



香港童軍總會 東九龍地域



2020-2021
年報

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吳彩華先生



地域主席
衛嘉欣先生



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成員人數 (截至每年 12 月 31 日)

	小童軍		幼童軍		童軍		深資童軍		樂行童軍		各支部總人數		領袖 (連總監)		會務委員		總數		
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	
地域總部	-	-	-	-	-	-	-	-	-	-	-	-	-	45	40	46	42	91	82
黃大仙區	438	258	480	457	306	277	78	85	63	81	1,365	1,158	194	169	70	70	1,629	1,397	
慈雲山區	395	322	555	478	188	205	47	34	5	13	1,190	1,052	194	155	84	66	1,468	1,273	
九龍灣區	270	274	543	426	227	218	67	56	4	3	1,111	977	123	121	97	87	1,331	1,185	
觀塘區	352	230	393	355	177	152	56	41	44	55	1,022	833	119	130	82	71	1,223	1,034	
秀茂坪區	188	131	246	244	203	119	68	28	36	0	741	522	115	100	26	19	882	641	
鯉魚門區	335	295	557	455	175	196	98	99	29	49	1,194	1,094	272	261	91	104	1,557	1,459	
西貢區	248	243	540	428	215	181	73	53	17	16	1,093	921	145	124	73	48	1,311	1,093	
將軍澳區	178	150	570	407	490	508	82	66	53	20	1,373	1,151	250	262	36	33	1,659	1,446	
總數	2,404	1,903	3,884	3,250	1,981	1,856	569	462	251	237	9,089	7,708	1,457	1,362	605	540	11,151	9,610	

旅團 (截至每年 12 月 31 日)

	旅團		小童軍		幼童軍		童軍		深資童軍		樂行童軍	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
黃大仙區	24	24	14	12	18	19	16	16	9	10	8	9
慈雲山區	35	35	22	16	22	20	15	15	6	6	1	3
九龍灣區	24	23	12	12	20	16	10	10	5	4	1	1
觀塘區	25	23	16	12	16	16	13	13	6	6	6	7
秀茂坪區	22	23	8	6	10	10	9	6	5	3	3	0
鯉魚門區	26	26	15	14	18	16	9	9	7	7	4	4
西貢區	28	27	7	7	20	16	13	9	9	7	2	2
將軍澳區	32	30	9	8	21	17	17	16	8	7	5	3
總數	216	211	103	87	145	130	102	94	55	50	30	29

考取支部最高獎章及木章人數

	金紫荊獎章		總領袖獎章		榮譽童軍獎章		貝登堡獎章		木章	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
地域總部	0	0	0	0	0	0	0	0	2	0
黃大仙區	26	0	10	1	1	0	0	0	0	4
慈雲山區	31	7	2	0	0	1	0	0	1	0
九龍灣區	48	0	2	1	0	0	0	0	2	0
觀塘區	7	1	0	0	1	0	0	0	0	1
秀茂坪區	3	0	1	1	4	1	0	0	0	0
鯉魚門區	27	4	11	0	4	0	0	0	2	0
西貢區	30	7	1	0	1	0	2	0	1	0
將軍澳區	38	0	7	0	2	0	1	0	4	7
總數	210	19	34	3	13	2	3	-	12	12

2020 至 2021 年度原定的活動，包括步操比賽、就職晚宴、中秋盆菜聚餐、運動會、周年頒獎典禮、新春團拜、11 東九樂悠遊、東九 Wild Walker、日本屋久島之旅、訓練隊日和東九領袖大會，以及一連串的活動和訓練因卻疫情而取消了。

在這一年之中，大家的生活或工作受到衝擊，無論心理或習慣也要加以調整，習以為常的童軍生活更因此而全面停頓。我們在疫情初期，為東九龍轄下各區有需要的人士派發防疫物資，亦趁着疫情稍緩的時候，分別舉行了地域周年會員大會和就職典禮。

為了延續童軍活動，應對新常態，我們回應網上進行活動的需要，為訓練人員舉行培訓工作，更舉辦「龍東領袖學園」，為領袖提供一連串的網上工作坊，介紹網上活動，樂見領袖的積極參與。

白沙灣譚華正海上活動中心年內進行了多個不同的維修項目和添置先鋒工程器材。至於獲香港賽馬會慈善信託基金資助的中心改善工程，地域成立了白沙灣改善工程小組，並已聘請顧問公司，展開設計和招標的工作。我們將在 2021 年下旬至 2022 年上旬暫時關閉中心進行工程，期望明年能為大家帶來耳目一新的海上活動中心。

隨着本年三月始，各支部的活動和訓練陸續有序恢復，我們隨即開展領袖訓練班以及支部訓練活動，年多以來未見的制服踪影又再出現。我們同時開放 白沙灣海上活動中心，希望能為一些未有場地進行集會的成員，提供方便。在疫情未完全退卻之前，在恢復活動和訓練的同時，我們仍然要保持良好的衛生習慣，遵守防疫措施要求，以便能在安全的環境下進行所有的活動和訓練。

截至 2020 年 12 月 31 日，地域共有 211 個童軍旅，比 2019 年減了 5 個；青少年成員共有 7,708 名，而總童軍成員人數共 9,610 人，比去年減少 1,541 人。

我們多謝各會務委員過去一年的捐助，各位前線領袖和總監在艱辛時刻的努力不懈，集思廣益，為維持童軍運動盡一分力。

我謹代表地域多謝衛嘉欣主席過去五來用心提供不同的支持和建議，協助地域繼續成長。

最後，本年內會為大家送上東九龍地域 45 周年紀念特刊。

地域總監
盧沛霖



香港童軍總會東九龍地域 2019及2020年度獲獎名單



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。即使在新型冠狀病毒疫情下，亦鼓勵旅團根據總會防疫指引參與及舉辦童軍運動。本年度獲優異旅團獎的旅團共 100 個，獲最佳發展旅團獎共 32 個，並有 16 個童軍旅獲卓越旅獎。

主辦機構表揚狀

童軍運動得以推動，有賴各主辦機構支持，令童軍運動得以持續發展。本年度，共有 36 個主辦機構獲得主辦機構表揚狀，分別 3 個銀狀（5 年）、1 個銀狀（10 年）、6 個金狀（15 年）、13 個金狀（20 年）、4 個金狀（25 年）、3 個金狀（30 年）、1 個金狀（35 年）、2 個金狀（40 年）、2 個金狀（50 年）及 1 個金狀（55 年）。

青少年成員獎勵

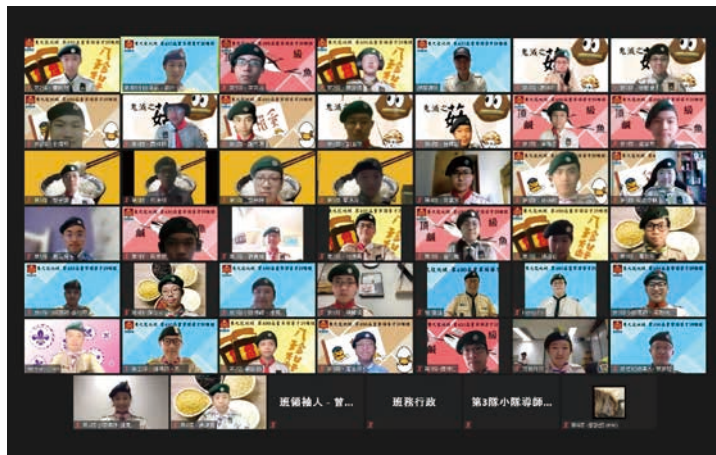
本年度，共有 24 人考獲最高支部獎章，包括 19 名幼童軍成員考獲金紫荊獎章，3 名童軍成員考獲總領袖獎章，2 名深資童軍成員考獲榮譽童軍獎章。由於受疫情影響，考獲最高支部獎章人數較過往大幅下降，但地域亦鼓勵童軍成員在知識、技能、個人修養等方面，挑戰自我、發揮潛能，以至突破自己，不斷求進。



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11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、版圖遊戲等，參加人次為242人。此外，地域轄下8個童軍區分別為各支部童軍成員舉辦15個活動和訓練班，參加總人次為290人。

童心抗疫：童軍專章考驗活動

為免童軍成員因疫情而影響其訓練進度，地域於2020年5月15日至6月30日及2021年1月30至3月31日期間舉辦「童心抗疫：童軍專章考驗活動」，讓童軍成員考取手藝章（技能組）、烹飪章（中式）（技能組）、語言章（服務組）、公民章（服務組）等。參加者可根據考驗內容，以短片形式拍攝相關過程，並附以旁述說明，完成後將短片上傳讓主考評核，評核合格便考獲相關專科徽章。



航空活動組 — 「童心翱翔」 航空活動同樂日

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2021年3月27日在線上舉行「童心翱翔」航空活動同樂日，參加者於活動前往地域領取材料套包，並於活動當日參加線上的風箏工作坊及手擲滑翔機工作坊。活動完結後，參加者可繼續參加延伸活動包括風箏知識小測驗、紙飛機工作坊等，讓童軍成員進一步增進航空知識。

版圖遊戲組

地域版圖遊戲組於本年度舉辦兩次版圖遊戲活動 — 電腦輔助遊戲及謀殺之謎遊戲，並向參加者推介一些適合應用於團集會的版圖遊戲，讓參加者體驗桌遊的輕鬆歡樂氣氛。



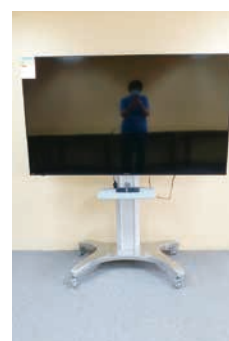
地域總部

地域於本年度獲總會分配 921 室，讓地域有更多空間舉辦訓練班和活動。地域已於 2021 年 3 月翻新 921 室，並添置貨架及儲物櫃，把地域儲物室由 922A 室搬往 921 室，使地域能更有條理地存放物資。來年度，地域將為 922 及 922A 室進行裝修工程，讓地域能因應需要靈活變動作不同訓練用途。



地域和樂辦事處

地域本年度繼續優化和樂辦事處，地域為活動室添置短距離投影機、電視機及儲物櫃，使訓練班和活動能在更優質的環境下舉行及有條理地存放訓練班物資。另外，亦於露台位置添置洗滌槽，讓使用者於有需要時能有合適地方清洗物資。



就職典禮

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 45 屆會務委員會就職典禮」於 2020 年 9 月 25 日在周湛樂集會堂舉行，蒙民政事務局常任秘書長謝凌潔貞太平紳士蒞臨主禮，同時為地域籌募經費，讓各會務委員、領袖和嘉賓聚首一堂。





童心抗疫

在疫情期間，地域得到一眾會務委員及「香港賽馬會慈善信託基金—新冠肺炎緊急援助基金」的熱心贊助及支持，成功分批採購各項防疫物資，經領袖將物資貼上標貼及注意事項，並重新包裝後，再透過黃大仙民政事務署、社會福利署及各地區團體協調及配對，在2020年4月，順利將防疫物資派送予區內的長者、低收入家庭及傷健人仕，為社區送上一點溫暖及關懷。



龍東滙成立

地域於2020年4月1日成立「龍東滙」，為曾於東九龍地域服務之退休童軍成員及已退任地域會務委員而設，目的為延續童軍精神，繼續為青少年服務。龍東滙亦會不定時設有聚會，讓會員相聚聯誼。



地域製作組

地域製作組為了於活動時能製作更佳質素之相片及影片，本年度特意添置補光燈、燈腳及機腳等製作器材。





「童」心重啟心

地域於 2020 年 9 月至 2021 年 2 月期間舉辦以「童」心重啟心的一系列急救知識推廣活動和教育課程，其中包括多次舉辦遠足急救工作坊，教授戶外遠足環境和動物相關引起的問題及處理方法。地域亦於 2021 年 2 月舉辦基本生命支援術及自動體外心臟去纖維性顫動法使用證書訓練課程，使參加者透過課程認識並練習成人基本生命支援術及自動體外心臟去纖維性顫動器使用，並在特殊情況下能夠學以致用。

山徑維修工作坊 — 清理排水道

地域於 2021 年 3 月 13 日在馬鞍山郊野公園舉辦山徑維修活動 — 清理排水道，並獲得漁農自然護理署全力支持，在漁農自然護理署職員及富經驗的導師指導下讓參加者認識清理排水道的重要性、認識清理排水道的工具及其使用方法、以及身體力行協助簡單的排水道清理工作，及合力進行舒緩部分山徑損耗的修補工作，藉此明白可持續山徑及不留痕概念，成為負責任的郊野使用者。





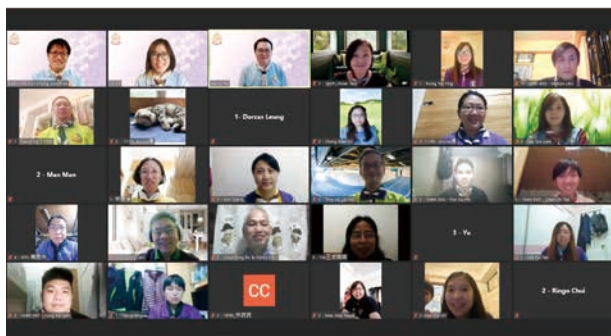
領袖訓練

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 5 個領袖木章系統訓練班及 7 個非木章系統訓練班，總參加人次達 227 人。



訓練隊培訓

地域於 2020 年 9 月至 12 月期間為訓練隊舉辦不同的視像網上教學工作坊，學習網上訓練的互動及活動技巧，從而提升隊員對新模式教學的應用。工作坊包括「活用 Apps 帶討論」訓練課程，讓隊員學習以電子學習 Apps 在體驗活動及解說中發揮互動及網上引導討論技巧；「Google Workspace 應用工作坊」，讓隊員可以掌握使用 Google Form 及 Google Website 的技巧，建立簡單的網上問卷及入門網站；「Zoom 軟件基本應用工作坊」，讓隊員可進一步了解 Zoom 軟件的基本設定及各項功能，以便自行設定及舉行 Zoom 網上活動，提升隊員對新模式的學習及使用工具的實用性。



龍東領袖學園 — 領袖線上工作坊

因應疫情，童軍成員大多留在家中以減少病毒傳播和受感染的機會，各項童軍活動也因而暫停或改以視像形式進行。地域於 2021 年 1 月至 3 月期間推出「龍東領袖學園」計劃，舉辦不同類型的網上工作坊，包括 Zoom 軟件基本應用、Padlet 軟件應用、活用 Canva 製作海報及短片設計及帶領網上遊戲技巧工作坊等，以支援各前線領袖籌備及設計網上集會，各工作坊報名反應熱烈。

白沙灣譚華正海上活動中心

因應新型冠狀病毒疫情持續，為配合一系列防疫措施及童軍活動指引，中心於本年度按序開放，以致使用率比以往下降不少，總使用人次為2,553。

為減少病毒傳播的風險，除制訂一系列防疫措施，中心亦按指引增加清潔公眾設施的次數，同時，中心亦採購了新式的探熱儀、消毒搓手液等，並於洗手間增設消毒廁板液，讓營友於中心內能放心享用各設備。

在活動方面，中心於本年度共舉辦了白沙灣獨木舟繞標賽，讓大家表現身手，合共25人參與。

在中心關閉防疫期間，我們亦把握時間，跟進了很多不同的維修項目，包括聘請承辦商維修斜坡、修剪斜坡上的樹木、於船屋天台加裝貓梯及維修圍欄及柱躉。職員亦整理各個房間及不同物資，以讓營友於中心開放時，能有齊備的設施可使用。此外，東九龍地域教練隊亦經常到中心協助修理不同艇隻，如清理機動艇的蠔殼和油船底油、為標準艇修補破洞等，服務不遺餘力。

在物資方面，本年度，中心獲戴麟趾爵士康樂基金（主要基金）慷慨資助，添置16條坐式安全帶、36個頭盔、23個扣環、4個防墜器、38條扁帶、2條動力繩及1條靜力繩，為先鋒工程活動增加安全度。

中心成功向香港賽馬慈善信託基金申請撥款作中心改善工程，為籌備相關工作，地域更成立了白沙灣改善工程小組。小組集合眾專業人士的知識，去規劃改善中心的方案，以配合未來多元化及共融的方向發展。





黃大仙區

會長：簡有山先生
主席：楊愛珍女士
區總監：郭志強先生（兼任）



新型冠狀病毒疫情期間，整個年度的童軍活動都受到嚴重影響，與成員面對面模式舉行的童軍團集會被迫完全停辦。雖然如此，社會卻萌生了一個「新常態」 - 在家「工作」和「學習」的新趨勢，面對面的交往逐漸地轉變成以網上工具作為溝通的主要媒介。

在「新常態」下，黃大仙區已有部分旅團在疫情開始初期，新科技未被廣泛運用的時候，已利用科技與童軍成員進行網上團集會及保持溝通聯繫。前線領袖對童軍運動的貢獻及對童軍成員的關顧，實在讓我們一眾領袖敬佩。

黃大仙區過去一年，在艱難的環境下，仍有 1 位童軍成員完成總領袖獎章及多位領袖獲得童軍獎勵，包括 1 位獲頒優良服務獎章，14 位分別獲頒長期服務二星獎章、長期服務一星獎章及長期服務獎章；更有 1 位資深領袖獲頒長期服務四星獎章。此外，有幸會長、主席和各會務委員繼續支持黃大仙區會，及區職員的努力，讓區會重新出發，迎接新的挑戰。區會是童軍旅直接溝通的渠道，因此區會與區內各童軍旅保持緊密聯繫，了解及鼓勵他們，並按實際情況及需要作出適當的支援，讓區內童軍旅得以充份發展。



黃大仙區會已作好「準備」，開始籌組未來的活動，包括「搜圖索源」- 全區網上定向比賽，「黃大仙區歷史遊踪」活動及展覽；以及為香港童軍 110 周年紀念冠名活動的「健康活動周」一系列講座及訓練等。同時，亦邀請區內年青成員及領袖，善用區會的資源，籌辦不同類型的小組，發揮所長，使區會成為年青成員及領袖的「家」。此外，區會不時留意疫情的變化並作好充分「準備」，以確保所有區會活動在一個安全並符合防疫要求的環境舉行。



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



「疫情肆虐，苦不堪言」

新冠狀疫情從 2020 年初開始肆虐香港至今天下筆之際仍然未過去，這一年多的時間對香港人是難過的，對慈雲山區的童軍成員亦可說至為深刻。2020 年本是我們慈雲山區會 60 周年紀念，得到會長、主席和各位會務委員的支持，最初構思了的一連串精彩的慶典活動有很大部分都因為疫情的關係忍痛地取消了。不但如此，各支部成員的學習進度及考驗也受到前所未有的衝擊，區會有多項的活動及訓練也無奈地需要延期、擱置甚至取消了（包括了本區四十三屆區務委員會就職典禮）。



疫情之下，每天要在公共場所戴口罩生活已是常態；而青少年的學習模式也以家中網上學習成為主流。因為未能上實體課的關係，旅團集會也要因此而停止。更糟的是因為慈雲山區的確診數字在 2020 年中期攀升得很快，為了公共衛生的考慮，區總部也曾經暫停辦公接近兩個月，以致去年的區周年大會也需要用混合的模式（實體及網上）進行。

在這「經營艱難」的時期，幸得一班同心同德的區職員、領袖和熱心的會務委員默默支持和問候下，使區會在停止辦公的時候也能維持有限度的運作。

「竭盡所能，服務人群」

慈雲山區的特色除了是學校旅比較多之外，近年新移民人口也較以前多。抗疫初期我們收到頗多求助是有部分居民未能負擔一些抗疫物品，有些人士甚至因疫情影響經濟而失業。雖然疫情猖獗，但當我們了解到他們困難後區會便嘗試向外募捐，後來幸得金門建築有限公司對我們的信任，樂意捐贈一大批防疫物品給我們；這批物資由區會長馬兆榮醫生親自到捐贈機構代表接收。物資到達後，我們本着「同『惠』慈雲」的精神除了把大部分物資轉發給慈雲山區幾個童軍旅主辦機構（社區中心）外，把餘下的物資在國慶日當天偕同了東九龍第 1270 旅舉行了「長幼共聚迎中秋」活動向長者們送暖；與之前其他送禮物活動流程不同是因為這次我們是必須遵守防疫規則：所有前來領受福袋的老人家都必須測量體溫和遵守 1.5 米的社交距離等候。一眾童軍領袖聯同區務委員和旅務委員把近百多份「福袋」送到富山邨的街坊長者手上，我們一行人等亦浩浩蕩蕩把 200 多份禮物送到區內多間安老院舍。雖然因為疫情關係我們未能和以往一樣留下來和長者交談，但他們看見我們送來禮物時都笑逐顏開呢。當天上午活動完結後，一班區職員更馬不停蹄回到區總部進行了一次大消毒清潔呢！



寄望來年，我們希望疫情能盡快過去，好使我們的生活和學習回復正軌，我更希望在「小休」的領袖能回



歸團隊繼續帶領青少年，令他們可以繼續童軍運動的火焰，從新投入學習與訓練、活動和服務當中。雖然我們可能會因這次 60 周年的慶祝活動大部分都取消了而感覺到可惜，但這次「同『惠』慈雲」卻令我再回到我們服務的社區：去了解，去關心他們的需要。這些得着其實比我們所失的更多並且意義更大。香港童軍總會慈雲山區新的一個甲子將要開始，我們會努力繼續為社會培育一班關心香港並對國家盡責任，而且在五育都有良好發展的全人青少年！

「世界添美好，童軍願分勞！」



九龍灣區

會長：鄭耀章先生
主席：孫秀麗小姐
區總監：張偉業先生



回顧過去一年大部分的實體活動都因疫情而未能舉行。但各位領袖及童軍兄弟姊妹都非常努力應對新常態，包括開辦網上訓練班、考驗、活動及會議等，令成員能夠繼續體驗童軍運動及獲得最新資訊。領袖們不斷求新求進，多行一步，我謹此衷心向各領袖致謝，感謝各位努力，探索創意新方案。本區在各會務委員、童軍旅領袖及區幹部職員共同努力下，除實體參與項目未能舉行外，其他各項網上活動及會議均能順利完成。



過去一年，區職員透過不同形式進行旅團探訪，包括：實體、視像、電話等，將總會之最新消息第一時間向區內領袖發放，而各項會議我們亦安排了視像形式進行。這些工作都大大提升了區與童軍旅領袖溝通，從而令區務更切合童軍旅的需要。而各支部所舉行的訓練班及活動都順利完成，從而使各成員在未有實體活動期間能夠繼續參與童軍活動。

今年度有 1 位童軍獲頒總領袖獎章，以表揚他在童軍活動和訓練的成就。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、長期服務星章、長期服務獎章，以表揚他們對童軍運動的貢獻及建樹。旅團拓展方面，各區幹部職員均努力推行保留成員及拓展旅團工作，包括新開辦東九龍第 1815 旅。



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、各位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。



隨著多個國家逐步推進疫苗接種計劃，復甦可期。然而，在有效疫苗廣泛普及和接種人口達一定比例前，相信距疫情全面受控還有一段時間。請各位繼續齊心抗疫，保持警惕。我們在新一年疫情過後再建構、成就無限可能。





觀塘區

會長：熊秀雲女士

主席：周耀明先生，BBS, MH

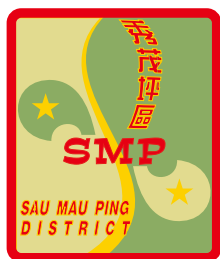
區總監：賴永佳先生

在過去一年，新冠病毒的陰霾籠罩下，香港童軍總會觀塘區和區內童軍旅均遵從香港童軍總會的防疫指引，暫停所有實體活動或改以網上視訊形式進行，在與童軍旅及童軍領袖的溝通上，我們竭力保持聯繫，以不同渠道代替以往的實體旅團探訪和處理行政事宜。區務運作上，亦與會務委員和區職員保持視像會議及電子通訊。曾於去年七月期間完成實體周年大會和就職典禮，並於今年初，一月份舉辦了全區領袖大會，配以網上平台進行，同時得到東九龍地域協助，區內超過 10 個童軍旅約 30 多位領袖的支持，活動內容以報告總會最新動向、地域及區會的資訊等，更邀請了區內童軍旅，不同支部童軍領袖，分享幼童軍、童軍及深資童軍在疫情下利用線上集會的經驗與心得。

然而在青少年成員的訓練活動和團集會上，確實缺乏實際支援，如資源和場地配合等問題，要全面恢復團集會定有難度，我們深切明瞭每一位前線童軍領袖和童軍成員所面對的困難與掣肘，感謝各位前線童軍領袖靈活變通，努力不懈，堅守崗位，亦對童軍運動充滿熱誠的成員和社會人士致以最衷心的敬意。

一場世紀疫情或會令我們失去了親朋摯友，更削弱了人與人之間之連繫和接觸，在反思過去展望將來的時候，我們承諾會以童軍精神為本，鼓勵身邊的朋友繼續支持培育青少年的發展，為推廣童軍運動注入更多的正能量，深信透過每位童軍成員包容和努力，勇敢面對當下挑戰，定能令世界邁向更美好。





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



2020 年對於秀茂坪區，以及各個童軍單位，以至整個童軍總會，都是充滿挑戰的一年。

年初疫情發生，影響各童軍旅的正常運作。於計劃 2020/2021 年度工作計劃時，未有預計到疫情持續超過一年。原本預算各支部的活動及訓練班，基本上無法推行。集會的地方和場所都暫停開放，以至未能開展各項工作。雖然區會已經與區內各童軍旅以電話及社交媒體保持溝通，但長期以非面對面形式進行溝通，情況極不理想。童軍成員的進度受到很大延誤，同時亦影響到領袖的各種訓練。



區會層面的工作亦因為疫情影響，大部分都是在居家處理，未能返回區總部辦公，初時因為疫情而令區職員會議多次延期，之後區會利用網絡視像會議軟件，把區職員會議維持一個月一次，從而較為有效地跟進區會層面工作，區執行委員會會議亦多次利用視像會議形式進行。近期亦有區內公開旅嘗試使用視像形式集會。

到了 2020 年底，各成年成員已習慣因疫情而轉變各項活動的新常態。於是，2020/21 年度在充滿挑戰及不確定的環境下結束。

總結過去一年的經驗，區計劃在新的一年會多利用網絡平台配合青少年成員活動及訓練，亦會邀請更多童軍旅領袖協助訓練。繼續進行童軍旅拓展工作，在新一年度成立最少兩個新童軍旅。訂定童軍旅探訪安排與支援的時間表，並定期向總會作出匯報。成立基金支援有需要的童軍成員參與海外交流活動及訓練，擴闊他們的視野。人事方面，我們將物色新會長接替退任會長崗位。區總監將會完成有關退休交接的各項安排，讓交接順利過渡。

由於疫情仍未完全受控，區內各項活動都存在大大小小的變數，區會將繼續配合總會及地域的政策，推動區內的童軍活動，留意各童軍旅及成員在仍有不確定的環境下的需要，適時提供支援，以實踐童軍格言 - 「準備」。

祈望新一年疫情盡快結束，秀茂坪區的童軍運動在新一屆會務委員支持下，順利推行。





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

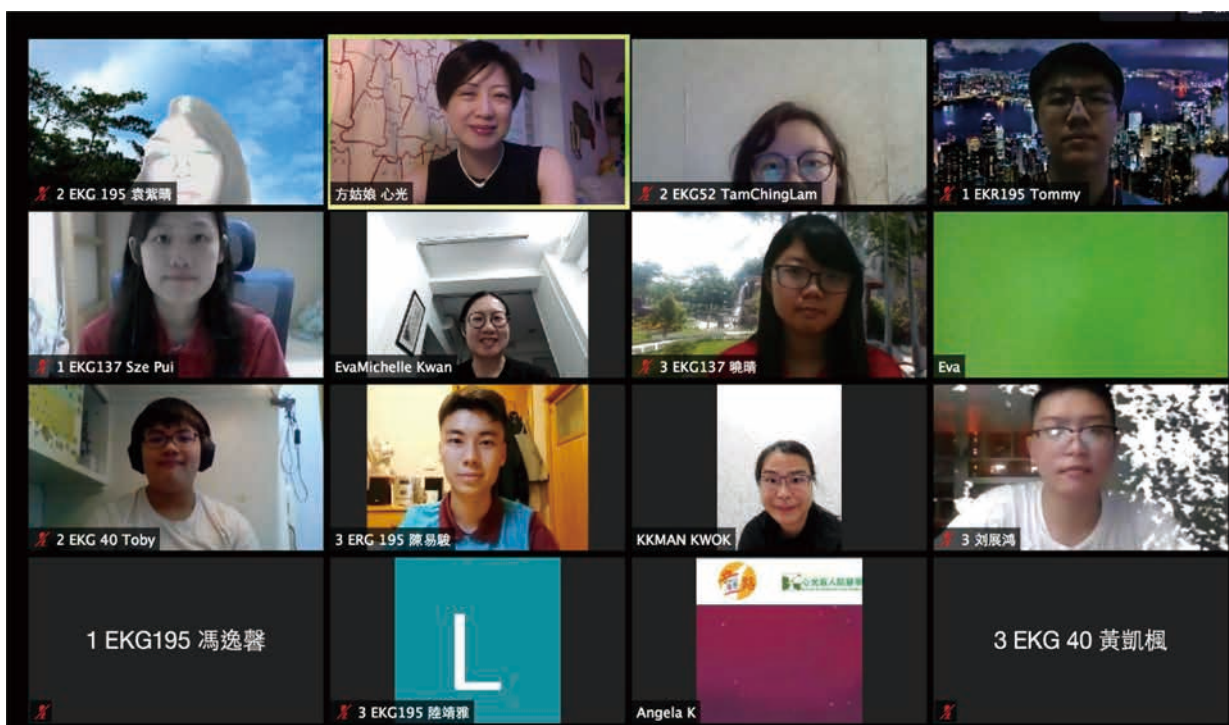
新型冠狀病毒疫情反覆，2020年4至6月曾一度受控時，深資及樂行童軍支部於6月進行了「友鯉童樂共融抗疫」服務，藉以關懷弱勢社群。幸好第三波疫情爆發前，區會於7月12日移師總會舉行了第40屆區務委員會就職典禮，並於粵品匯舉杯暢敘。

富經驗的本區領袖善用科技，以網課及體驗課混合模式分別於2020年8月30及9月27日協助地域開辦第1443屆領袖初級訓練班。無線電視採訪隊於實體課當日到訪了解，如何以網課及體驗課舉辦訓練班。

過往40年，難得歷任委員持續支持，本區總資產值接近7位數字。我們適時將50萬元轉存到「香港童軍基金」，期望區財政得到更穩定增長。2020年11月，馬澤華先生及陳巧莉女士分別獲香港特別行政區頒授榮譽勳章及行政長官社區服務獎狀。此外，共有7位領袖於創辦人紀念日獲優異服務獎章，實在可喜可賀。

縱使各童軍旅積極推展在家網上集會，始終也少了面對面的溝通及互動，容易令成員熱誠退卻，因而出現成員退團情況。不少區行事曆項目被迫擱置或取消，各區職員唯有把握時間好好準備慶祝成立40周年的精彩活動，包括「紀念章設計及填色比賽」、「邁向40周年開展禮」及「有鯉同行1+1分鐘短片創作比賽」等。更重要有區顧問吳亞明先生主編40周年紀念特刊，著實令人萬分期待。

在新常態下，幾乎所有訓練及活動須要停止，或改以線上形式進行。期望困擾超過一年多的疫情受控，大眾回復正常生活，本區成員人數穩步增長。





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



西貢區會在 2020 至 2021 年度面對史無前例的挑戰，新冠疫情嚴重影響人類的日常生活外，童軍活動更難免受到影響，但為了繼續秉承培育青少年的工作，造福社會的抱負，區會在這一年積極利用各種不同方法，在防疫之餘，亦可使童軍成員能繼續參與區會活動與訓練。尤其是網上活動和訓練班已成為教學新常態。



本年度舉辦了網上童軍專章考驗、通訊、業餘無線電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」，全年總參加人數達 301 人次，總參與時數達 1,039 小時。社區服務方面，本年度區會安排區內童軍領袖協助派發抗疫物資給長者。本年度舉辦「寫意水墨畫興趣班」全區領袖活動，籍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方面，有 7 名幼童軍考獲金紫荊獎章。更令全區鼓舞的喜訊是，一直支持西貢區的名譽會長王賢訊先生及莊元苓先生分別獲香港政府頒授榮譽勳章，以及多名童軍旅領袖和區職員獲總會頒授不同獎章，令人鼓舞。

本年度在發展及支援方面，區會全力支援區內各童軍旅進行網上集會，維繫童軍成員以保留現有成員及其進度。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，正在籌備在疫情過後成立童軍旅，以拓展區內童軍成員。

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，還有不辭勞苦的區幹部職員、童軍旅領袖及各支持單位的鼎力支持與合作，展望來年疫情盡快過去，本區能繼續推動更多童軍活動、訓練及社會服務。





「2019 冠狀病毒病」在 2020 年繼續肆虐本港，童軍日常集會及活動差不多全面停頓，青少年訓練以致領袖訓練進度因此停滯不前，我們面對前所未見嚴峻的情況；而本區整體童軍成員人數亦嚴重下滑，2020 年週年統計本區青少年成員人數比去年有 16% 跌幅，是前所未有的情況。

雖然去年情況如此惡劣，本區亦積極尋求組織活動服務社區，以及希望讓本區青少年繼續參與童軍活動。去年 4 月，本區得到地域贊助的防疫物資，聯同「路向四肢傷殘人士協會」派發防疫物資給有需要人士，是次活動地域及本區共有 36 位領袖參與，共派發過百份防疫物資給有需要人士；另去年亦舉辦「童軍專科徽章網上考驗」，令區內童軍成員在疫情期間仍能繼續進行專章考驗。

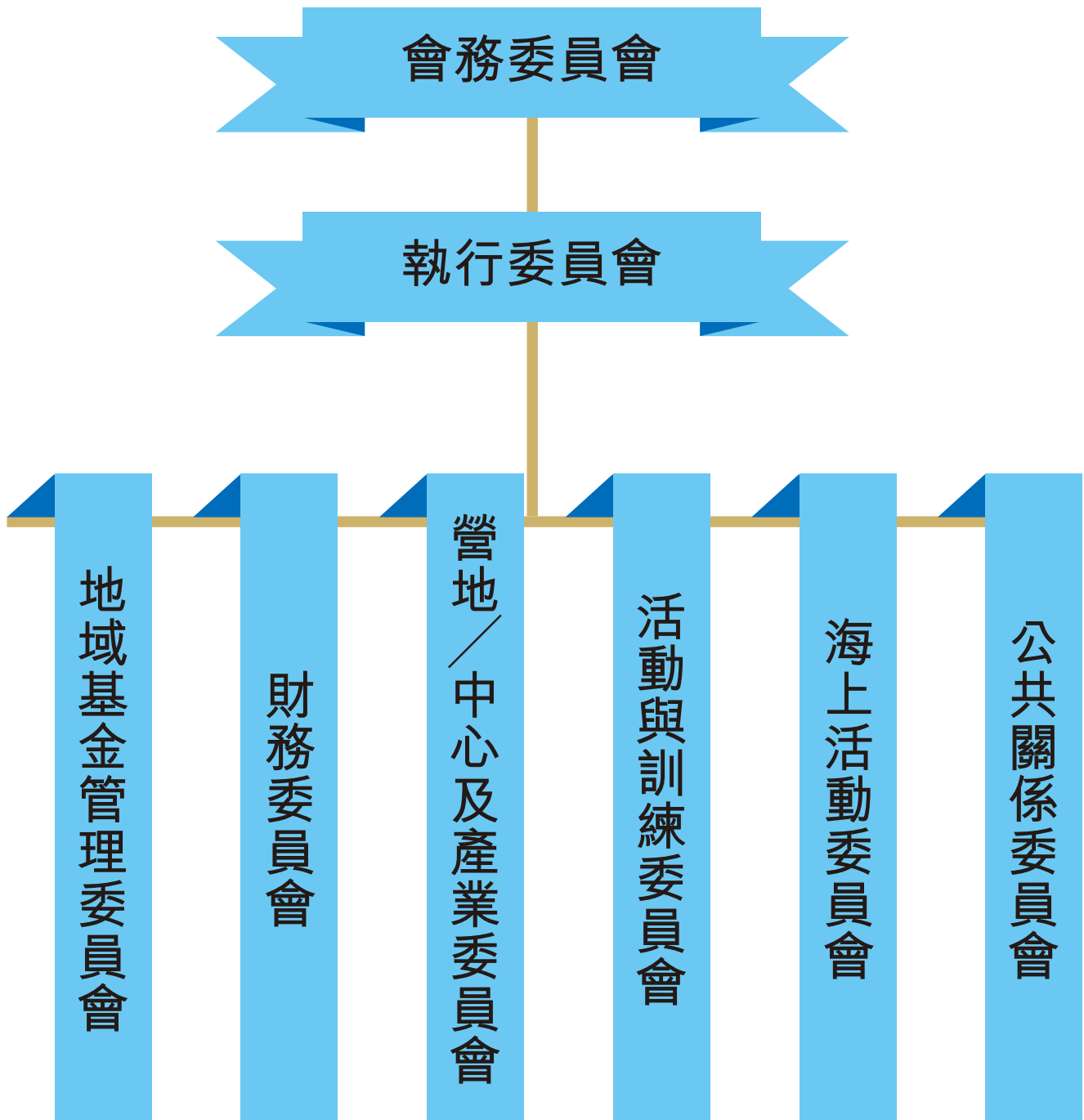
隨着疫情逐漸緩和，來年工作重點，除繼續依計劃進行各項活動及訓練班給予本區各青少年成員，拓展本區童軍旅及保留現有成員的日常繁重的工作外，本區希望繼續聯同區內社福機構，協助弱勢社群；我們必須繼續努力，相信在梁浩鋒會長及曾家求主席帶領下，各會務委員、各位區幹部與各童軍旅領袖的共同努力，我們必定能迎難而上，順利完成各項事工，共同創造美好的成績！



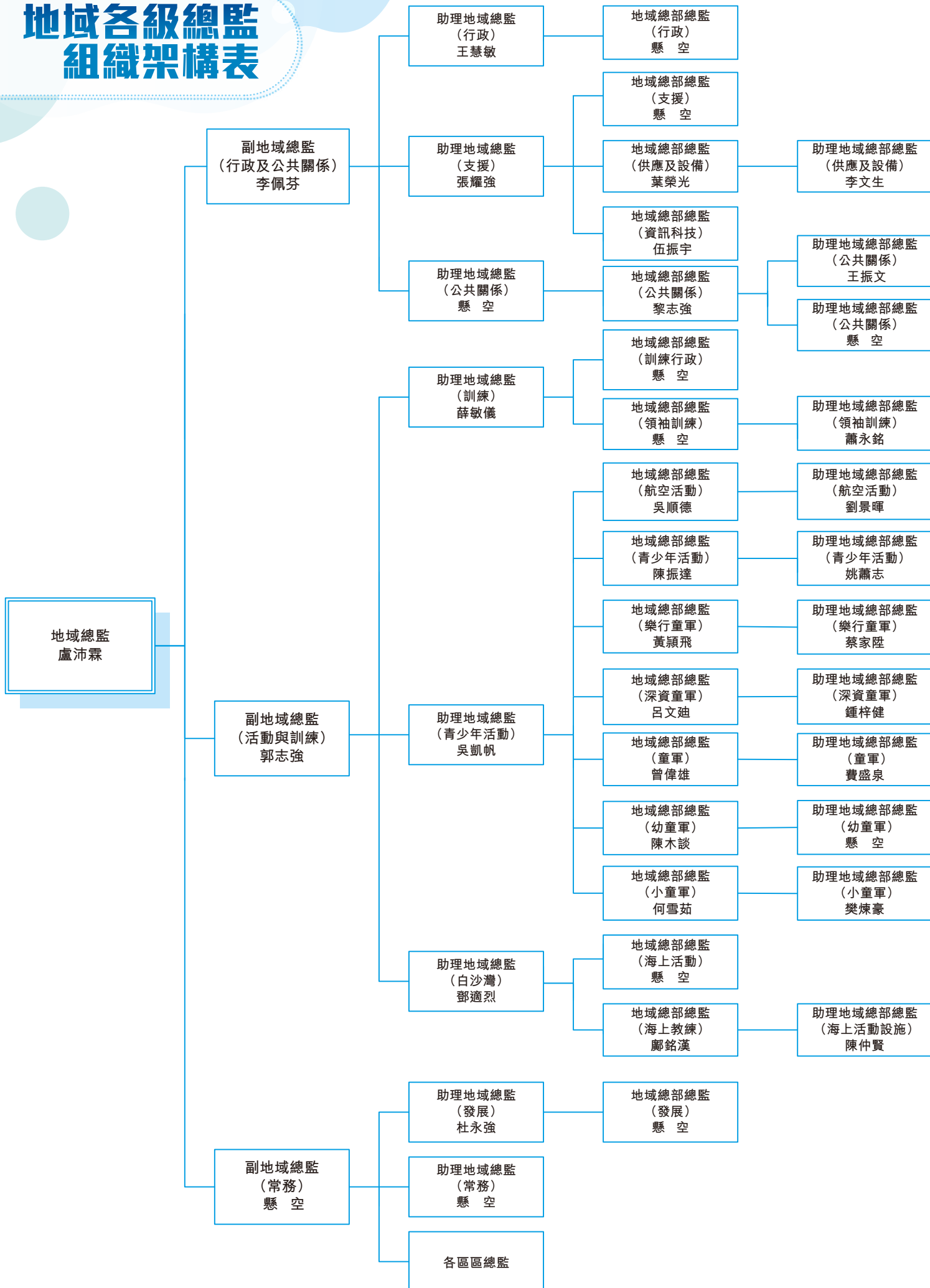
將軍澳區

會長：梁浩鋒教授
主席：曾家求先生
區總監：霍志榮先生





地域各級總監 組織架構表



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地域總部總監 (行政)

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蔣紹恒先生

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吳漢仲先生

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秘書

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地域基金管理委員會

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地域司庫

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地域司庫

溫思聰先生

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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

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副主席 (懸空)	副地域總監 (活動與訓練) 郭志強先生	助理地域總部總監 (海上活動設施) 陳仲賢先生	秘書 陳洛甄小姐
委員 陳孟麟先生	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	
地域主席 衛嘉欣先生	地域總部總監 (海上活動) (懸空)		

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委員	地域總部總監 (樂行童軍) 黃穎飛女士	助理地域總部總監 (童軍) 費盛泉先生	九龍灣區代表 丘美華女士
地域主席 衛嘉欣先生	地域總部總監 (深資童軍) 呂文迪先生	助理地域總部總監 (幼童軍) (懸空)	觀塘區代表 鍾耀文先生
地域總監 盧沛霖先生	地域總部總監 (童軍) 曾偉雄先生	助理地域總部總監 (小童軍) 樊煉豪先生	秀茂坪區代表 馬志民先生
副地域總監 (活動與訓練) 郭志強先生	地域總部總監 (幼童軍) 陳木談先生	香港青年獎勵計劃代表 蔡溢昌先生	鯉魚門區代表 廖志珊先生
助理地域總監 (訓練) 薛敏儀女士	地域總部總監 (小童軍) 何雪茹女士		西貢區代表 林華彬先生
助理地域總監 (青少年活動) 吳凱帆先生	助理地域總部總監 (領袖訓練) 蕭永銘博士		將軍澳區代表 石道暉先生
地域總部總監 (訓練行政) (懸空)	助理地域總部總監 (航空活動) 劉景暉先生		地域助理執行幹事 張業勤小姐
地域總部總監 (領袖訓練) (懸空)	助理地域總部總監 (青少年活動) 姚蕭志先生		秘書 劉娜女士

公共關係委員會

主席 林建華博士, BBS, MH	副地域總監 (行政及公共關係) 李佩芬女士	黃大仙區代表 李榮豐先生	西貢區代表 黃雪影女士
副主席 (懸空)	助理地域總監 (公共關係) (懸空)	慈雲山區代表 麥智恒先生	將軍澳區代表 郭穎翹女士
委員	地域總部總監 (公共關係) 黎志強先生	九龍灣區代表 張偉業先生	地域助理執行幹事 張業勤小姐
地域主席 衛嘉欣先生	助理地域總部總監 (公共關係) 王振文先生	觀塘區代表 黎永楷先生	青少年活動幹事 曾善美女士
地域總監 盧沛霖先生	助理地域總部總監 (公共關係) (懸空)	秀茂坪區代表 趙秉聰先生	秘書 袁嘉琳女士
		鯉魚門區代表 袁東南先生	

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	黃大仙區區總監 郭志強先生 (兼任)	將軍澳區區總監 霍志榮先生
副主席	助理地域總監 (公共關係) (懸空)	慈雲山區區總監 王志德醫生	白沙灣譚華正海上活動中心營主任 陳卓欣小姐
副地域總監 (行政及公共關係) 李佩芬女士	助理地域總監 (訓練) 薛敏儀女士	九龍灣區區總監 張偉業先生	地域執行幹事 吳漢仲先生
副地域總監 (活動與訓練) 郭志強先生	助理地域總監 (青少年活動) 吳凱帆先生	觀塘區區總監 賴永佳先生	秘書 助理地域總監 (行政) 王慧敏女士
副地域總監 (常務) (懸空)	助理地域總監 (白沙灣) 鄧適烈先生	秀茂坪區區總監 楊志明先生	
委員	助理地域總監 (常務) (懸空)	鯉魚門區區總監 蔣紹恒先生	
助理地域總監 (行政) 王慧敏女士	助理地域總監 (發展) 杜永強先生	西貢區區總監 蔡溢昌先生	

童軍獎勵、木章、旅團獎勵計劃

功績榮譽十字章

九龍灣區

連偉雄先生 副會長

鯉魚門區

朱榮恩先生 東九龍第 10 旅旅長

西貢區

葉銘光先生 東九龍第 1757 旅旅長

功績榮譽獎章

九龍灣區

鄭耀章先生 會長

鯉魚門區

葉紹康先生 東九龍第 152 旅旅長

將軍澳區

石道暉先生 副區總監

優異服務獎章

地域

吳漢仲先生 地域執行幹事

秀茂坪區

方幼雄先生 東九龍第 278 旅旅長

鄭建成先生 東九龍第 1472 旅旅長

鯉魚門區

陳永忠先生 會長

袁詠女士 助理區總監 (小童軍)

莫震霖先生 東九龍第 10 旅童軍團長

鄭惠賢女士 東九龍第 10 旅幼童軍團長

楊永健先生 東九龍第 137 旅深資童軍副團長

鄭志偉先生 東九龍第 137 旅童軍副團長

林詩詩小姐 東九龍第 195 旅童軍團長

西貢區

蘇貴虹女士 副主席

將軍澳區

李子健先生 東九龍第 1178 旅副旅長

陳兆宗先生 東九龍第 1178 旅童軍團長

樊煥豪先生 東九龍第 1178 旅小童軍團長

優良服務獎章

黃大仙區

鍾有發先生 東九龍第 117 旅旅務委員會委員

觀塘區

何炳恩先生 副會長

李志誠先生 東九龍第 300 旅童軍副團長

秀茂坪區

楊志偉先生 副會長

鯉魚門區

陳巧莉女士 副會長

劉啟輝先生 東九龍第 40 旅旅務委員會顧問

郭智豪先生 東九龍第 1113 旅童軍團長

西貢區

邱錫琪先生 會長

黃月秀女士 東九龍第 1221 旅幼童軍團長

唐湘耀先生 東九龍第 1634 旅幼童軍副團長

朱宗敏先生 東九龍第 1775 旅童軍團長

將軍澳區

周迪珩先生 助理區總監 (童軍)

江芷凝小姐 東九龍第 1 旅幼童軍團長

李俊傑先生 東九龍第 1178 旅深資童軍團長

黃麗卿女士 東九龍第 1178 旅童軍副團長

林偉明先生 東九龍第 1178 旅幼童軍副團長

何民傑博士 東九龍第 1518 旅旅務委員會主席

曾偉成先生 東九龍第 1518 旅童軍團長

特殊貢獻徽章徽扣

地域

吳彩華先生 會長

勞鑑先生 名譽會長

李廣宇先生 副主席

長期服務四星獎章

黃大仙區

曾永榮先生 東九龍第 117 旅旅務委員會委員

長期服務三星獎章

九龍灣區

廖才先生 顧問

秀茂坪區

鍾錫廉先生 會長

鯉魚門區

張永權先生 副主席

西貢區

葉銘光先生 東九龍第 1757 旅旅長

長期服務二星獎章

地域

劉柏琪先生 地域領袖

黃大仙區

岑偉雄先生 助理區總監 (童軍)

杜玉英女士 東九龍第 67 旅旅長

周兆基先生 東九龍第 117 旅副旅長

九龍灣區

馬慶森先生 東九龍第 165 旅旅務委員會委員

觀塘區

葉仲賢先生 東九龍第 133 旅旅長

秀茂坪區

龔志文先生 東九龍第 35 旅旅長

方幼雄先生 東九龍第 278 旅旅長

鯉魚門區

蔡裕輝先生 名譽會長

袁東南先生 區領袖

連偉雄先生 東九龍第 195 旅旅務委員會主席

黎月素女士 東九龍第 1722 旅旅長

西貢區

吳仕福先生, GBS, JP 顧問

蔡溢昌先生 區總監

將軍澳區

張鎮海先生, MH 副主席

長期服務一星獎章

地域

黃浩明先生, JP 名譽會長

張子超先生 顧問

林國興先生, JP 顧問

黃穎飛女士 地域總部總監 (樂行童軍)

王振文先生 助理地域總部總監 (公共關係)

黃大仙區

蔡如泉先生 區務委員會委員

黃貴芳女士 東九龍第 67 旅小童軍團長

唐文玲女士 東九龍第 67 旅童軍副團長

慈雲山區

黃維剛先生 東九龍第 264 旅童軍團長

九龍灣區

殷國豪先生 東九龍第 138 旅童軍團長

王淑娟女士 東九龍第 138 旅小童軍團長

呂詠雯女士 東九龍第 138 旅樂行童軍副團長

觀塘區

周耀明先生, BBS, MH 主席

黃鳳梅女士 副主席

歐陽義安先生 副主席

黃國明先生 東九龍第 230 旅童軍團長

秀茂坪區

陳淑德女士 區務委員會委員

張翠虹女士 東九龍第 1693 旅童軍團長

鯉魚門區

曾南康先生 東九龍第 195 旅旅務委員會委員

西貢區

石堅華先生 名譽會長

余小芬女士 東九龍第 178 旅幼童軍副團長

陳輔仁先生 東九龍第 1071 旅幼童軍團長

長期服務獎章

地域

溫思聰先生 司庫

王慧敏女士 助理地域總監 (行政)

楊劍聰先生 地域領袖

邱霖業先生 地域領袖

黃文寶女士 地域領袖

杜詠怡女士 地域常務幹事

黃大仙區

李榮豐先生 副區總監

陳浩怡女士 東九龍第 27 旅樂行童軍團長

黃韻芬女士 東九龍第 27 旅幼童軍團長

周倩琴女士 東九龍第 27 旅小童軍團長

梁美玲女士 東九龍第 53 旅旅長

蔡蘇笑女士 東九龍第 67 旅小童軍副團長

黎敬謙先生 東九龍第 117 旅旅務委員會委員

劉淑英女士 東九龍第 117 旅幼童軍團長

慈雲山區

陳麗珠女士 區務委員會委員

李瑞蘭女士 東九龍第 234 旅童軍副團長

吳雪儀女士 東九龍第 264 旅小童軍副團長

廖達材先生 東九龍第 1087 旅旅長

馮偉業先生 東九龍第 1549 旅旅長

九龍灣區

呂東孩先生, MH 副會長

李家堅博士 區務委員會委員

黃燕霞女士 東九龍第 68 旅幼童軍團長

王繼明先生 東九龍第 165 旅旅務委員會委員

黃文英女士 東九龍第 238 旅小童軍團長

觀塘區

王湛華先生 副主席

蕭子亮先生 東九龍第 37 旅旅長

陸翠蓮女士 東九龍第 135 旅小童軍團長

陳明柱先生 東九龍第 230 旅幼童軍副團長

李智恩先生 東九龍第 231 旅小童軍團長

秀茂坪區

楊善平先生 名譽會長

何啟民先生 東九龍第 35 旅副旅長

劉子健先生 東九龍第 35 旅樂行童軍團長

張智恒先生 東九龍第 35 旅深資童軍團長

陳美蓮女士 東九龍第 35 旅樂行童軍副團長

林智健先生 東九龍第 35 旅童軍副團長

伍偉倫先生 東九龍第 35 旅童軍副團長

黃雯潔女士 東九龍第 1350 旅幼童軍團長

陳莉施女士 東九龍第 1350 旅幼童軍副團長

蔡淑君女士 東九龍第 1350 旅幼童軍副團長

黃孝渝女士 東九龍第 1420 旅小童軍副團長

莊志群女士 東九龍第 1501 旅小童軍副團長

鯉魚門區

廖志珊先生 副區總監

許兆豐先生 東九龍第 10 旅深資童軍團長

莫震霖先生 東九龍第 10 旅童軍團長

梁堅毅先生 東九龍第 40 旅旅務委員會委員

蕭偉健先生 東九龍第 40 旅旅務委員會委員

李志豪先生 東九龍第 40 旅幼童軍副團長

樊耀全先生 東九龍第 88 旅旅務委員會司庫

勞嘉豪先生 東九龍第 137 旅樂行童軍團長

楊銘姿女士 東九龍第 137 旅深資童軍團長

鄭志偉先生 東九龍第 137 旅童軍副團長

梁達榮先生 東九龍第 195 旅旅務委員會委員

劉家玲女士 東九龍第 195 旅小童軍團長

朱肇祺先生 東九龍第 195 旅幼童軍副團長

葉家興先生 東九龍第 195 旅幼童軍副團長

李舒敏女士 東九龍第 1450 旅小童軍副團長

區穎儀女士 東九龍第 1450 旅小童軍副團長

劉彩儀女士 東九龍第 1670 旅幼童軍團長

西貢區

林長志先生, MH 名譽會長

陸平才先生 名譽會長

黃亞紅女士 名譽會長

劉建光先生 副會長

張溢良先生, BBS, MH 副會長

吳金福先生 副會長

周滿堂先生 副主席

蘇貴虹女士 副主席

張嘉俊先生 助理區總監 (幼童軍)

周粵華女士 東九龍第 44 旅幼童軍團長

呂國傑先生 東九龍第 44 旅幼童軍副團長

張若芾女士 東九龍第 178 旅小童軍團長

徐念融先生 東九龍第 245 旅幼童軍團長

梁樂深先生 東九龍第 280 旅幼童軍副團長

馮典政先生 東九龍第 281 旅旅長

馮典敬先生 東九龍第 281 旅樂行童軍團長

陳展晞先生 東九龍第 281 旅深資童軍團長

李淑賢女士 東九龍第 1103 旅幼童軍團長

張巧琳女士 東九龍第 1103 旅幼童軍副團長

張瑞強先生 東九龍第 1221 旅童軍團長

陳錫恒先生 東九龍第 1259 旅童軍團長

葉愷勤先生 東九龍第 1259 旅童軍副團長

梁璐雯女士 東九龍第 1307 旅小童軍團長

將軍澳區

蘇潔瑩女士 助理區總監 (小童軍)

李蔚盈小姐 東九龍第 1 海童軍旅

深資童軍團長

楊詠詩女士 東九龍第 1 海童軍旅

樂行童軍副團長

王廣哲先生 東九龍第 55 旅深資童軍副團長

盧嘉卿女士 東九龍第 63 旅樂行童軍副團長

陳重源先生 東九龍第 1178 旅幼童軍團長

劉家賢先生 東九龍第 1178 旅童軍副團長

黃美華女士 東九龍第 1178 旅幼童軍副團長

李志霞女士 東九龍第 1585 旅旅務委員會顧問

童軍獎勵、木章、旅團獎勵計劃

榮譽童軍獎章

慈雲山區

東九龍第 264 旅 黃雪瑩

秀茂坪區

東九龍第 35 旅 陳駿傑

總領袖獎章

黃大仙區

東九龍第 184 旅 蘇熙洋

九龍灣區

東九龍第 200 旅 陳耀森

秀茂坪區

東九龍第 35 旅 張文傑

金紫荊獎章

西貢區

東九龍第 1221 旅 馮韻熙

東九龍第 1221 旅 李天恩

東九龍第 1221 旅 區梓慧

東九龍第 1221 旅 蔡雅昀

東九龍第 1221 旅 李宛豫

東九龍第 1221 旅 彭健朗

東九龍第 1221 旅 顏樂晴

慈雲山區

東九龍第 93 旅 馬子喬

東九龍第 93 旅 盧雋逸

東九龍第 93 旅 陳詠妍

東九龍第 93 旅 梁晉誠

東九龍第 93 旅 李恩朗

東九龍第 93 旅 郭凱琳

東九龍第 93 旅 林兆朗

觀塘區

東九龍第 133 旅 顏展鋒

鯉魚門區

東九龍第 52 旅 田方浩

東九龍第 195 旅 施宗醇

東九龍第 195 旅 陸曦旻

東九龍第 195 旅 連雪詠

木章

小童軍支部

黃泳珊 東九龍第 1 旅小童軍團長

何穎威 東九龍第 1 旅小童軍副團長

陳偉文 東九龍第 1178 旅
小童軍副團長

幼童軍支部

范麗玲 黃大仙區區領袖

區家樂 東九龍第 27 旅幼童軍副團長

陳德民 東九龍第 27 旅幼童軍副團長

李慧敏 東九龍第 27 旅幼童軍副團長

徐錦有 東九龍第 1178 旅
幼童軍副團長

林偉明 東九龍第 1178 旅
幼童軍副團長

梁美鈴 東九龍第 1178 旅
幼童軍副團長

童軍支部

李翠娟 東九龍第 1178 旅
童軍副團長

深資童軍支部

陳新華 東九龍第 231 旅
深資童軍副團長

優異旅團獎

東九龍第 1 旅小童軍 A 團

東九龍第 1 旅小童軍 B 團

東九龍第 1 旅幼童軍 A 團

東九龍第 1 旅幼童軍 B 團

東九龍第 1 旅童軍團

東九龍第 1 旅樂行童軍團

東九龍第 4 海童軍旅童軍團

東九龍第 5 旅幼童軍團

東九龍第 10 旅小童軍團

東九龍第 10 旅幼童軍團

東九龍第 10 旅童軍團

東九龍第 10 旅深資童軍團

東九龍第 27 旅幼童軍團

東九龍第 35 旅幼童軍團

東九龍第 35 旅童軍團

東九龍第 35 旅深資童軍團

東九龍第 40 旅幼童軍團

東九龍第 40 旅童軍團

東九龍第 43 旅小童軍團

東九龍第 43 旅幼童軍團

東九龍第 43 旅童軍團

東九龍第 63 旅童軍團

東九龍第 63 旅深資童軍團

東九龍第 63 旅樂行童軍團

東九龍第 67 旅小童軍團

東九龍第 67 旅幼童軍團

東九龍第 67 旅童軍團

東九龍第 67 旅深資童軍團

東九龍第 93 旅幼童軍 A 團

東九龍第 93 旅幼童軍 B 團

東九龍第 93 旅童軍團

東九龍第 111 旅小童軍團

東九龍第 111 旅幼童軍團

東九龍第 111 旅海童軍團

東九龍第 117 旅小童軍團

東九龍第 137 旅童軍團

東九龍第 137 旅深資童軍團

東九龍第 137 旅樂行童軍團

東九龍第 138 旅小童軍團

東九龍第 138 旅幼童軍 A 團

東九龍第 138 旅幼童軍 B 團

東九龍第 159 旅小童軍團

東九龍第 159 旅幼童軍團

東九龍第 159 旅童軍團

東九龍第 159 旅深資童軍團

東九龍第 165 旅小童軍團

東九龍第 195 旅小童軍團

東九龍第 195 旅幼童軍 A 團

東九龍第 195 旅幼童軍 B 團

東九龍第 195 旅幼童軍 C 團

東九龍第 195 旅童軍團

東九龍第 195 旅深資童軍團

東九龍第 195 旅樂行童軍團

東九龍第 231 旅幼童軍團

東九龍第 231 旅樂行童軍團

東九龍第 238 旅小童軍 A 團

東九龍第 238 旅小童軍 B 團

東九龍第 238 旅小童軍 C 團

東九龍第 238 旅小童軍 D 團

東九龍第 238 旅幼童軍 A 團

東九龍第 238 旅幼童軍 B 團

東九龍第 260 旅童軍團

東九龍第 260 旅深資童軍團

東九龍第 281 旅幼童軍團

東九龍第 281 旅童軍團

東九龍第 281 旅深資童軍團

東九龍第 281 旅樂行童軍團

東九龍第 1102 旅小童軍團

東九龍第 1139 旅童軍團

東九龍第 1139 旅深資童軍團

東九龍第 1178 旅小童軍 A 團

東九龍第 1178 旅小童軍 B 團

東九龍第 1178 旅幼童軍 A 團

東九龍第 1178 旅幼童軍 B 團

東九龍第 1178 旅童軍團

東九龍第 1178 旅深資童軍團

東九龍第 1202 旅幼童軍團

東九龍第 1221 旅小童軍團

東九龍第 1221 旅幼童軍團

東九龍第 1221 旅童軍團

東九龍第 1221 旅深資童軍團

東九龍第 1270 旅幼童軍團

東九龍第 1398 旅小童軍團

東九龍第 1472 旅童軍團

東九龍第 1472 旅深資童軍團

東九龍第 1489 旅幼童軍團

東九龍第 1499 旅小童軍 A 團

東九龍第 1499 旅小童軍 B 團

東九龍第 1518 旅幼童軍團

東九龍第 1518 旅童軍團

東九龍第 1585 旅小童軍團

東九龍第 1585 旅幼童軍團

東九龍第 1585 旅童軍團

東九龍第 1585 旅深資童軍團

東九龍第 1757 旅幼童軍團

東九龍第 1775 旅童軍團

東九龍第 1805 旅幼童軍團

東九龍第 1805 旅童軍團

東九龍第 1805 旅深資童軍團

最佳發展旅團獎

東九龍第 35 旅幼童軍團

東九龍第 35 旅深資童軍團

東九龍第 40 旅幼童軍團

東九龍第 63 旅樂行童軍團

東九龍第 67 旅小童軍團

東九龍第 67 旅幼童軍團

東九龍第 67 旅童軍團

東九龍第 67 旅深資童軍團

東九龍第 137 旅童軍團

東九龍第 137 旅深資童軍團

東九龍第 137 旅樂行童軍團

東九龍第 138 旅幼童軍 A 團

東九龍第 159 旅小童軍團

東九龍第 159 旅幼童軍團

東九龍第 159 旅童軍團

東九龍第 159 旅深資童軍團

東九龍第 195 旅小童軍團

東九龍第 231 旅樂行童軍團

東九龍第 260 旅童軍團

東九龍第 260 旅深資童軍團

東九龍第 281 旅幼童軍團

東九龍第 281 旅童軍團

東九龍第 281 旅深資童軍團

東九龍第 281 旅樂行童軍團

東九龍第 1178 旅幼童軍 B 團

東九龍第 1178 旅童軍團

東九龍第 1178 旅深資童軍團

東九龍第 1202 旅幼童軍團

東九龍第 1221 旅小童軍團

東九龍第 1472 旅童軍團

東九龍第 1499 旅小童軍 A 團

東九龍第 1585 旅小童軍團

卓越旅獎

東九龍第 1 旅

東九龍第 35 旅

東九龍第 43 旅

東九龍第 67 旅

東九龍第 93 旅

東九龍第 137 旅

東九龍第 138 旅

東九龍第 159 旅

東九龍第 195 旅

東九龍第 231 旅

東九龍第 238 旅

東九龍第 260 旅

東九龍第 281 旅

東九龍第 1178 旅

東九龍第 1221 旅

東九龍第 1472 旅

旅團一覽及主辦機構名稱

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 佛教傳康幼稚園	●				
	東九龍第 1152 旅 樂善堂顧李覺鮮幼稚園	●				
	東九龍第 1672 旅 薈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 76 旅 保良局陳南昌夫人小學		●			
	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 146 旅 彩虹邨天主教英文中學			●	●	●
	東九龍第 184 旅 可立中學 (薈色園主辦)			●	●	●
	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 薈色園主辦可立幼稚園	●				
	東九龍第 1488 旅 保良局王少清幼稚園暨幼兒園	●				
	東九龍第 1511 旅 肖霞幼稚園	●				
	東九龍第 1756 旅 基督教宣道會富山幼兒學校	●				
	東九龍第 1758 旅 五邑工商總會張祝珊幼稚園	●				
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 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 伊斯蘭鮑伯濤紀念小學	●	●			
	東九龍第 1202 旅 慈雲山聖文德天主教小學		●			
	東九龍第 1215 旅 薈色園主辦可立小學	●	●			
	東九龍第 1405 旅 聖博德天主教小學 (蒲崗村道)	●	●	●		
	東九龍第 1653 旅 慈雲山天主教小學		●			
中學	東九龍第 34 旅 香港神託會培敦中學	●				
	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			●	●	
	東九龍第 1549 旅 中華基督教會協和書院			●	●	
特能學校	東九龍第 22 旅 慈雲山禮賢會恩慈學校		●	●		
	東九龍第 248 旅 瑪嘉烈戴麟趾紅十字會學校		●			
	東九龍第 1719 旅 鄰舍輔導會智齡專上學院					●
青少年/社區中心	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	●	●	●	●	●
	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	●	●	●	●	●
其他	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 保良局黃樹雄幼稚園暨幼兒園	●				
	東九龍第 1798 旅 基督教小樹苗幼稚園	●	●			
小學	東九龍第 18 旅 聖公會聖十架小學	●	●			
	東九龍第 68 旅 佐敦谷聖若瑟天主教小學		●			
	東九龍第 126 旅 保良局何壽南小學		●	●		
	東九龍第 196 旅 坪石天主教小學		●			
	東九龍第 238 旅 佛教慈敬學校	●	●			
	東九龍第 1324 旅 天主教柏德學校	●	●			
	東九龍第 1434 旅 聖公會九龍灣基樂小學		●			
	東九龍第 1489 旅 九龍灣聖若翰天主教小學		●			
中學	東九龍第 16 旅 香港布廠商會朱石麟中學			●		
	東九龍第 17 旅 文理書院 (九龍)			●	●	
	東九龍第 39 旅 瑪利諾中學			●	●	
	東九龍第 200 旅 聖若瑟英文中學		●	●	●	
	東九龍第 223 旅 聖言中學			●	●	
青少年/ 社區中心	東九龍第 138 旅 香港童軍總會 - 童軍知友社賽馬會啟業青少年服務中心	●	●	●	●	●
	東九龍第 1541 旅 宏施慈善基金社會服務處		●	●		
	東九龍第 1781 旅 香港遊樂場協會 彩德青少年綜合服務中心	●	●			
	東九龍第 1815 旅 香港基督教服務處匯愛家長資源中心 (觀塘)	●				
其他	東九龍第 131 旅 香港童軍總會九龍灣區區務委員會		●			
	東九龍第 165 旅 香港童軍總會九龍灣區區務委員會	●	●	●	▲	
	東九龍第 1070 旅 淘大花園業主委員會聯會	●	●	●	●	

觀塘區

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

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	●					
	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 129 旅 聖公會聖約翰曾筆添小學		●				
	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	停止集會					
	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 滙基書院 (東九龍)			●			
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	停止集會					
	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

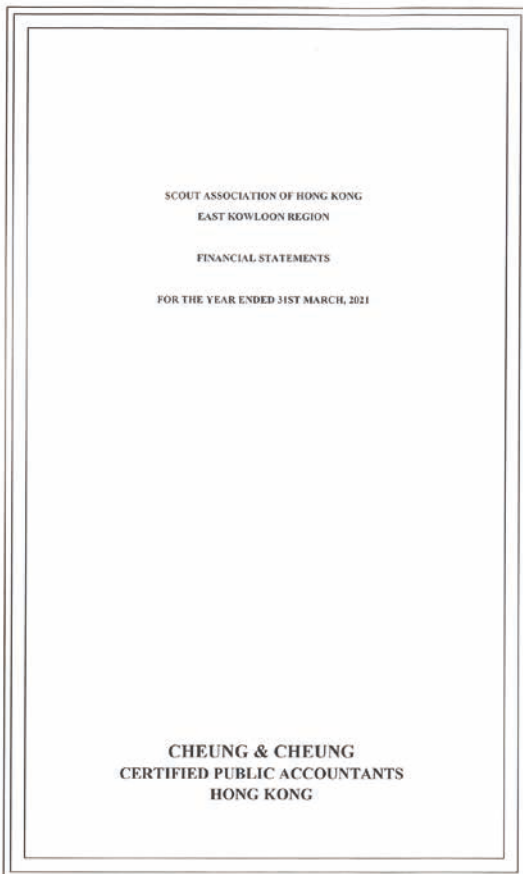
旅別	主辦機構	小	幼	童	深	樂	
幼稚園	東九龍第 1102 旅 保良局方王錦全幼稚園	●	●				
	東九龍第 1183 旅 佛教金麗幼稚園	●					
	東九龍第 1323 旅 飛雁幼稚園	●					
	東九龍第 1411 旅 聖安當幼稚園	●					
	東九龍第 1450 旅 鯉魚門循道衛理幼稚園	●					
	東九龍第 1451 旅 圓玄幼稚園 (平田邨)	●					
	東九龍第 1722 旅 迦南幼稚園 (麗港城)	●					
小學	東九龍第 51 旅 藍田循道衛理小學		●				
	東九龍第 64 旅 聖公會德田李兆強小學		●				
	東九龍第 79 旅 香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)	停止集會					
	東九龍第 1805 旅 油塘區街坊福利會有限公司		●	●	●		

▲ = 海童軍團

◆ = 空童軍團

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	奮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			●			
	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			●			
	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			●			
中學	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 1075 旅	基督教宣道會宣基中學				●	●	
	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		●	●	●		
青少年/ 社區中心	東九龍第 281 旅	西貢區社區中心		●	●	●	●	●
其他	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 1807 旅	基督教樂道幼稚園		●				
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			●	●		
	東九龍第 1770 旅	樂善堂劉德學校		●	●			
	中學	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		仁濟醫院靚次伯紀念中學				●		
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 1267 旅		寶覺中學				●		
東九龍第 1456 旅		萬鈞匯知中學				●	●	
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			●			
特能宿舍	東九龍第 294 旅	匡智翠林晨崗學校				●		
	東九龍第 1428 旅	保良局景林宿舍						●
其他	東九龍第 1718 旅	靈實將軍澳及西貢地區支援中心					●	
	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 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		●	●	●	●	●



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, 2021, 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, 2021 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.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKASs") 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 of 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.

29F, Kow Sang Building, 257 Des Voeux Road Central, Hong Kong Tel: 2541 1718 Fax: 2741 7119

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 HKASs 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 HKASs, 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 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
Certified Public Accountants (Practising)
Hong Kong : 25th May, 2021

CHEUNG, Shiu Wah Silver
Practising Certificate Number P07215

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2021

	Notes	2021 HK\$	2020 HK\$
Non-current assets			
Leasehold improvements, computerisation, furniture and equipment	3c & 5	413,770.03	528,904
Current assets			
Inventories	3f & 9	10,601.00	2,137
Trade receivables	3n & 4	382,881.07	525,551
Utility deposits and prepayments		30,420.00	7,179
Amounts due from Scout units	7	9,000,000.00	8,500,000
Cash and cash equivalents	3l	2,000,189.08	1,644,403
		11,424,091.15	10,679,270
Current liabilities			
Trade payables and accruals	3o	(102,570.00)	(4,608)
Temporary receipts	3o	(153,100.24)	(147,542)
Amounts due to Scout units	7	(208,000.00)	(209,600)
		(463,670.24)	(361,750)
Net current assets		10,960,420.91	10,317,520
TOTAL NET ASSETS		11,374,190.94	10,846,424
Financed by:			
Internal designated funds	3i & 6	10,777,854.68	10,271,196
Designated funds	3h & 8	596,336.26	575,228
TOTAL FUNDS		11,374,190.94	10,846,424

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 25th May, 2021 and were signed on its behalf by:

WAI Kar Yan, Frankie
Chairman of Regional Executive Committee

WAN Sze Chung, Wilson
Regional Treasurer

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2021

4

	Notes	2021 HK\$	2020 HK\$
Income			
Government subventions and AHQ subsidy		4,118,764.50	4,039,193
Donations		404,120.00	414,785
Other income	10	665,045.94	1,692,844
Interest income	3d	352,771.04	414,519
		<u>5,540,701.48</u>	<u>6,561,341</u>
Expenditure			
Employment cost	11	(3,272,063.50)	(3,165,230)
Accommodation cost	13	(797,640.00)	(821,709)
Other operating and activities expenses	12	(943,231.16)	(2,418,540)
		<u>(5,012,934.66)</u>	<u>(6,405,479)</u>
Surplus for the year before transfer		527,766.82	155,862
Amounts transferred from replacement amortisation reserves	6	110,490.20	168,447
Amounts transferred (to) designated funds	8	(21,108.39)	(7,037)
Amounts transferred (to) programme and training fund	6	(28,071.46)	(33,967)
Amounts transferred (to) regional scout fund	6	(589,077.17)	(283,305)
Surplus for the year retained in accumulated funds	6	-	-

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, 2021

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	Designated Funds (note 8) HK\$	Internal Designated Funds (note 6) HK\$	Total Funds HK\$
At 31st March, 2019	568,190.81	10,122,371.00	10,690,561.81
Interest earned from fixed deposits	33.06	16,086.34	16,119.40
Interest earned from Hong Kong Scout Foundation	24,000.00	374,400.00	398,400.00
Subsidy granted	(16,996.00)	-	(16,996.00)
Transfer (to) income and expenditure account	-	(241,661.09)	(241,661.09)
At 31st March, 2020	575,227.87	10,271,196.25	10,846,424.12
Interest earned from fixed deposits	8.39	4,095.65	4,104.04
Interest earned from Hong Kong Scout Foundation	20,000.00	328,667.00	348,667.00
Subsidy granted	1,100.00	-	1,100.00
Transfer from income and expenditure account	-	173,895.78	173,895.78
At 31st March, 2021	596,336.26	10,777,854.68	11,374,190.94

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, 2021

6

	Notes	2021 HK\$	2020 HK\$
Cash flows from operating activities			
Cash generated from/(used in) operating activities	15	169,362.75	(753,554)
Cash flows from investing activities			
(Payments) to acquire leasehold improvements, computerisation, furniture and equipment		(166,348.00)	(40,750)
Interest income		352,771.04	414,519
Cash generated from investing activities		<u>186,423.04</u>	<u>373,769</u>
Increase/(Decrease) in cash and cash equivalents		355,785.79	(379,785)
Cash and cash equivalents at 31st March, 2020		1,644,403.29	2,024,188
Cash and cash equivalents at 31st March, 2021		<u>2,000,189.08</u>	<u>1,644,403</u>
Analysis of the balances of cash and cash equivalents			
Cash and cash equivalents		2,000,189.08	1,644,403

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

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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.

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 region :

- i) Amendments to HKFRS 3, Definition of a Business
- ii) Amendments to HKFRS 16, Covid-19-Related Rent Concessions

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 discounts 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 utilised 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 (2020 - same).

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

Leasehold improvements	20% (2020 - same)
Computerisation	33.33% (2020 - same)
Furniture and fixtures	25% (2020 - same)
Office equipment	25% (2020 - same)
Programme and training equipment	25% (2020 - 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 revalued asset in excess of the amount previously recognised in the statement of income and expenditure is recognised in other comprehensive income and expenditure and accumulated to accumulated fund under the heading revaluation reserves.

3) Significant accounting policies (continued)

e) Leasehold improvements, computerisation, furniture and equipment (continued)

An item of leasehold improvements, computerisation, 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) Taxation

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

h) Designated funds

i) Ng Tor Tai Scout Fund

The Ng Tor 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.

i) Internal designated funds

i) 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.

ii) 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.

iii) 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.

3) Significant accounting policies (continued)

j) Employee benefits

i) 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.

ii) Pension obligations

The region operates a defined contribution retirement scheme under the Occupational Retirement Schemes Ordinance ("ORSO scheme") and a mandatory provident fund scheme ("MPF 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 recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

k) Leased assets

At inception of a contract, the region assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified assets and to obtain substantially all of the economic benefits from that use.

As a lessee

Where the contract contains lease components and non-lease components, the region has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

Payments associated with short-term leases of premises are recognized on a straight line basis as an expense in profit or loss. Short-term lease are leases with a lease term of 12 months or less.

l) 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 region's cash management are also included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

m) Provisions and contingent liabilities

Provisions are recognised 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.

3) Significant accounting policies (continued)

m) Provisions and contingent liabilities (continued)

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.

n) 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.

o) 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.

p) 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) i) 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.

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.

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

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3) Significant accounting policies (continued)

q) 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:

- 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 debtors 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 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 recognized 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.

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

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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.

	2021 HK\$	2020 HK\$
4) Trade receivables		
Investment return allocated from Scout Unit	356,667.00	408,000
Trade receivables from outside parties	26,214.07	117,551
	382,881.07	525,551

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, 2021, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:

Neither past due nor impaired	382,881.07	525,551
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NOTES TO THE FINANCIAL STATEMENTS
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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, 2019	973,836.00	234,798.00	20,969.00	68,689.00	321,159.00	1,619,451.00
Additions	9,394.50	27,675.86	-	-	3,680.00	40,750.36
(Written off)	-	(80,067.00)	-	-	-	(80,067.00)
At 31st March, 2020	983,230.50	182,406.86	20,969.00	68,689.00	324,839.00	1,580,134.36
Additions	13,500.00	41,466.08	35,072.00	-	76,310.00	166,348.00
(Written off)	-	(15,520.00)	-	-	-	(15,520.00)
At 31st March, 2021	996,730.50	208,352.86	56,041.00	68,689.00	401,149.00	1,730,962.36
Provision for depreciation						
At 31st March, 2019	327,260.00	207,357.50	18,276.00	56,863.00	258,138.75	867,895.25
Charges for the year	196,646.10	31,203.83	2,692.00	7,275.00	25,584.75	263,401.65
(Written back)	-	(80,067.00)	-	-	-	(80,067.00)
At 31st March, 2020	523,906.10	158,494.30	20,968.00	64,138.00	283,723.50	1,051,229.90
Charges for the year	199,346.10	28,506.08	8,768.00	2,275.00	42,587.25	281,482.43
(Written back)	-	(15,520.00)	-	-	-	(15,520.00)
At 31st March, 2021	723,252.20	171,480.38	29,736.00	66,413.00	326,310.75	1,317,192.33
Net book value						
At 31st March, 2021	273,478.30	36,872.48	26,305.00	2,276.00	74,838.25	413,770.03
At 31st March, 2020	459,324.40	23,912.56	1.00	4,511.00	41,115.50	528,904.46

SCOUT ASSOCIATION OF HONG KONG
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NOTES TO THE FINANCIAL STATEMENTS
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6) Movements in reserves and internal designated funds

	Internal Designated Funds				Total HK\$
	Programme and Training Fund HK\$	Regional Scout Fund HK\$	Replacement Amortisation Reserve HK\$		
At 1st April, 2019	969,561.43	8,547,958.37	604,851.20		10,122,371.00
Transfer from/(to) statement of income and expenditure	33,967.40	283,305.05	(168,447.20)		148,825.25
At 31st March, 2020	1,003,528.83	8,831,263.42	436,404.00		10,271,196.25
At 1st April, 2020	1,003,528.83	8,831,263.42	436,404.00		10,271,196.25
Transfer from/(to) statement of income and expenditure	28,071.46	589,077.17	(110,490.20)		506,658.43
At 31st March, 2021	1,031,600.29	9,420,340.59	325,913.80		10,777,854.68

SCOUT ASSOCIATION OF HONG KONG
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NOTES TO THE FINANCIAL STATEMENTS
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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 Tze Tai Scout Fund HK\$
At 1st April, 2019	568,190.81
Interest earned from fixed deposits	33.06
Interest earned from Hong Kong Scout Foundation	24,000.00
Subsidy granted	(16,996.00)
At 31st March, 2020	575,227.87
At 1st April, 2020	575,227.87
Interest earned from fixed deposits	8.39
Interest earned from Hong Kong Scout Foundation	20,000.00
Subsidy granted	1,100.00
At 31st March, 2021	596,336.26

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

	2021 HK\$	2020 HK\$
Regional badges	10,076.00	1,612
Record books	525.00	525
	10,601.00	2,137

10) Other income

	2021 HK\$	2020 HK\$
Grants received from other government subventions	10,410.00	-
AHOJ subsidy for Regional training programme	18,681.90	73,262
Courses and activities receipts	91,870.60	290,565
Fund raising activities	430,000.00	932,756
Scout development funding scheme	-	100,000
Golf Club subsidy	-	6,050
Raffle proceeds	117,731.50	145,418
Sales of Scout items	3,218.40	44,793
Sumtries	1,134.14	-
	665,045.94	1,692,844

SCOUT ASSOCIATION OF HONG KONG
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NOTES TO THE FINANCIAL STATEMENTS
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11) Employment cost	2021 HK\$	2020 HK\$
Employee compensation insurance	19,418.00	16,345
Provident fund contributions	246,973.00	239,509
Salaries	2,984,520.00	2,885,810
Staff medical allowances	6,732.50	9,149
Medical insurance	14,420.00	14,417
	<u>3,272,063.50</u>	<u>3,165,230</u>
12) Other operating and activities expenses		
Annual general meeting	1,683.60	2,068
Annual report	12,800.00	13,450
Bank charges	1,320.00	1,320
Cleaning	9,864.40	23,008
Computerisation	17,693.80	33,455
Consumable/Non-capital assets	75,416.83	32,798
Depreciation	281,482.43	263,402
Development expenses	256.00	480
District workshop	2,888.50	56,617
Electricity	3,229.00	10,311
Fund raising activities	-	230,600
Group scout leader/District commissioner seminar	450.00	4,435
Inauguration	30,795.50	9,046
Insurance	50,139.00	50,400
Licence fee	1,760.00	1,760
Outstanding scout group award	27,168.80	27,437
Postage	4,263.90	15,638
Printing and stationery	38,751.80	36,091
Programme and training expenses	58,782.88	341,421
Public relations expenses	22,902.30	79,938
Regional commissioner's projects	26,308.63	19,250
Regional events	69,698.20	846,099
Registration fee to World Scout Bureau	94,409.00	94,053
Repairs and maintenance	12,874.60	14,200
Sea activities expenses	38,061.50	110,960
Special project	18,600.00	33,278
Subsidy and grants	24,000.00	40,996
Sundries	7,722.70	15,050
Telephone	7,632.32	7,586
Travelling and transportation	2,235.97	3,153
Water	39.50	240
	<u>943,231.16</u>	<u>2,418,540</u>

SCOUT ASSOCIATION OF HONG KONG
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NOTES TO THE FINANCIAL STATEMENTS
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13) Accommodation cost	2021 HK\$	2020 HK\$
Air-conditioning and management fee	95,352.00	92,064
Rates	66,192.00	93,549
Rent	636,096.00	636,096
	<u>797,640.00</u>	<u>821,709</u>
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 (2020 - same).		
15) Reconciliation of surplus for the year to cash generated from/(used in) operating activities		
Surplus for the year	527,766.82	155,862
Non-cash adjustments to reconcile surplus for the year to cash flows:		
Depreciation	281,482.43	263,402
Interest (received)	(352,771.04)	(414,519)
Adjustments for:		
(Increase)/Decrease in inventories	(8,464.00)	3,250
Decrease/(Increase) in trade receivables	142,669.59	(87,067)
(Increase)/Decrease in utility deposits and prepayments	(23,240.40)	2,520
(Increase) in amounts due from Scout units	(500,000.00)	-
Increase/(Decrease) in trade payables and accruals	97,961.60	(667,210)
Increase/(Decrease) in temporary receipts	5,557.75	(9,792)
(Decrease) in amounts due to Scout units	(1,600.00)	-
	<u>169,362.75</u>	<u>(753,554)</u>
Cash generated from/(used in) operating activities		
16) Related parties transactions		
i) Income items		
During the year, income items transacted with Scout units amounted to HK\$4,595,844.90 (2020 - HK\$4,756,273). These amounts are agreed by management.		
ii) Expense items		
During the year, expense items transacted with Scout units amounted to HK\$155,852.00 (2020 - HK\$238,560). These amounts are agreed by management.		

SCOUT ASSOCIATION OF HONG KONG
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NOTES TO THE FINANCIAL STATEMENTS
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17) Commitments	2021 HK\$	2020 HK\$
Capital commitments outstanding at 31st March, 2021 in respect of:		
Purchases of leasehold improvements, computerisation, furniture and equipment and campsite improvement projects - authorised but not contracted for	281,500.00	443,520
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/(to) 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
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NOTES TO THE FINANCIAL STATEMENTS
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19) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2021	Effective for accounting periods beginning on or after
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, 2021 and which have not been adopted in these financial statements. These include the followings which may be relevant to the region.	
i) HKFRS 17, Insurance contracts	1st January, 2021
ii) Amendments to HKFRS 3, Reference to the Conceptual Framework	1st January, 2022
iii) Amendments to HKAS 16, Property, Plant and Equipment: Proceeds before Intended Use	1st January, 2022
iv) Amendments to HKAS 37, Onerous Contracts - Cost of Fulfilling a Contract	1st January, 2022
v) Annual Improvements to HKFRSs 2018-2020 Cycle	1st January, 2022
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 concluded that the adoption of them is unlikely to have a significant impact on the financial statements.	



謝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 1 to 19, which comprise the statement of financial position as at 31st March 2021, 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 2021 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 for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under these 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 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 of 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 HKFRS 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 has 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.

204, Queen's Road, 197, The Queen's Road, Hong Kong. Tel: 2571 7770 Fax: 2571 7479

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 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 judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 - 25th May, 2021
CHEUNG, Shaoh 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 2021

	Notes	2021 HK\$	2020 HK\$
Non-current assets			
Capital works, computerisation, household property and furniture and equipment	3c & 6	359,838.68	308,955
Current assets			
Investments	3f & 4	126,688.70	113,398
Trade receivables	3i & 5	89,322.96	545,072
Utility deposits and prepayments		25,451.00	25,451
Cash and cash equivalents	2b	1,426,195.13	1,552,332
		1,661,547.79	2,236,456
Current liabilities			
Trade payables and accruals	3m	(15,098.00)	(167,614)
Temporary receipts	3n	(12,838.90)	(16,899)
Amounts due to Scout units	7	(8,593.81)	(8,394)
		(36,530.71)	(192,907)
Net current assets		1,625,017.08	2,043,549
TOTAL NET ASSETS		1,984,862.83	2,551,384
Financed by:			
Accumulated fund	10	558,396.18	558,396
Internal Designated Funds	3g & 10	1,426,466.65	2,000,988
TOTAL FUNDS		1,984,862.83	2,551,384

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

The financial statements on pages 1 to 19 were approved and authorized for issue by the Regional Executive Committee on 23rd May, 2021 and were signed on its behalf by:

Wai Kar Yin, Frank
WAI Kar Yin, Frank
Chairman of Regional Executive Committee

Wan See Chung, Wilson
WAN See Chung, Wilson
Regional Treasurer

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, 2021

	Notes	2021 HK\$	2021 HK\$	2021 HK\$	2020 HK\$
		Subvented	Non-subvented	Total	Total
Income					
Government subventions		1,679,776.40	-	1,679,776.40	1,613,001
ABC subsidy		-	650,168.96	650,168.96	616,769
Donations		-	50,000.00	50,000.00	-
Other income	9	-	922,511.07	922,511.07	1,795,152
Interest income	3d	-	43.83	43.83	476
		1,679,776.40	1,631,715.86	3,311,492.26	4,025,378
Expenditure					
Employment cost					
Employee compensation insurance		(7,325.88)	(11,364.12)	(18,690.00)	(13,276)
Provident fund contributions		-	(103,422.88)	(103,422.88)	(97,806)
Salaries		(1,213,814.00)	-	(1,213,814.00)	(1,159,855)
Managerial grade staff		(308,207.52)	(998,249.98)	(1,306,457.50)	(1,257,464)
Other grade staff		(42,000.00)	-	(42,000.00)	(42,000)
Special grant		-	-	-	(2,595)
Staff medical allowances		-	(1,205.00)	(1,205.00)	(12,615)
Medical insurance		-	(14,420.00)	(14,420.00)	(12,615)
Rent and rates		(82,211.00)	-	(82,211.00)	(92,711)
Repair and maintenance		(26,212.00)	(132,918.00)	(159,130.00)	(168,834)
Other operating expenses	8	-	(926,558.44)	(926,558.44)	(1,320,819)
		(1,679,776.40)	(2,198,138.42)	(3,877,914.82)	(4,167,915)
(Deficit) for the year before transfer		-	(566,422.56)	(566,422.56)	(142,537)
Amounts transferred from replacement amortisation reserves	3g & 10	-	160,005.00	160,005.00	195,598
Amounts transferred (to) maintenance funds	3g & 10	-	(43.83)	(43.83)	(476)
Amounts transferred from (to) development and operations funds	3g & 10	-	406,461.39	406,461.39	(51,220)
Amounts transferred (to) LCS D reserve fund	3g & 10	-	-	-	(1,365)
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 CHANGES IN FUNDS AND RESERVES
FOR THE YEAR ENDED 31ST MARCH, 2021

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	Accumulated Fund (note 10) HK\$	Internal Designated Funds (note 10) HK\$	Total Funds HK\$
At 1st April, 2019	550,396.18	2,143,524.89	2,693,921.07
Transferred (to) statement of income and expenditure	-	(142,536.48)	(142,536.48)
At 31st March, 2020	550,396.18	2,000,988.41	2,551,384.59
At 1st April, 2020	550,396.18	2,000,988.41	2,551,384.59
Transferred (to) statement of income and expenditure	-	(566,422.56)	(566,422.56)
At 31st March, 2021	550,396.18	1,434,565.85	1,984,962.03

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, 2021

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	Notes	2021 HK\$	2020 HK\$
Cash flows from operating activities			
Cash generated from operating activities	12	86,375.34	267,777
Cash flows from investing activities			
(Payments) to acquire capital works, computerisation, leasehold property and furniture and equipment		(212,649.00)	(89,650)
Interest income		43.83	476
Cash (used in) investing activities		(212,605.17)	(89,154)
(Decrease)/Increase in cash and cash equivalents		(126,229.83)	178,623
Cash and cash equivalents at 31st March, 2020		1,552,334.96	1,373,712
Cash and cash equivalents at 31st March, 2021		1,426,105.13	1,552,335
Analysis of the balances of cash and cash equivalents			
Cash and cash equivalents		1,426,105.13	1,552,335

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 1005 of the Laws of Hong Kong) for the purpose of fostering 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 fostering and promoting the Scout Movement in the Pak Sha Wan Tam Wah Ching Sea Activity Centre with principal place of operation located at 600 Hean's 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(c) of the Subvention 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.

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)

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) Amendments to HKFRS 3, Definition of a Business
- (ii) Amendments to HKFRS 16, Covid-19-Related Rent Concessions

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 also 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 payments 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 discounts 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 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 600 Hean's 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 (2020 - same).

No depreciation on leasehold property and capital works under Environment & Conservation Fund are provided as they have been fully depreciated (2020 - same).

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

Computerisation	33.33% (2020 - same)
Equipment and stores	25% (2020 - same)
Furniture and fixtures	25% (2020 - same)
Capital works	20% (2020 - same)

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)

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

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 revalued asset to extent of the amount previously recognised in the statement of income and expenditure is credited directly to accumulated funds under the heading evaluation reserves.

An item of capital work, 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
- PAK SHIA WAN TAM WAH CHING SEA ACTIVITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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3) Significant accounting policies (continued)

h) 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 employee 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\$3,000. The contributions to the plan vest immediately.

j) Taxation

The centre is exempted from Hong Kong Profits Tax under Section 13 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.

l) 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
- PAK SHIA WAN TAM WAH CHING SEA ACTIVITY CENTRE
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 person, or a close member of that person's family, is related to the centre if that person:

- has control or joint control over the centre; or
- is a member of the key management personnel of the centre or the centre's parent.

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

- 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
- 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
- Both entities are joint ventures of the same third party; or
- One entity is a joint venture of a third entity and the other entity is an associate of the third entity; or
- the entity is a post-employment benefit plan for the benefits of employees of either the centre or an entity related to the centre; or
- the entity is controlled or jointly controlled by a person identified in a); or
- A person identified in a) i) 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
- 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 crosses 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.

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

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3) Significant accounting policies (continued)

n) 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, where recovery is considered doubtful but not remote. 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 recorded 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);
- prepaid 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 financial 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 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).

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

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3) Significant accounting policies (continued)

n) 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 favourable 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 recognised.

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

	2021 HK\$	2020 HK\$
Certificates and log books	3,268.50	4,131
Maps	29,887.90	28,479
Materials and lodges	36,235.80	22,188
T-shirts	57,837.30	57,288
	<u>128,669.70</u>	<u>111,984</u>

5) Trade receivables

	2021 HK\$	2020 HK\$
Trade receivables from outside parties	<u>89,322.96</u>	<u>545,072</u>

The centre'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 centre seeks to maintain strict control over its outstanding receivables. Creditors balances are reviewed regularly by senior management. In view of the aforementioned and the fact that the centre'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, 2021, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:

	2021 HK\$	2020 HK\$
Neither past due nor impaired	<u>89,322.96</u>	<u>545,072</u>

SCOUT ASSOCIATION OF HONG KONG
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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	Capital works under Environment & Conservation Fund	Total
At cost/written down value							
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
Additions	10,500.00	-	79,130.00	-	-	-	89,630.00
At 31st March, 2020	86,669.00	1.00	2,619,273.01	61,666.00	1,935,754.00	443,700.00	5,147,063.01
Additions	-	-	57,650.00	4,999.00	150,000.00	-	212,649.00
(Written off)	-	-	(97,549.00)	(26,246.00)	-	-	(123,795.00)
At 31st March, 2021	86,669.00	1.00	2,579,374.01	40,419.00	2,085,754.00	443,700.00	5,235,917.01
Provision for depreciation							
At 31st March, 2019	44,914.00	-	2,361,007.76	58,365.84	1,344,874.00	443,700.00	4,252,861.60
Charges for the year	14,177.00	-	133,279.75	1,649.84	237,040.00	-	386,146.59
At 31st March, 2020	59,091.00	-	2,494,287.51	60,015.68	1,581,914.00	443,700.00	4,639,008.19
Charges for the year	14,177.00	-	76,332.25	7,316.49	267,040.00	-	360,865.74
(Written back)	-	-	(97,549.00)	(26,246.00)	-	-	(123,795.00)
At 31st March, 2021	73,288.00	-	2,473,070.76	37,086.17	1,848,954.00	443,700.00	4,876,078.93
Net book value							
At 31st March, 2021	13,401.00	1.00	106,303.25	3,332.83	236,800.00	-	359,838.08
At 31st March, 2020	27,578.00	1.00	124,985.50	1,650.32	353,840.00	-	508,054.82

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

7) Amounts due to Societal units

The amounts due to Societal 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.

	2021 HK\$	2020 HK\$
Bank charges	990.00	1,190
Cleaning	25,547.50	31,110
Computerisation	4,396.00	3,828
Consumable/Non-capital assets	44,014.20	53,023
Costs and activities	82,075.40	793,023
Depreciation	369,865.74	386,167
Electricity	7,594.00	6,792
Insurance	185,658.00	301,679
Liquidity expenses	217.00	13,090
License fee	300.00	150
Membership fee	1,200.00	3,142
Pleasure craft expenses	155,633.96	204,338
Postage	114.00	611
Printing and stationery	13,312.20	16,486
Professional fee	110,000.00	-
Salaries	9,875.00	12,431
Telephone	4,580.00	4,831
Travelling and transportation	4,868.19	7,832
Water	4,738.50	13,960
	930,558.44	1,320,819

8) Other income

	2021 HK\$	2020 HK\$
Camp fee	22,330.00	411,724
Costs and activities fee	90,728.00	366,158
East Kowloon Region subsidy	36,500.00	140,500
A190 subsidy	2,600.00	9,038
Sports and recreational sites subsidy	250,000.00	-
Subsidy for slope upgrade	60,000.00	-
Subsidy for transport sector	1,290.00	-
Rental fee	24,135.00	134,670
Rental of pleasure craft	48,165.00	302,060
Subsidy from 1 Licensed Greenhouses Subsidy Scheme	166,962.00	30,000
Subsidy from Employment Support Scheme	49,872.00	40,750
Sir David Trench Fund	15,500.00	15,500
Sai Kung District Dragon Boat Racing Preparatory Committee	168,237.07	123,732
Salaries	922,511.07	4,795,152

SCOUT ASSOCIATION OF HONG KONG
- PAK SHA 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				Total HK\$
	HK\$	HK\$	Maintenance Fund HK\$	Development and Operations Fund HK\$	Replacement Amortisation Reserves HK\$	LCSD Reserve Fund HK\$	
At 1st April, 2019	550,396.18	360,011.39	1,210,550.86	574,327.50	-	1,364.86	2,695,921.07
Transferred (to)/from statement of income and expenditure	-	475.72	51,220.44	(195,597.50)	-	1,364.86	(142,536.48)
At 31st March, 2020	550,396.18	360,487.11	1,261,771.30	378,730.00	-	-	2,551,384.59
At 1st April, 2020	550,396.18	360,487.11	1,261,771.30	378,730.00	-	-	2,551,384.59
Transferred (to)/from statement of income and expenditure	-	43.83	(406,461.39)	(160,005.00)	-	-	(566,422.56)
At 31st March, 2021	550,396.18	360,530.94	855,309.91	218,725.00	-	-	1,984,962.03

The replacement amortisation reserves representing:

Grant from S1TF	12,292.50
Insurance compensation	206,432.50
	218,725.00

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

11) Regional Executive Committee members' remuneration

Name 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 (2020 - same)

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

	2021 HK\$	2020 HK\$
(Deficit) for the year	(566,422.56)	(142,537)
Non-cash adjustments to reconcile (deficit) for the year to cash flows:		
Depreciation	369,865.74	386,147
Interest (income)	(43.83)	(176)
Adjustments for:		
(Increase)/Decrease in inventories	(7,076.40)	3,229
Decrease in trade receivables	455,748.96	41,921
(Decrease) in ability deposits and prepayments	-	(1,085)
(Decrease)/Increase in trade payables and accruals	(152,633.57)	20,342
(Decrease) in temporary receipts	(4,069.00)	(3,366)
Cash generated from operating activities	86,375.34	257,777

13) Related parties transactions

Income from Societal units

During the year, income from Societal units amounted to HK\$2,378,031.56 (2020 - HK\$2,344,208). These amounts are agreed by management.

14) Commitments

Capital commitments outstanding at 31st March, 2021 in respect of:

Purchases of capital works, computerisation, household property and furniture and equipment and complete improvement projects - authorised but not contracted for	191,000.00	169,800
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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).

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

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 reputable financial institutions listed in the Hong Kong Exchange and Clearing Limited and regulated under the Hong Kong Banking Ordinance. 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 Societal 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, 2021

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, 2021 and which have not been adopted in these financial statements. These include the followings which may be relevant to the centre:

	Effective for accounting periods beginning on or after
(i) HKFRS 17, Insurance contracts	1st January, 2021
(ii) Amendments to HKFRS 3, Reference to the Conceptual Framework	1st January, 2022
(iii) Amendments to HKAS 16, Property, Plant and Equipment - Proceeds before Intended Use	1st January, 2022
(iv) Amendments to HKAS 37, Onerous Contracts - Cost of Fulfilling a Contract	1st January, 2022
(v) Annual Improvements to HKFRSs 2018-2020 Cycle	1st January, 2022

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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NOTES TO THE FINANCIAL STATEMENTS
(Continued)

17) LCSD reserve fund

	2021 HK\$	2020 HK\$
Income		
LCSD subvention	1,631,258.40	1,544,799
Minor repairs	26,212.00	26,212
Special grant	42,000.00	(2,000)
Total income	1,679,270.40	1,611,001
Expenditure		
Employee compensation insurance	(7,225.83)	(6,911)
Salaries	(1,212,814.00)	(1,150,855)
Municipal grade staff	(308,207.52)	(281,947)
Other grade staff	(42,000.00)	(42,000)
Rent and rates	(82,214.00)	(92,711)
Repairs and maintenance	(26,212.00)	(26,212)
Total expenditure	(1,679,270.40)	(1,611,656)
	-	4,365

18) Other income to be recognised in future years

In 2019, the centre obtained an insurance claim amounting to HK\$273,30.00 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\$35,530.00 on a straight line method at 25% per annum and cost of \$218,000.00 on a straight line method at 20% respectively. Accordingly 75% of the fixed assets equivalent to HK\$25,647.50 and 80% of the capital work equivalent to HK\$190,800.00 to be recognised in future years to reflect the pattern of the depreciation of the items.

In 2020, the centre obtained an insurance claim amounting to HK\$57,700.00 to replace the fixed assets totaling HK\$62,000.00 damaged by typhoon. Depreciation of insurance claimed is calculated to write off the cost of HK\$7,700.00 on a straight line method at 25% per annum. Accordingly 75% of the fixed assets equivalent to HK\$39,525.00 to be recognised in future years to reflect the pattern of the depreciation of the items.

In 2021, the centre obtained the grant from Sir David Trench Fund amounting to HK\$16,390.00 to replace the fixed assets totaling HK\$17,500.00 and an insurance claim amounting to HK\$95,000.00 to maintain capital work totaling HK\$150,000.00. Depreciation of the grant received is calculated to write off the cost of HK\$10,190.00 on a straight line method at 25% per annum. Accordingly 75% of the fixed assets equivalent to HK\$12,292.50 to be recognised in future years to reflect the pattern of the depreciation of the items.

Depreciation of insurance claimed is calculated to write off the cost of HK\$95,000.00 on a straight line method at 20% per annum. Accordingly 80% of the fixed assets equivalent to HK\$76,000.00 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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