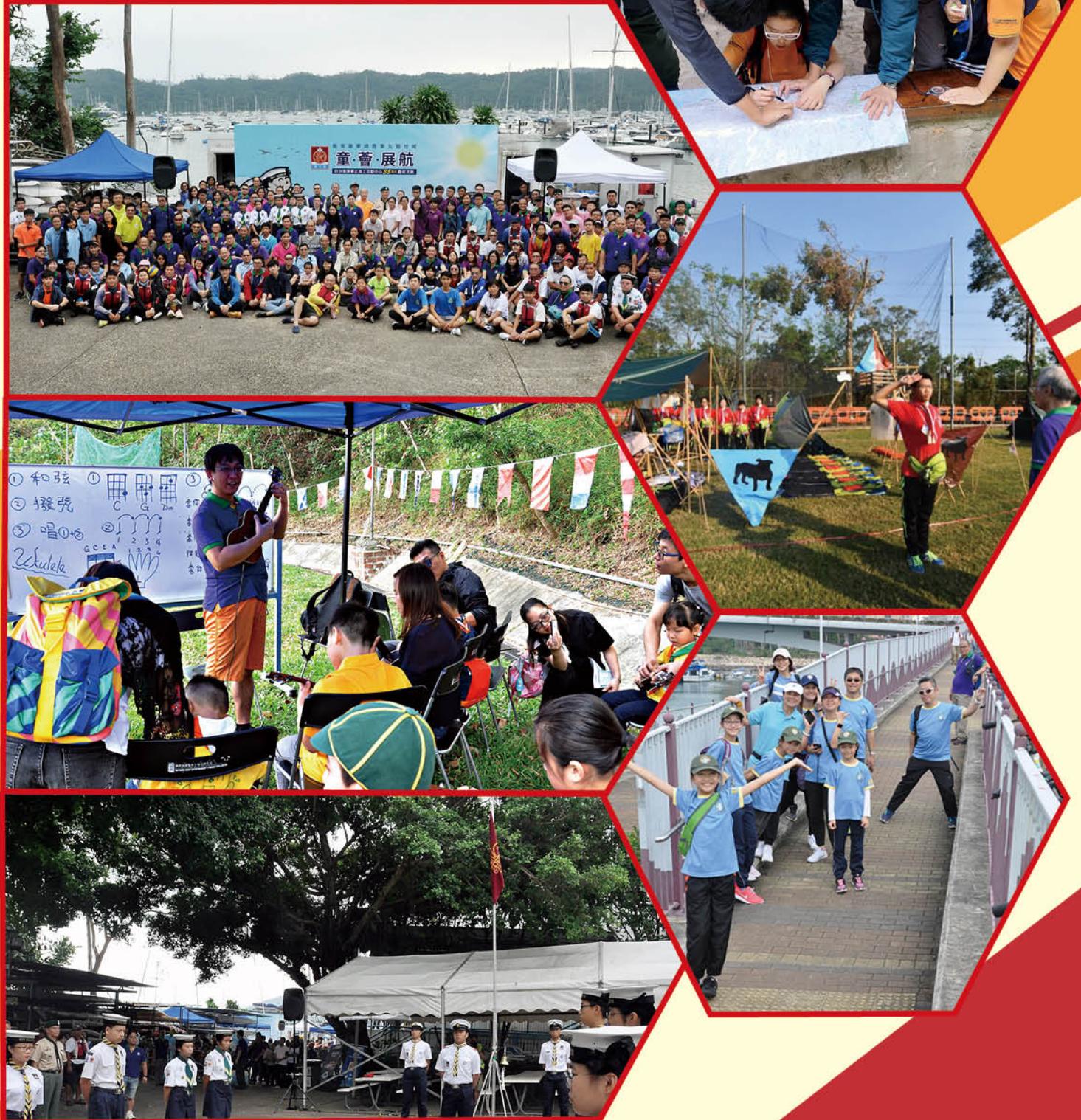




# 香港童軍總會 東九龍地域 2018-19 年報



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# 地域總監的話

東九龍地域在 2018 年度過了一個歡愉而充實的年度。

最值得高興的是，地域慶祝白沙灣譚華正海上活動中心啟用 35 周年，接近 1,000 人參加了「童·薈·展航」活動，由領袖細心安排具創意及多元化的海陸攤位、精彩的表演和海上活動，以及特別準備懷舊晚宴，讓大家享用具地道特色的粵菜。

一如以往，地域秉承傳統，第十一年舉行了深受歡迎的 1 月 1 日遠足活動，於二月舉行第二屆具創意而又能發揮童軍精神和技能的山嶺活動－「東九 Wild Walker 2019」。此外，繼 2013 年後，地域再度舉行「童步向前 @ 東九龍地域 2018」步行籌款，為童軍旅、區及地域籌募經費。新春團拜及年度就職禮暨籌募晚宴更是不可或缺的活動。

位於和樂邨的辦事處已超過 20 年沒有進行改善裝修工程，地域亦於今年申請得到總會的部分資助，更換電力和排水設施、牆身翻新及修補天花等，使領袖和成員能夠有一個較舒適的環境舉行會議、訓練班及進行童軍旅或團集會。

為了加快和更直接發放總會和地域訊息，我們本年開始利用電話程式設專號發放訊息予前線領袖。

白沙灣譚華正海上活動中心去年受颱風山竹影響需要關閉數天，以清理場地及各項設備。有賴各東九龍地域會務委員、海上活動教練隊成員、服務童軍及一眾有心人士鼎力協助，令中心於短時間內重新開放予營友使用。中心去年增設了部分艇隻和設施，包括 1 艘 10 人用的小龍舟、戶外枱檻、自動體外心臟去顫器及助浮衣。此外，除舉辦恆常多樣化的活動及訓練外，同時舉辦了 43 呎雙桅大帆船大澳之旅、以及首次舉辦立划艇三角賽。

過去一年，地域活動與訓練部舉辦 99 個不同支部活動與訓練班、24 個領袖訓練班，參加人次共 2,994 人。另共有 204 人考獲支部最高獎章，成績理想。此外，地域轄下八個區亦為各支部童軍成員舉辦了 111 項活動和訓練班，參與總人次超過 3,310 人。

截至 2018 年 12 月 31 日，地域共有 217 個童軍旅，青少年成員共有 9,314 人，而總童軍成員人數有 11,512。數目跟去年相約，地域會繼續配合和落實總會短中長期目標，在保留和拓展成員方面下功夫。

地域總監

盧沛霖先生



第 43 屆香港童軍總會東九龍地域  
會務委員會就職典禮暨籌募晚宴



# 才能展現

## 青少年成員獎勵

本年度，共有 204 人考獲最高支部獎章，包括 165 名幼童軍成員考獲金紫荊獎章，31 名童軍成員考獲總領袖獎章及 8 名深資童軍成員考獲榮譽童軍獎章。地域亦鼓勵童軍成員在知識、技能、個人修養等方面，挑戰自我、發揮潛能，以至突破自己，不斷求進。

除此之外，東九龍第 137 旅在香港童軍大會操 2018 步操比賽中獲得冠軍（主席盾）；而東九龍第 1472 旅在香港童軍大會操 2018 升旗比賽中獲得亞軍，成績令人鼓舞。



## 旅團發展

地域設有「旅團獎勵計劃」，旨在鼓勵旅團積極參與童軍活動及拓展成員人數，並設有「優異旅團獎」、「最佳發展旅團獎」及「卓越旅獎」三項獎勵。本年度獲優異旅團獎的旅團共 106 個，獲最佳發展旅團獎共 34 個，並有 15 個童軍旅獲卓越旅獎。



## 周年頒獎典禮 2018

地域周年頒獎典禮於 2018 年 11 月 18 日在聖若瑟英文中學舉行，當日嘉許了本年度考獲支部最高獎章的童軍成員，以及於過去一年表現積極、推動及發展童軍運動不遺餘力的旅團和長期支持童軍運動的主辦機構、有傑出貢獻之領袖或會務委員，讓獲獎者與家人和朋友一同分享喜悅及成就。



## 2018 年度會長盾暨嘉爾頓錦標賽 — 地域選拔賽



地域會長盾乃三年一度地域童軍支部比賽，亦是全港嘉爾頓錦標賽地域選拔賽，勝出之 5 隊隊伍能代表地域出賽。本屆地域會長盾暨嘉爾頓錦標賽 — 地域選拔賽已於 2018 年 10 月 6 至 7 日在上水展能運動村舉行。8 隊參賽小隊在 2 日 1 夜的露營活動中，接受多項童軍技能的考驗，發揮領導才能和小隊精神，爭取佳績。同時，各小隊透過野外生活提高其對自然環境的尊重，並藉比賽讓各童軍團得以交流和切磋，提高童軍技能之水準。比賽最後由東九龍第 137 旅奪得冠軍，亞軍及季軍分別為東九龍第 195 旅及東九龍第 260 旅。



## 東九 Wild Walker

近年遠足活動越來越盛行，而遠足亦是貫徹童軍訓練之工具及提高童軍水平之活動。有見及此，東九龍地域於 2019 年 2 月 24 日舉行了「東九 Wild Walker 2019」——場打破傳統又必須運用童軍技能的遠足比賽。本屆共有 16 隊比賽隊伍，各隊由 2 至 4 人組成，於比賽前 48 小時前始獲通知集合地點，而比賽過程中，參賽者須互相合作，運用指南針及地圖閱讀技巧，按照座標指示，設計最合適之路線完成比賽。各參賽隊伍均全力以赴，竭盡所能完成比賽。



## 地域射箭比賽暨邀請賽 2019

「地域射箭比賽暨邀請賽 2019」於 2019 年 3 月 10 日在白沙灣譚華正海上活動中心舉辦，接近 100 人參加。比賽分個人組及隊際組進行，並邀請各地域的射箭好手前來切磋箭藝及交流心得，從而提升射箭水平。



# 多元學習



## 版圖遊戲組

地域版圖遊戲組每單數月份的第一個星期五都會舉行不同類型的版圖遊戲活動，如風險管理遊戲、競賽遊戲、密室逃脫遊戲、謀殺之謎遊戲、故事敘述遊戲及股票持有遊戲等，向參加者推介一些適合應用於團集會的版圖遊戲，並讓參加者體驗桌遊的輕鬆歡樂氣氛。

透過不同類型的活動、訓練和比賽，讓童軍成員在有進度性的訓練下，發揮一己所長，展現個人潛能，因此地域設有不同的興趣小組，以培育童軍成員不同的興趣及多元發展。本年度，地域共舉辦了 99 個不同種類的活動、訓練及興趣小組活動，包括：單車、天象、射箭、地圖閱讀、遠足、航空、版圖遊戲、獨木舟、滑浪風帆等，參加人次為 2,304 人。此外，地域轄下 8 個童軍區分別為各支部童軍成員舉辦 111 個活動和訓練班，參加總人次為 3,310 人。



## 先鋒工程同樂日

地域先鋒工程組於 2018 年 4 月 29 日舉行先鋒工程同樂日予童軍成員及領袖參與，向童軍旅推廣先鋒工程活動，透過設置先鋒工程設施，讓童軍成員享受箇中樂趣，並加強對先鋒工程的認識，從而培養成員們對先鋒工程的興趣。

## 遠足組

地域遠足組於 2018 年 9 月 23 日舉行「大潭水務文物徑」活動，由大潭篤水塘開始至黃泥涌峽。參加者途經大潭水塘群一帶，沿途可欣賞已有逾百年歷史的香港法定古蹟，如石橋、水壩，紅磚抽水站、水掣房等。



## 航空活動組

為提升童軍成員對航空活動的興趣並增加學習趣味，航空活動組於本年度舉辦不同類型的航空活動與訓練。地域於 2018 年 12 月 28 日舉辦參觀政府飛行服務隊，讓參加者能加深對飛行服務隊的認識及運作，並近距離接觸直升機。地域亦於 2019 年 1 月 20 日舉辦模擬飛行體驗日，讓參加者體驗模擬飛行旅程。



# 群策群力

## 就職禮暨籌募晚宴

地域能成功推動童軍運動，實有賴社會各界人士的認同及支持，「第 43 屆會務委員會就職典禮暨籌募晚宴」於 2018 年 9 月 14 日在胡應湘宴會廳舉行，承蒙社會福利署署長葉文娟太平紳士蒞臨主禮，當晚筵開 40 席，為地域籌募經費之餘，各會務委員、領袖和嘉賓聚首一堂，氣氛熱鬧。



## 步行籌款

地域於 2018 年 12 月 2 日舉行「童步向前 @ 東九龍地域 2018」步行籌款活動，近 600 名童軍成員、領袖、家長和會務委員參加，為童軍旅、區會及地域籌募經費，籌得款項以地域 10%、區會 20% 及旅團 70% 的分帳方式分配。參加者浩浩蕩蕩由天主教聖安德肋小學出發，途經將軍澳海濱公園，終點站為康城站，需時約為 1.5 小時。透過參與是次活動，既可以為家長提供一個親子相處的機會，參加者也可輕鬆舒展身心。

## 己亥年新春團拜

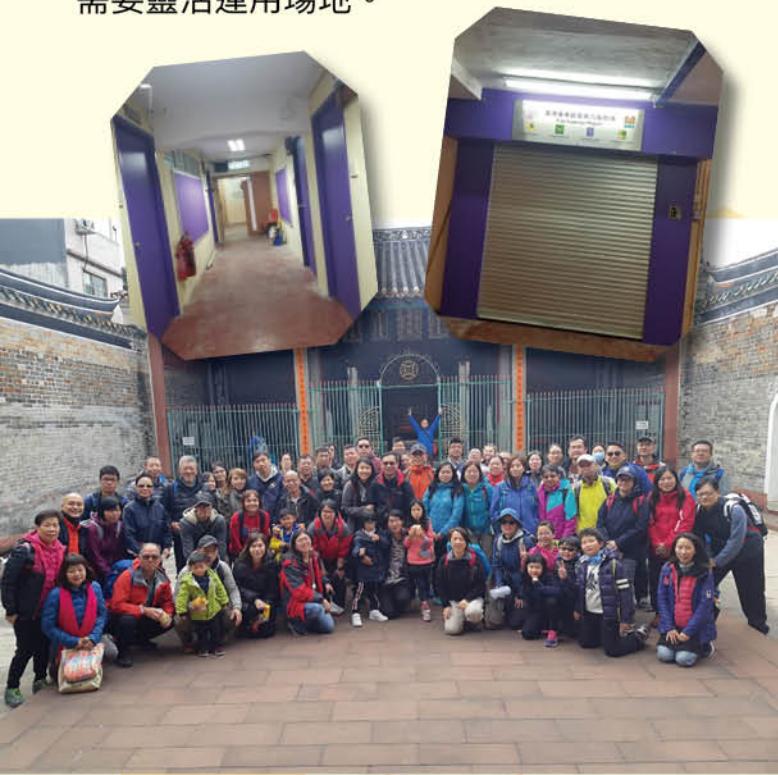
地域於 2019 年 2 月 23 日在海洋超級漁港舉行「己亥年新春團拜」，藉此鼓勵地域及轄下各區總監和會務委員增進交流與溝通，並藉新春佳節聯繫童軍情誼，以及展望來年活動，讓東九龍地域能繼續秉承童軍精神，培育青少年成為良好公民。



# 拓展童運

## 優化地域和樂辦事處

地域和樂辦事處已超過 20 年來未有進行優化，故於 2019 年 2 月進行地域和樂辦事處優化工程，包括更換電力系統、翻新牆身、加設雲石窗台、修補天花及更新房間大門等，令使用者使用辦事處時更加舒適，並擁有更多空間舉行會議、訓練班及進行童軍旅 / 團集會。優化工程將於 2019 年 5 月竣工，地域、相關區會及童軍旅將恢復在和樂辦事處辦公及集會。地域亦將會為辦事處添置儲物櫃、器材及推輜摺枱等，以便舉辦訓練班及因應需要靈活運用場地。



## 11 東九樂悠遊

地域於每年 1 月 1 日舉行「11 東九樂悠遊」遠足活動，適合闔家參與且有益身心。地域於 2019 年 1 月 1 日舉辦「屯門徑 / 元朗廈村之旅」，當日天氣合宜，超過 100 名參加者由麥理浩徑終點出發往屯門徑步行到藍地大街，途中會經過七彩繽紛的彩虹欄杆，並沿途欣賞屯門市中心的全景和藍地灌溉水塘。最後，從藍地前往擁有 700 多年歷史的元朗屏山鄧氏宗祠，並在此享用精美盆菜。

## 增設東九龍地域發放訊息專區

現今科技發達，善用科技能提高通訊效率，因此地域亦與時並進，於 2018 年 12 月增設「東九龍地域發放訊息專區」發放每月通告、特別及緊急通知等。訊息發放專區以智能手機應用程式 WhatsApp 廣播功能運作，讓地域資訊能迅速傳送，亦方便各成員及領袖接收。



# 優質訓練



## 地域訓練隊日

地域訓練隊日於 2019 年 3 月 10 日在香港童軍中心舉行，當日有 70 名訓練隊隊員出席參與。除年度報告及未來工作探討外，亦邀請地域司庫溫思聰先生進行「Facilitation by Magic」專題講座，透過魔術作培訓工具，並與各隊員分享及交流，使出席者獲益良多。



## 領袖訓練

在童軍運動中，青少年成員在成年人的領導下學習和成長，成年人因此需為青少年樹立良好的榜樣。優質的童軍領袖所傳授的除了知識和技能外，更重要的是灌輸正確的價值觀，輔助青少年成長，成為良好公民。地域一直重視領袖的質素，並持續投放資源於童軍領袖工作。本年度地域共舉辦 11 個領袖木章系統訓練班及 13 個非木章系統訓練班，總參加人次達 690 人。



## 地域領袖大會

「領袖」在推行童軍運動中擔當重要的角色，亦是培育青少年成員的重要動力。地域於 2018 年 6 月 23 日在嘉諾撒小學舉行領袖大會，讓地域內各級領袖聚首，瞭解總會及地域的最新發展方向、探討拓展及保留成員工作，並互相交流心得。本年度，地域邀請香港地壺球協會提供地壺球體驗活動，藉著體驗新興競賽活動，讓領袖互相交流，增進友誼。

# 親子同樂



## 小童軍活動 – 小廚神

地域於 2018 年 6 月 24 日在香港童軍中心舉行「小童軍活動 – 小廚神」，約 150 名小童軍參加，讓小童軍成員嘗試自行製作小食及學習運用基本餐具，使成員在自理表現方面更有自信及學懂珍惜食物。



## 小童軍比賽 – 細運會

「細運會」於 2018 年 12 月 9 日在九龍灣運動場舉行，近 700 名小童軍成員參與。藉著參加運動會不同項目，鼓勵小童軍成員透過運動鍛鍊身體，從而發揮潛能，並增強團隊合作及學習體育精神。



## 小童軍親子活動 – 小足跡 BBQ

地域於 2019 年 3 月 17 日舉行「小童軍親子活動 – 小足跡 BBQ」，超過 200 名小童軍及其家庭成員參與。透過短程遠足 – 大尾督郊野公園家樂徑及享受燒烤午餐，讓小童軍及家長一起接觸大自然，從而增加小童軍與父母之溝通及提升親子關係，親子樂也融融。



# 童·薈·展航

## 白沙灣譚華正海上活動中心 啟用 35 周年

地域於 2018 年 11 月 11 日在白沙灣譚華正海上活動中心舉辦名為「童·薈·展航」的嘉年華同樂日以慶祝白沙灣譚華正海上活動中心啟用 35 周年。接待了近 1,000 位童軍成員、家長、領袖及嘉賓，當中還有 60 多位少數族裔的小朋友及其家庭成員，場面十分熱鬧。地域以海童軍傳統升旗禮作為同樂日之開始，並設有多個不同的海陸攤位及活動、精彩的表演及海上活動知識介紹。

### 陸上活動

為配合大會主題，陸上攤位創新及多元化，包括以歷奇活動組合做出來的自動升降機；用現代科技作比試的電子攻防「箭」；運用先鋒工程技能，讓參加者感受空中癡舟及星際海盜船的刺激性；利用 VR 技術及環保供電，吸引參加者體驗單車樂趣等；製作有地域徽的皮巾圈等等。



### 懷舊晚宴

晚上，繼續舉行懷舊概念的中式到會，讓地域童軍領袖一同享用地道特色的筵席，盡情分享白沙灣的故事和情懷。而最有價值的，都是一群無私為青少年服務的領袖和教練，為童軍運動發展，繼續展航！



### 海上活動

海上活動方面，地域安排了多項體驗式活動及挑戰比賽，包括海上競賽龍虎榜、「救心 100 米」親子的立划短程賽、「三隻立划捉鴨仔」、「同舟共賽接力賽」、「6 米神射手」等，讓熟諳水性的參加者在歡愉中享受比賽。除此之外，地域亦考慮到不諳水性或少接觸海上活動的參加者，因此安排了試乘童軍標準艇、龍舟及風帆，讓他們可初嘗或接觸海上活動，以培養他們興趣。參加者亦可透過獨木舟從零起動體驗和立划艇見識較量牙駁賽，嘗試操控及體驗海上活動。



# 白沙灣譚華正海上活動中心

2018 年對中心來說，可說是重要的一年，中心於 1983 年正式啟用，經各方多年的努力建設，現已成為香港童軍主要的海上活動訓練基地。為慶祝白沙灣 35 周年，地域於 2018 年 11 月 11 日舉辦了「童・薈・展航」慶祝活動，讓童軍兄弟姐妹共聚白沙灣，體驗各式各樣的海陸空活動，一同分享在白沙灣的經歷與喜悅，同時，一起展望未來。



為增添童軍對海上活動的興趣，中心本年度推陳出新，舉辦更多樣化的活動及訓練，當中包括 43 呎雙桅大帆船大澳之旅，各參加者駕駛大帆船及機動船至大澳觀賞日落、了解大澳漁村文化及水鄉風情；而在比賽方面，中心更首次舉辦立划艇三角賽，反應不俗，全年三場獨木舟比賽共有 166 人次參與。

未來，中心會努力尋求更多不同的基金及資助，以改善營地各設施，令各童軍兄弟姐妹能同聚白沙灣，享受各海上及陸上活動及訓練，一起締造美好的回憶。

本年度中心使用人次為 31,954，比往年有所下降，主要是因為受颱風山竹影響，中心需關閉數天，重整各場地及設備。雖然使用人次有所影響，惟患難見真情，是次災後重整實有賴各東九龍地域海上活動教練隊成員、服務童軍及一眾有心人士鼎力協助，令中心於短時間內重新開放予營友使用。

設備方面，本年度中心獲戴麟趾爵士康樂基金資助，增添 1 艘 10 人用的小龍舟、自動體外心臟去顫器及 100 件助浮衣。此外，中心亦添置了一些戶外枱櫈，供營友使用。





# 西貢區

會長：邱錫琪先生  
主席：邱少雄先生，MH  
區總監：蔡溢昌先生

# 2018 / 19 年度區務報告

西貢區會在 2018 至 2019 年度正是西貢區成立 45 周年紀念的誇年度慶祝年，繼續秉承培育青少年的工作，造福社會的抱負，積極參與多項區內外各類服務及社區活動之外，為慶祝西貢區會成立 45 周年里程碑，舉辦一連串富童軍色彩的紀念活動，包括「西貢區 45 周年慶祝活動 – 航天航空探索之旅」及壓軸紀念項目「夏日碧濤童樂營」全區大露營。



本年度舉辦了 20 項多元化童軍活動與訓練包括拯溺、原野烹飪、繩結、通訊、業餘無線電、遠足、地壺球的訓練班予不同支部的成員參加，更有一年一度的「童軍國際電訊日暨國際互聯網絡日西貢區分站」，總參加人數達 1,267 人次，總參與時數達 28,058 小時。社區服務方面，本年度區會共安排區內童軍旅為區內團體機構提供 3 次服務，共派 61 人次服務 384 小時。本年度舉辦的全區領袖活動，包括「己亥年新春團拜」及「水上活動同樂日」等活動，藉此加強區會與童軍旅領袖及區務委員的聯系，同時亦強化區會發展成員活動與訓練的資源。

此外，本年度考獲最高支部獎章的成員分別有 21 名幼童軍考獲金紫荊獎章、2 名童軍考獲總領袖獎章；完成領袖木章訓練的領袖有 1 名。更令全區鼓舞的喜訊是，一直支持西貢區的主席邱少雄校長及名譽會長李福康先生分別獲香港政府頒授榮譽勳章，以及多名區內童軍旅領袖和區職員獲總會頒授不同獎章及香港總監嘉許，令人鼓舞。

在發展方面，除了持續往年區內小學與公開旅實施協作接龍計劃，更推廣童軍運動至區內新發展區屋苑，積極籌備成立童軍旅，以保留及拓展區內童軍成員，效果顯著。本年度中，本區籍著舉辦水上活動同樂日、童軍國際電訊日西貢區分站及全區大露營，在成員參與活動之餘，家長亦藉此更了解童軍運動，達到穩固保留成員之目標。

本區區務能順利發展，實有賴區會長、主席和各區務委員、以及區內外熱心官紳賢達慷慨支持，還有勞苦功高的區幹部職員、童軍旅領袖及各支持單位的鼎力支持與合作，展望來年本區能繼續推動童軍運動及服務社會。





# 將軍澳區

會長：梁浩鋒教授  
主席：曾家求先生  
區總監：霍志榮先生

## 2018 / 19 年度區務報告

將軍澳區在梁浩鋒會長、曾家求主席、各會務委員熱心支持，與及區幹部職員與各童軍旅領袖的努力下，本區繼續茁壯成長，為區內青少年提供有益身心健康的童軍活動。



來年工作重點，除繼續依計劃進行各項活動及訓練班給予本區各青少年成員外，在拓展本區童軍旅及保留現有成員的工作亦是十分繁重，我們必須繼續努力，相信在會長及主席帶領下，各會務委員、各區幹部與各童軍旅領袖的共同努力，我們必定能迎難而上，順利完成各項事工，共同創造美好的成績！



各支部的訓練班及活動順利進行外，本區青少年成員在獲得最高獎勵上均有良好的成績；有 17 位幼童軍考獲金紫荊獎章及 7 位童軍考獲總領袖獎章；此外在童軍獎勵方面，在「2018 年童軍獎勵」及「2019 年童軍運動創辦人紀念日獎勵」，本區亦有 1 位領袖獲頒發功績榮譽獎章、2 位領袖獲頒發優異服務獎章及 3 位領袖獲頒發優良服務獎章，實在可喜可賀。

除此之外，本區亦積極參與總會及地域舉辦的各項比賽及活動，去年本區在總會舉辦的「童軍捐血活動 2017—童軍捐血計劃」獲頒發最佳參與童軍區獎項；東九龍第 1 旅樂行童軍團參加「2018 年全港樂行童軍錦標賽」獲得「社區服務」項目亞軍等等，凡此種種實在是本區領袖及成員努力的成果。





# 黃大仙區

會長：簡有山先生  
主席：楊愛珍女士  
區總監：梁惠芳女士

## 2018 / 19 年度區務報告

香港童軍總會黃大仙區在獅子山下已經紮根 49 年，一直為青少年提供各種不同類型的訓練和活動，分享技能及課本以外知識，以童軍誓詞規律為本，培養他們個人品德和責任感，讓他們成長後回饋社會，服務社群，成為良好公民。

黃大仙社區是全港最多老人的社區之一，區總部自 2017 年成立了「服務小組」以實踐童軍運動中「社區參與」部分，至今已經舉辦過多次不同類型的服務，包括銀髮義剪、送暖行動、節日探訪、老人院探訪、中醫問診、綜合表演等，目的是讓成員透過參與不同社區服務，多接觸長者，透過讓他們能明白關愛長者對家庭及社區的意義，並能身體力行讓社區更和諧。

於 2018/19 度，本區透過香港童軍總會「童軍區租用場地集會資助計劃」，協助區內兩個童軍旅，使他們有集會場地以繼續提供優良的童軍訓練給區內青少年參與。



本區有 24 個童軍旅，共有成員 1,290 人；領袖、委員及總監共有 290 人。在會務方面，很榮幸得到區會長及主席推薦，邀請多位社會賢達擔任本區名譽會長，各具所長，共同推動本區發展。

於 2018/19 年度，本區共有 39 位幼童軍考獲金紫荊獎章、2 位童軍考獲總領袖獎章及 3 位深資童軍考獲榮譽童軍獎章。此外在童軍獎勵方面，有 1 位獲取優良獎章、17 位獲取長期服務獎章、4 位委員獲取長期服務獎章、獎狀。本區會長簡有山先生獲取特殊貢獻徽章徽扣，感謝他對黃大仙區支持。



未來展望，我們要貫徹總會的抱負，致力培育青少年的工作，讓年青人互相加深認識增進友誼、造福社會。今年周年主題「童步前進」將積極拓展童軍運動及提升童軍形象，計劃與區內的不同社福機構合作舉辦關愛社區服務。另外增加與區內童軍旅溝通協助舉行大型招募日。來年亦將繼續舉辦「童軍同心關懷長者」使青少年能投入社區服務，回饋社會。





# 慈雲山區

會長：馬兆榮醫生，MH  
主席：趙長成醫生  
區總監：王志德醫生

## 2018 / 19 年度區務報告

慈雲山區（前飛鵝山區）自 1960年成立，至今已超過半個世紀。本區會不但見證着本區的轉變，亦一直不遺餘力服務區內青少年。

過去一年，本區繼續投放資源在保留旅團、協助及支援各童軍旅發展支部和加開新團。另一方面，我們亦不斷向外招募領袖來擴大區領袖人手，以解決童軍旅在各個階段遇到的問題；這個計劃在近來亦見成效。

區幹部亦與以往積極探訪區內各童軍旅並參與他們的慶典活動。透過這些探訪我們盼望能與各個主辦團體增加溝通，從而希望他們繼續支持童軍運動。在探訪時，我們亦鼓勵各童軍旅領袖參加旅團獎勵計劃及鼓勵他們轄下的青少年成員接受挑戰考取各支部最高獎章。在過去的一年，得蒙總會、地域及校長的支持，區內一個伊斯蘭教辦學團體的學校童軍旅亦重新集會，這也是在旅團探訪後所結的美好果實。



去年區內的小童軍及幼童軍支部都有舉辦聯團活動去探訪老人院及獨居老人。他們亦舉辦多次親子活動，盼望能藉這些機會使家長們更能認識童軍運動，了解我們的活動和訓練內容是有助他們子女的成長，從而支持他們的孩子繼續參加童軍活動。在這些親子活動中，我們亦鼓勵家長加入領袖行列以增加童軍旅領袖人手。此外，本區亦關心弱勢社群，年中舉辦了共融公園定向活動就是希望與他們互動，鼓勵他們融入社會，亦有助我們童軍成員了解他們的需要。

在活動和訓練方面，除舉辦經常性項目外，我們亦推出了適時的項目：包括小童軍親子賀年飾物製作班、少年獨木舟訓練班、多次童軍專章工作坊及深資童軍自家烘焙工作坊等。區會亦派出龍舟隊在去年參加了百仁基金第 20 屆香港國際龍舟錦標賽。在各會務委員支持下，區主席盾和區總監盾也在一片歡愉聲中名花有主。另外，不得不提的是本區東九龍 260 旅在全港嘉爾頓錦標賽地域選拔賽中脫穎而出，將會與其他十四隊全港最優秀的童軍團爭奪「嘉爾頓錦標」。

本區將在 2020年慶祝成立六十周年，我們希望舉辦多個不同形式的活動來串聯這個「一個花甲子的慶典」。在迎接 60周年之時，我們也懷着感恩的心向前任區總監黎耀輝先生和前任副區總監（訓練）林寶琼女士道謝。他們服務本區多年，曾培養出無數品德良好的青少年；得到他們的俯允，聯同時任區總監謝博華先生出任成為本區區顧問，再加上會長馬兆榮醫生、主席趙長成醫生，實在是慈雲山區之福。

盼望我們能承先啟後，繼續在本區培育青少年，促進他們在德、志、體、群、美五育的發展並繼續服務本區有需要的人。





# 九龍灣區

會長：鄭耀章先生  
主席：孫秀麗小姐  
區總監：馬漢庭先生

## 2018 / 19 年度區務報告

回顧過去一年本區在各會務委員、童軍旅領袖及區幹部職員共同努力下，除部份項目未能舉行外，其他各項活動均能依時完成。新區總部入伙已有一年多時間，並常用作各支部訓練班、活動及會議舉行場地，期間運作正常。2019年初本區聯同彩福邨樂暉長者地區中心舉行社區服務 – 食出耆樂大自然活動，藉此推廣童軍社區共融精神，透過童軍成員及領袖一起與長者進行原野烹飪及先鋒工程活動，與長者分享童軍技能樂趣，向社區傳遞「童軍互助友愛」訊息。



各支部發展方面，透過區幹部職員不定時到旅團探訪，以了解各童軍旅所需及支援。而各支部所舉行訓練班、活動及比賽都順利完成，從而使各成員在進度性獎章及童軍技能方面有所提升。今年度分別有多位成員獲取各支部最高獎章，包括有1位深資童軍成員獲頒榮譽童軍獎章，有5位童軍獲頒總領袖獎章及24位幼童軍獲頒金紫荊獎章等，以表揚他們在童軍活動 / 訓練的成就。

獎勵方面，本年度有多位會務委員及前線領袖分別獲得童軍總會頒授各項童軍獎勵，包括功績榮譽十字章、功績榮譽獎章、優異服務獎章、優良服務獎章、長期服務星章、長期服務獎章、獎狀及香港總監嘉許，以表揚他們對童軍運動的貢獻及建樹。

本區繼續獲得政府部門、社區團體邀請，共派出數十名童軍成員參與多個大型社區服務，令各童軍成員有更多機會為社區服務。

本年度各項工作能夠得以順利完成，實有賴鄭耀章會長、孫秀麗主席、各會務委員及各童軍旅領袖對本區的熱誠支持及參與。我們將會以自強不息精神及務實態度邁向新的年度，積極發展童軍運動。



### 展望

- (1) 配合總會發展方針，策劃拓展及保留成員工作；
- (2) 加強旅團探訪及與前線領袖多方面交流及支援；
- (3) 為培育未來接班人，需增強區總部人力資源，以達至薪火相傳；
- (4) 配合未來區務發展，將會在人事架構上作出調整；
- (5) 繼續聯繫社區關係，籌辦不同類型社區服務工作。





# 觀塘區

會長：熊秀雲女士  
主席：周耀明先生，BBS, MH  
區總監：賴永佳先生

2018 / 19 年度區務報告

過去一年，觀塘區為配合童軍總會發展策略，將「拓展童運 保留成員」制訂為籌辦區內童軍活動的首要原則。

我們明瞭在觀塘區內拓展童運所面對的困難，亦知悉區內所存在的弱項，包括人口老化及旅團飽和，令現有童軍旅難有大大拓展，公開旅團亦因缺乏集會場地而影響長遠持續發展。但透過區會與旅團的共同努力，衷力合作下，我們推行了各項與主題相關的活動及訓練，對「拓展童運 保留成員」的目標，帶來預期的成效。

對前線領袖的支援、擴展溝通渠道、建立互信互諒關係，是拓展童運的先決條件，為此我們舉辦了「童軍同心 領袖齊開心 2018 暨皮革小飾物工作坊」，邀請區內各童軍旅領袖出席，期間除了介紹童軍總會發展策略、區務行政報告、分享旅團管理經驗、前線運作的體驗外，亦藉著皮革小手工的製作去增廣知識，開展友誼。

由於各童軍旅領袖對皮革小飾物工作坊的反應熱烈，所以我們為小、幼童軍支部分別舉辦了父親節及母親節皮革小飾物工作坊，令參加者學習製作技巧之餘，亦讓家長們分享這活動的成果，增添親子關係及對童運的信心與支持。

我們深信具備童軍特色的傳統技能，對保留成員及童運發展至為重要。因此為童軍支部開辦先鋒工程訓練班，令參加者在歡愉中學習結繩及紮作技能，藉戶外實習鍛鍊體魄，培訓小隊合作。露營活動亦是童軍獨特的傳統技能，我們舉辦了露營比賽，除了為地域選拔嘉爾頓參賽隊伍外，亦令參加者學習面對困難，接受挑戰，培養不屈不朽的奮鬥精神。期後開辦的初級航空活動章訓練班，我們特意邀請了區內童軍旅專業領袖協辦，讓大家明瞭體驗專業技能的實務之餘，亦藉此增強區會職員與童軍旅領袖的合作。



我們曾策劃舉辦「同步前行 拓展童運」全區渡假營，過程中得到區內童軍旅團深資及樂行成員的積極參與，傾力協助，雖然最終因為颱風山竹 襲港而取消，但在策劃過程中彼此增強互信，加深了解，為日後的合作打好基礎。

融入社區、服務社群是提升童軍形象的最佳途徑，為此我們邀請區內童軍旅的童軍、深資及樂行成員參與社區服務。在「青年義工同參與、關愛共融齊創建」及探訪長者的社區服務上，大家都創造了令人振奮的成績。

區職員亦積極探訪區內各童軍旅，加強彼此的聯繫，建立更密切的伙伴關係。亦藉著推動優異旅團獎勵計劃，提升童運的素質。

未來一年，我們會繼續專注拓展推廣童軍運動，強化資源，檢視強弱，把握機遇，轉危為機，承傳務實的態度，切實身體力行，關心社會，為培育青少年發展而努力。





# 秀茂坪區

會長：鍾錫廉先生  
主席：林麗達女士  
區總監：楊志明先生

## 2018 / 19 年度區務報告

秀茂坪區在過去一年，繼續在鍾錫廉會長、林麗達主席、各區務委員、童軍旅領袖及區職員通力合作下，共舉辦了 17 項活動、訓練及服務。為加強區與童軍旅之溝通，過去一年本區不時作旅團探訪，了解他們的需要，並加以協助，從而幫助他們發展，保留成員。為了幫助一些資源及領袖不足的童軍旅，區職員更會針對他們的需要，為各旅 / 團舉辦不同類型的活動及訓練，也鼓勵他們協助區內的服務，擴闊視野。



為實現香港童軍總會「拓展及保留成員」的短 / 中 / 長期策略計劃，各區職員對區會內人口及旅 / 團分佈的現況作出詳細研究及分析，並積極在四順（順天邨、順安邨、順利邨和順緻苑）及其他區範圍內，尋求新地方予童軍旅集會。冀望能夠讓區內有興趣參加童軍之青少年，能夠有更適合的地方集會，增加區內成員人數，使之能繼續成長及發展。



去年更在秀茂坪商場外舉辦嘉年華會，藉此活動幫助童軍旅招募成員及使坊眾認識童軍運動，亦令區會就區內青少年對童軍運動的需求，有更深入的了解，從而作出對應方案。而區內之東九龍第 193 旅樂隊更在元宵節期間，獲廣東省越秀區邀請出席其廣府廟會的活動，作為其中一個表演隊伍。這是本樂隊第一次往內地作表演，除得到主辦單位稱讚外，最重要是各團員獲取良好經驗，對他們日後成長很有幫助。一如既往，區會將會繼續邀請社會賢達加入本區，希望借助他們的經驗及網絡，去協助區務及童軍運動的發展。





# 鯉魚門區

會長：陳永忠先生  
主席：馮錦文先生  
區總監：蔣紹恒先生

2018 / 19 年度區務報告

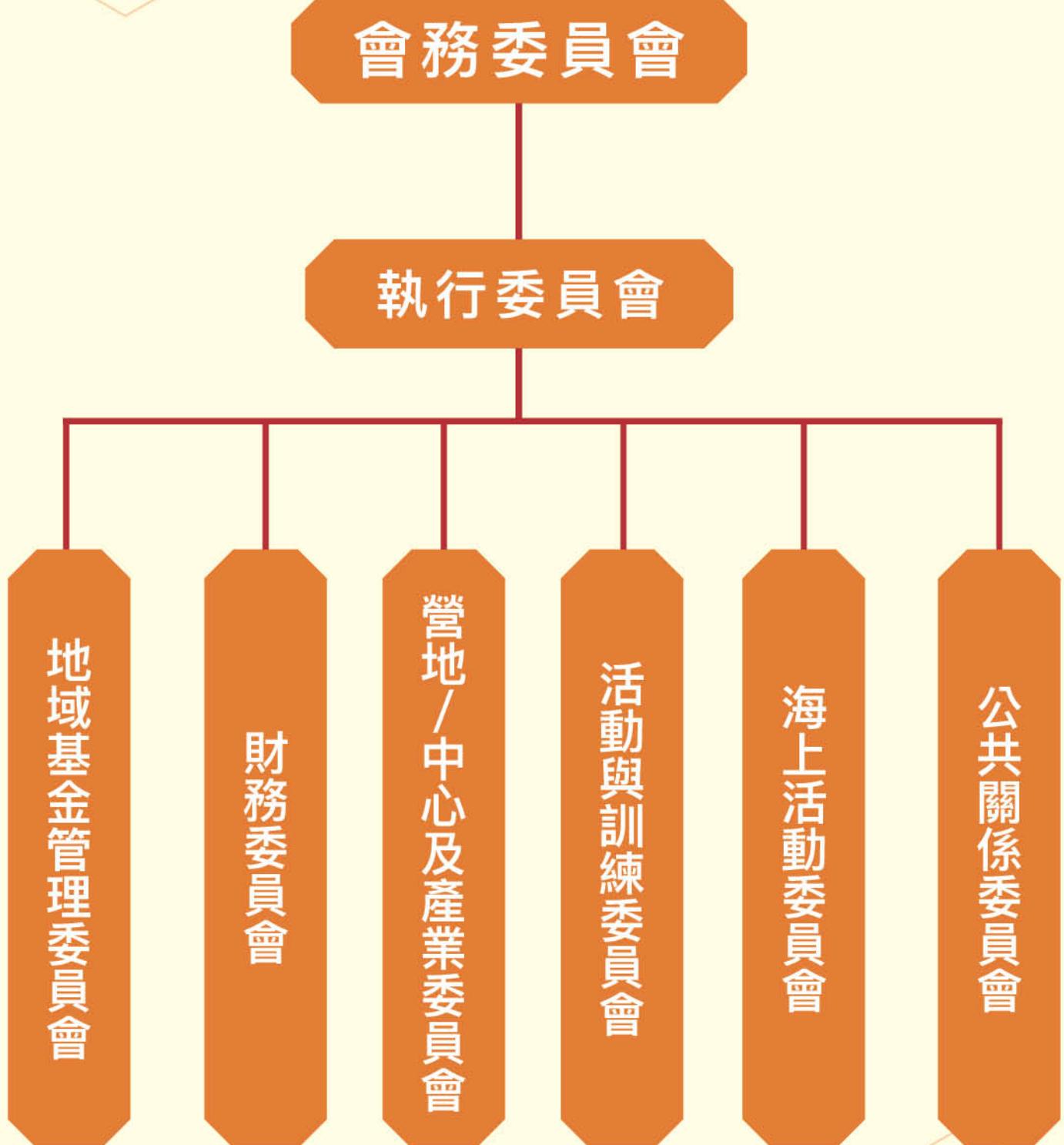
鯉魚門區於 2018/2019 年度已穩步邁進第 38 個年頭。2018 年 4 月 8 日，本區牽頭舉辦了「第一屆童軍短片節」，與九龍第 57 旅及壁峰區第 7 旅合作，播放「自家製作」短片，並得到各方友好支持參與。三齣短片的劇情圍繞童軍背後鮮為人知的逸事，將現實生活的喜怒哀樂帶進微電影的世界。我們有幸邀請澳門童軍總會第 3 旅、第 23 旅及第 34 旅同袍渡江親臨捧場。舉辦童軍短片節可以作為拋磚引玉，期望日後在拍攝以外可以引入更多元素，例如以動畫和動態圖像創作主題，突破框框，令創作有更闊的發揮空間。寄望不久將來各單位成員會有更窩心的製作出爐。

比賽方面，東九龍第 137 旅及第 195 旅的表現不負眾望，在 2018 年 9 月舉行的「2018 年度會長盾暨嘉爾頓錦標賽—地域選拔賽」中分別奪得冠軍及亞軍。兩個童軍團再次雙雙出線並代表東九龍地域於 2019 年 3 月及 4 月競逐「2019 年全港嘉爾頓錦標賽」。而第 137 旅 A 隊於 2018 年香港童軍大會操的步操比賽項目勇奪冠軍，東九龍第 137 旅榮膺總會步操比賽的主席盾，成績令人鼓舞。

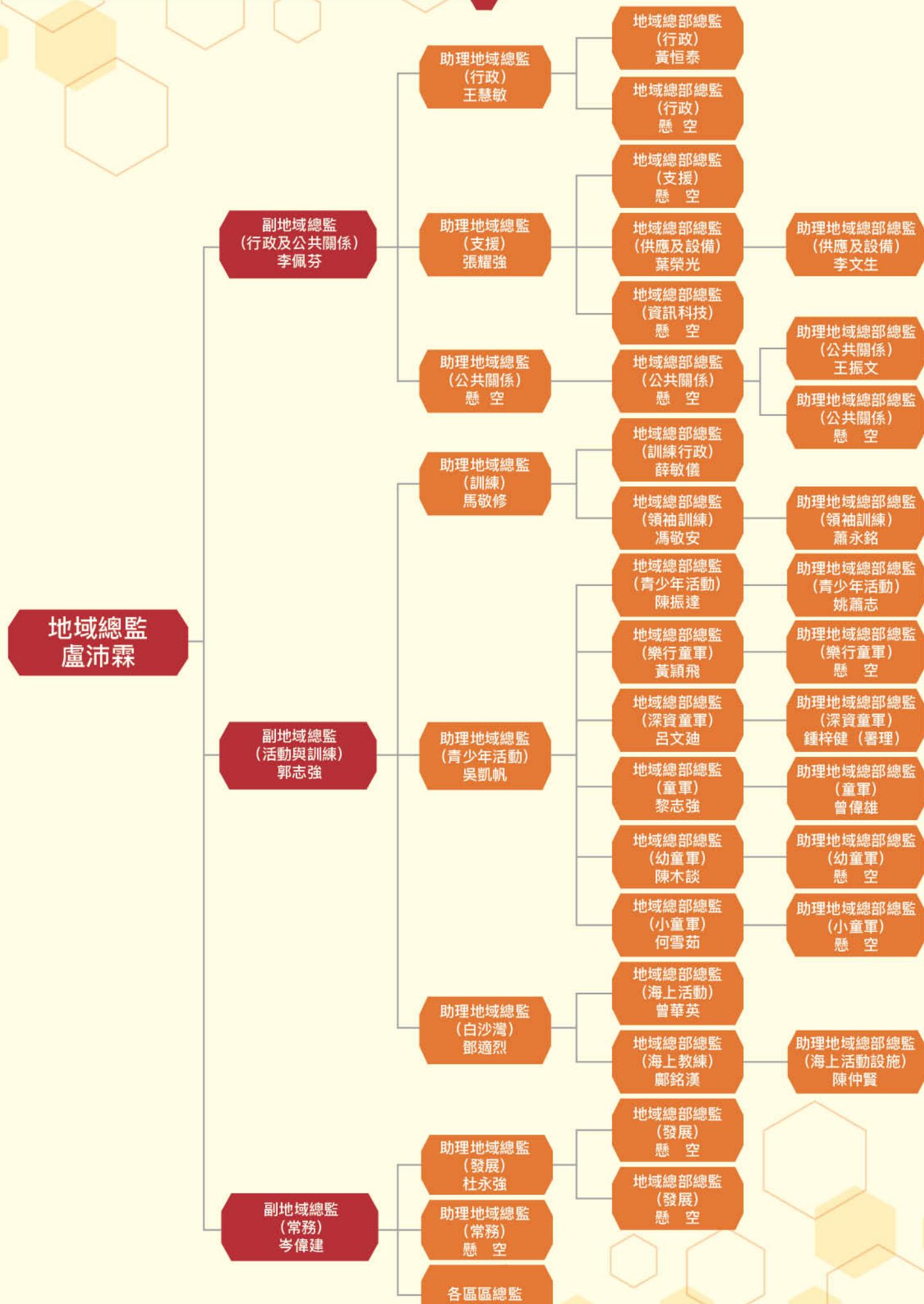


區務拓展方面，除了積極響應總會的周年主題：童步前進，我們亦不時關注本區青少年的發展所需，儘力提供具吸引力的訓練和活動，使各成員能從學習中成長，學以致用，服務社群，並在當中滲入共融的元素。鯉魚門區得以繼往開來，實有賴各童軍旅領袖及區職員的緊密聯繫，發揮協同效應。各區務委員在資源上的熱忱支持，對童軍運動的貢獻更加是難能可貴。





# 地域各級總監組織架構表





# 地域會務委員會及執行委員會

## 地域會務委員會

**當然委員**

香港總監

吳亞明先生

## 副香港總監（常務）

黎偉生先生

## 地域總監

盧沛霖先生

## 主席

衛嘉欣先生

## 副主席

華文豪先生

黃世忻女士

何麗霞女士

李廣宇先生

## 各副地域總監

副地域總監（行政及公共關係）

李佩芬女士

副地域總監（活動與訓練）

郭志強先生

副地域總監（常務）

岑偉建先生

## 各助理地域總監

助理地域總監（行政）

王慧敏女士

## 財務委員會

### 主席

彭錦輝先生

### 副主席

鄒正林先生 , MH

殷巧兒女士 , MH, JP

### 委員

地域主席

衛嘉欣先生

地域司庫

溫思聰先生

## 地域基金管理委員會

### 主席

地域主席

衛嘉欣先生

### 委員

地域總監

盧沛霖先生

地域司庫

溫思聰先生

## 營地／中心及產業委員會

### 主席

吳彩華先生

### 副主席

華文豪先生

### 委員

曾家求先生

陳孟麟先生

助理地域總監（支援）

張耀強先生

助理地域總監（公共關係）  
(懸空)

助理地域總監（訓練）

馬敬修先生

助理地域總監（青少年活動）

吳凱帆先生

助理地域總監（白沙灣）

鄧適烈先生

助理地域總監（發展）

杜永強先生

助理地域總監（常務）  
(懸空)

**秘書**

陳凱傑先生

### 司庫

溫思聰先生

### 各區區總監

西貢區區總監

蔡溢昌先生

將軍澳區區總監

霍志榮先生

黃大仙區區總監

梁惠芳女士

慈雲山區區總監

王志德醫生

九龍灣區區總監

馬漢庭先生

觀塘區區總監

賴永佳先生

秀茂坪區區總監

楊志明先生

鯉魚門區區總監

蔣紹恒先生

### 財務委員會主席

彭錦輝先生

### 營地／中心及產業委員會主席

吳彩華先生

### 活動與訓練委員會主席

蔡卓翰先生

### 公共關係委員會主席

林建華博士 , BBS, MH

### 海上活動委員會主席

黃浩成先生

### 各區主席

西貢區主席

邱少雄先生 , MH

將軍澳區主席

曾家求先生

黃大仙區主席

楊愛珍女士

慈雲山區主席

趙長成醫生

九龍灣區主席

孫秀麗小姐

觀塘區主席

周耀明先生 , BBS, MH

秀茂坪區主席

林麗達女士

鯉魚門區主席

馮錦文先生

### 地域執行幹事

吳漢仲先生

### 選任委員

李少佳先生

助理總幹事（常務）

馮鈺賢小姐

### 聘任委員

深資童軍代表

黎曉軍小姐

樂行童軍代表

王穎瑤小姐

### 地域總監

盧沛霖先生

副地域總監（行政及公共關係）

李佩芬女士

副地域總監（活動與訓練）

郭志強先生

副地域總監（常務）

岑偉建先生

地域執行幹事

吳漢仲先生

### 列席

地域會長

勞鑑先生

地域名譽會長

陳敬德先生

黃浩明先生 , JP

馬鴻鈞先生

杜振源先生

### 秘書

地域二級文員

郭麗民女士

財務委員會主席

彭錦輝先生

副地域總監（行政及公共關係）

李佩芬女士

副地域總監（活動與訓練）

郭志強先生

副地域總監（常務）

岑偉建先生

地域執行幹事

吳漢仲先生

### 列席

地域會長

勞鑑先生

地域名譽會長

陳敬德先生

鄒正林先生 , MH

黃浩明先生 , JP

馬鴻鈞先生

杜振源先生

殷巧兒女士 , MH, JP

### 地域執行幹事

吳漢仲先生

### 秘書

地域二級文員

郭麗民女士

地域主席

衛嘉欣先生

地域司庫

溫思聰先生

地域總監

盧沛霖先生

副地域總監（行政及公共關係）

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副地域總監（常務）

岑偉建先生

助理地域總監（行政）

王慧敏女士

助理地域總監（白沙灣）

鄧適烈先生

白沙灣譚華正海上活動中心營主任

陳卓欣小姐

地域執行幹事

吳漢仲先生

### 秘書

白沙灣譚華正海上活動中心營主任

陳卓欣小姐

# 地域會務委員會及執行委員會

## 海上活動委員會

### 主席

黃浩成先生

### 副主席

(懸空)

### 委員

陳孟麟先生

### 地域主席

衛嘉欣先生

## 活動與訓練委員會

### 主席

蔡卓翰先生

### 副主席

李廣宇先生

### 委員

#### 地域主席

衛嘉欣先生

#### 地域總監

盧沛霖先生

#### 副地域總監(活動與訓練)

郭志強先生

#### 助理地域總監(訓練)

馬敬修先生

#### 助理地域總監(青少年活動)

吳凱帆先生

#### 地域總部總監(訓練行政)

薛敏儀女士

### 地域總監

盧沛霖先生

### 副地域總監(活動與訓練)

郭志強先生

### 助理地域總監(白沙灣)

鄧適烈先生

### 地域總部總監(海上活動)

曾華英先生

### 地域總部總監(海上教練)

鄺銘漢先生

### 助理地域總部總監(海上活動設施)

陳仲賢先生

### 白沙灣譚華正海上活動中心營主任

陳卓欣小姐

### 白沙灣譚華正海上活動中心助理營主任

陳敬延先生

### 秘書

陳洛甄小姐

## 公共關係委員會

### 主席

林建華博士, BBS, MH

### 副主席

(懸空)

### 委員

#### 地域主席

衛嘉欣先生

#### 地域總監

盧沛霖先生

#### 副地域總監(行政及公共關係)

李佩芬女士

### 助理地域總監(公共關係)

(懸空)

### 西貢區代表

黃雪影女士

### 地域總部總監(公共關係)

(懸空)

### 將軍澳區代表

郭穎翹女士

### 助理地域總部總監(公共關係)

黃大仙區代表

王振文先生

### 慈雲山區代表

李榮豐先生

### 助理地域總部總監(公共關係)

(懸空)

### 麥智恒先生

九龍灣區代表

馬漢庭先生

### 觀塘區代表

黎永楷先生

### 秀茂坪區代表

何冠群先生

### 鯉魚門區代表

袁東南先生

### 地域助理執行幹事

張業勤小姐

### 青少年活動幹事

曾善美女士

### 秘書

劉婉儀女士

## 地域總監會議

### 主席

#### 地域總監

盧沛霖先生

### 助理地域總監(支援)

張耀強先生

### 西貢區區總監

蔡溢昌先生

### 助理地域總監(公共關係)

(懸空)

### 將軍澳區區總監

霍志榮先生

### 助理地域總監(訓練)

馬敬修先生

### 黃大仙區區總監

梁惠芳女士

### 助理地域總監(青少年活動)

吳凱帆先生

### 慈雲山區區總監

王志德醫生

### 助理地域總監(白沙灣)

鄧適烈先生

### 九龍灣區區總監

馬漢庭先生

### 助理地域總監(發展)

杜永強先生

### 觀塘區區總監

賴永佳先生

### 助理地域總監(常務)

岑偉建先生

### 秀茂坪區區總監

楊志明先生

### 委員

#### 助理地域總監(行政)

王慧敏女士

### 鯉魚門區區總監

蔣紹恒先生

### 白沙灣譚華正海上活動中心營主任

陳卓欣小姐

### 地域執行幹事

吳漢仲先生

### 秘書

#### 地域總部總監(行政)

黃恒泰先生







## 西貢區

	旅別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1307 旅	青衣商會將軍澳幼稚園	●				
	東九龍第 1375 旅	將軍澳宣道幼稚園	●				
	東九龍第 1627 旅	薈色園主辦可正幼稚園	●				
小學	東九龍第 44 旅	將軍澳官立小學		■			
	東九龍第 59 旅	仁愛堂田家炳小學		■			
	東九龍第 73 旅	仁濟醫院陳耀星小學		■			
	東九龍第 94 旅	港澳信義會小學上午校		■			
	東九龍第 121 旅	基督教神召會梁省德小學	●	■			
	東九龍第 166 旅	博愛醫院陳國威小學				停止集會	
	東九龍第 178 旅	保良局黃永樹小學	●	■			
	東九龍第 245 旅	西貢中心李少欽紀念學校		■			
	東九龍第 268 旅	保良局馮晴紀念小學		■			
中學	東九龍第 1071 旅	佛教志蓮小學		■			
	東九龍第 1628 旅	將軍澳循道衛理小學		■			
	東九龍第 4 海童軍旅	新界西貢坑口區鄭植之中學			▲	▲	
	東九龍第 84 旅	保良局甲子何玉清中學				停止集會	
	東九龍第 1075 旅	基督教宣道會宣基中學		■	■	■	
青少年/社區中心	東九龍第 1139 旅	仁濟醫院王華湘中學		■	■	■	
	東九龍第 1259 旅	博愛醫院八十週年鄧英喜中學		■	■	■	
	東九龍第 1764 旅	西貢崇真天主教學校	●	■	■		
其他	東九龍第 281 旅	西貢區社區中心		■	■	■	■
	東九龍第 280 旅	香港童軍總會西貢區區務委員會		■	▲	▲	
	東九龍第 1103 旅	富寧花園業主立案法團	●	■	■	■	
	東九龍第 1221 旅	香港童軍總會西貢區區務委員會	●	■	■	■	
	東九龍第 1322 旅	東九龍地域海上活動小組委員會		▲	▲	▲	
	東九龍第 1634 旅	將軍澳中心五十七地段業主委員會		■	■	■	
	東九龍第 1757 旅	香港童軍總會西貢區區務委員會		■	■	■	
	東九龍第 1775 旅	清水灣半島業主立案法團		■			

## 將軍澳區

	旅別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 208 旅	東華三院力勤幼稚園	●				
	東九龍第 1587 旅	東華三院香港華都獅子會幼稚園				停止集會	
小學	東九龍第 21 旅	順德聯誼總會梁潔華小學	●	■			
	東九龍第 60 旅	香海正覺蓮社主辦佛教黃藻森學校		■			
	東九龍第 189 旅	景林天主教小學	●	■			
	東九龍第 1093 旅	東華三院王余家潔紀念小學	●	■			
	東九龍第 1178 旅	優才（楊殷有娣）書院	●	■	■	■	
	東九龍第 1254 旅	港澳信義會明道小學		■			
	東九龍第 1500 旅	天主教聖安德肋小學		■			
	東九龍第 1548 旅	聖公會將軍澳基德小學		■			
	東九龍第 1594 旅	香港華人基督教聯會真道書院		■			
中學	東九龍第 1770 旅	樂善堂劉德學校	●	■			
	東九龍第 4 旅	東華三院呂潤財紀念中學		■	■	■	
	東九龍第 63 旅	景嶺書院		■	■	■	
	東九龍第 75 旅	仁濟醫院觀次伯紀念中學		■			
	東九龍第 170 旅	張沛松紀念中學		■			
	東九龍第 1072 旅	路德會馬錦明慈善基金馬陳端喜紀念中學		■	■	■	
	東九龍第 1232 旅	順德聯誼總會鄭裕彤中學				停止集會	
	東九龍第 1456 旅	匯知中學		■	■	■	
	東九龍第 1599 旅	保良局羅氏基金中學		■			
特能學校	東九龍第 1768 旅	將軍澳香島中學		■			
	東九龍第 74 旅	將軍澳培智學校		■			
	東九龍第 294 旅	匡智翠林晨崗學校		■			
特能宿舍	東九龍第 1428 旅	保良局景林宿舍					■
	東九龍第 1718 旅	靈實將軍澳及西貢地區支援中心				■	
其他	東九龍第 1 海童軍旅	香港童軍總會將軍澳區區務委員會	●	■	▲	▲	
	東九龍第 1 旅	香港童軍總會將軍澳區區務委員會	●	■	■	■	
	東九龍第 5 旅	香港童軍總會將軍澳區區務委員會	●	■	■	■	
	東九龍第 55 旅	香港中華基督教青年會獅子會 - 青年會將軍澳青年營		■	■	■	
	東九龍第 168 旅	偉邦物業管理有限公司（新都城）				停止集會	
	東九龍第 1518 旅	彩明苑業主立案法團		■	■		
	東九龍第 1585 旅	欣明苑業主立案法團	●	■	■	■	

▲ = 海童軍團  
◆ = 空童軍團

## 黃大仙區

	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1076 旅	港澳信義會錫安紀念幼稚園	●				
	東九龍第 1138 旅	佛教傅康幼稚園	●				
	東九龍第 1152 旅	樂善堂顧李覺鮮幼稚園	●				
	東九龍第 1672 旅	晉色園主辦可德幼稚園幼兒中心	●				
小 學	東九龍第 53 旅	天主教博智小學		●			
	東九龍第 62 旅	黃大仙官立小學		●			
	東九龍第 110 旅	中華基督教會基華小學		●			
	東九龍第 117 旅	聖雲仙堂黃大仙天主教小學	●	●	●▲◆	●	●
	東九龍第 128 旅	嘉諾撒小學（新蒲崗）		●			
	東九龍第 183 旅	嘉諾撒小學	●	●	●	●▲	●
中 學	東九龍第 17 旅	文理書院（九龍）		●	●	●	●
	東九龍第 146 旅	彩虹邨天主教英文中學		●	●	●	●
	東九龍第 184 旅	可立中學（晉色園主辦）		●	●	●	●
	東九龍第 1571 旅	龍翔官立中學		●			
青少年／社區中心	東九龍第 43 旅	安徒生會竹園中心	●	●	●		
	東九龍第 67 旅	社會福利署黃大仙綜合家庭服務中心	●	●	●	●	●
	東九龍第 96 旅	香港遊樂場協會賽馬會竹園（南）青少年綜合服務中心	●	●	●		
其 他	東九龍第 20 旅	香港童軍總會黃大仙區區務委員會	●	●	●▲	●▲	●▲
	東九龍第 27 旅	香港童軍總會黃大仙區區務委員會	●	●	●	●	●
	東九龍第 111 旅	香港童軍總會黃大仙區區務委員會	●	●	●▲	●▲	●▲
	東九龍第 185 旅	香港童軍總會黃大仙區區務委員會	●	●	●		
	東九龍第 1398 旅	香港童軍總會黃大仙區區務委員會	●	●	●		
	東九龍第 1600 旅	威將總會		●	●		
	東九龍第 1765 旅	奇變人生有限公司			●	●	●▲

## 慈雲山區

	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1079 旅	香港幼稚園協會幼兒學校	●				
	東九龍第 1242 旅	晉色園主辦可立幼稚園	●				
	東九龍第 1488 旅	保良局王少清托兒園	●				
	東九龍第 1511 旅	肖霞幼稚園				停止集會	
	東九龍第 1756 旅	基督教宣道會富山幼兒學校	●				
	東九龍第 1758 旅	五邑工商總會張祝彌幼稚園	●				
小 學	東九龍第 7 旅	真鐸學校	●		●		
	東九龍第 25 旅	聖文德天主教小學		●			
	東九龍第 76 旅	保良局陳南昌夫人小學		●			
	東九龍第 98 旅	彩雲聖若瑟小學	●	●			
	東九龍第 125 旅	保良局錦泰小學		●			
	東九龍第 127 旅	中華基督教會基慈小學		●			
	東九龍第 218 旅	伊斯蘭鮑伯瀟紀念小學	●	●			
	東九龍第 1202 旅	慈雲山聖文德天主教小學		●			
	東九龍第 1215 旅	晉色園主辦可立小學	●	●			
	東九龍第 1405 旅	聖博德天主教小學（蒲崗村道）	●	●	●		
中 學	東九龍第 1653 旅	慈雲山天主教小學		●			
	東九龍第 34 旅	香港神託會培敦中學				停止集會	
	東九龍第 132 旅	佛教孔仙洲紀念中學		●			
	東九龍第 234 旅	佛教志蓮中學（技能訓練）		●			
	東九龍第 253 旅	保良局第一張永慶中學		●			
	東九龍第 1342 旅	保良局何蔭棠中學		●			
特能學校	東九龍第 1549 旅	中華基督教會協和書院		●			
	東九龍第 22 旅	慈雲山禮賢會恩慈學校		●			
	東九龍第 77 旅	保良局陳麗玲（百周年）學校		●			
	東九龍第 248 旅	瑪嘉烈戴麟趾紅十字會學校		●			
青少年／社區中心	東九龍第 1719 旅	鄭舍輔導會智齡專上學院					●
	東九龍第 9 旅	浸信會鳳德青少年中心暨閱讀室		●	●	●	
	東九龍第 48 旅	中華基督教禮賢會香港區會禮賢會彩雲綜合青少年服務中心		●			
	東九龍第 49 旅	聖文德堂轄下文德青少年綜合服務中心	●	●	●	●	●
	東九龍第 93 旅	香港小童群益會賽馬會慈雲山青少年綜合服務中心	●	●	●	●	●
其 他	東九龍第 264 旅	香港遊樂場協會慈雲山 / 瓊富青少年綜合服務	●	●	●	●	●
	東九龍第 1270 旅	富山居民協會		●	●	●	
	東九龍第 260 旅	香港童軍總會慈雲山區區務委員會	●	●	●	●	
	東九龍第 1087 旅	香港童軍總會慈雲山區區務委員會		●	●	●	
	東九龍第 1632 旅	曉暉花園會所	●				

▲ = 海童軍團  
◆ = 空童軍團

# 旅團總覽

## 九龍灣區

	旅別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1499 旅 東九龍第 1798 旅	保良局黃樹雄幼稚園暨幼兒園 基督教小樹苗幼稚園	● ●				
小學	東九龍第 18 旅 東九龍第 68 旅 東九龍第 126 旅 東九龍第 129 旅 東九龍第 196 旅 東九龍第 238 旅 東九龍第 1324 旅 東九龍第 1434 旅 東九龍第 1489 旅	聖公會聖十架小學 佐敦谷聖若瑟天主教小學 保良局何壽南小學 聖公會聖約翰小學 坪石天主教小學 佛教慈敬學校 天主教柏德學校 聖公會九龍灣基樂小學 九龍灣聖若翰天主教小學	● ● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ● ●	
中學	東九龍第 16 旅 東九龍第 39 旅 東九龍第 200 旅 東九龍第 223 旅 東九龍第 1366 旅	香港布廠商會朱石麟中學 瑪利諾中學 聖若瑟英文中學 聖言中學 仁濟醫院羅陳楚思中學			● ● ● ● ●	● ● ● ● ●	● ● ● ● ●
青少年／社區中心	東九龍第 138 旅 東九龍第 1541 旅 東九龍第 1781 旅	香港童軍總會 - 童軍知友社賽馬會啟業青少年服務中心 宏施慈善基金社會服務處 香港遊樂場協會 彩德青少年綜合服務中心	● ● ●	● ● ●	● ● ●	● ● ●	● ● ●
其他	東九龍第 131 旅 東九龍第 165 旅 東九龍第 1070 旅 東九龍第 1471 旅	香港童軍總會九龍灣區區務委員會 香港童軍總會九龍灣區區務委員會 淘大花園業主委員會聯會 香港童軍總會九龍灣區區務委員會			● ● ● ●	● ● ● ●	● ● ● ●
						停止集會	

## 觀塘區

	旅別	主辦機構	小	幼	童	深	樂
小學	東九龍第 37 旅 東九龍第 123 旅 東九龍第 135 旅 東九龍第 182 旅 東九龍第 232 旅 東九龍第 233 旅 東九龍第 1091 旅 東九龍第 1633 旅	樂善堂楊仲明學校上午校 中華基督教會基法小學 聖公會基樂小學 樂華天主教小學 聖公會基顯小學 閩僑小學 香港道教聯合會學校 聖若翰天主教小學		● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ●		
中學	東九龍第 6 旅 東九龍第 86 旅 東九龍第 237 旅 東九龍第 275 旅 東九龍第 300 旅 東九龍第 1161 旅 東九龍第 1266 旅	地利亞修女紀念學校（協和二中） 地利亞修女紀念學校（協和） 觀塘官立工業中學 寧波公學 中華基督教會香港區會基智中學 福建中學 慕光英文書院			● ● ● ● ● ● ●	● ● ● ● ● ● ●	● ● ● ● ● ● ●
特能中心	東九龍第 1663 旅	扶康會樂華成人訓練中心					●
青少年／社區中心	東九龍第 12 旅 東九龍第 231 旅	牛頭角明愛社區中心 香港基督教女青年會樂華綜合社會服務處	● ●	● ●	● ●	● ●	● ●
其他	東九龍第 15 旅 東九龍第 28 旅 東九龍第 114 旅 東九龍第 133 旅 東九龍第 159 旅 東九龍第 230 旅 東九龍第 247 旅 東九龍第 1695 旅	香港童軍總會觀塘區區務委員會 鐘聲慈善社 耶穌基督後期聖徒教會中國香港支聯會觀塘支會 天主教聖若翰堂區九龍官塘 香港童軍總會觀塘區區務委員會 香港求生遊戲協會 香港童軍總會觀塘區區務委員會 基督教家庭服務中心 - 欣悅坊地區支援中心（觀塘東）	● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ●

▲ = 海童軍團  
◆ = 空童軍團

# 旅團總覽

## 秀茂坪區

	旅別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1420 旅	東華三院黃士心幼稚園	●				
	東九龍第 1501 旅	順德聯誼總會梁潔華幼稚園	●				
	東九龍第 1707 旅	保良局李筱參幼稚園暨幼兒園				停止集會	
	東九龍第 1799 旅	保良局李樹福幼稚園	●				
小 學	東九龍第 97 旅	天主教佑華小學	●	●			
	東九龍第 1186 旅	秀茂坪天主教小學	●	●			
	東九龍第 1255 旅	迦密梁省德學校		●			
	東九龍第 1350 旅	路德會聖馬太學校 (秀茂坪)		●			
	東九龍第 1351 旅	秀明小學		●			
中 學	東九龍第 46 旅	中華基督教會蒙民偉書院			●	●	●
	東九龍第 78 旅	香港聖公會何明華會督中學			●		
	東九龍第 136 旅	觀塘官立中學			●		
	東九龍第 1472 旅	寧波第二中學			●	●	
	東九龍第 1693 旅	漁基書院 (東九龍)				停止集會	
特能學校	東九龍第 85 旅	中華基督教會基順學校	●	●	●		
青少年/社區中心	東九龍第 35 旅	香港基督教服務處觀塘樂 Teen 會		●	●	●	●
	東九龍第 42 旅	香港中華基督教青年會觀塘會所			●	●	
	東九龍第 278 旅	香港中華基督教青年會觀塘會所	●	●			
其 他	東九龍第 3 海童軍旅	香港童軍總會秀茂坪區區務委員會				停止集會	
	東九龍第 188 旅	香港童軍總會秀茂坪區區務委員會	●	●	●	●	
	東九龍第 193 旅	香港童軍總會秀茂坪區區務委員會		●	●	●	●
	東九龍第 212 旅	曉麗苑業主協會	●	●			

## 鯉魚門區

	旅別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1102 旅	保良局方王錦全幼稚園	●	●			
	東九龍第 1183 旅	佛教金麗幼稚園	●				
	東九龍第 1323 旅	飛雁幼稚園	●				
	東九龍第 1411 旅	聖安當幼稚園	●				
	東九龍第 1450 旅	鯉魚門循道衛理幼稚園	●	●	●		
	東九龍第 1451 旅	圓玄幼稚園 (平田邨)	●				
	東九龍第 1722 旅	迦南幼稚園 (麗港城)	●				
小 學	東九龍第 51 旅	藍田循道衛理小學			●		
	東九龍第 64 旅	聖公會德田李兆強小學			●		
	東九龍第 79 旅	香港道教聯合會圓玄學院陳呂重德紀念學校	●	●	●		
	東九龍第 152 旅	聖愛德華天主教小學	●	●	●		
	東九龍第 1065 旅	中華基督教會基法小學 (油塘)		●			
	東九龍第 1604 旅	聖公會油塘基顯小學	●	●			
	東九龍第 1670 旅	聖公會李兆強小學		●			
	東九龍第 1687 旅	福建中學附屬學校		●			
中 學	東九龍第 137 旅	聖公會基孝中學			●	●	●
特能學校	東九龍第 72 旅	香港紅十字會雅麗珊郡主學校	●	●			
	東九龍第 1078 旅	基督教中國佈道會聖道學校			●		
青少年/社區中心	東九龍第 40 旅	香港中華基督教青年會藍田會所	●	●	●	●	●
	東九龍第 88 旅	香港中華基督教青年會藍田會所		●	●	●	
	東九龍第 195 旅	香港小童群益會油塘青少年綜合服務中心	●	●	●	●	●
	東九龍第 1113 旅	香港遊樂場協會茜草灣青少年中心	●	●	●	●	
其 他	東九龍第 10 旅	香港童軍總會鯉魚門區區務委員會	●	●	●	●	●
	東九龍第 52 旅	平田邨居民協會	●	●	●	●	●
	東九龍第 181 旅	高衛物業管理有限公司 (匯景花園)		●			

▲ = 海童軍團

◆ = 空童軍團

## 東九龍地域



張子超 張兆華 會計師行  
CHEUNG & CHEUNG  
Certified Public Accountants (Practising)

Independent Honorary Auditor's report to the council of Scout Association of Hong Kong  
- East Kowloon Region  
(Registered under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong)

## Opinion

We have audited the financial statements of Scout Association of Hong Kong - East Kowloon Region ("the region") set out on pages 3 to 20, which comprise the statement of financial position as at 31st March, 2019, the statement of income and expenditure, the statement of changes in funds and reserves and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the region as at 31st March, 2019 and of its financial performance and cash flows for the year then ended in accordance with the 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 Policy, Organisation and Rules of Scout Association of Hong Kong.

## Basic 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 financial statements section of our report. We are independent of the region in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Information other than the financial statements and auditor's report thereon

The Regional Executive Committee is responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our honorary auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Responsibility of the Regional Executive Committee and those charged with governance for the financial statements

The Regional Executive Committee is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Policy, Organisation and Rules of Scout Association of Hong Kong and for such internal control as the Regional Executive Committee determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Regional Executive Committee is responsible for assessing the region'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 Regional Executive Committee either intends to liquidate or to cease operations, or have no realistic alternative but to do so.

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

10/F, Kam Sing Building, 257 Des Voeux Road Central, Hong Kong Tel: 2541778 Fax: 25417719

Independent Honorary Auditor's report to the council of Scout Association of Hong Kong  
- East Kowloon Region  
(Registered under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong)  
(Continued)

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with the provision of Policy, Organisation, and Rules of Scout Association of Hong Kong, and for no other purposes. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA 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 decision of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining 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 region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Regional Executive Committee.
- Conclude on the appropriateness of the Regional Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the region's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the region to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Cheung & Cheung*

CHEUNG & CHEUNG  
Certified Public Accountants (Practising)  
Hong Kong : 28th May, 2019  
CHEUNG, Shiu Wai; Silver  
Practising Certificate Number P07215

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2019

	Notes	2019 HK\$	2018 HK\$
<b>Non-current assets</b>			
Leasehold improvements, computerisation, furniture and equipment	3e & 5	751,555.75	308,441
<b>Current assets</b>			
Inventories	3f & 9	5,387.00	8,875
Trade receivables	3n & 4	438,483.43	492,226
Utility deposits and prepayments		9,700.00	31,123
Amounts due from Scout units	7	8,500,000.00	7,500,000
Cash and cash equivalents	3l	2,024,188.09	2,421,564
		10,977,758.52	10,453,788
<b>Current liabilities</b>			
Trade payables and accruals	3o	(671,818.53)	(30,682)
Temporary receipts	3o	(157,333.93)	(162,913)
Amounts due to Scout units	7	(209,600.00)	(209,600)
		(1,038,752.46)	(403,195)
<b>Net current assets</b>		9,939,066.06	10,050,593
<b>TOTAL NET ASSETS</b>		10,490,561.81	10,359,034
<b>Financed by:</b>			
Internal designated funds	3i & 6	10,122,371.00	9,796,869
Designated funds	3i & 8	568,196.81	502,165
<b>TOTAL FUNDS</b>		10,690,561.81	10,359,034

The annexed notes from pages 7 to 20 form an integral part of these financial statements.

The financial statements on pages 3 to 20 were approved and authorised for issue by the Regional Executive Committee on 28th May, 2019 and were signed on its behalf by:

*Wai Kar Yan, Frankie*

Chairman of Regional Executive Committee

*WAN Sze Cheng, Wilson*

Regional Treasurer

# 財務報告

## 東九龍地域

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH, 2019

	Notes	2019 HK\$	2018 HK\$
<b>INCOME</b>			
Government subventions and AHQ subsidy		3,770,998.90	3,753,394
Donations		333,700.00	305,500
Other income	10	1,528,159.72	1,546,695
Interest income	3d	382,172.39	336,954
		<u>6,015,031.01</u>	<u>5,941,943</u>
<b>Expenditure</b>			
Employment cost	11	(2,944,531.90)	(2,916,883)
Accommodation cost	13	(780,476.40)	(790,888)
Other operating and activities expenses	12	(1,958,496.10)	(1,728,718)
		<u>(5,683,504.00)</u>	<u>(5,436,489)</u>
<b>Surplus for the year before transfer</b>		<b>331,527.01</b>	<b>505,454</b>
Amounts transferred (to)/from replacement amortisation reserves	6	(456,351.20)	43,500
Amounts transferred (to) designated funds	8	(6,425.49)	(15,824)
Amounts transferred (to) programme and training fund	6	(32,770.75)	(32,816)
Amounts transferred from/to regional scout fund	6	164,620.43	(500,314)
<b>Surplus for the year retained in accumulated funds</b>	6	<u>-</u>	<u>-</u>

The annexed notes from pages 7 to 20 form an integral part of these financial statements.

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
STATEMENT OF CHANGES IN FUNDS AND RESERVES  
FOR THE YEAR ENDED 31ST MARCH, 2019

	Designated Funds (note 8) HK\$	Internal Designated Funds (note 6) HK\$	Total Funds HK\$
At 31st March, 2017	546,341.48	9,307,218.79	9,853,580.27
Interest earned from fixed deposits	484	2,542.83	2,553.72
Interest earned from Hong Kong Scout Foundation	23,200.00	311,200.00	334,400.00
Subsidy granted	(7,381.00)	-	(7,381.00)
Transfer from income and expenditure account	-	175,881.81	175,881.81
At 31st March, 2018	562,165.32	9,796,899.48	10,359,034.80
Interest earned from fixed deposits	37.49	15,734.09	15,772.59
Interest earned from Hong Kong Scout Foundation	24,000.00	342,400.00	366,400.00
Subsidy granted	(18,012.00)	-	(18,012.00)
Transfer (to) income and expenditure account	-	(32,633.38)	(32,633.38)
At 31st March, 2019	568,190.81	10,122,371.00	10,690,561.81

The annexed notes from pages 7 to 20 form an integral part of these financial statements.

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST MARCH, 2019

	Notes	2019 HK\$	2018 HK\$
<b>Cash flows from operating activities</b>			
Cash (used in) operating activities	15	(58,695.06)	(1,741,171)
<b>Cash flows from investing activities</b>			
Purchases of leasehold improvements, computerization, furniture and equipment		(720,853.00)	(97,430)
Interest income		382,172.39	336,954
Cash (used in)/generated from investing activities		(338,680.61)	239,524
<b>(Decrease) in cash and cash equivalents</b>		<b>(397,375.67)</b>	<b>(1,501,647)</b>
Cash and cash equivalents at 31st March, 2018		2,421,562.76	3,923,211
Cash and cash equivalents at 31st March, 2019		<b>2,024,188.69</b>	<b>2,421,564</b>
<b>Analysis of the balances of cash and cash equivalents</b>			
Cash and cash equivalents		<b>2,024,188.69</b>	<b>2,421,564</b>

The annexed notes from pages 7 to 20 form an integral part of these financial statements.

\*SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS

### 1) Organisation and activities

Scout Association of Hong Kong - East Kowloon Region was registered under Scout Association of Hong Kong under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong. Scout Association of Hong Kong is a body corporate with perpetual succession established under Scout Association of Hong Kong Ordinance (Chapter 1005 of the Laws of Hong Kong) for the purpose of furthering and promoting the Scout Movement in the Hong Kong Special Administrative Region (HKSAR).

On cessation or dissolution of the region, Scout Association of Hong Kong would be the legal owner of all funds and assets under the name of the region.

### 2) Operations included in the financial statements

The financial statements include the operations of the East Kowloon Region of Scout Association of Hong Kong. The operations of its Districts are excluded. Its principal activities are the furthering and promoting the Scout Movement in the East Kowloon Region with principal place of operation located at Room 923, 9/F, Hong Kong Scout Centre, Scout Path, Austin Road, Kowloon.

### 3) Significant accounting policies

#### a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs) which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and accounting principles generally accepted in Hong Kong and the requirements of the Policy, Organisation and Rules of Scout Association of Hong Kong. A summary of the significant accounting policies adopted by the region is set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis. These financial statements are presented in Hong Kong Dollars (HKD) which is the functional currency of the region.

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

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

# 東九龍地域

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**3) Significant accounting policies (continued)**

**c) Changes in accounting policies and disclosures**

New and amended standards:

The HKICPA has issued the following amendments to HKFRSs that are first effective for the current accounting period of the region :

i) HKFRS 9, Financial instruments

ii) HKFRS 15, Revenue from contracts with customers

iii) IAS(IFRIC) 22, Foreign currency transactions and advance consideration

None of these developments have had a material effect on how the region's results and financial position for the current or prior periods have been prepared or presented. The region has not applied any new standard or interpretation that is not yet effective for the current accounting period.

**d) Income and expenditure recognition**

Income and expenditure are accounted for on an accrual basis except for donations, raffle income and fund raising activities income which are accounted for when the rights to receive payment is established.

Income not designated for any specific purpose is dealt with in the statement of income and expenditure and transferred to the accumulated fund at the discretion of the Regional Executive Committee.

Interest income from a financial asset, excluding financial assets at fair value through income and expenditure, is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discloses the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

Donation not designated for any specific purpose is utilized at the discretion of the Regional Executive Committee.

**e) Leasehold improvements, computerisation, furniture and equipment**

Leasehold improvements, computerisation, furniture and equipment owned by the region located at Room 923, 9/F, Hong Kong Scout Centre, Scout Path, Austin Road, Kowloon and other offices are maintained either at nominal value or at cost to the region less subsequent accumulated depreciation and any subsequent accumulated impairment losses (2018 - same).

Depreciation is calculated to write off the cost of individual items on a straight line method at the following annual rates :

Leasehold improvements	20% (2018 - same)
Computerisation	33.33% (2018 - same)
Furniture and fixtures	25% (2018 - same)
Office equipment	25% (2018 - same)
Programme and training equipment	25% (2018 - same)

At the end of each reporting period, both internal and external sources of information are considered to assess whether there is any indication that an impairment loss recognized in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, to the extent that a reversal of an impairment loss previously recognized in the statement of income and expenditure is recognized in the statement of income and expenditure. Any reversal of an impairment loss of a revalued asset in excess of the amount previously recognized in the statement of income and expenditure is recognized in other comprehensive income and expenditure and accumulated to accumulated fund under the heading revaluation reserves.

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**3) Significant accounting policies (continued)**

**i) Employee benefits**

**a) Short term employee benefits and contributions to defined contribution retirement plans**

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

**b) Pension obligations**

The region operates a defined contribution retirement scheme under the Occupational Retirement Schemes Ordinance ("ORSO scheme") and a mandatory provident fund scheme ("MPP scheme") in Hong Kong, the assets of which are held in separate trustee-administered funds. Both the region and the employees are required to contribute a fixed percentage of the employees' basic salaries and relevant income per month. The region has no further payment obligations once the contributions have been paid. The contributions are recognized as employee benefit expense when they are due. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available.

**c) Leases**

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessors are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are recognized in the statement of comprehensive income in equal installments over the period covered by the lease terms.

**d) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition. Bank overdraws that are repayable on demand and form an integral part of the region's cash management are also included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

**e) Provisions and contingent liabilities**

Provisions are recognized for other liabilities of uncertain timing or amount when the region has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditures expected to settle the obligation.

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

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**3) Significant accounting policies (continued)**

**c) Leasehold improvements, computerisation, furniture and equipment (continued)**

An item of leasehold improvement, computerization, furniture and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the statement of income and expenditure in the period in which the item is derecognized.

**f) Inventories**

Inventories are valued at the lower of cost and net realisable value. Cost is determined using the first-in, first-out (FIFO) method and comprises all cost of purchases and other costs incurred in bringing the inventories to their present location and condition. It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

When inventories are sold, the carrying amount of those inventories is recognized as an expense in the period in which the related revenue is recognized. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognized as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories is recognized as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

**g) Taxation**

The region is exempted from Hong Kong Profits Tax under Section 88 of the Inland Revenue Ordinance.

**h) Designated funds**

i) Ng Tzi Tai Scout Fund

The Ng Tzi Tai Scout Fund is represented by funds available for provision of financial assistance for activities with the aim to develop Scout Movement of the East Kowloon Region.

j) Internal designated funds

k) Regional Scout Fund

Regional Scout Fund is represented by funds available for provision of funds and assistance for the development of the Scout Movement in the East Kowloon Region.

l) Programme and Training Fund

Programme and Training Fund is represented by funds available for provision of funds and assistance for programme and training of the Scout Movement of East Kowloon Region.

m) East Kowloon Region Replacement Amortisation Reserves

The East Kowloon Region Replacement Amortisation Reserves are represented by the net book value of property, plant and equipment funded by various donors. Transfers to the replacement amortisation reserves represent additions during the year. Transfers from the replacement amortisation reserves to the statement of income and expenditure represent the corresponding depreciation charged for the year.

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**3) Significant accounting policies (continued)**

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

**3) Significant accounting policies (continued)**

**a) Trade and other receivables**

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for impairment of doubtful debts, except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting is immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

**b) Trade and other payables**

Trade and other payables are initially recognised at fair value, net of transaction costs incurred and subsequently measured at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

**c) Related parties**

a) A person, or a close member of that person's family, is related to the region if that person :

i) has control or joint control over the region; or

ii) has significant influence over the region; or

iii) is a member of the key management personnel of the region or the region's parent.

b) An entity is related to the region if any of the following conditions applies :

i) The entity and the region are members of the same group (which means the parent, subsidiary and fellow subsidiary is related to the others); or

ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); or

iii) Both entities are joint ventures of the same third party; or

iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity; or

v) The entity is a post-employment benefit plan for the benefit of employees of either the region or an entity related to the region; or

vi) The entity is controlled or jointly controlled by a person identified in a); or

vii) A person identified in a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or

viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the region or to the region's parent.

Closely members of a family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

**d) Impairment of assets**

Other current and non-current receivables that are stated at cost or amortised cost are reviewed at the end of each reporting period to determine whether there is objective evidence of impairment. Objective evidence of impairment includes observable data that comes to the attention of the region about one or more of the following loss events :

# 財務報告

## 東九龍地域

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

### 3) Significant accounting policies (continued)

#### q) Impairment of assets (continued)

- significant financial difficulty of the debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the debtor will enter bankruptcy or other financial reorganisation; and
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor.

If any such evidence exists, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition of these assets), where the effect of discounting is material. This assessment is made collectively where these financial assets share similar risk characteristics, such as similar past due status, and have not been individually assessed as impaired. Future cash flows for financial assets which are assessed for impairment collectively are based on historical loss experience for assets with credit risk characteristics similar to the collective group.

If in a subsequent period the amount of an impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through income and expenditure. A reversal of an impairment loss shall not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

Impairment losses are written off against the corresponding assets directly, except for impairment losses recognised in respect of trade debts and bills receivable included within trade and other receivables, whose recovery is considered doubtful but not remote. In this case, the impairment losses for doubtful debts are recorded using an allowance account. When the region is satisfied that recovery is remote, the amount considered irrecoverable is written off against trade debts and bills receivable directly and any amounts held in the allowance account relating to that debt are reversed. Subsequent recoveries of amounts previously charged to the allowance account are reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly are recognised in income and expenditure.

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired or, except in the case of goodwill, an impairment loss previously recognised no longer exists or may have decreased:

- property, plant and equipment (other than properties carried at revalued amounts);
- pre-paid interests in leasehold land classified as being held under an operating lease;
- intangible assets;
- goodwill; and
- investments in subsidiaries, associates and joint ventures in the company's statement of financial position.

If any such indication exists, the asset's recoverable amount is estimated. In addition, for goodwill, intangible assets that are not yet available for use and intangible assets that have indefinite useful life, the recoverable amount is estimated annually whether or not there is any indication of impairment.

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SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

### 3) Significant accounting policies (continued)

#### q) Impairment of assets (continued)

##### Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

##### Recognition of impairment losses

An impairment loss is recognized in income and expenditure if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognized in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the cash-generating unit (or group of units) and, then, to reduce the carrying amount of the other assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

##### Reversals of impairment losses

In respect of assets other than goodwill, an impairment loss is reversed if there has been a favorable change in the estimates used to determine the recoverable amount. An impairment loss in respect of goodwill is not reversed.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognized in prior years. Reversals of impairment losses are credited to income and expenditure in the year in which the reversals are recognized.

#### 4) Trade receivables

	2019 HK\$	2018 HK\$
Investment return allocated from Scout Unit	376,000.00	344,000
Trade receivables from outside parties	62,483.43	148,226
	<b>438,483.43</b>	<b>492,226</b>

The region's trading terms with its outside parties are mainly on cash basis with few pre-approved parties on credit. The credit period for these parties is generally for a period of one month. Each of such parties has a maximum credit limit. The region seeks to maintain strict control over its outstanding receivables. Overdue balances are reviewed regularly by senior management. In view of the aforementioned and the fact that the region's trade receivables related to a few pre-approved parties, there is no significant concentration of credit risk. Trade receivables are non-interest bearing.

At 31st March, 2019, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:

Neither past due nor impaired

438,483.43	492,226
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SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

#### 5) Leasehold improvements, computerisation, furniture and equipment

	Leasehold Improvements HK\$	Computerisation HK\$	Furniture and fixtures HK\$	Office equipment HK\$	Programme and training equipment HK\$	Total HK\$
At cost/written down value						
At 31st March, 2017	320,942.00	168,868.00	20,969.00	59,539.00	230,800.00	801,168.00
Additions	20,580.00	49,550.00	*	*	27,300.00	97,430.00
At 31st March, 2018	341,522.00	218,418.00	20,969.00	59,539.00	258,100.00	898,598.00
Additions	632,314.00	15,380.00	-	9,100.00	63,059.00	720,853.00
At 31st March, 2019	973,836.00	234,798.00	20,969.00	68,639.00	321,159.00	1,619,451.00
Provision for depreciation						
At 31st March, 2017	64,188.40	159,947.10	10,392.00	36,014.00	174,425.75	444,967.25
Charges for the year	68,304.40	22,568.68	3,942.00	11,192.00	39,272.25	145,189.33
At 31st March, 2018	132,492.80	182,515.78	14,334.00	47,116.00	213,698.00	590,156.58
Charges for the year	194,767.20	24,841.72	3,942.00	9,747.00	44,440.75	277,738.07
At 31st March, 2019	327,260.00	207,357.50	18,276.00	56,863.00	258,138.75	867,895.25
Net book value						
At 31st March, 2019	646,576.00	27,440.50	2,693.00	11,826.00	63,020.25	751,555.75
At 31st March, 2018	209,029.20	35,902.22	6,635.00	12,473.00	44,402.00	308,441.42

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SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

#### 7) Amounts due from/to Scout units

The amounts due (to) Scout units are unsecured, interest free and have no fixed term of repayment. The Regional Executive Committee considers the carrying amounts of these balances approximate to their fair values. The amounts due from Scout units are interest bearing, but unsecured and have no fixed term of repayment.

#### 8) Movements in Designated Funds

	Ng Tack Scout Fund HK\$
At 1st April, 2017	546,341.48
Interest earned from fixed deposits	4,84
Interest earned from Hong Kong Scout Foundation	23,200.00
Subsidy granted	(7,381.00)
At 31st March, 2018	562,165.32
At 1st April, 2018	562,165.32
Interest earned from fixed deposits	37.49
Interest earned from Hong Kong Scout Foundation	24,000.00
Subsidy granted	(18,012.00)
At 31st March, 2019	568,190.81

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

#### 6) Movements in reserves and internal designated funds

	Internal Designated Funds			
	Programme and Training Fund HK\$	Regional Scout Fund HK\$	Replacement Reserve HK\$	Total HK\$
At 1st April, 2017	902,974.34	8,212,264.45	192,000.00	9,307,238.79
Transfer from statement of income and expenditure	32,816.34	500,314.35	(43,500.00)	489,630.69
At 31st March, 2018	935,790.68	8,712,578.80	148,500.00	9,796,869.48
At 1st April, 2018	935,790.68	8,712,578.80	148,500.00	9,796,869.48
Transfer from (to) statement of income and expenditure	33,770.75	(164,620.43)	456,351.20	325,501.52
At 31st March, 2019	969,561.43	8,547,958.37	604,851.20	10,122,371.00

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#### 9) Inventories, at the lower of cost and net realisable value

	2019 HK\$	2018 HK\$
Regional badges	5,212.00	8,245
Record books	175.00	630
	<b>5,387.00</b>	<b>8,875</b>

#### 10) Other incomes

	Ng Tack Scout Fund HK\$	
Grants received from other government subventions	3,070.00	96,730
AHO subsidy for Regional training programme	128,083.62	96,108
Courses and activities receipts	289,065.00	490,305
Fund raising activities	898,122.00	711,290
Scout development funding scheme	59,000.00	-
Golf Club subsidy	-	735
Raffle proceeds	142,595.00	136,140
Sales of Scout items	23,943.60	19,287
Sundries	480.00	1,000
	<b>1,528,159.72</b>	<b>1,546,095</b>

## 東九龍地域

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

11) Employment cost	2019 HK\$	2018 HK\$
Employee compensation insurance	10,658.00	10,629
Pension fund contributions	229,019.50	258,483
Salaries	2,675,225.00	2,622,576
Staff medical allowances	10,829.49	11,627
Medical insurance	18,400.00	13,568
	<b>2,944,531.99</b>	<b>2,916,883</b>

## 12) Other operating and activities expenses

Annual general meeting	2,077.60	1,978
Annual report	13,450.00	13,500
Bank charges	1,260.00	1,300
Cleaning	1,287.00	5,151
Computerisation	19,253.00	13,628
Consumable/Non-capital assets	41,461.60	16,514
Depreciation	277,738.67	145,189
Development expenses	33.00	2,832
District workshop	22,070.00	27,025
Electricity	12,320.00	13,357
Fund raising activities	313,825.40	196,018
Group scout leader seminar	3,936.00	4,548
Inauguration	8,275.70	5,555
Insurance	44,914.00	44,925
Licence fee	2,160.00	2,160
Outstanding scout group award	27,504.10	27,353
Postage	16,248.90	12,258
Printing and stationery	35,947.10	37,059
Programme and training expenses	508,545.00	382,157
Public relations expenses	28,009.10	70,130
Regional events	276,389.95	442,930
Registration fee to World Scout Bureau	93,066.00	88,799
Repairs and maintenance	7,510.90	16,470
Sea activities expenses	107,707.60	83,225
Special project	29,590.00	-
Subsidy and grants	42,012.00	31,381
Sundries	11,019.40	22,060
Telephone	8,241.84	7,203
Travelling and transportation	2,717.24	5,582
Water	225.00	541
	<b>1,958,496.10</b>	<b>1,728,718</b>

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

17) Commitments	2019 HK\$	2018 HK\$
Capital commitments outstanding at 31st March, 2019 in respect of:		
Purchases of leasehold improvements, computerisation, furniture and equipment and compile improvement projects:- authorised but not contracted for	204,500.00	174,000

## 18) Financial risk factors

The region's activities expose it to a variety of financial risks as follows :

## a) Foreign exchange risk

The Regional Executive Committee is of the opinion that the region does not have significant foreign exchange risk under the current operations as the majority of the region's transactions are denominated in Hong Kong Dollars.

## b) Price risk

The region is not exposed to both debt and equity securities price fluctuation risk.

## c) Credit risk

The region's principal financial assets are trade receivables, other receivables, deposits, cash and bank balances. The credit risk on liquid funds is limited because the counterparties are authorised financial institutions listed in the Hong Kong Exchange and Clearing Limited and regulated under the Hong Kong Banking Ordinance. The region's maximum exposure to credit risk is shown in note 4 to the financial statements. The region's credit risk is primarily attributable to amounts due from/(c) Scout Units, including counterparty default and risk of concentration. The region has policies in place for the continued control and monitoring of relevant credit risk.

## d) Liquidity risk

The liquidity of the region is managed by maintaining sufficient cash and bank balances.

## e) Cash flow interest rate risk

The region has significant variable interest rate deposits placed with banks and Scout Units which expose the region to cash flow interest rate risk. At present, the region does not enter into any derivative to hedge against its interest rate risk exposure.

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

13) Accommodation cost	2019 HK\$	2018 HK\$
Air-conditioning and management fee	92,464.00	88,776
Rates	90,524.00	106,240
Rent	597,388.00	595,872
	<b>780,476.00</b>	<b>790,888</b>

## 14) Regional Executive Committee members' remuneration

None of the Regional Executive Committee members received or will receive any fees or other remuneration in respect of their services rendered to the region during the year (2018 - same).

## 15) Reconciliation of surplus for the year to cash (used in) operating activities

Surplus for the year	331,527.01	505,454
Non-cash adjustments to reconcile surplus for the year to cash flows :		
Depreciation	277,738.67	145,189
Interest (received)	(382,172.39)	(336,954)
Adjustments for :		
Decrease in inventories	3,488.00	1,990
Decrease/(Increase) in trade receivables	53,743.95	(169,958)
Decrease in utility deposits and prepayments	21,423.00	7,127
(Increase) in amounts due from Scout units	(1,000,000.00)	(1,879,600)
Increase/(Decrease) in trade payables and accruals	641,136.33	(26,395)
(Decrease)/Increase in temporary receipts	(5,578.73)	11,976
Cash (used in) operating activities	<b>(58,695.06)</b>	<b>(1,741,171)</b>

## 16) Related parties transactions

## i) Income items

During the year, income items transacted with Scout units amounted to HK\$4,458,078.02 (2018 - HK\$4,120,778). These amounts are agreed by management.

## ii) Expense items

During the year, expense items transacted with Scout units amounted to HK\$236,926.00 (2018 - HK\$203,382). These amounts are agreed by management.

SCOUT ASSOCIATION OF HONG KONG  
- EAST KOWLOON REGION  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

## 19) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2019

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31st March, 2019 and which have not been adopted in these financial statements. These include the followings which may be relevant to the region.

Effective for accounting periods beginning on or after

- i) HKFRS 16, Leases 1st January, 2019
- ii) HK(IFRIC) 23, Uncertainty over income tax treatments 1st January, 2019
- iii) Annual improvements to HKFRSs 2015-2017 Cycle 1st January, 2019
- iv) Amendments to HKAS 28, Long-term interest in associates and joint ventures 1st January, 2019

The region is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far it has identified some aspect of HKRS 16 which may have a significant impact on the financial statements.

While the assessment has been substantially completed for HKRS 16, the actual impact upon initial adoption of this standard may differ as the assessment completed to date is based on information currently available to the region, and further impacts may be identified before the standard is initially applied. The region may also change its accounting policy elections, including the transition options.

As disclosed in note 3k, the region currently classifies and accounts for leases as operating leases. The region enters into those leases as lessee.

Once HKRS 16 is adopted, the lessees will no longer distinguish between finance leases and operating leases. The lessee will account for all leases in a similar way to finance lease accounting, where the lessee will recognize and measure a lease liability at the present value of minimum future lease payments and will recognize a corresponding "right of use" asset. After initial recognition of this asset and liability, the lessee will recognize interest expenses accrued on the outstanding balance of the lease liability, and the depreciation of the right-of-use asset. The lessees can elect not to apply this accounting model to short-term leases where the lease term is 12 months or less and to leases of low-value assets, in which case the rental expenses would continue to be recognized on a systematic basis over the lease term.

HKRS 16 will primarily affect the region's accounting as a lessee of leases of property which is currently classified as operating leases. The application of new accounting model is expected to lead to an increase in both assets and liabilities and to impact on the timing of the expense recognition in the statement of comprehensive income over the period of the lease.

HKRS 16 is effective for annual period beginning on or after 1st January, 2019. The region will therefore apply the new definition of a lease in HKRS 16 only to contracts that are entered into on or after the date of initial application. Accordingly, the region's leases arrangement disclosed in note 3k will continue to be accounted for as lease arrangement. In addition, the region plans to elect not for applying the new accounting model to short-term leases and leases of low-value assets.

# 財務報告

## 白沙灣譚華正海上活動中心



張子超 張兆華 會計師行  
CHEUNG & CHEUNG  
Certified Public Accountants (Practising)

Independent Honorary Auditor's report to the council of Scout Association of Hong Kong  
- Pak Sha Wan Tam Wah Ching Sea Activity Centre  
(Registered under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong)

### Opinion

We have audited the financial statements of Scout Association of Hong Kong - Pak Sha Wan Tam Wah Ching Sea Activity Centre ("the centre") set out on pages 3 to 19, which comprise the statement of financial position as at 31st March, 2019, the statement of income and expenditure, the statement of changes in funds and reserves and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the centre as at 31st March, 2019 and of its financial performance and cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards ("HKFRS"), the Policy, Organisation and Rules of Scout Association of Hong Kong and Clause 6(c) of the Subvention Agreement issued by the Leisure and Cultural Services Department.

### Basis of opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAAs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the centre in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Information other than the financial statements and auditor's report thereon

The Regional Executive Committee is responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our honorary auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibility of the Regional Executive Committee and those charged with governance for the financial statements

The Regional Executive Committee is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Policy, Organisation and Rules of Scout Association of Hong Kong, and for such internal control as the Regional Executive Committee determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Regional Executive Committee is responsible for assessing the centre'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 Regional Executive Committee either intends to liquidate or to cease operations, or have no realistic alternative but to do so.

In addition, the Regional Executive Committee also have a responsibility to ensure that the financial statements are in accordance with Clause 6(c) of the Subvention Agreement issued by the Leisure and Cultural Services Department.

2017, Kau Shing Building, 217 Des Voeux Road Central, Hong Kong Tel: 25411711 Fax: 25757111

Independent Honorary Auditor's report to the council of Scout Association of Hong Kong  
- Pak Sha Wan Tam Wah Ching Sea Activity Centre  
(Registered under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong)  
(Continued)

Responsibility of the Regional Executive Committee and those charged with governance for the financial statements (continued)

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

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with the provision of Policy, Organisation, and Rules of Scout Association of Hong Kong, and for no other purposes. 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 decision of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining 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 centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Regional Executive Committee.
- Conclude on the appropriateness of the Regional Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the centre to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Cheung & Cheung

CHEUNG & CHEUNG  
Certified Public Accountants (Practising)  
Hong Kong: 28th May, 2019  
CHEUNG, Shiu Wah Silver  
Practising Certificate Number P07215

SCOUT ASSOCIATION OF HONG KONG  
- PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2019

	Notes	2019 HK\$	2018 HK\$
<b>Non-current assets</b>			
Capital works, computerisation, household property and furniture and equipment	3c & 6	804,571.41	935,730
<b>Current assets</b>			
Inventories	3f & 4	120,927.60	150,339
Trade receivables	31 & 5	626,994.99	123,227
Utility deposits and prepayments		24,366.00	31,186
Cash and cash equivalents	3h	1,373,711.68	1,451,470
		2,146,009.27	1,756,222
<b>Current liabilities</b>			
Trade payables and accruals	3m	(147,291.77)	(133,871)
Temporary receipts	3m	(100,765.00)	(98,718)
Amounts due to Scout units	7	(8,593.84)	(8,594)
		(256,650.61)	(241,183)
<b>Net current assets</b>		1,889,349.66	1,515,039
<b>TOTAL NET ASSETS</b>		2,693,921.07	2,450,769
<b>Financed by:</b>			
Accumulated Fund	10	550,396.18	550,396
Internal Designated Funds	3g & 10	2,143,524.89	1,900,373
<b>TOTAL FUNDS</b>		2,693,921.07	2,450,769

The annexed notes from pages 7 to 19 form an integral part of these financial statements.

The financial statements on pages 3 to 19 were approved and authorized for issue by the Regional Executive Committee on 28th May, 2019 and were signed on its behalf by:

  
WAI Kar Yan, Frankie  
Chairman of Regional Executive Committee

  
WAN See Chung, Wilson  
Regional Treasurer

## 白沙灣譚華正海上活動中心

SCOUT ASSOCIATION OF HONG KONG  
-PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31ST MARCH, 2019

	Notes	2019 HK\$	2019 HK\$	2019 Total	2018 HK\$	2018 Total
Income		Subvented	Non-subvented			
Government subventions		1,389,288.68	-	1,389,288.68	1,389,294	
AHQ subsidy		-	531,205.61	531,205.61	589,115	
Donation		-	590.00	590.00	-	
Other income	9	-	2,694,299.84	2,694,299.84	2,335,987	
Interest income	5d	-	288.67	288.67	28	
		1,389,288.68	5,226,384.12	4,615,652.80	4,305,422	
Expenditure						
Employment cost						
Employee compensation insurance		(5,593.00)	(3,476.00)	(9,069.00)	(9,268)	
Pension fund contributions		-	(89,517.75)	(89,517.75)	(98,779)	
Salaries						
Managerial grade staff		(1,650,985.00)	-	(1,650,985.00)	(959,275)	
Other grade staff		(173,631.54)	(904,235.46)	(1,077,867.00)	(1,248,143)	
Special grants		(42,000.00)	-	(42,000.00)	(42,000)	
Staff medical allowances		-	(2,890.00)	(2,890.00)	(2,895)	
Medical insurance		-	(16,106.00)	(16,106.00)	(15,568)	
Rent and rates		(92,212.00)	-	(92,212.00)	(92,569)	
Repair and maintenance		(26,212.00)	(123,577.00)	(149,789.00)	(134,662)	
Other operating expenses	5	-	(1,842,076.94)	(1,842,076.94)	(1,797,115)	
		1,390,633.54	(2,981,867.15)	(4,372,500.69)	(4,398,474)	
Surplus/(Deficit) for the year before transfer						
Amounts transferred from replacement amortization reserves	3g & 10	-	20,059.50	20,059.50	237,107	
Amounts transferred (to) maintenance funds	3g & 10	-	(100,288.67)	(100,288.67)	(26)	
Amounts transferred (to) development and operations funds	3g & 10	-	(164,287.80)	(164,287.80)	(144,629)	
Amounts transferred from LCSD reserve fund	3g & 10	1,264.86	-	1,264.86	-	
Surplus for the year retained in accumulated funds	10	-	-	-	-	

The annexed notes from pages 7 to 19 form an integral part of these financial statements.

SCOUT ASSOCIATION OF HONG KONG  
-PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST MARCH, 2019

	Notes	2019 HK\$	2018 HK\$
Cash flows from operating activities			
Cash generated from operating activities	12	345,502.55	518,895
Cash flows from investing activities			
Purchases of capital works, computerisation, household property and furniture and equipment		(423,549.00)	(8,158)
Interest income		288.67	26
Cash (used in) investing activities		(423,260.33)	(8,132)
(Decrease)/Increase in cash and cash equivalents		(77,757.78)	430,763
Cash and cash equivalents at 31st March, 2018		1,451,469.46	1,020,797
Cash and cash equivalents at 31st March, 2019		1,373,711.68	1,451,470
Analysis of the balances of cash and cash equivalents			
Cash and cash equivalents		1,373,711.68	1,451,470

The annexed notes from pages 7 to 19 form an integral part of these financial statements.

SCOUT ASSOCIATION OF HONG KONG  
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STATEMENT OF CHANGES IN FUNDS AND RESERVES  
FOR THE YEAR ENDED 31ST MARCH, 2019

	Accumulated Fund (note 10) HK\$	Internal Designated Funds (note 10) HK\$	Total Funds HK\$
At 1st April, 2017	550,396.18	1,900,372.78	2,450,768.96
Transferred (to) statement of income and expenditure	-	(93,051.70)	(93,051.70)
At 31st March, 2018	550,396.18	1,900,372.78	2,450,768.96
Transferred from statement of income and expenditure	-	243,152.11	243,152.11
At 1st April, 2019	550,396.18	2,143,524.89	2,693,921.07

The annexed notes from pages 7 to 19 form an integral part of these financial statements.

SCOUT ASSOCIATION OF HONG KONG  
-PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
NOTES TO THE FINANCIAL STATEMENTS

#### 1) Organisation and activities

Scout Association of Hong Kong - Pak Sha Wan Tam Wah Ching Sea Activity Centre was registered under Scout Association of Hong Kong under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong. Scout Association of Hong Kong is a body corporate with perpetual succession established under Scout Association of Hong Kong Ordinance (Chapter 100S of the Laws of Hong Kong) for the purpose of furthering and promoting the Scout Movement in the Hong Kong Special Administrative Region (HKSAR). On cessation or dissolution of the centre, Scout Association of Hong Kong would be the legal owner of all funds and assets under the name of the centre.

#### 2) Operations included in the financial statements

The financial statements include the operations of Scout Association of Hong Kong - Pak Sha Wan Tam Wah Ching Sea Activity Centre. Its principal activities are the furthering and promoting the Scout Movement in the Pak Sha Wan Tam Wah Ching Sea Activity Centre with principal place of operation located at 600 Hin Tin Highway, Pak Sha Wan, Sai Kung, New Territories, Hong Kong.

#### 3) Significant accounting policies

##### a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs) which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKASs) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA), accounting principles generally accepted in Hong Kong and Clause 6(e) of the Solvency Agreement issued by the Leisure and Cultural Services Department. A summary of the significant accounting policies adopted by the centre is set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis. These financial statements are presented in Hong Kong Dollars (HKD) which is the functional currency of the centre.

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

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

# 財務報告

## 白沙灣譚華正海上活動中心

SCOUT ASSOCIATION OF HONG KONG  
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NOTES TO THE FINANCIAL STATEMENTS  
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### 3) Significant accounting policies (continued)

#### e) Changes in accounting policies and disclosures

##### >New and amended standards

The HKICPA has issued the following amendments to HKFRSs that are first effective for the current accounting period of the centre:

i) HKFRS 9, Financial instruments

ii) HKFRS 15, Revenue from contracts with customers

iii) HK(IFRIC) 22, Foreign currency transactions and advance consideration

None of these developments have had a material effect on how the centre's results and financial position for the current or prior periods have been prepared or presented. The centre has not applied any new standard or interpretation that is not yet effective for the current accounting period.

#### d) Income and expenditure recognition

Income and expenditure are accounted for on an accrual basis except for donations and fund raising activities income which are accounted for when the rights to receive payment is established.

Income not designated for any specific purpose is dealt with in the statement of income and expenditure and transferred to the accumulated fund at the discretion of the Regional Executive Committee.

Interest income from a financial asset, excluding financial assets at fair value through income and expenditure, is accrued on a line basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset not carrying amount.

Donation not designated for any specific purpose is utilised at the discretion of the Regional Executive Committee.

#### e) Capital works, computerisation, leasehold property and furniture and equipment

Capital works, computerisation, leasehold property and furniture and equipment owned by the centre located at 660 Hinman Highway, Pak Sha Wan, Sai Kung, New Territories are maintained either at cost to the centre less subsequent accumulated depreciation or at nominal value of HK\$1.00 (2018 - same).

Depreciation is calculated to write off the cost of the items on a straight line method at the following annual rates :

Computerisation	33.33% (2018 - same)
Equipment and stores	25% (2018 - same)
Furniture and fixtures	25% (2018 - same)
Capital works	20% (2018 - same)
Capital works under Environment & Conservation Fund	20% (2018 - same)
Leasehold property	20% (2018 - same)

At the end of each reporting period, both internal and external sources of information are considered to assess whether there is any indication that an impairment loss recognised in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, to the extent that a reversal of an impairment loss previously recognised in the statement of income and expenditure is recognised in the statement of income and expenditure. Any reversal of an impairment loss of a revised asset in excess of the amount previously recognised in the statement of income and expenditure is credited directly to accumulated funds under the heading revaluation reserves.

SCOUT ASSOCIATION OF HONG KONG  
- PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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### 3) Significant accounting policies (continued)

#### e) Capital works, computerisation, leasehold property and furniture and equipment (continued)

An item of capital works, computerisation, leasehold property and furniture and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the statement of income and expenditure in the period in which the item is derecognised.

#### f) Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is determined using the first-in, first-out (FIFO) method and comprises all cost of purchases and other cost incurred in bringing the inventories to their present location and condition. It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

#### g) Internal designated funds

##### i) Pak Sha Wan Tam Wah Ching Sea Activity Centre Maintenance Fund

The Pak Sha Wan Tam Wah Ching Sea Activity Centre Maintenance Fund is represented by funds available for maintenance of building, ground and public utility facilities of Pak Sha Wan Tam Wah Ching Sea Activity Centre.

##### ii) Pak Sha Wan Tam Wah Ching Sea Activity Centre Development and Operations Fund

The Pak Sha Wan Tam Wah Ching Sea Activity Centre Development and Operations Fund is represented by funds available for the development and operations of Pak Sha Wan Tam Wah Ching Sea Activity Centre.

##### iii) Pak Sha Wan Tam Wah Ching Sea Activity Centre Replacement Amortisation Reserves

The Pak Sha Wan Tam Wah Ching Sea Activity Centre Replacement Amortisation Reserves are represented by the net book value of capital works, property, plant and equipment funded by various donors. Transfers to the replacement amortisation reserves represent additions during the year. Transfers from the replacement amortisation reserves to the statement of income and expenditure represent the corresponding depreciation charged for the year.

##### iv) Pak Sha Wan Tam Wah Ching Sea Activity Centre LCSD Reserve Fund

The Pak Sha Wan Tam Wah Ching Sea Activity Centre LCSD Reserve Fund are represented by excess of provision given by LCSD less actual amount paid for the allowable subvented expenses.

SCOUT ASSOCIATION OF HONG KONG  
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NOTES TO THE FINANCIAL STATEMENTS  
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### 3) Significant accounting policies (continued)

#### b) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition. Bank overdrafts that are repayable on demand and form an integral part of the centre's cash management are also included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

#### i) Employee benefits

##### Short term employee benefits and contributions to defined contribution retirement plans

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

A mandatory provident fund scheme ("the MPF scheme") is operated by the centre to fulfil the requirements under the Mandatory Provident Fund Schemes Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees' relevant income, subject to a cap of relevant monthly income of HK\$30,000. The contributions to the plan vest immediately.

#### D) Taxation

The centre is exempted from Hong Kong Profits Tax under Section 88 of the Inland Revenue Ordinance.

#### K) Provisions and contingent liabilities

Provisions are recognised for other liabilities of uncertain timing or amount when the centre has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditures expected to settle the obligation.

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

#### I) Trade and other receivables

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for impairment of doubtful debts, except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting is immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

SCOUT ASSOCIATION OF HONG KONG  
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NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

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### 3) Significant accounting policies (continued)

#### m) Trade and other payables

Trade and other payables are initially recognised at fair value, net of transaction costs incurred and subsequently measured at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### n) Related parties

a) A person, or a close member of that person's family, is related to the centre if that person :

i) has control or joint control over the centre; or

ii) has significant influence over the centre; or

iii) is a member of the key management personnel of the centre or the centre's parent.

b) An entity is related to the centre if any of the following conditions applies :

i) The entity and the centre are members of the same group (which means the parent, subsidiary and fellow subsidiary is related to the others); or

ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); or

iii) Both entities are joint ventures of the same third party; or

iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity; or

v) The entity is a post-employment benefit plan for the benefit of employees of either the centre or an entity related to the centre; or

vi) The entity is controlled or jointly controlled by a person identified in a); or

vii) A person identified in a) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or

viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the centre or to the centre's parent.

Close members of a family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

#### o) Impairment of assets

Other current and non-current receivables that are stated at cost or amortised cost are reviewed at the end of each reporting period to determine whether there is objective evidence of impairment. Objective evidence of impairment includes observable data that comes to the attention of the centre about one or more of the following loss events :

- significant financial difficulty of the debtor;

- a breach of contract, such as a default or delinquency in interest or principal payments;

- it becoming probable that the debtor will enter bankruptcy or other financial reorganisation; and

- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor.

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SCOUT ASSOCIATION OF HONG KONG  
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NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

## 3) Significant accounting policies (continued)

### o) Impairment of assets (continued)

If any such evidence exists, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition of these assets), where the effect of discounting is material. This assessment is made collectively where these financial assets share similar risk characteristics, such as similar past due status, and have not been individually assessed as impaired. Future cash flows for financial assets which are assessed for impairment collectively are based on historical loss experience for assets with credit risk characteristics similar to the collective group.

If in a subsequent period the amount of an impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through income and expenditure. A reversal of an impairment loss shall not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

Impairment losses are written off against the corresponding assets directly, except for impairment losses recognised in respect of trade debtors and bills receivable included within trade and other receivables, whose recovery is considered doubtful but not transitory. In this case, the impairment losses for doubtful debts are recorded using an allowance account. When the centre is satisfied that recovery is remote, the amount considered irrecoverable is written off against trade debtors and bills receivable directly and any amounts held in the allowance account relating to that debt are reversed. Subsequent recoveries of amounts previously charged to the allowance account are reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly are recognised in income and expenditure.

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired or, except in the case of goodwill, an impairment loss previously recognised no longer exists or may have decreased:

- property, plant and equipment (other than properties carried at revalued amounts);
- pre-paid interests in leasehold and classified as being held under an operating lease;
- intangible assets;
- goodwill; and
- investments in subsidiaries, associates and joint ventures in the company's statement of financial position.

If any such indication exists, the asset's recoverable amount is estimated. In addition, for goodwill, intangible assets that are not yet available for use and intangible assets that have indefinite useful life, the recoverable amount is estimated annually whether or not there is any indication of impairment.

#### Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present values using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

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SCOUT ASSOCIATION OF HONG KONG  
- PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

## 3) Significant accounting policies (continued)

### o) Impairment of assets (continued)

#### Recognition of impairment losses

An impairment loss is recognised in income and expenditure if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the cash-generating unit (or group of units) and then, to reduce the carrying amount of the other assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal (if measurable) or value in use (if determinable).

#### Reversals of impairment losses

In respect of assets other than goodwill, an impairment loss is reversed if there has been a favorable change in the estimates used to determine the recoverable amount. An impairment loss in respect of goodwill is not reversed.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to income and expenditure in the year in which the reversals are recognized.

## 4) Inventories, at the lower of cost and net realisable value

	2019 HK\$	2018 HK\$
Certificates and log books	3,978.50	5,631
Hats	29,773.40	30,873
Medals and badges	26,339.59	47,794
T-shirts	60,936.20	66,041
	120,927.60	159,339

## 5) Trade receivables

#### Trade receivables from outside parties

	2019 HK\$	2018 HK\$
	626,994.99	123,227
Neither past due nor impaired		
	626,994.99	123,227

SCOUT ASSOCIATION OF HONG KONG  
- PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
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## 7) Amounts due to Scout units

The amounts due to Scout units are unsecured, interest free and have no fixed term of repayment. The Regional Executive Committee considers the carrying amounts of these balances approximate to their fair values.

## 8) Other operating expenses

	2019 HK\$	2018 HK\$
Bank charges	1,098.00	1,240
Cleaning	38,996.50	31,497
Computerisation	6,912.00	5,191
Consumable/Non-capital assets	32,450.00	104,466
Courses and activities	611,595.31	711,711
Depreciation	554,707.53	497,545
Electricity	70,261.00	74,287
Insurance	66,325.00	66,299
Laundry expenses	16,828.00	24,691
License fee	300.00	970
Membership fee	2,753.85	2,836
Pleasure craft expenses	376,876.05	215,646
Postage	866.60	511
Printing and stationery	13,497.00	14,662
Sundries	16,780.00	10,397
Telephones	5,107.00	5,287
Travelling and transportation	4,658.10	5,456
Water	22,029.00	25,323
	1,842,076.94	1,797,515

## 9) Other income

Camp fee	612,392.00	676,669
Courses and activities fee	834,420.00	855,990
East Kowloon Region subsidy	102,856.00	77,400
AHO subsidy	284,695.00	7,685
HK Golf & Tennis Academy Foundation	*	169,480
Rental fee	221,795.00	247,535
Rental of pleasure crafts	249,410.00	328,050
Sai Kung District Dragon Boat Racing Preparatory Committee	15,406.00	-
Sundries	384,037.84	33,078
	2,694,299.84	2,335,987

SCOUT ASSOCIATION OF HONG KONG  
- PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

## 6) Capital works, computerisation, leasehold property and furniture and equipment

	Furniture and fixtures	Leasehold property	Equipment and stores	Computerisation	Capital works	Environment & Conservation Fund	Total
At cost/written down value							
At 31st March, 2017	29,661.00	1.00	2,371,594.01	56,716.00	1,643,754.00	443,700.00	4,545,726.01
Additions	13,608.00	-	74,550.00	-	-	-	88,158.00
At 31st March, 2018	43,269.00	1.00	2,446,144.01	56,716.00	1,643,754.00	443,700.00	4,633,334.01
Additions	32,600.00	-	93,999.00	4,950.00	292,000.00	-	423,549.00
At 31st March, 2019	76,169.00	1.00	2,540,143.01	61,666.00	1,935,754.00	443,700.00	5,057,433.01
Provision for depreciation							
At 31st March, 2017	29,960.00	-	1,922,569.26	52,265.57	929,194.00	266,220.00	3,200,698.83
Charges for the year	3,402.00	-	223,774.75	2,988.49	178,646.00	88,746.00	497,545.24
At 31st March, 2018	33,362.00	-	2,146,744.01	55,254.06	1,107,834.00	354,960.00	3,698,154.07
Charges for the year	11,552.00	-	214,265.75	3,111.78	237,040.00	88,740.00	554,707.53
At 31st March, 2019	44,914.00	-	2,361,007.76	58,365.84	1,344,874.00	443,700.00	4,252,851.60
Net book value							
At 31st March, 2019	31,255.00	1.00	179,135.25	3,200.16	590,880.00	-	804,571.41
At 31st March, 2018	10,207.00	1.00	299,400.00	1,461.94	535,926.00	88,740.00	935,729.94

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# 財務報告

## 白沙灣譚華正海上活動中心

SCOUT ASSOCIATION OF HONG KONG  
- PAK SHIA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

10) Movements in reserves and internal designated funds

Accumulated Fund	Internal Designated Funds						
	Pak Shia Wan Tam Wah Ching Sea Activity Centre		Maintenance Fund HK\$	Development and Operations Fund HK\$	Replacement Reserves HK\$	LCSD Reserve Fund HK\$	Total HK\$
At 1st April, 2017		550,396.18	259,696.73	902,233.75	831,494.00	-	2,543,820.66
Transferred (to)/from statement of income and expenditure		-	25.99	144,029.31	(237,107.00)	-	(93,051.70)
At 31st March, 2018		550,396.18	259,722.72	1,046,263.06	594,387.00	-	2,450,768.96
At 1st April, 2018		550,396.18	259,722.72	1,046,263.06	594,387.00	-	2,450,768.96
Transferred (to)/from statement of income and expenditure		-	100,288.67	164,287.80	(20,059.50)	(1,364.85)	243,152.11
At 31st March, 2019		550,396.18	360,011.39	1,210,550.86	574,327.50	(1,364.85)	2,693,921.07
The replacement amortisation reserves representing:							
LCSD Subvention to Non-government camp					357,280.00		
Insurance compensation					217,647.50		
					574,327.50		

SCOUT ASSOCIATION OF HONG KONG  
- PAK SHIA WAN TAM WAH CHING SEA ACTIVITY CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
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15) Financial risk factors (continued)

b) Price risk

The centre is not exposed to both debt and equity securities price fluctuation risk.

c) Credit risk

The centre's principal financial assets are trade receivables, other receivables, deposits, cash and bank balances. The credit risk on liquid funds is limited because the counterparties are authorised financial institutions listed in the Hong Kong Exchange and Clearing Limited and regulated under the Hong Kong Ordinances. The centre's maximum exposure to credit risk is shown in note 5 to the financial statements. The centre's credit risk is primarily attributable to amounts due to Scout Units, including risk resulting from counterparty default and risk of concentration. The centre has policies in place for the continued control and monitoring of relevant credit risk.

d) Liquidity risk

The liquidity of the centre is managed by maintaining sufficient cash and bank balances.

e) Cash flow interest rate risk

The centre has significant variable interest rate deposits placed with banks which exposes the centre to interest rate risk. At present, the centre does not enter into any derivative to hedge against its interest rate risk exposure.

16) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2019

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31st March, 2019 and which have not been adopted in these financial statements. These include the following which may be relevant to the centre.

- |  |  |
|--|--|
| i) HKFRS 16, Leases  | Effective for accounting periods beginning on or after 1st January, 2019 |
| ii) HKIFRIC 23, Uncertainty over income tax treatments                         | 1st January, 2019  |
| iii) Annual improvements to HKFRSs 2015-2017 Cycle                             | 1st January, 2019  |
| iv) Amendments to HKAS 28, Long-term interest in associates and joint ventures | 1st January, 2019  |

The centre is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

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11) Regional Executive Committee members' remuneration

No one of the Regional Executive Committee members received or will receive any fees or other remuneration in respect of their services to the centre during the year (2018 - same).

12) Reconciliation of surplus/(deficit) for the year to cash generated from operating activities

	2019 HK\$	2018 HK\$
Surplus/(Deficit) for the year	243,152.11	(91,052)
Non-cash adjustments to reconcile surplus/(deficit) for the year to cash flows:		
Depreciation	554,767.53	497,545
Interest (received)	(288.67)	(26)
Adjustments for:		
Decrease/(Increase) in inventories	29,411.40	(21,838)
(Increase)/Decrease in trade receivables	(503,767.92)	26,430
Decrease/(Increase) in utility deposits and prepayments	6,820.00	(7,610)
Increase in trade payables and accruals	13,421.10	44,051
Increase in temporary receipts	2,047.00	13,345
Cash generated from operating activities	345,502.55	51,895

13) Related parties transactions

Income from Scout units

During the year, income from Scout units amounted to HK\$2,307,419.20 (2018 - HK\$2,054,594). These amounts are agreed by management.

14) Commitments

Capital commitments outstanding at 31st March, 2019 in respect of:

Purchases of capital works, computerisation, leasehold property and furniture and equipment and campsite improvement projects

- authorised but not contracted for

261,000.00

261,000

15) Financial risk factors

The centre's activities expose it to a variety of financial risks as follows:

a) Foreign exchange risk

The Regional Executive Committee is of the opinion that the centre does not have significant foreign exchange risk under the current operations as the majority of the centre's transactions are denominated in Hong Kong Dollars (HKD).

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17) LCSD reserve fund

	2019 HK\$	2018 HK\$
Income		
LCSD subvention	1,121,056.68	1,312,082
LCSD subvention	26,212.00	26,212
Minor repairs	42,000.00	42,000
Special grant		
Total income	1,189,268.68	1,340,294
Expenditure		
Employee compensation insurance	(5,593.00)	(5,869)
Salaries		
Managerial grade staff	(1,050,985.00)	(959,275)
Other grade staff	(173,631.54)	(253,969)
Special grant	(42,000.00)	(42,000)
Rent and rates	(92,212.00)	(92,969)
Repairs and maintenance	(26,212.00)	(26,212)
Total expenditure	(1,391,633.54)	(1,380,294)
	(1,364.86)	-

18) Other income to be recognised in future years

In 2015, the centre applied the subsidy from Environment & Conservation Fund amounted to HK\$292,335.00 to fund the Energy Improvement and Conservation Works totaling HK\$443,700.00 which was recognised as non-current assets in accordance with Hong Kong Accounting Practice. Depreciation of the Energy Improvement and Conservation Works is calculated to write off the cost of HK\$443,700.00 on a straight line method at 20% per annum. Accordingly 40% of the Environment & Conservation Fund equivalent to HK\$323,868.00 is to be recognised in future years to reflect the pattern of the depreciation of the item. The cost of Energy Improvement and Conservation Works partly under subvention is recognised in the statement of financial position as disclosed in note 6 to the financial statements.

In 2019, the centre obtained a insurance claimed amounted to HK\$273,530.00 to replace the fixed assets and maintain capital work totaling HK\$333,800.00 damaged by typhoon. Depreciation of insurance claimed is calculated to write off the cost of HK\$33,800.00 on a straight line method at 25% per annum and cost of \$216,000.00 on a straight line method at 20% respectively. Accordingly 75% of the fixed assets equivalent to HK\$26,647.50 and 89% of the capital work equivalent to HK\$190,400.00 is to be recognised in future years to reflect the pattern of the depreciation of the items.



## 抱負

成為香港最優秀的志願團體，致力培育青少年的工作，造福社會。

## 使命

我們致力青少年的教育工作。透過富挑戰性和有進度性的訓練和活動，促進青少年德、智、體、群、美五育的發展。

## 價值觀

我們確信在培訓青少年工作上，最重要的是：

- 青少年要有認識自我的能力，才會成為有責任感的公民；
- 成年人要為青少年樹立良好的榜樣；
- 待人接物，要持平公正；及
- 瞭解別人，有助促進世界和平。

## 童軍誓詞

我願以信譽為誓，竭盡所能；

對神明，對國家，盡責任；

對別人，要幫助；

對規律，必遵行。



## 童軍規律

童軍信用為人敬。

童軍待人要忠誠。

童軍友善兼親切。

童軍相處如手足。

童軍勇敢不怕難。

童軍愛物更惜陰。

童軍自重又重人。



## 香港童軍總會東九龍地域

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