆，協調學校、大專院校和球會的傳統和非撞式欖球活動及比賽，促進各方最大的參與度。

1&amp;4

**3 與本地和國際上主要利益持份者合作，並發展戰略夥伴關係，以支持香港欖球的發展。**

3.1 欖球與政府、香港體育學院、中國香港體育協會暨奧林匹克委員會、香港學界體育聯會、大專體育協會及其他體育總會維持強大的合作夥伴關係。

4

3.2 欖球與學校、大專院校、地區體育會及非政府組織建立策略合作夥伴關係，從而為合適的球會提供介紹，促成他們在男、女子欖球運動上的合作。

4

3.3 欖總與亞洲欖球總會及世界欖球總會維持策略夥伴關係，並探索其他欖球聯會和欖球界具關鍵影響力的單位以項目形式合作，在與香港欖球總會策略目標一致的領域上分享最佳作業手法。

4

| Timeline  | By End of<br>2019/2020<br>Season  | By End of<br>2020/2021<br>Season | By End of<br>2021/2022<br>Season | By End of<br>2022/2023<br>Season |
|---|---|----------------------------------|----------------------------------|----------------------------------|
| <b>RETAIN</b>   |   |                                  |                                  |                                  |
| <b>STRATEGIC GOAL: Encourage involvement in rugby union across the entire spectrum of the game (playing, coaching, officiating, volunteering, spectating) by...</b> |   |                                  |                                  |                                  |
| <b>Strategic Objectives</b>   |   |                                  |                                  |                                  |
| <b>1</b>  | <b>Providing regular access to quality facilities in relation to both the playing and supporting of rugby</b>   |                                  |                                  |                                  |
| 1.1   |   | 4                                |                                  |                                  |
| 1.2   |   | 4                                |                                  |                                  |
| 1.3   |   | 4                                |                                  |                                  |
| <b>2</b>  | <b>Striving to provide a top class, safe and engaging experience wherever rugby is played - excellence in playing, coaching, officiating, education and administration.</b> |                                  |                                  |                                  |
| 2.1   |   | 4                                |                                  |                                  |
| 2.2   |   | 4                                |                                  |                                  |
| 2.3   |   | 4                                |                                  |                                  |
| 2.4   |   |                                  |                                  | 4                                |
| <b>3</b>  | <b>Adopting a holistic approach to player recruitment, development and retention throughout all levels of the game in Hong Kong</b>   |                                  |                                  |                                  |
| 3.1   |   |                                  | 3&4                              |                                  |
| 3.2   |   |                                  | 1&4                              |                                  |
| 3.3   |   | 4                                |                                  |                                  |

## 時間表

2019/2020 2020/2021 2021/2022 2022/2023  
 賽季完結前 賽季完結前 賽季完結前 賽季完結前

## 保留

策略目標：通過以下方式，鼓勵大眾參與欖球運動的不同範疇，包括成為運動員、教練、裁判、義工及觀眾。

## 策略目標

## 1 提供優質的欖球比賽及支援設施的使用權。

- 1.1 爭取擴展現時球場的使用權，並尋找開發新場地的機會。 4
- 1.2 與政府和其他有關方面合作，共同尋找適合作為新欖球場及舉辦欖球相關活動的土地或場所。 4
- 1.3 尋求確保可長期使用京士柏運動場及天水圍運動場之方法，首先是通過續約短期租賃，然後探索更長期的租賃的可能性。 4

## 2 致力在任何欖球賽場上提供一流、安全及引人入勝的體驗—無論是教練、裁判、教育及行政管理方面均能表現出色。

- 2.1 利用市場研究結果及全球個案，協定出適用於香港，欖球總會及球會的最佳作業模式，並開發相關的球會認證系統。 4
- 2.2 協助每個球會在2021年前訂立使命聲明，概述他們的目標、球會的精神及核心價值。 4
- 2.3 開發協助球會獲得認證系統的途徑，如工作坊、講座等。 4
- 2.4 識別每個球會的「專員」，以確保球會的認證系統的可持續性，並輔以志願獎勵及認可計劃作支持。 4

## 3 採用全面性的方法，助香港所有級別進行欖球招募、發展及保留球員。

- 3.1 通過不斷改進社區發展架構，包括分齡代表隊(14歲以下/16歲以下/18歲以下)、Star計劃、香港戰士、頒獎台扶植計劃、超級聯賽球會學院計劃、海外球員追蹤，以至到我們的20歲以下代表隊及成人本地聯賽，最大限度地留住男子和女子精英球員。 3&4
- 3.2 與所有利益持份者合作，針對各級與年齡組別的過渡點制定舉措，以盡量減少退出欖球圈子的比率，包括延長非撞式欖球的發展路徑。 1&4
- 3.3 大發展教練培訓課程，包括針對投入及保留參與的課程及著重趣味與技術發展的策略。 4

| Timeline  | By End of<br>2019/2020<br>Season   | By End of<br>2020/2021<br>Season | By End of<br>2021/2022<br>Season | By End of<br>2022/2023<br>Season |
|---|--|----------------------------------|----------------------------------|----------------------------------|
| <b>PERFORM</b>  |  |                                  |                                  |                                  |
| STRATEGIC GOAL: Develop and maintain an evaluative culture across the game (Union, clubs and schools) where performance is valued, sought out, and seen as essential to good management by... |  |                                  |                                  |                                  |
| <b>Strategic Objectives</b>   |  |                                  |                                  |                                  |
| <b>1</b>  | <b>Implementing a monitoring and evaluation framework, and utilizing it as an integral part of planning, budgeting, implementation, and review</b> |                                  |                                  |                                  |
| 1.1   | Consolidate data needs and review existing systems to ensure they are fit-for-purpose  |                                  | 5                                |                                  |
| <b>2</b>  | <b>Creating a culture of accountability</b>  |                                  |                                  |                                  |
| 2.1   | Introduce and champion decision-making process through metric driven evaluation, based on a set of agreed KPIs, and link resources to achievement. |                                  | 5                                |                                  |

## 時間表

2019/2020 2020/2021 2021/2022 2022/2023  
 賽季完結前 賽季完結前 賽季完結前 賽季完結前

## 表現

策略目標：在整個欖球界(欖總、球會和學校)發現和維持一種評估文化，重視及尋求表現水平，並且執行以下事項，對良好管理至關重要……

## 策略目標

## 1 實施監察及評估框架，並將其用於策劃、預算、實踐及審查的一部份。

1.1 合併數據需求並審查現有系統，以確保它們符合用途。

5

## 2 建立問責文化

2.1 引入以指標為基礎的評估及決策過程，根據協定的關鍵績效指標(KPIs)，在球場內外投放資源，達至成果。

5

| Timeline   | By End of<br>2019/2020<br>Season   | By End of<br>2020/2021<br>Season | By End of<br>2021/2022<br>Season | By End of<br>2022/2023<br>Season |
|--|--|----------------------------------|----------------------------------|----------------------------------|
| <b>SUSTAIN</b>   |  |                                  |                                  |                                  |
| <b>STRATEGIC GOAL: Develop an operating model that safeguards the long-term future of rugby union in Hong Kong by...</b> |  |                                  |                                  |                                  |
| <b>Strategic Objectives</b>  |  |                                  |                                  |                                  |
| <b>1</b>   | <b>Continuing to build capacity and expertise within the Union across areas such as marketing, sponsorship, media and communications, volunteer recruitment and retention, and to provide capacity building opportunities for clubs within these areas</b> |                                  |                                  |                                  |
| 1.1  |  |                                  | 1&4                              |                                  |
| 1.2  |  | 4                                |                                  |                                  |
| 1.3  |  |                                  |                                  | 4                                |
| 1.4  |  | 4                                |                                  |                                  |
| 1.5  |  | 4                                |                                  |                                  |
| <b>2</b>   | <b>HKRU Business Department are optimising existing revenue streams with a prioritization on the continued success of the Hong Kong Sevens</b>   |                                  |                                  |                                  |
| 2.1  |  |                                  |                                  | 2                                |
| 2.2  |  |                                  |                                  | 2                                |
| 2.3  |  |                                  |                                  | 2                                |
| <b>3</b>   | <b>Union and clubs creating a sustainable business model that is fit for purpose going forward</b>   |                                  |                                  |                                  |
| 3.1  |  | 2                                |                                  |                                  |
| 3.2  |  |                                  |                                  | 2                                |

## 時間表

2019/2020 2020/2021 2021/2022 2022/2023  
 賽季完結前 賽季完結前 賽季完結前 賽季完結前

## 持續

策略目標: 通過以下方式, 開發一種守護在香港的欖球聯會長遠未來的營運模式.....

## 策略目標

**1 繼續在香港欖球總會內不同範疇, 如市場營銷、贊助、媒體及通訊、義工招募及保留等增強實力及專業知識, 並為球會提供於上述領域建設的能力。**

- |  |     |   |
|--|-----|---|
| 1.1 開發一項鼓勵投身欖球運動的計劃方案, 以支持球會及其贊助商。               | 1&4 |   |
| 1.2 繼續為教練、賽事裁判人員及醫務人員提供一流的培訓和教育課程。               | 4   |   |
| 1.3 與學校、大專院校及企業合作, 在欖總的不同領域(不論是加入和退出欖球運動)發展職業途徑。 |     | 4 |
| 1.4 確保欖總在自身工作環境及人力資源政策方面採用最佳作業手法。                | 4   |   |
| 1.5 確保欖總採用最佳作業手法, 使舉辦之活動符合道德操守、環保及可持續的元素。        | 4   |   |

**2 香港欖球總會商務部致力將現有收入來源達至最佳效益, 而香港國際七人欖球賽的持續成功最為優先重要。**

- |  |  |   |
|--|--|---|
| 2.1 務求讓港國際七人欖球賽的運營活動得分在年度反饋報告(世界欖球總會+國際隊伍)中, 達到85%或以上。 |  | 2 |
| 2.2 將各數碼頻道的粉絲群增加5%, 並將各數碼頻道的互動率增加10%。                  |  | 2 |
| 2.3 指定業務部的商業關鍵績效指標(KPI)將引用於香港欖球總會內部業務發現計劃。             |  | 2 |

**3 欖總與球會創建符合未來目標的可持續經營模式**

- |  |   |   |
|--|---|---|
| 3.1 參考協定的關鍵績效指標(KPIs), 審視欖總對球會和學校支持的現有模式, 提升財政能力, 務求在2024年, 財務上更能自給自足。 | 2 |   |
| 3.2 欖總從2021至2023年每年最少要做到收支平衡。  |   | 2 |

| Timeline   | By End of<br>2019/2020<br>Season | By End of<br>2020/2021<br>Season | By End of<br>2021/2022<br>Season | By End of<br>2022/2023<br>Season |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 4 Ensuring that the Union receives an appropriate return on investment in relation to resources deployed to support the development of rugby in Hong Kong, and prioritising expenditure if and as needed |                                  |                                  |                                  |                                  |
| 4.1 Men's & Women's Sevens to maintain HKSI status   |                                  | 3                                |                                  |                                  |
| 4.2 Men's & Women's Sevens to Podium in 2022 Asian Games   |                                  |                                  | 3                                |                                  |
| 4.3 Men's & Women's Sevens to Qualify for RWC 7s 2022  |                                  |                                  | 3                                |                                  |
| 4.4 Men XVs to Qualify RWC Repechage 2023  |                                  | 3                                |                                  |                                  |
| 4.5 Women's XVs to Qualify for RWC Repechage 2022  |                                  | 1                                |                                  |                                  |
| 4.6 Men's XVs to maintain top 24 World Rugby ranking annually  |                                  | 4                                |                                  |                                  |
| 4.7 Women's XVs to be in top 2 in Asia annually  |                                  | 4                                |                                  |                                  |
| 4.8 Men's U20s to qualify for World U20 Trophy annually  |                                  | 4                                |                                  |                                  |



## 時間表

|  | 2019/2020<br>賽季完結前 | 2020/2021<br>賽季完結前 | 2021/2022<br>賽季完結前 | 2022/2023<br>賽季完結前 |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>4 確保欖總用於支持香港欖球發展的資源能獲得相當的回報，並根據需要(如有)對支出進行優先排序。</b> |                    |                    |                    |                    |
| 4.1 男、女子七人欖球維持在香港體育學院的地位                               |                    | 3                  |                    |                    |
| 4.2 男子及女子七人欖球代表隊在2022年亞運會獲取三甲位置                        |                    |                    | 3                  |                    |
| 4.3 男子及女子七人欖球代表隊獲得2022年七人欖球世界盃參賽資格                     |                    |                    | 3                  |                    |
| 4.4 獲取2023年男子欖球世界盃復活賽參賽資格                              |                    | 3                  |                    |                    |
| 4.5 獲取2022年女子欖球世界盃復活賽參賽資格                              |                    | 1                  |                    |                    |
| 4.6 男子十五人欖球代表隊年度世界排名維持在首24名                            |                    | 4                  |                    |                    |
| 4.7 女子十五人欖球代表隊年度亞洲排名前二                                 |                    | 4                  |                    |                    |
| 4.8 男子U20代表隊每年獲取世界青年欖球盃參賽資格                            |                    | 4                  |                    |                    |

# FACILITIES SUB-COMMITTEE

## 場地設施小組委員會

Chris Brooke (Chair), Rod Lai, Diana Li, Robbie McRobbie, David Greaves, Fung Kai Hang, Mark Ching

### Strategic Objective:

Based upon the Facilities Strategy endorsed by the Board of Directors, aim to build capacity associated with existing pitch access as well as identify opportunities for the development of new playing facilities. Work with Government and other relevant parties in a collaborative manner to identify land and buildings suitable for both new playing facilities and the hosting of rugby related events. Seek to ensure the long term security of King's Park via the formulation of a strong case for extension of the existing Short Term Tenancy under which the site is held. Progress - **Green**

### Introduction

During the 2020-21 period, the Facilities Sub-Committee has placed particular emphasis upon expanding playing capacity at existing Government owned venues as well as ensuring that any new or resurfaced venues are suitable for rugby. The Sub-Committee has also continued to work with private clubs and educational institutions with a view to increasing pitch access. The Sub-Committee is pleased to report that these various initiatives have proved fruitful during what has been a difficult year for the HKRU.

### Facilities Strategy

The approach being adopted by the Sub-Committee is based upon the facilities strategic plan which has been endorsed by the Board and which is updated regularly to reflect both the changing circumstances of the game and the broader situation in Hong Kong.

Bearing in mind the need to be financially prudent at a time of significant uncertainty, the facilities team and the Sub-Committee has placed less emphasis upon new and capital intensive playing facilities and has focused instead upon improving access at existing venues as well as creating additional capacity in relation to LCSD pitches which are being resurfaced or are due to be resurfaced in the near future. It is firmly believed that this is currently the most cost-effective strategy which will result in the highest level of value for the HKRU and its members.

### Kwong Fuk and Po Kong Village

During the year the LCSD installed a new rugby pitch at Kwong Fuk in the Tai Po District, thus realising the first tangible success associated with the facilities team strategy of corresponding with and engaging with the Government in relation to pitches that are designated to be dual marked for football and rugby but for which this requirement may have been neglected in the past. The pitch is full size and can host senior fixtures and we expect this will be a valuable resource for the sport in the New Territories, particularly for the Taipo Dragons.

Po Kong Village is an additional venue which is designated as dual marked but, due to a lack of certification, has only been able to be used by the HKRU for touch rugby. However, due to significant efforts by the facilities team to change this situation going forward, when the pitches are resurfaced in 2022, they will be World Rugby compliant and will create further space for our community to fulfil league fixtures.

The HKRU sees this level of engagement between its staff and the LCSD as a positive part of the relationship it has with the Government and certainly one which is delivering results for the community.

## South China Athletic Association (SCAA)

The HKRU has also been pleased to see the installation of a full-size world rugby compliant pitch at the SCAA, representing the first new pitch on Hong Kong Island for some time. The pitch has already been used by national squads for training and having an additional pitch on Hong Kong Island is extremely helpful for Hong Kong rugby. This will be of particular benefit to one of our largest community clubs, SCAA Causeway Bay.

蒲敬思(小組主持)、黎志豪、李怡苑、麥偉彬、格雷夫斯、馮啟恆、程偉濤

### 策略目標：

按董事局通過的設施策略計劃，目標是增加香港欖球場地的使用權及發展球場設施。同時，與政府及其他相關持份者合作，尋找適合的土地及場所，建設欖球設施和舉辦欖球活動。欖總致力準備相關文件以支持欖總與政府討論短期租約續約的問題。項目狀態—綠色

### 簡介

在2020至2021年期間，場地設施小組委員會特別專注擴展在現時政府擁有的場地的使用容量，並尋求任何適合欖球運動的新場地或翻新場地。另外，小組委員會繼續與私人球會和教育機構合作，以增加球場使用率。在此，小組委員會欣然報告，過去一年對香港欖球總會雖然艱難，但上述的不同舉措，已證明卓有成效。

### 設施策略

小組委員會以董事會核准的策略計劃(關於設施的部份)，作為現行方案之本，並將定期更新，反映欖球運動環境及本地廣泛氣候之轉變。

在財務不明朗的時間，我們保持財務審慎的必要性，故設施團隊和小組委員會減少開發新設及需要大量資金的場地設施，而是專注於改善現有場地的使用率，以及密切留意康文署在不久將來完成重鋪或準備翻新的球場設施，以創造額外容量。我們相信，這是最具成本效益的方案，將為香港欖球總會及其成員帶來最佳價值。

## Tin Shui Wai

Although the utilisation has been lower (as with all facilities) in the current year, the HKRU continues to operate and maintain its ground in Tin Shui Wai and has recently been able to have the pitch recertified until March 2023. The HKRU is proud to operate several of its community programmes at this important venue and is pleased that this has enabled rugby to gain a foothold in this area of the New Territories via the efforts of Tin Shui Wai Pandas.

### 廣福及蒲崗村

今年，康文署在大埔區廣福興建一個全新的欖球場，這意味設施團隊就在以往一直被忽略的要求—建設足球和欖球雙重用途的球場，以相關策略應對及與政府合作，取得首次實際成功。球場體積符合規格，可舉辦成人欖球賽事。我們預計，球場將成為新界區內的寶貴資源，尤其是對大埔龍隊而言。

蒲崗村同樣是設計成雙重用途球場的額外場地，惟未獲得認證，只能用以進行非撞式欖球。然而，由於設施團隊為改變上述狀況付出重大努力，當球場在2022年重新鋪設竣工後，場地將符合世界欖球總會的標準，並將為我們的社區創造更多空間，以進行本地聯賽。

香港欖球總會喜見員工與康文署的互動合作，亦顯示其與政府已建立積極關係，並為社區帶來正面成果。

### 南華會

南華會早前裝設符合世界標準的欖球場，這是香港島在一段時間以來的新設球場。該球場已被香港代表隊用於操練。在港島增設球場，對香港欖球運動有莫大裨益。這亦對我們其中一個最大的社區球會—南華會銅鑼灣欖球會尤其有利。

### 天水圍

儘管今年的利用率較低(如同所有設施一般)，香港欖球總會仍繼續營運及維護天水圍場地。最近，香港欖球總會亦獲確認能運營該場地，直到2023年3月。香港欖球總會在水圍運動場，舉辦多項社區活動，為此感到自豪；另外，欖總很高興透過天水圍熊貓的支持，使得欖球運動能夠在新界地區站穩陣腳。

## King's Park

Arguably the most significant issue to be resolved during the year was the HKRU achieving renewal of its Short-Term Tenancy agreement at King's Park. As a result, King's Park has been secured as the home of rugby in Hong Kong until late 2023. This was the result of lengthy discussions with the Lands Department and allows the HKRU time to prepare a submission for a longer-term special purpose lease as and when such submissions are to be permitted under the provisions of revised land policy.

During the year the HKRU has also been able to use the opportunity of a lack of sporting activity to have Pitch 3 at King's Park resurfaced. Feedback on the new surface has been positive to date.

The HKRU continues to use King's Park for a range of events that have broader value to the Hong Kong community and seeks to demonstrate that the site is more than simply a sports ground. Many of the HKRU's community engagement events take place at the venue and having a high utilisation rate and providing support to the local community is key to ensuring that King's Park remains a positive reflection of the HKRU going forward.

I would also like to thank our partners 'Life Solutions' for their installation of filtered drinking water fountains at King's Park which has had a significant improvement on single use plastic usage at the venue. Their support is much appreciated.

## Kai Tak Sports Park

The HKRU continues to liaise closely with the Kai Tak Sports Park management and all indications are that the project remains on schedule despite the pandemic. The first Hong Kong Sevens tournament to take place at the new stadium is scheduled to be in 2024.

Whilst there are still many uncertainties surrounding the move of the iconic Hong Kong Sevens to a new venue for the first time in a generation, we are confident that this will be an enhanced event for the players, corporate supporters, and most importantly, the fans.

The commercial team is currently working on plans to ensure a smooth transition to the new stadium so that everything people love about the current venue can be retained and that areas identified through our research as needing improvement will be addressed.

## Outlook and Summary

The environment within which the HKRU is seeking to secure and develop additional facilities remains very challenging as a result of continued pressure to optimise the use of land in Hong Kong for housing and other uses. However, the HKRU remains confident that the multi-faceted strategy being adopted in relation to the enhancement of short, medium and long-term capacity is appropriate in terms of securing additional facilities for the rugby playing community of Hong Kong.

The securing of additional facilities for both playing activities and the hosting of rugby events remains a key element of the wider HKRU strategic plan. The ongoing efforts to increase pitch access are in line with the goals of the HKRU in terms of broadening player participation at both performance and community level. Therefore, the HKRU will continue to explore all avenues via which to enhance the capacity of existing pitches as well as identify new opportunities for additional playing facilities. However, the potential challenges associated with increasing, and even maintaining, pitch access levels should not be underestimated.

Finally, I would like to offer a special thanks to all of the staff at the HKRU for their assistance during the course of the year, and in particular to David Greaves, Mark Ching and the core facilities team, who do such an excellent job of liaising with Government Departments and maintaining our facilities for the benefit of the rugby community at large.

## 京士柏運動場

由於香港欖球總會成功為京士柏運動場的短期租賃權續約，意味本年度最重要的議題已妥善處理。因此，直至2023年底，京士柏運動場仍是香港欖球運動的主場。這是與地政總署長久以來進行討論的成果，造就充裕的時間，讓香港欖球總會能夠提交一份長期特殊用途租約建議書，而該份建議書亦被經修訂後的土地政策所允許。

在這一年中，香港欖球總會利體育活動從缺的「時機」，重新鋪設京士柏運動場3號球場。迄今為止，大眾對於球場的新面貌的反饋都是正面的。

香港欖球總會將繼續善用京士柏運動場舉辦一系列對香港社區具更廣泛價值的活動，望能證明該場地的意義，不僅只是一個運動場。事實上，不少香港欖球總會的舉行、鼓勵社區參與的活動均於該場地進行。故保持高度使用率，並為當地社區提供支持，是確保京士柏運動場繼續反映香港欖球總會發展的關鍵。

在此，我要感謝我們的合作夥伴Life Solutions。他們為京士柏運動場安裝過濾飲水機，為場地上減少即棄塑料的使用帶來顯著改善，非常感謝他們的支持。

## 啟德體育園

香港欖球總會繼續與啟德體育園管理層保持緊密聯繫，儘管疫情並未退散，我們見到種種跡象顯示，該項目仍如常按計劃進行。而首屆落戶新運動場館的香港國際七人欖球賽，將於2024年舉行。

縱然香港國際七人欖球賽在一個世代間、首次移師至新場地，仍存在許多不確定性，但我們相信這將為球員、企業支持者以及我們重要的球迷，帶來更臻完美的活動。

商業團隊目前正制定計劃，以確保順利過渡至新運動場，務求延續球迷對目前大球場的鍾愛，並通過研究確認及為需要改進的領域下功夫。

## 展望與總結

由於來自更有效使用本地土地以用於住宅和其他用途的持續壓力，香港欖球總會在尋求及開發額外設施的處況仍然非常具有挑戰性。然而，就為本地欖球社區確保額外設施而言，香港欖球總會對其採用提高短期、中期及長遠場地承載力的多方面策略，自信合適。

為舉辦訓練、比賽和欖球活動提供額外的場地設施，仍然是香港欖球總會策略計劃的關鍵要素。持續增加的球場用量，與香港欖球總會在擴展球員在比賽及社區層面的參與度的目標一致。因此，香港欖球總會將繼續探索所有可行途徑，以提高現時球場設計的容量，並尋找增設運動設計的新機會。不過，不應低估日益困難的球場使用情況。

最後，我要特別感謝香港欖球總會的所有員工在這一年的幫助，特別感謝David Greaves、程偉濤和場地設施團隊。他們與政府部門聯絡並維護我們的場地設施，表現出色，造福整個欖球社區。

# THE STORY OF THE ERP

## 回顧精英十五人欖球計劃

### The Elite Rugby Programme (ERP) - A Brief History

With the Elite Rugby Programme (ERP) closing its doors at the end of June, it seems appropriate to reflect on the history of this initiative and pay tribute to all those who have contributed to it over the years.

After our men's and women's 7s programmes were admitted to the Hong Kong Sports Institute in 2013 as the first, and still only, team sport with full elite status, attention turned to the 15s.

Following our 2<sup>nd</sup> placed finish behind Japan in the 2014 Asian Rugby Championship (ARC) the men's XV's team qualified for the 2014 Rugby World Cup (RWC) Repechage game against Uruguay in Montevideo. Although losing that game (28-3), it confirmed that our strong domestic game was ready for further development. As a result, the ambitious Hong Kong Rugby Union Board of Directors agreed to fund a professional men's XV's programme in pursuit of 2019 RWC qualification - and so was born the ERP.

Initially the programme was based at the THEi in Kowloon Tong, under the supervision of the vastly experienced Leigh Jones, with 23 players taking the exciting opportunity to become full time professional rugby players. By the turn of the 2017/2018 season the ERP had increased their player pool to 32 and had moved to a purpose-built facility in the shadows of the HK Stadium within the SCAA

Following on from the Repechage experience of 2014, and with three years of ERP experience/professionalism to call upon, players and coaches approached the 2019 RWC journey with confidence and excited anticipation. The journey started well, and after closing the gap with Japan in the 2016/2017 season holding position as second in Asia, the next season saw Hong Kong winning the ARC (2018) for the first time in HKRU history. This historic win took the team a step closer to World Cup qualification and following back to back victories against the Cook Islands our XV's team secured qualification for the final Repechage event in France in November 2018. Unfortunately, the team came up short, with the enforced break between the Cook Islands victory and the repechage competition evidencing a loss of continuity, with the team never able to regain their earlier form.

Moving into 2019 there was a change in the guard with Andrew Hall taking the reins of both the ERP and National XV from Leigh Jones. In an exciting new World Cup phase the National XV began where they left off with back to back ARC titles and a successful tour to Europe where they beat Belgium and narrowly lost to Spain. In the same season the ERP also formed the backbone of the new South China Tigers team who entered into the inaugural Global Rapid Rugby competition. This exiting tournament had the potential of providing the much needed higher standard competition for Hong Kong's professional players - with games against the likes of Fiji, Samoa and the Western Force - as well as building a long term sustainable business model. After a great first round match which saw the Tigers knock over the Samoan team in an entertaining tussle in Perth, expectations and anticipation were sky high, until...Covid hit.

GRR was initially suspended and eventually cancelled, and in the meantime the world of southern hemisphere rugby was going through upheaval, which saw Andrew Forrest's Western Force re-admitted to Super Rugby.

With GRR off the table, attention turned to the qualification pathway to the 2023 RWC - this should have involved the winners of the Asia Rugby Championship in May 2021 facing Samoa or Tonga in November 2021, with the winner taking a direct slot in the RWC and the loser heading to the Repechage in November 2022 - as the pandemic dragged on, these dates were pushed ever backwards, and at the time of writing we still have no confirmed ARC dates. Similarly, World Rugby's ambitious plans for a global competition which would encompass an enlarged Pacific Nations tournament have also been delayed, until at least post RWC 2023.

With the HKRU's finances hit heavily by the cancellation of the 2020 Sevens and postponement of the 2021 event, the Board made the difficult decision in January to announce that the men's 15s players would be reverting to a part-time model with effect from 1<sup>st</sup> July 2021, similar to the women's programme, and the ERP would, at least for now, be closing its doors.

The Union has made every effort to support this transition for players and staff, recognising the great contribution they have made to our representative programme, along with those who came before them. The ERP was a bold and brave step for Hong Kong rugby, and those who championed its cause have much to be proud of - in particular Dai Rees, Leigh Jones and Andrew Hall, but also Kevin Taylor and Ben Stobart as the Directors of Coaching & Performance, and Pieter Schats and Paddy Donovan for their unwavering support as Union Chairmen during this period.

As one chapter ends, so another begins - our Hong Kong teams will continue to stand on the shoulders of those who came before and represent our home with passion and pride.

## 精英十五人欖球計劃—簡史

隨著精英十五人欖球計劃於六月底結束，現時似乎是適當時間去回顧該計劃的歷史，並向多年來為此計劃做出貢獻的所有人員致敬。

當我們的男子及女子七人欖球項目，成為第一，亦是唯一一項團隊運動，獲得香港體育學院支援的全職精英體育項目後，我們將注意力轉移至15人欖球。

2014年，港隊於「亞洲欖球錦標賽」排名第二，緊隨日本之後，男子15人代表隊同時獲得在蒙特維多舉辦的「欖球世界盃復活賽」，迎戰烏拉圭。縱然港隊最後以3-28不敵對手，但本地欖球賽事已準備就緒，期待進一步發展。因此，壯志高昂的香港欖球總會董事會同意資助一項全職專業男子15人欖球項目，以爭取在2019年舉辦的「欖球世界盃」的參賽資格—於是，「精英十五人欖球計劃」誕生了。

最初，該計劃以香港高等教育科技學院(THEi)九龍塘院校為基地，在經驗豐富的Leigh Jones帶領下，23名球員成為全職欖球運動員。至2017/18年賽季，「精英十五人欖球計劃」將球員數目擴展至32名，同時搬遷至南華會內專用設施。

繼2014年參賽經驗，加上3年「精英十五人欖球計劃」的磨練，球員及教練們均滿懷信心，期待2019年的欖球世界盃之旅。比賽開局順利，繼於2016/17賽季，港隊積極縮窄與日本的差距，穩踞亞洲排名第二後，香港在下一個賽季，首次贏得「亞洲欖球錦標賽」(2018)冠軍殊榮，是香港欖球歷史上的第一次。這場歷史性的勝利，讓球隊更接近世界盃參賽資格。戰勝庫克群島後，港隊獲得2018年11月在法國舉行的終極復活賽資格，惜球隊未能在面對庫克群島獲勝休止期後恢復狀態。

進入2019年，Andrew Hall從Leigh Jones手中接過「精英十五人欖球計劃」及香港15人欖球代表隊的職務。迎接世界盃狂熱，香港15人欖球代表隊先贏得亞洲欖球錦標賽頭銜，後亦在歐洲訓練之旅取得不俗成績，他們擊敗比利時和只以些微分距負西班牙。在同一個賽季，精英十五人欖球計劃的球員亦成為新設華南虎隊陣中的中堅力量，他們參加首辦的「環球極速欖

球賽」。此賽事具備為香港職業球員提供期待已久的高水準賽事的潛力—讓球隊可以與斐濟、薩摩亞和西方力量對壘，同時建立一個長期可持續發展的商業模式。第一輪賽事見證華南虎隊珀斯擊敗薩摩亞隊，非常精彩，讓人對往後賽事引頸以待，直至2019冠狀病毒病疫情出現……

「環球極速欖球賽」宣告暫停，最終逼得取消。與此同時，欖球運動在南半球亦經歷劇變，Andrew Forrest的西部力量隊重新加入超級欖球聯賽。

隨著「環球極速欖球賽」的完結，注意力轉向準備「欖球世界盃2023」的參賽資格之路—這涉及2021年5月「亞洲欖球錦標賽」的優勝者，他們原定會在同年11月面對薩摩亞或湯加，獲勝隊伍將直接取得「欖球世界盃」入場券；而落敗的隊伍將於2022年11月復活賽爭奪最後參賽資格。惟隨著疫情流行，逼使上述比賽日子不斷延期，在撰寫本文時，我們仍未能確定亞洲欖球錦標賽的舉辦日期。同樣，世界欖球總會計劃環球舉行的賽事的雄心壯志亦被推遲，至少要等到「欖球世界盃2023」後。

由於「香港國際七人欖球賽2020」的取消及「香港國際七人欖球賽2021」的延期，香港欖球總會的財務狀況受到嚴重打擊。董事會在1月作出艱難決定，宣布男子15人欖球員從2021年7月1日起恢復兼職模式，類似女子隊培訓項目，「精英十五人欖球計劃」暫時告一段落。

香港欖球總會已盡一切努力支持球員及工作人員過渡上述轉變，為他們或前人對計劃所作出的巨大貢獻致敬。「精英十五人欖球計劃」是香港欖球運動發展大膽而勇敢的一步，支持該舉措的人士同樣值得驕傲—尤其是Dai Rees、Leigh Jones及Andrew Hall；還有Kevin Taylor和董事(培訓)Ben Stobart，以及Pieter Schats和Paddy Donovan在此期間在任香港欖球總會主席的堅定支持。

一個章節的結束，意味另一章的開始—香港隊將昂首闊步，挾前人的支持，以熱誠和自豪感代表我們的家，繼續堅持下去。

# HKRU COMMUNITY FOUNDATION

## 香港欖球總會社區基金

The Hong Kong Rugby Union Community Foundation (HKRUCF) was established in March 2013 with the aim of using rugby and the HKRU brand to bring about positive change within our community by tackling social issues.

Every programme which we support is addressing at least one of the following 3 Sustainable Development Goals (SDGs) - Health, Education and Inclusion.

### The Year in Review

As we began to realise the impending scale of the impact of the Covid-19 pandemic on young people both in our community and across the globe, our Community Foundation became our front line of engagement. We threw our weight behind our partners at Laureus, who quickly set up a Sport for Good Response Fund, providing not just emergency funding but also spreading key messages and helpful information to support sport-for-development charities internationally.

Locally we moved as much interaction with our partners as possible on-line, and developed new programme content to keep youngsters active, entertained, and helping address the growing mental health crisis.

Meanwhile, whenever relaxed social distancing restrictions allowed, we got back on the pitches and provided a much-needed physical release for as many boys and girls as possible - we managed two Rugby Fun Days for the ethnic minority students from IBEL, and also intermittently some Deaf Rugby.

Zoom became our main delivery tool, however, and enabled us to roll-out sessions across a number of our key projects - Rugby English, Tackling Life, Rugby Spirit, School of Rugby, Changing Lives Through Sport and PLK Buddy Rugby to name a few.

We are yet to fully understand the longer term impact of the pandemic on the world in which we live, but we can see that the need to get youngsters from all backgrounds re-engaged with the community and in a positive mindset is going to be a critical challenge in the coming months - we are excited to be addressing this with some new partners on board, Bloomberg Square Mile, AstraZeneca, SIE Funds, St James's Place Foundation and Wilson Group who join our wonderful Foundation family alongside Cathay Pacific, HKJC Charities Trust, Carbine Club, SCOLAR, UBS, HSBC, Kadoorie Foundation, Ageas, and our very good friend Alan Smith.

We went into Covid believing that "Sport Can Help Change Lives", we now hope that going forward "Sport Can Help Save Lives".



香港欖球總會社區基金於2013年3月成立，基金秉承欖球和香港欖球總會的品牌理念，透過解決社會難題，為社區注入正能量。

我們所支持的每個項目均致力應對以下三大社會議題之中的至少一項，包括健康、教育及共融，與可持續發展目標相符。

## 回顧今年

隨著我們開始意識到冠狀病毒肆虐，對社區和全球年輕人的影響逼在眉睫，社區基金便成為我們投入服務的起點。我們大力支持基金會的合作夥伴勞倫斯，他們應變迅速，設立勞倫斯體育應急基金(Sport for Good Response Fund)，不僅提供緊急資金，還傳播關鍵訊息和有用資訊，以支持全球的促進體育發展慈善機構。

在本地，我們盡可能與合作夥伴進行線上互動，並開發全新的計劃內容，務求讓年輕人們在此期間保持積極及娛樂性，並幫助緩解日益嚴重的心理健康危機。

與此同時，只要社交距離限制放寬，我們就會把握時間，重返球場，盡可能讓孩子們「放電」—我們為來自IBEL的少數族裔學生舉辦兩次欖球同樂日，期間亦有間歇舉行聾人欖球活動。

Zoom成為我們最主要的溝通工具，使我們能夠繼續進行我們許多重要項目—「Rugby English Action Learning」(REAL)、「Tackling Life」欖球培訓計劃、「欖球精神」(Rugby Spirit)、欖球學校(School of Rugby)、「運動改變人生」(Changing Lives Through Sport)及「保良百·錦 欖出友情」(PLK Buddy Rugby)等。

我們尚未完全了解疫情對我們生活的長期影響，但我們可以預視，在接下來的數個月，如何讓來自各種背景的年轻人以積極思維，重新投入社區，無疑是個挑戰。很高興基金會能與一些新合作夥伴攜手合作，他們包括Bloomberg Square Mile、阿斯利康、社創基金、St James's Place Foundation，以及與國泰航空並肩加入的威信集團；另香港賽馬會慈善信託基金、Carbine Club、語文教育及研究常務委員會(語常會)、UBS、滙豐、嘉道理慈善基金會、Ageas，以及我們的摯友 Alan Smith，亦一起加入社區基金的大家庭。

在迎戰2019冠狀病毒期間，我們秉持「運動改變生命」的信念，勇往直前。展望未來，我們希望能再進一步，讓「運動幫助拯救生命」。

## YOUTH SUB-COMMITTEE

### 青少年小組委員會

Covid brought a premature end to last season and unfortunately the pandemic cloud continued to cause havoc throughout the course of the 2020-2021 season. Return to play protocols, maximum of 33pax on the pitch at any one time for games, training groups of 4 with 1.5m between each group of users and always wearing a face mask quickly became the new rugby norm for clubs. The restrictions did not come without challenges as mini and youth clubs innovatively worked within the guardrails to provide platforms for players to be engaged.

A Youth Summer Touch league was scheduled in July & August to re-engage with players after the early finish from the previous season. Unfortunately, this fell victim to Covid's third wave to hit Hong Kong, one day before the first matches were scheduled to be played. The traditional World Challenge Cup to kick start the Mini Rugby season was also canceled with Covid lock down in force.

Unfortunately, no school games were played during the academic year due to Covid restrictions placed on sport in schools and suspension of face-to-face classes. Worryingly, when school competitions resume, it will be over two years for most players since they last participated in rugby activities unless they were registered with a club.

The Youth competition commenced in November after clubs completed a 4 week Return To Play in October with the relaxation of Covid restrictions from the third wave. Five weeks of rugby was possible before another enforced Covid lock down in December. Considering the continuing complications, the difficult decision was made to cancel the much-loved fixture on the calendar, the New Year's Day Tournament.

Youth competitions resumed in April and the league structure revised to accommodate players availability with school exams in May. Most of the leagues concluded at end of April with the U13s continuing to play in May having started later than older age groups before covid. This age group had not played for 14 months when they last played as U12s at the Tai Po Mini Rugby Festival in January 2020, highlighting the impact Covid has had on youth rugby. It was great to offer five solid weeks of U13 competition in May, as a wrap up of the 2020-21 season.

Disappointingly, Mini rugby festivals were canceled for another season due to social distancing restrictions. Clubs organized friendly games to provide players rugby but was limited across the younger age groups. A modified Mini Rugby competition for Richard Hawkes and Kim Lam was organized by HKMRFU during May. Congratulations to HKU Sandy Bay girls and HKFC boys champions respectively.



The impact of Covid has significantly hurt Mini rugby with player registrations down 23% compared to the previous season of which 71% were non-contact age groups. Players may not have registered with the uncertainty of rugby being played, but this does also provide an insight into the challenges for the upcoming season, where player attrition is a concern in the rugby community with families leaving Hong Kong. On the upside, Youth rugby registration was back on par compared with the 2018-2019 season before the social unrest protests and Covid. Girls now represent 28% of the Youth registration.

Off the field, a 3-year partnership was signed with Hong Kong Jockey Club to provide funding for development of rugby programmes. AstraZeneca signed on as sponsors of the Youth Mental Wellness programme in partnership with Kely Support. First Point, USA sports scholarship agency, have also partnered with the HKRU to provide scholarships pathways for the US, plus 5 complementary scholarships for qualified individuals.

因為2019冠狀病毒病，賽季提早結束。不幸的是，疫情的陰霾籠罩整個2020/2021年度賽季。恢復欖球運動指引、在任何時候，球場上最多可容納33人同時使用、訓練限4人一組、每組相隔1.5米距離，以及保持配戴口罩等，已成為球會的新規範。限制於實踐上並非易事，幸得小型和青少年欖球會積極尋求應對之策，為球員提供繼續參與欖球運動的平台。

青少年比賽終於在4月恢復，配合學校五月考試，我們修改聯賽結構，以便球員參賽。聯賽大部份賽事都於4月底結束，只有因為疫情較遲重返球場的年齡組別—U13組別在5月繼續作賽。U13組別的一群球員，自2020年1月舉行的大埔小型欖球節參與U12組別賽事後，已經14個月沒有參加比賽，這亦突顯疫情對青少年欖球影響之深遠。作為2020/21賽季的壓軸，能夠在5月舉行整整五星期的U13組別比賽，真是太好了。

青少年夏季非撞式欖球聯賽定於7至8月舉行，作為在上一個提早結束的球季後、提供重新聯結球員參與的活動。不幸地，在首場賽事舉行的前一天，疫情重至，聯賽成為2019冠狀病毒病第三波疫情的受害者。另外，傳統上，為小型欖球球季揭開序幕的「12歲以下欖球世界盃」(World Challenge Cup)亦因疫情而取消。

令人遺憾地，由於社交距離限制，小型欖球節再一次被取消。有見及此，球會組織友誼賽，為球員提供參與欖球賽事的機會，惟僅限於較年幼的年齡組別參與。香港小型欖球總會在5月為Richard Hawkes 和林鄭蘭香舉辦改良版的小型欖球比賽。恭喜香港大學沙灣隊贏得女子組冠軍，而香港足球會則獲得男子組冠軍。

不幸的是，由於2019冠狀病毒病對學校進行體育運動的限制，以及暫時面授課堂等原因，本學年未能舉辦中、小學賽事。令人擔憂的是，即使日後學校比賽恢復，除非他們已屬球會註冊，否則相信大部分球員距離上一次參加欖球活動，已逾兩年。

青少年欖球賽事於11月開始，在此以前，球會在10月份已完成歷時4星期的「恢復欖球運動」準備，同時迎來第三波疫情限制放寬。在12月再次因疫情實施強制封鎖以前，成功舉辦五星期的賽事。至於我們備受喜愛的元旦日青少年欖球錦標賽，則因為考慮到持續不明朗的因素，作出「取消」的艱難決定。

An Alignment and Transition group was formed to address findings from the KPMG report. Development of rugby as grass roots level is critical for the sustainability of the game in Hong Kong. We must recognize everything is changing in the world we live and need to adapt to try and position rugby to be a game that would last into the future successfully. Changes will be made at youth level to trial out more equitable participation for all the kids playing in teams. Rugby can be a game dominated by a small number of talented individuals. It is a hard game at a young age if you do not have that talent turning out week after week. Changes are required to retain players and keep them engaged.

Paul Murtagh was farewelled as the outgoing Chairman at the Hong Kong Schools Rugby Union AGM in May. We welcome Scott Davidson as the new Chairman. Marc Sexton also stepped down from the Schools Committee after 10 years of service. The number of former full-time players who have transitioned to schools attending the AGM was encouraging and bodes well for the future of school rugby.

The HKRU partnered with ESF schools to offer students opportunities to engage in a CAS program within the Hong Kong Rugby community. The program was offered during the 2020/21 academic year, consisting of three separate streams: First Aid & Event Medical, Marketing and Event Management. The program commenced in November 2020 with workshops before the 55 students were released to work with Premiership Clubs for hands on experience.

In closing, it would be amiss of me not to thank Scott Dale and Olly Stratton as respective Chairman's for HKRCYA and HKMRFU. Their efforts ensured some youth rugby was played during a disrupted season. A huge call out to the Community department at the Union for their tireless efforts. Their work behind the scenes often goes unnoticed but was instrumental throughout the season in scheduling availability of pitches for clubs to train and play fixtures during Covid restrictions.

2019冠狀病毒病為小型欖球帶來嚴重打擊，與上個賽季相比，其中在71%為非衝撞式年齡組別的球員註冊人數下降了23%。他們可能因為考慮到球賽的不確定性故未進行註冊，但確實讓我們覺察一些跡象，一些在即將到來的賽季可能遇到的挑戰。球員隨家庭離開香港，球員流失問題定必備受關注。從積極方面來說，與社會事件及2019冠狀病毒病以前的2018/19賽季相比，青少年欖球球員註冊人數恢復水平，而女子球員現在佔青少年註冊人數的28%。

在場外，我們與香港賽馬會簽訂為期三年的合作夥伴關係，為欖球項目發展提供資金。阿斯利康與啟勵扶青會的合作，成為青少年心理健康計劃的贊助商。美國體育獎學金機構 First Point 亦與香港欖球總會合作，為美國提供獎學金路徑，並為符合條件的人士提供5項補充獎學金。

針對畢馬威報告的調查結果，我們成立了統一及過渡導向小組。在基層發展欖球，對這項運動在香港發展的可持續性，極為重要。我們必須明白我們生活的世界的一切都在變化，我們要適應轉變，並嘗試將欖球定位為一項能夠長遠保存的運動。我們亦修改青少年組別內容，嘗試讓所有參與團隊賽事的孩子們都能更公平地參與。欖球絕非輕鬆的運動，尤其對於較年幼的球員，一直未能發揮才能，特別氣餒。故需要進行改變，以留住球員，鼓勵他們參與。

今年5月，Paul Murtagh 在港校橄欖球聯盟周年大會卸任主席一職，我們歡迎Scott Davidson繼位，成為新任主席。在服務10年後，Marc Sexton亦辭去學校委員會的職務。在周年大會上，我們見到為數不少的前全職球員轉戰學校，數字令人鼓舞，為欖球運動在學校的未來發展帶來良好預兆。

香港欖球總會與英基學校合作，為學生提供在香港欖球社區參與CAS計劃的機會。該計劃是在2020/21學年開始，由三個獨立的課程組成，包括急救和活動醫療、市場營銷及活動管理。於2020年11月開始舉辦工作坊，其後55名學生獲派至本地聯賽工作，獲取實戰經驗。

最後，我不得不向香港青少年欖球總會主席Scott Dale及香港欖球小型欖球總會主席Olly Stratton致謝。在不斷中斷的球季，他們致力讓一些青少年欖球活動得以進行。在此，我們亦要向香港欖球總會的社區部門致意，他們在幕後的辛勤付出往往被忽略，但在2019冠狀病毒病限制之下，他們在安排操練時間和比賽場地，均勞苦功高。



# ANNUAL REPORT 2020/21

# BUILDING THE BRAND STEERING GROUP

## 品牌建立導向小組

The Building the Brand Steering Group first came together in June 2020, with the task of reviewing, refining and subsequently defining the Hong Kong Rugby Union brand identity, to be used across both internal and external brand communications. From previous strategic decisions, the HKRU vision of 'A Game for All' formed our foundation, alongside the four key values, 'Inclusivity, Respect, Integrity and Excellence'. The Building the Brand Steering Group therefore used this foundation to define the brand. Over the past 12 months, the group has had a series of meetings to eventually finalise a brand canvas.

### Building the Brand Steering Group Key Objectives

The first item on the agenda was to define the terms of reference, and consequent key objectives of this steering group. It was agreed that upfront auditing and review of current brand guidelines and brand identity work was essential, before the below key objectives could be tackled;

1. Define the Brand
2. Communicate the Brand
3. Transform our Data Process
4. Apply all of the above to the club sustainability programme

### Defining the Brand Working Group

The Defining the Brand Working Group began with the production of both internal and external brand surveys. Internal surveys were targeted at HKRU staff and Board of Directors, plus the Men's & Women's 15s and 7s National squads. External surveys were targeted at HKRU sponsors & partners, government officials, Club GM's/chairs, Schools, the HKTA, and key charity partners. The questions covered familiarity, brand sentiment, brand values, descriptors, colours, images and eventually suggested improvements.

品牌建立導向小組於2020年6月成立，其任務是審視、琢磨及隨後定義香港欖球總會的品牌身份，以用於內外部品牌傳訊。根據早前的策略決策，香港欖球總會將欖球定義為「全民運動」(A Game for All)的願景，另加上欖總四個關鍵價值觀「包容、尊重、誠信及卓越」，構成我們定義品牌的基礎。在過去的12個月內，小組舉行多次會議，最終敲定品牌藍圖。

### 品牌建立導向小組的主要目標

議程上的第一項是確定導向小組的職權範圍，以及隨之而來的主要目標。我們一致認為，在解決以下關鍵目標以前，對當前品牌指引和品牌身份的工作進行回顧及前期審查，是必不可少的；

1. 定義品牌
2. 品牌傳訊
3. 數據流程轉型
4. 將以上所有內容應用於球會的可持續發展計劃

### 品牌定義工作小組

品牌定義工作小組以製作內外部品牌問卷調查開始。內部調查以香港欖球總會員工及董事會為目標，再加上男、女子15人及7人欖球代表隊成員。而外部調查針對香港欖球總會的贊助商及合作夥伴、政府官員、球會總經理/主席、學校、香港非撞式欖球總會及主要慈善合作夥伴。調查問題包括親切/熟悉感、品牌情感、品牌價值、描述、顏色、圖像以及改進建議。

In total, 53 external and 80 internal surveys were completed. Both qualitative and quantitative results were reviewed and formed the basis of discussions on defining/improving the brand identity going forward.

consultancy, Accenture, who then hosted a Defining the Brand workshop for all steering group members. The workshop formed the basis of a brand building exercise, aimed at reviewing and finalising the 'HKRU Brand Canvas'.

These results, alongside the KPMG external survey results were all shared with an external third-party creative

Defining the Brand Working Group: Brand Canvas

**BRAND VISION**

**“A GAME FOR ALL”**

**BRAND VALUES**

**RESPECT** *Having high regard for other people.*

Congratulating all players after a hard-fought match.

Being punctual and allowing all to have a voice.

**INTEGRITY** *Seeking truth, honesty, transparency, and fairness.*

You know you're in good hands at the HKRU.

You can count on the HKRU to endeavour to do the right thing, each and every time.

**INCLUSIVITY** *Celebrating and trusting people from all walks of life.*

Everyone feels as if they are part of the team.

Actively cultivating a diverse organization and recognizing its competitive advantage.

**EXCELLENCE** *The drive to raise the bar and go beyond what is expected.*

All members of the HKRU, both internal and external, strive for excellence across all aspects of the game.

Always a pleasure coming back to the Hong Kong Sevens, never a dull moment!

**BRAND PERSONALITY**

**DYNAMIC**  
Speed of thought and action, on and off the pitch.

**RELIABLE**  
An organization and people that can always be counted on to deliver.

**CONFIDENT**  
Using our expertise and insight to ensure HKRU is one of the best rugby unions in the world.

**POSITIONING STATEMENT**

**AUDIENCE** *Who are our target audience?*

Anyone who enjoys engaging in fun and exciting sports and activities.

**MARKET** *What market are we competing in?*

Local and international sports, health and entertainment platforms.

**PROMISE** *What are we promising to deliver as a brand?*

A pride beyond the pitch, we create a positive impact on the community, both on and off the pitch, through transferring rugby values to every day life.

**SUPPORT** *What indisputable evidence do we have to support this promise?*

Best-in-class delivery of all aspects of local and global rugby experiences.

**HKRU**  
香港欖球總會



小組總數完成53個外部問卷調查,和80個內部調查。經過整合質性及量性的研究結果,形成了關於定義/改進品牌身份的討論基礎。

工作坊。該工作坊構成品牌建立活動的基礎,旨在審視及最終確定「香港欖球總會品牌藍圖」。

我們將上述調查結果,連同畢馬威外部問卷調查結果,分享予第三方創意顧問公司Accenture。隨後,Accenture為所有導向小組成員舉辦品牌定義

品牌定義工作小組:品牌藍圖



## 品牌願景

**「欖球運動無界限」**



## 品牌價值

### 尊重

尊重他人。

賽場上激烈拼鬥,賽後握手言謝。

守時守諾,鼓勵發聲。

### 誠信

講求事實、誠信、透明及公正。

在僑總,我們尊重並公平對待每個個體。

我們品行堅正,始終是你值得信賴的體育總會。

### 包容

以包容和信任的姿態迎接各界人士。

讓個體充滿歸屬感,為團隊注入凝聚力。

積極培養僑總成為多元化的組織,展現我們獨有的風采。

### 卓越表現

秉承信念,不斷超越自我、解放潛能。

卓越的表現,有賴頂級的教練、出色的醫療團隊以及具前瞻性的評核系統。

香港國際七人欖球賽總是令人心馳神往、樂此不疲!



## 品牌個性

### 活力

不論球場內外,我們始終精力充沛。

### 可靠

「使命必達」已植入我們的組織基因。

### 信賴

以專業知識和見解確保僑總成為全球最佳欖球總會之一。



## 定位

### 受眾

我們的受眾是誰?

只要你有一顆熱愛體育運動的心,我們都無任歡迎。

### 市場

我們的市場是什麼?

本地及國際體壇、健康及娛樂領域。

### 承諾

我們的品牌承諾是什麼?

超越球場界限,將源自欖球運動的價值觀及自豪感融入生活點滴,向社會傳遞正能量。

### 支持

我們以哪些實際行動達致此承諾?

全力以赴,為受眾帶來一流的本土及國際化欖球體驗。



## Communicating the Brand Working Group

Once the brand canvas was deliberated, translated, and finalised, the objective moved on to Communicating the Brand. This objective was split between;

### External

The Brand Canvas is now used within the marketing team as a foundation for all communications, content creation and media work that is externally distributed from the HKRU.

Over the union restructure in 2020/21, a new Business Plan has been approved by the Board, and the approach of the external brand communications will be realigned according to the new plan.

### Internal

The Brand Canvas forms the basis of an additional working group, the Internal Communicating the Brand Working Group, which meet regularly to discuss HKRU culture, values, and behaviours. Current topics of discussion include physical working environments, 4D behavioural modelling, and staff appraisal structures.

The Building the Brand Steering Group will continue to function through the individual working groups, most actively, Communicating the Brand.

### 與品牌傳訊工作小組溝通

品牌藍圖一旦經過審議、翻譯及定稿，目標就轉移至品牌傳訊上。這個目標分為：

#### 對外溝通

品牌藍圖即成為營銷團隊用作由香港欖球總會對外發放的所有傳訊、內容創建和媒體工作的基礎。

在2020/21欖總經歷重組，董事會批准一項全新業務計劃，而外部品牌傳訊方式將根據上述新設的業務計劃，進行調整。

#### 內部溝通

品牌藍圖是新設「品牌內部傳訊工作小組」的基礎。該工作小組定期進行會議，討論香港欖球總會文化、價值觀和行為。當前的討論主題包括賽際的工作環境、4D行為模型和員工評估結構。

品牌建立導向小組將繼續透過與各個工作小組合作以發揮作用，相信與品牌傳訊小組會是最緊密聯繫。



# ANNUAL REPORT 2020/21



# THE ALIGNMENT & TRANSITION STEERING GROUP

## 統一及過渡導向小組

The Alignment and Transition (A&T) Steering Group first came together in May 2020 with the remit to provide leadership and strategic direction to ensure the delivery of the Union's several strategic objectives pertaining to engaging and retaining players in the game. Over the past 12 months, the group has guided the planning and, due to Covid-19 restrictions, limited implementation of several initiatives.

### Club Accreditation Scheme and Best Practice Guidelines

A Club Accreditation Scheme has been developed and will be in place as of the 2021/22 season. The aim of the accreditation is to assist in addressing the need to retain players in the game by striving to provide a top-class, safe, and engaging experience at all levels. The discussions with clubs and the subsequent feedback attained was instrumental to ensuring that the design of the accreditation was fit for purpose for Hong Kong Rugby. The A&T Steering Group reviewed all feedback, before discussing and agreeing on the final accreditation format.

In addition to the club accreditation scheme, Best Practice Guidelines were developed to serve as a point of reference for clubs that desire to develop further. The Union and the A&T Steering Group are planning to develop a range of resources and training opportunities to assist clubs with their ongoing development.

### Minimizing Player Drop-out Rates

Referencing the findings of the KPMG research study, and the highlighted key age groups where players stopped playing rugby, a number of initiatives have been proposed to minimize player drop-out rates and will be implemented for the 2021-22 season.

To assist players transition from non-contact to contact rugby with competence and confidence, a periodized season at U8 and a coaching tackle license at U9 will be introduced for the coming season. The U8 season will consist of a non-contact phase followed by a semi-contact phase, to allow a more gradual transition into the contact game. Meanwhile, the tackle license will be introduced for coaches of U9 contact rugby to ensure that they have the necessary knowledge and skills to introduce and coach contact rugby at this particular age grade.

To assist players transitioning from minis to youth rugby, a periodized season, involving various game modifications, has been proposed for the coming U13 season. These modifications aim to emphasize player engagement, development and enjoyment and vary between Premiership and Championship competitions. To further support players transitioning from minis to youth rugby, the Union will host summer rugby clinics that focus on fun skill development and building confidence in the contact game.

Various initiatives are currently being discussed to address drop-out rates at U17 and the transition from youth to senior rugby.

### Pathways - Aligning Clubs, Schools & Tertiary Institutions

Discussions have recently begun surrounding the alignment of clubs, schools and tertiary institutions to ensure a 'cradle-to-grave' rugby pathway for all players in Hong Kong. The A&T Steering Group will investigate ways to assist mini and youth clubs build relationships with primary and secondary schools, and senior clubs with secondary schools and tertiary institutions. In addition to these relationships, that are integral to engaging players into club rugby, it has been identified there is a need for more inter-club relationships

to ensure a rugby pathway that will help retain players in the game. The Club Accreditation Scheme outlines the requirement of 'accredited' mini and youth clubs that do not have a youth or senior sections respectively to have a formal relationship with a club that does, to create a player pathway. The A&T Steering Group will investigate ways that the Union can help clubs establish these relationships.

It is intended that the A&T Steering Group will continue to come together to provide guidance surrounding such initiatives that target engagement and retention of individuals in the game until July 2023.

統一及過渡導向小組於2020年5月首次聚首一堂，專責提供領導和策略指導，以確保實行香港欖球總會有關吸引參與和留住球員的一些策略目標。在過去12個月，該小組就因新冠病毒所限的一些計劃，進行計劃指導。

### 球會認證計劃和最佳實踐準則

小組已制定球會認證計劃，並將於2021/22賽季開始推行。認證的目的是針對留全球員的目標，致力在各級別提供頂級、安全及引人入勝的欖球體驗。小組與球會的討論及所獲的反饋，有助確保認證設計符合香港欖球發展的目的。

除球會認證計劃以外，還制定了最佳實踐準則，為有意欲進一步發展的球會，提供參考。香港欖球總會和統一及過渡導向小組計劃開發一系列資源及培訓機會，幫助球會持續發展。

### 盡量減少球員退出率

參照畢馬威進行的研究結果，以及球員停止打欖球的年齡數字，已提出了許多舉措以最大程度地減少球員退出率，並將在2021至2022賽季實施。為協助球員以充實力和自信，從非接觸式欖球過渡至碰撞式欖球，下個賽季將引入U8定期賽季和U9的教練攔截牌照。U8賽季將包括一個非撞式欖球階段，然後將是一個半撞式階段，逐步過渡至碰撞式欖球比賽。同時，U9撞式欖球將引入攔截牌照，以確保教練們具備在此特定年齡組別教授碰撞式欖球的必要知識和技能。

參考畢馬威研究的結果，以及球員停止打欖球的關鍵年齡組別，我們已提議一連串舉措，務求將球員退出率減到最低，並將於2021至2022賽季實施。

為協助球員從小型欖球過渡至青少年欖球，我們建議為即將舉行的U13賽季，進行各項比賽修改。這些修改旨在強調球員參與、發展和享受，並與超級聯賽及冠軍聯賽的賽事有異。為進一步支持球員從小型欖球過渡至青少年欖球，香港欖球總會將舉辦夏季欖球訓練，重點在富趣味的技術開發及建立對參與碰撞式欖球賽事的信心。目前，我們正在商討各項舉措，以應付U17退出率，以及從青少年過渡至成人欖球的過程。

### 發展路徑—協調球會、學校及大專院校

最近，我們就協調球會、中、小學及大專院校進行討論，以確保提供香港所有球員一條龍「從搖籃到墳墓」的終生欖球發展路徑。統一及過渡導向小組將研究可行之法，協助小型和青少年球會與中、小學，以及成人球會與中學和大專院校建立聯繫。除上述對球員參與球會欖球運動不可或缺的聯繫之外，我們察覺到需要建立更多球會間的關聯，以確保提供欖球發展途徑，助留住球員。球會認證計劃概述為分別沒有青少年或成人欖球部門的小型或青少年球會，提供符合認證條件的指引，以創建球員發展途徑。統一及過渡導向小組將研究香港欖球總會協助球會建立上述聯繫的方式。

統一及過渡導向小組計劃將持續聚會，為香港欖球總會如何協助球會，達成2023年7月前增加個人參與度及留住球員的目標，提供導引。



# ANNUAL REPORT 2020/21



# *HKRU* **MEMBER CLUBS**

會員球會



## DISCOVERY BAY PIRATES RUGBY FOOTBALL CLUB

愉景灣海盜欖球會

| TEAMS      | 球隊       | SPONSORS 贊助  |
|------------|----------|--|
| DB Pirates | 愉景灣海盜欖球會 | Borrelli Walsh<br>Hong Kong Resorts International<br>St James' Place<br>Cigna<br>Milwaukee |



## GAI WU RUGBY FOOTBALL CLUB

雞糊欖球會

| TEAMS           | 球隊               | SPONSORS 贊助   |
|-----------------|------------------|---|
| Gai Wu Blaze    | 雞糊欖球會 Blaze 隊    | Lee Gardens   |
| Gai Wu Blossoms | 雞糊欖球會 Blossoms 隊 | Sushi Nakamura  |
| Gai Wu Flame    | 雞糊欖球會 Flame 隊    | Law Fu Kee Congee and Noodle Specialist   |
| Gai Wu Falcons  | 雞糊欖球會 Falcons 隊  | Honjin  |
| Gai Wu Fawkes   | 雞糊欖球會 Fawkes 隊   | Fitness Formula   |
| Gai Wu Hawks    | 雞糊欖球會 Hawks 隊    | MYO Sports Clinic<br>Asian Fitness Therapy Center<br>Miracle & Prehab Sports Clinic |



## HKU SANDY BAY RUGBY FOOTBALL CLUB

香港大學沙灣欖球會

| TEAMS  | 球隊   | SPONSORS 贊助  |
|--|--|--|
| Herbert Smith Freehills<br>HKU Sandy Bay           | Herbert Smith Freehills<br>香港大學沙灣欖球隊             | Herbert Smith Freehills<br>Segantii Capital Management |
| Herbert Smith Freehills<br>HKU Sandy Bay Vikings   | Herbert Smith Freehills<br>香港大學沙灣欖球隊 Vikings 隊   | FTI Consulting<br>St James' Place                      |
| Herbert Smith Freehills<br>HKU Sandy Bay Raiders   | Herbert Smith Freehills<br>香港大學沙灣欖球隊 Raiders 隊   | SDL<br>Allied Pickfords                                |
| Herbert Smith Freehills<br>HKU Sandy Bay Marauders | Herbert Smith Freehills<br>香港大學沙灣欖球隊 Marauders 隊 | Eclipse Group<br>Rula Live                             |
| Herbert Smith Freehills<br>HKU Sandy Bay Storm     | Herbert Smith Freehill<br>香港大學沙灣欖球隊 Storm 隊      | Kozel  |





## HONG KONG CITY RUGBY CLUB

香港城市欖球會

| TEAMS                       | 球隊                          | SPONSORS 贊助 |
|-----------------------------|-----------------------------|-------------|
| MyProtein City RC Quakes    | MyProtein 城市欖球會 Quakes 隊    | MyProtein   |
| MyProtein City RC Blizzards | MyProtein 城市欖球會 Blizzards 隊 |             |
| MyProtein City RC Flames    | MyProtein 城市欖球會 Flames 隊    |             |
| MyProtein City RC Sparkles  | MyProtein 城市欖球會 Sparkles 隊  |             |



## HONG KONG DISCIPLINED SERVICES RUGBY CLUB

香港紀律部隊欖球會

| TEAMS                          | 球隊              | SPONSORS 贊助         |
|--------------------------------|-----------------|---------------------|
| Discipline Services XV         | 香港紀律部隊欖球會十五人隊   | OH! CBD beer        |
| Discipline Services XV 2       | 香港紀律部隊欖球會十五人第二隊 | Binge drinking club |
| Discipline Services women's XV | 香港紀律部隊欖球會女子隊    | Able carry          |



## HONG KONG FOOTBALL CLUB

香港足球會

| TEAMS                    | 球隊                          | SPONSORS 贊助      |
|--------------------------|-----------------------------|------------------|
| Natixis HKFC             | Natixis 香港足球會               | Natixis          |
| Natixis HKFC Dragons     | Natixis 香港足球會 Dragons 隊     | AIA Vitality     |
| Natixis HKFC Scorpions   | Natixis 香港足球會 Scorpions 隊   | block.one        |
| Natixis HKFC Select      | Natixis 香港足球會 Select 隊      | Collinson        |
| Natixis HKFC Sequins     | Natixis 香港足球會 Sequins 隊     | Grolsch          |
| Natixis HKFC Bulls       | Natixis 香港足球會 Bulls 隊       | Latham & Watkins |
| Natixis HKFC Expendables | Natixis 香港足球會 Expendables 隊 | Mourant          |
| Natixis HKFC Ice         | Natixis 香港足球會 Ice 隊         |                  |
| Natixis HKFC Fire        | Natixis 香港足球會 Fire 隊        |                  |



## HONG KONG POLICE RUGBY FOOTBALL CLUB

香港警察欖球會

| TEAMS         | 球隊               | SPONSORS 贊助 |
|---------------|------------------|-------------|
| Police RFC    | 香港警察欖球隊          |             |
| Police Sirens | 香港警察欖球會 Sirens 隊 |             |



## HONG KONG MINI RUGBY FOOTBALL UNION

香港小型欖球總會



## HONG KONG RUGBY CLUBS YOUTH ASSOCIATION

香港青少年欖球聯會



## HONG KONG SCHOOLS' RUGBY UNION

港校橄欖球聯盟



## RUGBY UNION CLUB

欖球會俱樂部



## HONG KONG SCOTTISH RUGBY FOOTBALL CLUB

香港蘇格蘭人欖球會

| TEAMS                             | 球隊                        | SPONSORS 贊助                |
|-----------------------------------|---------------------------|----------------------------|
| Bloomberg HK Scottish             | 彭博香港蘇格蘭人欖球會               | Bloomberg                  |
| Bloomberg HK Scottish Nomads      | 彭博香港蘇格蘭人欖球會 Nomads 隊      | Sea Air Logistics          |
| Bloomberg HK Scottish Bravehearts | 彭博香港蘇格蘭人欖球會 Bravehearts 隊 | KPMG                       |
| Bloomberg HK Scottish Phoenix     | 彭博香港蘇格蘭人欖球會 Phoenix 隊     | Mazars                     |
| Bloomberg HK Scottish Kukris      | 彭博香港蘇格蘭人欖球會 Kukris 隊      | Copula Corporate Finance   |
|                                   |                           | Apprentice Holdings        |
|                                   |                           | ScotHong                   |
|                                   |                           | Executive Knowledge        |
|                                   |                           | Milwaukee                  |
|                                   |                           | BruceRae                   |
|                                   |                           | Murray and Currie Property |
|                                   |                           | Joe Bananas                |
|                                   |                           | Bobby's Rabble             |
|                                   |                           | Tsunami                    |
|                                   |                           | Pilsner Urquell            |



## HONG KONG RUGBY REFEREES SOCIETY

香港欖球球證協會

### SPONSORS 贊助

Tanner De Witt, Kerry Hotel



## HONG KONG WOMEN'S RUGBY

香港女子欖球



## KOWLOON RUGBY FOOTBALL CLUB

九龍欖球會

| TEAMS                  | 球隊                    | SPONSORS 贊助            |
|------------------------|-----------------------|------------------------|
| DAC Kowloon (Men)      | DAC 九龍欖球會 (男子)        | DAC Management LLC     |
| DAC Kowloon 2nd XV     | DAC 九龍欖球會第二隊15人       | Kerry Hotel Hong Kong  |
| DAC Kowloon Brothers   | DAC 九龍欖球會 Brothers隊   | Rentokil-Initial       |
| DAC Kowloon Barbarians | DAC 九龍欖球會 Barbarians隊 | DLA Piper              |
| DAC Kowloon Beavers    | DAC 九龍欖球會 Beavers隊    | theDesk                |
| DAC Kowloon Beasts     | DAC 九龍欖球會 Beasts隊     | Colliers International |
| DAC Kowloon (Women)    | DAC 九龍欖球會 (女子)        | McSorley's             |
| DAC Kowloon 2          | DAC 九龍欖球會第二隊          | Tsunami                |



## REVOLUTION SPORTS RECREATION CLUB

革命之旅體育遊樂會

| TEAMS                  | 球隊           | SPONSORS 贊助 |
|------------------------|--------------|-------------|
| Revolution SRC (Men)   | 革命之旅欖球會 (男子) |             |
| Revolution SRC (Women) | 革命之旅欖球會 (女子) |             |



## SCAA CAUSEWAY BAY RUGBY FOOTBALL CLUB

南華會銅鑼灣欖球會

| TEAMS                         | 球隊                     | SPONSORS 贊助 |
|-------------------------------|------------------------|-------------|
| SCAA Causeway Bay Tempest     | 南華會銅鑼灣欖球會 Tempest隊     |             |
| SCAA Causeway Bay Pirates     | 南華會銅鑼灣欖球會 Pirates隊     |             |
| SCAA Causeway Bay Marines     | 南華會銅鑼灣欖球會 Marines隊     |             |
| SCAA Causeway Bay Phoenix     | 南華會銅鑼灣欖球會 Phoenix隊     |             |
| SCAA Causeway Bay Lammergeier | 南華會銅鑼灣欖球會 Lammergeier隊 |             |



## TAIPO DRAGON RUGBY FOOTBALL CLUB

### 大埔龍欖球會

| TEAMS                           | 球隊                       | SPONSORS 贊助 |
|---------------------------------|--------------------------|-------------|
| Transact24 Taipo Dragon (Men)   | Transact24 大埔龍欖球會(男子)    |             |
| Transact24 Taipo Dragon 2 (Men) | Transact24 大埔龍欖球會第二隊(男子) |             |
| Transact24 Taipo Dragon (Women) | Transact24 大埔龍欖球會(女子)    |             |



## TIN SHUI WAI RUGBY FOOTBALL CLUB

### 天水圍欖球會

| TEAMS                              | 球隊                  | SPONSORS 贊助 |
|------------------------------------|---------------------|-------------|
| RB-SRK Tin Shui Wai Pandas (Men)   | RB-SRK 天水圍熊貓欖球會(男子) |             |
| RB-SRK Tin Shui Wai Pandas 2 XV    | RB-SRK 天水圍熊貓欖球會第二隊  |             |
| RB-SRK Tin Shui Wai RFC 3 XV       | RB-SRK 天水圍欖球會第三隊    |             |
| RB-SRK Tin Shui Wai Pandas (Women) | RB-SRK 天水圍熊貓欖球會(女子) |             |



## TYPHOONS RUGBY FOOTBALL CLUB

### 颱風欖球會

| TEAMS       | 球隊         | SPONSORS 贊助 |
|-------------|------------|-------------|
| Typhoons    | 颱風欖球會      |             |
| Typhoons T3 | 颱風欖球會 T3 隊 |             |



## UNIVERSITY RUGBY FOOTBALL CLUB

大學欖球會

| TEAMS              | 球隊             | SPONSORS 贊助 |
|--------------------|----------------|-------------|
| University Wizards | 大學欖球會 Wizards隊 |             |
| University RFC 2   | 大學欖球會 第二隊      |             |



## USRC TIGERS RUGBY FOOTBALL CLUB

三軍會猛虎欖球會

| TEAMS                                | 球隊                        | SPONSORS 贊助                           |
|--------------------------------------|---------------------------|---------------------------------------|
| Borrelli Walsh USRC Tigers (Men)     | 保華三軍會猛虎隊(男子)              | Borrelli Walsh                        |
| Borrelli Walsh Tigers Titans         | 保華三軍會猛虎欖球會Titans隊         | Ryder Architecture                    |
| Borrelli Walsh USRC Tigers Vandals   | 保華三軍會猛虎欖球會Vandals隊        | Stamford American School              |
| Borrelli Walsh USRC Old Goutonians   | 保華三軍會猛虎欖球會Old Goutonians隊 | Aurora Physiotherapy & Fitness Centre |
| Borrelli Walsh Tigers Development    | 保華三軍會猛虎發展隊                | AQ Strong                             |
| Borrelli Walsh USRC Tigers (Women)   | 保華三軍會猛虎隊(女子)              |                                       |
| Borrelli Walsh USRC Tigers 2 (Women) | 保華三軍會猛虎欖球會第二隊(女子)         |                                       |



## VALLEY RUGBY FOOTBALL CLUB

華利欖球會

| TEAMS                                | 球隊                   | SPONSORS 贊助                     |
|--------------------------------------|----------------------|---------------------------------|
| Societe Generale Valley              | 法興華利欖球會              | Societe Generale                |
| Societe Generale Valley Knights      | 法興華利欖球會Knights隊      | Swire Properties   Taikoo Shing |
| Societe Generale Valley Mavericks    | 法興華利欖球會Mavericks隊    | Mayer Brown                     |
| Societe Generale Valley Griffins     | 法興華利欖球會Griffins隊     | NTT                             |
| Societe Generale Valley Mai Jais     | 法興華利欖球會Mai Jais隊     | TV5 Monde                       |
| Societe Generale Valley Black Ladies | 法興華利欖球會Black Ladies隊 | Bonaqua                         |
| Societe Generale Valley Red Ladies   | 法興華利欖球會Red Ladies隊   | Kerry Hotel                     |
|                                      |                      | Happy Valley Bar and Grill      |

## Natixis HKFC and Borrelli Walsh USRC Tigers Crowned Winners of the 2020/2021 Premiership Season

Due to strict social distancing requirements, the 2020/2021 Premiership League remained operationally challenging and play was regularly disrupted. A detailed 'Return to Play' phase was put in place to ensure player welfare was top of mind, and we were able to enjoy 4 Premiership Rounds over the month of November until rugby was again suspended.

Based on the four completed rounds, we are pleased to announce **Natixis Hong Kong Football Club** as the winner of the 2020/2021 Saxo Markets Men's Premiership, **Borrelli Walsh USRC Tigers** the winners of the KPMG Women's Premiership, and **Herbert Smith Freehills HKU Sandy Bay** the winners of the Men's Premiership A competition.

We'd like to extend our congratulations to these teams, as well as our gratitude to all team management, players, and operations staff for their positivity and resilience during a tough season.

## Natixis 香港足球會及保華三軍會猛虎欖球會加冕2020/2021本地超級聯賽冠軍

由於嚴格的社交距離限制，2020/2021 本地超級聯賽充滿挑戰，比賽時常中斷。我們制定了詳細的「恢復欖球運動」計劃，以確保將球員福利置於首位，而我們亦得以在欖球賽事再次停擺前於 11 月上演了 4 輪本地超級聯賽。

基於已進行的4輪賽事，我們欣然宣佈**Natixis香港足球會**為2020/2021盛寶金融男子超級聯賽冠軍，**保華三軍會猛虎欖球會**為畢馬威女子超級聯賽冠軍，而**Herbert Smith Freehills香港大學沙灣欖球會**則為男子超級聯賽A組賽事冠軍。

我們祝賀以上球隊取得佳績，並感謝所有球隊管理層、球員及工作人員在艱難的賽季中積極應對、堅韌不拔。





# **FINANCIAL STATEMENTS**

## **財務報告**

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## REPORT OF THE DIRECTORS

The directors submit their report together with the audited consolidated financial statements for the year ended 30<sup>th</sup> April 2021.

### Principal activity

The Group's principal activity is the support, promotion and development of rugby in Hong Kong.

### Results and appropriations

The results of the Group for the year ended 30<sup>th</sup> April 2021 are set out in the consolidated income statement on page 69.

### Funds

Movements in the funds of the Group during the year are set out in the consolidated statement of changes in equity on page 71.

### Donations

Charitable donations made by the Group during the year amounted to HK\$121,200 (2020: HK\$241,200).

## Directors

### (a) Directors of the Company

The directors of the Company during the year and up to the date of this report were:

Mr P Donovan  
 Mrs K Lam (Resigned on 30 July 2020)  
 Mr F Au  
 Mr K Taylor (Resigned on 30 July 2020)  
 Mr N Hobler  
 Mr C Brooke  
 Mr J Carroll (Resigned on 30 July 2020)  
 Mr A Karton  
 Mr P Hudson  
 Ms K Kan  
 Mr B Stobart (Appointed on 30 July 2020)  
 Ms D Li (Appointed on 30 July 2020)  
 Mr R Lai (Appointed on 30 July 2020)

In accordance with Article 12.5(b)(v) of the Articles of Association, all directors retire and any eligible person can hold office and may stand for re-election.

### (b) Directors of the Company's subsidiaries

During the year and up to the date of this report, Mr P Donovan, Mr N Hobler, Mr K Taylor and C Brooke were also directors of the Company's subsidiaries.



### **Directors' material interests in transactions, arrangements and contracts that are significant in relation to the Group's business**

No transactions, arrangements and contracts of significance in relation to the Group's business to which the Company or its subsidiaries was a party and in which a director of the Company had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year.

### **Directors' interests in the shares and debentures of the Company or any specified undertaking of the Company**

At no time during the year was the Company or its subsidiaries a party to any arrangements to enable the directors of the Company to hold any interests in the shares or debentures of the Company or its specified undertakings.

### **Business review**

The Group has recorded a deficit of HK\$30.6 million (2020: HK\$151.7 million). The biggest risk facing the Group remains its reliance on the annual Hong Kong Sevens event to fund its principal activity which is the promotion and development of rugby in Hong Kong. The loss was the result of the absence of the Hong Kong Sevens during the financial year.

There are no subsequent events which materially affect the financial result of the Group.

The Group expects to make a surplus in the next financial year on the basis that it is expected that a Hong Kong Sevens tournament will take place in November 2021 and April 2022. The Group will continue to seek to drive revenue in order to allow investment into Rugby in Hong Kong to continue.

The Group has complied with all applicable laws and regulations during the year.

The Group's success depends on some key relationships for a significant proportion of its income, particularly those relating to the Hong Kong Sevens and the governing body for rugby, World Rugby.

### **Management contracts**

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

### **Permitted indemnity provisions**

At no time during the financial year and up to the date of this Directors' Report, was there any permitted indemnity provision in force for the benefit of any of the directors of the Company (whether made by the Company or otherwise) or an associated company (if made by the Company).

### **Auditors**

The consolidated financial statements have been audited by PricewaterhouseCoopers who retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board

Patrick John Donovan  
Chairman

Hong Kong, 5<sup>th</sup> July 2021

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## Opinion

### *What we have audited*

The consolidated financial statements of Hong Kong Rugby Union (the "Company") and its subsidiaries (the "Group") set out on pages 63 to 104, which comprise:

- the consolidated statement of financial position as at 30 April 2021;
- the consolidated income statement for the year then ended;
- the consolidated statement of comprehensive income for the year then ended;
- the consolidated statement of changes in equity for the year then ended;
- the consolidated cash flow statement for the year then ended; and
- the notes to the consolidated financial statements, which include a summary of significant accounting policies.

### *Our opinion*

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 30 April 2021, and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

## Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Independence*

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 ethical responsibilities in accordance with the Code.

## Other Information

The directors of the Company are responsible for the other information. The other information comprises the information included in the Annual Report 2020/2021, 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 Directors for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, the directors 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 directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

## 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. We report our opinion 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 HKSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with HKSAAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors 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.

PricewaterhouseCoopers  
Certified Public Accountants

Hong Kong, 5<sup>th</sup> July 2021

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> APRIL 2021

|   | Note | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---|------|------------------|------------------|
| <b>Non-current assets</b>   |      |                  |                  |
| Property, plant and equipment                                     | 5    | 20,105           | 25,488           |
| Intangible assets   | 6    | 869              | 1,367            |
| Right-of-use assets   | 8    | 4,178            | 6,722            |
| Deferred tax asset  | 9    | 3,861            | -                |
| Financial assets at fair value through other comprehensive income | 10   | 167,847          | 155,149          |
| Prepayments   | 11   | 8,279            | 11,942           |
|   |      | <b>205,139</b>   | <b>200,668</b>   |
| <b>Current assets</b>   |      |                  |                  |
| Trade receivables, other receivables and prepayments              | 11   | 30,264           | 39,111           |
| Amounts due from related parties                                  | 22   | -                | 477              |
| Cash and cash equivalents   | 12   | 32,539           | 27,824           |
| Restricted cash   | 13   | -                | 5,000            |
|   |      | <b>62,803</b>    | <b>72,412</b>    |
| <b>Current liabilities</b>  |      |                  |                  |
| Trade payables, other payables and accruals                       | 14   | 71,833           | 86,838           |
| Lease liabilities   | 8    | 2,155            | 3,428            |
| Amounts due to related parties                                    | 22   | 1,314            | 320              |
|   |      | <b>75,302</b>    | <b>90,586</b>    |
| <b>Net current (liabilities)/ assets</b>                          |      | (12,499)         | (18,174)         |
| <b>Non-current liabilities</b>                                    |      |                  |                  |
| Other payables  | 14   | 1,047            | 1,698            |
| Lease liabilities   | 8    | 2,082            | 3,406            |
| <b>Net assets</b>   |      | <b>189,511</b>   | <b>177,390</b>   |
| <b>Financed by:</b>   |      |                  |                  |
| General fund  |      | 93,379           | 123,956          |
| Investment revaluation reserve fund                               |      | 96,132           | 53,434           |
|   |      | <b>189,511</b>   | <b>177,390</b>   |

.....  
Patrick John Donovan  
Chairman

.....  
Nigel Roger Franklin Hobler  
Director

As approved on 5<sup>th</sup> July 2021

The notes on pages 73 to 104 are an integral part of these consolidated financial statements.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## CONSOLIDATED INCOME STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021

|  | Note | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--|------|------------------|------------------|
| <b>Revenue</b>                                     |      |                  |                  |
| Ticket Sales                                       | 15   | -                | 133              |
| Sponsorship, Hospitality and Subscriptions         | 15   | 7,612            | 8,494            |
| Subventions Received                               | 15   | 697              | -                |
| Investment Income                                  | 15   | 6,351            | 8,074            |
| Other Revenue                                      | 15   | 74,389           | 9,041            |
|  |      | <b>89,049</b>    | <b>25,742</b>    |
| <b>Expenses</b>                                    |      |                  |                  |
| Sevens Costs                                       | 16   | (3,603)          | (16,468)         |
| Staff Costs  | 17   | (43,888)         | (57,114)         |
| Club & Community                                   | 16   | (20,749)         | (26,925)         |
| Representative Squads Costs                        | 16   | (32,317)         | (44,704)         |
| Operational, Administrative Expenses and Donations | 16   | (12,706)         | (16,288)         |
| Depreciation & Amortisation                        | 16   | (6,530)          | (7,818)          |
| Other Event Costs                                  | 16   | (646)            | (4,614)          |
| Facilities Management                              | 16   | (3,048)          | (3,510)          |
|  | 16   | <b>(123,487)</b> | <b>(177,441)</b> |
| Deficit before taxation                            |      | (34,438)         | (151,699)        |
| Taxation   | 19   | 3,861            | -                |
| <b>Deficit for the year</b>                        |      | <b>(30,577)</b>  | <b>(151,699)</b> |

The notes on pages 73 to 104 are an integral part of these consolidated financial statements.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021

|   | Note | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---|------|------------------|------------------|
| <b>Deficit for the year</b>   |      | (30,577)         | (151,699)        |
| Other comprehensive income:   |      |                  |                  |
| Item that may be reclassified to profit or loss                                       |      |                  |                  |
| Fair value gains on financial assets at fair value through other comprehensive income | 10   | 42,698           | (16,821)         |
| Other comprehensive income/(loss) for the year  |      | 42,698           | (16,821)         |
| Total comprehensive income/(loss) for the year  |      | <b>12,121</b>    | <b>(168,520)</b> |
| Attributable to:  |      |                  |                  |
| General fund  |      | (30,577)         | (151,699)        |
| Investment revaluation reserve fund   |      | 42,698           | (16,821)         |
|   |      | <b>12,121</b>    | <b>(168,520)</b> |

The notes on pages 73 to 104 are an integral part of these consolidated financial statements.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021

|  | General<br>fund<br>HK\$'000 | Investment<br>revaluation<br>reserve<br>fund<br>HK\$'000 | Total<br>HK\$'000 |
|--|-----------------------------|--|-------------------|
| At 1 <sup>st</sup> May 2019                    | 275,655                     | 70,255   | 345,910           |
| Total comprehensive loss for the year          | (151,699)                   | (16,821)   | (168,520)         |
|  | <b>123,956</b>              | <b>53,434</b>  | <b>177,390</b>    |
| At 30 <sup>th</sup> April 2020                 |                             |  |                   |
| At 1 <sup>st</sup> May 2020                    | 123,956                     | 53,434   | 177,390           |
| Total comprehensive (loss)/income for the year | (30,577)                    | 42,698   | 12,121            |
|  | <b>93,379</b>               | <b>96,132</b>  | <b>189,511</b>    |
| At 30 <sup>th</sup> April 2021                 |                             |  |                   |

The notes on pages 73 to 104 are an integral part of these consolidated financial statements.



# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> APRIL 2021

|   | Note | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---|------|------------------|------------------|
| <b>Cash flows from operating activities</b>   |      |                  |                  |
| Cash used in operating activities   | 20   | (32,410)         | (87,190)         |
| Net cash generated from operating activities  |      | <b>(32,410)</b>  | <b>(87,190)</b>  |
| <b>Cash flows from investing activities</b>   |      |                  |                  |
| Interest received   |      | 83               | 152              |
| Dividends received from financial assets at fair value through other comprehensive income |      | 6,351            | 8,074            |
| Purchase of property, plant and equipment and intangible assets                           |      | (649)            | (4,032)          |
| Sale of financial assets at fair value through other comprehensive income                 |      | 30,000           | 34,099           |
| Net cash used in investment activities  |      | <b>35,785</b>    | <b>38,293</b>    |
| <b>Cash flows from financing activities</b>   |      |                  |                  |
| Decrease in restricted cash   |      | 5,000            | -                |
| Payment of lease liabilities  |      | (3,660)          | (3,647)          |
| Net cash generated from/(used in) financing activities                                    |      | 1,340            | (3,647)          |
| Net increase/(decrease) in cash and cash equivalents                                      |      | 4,715            | (52,544)         |
| Cash and cash equivalents at 1 <sup>st</sup> May  |      | 27,824           | 80,368           |
| Cash and cash equivalents at 30 <sup>th</sup> April                                       |      | <b>32,539</b>    | <b>27,824</b>    |
| Analysis of cash and cash equivalents   |      |                  |                  |
| Cash and cash equivalents   |      | 32,539           | 27,824           |
|   |      | <b>32,539</b>    | <b>27,824</b>    |

The notes on pages 73 to 104 are an integral part of these consolidated financial statements.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 1 General information

Hong Kong Rugby Union (the “Company”) and its subsidiaries (collectively the “Group”) are engaged in the support, promotion and development of rugby in Hong Kong.

The Company was incorporated in Hong Kong on 30th April 1990 and is limited by guarantee. Permission has been granted by the Companies Registrar for the Company to exclude the word “Limited” from its name.

The address of the Company’s registered office is Room 2001, Olympic House, 1 Stadium Path, So Kon Po, Causeway Bay, Hong Kong.

On 1st May 1990, the Company took over the assets, liabilities and reserve funds of its predecessor entity, Hong Kong Rugby Football Union which was registered as a society.

The consolidated financial statements have been approved for issue by the Board of Directors on 5th July 2021.

### 2 Summary of significant accounting policies

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### (a) Basis of preparation

The consolidated financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). They have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and financial liabilities (including financial assets at fair value through other comprehensive income). The consolidated financial statements are therefore prepared on a going concern basis.

The Group has net current liabilities of HK\$12,499,000 (2020: HK\$18,174,000) which it expects to be able to fund via future operations and utilisation of its investment reserves which has been outlined as a part of our liquidity risk disclosures in Note 3.

The preparation of consolidated financial statements in conformity with HKFRS requires the use of certain critical accounting estimates and judgment in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements, are disclosed in Note 4.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (a) Basis of preparation (Continued)

##### (i) Amendments and improvements adopted in 2021

The Group has applied the following standards and amendments for the first time for their annual reporting period commencing 1 May 2020:

|   |  |
|---|--|
| Conceptual Framework for Financial Reporting 2018 | Revised Conceptual Framework for Financial Reporting |
| HKAS 1 and HKAS 8 (Amendments)                    | Definition of Material                               |
| HKFRS 3 (Amendments)                              | Definition of a Business                             |
| HKAS 39, HKFRS 7 and HKFRS 9 (Amendments)         | Interest Rate Benchmark Reform                       |
| HKFRS 16 (Amendments)                             | COVID-19 Related Rent Concession                     |

COVID-19 Related Rent Concessions: Amendment to IFRS 16 Leases

The Group has early adopted the amendment, which is effective 1<sup>st</sup> June 2020. Where the Group is a lessee, the practical expedient is applied to account for the change in lease payments resulting from rent concessions granted as a direct consequence of the COVID-19 pandemic and elects not to assess these concessions as lease modifications when all of the following conditions are met:

- (i) the revised lease payments are substantially the same as, or less than, the consideration for the lease immediately preceding the change;
- (ii) reduction in lease payments relates to payment due on or before 30<sup>th</sup> June 2021; and
- (iii) there is no substantive change to the other terms and conditions of the lease.

Rent concessions fulfilling the above conditions are recognised in the profit and loss over the period in which they cover.

Apart from the above, there are no other amendments which are effective in 2021 and relevant to the Group's operations, that have a significant impact on the Group's results, financial position and accounting policies.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (a) Basis of preparation (Continued)

##### (ii) New standards, new interpretations and amendments that are not yet effective for the year ended 30th April 2021 but relevant to the Group and have not been early adopted by the Group

The Group has not early adopted any other standards, interpretations or amendments that have been issued but not yet effective.

A number of amendments effective for accounting periods beginning after 2020 have been published and will be adopted by the Group from their effective dates. The Group is currently assessing the potential impact of these standard and amendments but expects the adoption will not have a significant impact on the Group's consolidated financial statements. The more important amendments are set out below.

- (i) Interest Rate Benchmark Reform – Phase 2: Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16 (effective from 1st January 2021) provides practical expedients as a result of the reform which affect the measurement of financial assets, financial liabilities and lease liabilities, and a number of reliefs for hedging relationships. The Group will apply the amendments from 1st January 2021, but it is not expected the adoption will have a significant impact on the Group's consolidated financial statements.
- (ii) Amendment to HKFRS 9: 'Fees in the '10 per cent' Test for Derecognition of Financial Liabilities' (effective from 1st January 2022) clarifies the requirement to derecognise the original financial liability and recognise a new financial liability where there is an exchange between an existing borrower and lender of debt instrument with substantially different terms. The amendment clarifies that the terms are substantially different if the discounted present value of the cash flows under the new terms using the original effective interest rate, including any fees paid net of any fees received, is at least 10 per cent different from the discounted present value of the remaining cash flows of the original financial liability. The Group will apply the amendment from 1st January 2022, but it is not expected the adoption will have a significant impact on the Group's consolidated financial statements.
- (iii) Amendments to HKAS 37: Onerous Contracts – Cost of Fulfilling a Contract (effective from 1st January 2022) clarifies that for the purpose of assessing whether a contract is onerous, the cost of fulfilling the contract includes both the incremental costs of fulfilling that contract and an allocation of other costs that relate directly to fulfilling contracts. The Group will apply the amendments from 1st January 2022, but it is not expected the adoption will have a significant impact on the Group's consolidated financial statements.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (b) Comparatives

Certain comparative figures of the consolidated income statement, and notes to the consolidated financial statements have been reclassified to conform to the current year's presentation. These reclassifications have no impact on the Group's total equity as at both 30 April 2021 and 2020, or on the Group's deficit and net change in cash and cash equivalents for the years ended 30 April 2021 and 2020.

#### (c) Basis of consolidation

The consolidated financial statements include the financial statements of the Company and its subsidiaries made up to the statement of financial position date on the basis set out in Note 2(d) below.

#### (d) Subsidiaries

Subsidiaries are all entities over which the group has control. The Company 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. Subsidiaries are consolidated from the date on which control is transferred to the group. They are deconsolidated from the date that control ceases.

The Group applies the acquisition method to account for business combinations. The consideration transferred for the acquisition of a subsidiary is the fair values of the assets transferred, the liabilities incurred to the former owners of the acquiree and the equity interests issued by the Group. The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

Investments in subsidiary companies in the Company's financial statements are stated at cost less provision for any impairment losses. Income from subsidiary companies is accounted for on the basis of dividends received and receivable. Long term loans to subsidiary companies are considered to be quasi-equity in nature where there are no defined repayment terms and no expectation of repayment.

#### (e) Impairment of investment in subsidiaries

Impairment testing of the investments in subsidiaries is required upon receiving a dividend from these investments if the dividend exceeds the total comprehensive income of the subsidiary in the period the dividend is declared or if the carrying amount of the investment in the separate financial statements exceeds the carrying amount in the consolidated financial statements of the investee's net assets including goodwill.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (f) Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance are expensed in the consolidated income statement during the financial period in which they are incurred.

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives set out below:

|                        |          |
|------------------------|----------|
| Leasehold buildings    | 25 years |
| Leasehold improvements | 5 years  |
| Artificial field       | 5 years  |
| Facilities equipment   | 5 years  |
| Other assets           | 3 years  |

The gain or loss on disposal of property, plant and equipment is the difference between the net sales proceeds and the carrying amount of the relevant asset and is recognised in the consolidated income statement.

The assets' residual values and useful lives are reviewed and adjusted if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

#### (g) Intangible assets

Computer software

Costs associated with maintaining computer software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Group are recognised as intangible assets when the following criteria are met:

- it is technically feasible to complete the software product so that it will be available for use;
- management intends to complete the software product so that it will be available for use;
- there is an ability to use or sell the software product;
- it can be demonstrated how the software product will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software product are available; and
- the expenditure attributable to the software product during its development can be reliably measured.

Computer software development costs recognised as assets are amortised over their estimated useful lives, which does not exceed three years.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (h) Impairment of assets

The Group reviews the carrying amounts of assets for impairment whenever events or changes in circumstances indicate that the carrying amount of those assets may not be recoverable. If such assets are considered to be impaired, the impairment to be recognised is measured by the amount by which the carrying amount of the assets exceeds the recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. Such impairment losses are recognised in the consolidated income statement.

#### (i) Financial assets

The Group classifies its financial assets in the following measurement categories:

- those to be measured at fair value through other comprehensive income, and
- those to be measured at amortised cost.

The classification depends on the Group's business model for managing the financial assets and the contractual terms of the cash flows.

For investments in equity instruments that are not held for trading, this will depend on whether the Group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

At initial recognition, the Group measures a financial asset at its fair value.

Debt instruments that are held for the collection of contractual cash flows and for selling, where the assets' cash flows represent solely payments of principal and interest are measured at fair value through other comprehensive income. Movements in the carrying amount are taken through OCI, except for the recognition of impairment losses, interest income and foreign exchange gains and losses which are recognised in the income statement. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to the income statement and recognised in other gains or losses.

The Group subsequently measures all equity investments at fair value. Where the Group's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to the income statement following the derecognition of the investment. Dividends from such investments continue to be recognised in the income statement when the Group's right to receive payments is established.

#### (j) Trade receivables, other receivables and prepayments

Trade receivables, other receivables and prepayments are recognised at fair value less provision for impairment. The Group applies the HKFRS 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables. Trade receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to engage in a repayment plan with the group. The amount of the provision is recognised in the consolidated income statement.

#### (k) Cash and cash equivalents, and restricted cash

In the consolidated statement of cash flows, cash and cash equivalents include cash in hand, restricted deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (l) Leases

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Group.

Lease liabilities are initially measured at the present value of lease payments to be paid in the future, discounted using the incremental borrowing rate. Lease payments include payments for non-lease components. Subsequently, lease liabilities are measured at amortised cost using the effective interest method. Remeasurements of the lease liabilities are required in case of changes in the lease term, in future lease payments or when options are reassessed.

Right-of-use asset are initially measured at the present value of the corresponding lease liability adjusted by payments made before lease commencement and any lease incentives received. Subsequently the assets are depreciated on a straight-line basis over the lease term and are adjusted by remeasurements of the corresponding lease liability. An impairment test is performed whenever impairment indicators are identified.

The incremental borrowing rate is based on publicly available market data in Hong Kong.

#### (m) Deferred taxation

Deferred taxation is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred taxation is determined using tax rates and laws that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable surplus will be available against which the temporary differences can be utilised.

#### (n) Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

#### (o) Trade payables, other payables, accruals and deferred income

Trade payables, other payables and accruals are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

Deferred income is recognised when cash is recovered from customers before satisfying any of the associated performance obligations.



# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (p) Revenue recognition

Revenue from the sale of tickets, member subscriptions and sponsorship is recognised when the performance obligation (the taking place of the event to which the revenue is associated and if required costs have been incurred) has been satisfied.

Coaching course income, and other income is recognised when the performance obligation has taken place and the service has been delivered.

Interest income is recognised on a time proportion basis, using the effective interest method.

Dividend income is recognised when the right to receive payment is established.

Capital grants are recognised over the life of the asset to which the grant was awarded.

#### (q) Subventions

Subventions from the government and sporting governing bodies are recognised at their fair value where there is a reasonable assurance that the subventions will be received and the Group will comply with all attached conditions.

These subventions are recognised in the consolidated income statement over the period necessary to match them with the costs that they are intended to compensate. Subventions are presented in the consolidated income statement as deductions against the related expenses. General subventions where there are no specific expenditure requirements are presented separately within "other income".

#### (r) Foreign currency translation

##### (1) Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The consolidated financial statements are presented in HK\$, which is the Company's functional and the Group's presentation currency.

##### (2) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are re-measured. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the consolidated income statement.

Foreign exchange gains and losses are presented in the consolidated income statement.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 2 Summary of significant accounting policies (Continued)

#### (r) Foreign currency translation (Continued)

##### (3) Group companies

The results and financial position of all the Group entities (none of which has the currency of a hyper-inflationary economy) that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

- (i) assets and liabilities for each statements of financial position presented are translated at the closing rate at the date of that statements of financial position;
- (ii) income and expenses for each income statements are translated at average exchange rates (unless this average is not a reasonable approximation of the cumulative effect of the rates prevailing on the transaction dates, in which case income and expenses are translated at the rate on the dates of the transactions); and
- (iii) all resulting exchange differences are recognised in other comprehensive income.

#### (s) Operating leases

Leases where substantially all the risks and rewards of ownership of assets remain with the lessor are accounted for as operating leases. Payments made under operating leases net of any incentives received from the lessor are charged to the consolidated income statement on a straight-line basis over the lease term.

#### (t) Employee benefits

##### (1) Retirement benefits

The Group operates and participates in a defined contribution retirement scheme, the INVESCO Strategic Mandatory Provident Fund scheme. The assets of this scheme are held in a separate trustee administered fund. The pension plan is funded by payments from employees and by the Group and provides benefits linked to the contribution and investment returns made on the plan. The Group has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to this defined contribution plan are recognised as an expense in the consolidated income statement in the year in which they are incurred and are reduced by contributions forfeited by those employees who leave the scheme prior to full vesting of their contributions.

##### (2) Employee leave entitlement

Provisions are made for the estimated liability for annual leave and long service leave entitlements as a result of services rendered by employees up to the balance sheet date.

#### (u) Related parties

Related parties are individuals and companies, where the individual or company has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control.

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 3 Financial risk management

#### (a) Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risks), credit risk, and liquidity risk. The Group's overall risk management programme seeks to minimise potential adverse effects on the Group's financial performance as a result of these risk

#### (1) Market risk

##### (i) Foreign exchange risk

The Group is exposed to foreign exchange risk as a result of its holding of time deposits denominated in US dollars. Since the Hong Kong dollar is pegged to the US dollar within a range of HK\$7.75-7.85: US\$1, the Group does not consider the foreign exchange risk to be significant and therefore no further measures are taken to reduce this risk.

##### (ii) Price risk

The Group is exposed to equity securities price risk because investments held by the Group are disclosed on the consolidated statement of financial position as financial assets at fair value through other comprehensive income. The funds are managed by an Investment Committee who have a mandate to maintain and if possible enhance the principal investment value of the portfolios whilst keeping risks to an acceptable minimum. The Committee reports to the Board of Directors.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 3 Financial risk management (Continued)

#### (a) Financial risk factors (Continued)

##### (1) Market risk (Continued)

###### (ii) Price risk (Continued)

The table below summarises the impact of increases/decreases of the investment unit prices on the Group's portfolios and on equity. The analysis is based on the assumption that the unit price increases/decreases by the respective percentages indicated below with all other variables held constant.

|                                | 2021  |  | 2020  |  |
|--------------------------------|---|--|---|--|
|                                | Change<br>in market<br>value<br>of units<br>% (+/-) | Impact<br>on<br>equity<br>HK\$ (+/-)<br>'000 | Change<br>in market<br>value<br>of units<br>% (+/-) | Impact<br>on<br>equity<br>HK\$ (+/-)<br>'000 |
| Investments                    |   |  |   |  |
| Hong Kong Equity Index Fund    | 5%  | 1,735  | 5%  | 1,988  |
| World Equity Index Fund        | 5%  | 1,333  | 5%  | 1,549  |
| Global Equity High Income Fund | 5%  | 5,324  | 5%  | 4,219  |

The Group has used its view of what would be a reasonable shift in each key investment unit price to estimate the change for use in the market sensitivity analysis above. The disclosures are shown in absolute terms, changes and impacts could be positive or negative. Changes in % movement in unit values are revised annually depending on the Group's current view of market volatility and other relevant factors.

The Group has interest-bearing assets in the form of cash and cash equivalents and short-term deposits.

As the Group has no long-term borrowings or loans, the Group's operating cash flows are substantially independent of changes in market interest rates. The risks in relation to cash flow and fair value interest rate risk are therefore not deemed to be significant.

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 3 Financial risk management (Continued)

#### (a) Financial risk factors (Continued)

##### (2) Credit risk

Credit risks arise from cash and cash equivalents, financial assets at fair value through other comprehensive income and outstanding receivable balances at the year end.

The Group minimises its credit risk in relation to receivables through the sale of tickets and merchandise to a widely dispersed customer base. Any exposure to individual organisations will be through significant sponsorship deals with reputable organisations.

For banks and financial institutions, only independently rated parties with a minimum rating of 'A' are accepted. For financial assets at fair value through other comprehensive income, the risk is managed through the use of reputable fund managers and by the Investment Committee.

##### (2) Liquidity risk

Prudent liquidity risk management includes maintaining sufficient cash to meet the commitments and obligations of the Group.

The Group had net current liabilities of HK\$12,499,000 (2020: HK\$18,174,000) as at 30 April 2021. The Group's material cash requirements include:

- Trade payables, other payables and accruals
- Lease liabilities
- Other financial commitments disclosed in Note 21

Liabilities are trade, other payables and accruals as well as deferred income. Current liabilities are all due within 12 months of the balance sheet date. Lease liabilities fall due in line with the length of the lease. The fair values of the balances due are equal to their carrying amounts as the impact of discounting is not significant.

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 3 Financial risk management (Continued)

#### (a) Financial risk factors (Continued)

#### (3) Liquidity risk (Continued)

##### (ii) Price risk (Continued)

The majority of the current liabilities relates to deferred income of HK \$61,156,000 which are expected to be satisfied through providing future Rugby related services. In the event that the Group needs to refund the deferred income as a result of future cancellations of Rugby related events, the Group would be able to manage any associated cashflows for these and any other financial liabilities via existing cash and internal resources, which includes the Group's investment reserves, over the next 12 months.

The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date.

|  | Less than<br>1 year<br>HK\$'000 | Between<br>1 and 2<br>years<br>HK\$'000 | Between<br>2 and 5<br>years<br>HK\$'000 | Over<br>5 years<br>HK\$'000 |
|--|---------------------------------|---|---|-----------------------------|
| <b>At 30<sup>th</sup> April 2021</b>           |                                 |   |   |                             |
| Trade payables, other payables<br>and accruals | 71,833                          | 360                                     | 687                                     | -                           |
| Lease liabilities                              | 2,155                           | 949                                     | 1,133                                   | -                           |
| <b>At 30<sup>th</sup> April 2020</b>           |                                 |   |   |                             |
| Trade payables, other payables<br>and accruals | 86,838                          | 544                                     | 1,099                                   | 55                          |
| Lease liabilities                              | 3,428                           | 1,784                                   | 1,622                                   | -                           |

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 3 Financial risk management (Continued)

#### (a) Financial risk factors (Continued)

##### (4) Capital risk management

The Group's objectives when managing capital are to be commercially and financially sound, able to provide the financial resources necessary to achieve the Strategic Plan and to safeguard the Group's activities into the future. Capital of the Group is considered to be the General fund and Investment revaluation reserve fund.

The group has taken measures to manage the capital risk for the foreseeable future. The financial assets at fair value through other comprehensive income provide sufficient capital for the Group to meet its future liabilities for the foreseeable future even in the event of a financial loss in the next financial year.

##### (5) Offsetting financial assets and financial liabilities

There is no material offsetting, enforceable master netting arrangement and similar agreements during the year.

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 3 Financial risk management (Continued)

#### (b) Fair value estimation

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 - Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices);
- Level 3 - Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs).

The following table presents the Group's assets and liabilities that are measured at fair value at 30<sup>th</sup> April 2021.

|                     | Level 1<br>HK\$'000 | Level 2<br>HK\$'000 | Level 3<br>HK\$'000 | Total<br>HK\$'000 |
|---------------------|---------------------|---------------------|---------------------|-------------------|
| Assets              |                     |                     |                     |                   |
| - Equity securities | 167,847             | -                   | -                   | 167,847           |
| Total assets        | <b>167,847</b>      | -                   | -                   | <b>167,847</b>    |

The following table presents the Group's assets and liabilities that are measured at fair value at 30<sup>th</sup> April 2020.

|                     | Level 1<br>HK\$'000 | Level 2<br>HK\$'000 | Level 3<br>HK\$'000 | Total<br>HK\$'000 |
|---------------------|---------------------|---------------------|---------------------|-------------------|
| Assets              |                     |                     |                     |                   |
| - Equity securities | 155,149             | -                   | -                   | 155,149           |
| Total assets        | <b>155,149</b>      | -                   | -                   | <b>155,149</b>    |



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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 4 Critical accounting estimates and judgements

The Group makes estimates and judgements concerning the future. The resulting accounting estimates will by definition seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### (a) Depreciation of property, plant and equipment

The Group depreciates property, plant and equipment on a straight-line basis over the estimated useful life. The estimated useful life reflects management's best estimate of the period that the Group intends to derive future economic benefits from the use of the property, plant and equipment. To the extent the useful economic useful life changes the resultant depreciation in the consolidated income statement will be increased or decreased.

#### (b) Recognition of deferred tax asset for carried-forward tax losses

The deferred tax assets include an amount of HK\$3,861,000 which relates to carried-forward tax losses of the Group. The Group has incurred the losses over the last two financial years. The Group has concluded that the deferred assets will be recoverable using the estimated future taxable income based on the approved business plans and budgets for the Group. The Group is expected to generate taxable income from 2022 onwards. The losses can be carried forward indefinitely and have no expiry date.

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 5 Property, plant and equipment

|  | Leasehold<br>buildings<br>HK\$'000 | Leasehold<br>improvements<br>HK\$'000 | Office<br>equipment<br>HK\$'000 |
|--|------------------------------------|---------------------------------------|---------------------------------|
| <b>At 1<sup>st</sup> May 2019</b>            |                                    |                                       |                                 |
| Cost   | 16,684                             | 38,982                                | 21,229                          |
| Accumulated depreciation                     | (2,809)                            | (33,336)                              | (17,610)                        |
| Net book amount                              | <b>13,875</b>                      | <b>5,646</b>                          | <b>3,619</b>                    |
| <b>Year ended 30<sup>th</sup> April 2020</b> |                                    |                                       |                                 |
| Opening net book amount                      | 13,875                             | 5,646                                 | 3,619                           |
| Additions                                    | 775                                | 59                                    | 1,396                           |
| Depreciation                                 | (706)                              | (1,633)                               | (1,588)                         |
| Write-off on disposals                       | -                                  | -                                     | -                               |
| Closing net book amount                      | <b>13,944</b>                      | <b>4,072</b>                          | <b>3,427</b>                    |
| <b>At 30<sup>th</sup> April 2020</b>         |                                    |                                       |                                 |
| Cost   | 17,459                             | 39,041                                | 22,625                          |
| Accumulated depreciation                     | (3,515)                            | (34,969)                              | (19,198)                        |
| Net book amount                              | <b>13,944</b>                      | <b>4,072</b>                          | <b>3,427</b>                    |
| <b>Year ended 30<sup>th</sup> April 2021</b> |                                    |                                       |                                 |
| Opening net book amount                      | 13,944                             | 4,072                                 | 3,427                           |
| Additions                                    | -                                  | 5                                     | 256                             |
| Write-off - Cost                             | -                                  | (636)                                 | (2,149)                         |
| Depreciation                                 | (719)                              | (1,547)                               | (1,343)                         |
| Write-off - Depreciation                     | -                                  | 636                                   | 2,149                           |
| Closing net book amount                      | <b>13,225</b>                      | <b>2,530</b>                          | <b>2,340</b>                    |
| <b>At 30<sup>th</sup> April 2021</b>         |                                    |                                       |                                 |
| Cost   | 17,459                             | 38,410                                | 20,732                          |
| Accumulated depreciation                     | (4,234)                            | (35,880)                              | (18,392)                        |
| Net book amount                              | <b>13,225</b>                      | <b>2,530</b>                          | <b>2,340</b>                    |

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

| Furniture and fittings<br>HK\$'000 | Motor vehicles<br>HK\$'000 | Coaching equipment<br>HK\$'000     | Pitches<br>HK\$'000                         | Total<br>HK\$'000                              |
|------------------------------------|----------------------------|------------------------------------|---|--|
| 3,167<br>(1,661)                   | 759<br>(759)               | 5,466<br>(5,142)                   | 82,811<br>(77,784)                          | 169,098<br>(139,101)                           |
| <b>1,506</b>                       | -                          | <b>324</b>                         | <b>5,027</b>                                | <b>29,997</b>                                  |
| 1,506<br>47<br>(573)<br>-          | -<br>-<br>-<br>-           | 324<br>168<br>(273)<br>-           | 5,027<br>287<br>(2,468)<br>-                | 29,997<br>2,732<br>(7,241)<br>-                |
| <b>980</b>                         | -                          | <b>219</b>                         | <b>2,846</b>                                | <b>25,488</b>                                  |
| 3,214<br>(2,234)                   | 759<br>(759)               | 5,634<br>(5,415)                   | 83,098<br>(80,252)                          | 171,830<br>(146,342)                           |
| <b>980</b>                         | -                          | <b>219</b>                         | <b>2,846</b>                                | <b>25,488</b>                                  |
| 980<br>15<br>(317)<br>(561)<br>317 | -<br>-<br>-<br>-<br>-      | 219<br>11<br>(777)<br>(138)<br>777 | 2,846<br>180<br>(7,732)<br>(1,542)<br>7,732 | 25,488<br>467<br>(11,611)<br>(5,850)<br>11,611 |
| <b>434</b>                         | -                          | <b>92</b>                          | <b>1,484</b>                                | <b>20,105</b>                                  |
| 2,912<br>(2,478)                   | 268<br>(268)               | 4,868<br>(4,776)                   | 75,546<br>(74,062)                          | 160,195<br>(140,090)                           |
| <b>434</b>                         | -                          | <b>92</b>                          | <b>1,484</b>                                | <b>20,105</b>                                  |

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 6 Intangible assets

Computer software  
HK\$'000

#### Year ended 30<sup>th</sup> April 2020

|                         |              |
|-------------------------|--------------|
| Opening net book amount | 643          |
| Additions               | 1,300        |
| Amortisation charge     | (576)        |
| Closing net book amount | <b>1,367</b> |

#### At 30<sup>th</sup> April 2020

|                          |              |
|--------------------------|--------------|
| Cost                     | 3,797        |
| Accumulated amortisation | (2,430)      |
| Net book amount          | <b>1,367</b> |

#### Year ended 30<sup>th</sup> April 2021

|                         |            |
|-------------------------|------------|
| Opening net book amount | 1,367      |
| Additions               | 182        |
| Amortisation charge     | (680)      |
| Closing net book amount | <b>869</b> |

#### At 30<sup>th</sup> April 2021

|                          |            |
|--------------------------|------------|
| Cost                     | 3,979      |
| Accumulated amortisation | (3,110)    |
| Net book amount          | <b>869</b> |

### 7 Subsidiaries

The Company's subsidiary information is as follows:

| Name                                  | Place of incorporation and type of legal entity | Principal activities and place of operation | Particulars of issued share capital | Group interest held |
|---------------------------------------|---|---|-------------------------------------|---------------------|
| REAL Sports and Entertainment Limited | Hong Kong, limited liability company            | Management of rugby events                  | 2 ordinary shares                   | 100%                |

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 8 Leases

This note provides information for leases where the Group is a lessee.

(i) Amounts recognised in the statement of financial position

The statement of financial position shows the following amounts relating to leases:

|                            | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|----------------------------|------------------|------------------|
| <b>Right-of-use assets</b> |                  |                  |
| Buildings                  | 4,141            | 6,182            |
| Others                     | 37               | 540              |
|                            | <b>4,178</b>     | <b>6,722</b>     |
| <b>Lease liabilities</b>   |                  |                  |
| Current                    | 2,155            | 3,428            |
| Non-current                | 2,082            | 3,406            |
|                            | <b>4,237</b>     | <b>6,834</b>     |

Additions to the right-of-use assets during the 2021 financial year were HK\$1,063,000 (2020: HK\$6,722,000).

(ii) Amounts recognised in the statement of comprehensive income

The statement of comprehensive income shows the following amounts relating to leases:

|   | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---|------------------|------------------|
| <b>Depreciation charge of right-of-use assets</b> |                  |                  |
| Buildings   | 3,104            | 3,050            |
| Others  | 503              | 709              |
|   | <b>3,607</b>     | <b>3,759</b>     |
| <b>Interest expense</b>                           | <b>49</b>        | <b>76</b>        |

The total cash outflow for leases in 2021 was HK\$3,660,000 (2020: HK\$3,647,000).

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 8 Leases (Continued)

(iii) The Group's leasing activities and how these are accounted for

The Group leases various offices and government properties. Rental contracts are typically made for fixed periods of 1 to 5 years, but may have extension options as described in (iv) below.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

(iv) Extension and termination options

Extension and termination options are included in a number of property and equipment leases across the Group. These are used to maximise operational flexibility in terms of managing the assets used in the Group's operations. The majority of extension and termination options held are exercisable only by the Group and not by the respective lessor.

### 9 Deferred tax asset

The balance comprises temporary difference attributable to:

|                                      | 2021<br>HK\$'000 | 2020<br>HK\$'000          |
|--------------------------------------|------------------|---------------------------|
| Tax losses recognised                | 3,861            | -                         |
| Total deferred tax asset             | <u>3,861</u>     | <u>-</u>                  |
|                                      |                  | Tax<br>losses<br>HK\$'000 |
| Movements                            |                  |                           |
| At 1 <sup>st</sup> May 2020          |                  | -                         |
| Credited to profit or loss (Note 19) |                  | 3,861                     |
| At 30 <sup>th</sup> April 2021       |                  | <u>3,861</u>              |

The Group has remaining tax losses of HK\$162,737,000 representing a potential deferred tax asset of HK\$26,851,000 which has not been recognized due to uncertainty surrounding the extent and timing of future taxable profits.

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 10 Financial assets at fair value through comprehensive income

|   | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---|------------------|------------------|
| Equity investments at fair value  | 167,847          | 155,149          |
| The movement in financial assets at fair value through other comprehensive income may be summarised as follows: |                  |                  |
|   | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
| As at 1st May of the previous year  | 155,149          | 206,069          |
| Divestment  | (30,000)         | (34,099)         |
| Net unrealized gains/(losses)   | 35,393           | (19,500)         |
| Net realised gains  | 7,305            | 2,679            |
| As at 30th April  | <b>167,847</b>   | <b>155,149</b>   |

Financial assets at fair value through other comprehensive income relate to actively managed and traded unit trust investments measured at fair value. The financial assets at fair value through other comprehensive income are denominated in the following currencies:

|                       | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|-----------------------|------------------|------------------|
| Hong Kong dollars     | 61,361           | 70,752           |
| United States dollars | 106,486          | 84,397           |
|                       | <b>167,847</b>   | <b>155,149</b>   |

### 11 Trade receivables, other receivables and prepayments

|                                       | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---------------------------------------|------------------|------------------|
| Trade receivables                     | 4,079            | 6,415            |
| Trade receivables - net               | 4,079            | 6,415            |
| Other receivables and prepayments     | 34,464           | 44,638           |
|                                       | 38,543           | 51,053           |
| Less non-current portion: prepayments | (8,279)          | (11,942)         |
|                                       | <b>30,264</b>    | <b>39,111</b>    |

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 11 Trade receivables, other receivables and prepayments (Continued)

All trade receivables and other receivables are expected to be settled within 12 months of the reporting date unless stated otherwise.

The fair values of these balances approximate their carrying amounts.

As of 30<sup>th</sup> April 2021, trade receivables of HK\$4,078,660 (2020: HK\$6,415,048) were past due but not impaired. These relate to a number of independent customers for whom there is no recent history of default. Based on the associated credit ratings and history of limited defaults, the Group expects any associated expected credit loss to be minimal. The ageing analysis of these trade receivables as at 30<sup>th</sup> April is as follows:

|                       | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|-----------------------|------------------|------------------|
| Up to 30 days overdue | 886              | 2,396            |
| Over 30 days overdue  | 3,193            | 4,019            |
|                       | <b>4,079</b>     | <b>6,415</b>     |

The maximum exposure to credit risk at the reporting date is the carrying value of each class of receivable mentioned above. The Group does not hold any collateral as security.

The carrying amounts of the Group's trade receivables, other receivables and prepayments are denominated in the following currencies:

|                       | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|-----------------------|------------------|------------------|
| Hong Kong dollars     | 36,408           | 47,139           |
| United States dollars | 2,506            | 2,445            |
| Pounds sterling       | 79               | 360              |
| Australian dollars    | -                | 1,109            |
|                       | <b>38,993</b>    | <b>51,053</b>    |

### 12 Cash and cash equivalents

|                          | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--------------------------|------------------|------------------|
| Cash at bank and in hand | 32,539           | 27,650           |
| Short term bank deposits | -                | 174              |
|                          | <b>32,539</b>    | <b>27,824</b>    |



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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 12 Cash and cash equivalents (Continued)

Cash and cash equivalents are denominated in the following currencies:

|                       | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|-----------------------|------------------|------------------|
| Hong Kong dollars     | 32,507           | 27,604           |
| United States dollars | 17               | 205              |
| Pounds sterling       | 15               | 15               |
|                       | <b>32,539</b>    | <b>27,824</b>    |

### 13 Restricted cash

Restricted cash represents HK\$Nil (2020: HK\$5,000,000) required by the Group's principal bankers as security for a guarantee in respect of the hire of Hong Kong Stadium.

### 14 Trade payables, other payables and accruals

|  | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--|------------------|------------------|
| Trade payables                           | 2,590            | 5,148            |
| Other payables and accruals              | 9,134            | 7,529            |
| Deferred income                          | 61,156           | 75,859           |
|  | <b>72,880</b>    | <b>88,536</b>    |
| Less non-current portion: other payables | (1,047)          | (1,698)          |
|  | <b>71,833</b>    | <b>86,838</b>    |

Current liabilities are all due within 12 months of the balance sheet date.

In addition to current liabilities, the group also has non-current liabilities of HK\$1,047,586 (2020: HK\$1,697,515) relating to capital grants not yet recognised.

Deferred income includes HK\$30,854,500 (2020: HK\$46,400,000) from a related party as disclosed in Note 21. Deferred income primarily represents funds that have been received in advance which are associated with the future Hong Kong Sevens tournament which will be recognised when the associated performance obligations of the Group have been met.

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 15 Revenue

Revenue primarily comprises subscriptions from members, sponsorship income, and ticket sales.

|   | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---|------------------|------------------|
| Revenue   |                  |                  |
| Tickets Sales   | -                | 133              |
| Sponsorship, Hospitality and Subscriptions              | 7,612            | 8,494            |
| Subventions Received                                    | 697              | -                |
| Investment Income                                       | 6,351            | 8,074            |
|   | <b>14,660</b>    | <b>16,701</b>    |
| Other revenue   |                  |                  |
| Facilities Management Income                            | 571              | 1,087            |
| Course Income   | 1,710            | 1,886            |
| Hong Kong Touch Association - Registration / Entry Fee  | 65               | 768              |
| Merchandise and Programme sales                         | -                | 42               |
| Other Entry Fees  | -                | 54               |
| Capital Grant Recognition                               | 544              | 702              |
| Event Management Income                                 | 849              | 2,878            |
| Employment Scheme Subsidy                               | 8,166            | -                |
| Insurance proceeds - Hong Kong Sevens 2020 Cancellation | 60,431           | -                |
| Miscellaneous   | 2,053            | 1,624            |
|   | <b>74,389</b>    | <b>9,041</b>     |
| Total revenue   | <b>89,049</b>    | <b>25,742</b>    |

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 16 Expenses by nature

|  | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--|------------------|------------------|
| Expenses   |                  |                  |
| Sevens Costs*                                      | 3,603            | 16,468           |
| Staff Costs  | 43,888           | 57,114           |
| Club & Community                                   | 20,749           | 26,925           |
| Representative Squads Costs                        | 32,317           | 44,704           |
| Operational, Administrative Expenses and Donations | 12,706           | 16,288           |
| Depreciation and Amortisation                      | 6,530            | 7,818            |
| Other Event Costs                                  | 646              | 4,614            |
| Facilities Management                              | 3,048            | 3,510            |
| Total expenses                                     | <b>123,487</b>   | <b>177,441</b>   |

\*Sevens costs reflects costs which in prior year were expected to be carried forward to the planned October 2020 event but which ultimately had to be written off upon cancellation. Also included are costs related to executive suites at the Stadium.

Depreciation of right-of-use assets (Note 8) was HK\$3,607,000 (2020: 3,759,000). This amount is included within Operational, Administrative expenses and Donations.

Operational, Administrative expenses and Donations include auditor's remuneration of HK\$419,000 (2020: HK\$461,000) which includes both audit fees of HK\$315,000 (2020: HK\$328,000), non-audit fees of HK\$104,000 (2020: HK\$133,000) and lease interest HK\$49,000 (2020: HK\$76,000).

#### (a) Other Event Costs

|                          | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--------------------------|------------------|------------------|
| HKRU annual dinner       | -                | 198              |
| Asia Rugby Championships | -                | 333              |
| Super Saturdays          | 26               | 283              |
| Global Rapid Rugby       | 202              | 1,963            |
| Sevens Long Lunch        | -                | 1,082            |
| Others                   | 418              | 755              |
|                          | <b>646</b>       | <b>4,614</b>     |

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 16 Expenses by nature (Continued)

#### (b) Club & Community

|                                 | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---------------------------------|------------------|------------------|
| Subventions to clubs            | 9,095            | 10,325           |
| Hire of grounds                 | 6,023            | 6,959            |
| Community coaching expenses     | 489              | 1,466            |
| Streaming, video, marketing     | 2,218            | 2,237            |
| Kit and laundry expenses        | 948              | 1,227            |
| Referees expenses               | 358              | 1,132            |
| Professional fees and Insurance | 1,291            | 1,590            |
| Communications                  | 51               | 58               |
| Meals and refreshments          | 83               | 334              |
| Trophies and presentations      | 8                | 166              |
| Medical and physiotherapy       | 40               | 210              |
| Travel                          | 70               | 614              |
| Consumables                     | 47               | 156              |
| Accommodation & meals           | -                | 239              |
| Miscellaneous                   | 28               | 212              |
|                                 | <b>20,749</b>    | <b>26,925</b>    |

#### (c) Representative Squads Costs

|                                      | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--------------------------------------|------------------|------------------|
| Salaries and allowances              | 23,869           | 28,888           |
| Insurance                            | 6,728            | 9,227            |
| Kit and laundry expenses             | 48               | 1,793            |
| Travel                               | 29               | 760              |
| Meals and refreshments               | 88               | 1,091            |
| Medical and physiotherapy            | 457              | 660              |
| Accommodation & meals                | 14               | 386              |
| Coaching expenses                    | 167              | 552              |
| Official functions and entertainment | 18               | 278              |
| Printing, stationery and post        | 28               | 66               |
| Hardware/Software                    | 734              | 737              |
| Miscellaneous                        | 137              | 266              |
|                                      | <b>32,317</b>    | <b>44,704</b>    |

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 17 Staff costs

|  | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--|------------------|------------------|
| Wages and salaries                               | 40,057           | 49,053           |
| Restructuring costs                              | -                | 2,659            |
| Contributions to Mandatory Provident Fund Scheme | 1,470            | 1,577            |
| Others   | 2,361            | 3,825            |
|  | <b>43,888</b>    | <b>57,114</b>    |

None of the directors received or will receive any fees or emoluments in respect of services provided to the Group during the year (2020: Nil).

Staff costs do not include staff employed specifically to play rugby for the national teams. The costs for these staff are included in salaries/allowances in Note 16 (c).

### 18 Benefits and interest of directors

The following disclosures are made pursuant to section 383(1)(a) to (f) of the Hong Kong Companies Ordinance (Cap. 622), and Parts 2 to 4 of the Companies (Disclosure of Information about Benefits of Directors) Regulation (Cap. 622G):

- (a) None of the directors received or will receive any fees or other emoluments in respect of their services rendered to the Company during the year (2020: Nil).
- (b) During the year, no retirement benefits, payments or benefits in respect of termination of directors' services were paid or made, directly or indirectly, to the directors; nor are any payable (2020: Nil). No consideration was provided to or receivable by third parties for making available directors' services (2020: Nil).
- (c) As at 30 April 2021, there are no loans, quasi-loans and other dealing arrangements in favour of directors, controlled bodies corporate by and controlled entities with such directors (2020: Nil).
- (d) None of the directors of the Company had a material interest, directly or indirectly, in any significant transactions, arrangements and contracts in relation to the Company's business to which the Company was or is a party that required disclosure pursuant to section 383(1) of the Companies Ordinance and Part 4 of (Cap.622G).

# HONG KONG RUGBY UNION

(Incorporated in Hong Kong and limited by guarantee)

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 19 Taxation

(a) Income tax expense

|                          | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--------------------------|------------------|------------------|
| Current income tax       | -                | -                |
| Deferred income tax      | (3,861)          | -                |
| Total income tax expense | <b>(3,861)</b>   | -                |

(b) Reconciliation of income tax expense

The taxation on the Group's deficit before taxation differs from the theoretical amount that would arise using the taxation rate of Hong Kong, the home jurisdiction of the Group, as follows:

|  | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--|------------------|------------------|
| Deficit before taxation                          | (34,438)         | (151,699)        |
| Tax at the Hong Kong rate of 16.5% (2020: 16.5%) | (5,682)          | (25,030)         |
| Expenses not deductible                          | 1,077            | 1,290            |
| Tax Loss not recognised                          | 744              | 23,740           |
| Tax credit                                       | <b>(3,861)</b>   | -                |

### 20 Note to the consolidated cash flow statement

Reconciliation of deficit for the year to net cash from operating activities:

|  | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--|------------------|------------------|
| Deficit before taxation  | (34,438)         | (151,699)        |
| Depreciation of property, plant and equipment (Note 5)                                 | 5,850            | 7,241            |
| Depreciation of right-of-use assets (Note 8)   | 3,607            | 3,759            |
| Amortisation of intangible assets (Note 6)   | 680              | 576              |
| Written off of amount due from a related party (Note 22)                               | 393              | -                |
| Interest income  | (83)             | (152)            |
| Dividend income from financial assets at fair value through other comprehensive income | (6,351)          | (8,074)          |
| Operating deficit before working capital changes                                       | (30,342)         | (148,349)        |
| Increase in amounts due to related parties   | 1,078            | 377              |
| Decrease in trade receivables, other receivables and prepayments                       | 12,510           | 13,921           |
| (Decrease)/increase in trade payables, other payables and accruals                     | (15,656)         | 46,861           |
| Cash used in operating activities  | <b>(32,410)</b>  | <b>(87,190)</b>  |

# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 21 Commitments

(a) Lease commitments

The Group had future minimum lease payments under non-cancellable operating leases as follow:

|  | 2021<br><i>HK\$'000</i> | 2020<br><i>HK\$'000</i> |
|--|-------------------------|-------------------------|
| Not later than 1 year                        | 12,158                  | 12,209                  |
| Later than 1 year and not later than 5 years | 2,573                   | 11,326                  |
|  | 14,731                  | 23,535                  |

(b) Capital commitments

No capital commitments have been contracted for as of 30th April 2021 (2020: Nil).

### 22 Related parties

(a) Significant transactions with related parties

During the year, the Group undertook the following transactions with related parties in the normal course of its business:

|  | 2021<br><i>HK\$'000</i> | 2020<br><i>HK\$'000</i> |
|--|-------------------------|-------------------------|
| Income/(expenditure)                                 |                         |                         |
| Staff cost recharge to HKRU Community Foundation Ltd | 1,809                   | 1,384                   |
| Donations to HKRU Community Foundation Ltd           | (121)                   | (241)                   |
|  |                         |                         |

Related party transactions are based upon mutually agreed terms and conditions as agreed between the transacting parties.

(b) Balances with group companies and related parties

The amounts are unsecured, interest free and payable or receivable on demand. The carrying amounts approximate their fair values and are denominated in Hong Kong dollars.

|   | 2021<br><i>HK\$'000</i> | 2020<br><i>HK\$'000</i> |
|---|-------------------------|-------------------------|
| Amount due from Rugby Union Club Limited*   | -                       | 393                     |
| Amount due to HKRU Community Foundation Ltd | (50)                    | (320)                   |
| Amounts due (to)/from Rugby Union Club      | (1,264)                 | 84                      |
| Deferred income from Rugby Union Club       | 30,855                  | 46,400                  |
|   |                         |                         |

\*During the year, the Group has written off a balance due from a related party in the amount of HK\$392,708.

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 22 Related parties (Continued)

(c) Compensation of key management personnel

The remuneration of key management during the year was as follows:

|                          | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|--------------------------|------------------|------------------|
| Short-term benefits      | 6,864            | 7,223            |
| Post-employment benefits | 90               | 72               |
|                          | <b>6,954</b>     | <b>7,295</b>     |

### 23 Statement of financial position and reserve movement of the Company

|   | 2021<br>HK\$'000 | 2020<br>HK\$'000 |
|---|------------------|------------------|
| Assets  |                  |                  |
| Non-current assets  |                  |                  |
| Property, plant and equipment                                     | 20,105           | 25,488           |
| Intangible assets   | 869              | 1,367            |
| Right-of-use assets   | 4,178            | 6,722            |
| Deferred tax asset  | 3,861            | -                |
| Financial assets at fair value through other comprehensive income | 167,847          | 155,149          |
| Prepayments   | 8,279            | 11,942           |
|   | <b>205,139</b>   | <b>200,668</b>   |
| Current assets  |                  |                  |
| Trade receivables, other receivables and prepayments              | 30,256           | 37,805           |
| Amounts due from related parties                                  | -                | 477              |
| Cash and cash equivalents   | 32,116           | 26,747           |
| Restricted cash   | -                | 5,000            |
|   | <b>62,372</b>    | <b>70,029</b>    |
| Total assets  | <b>267,511</b>   | <b>270,697</b>   |
| Equity and liabilities  |                  |                  |
| Equity attributable to owners of the company                      |                  |                  |
| General fund (Note)   | 93,004           | 121,529          |
| Revaluation reserve (Note)  | 96,132           | 53,434           |
| Total equity  | <b>189,136</b>   | <b>174,963</b>   |



# HONG KONG RUGBY UNION

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 23 Statement of financial position and reserve movement of the Company (Continued)

|   | 2021<br>HK\$'000     | 2020<br>HK\$'000     |
|---|----------------------|----------------------|
| Liabilities                                 |                      |                      |
| Current liabilities                         |                      |                      |
| Trade payables, other payables and accruals | 71,777               | 85,917               |
| Lease liabilities                           | 2,155                | 3,428                |
| Amounts due to related parties              | 1,314                | 320                  |
| Amount due to a subsidiary                  | -                    | 1,071                |
|   | <hr/> 75,246         | <hr/> 90,736         |
| Non-current liabilities                     |                      |                      |
| Other payables                              | 1,047                | 1,592                |
| Lease liabilities                           | 2,082                | 3,406                |
|   | <hr/> 78,375         | <hr/> 95,734         |
| Total liabilities                           | <hr/> <b>78,375</b>  | <hr/> <b>95,734</b>  |
| Total equity and liabilities                | <hr/> <b>267,511</b> | <hr/> <b>270,697</b> |

Note:

Reserve movement of the Company

|  | General<br>fund<br>HK\$'000 | Revaluation<br>reserve<br>HK\$'000 | Total<br>HK\$'000    |
|--|-----------------------------|------------------------------------|----------------------|
| At 1 <sup>st</sup> May 2019                    | 271,072                     | 70,255                             | 341,327              |
| Total comprehensive loss for the year          | (149,543)                   | (16,821)                           | (166,364)            |
| At 30 <sup>th</sup> April 2020                 | <hr/> <b>121,529</b>        | <hr/> <b>53,434</b>                | <hr/> <b>174,963</b> |
| At 1 <sup>st</sup> May 2020                    | 121,529                     | 53,434                             | 174,963              |
| Total comprehensive (loss)/income for the year | (28,525)                    | 42,698                             | 14,173               |
| At 30 <sup>th</sup> April 2021                 | <hr/> <b>93,004</b>         | <hr/> <b>96,132</b>                | <hr/> <b>189,136</b> |

### 24 Approval of financial statements

The consolidated and company financial statements were approved by the board of directors on 5<sup>th</sup> July 2021.



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# ANNUAL REPORT 2020/21





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