



香港童軍總會 東九龍地域



2021/2022
年報



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地域總監的話

東九龍地域再渡過了一個不一樣的一年。在疫情籠罩和防疫措施下，地域的訓練和活動也因此出現較長時間的暫停。

我們關心的，不單是能否按慣常方式舉行訓練班或活動，更要在連續多月的休止活動期間，留意成員的身心精神和健康。因此，「龍東領袖學園」分別舉辦第二季及第三季工作坊，一面維繫領袖，一面協助他們運用不同的方法舉行集會或活動，以及分享照顧成員身心靈健康的心得。這為未來的日子，開拓實體活動以外的一些新體驗。兩季課程合共超過 250 人次參加。

我們不忘服務社會，期間響應政府的呼籲，地域會務委員、總監和領袖都一同參與包裝和派送抗疫物資予市民。香港不同的階層和專業人士，一同為抗疫工作出了不少力，我們推動成員準備一些心意卡，多謝前線的醫務人員等。

白沙灣譚華正海上活動中心為配合一系列防疫措施及童軍活動指引，主要於第一至第三季開放予童軍及公眾人士使用，總使用人次為 10,368。本年度共舉辦了 42 個海上活動及訓練班，參加人次為 398。而 2021 年白沙灣獨木舟排名聯賽及白沙灣獨木舟繞標賽亦分別於 7 月及 9 月於白沙灣圓滿舉行，合共 133 人次參與。

白沙灣的招標工程，亦已進入尾聲，裝修工程亦將在七月上旬開始，期望在明年初，我們能看到一個嶄新的海上活動中心。

本年度，共有 141 人考獲最高支部獎章，包括 112 名幼童軍成員考獲金紫荊獎章，24 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及 3 名樂行童軍成員考獲貝登堡獎章。

地域共舉辦了 27 個不同種類的活動、訓練及興趣小組活動，包括：單車、天象、遠足、航空、版圖遊戲、高爾夫球等，參加人次為 559 人。此外，地域轄下 8 個童軍區分別為各支部童軍成員舉辦 60 個活動和訓練班，參加總人次為 942 人。

地域共舉辦 8 個領袖木章系統訓練班及 8 個非木章系統訓練班，總參加人次達 316 人。

在此，特別多謝會務委員、領袖和職員，在疫情期間努力工作，推陳出新，為成員的活動和訓練所作的一番努力。



地域總監
盧沛霖

青少年成員獎勵

本年度，共有 141 人考獲最高支部獎章，包括 112 名幼童軍成員考獲金紫荊獎章，24 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及 3 名樂行童軍成員考獲貝登堡獎章。雖然疫情反覆，但考獲人數較去年增加，地域亦鼓勵童軍成員持續在知識、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。



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」及「卓越旅獎」兩項獎勵。在新型冠狀病毒疫情之下，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 84 個，獲卓越旅獎共有 17 個童軍旅。

地域步操比賽 2021

地域步操比賽於 2021 年 10 月 3 日在香港童軍百周年紀念大樓舉行，旨在培養童軍成員遵從紀律及提升步操活動水平，本屆共有 6 隊比賽隊伍，共 30 人參與。冠、亞及季軍分別由東九龍第 137 旅 A 隊、東九龍第 63 旅及東九龍第 137 旅 C 隊奪得；優異獎則由東九龍第 137 旅 B 隊、東九龍第 184 旅及東九龍第 300 旅獲得。而最佳司令員則由冠軍隊伍——東九龍第 137 旅 A 隊鄭志偉奪得。東九龍第 137 旅更於其後的「香港童軍 110 周年——童軍日步操比賽」中獲得亞軍，成績斐然。



多元學習

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 27 個不同種類的活動、訓練及興趣小組活動，包括：單車、天象、遠足、航空、版圖遊戲、皮革、高爾夫球等，參加人次為 559 人。此外，地域轄下 8 個童軍區分別為各支部童軍成員舉辦 60 個活動和訓練班，參加總人次為 942 人。

！ 航空活動組 ！



為提升童軍成員對航空活動的興趣並增加學習趣味，航空活動組積極舉辦不同類型的訓練班及活動，如模擬飛行導師啟導班、幼童軍領袖航空活動工作坊、航空領航章（技能組）訓練班、模擬飛行章（技能組）訓練班等，讓童軍成員及領袖進一步增進航空知識。

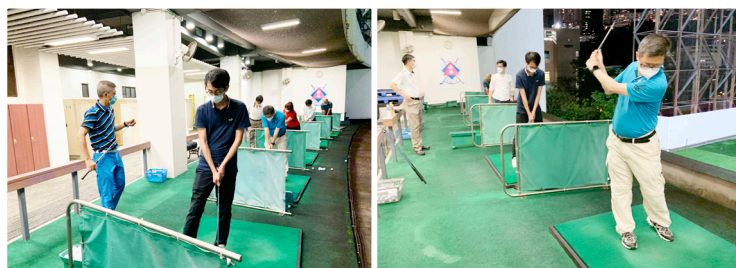
！ 版圖遊戲組 ！

版圖遊戲組於單數月份的第一個星期五都會舉行不同類型的版圖遊戲活動，如陣營遊戲、紙與筆遊戲、圖像建立遊戲、謀殺之謎遊戲等，向參加者推介一些適合應用於團集會的版圖遊戲，並讓他們體驗桌遊的輕鬆歡樂氣氛。版圖遊戲組亦會不定時舉辦聚會，一同玩樂不同桌遊，互相交流，促進友誼。



！ 高爾夫球組 ！

本年度，高爾夫球組於 2021 年 6 月 28 日及 8 月 23 日舉辦「同樂高爾夫」活動，讓參加者體驗高爾夫球的樂趣，發掘不同的興趣。



！ 天文組 ！

天文組於 2021 年 7 月 16 日及 8 月 13 日舉行「Fly Me to the Moon」月球觀測活動，讓參加者認識月球的明暗分界線及透過不同口徑的天文望遠鏡觀測月球比較細小的地理特徵，並鼓勵大家進行天文觀測。



！ 就職典禮暨籌募晚宴 ！

地域能成功推動童軍運動，實有賴社會各界人士的認同及支持，「第46屆會務委員會就職典禮」於2021年9月10日在香港童軍中心周湛樂集會堂舉行，蒙香港中文大學副校長陳偉儀教授蒞臨主禮。典禮後，地域於總監俱樂部（粵品滙）設有晚宴，同時為地域籌募經費，讓各會務委員、領袖和嘉賓聚首一堂。



！ 11 東九樂悠遊 ！

2022年1月1日，地域舉辦一年一度的「11 東九樂悠遊」遠足活動——「坪洲一天自由遊」。當日天氣合宜，約150名參加者由尖沙咀一同乘船前往坪洲。參加者到達坪洲可參考由地域提供的餐廳和行山徑指南遊玩及自由遊覽。

！ 領袖大會 ！

地域於2021年10月10日在香港童軍中心舉行領袖大會，讓地域內各級領袖聚首，互相交流心得。本年度，地域邀請綠惜地球作專題講座，讓參加者認識「山徑維修」的工作及其重要性。地域可持續發展小組亦於領袖大會上分享如何於童軍活動中實踐可持續發展目標，領袖可藉此把資訊傳達至旅團，在集會中實踐。當日亦設有生態速查體驗活動及白沙灣譚華正海上活動中心回顧，讓領袖緬懷白沙灣於裝修前的風貌。



！ 龍東滙 ！

龍東滙成立目的是讓東九龍地域的退休童軍成員延續童軍精神，繼續為青少年服務，亦會舉行不定期聚會。龍東滙於2021年8月20日舉行龍東滙周年大會暨滙聚白沙灣，藉此細談在白沙灣的歲月；亦於12月3日舉行太平山動動腿活動，一起舒展筋骨。



「地球自肥」

為鼓勵青少年成員及領袖認識可持續發展目標及策劃相關活動，地域於本年度成立可持續發展小組，並推出「地球自肥計劃」。地域於 2021 年 10 月至 12 月期間舉辦 BioBlitz 生態速查工作坊、保護香港土沉香講座及香藝工作坊、綠在區區社區回收義工計劃，讓參加者能透過親身體驗及活動策劃，強化其對可持續發展目標的認知並培養「關愛地球」的生活態度。



「山徑維修」

地域於 2021 年 11 月 21 日派出領袖協助漁農自然護理署「自己山徑·自己修」活動，協助搬運山徑物料到指定物料收集處，供技術人員修葺山徑工作，以行動實踐「可持續山徑」的原則。

「童心抗疫」

為配合政府派發防疫包，地域於 2022 年 3 月下旬至 4 月上旬，共有 55 名領袖及會務委員協助黃大仙民政事務處包裝及派發「防疫服務包」，順利將防疫物資派送予區內的居民，為抗疫出一分力。



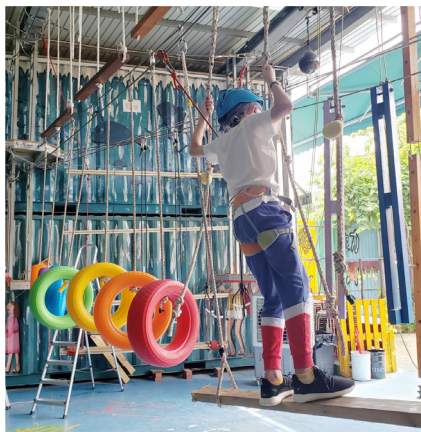
「小童軍活動 — 創意小天王」

地域於 2021 年 12 月 12 日舉辦「小童軍活動 — 創意小天王」，接近 80 名小童軍參加。創意小天王以聖誕為主題，讓小童軍利用不同材料，發揮創意，一起創作具聖誕特色的手工藝，如聖誕圈、聖誕紙袋等。完成後，小童軍可以把親自創作的作品帶回家佈置，增添聖誕氣氛！



「金紫荊獎章考驗 — 歷險挑戰之兒童繩網」

為協助各幼童軍成員考核金紫荊獎章歷險挑戰項目，地域歷奇小組於 2021 年 7 月 1 日在上水金錢村葡萄園野外農莊舉辦金紫荊獎章考驗 — 歷險挑戰之兒童繩網，讓幼童軍成員考取金紫荊獎章必修項目。



「深資童軍暨樂行童軍閃避球指導員及助理裁判訓練班」

地域於 2021 年 9 月舉辦第 1 屆深資童軍暨樂行童軍閃避球指導員及助理裁判訓練班，讓深資童軍成員考取綱要內「A301 - 運動 I / 球類活動」及「R-B202 - 專門技能服務」項目；樂行童軍成員亦可以進行樂行童軍綱要「個人興趣」項目，讓青少年成員考取支部最高獎章。



領袖培訓

領袖訓練

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 8 個領袖木章系統訓練班及 8 個非木章系統訓練班，總參加人次達 316 人。



訓練隊日

地域於 2021 年 8 月 15 日在白沙灣譚華正海上活動中心舉辦地域訓練隊日，當日超過 50 名訓練隊隊員出席。除年度報告及未來工作探討外，亦邀請地域活動與訓練委員會主席黃金財先生進行「SEN & I」專題講座，從而讓隊員認識更多有學習需要兒童及青少年的特徵，並建立對他們的正確態度。同日亦設有冰皮月餅製作及芬蘭木柱活動，藉著不同的活動，讓訓練隊隊員加強小隊合作、互相交流及增進友誼。



龍東領袖學園

「龍東領袖學園」主要為前線領袖提供不同類型的集會介紹，包括疫情期間網上模式集會及各類支援。本年度，「龍東領袖學園」分別於 2021 年 10 月至 12 月期間及 2022 年 3 月舉辦第二季及第三季工作坊，兩季課程合共超過 250 人次參加，反應熱烈。

第二季工作坊主題為「領袖的分享」，介紹 8 種不同類型的集會內容，包括版圖遊戲介紹、「精神健康章」集會體驗、速遞包裝紙再造工程—多用途防水索繩袋製作、繞線畫工作坊、國皇棋 DIY 工作坊、聖誕集會手工大匯集、小 / 幼童軍網上集會模擬體驗及經驗分享、六色積木（Six Bricks）體驗工作坊。



第三季工作坊主題為「身心靈防疫」，舉辦 5 個抗疫線上講座，並邀請專業人士分享兒童新冠疫苗接種資訊、介紹如何預防感染新型冠狀病毒、抗疫期間的飲食、心情及運動的重要性、在家工作時常患的痛症及職安健要點、分享精神健康的重要性，藉此讓領袖在疫情下能接收不同的資訊，保持身心靈健康。

白沙灣譚華正海上活動中心

本年度疫情反覆，為配合一系列防疫措施及童軍活動指引，中心主要於第一至第三季開放予童軍及公眾人士使用，總使用人次為 10,368。

因應衛生防護中心發出的相關防疫及健康指引，各營友於入營後，需遵守中心一系列的防疫措施。為確保營友能安心參與訓練及活動，中心均會為各參加者量度體溫，並提供消毒搓手液，同時亦加強公眾地方的清潔。

為促進各童軍成員身心健康，本年度共舉辦了 42 個海上活動及訓練班，參加人次為 398。而 2021 年白沙灣獨木舟排名聯賽及白沙灣獨木舟繞標賽亦於 7 月 18 日及 9 月 26 日於白沙灣圓滿舉行，合共 133 人次參與。

工程方面，中心於 2021-22 年度得康樂及文化事務署資助，加固海堤旁的一幅斜坡，防止海浪侵蝕，影響其結構。同時，亦撥款為中心各斜坡進行定期檢查，以保障營友安全。

為配合中心未來多元化及共融的發展方向，香港賽馬慈善信託基金撥款資助中心進行改善工程，包括翻新各室內場地、加建暢通易達洗手間及平整戶外地方等。本年度顧問公司與白沙灣改善工程小組成員就改善中心的方案，提出不同意見及方向，以令大家對中心有一個煥然一新的感覺。



會長：馬兆榮醫生，MH

主席：趙長成醫生

區總監：王志德醫生



自 2020 年頭開始新冠疫情跟我們生活「形影不離」，它的存在把我們從前的生活方式和節奏改變了。在 2021 年尾大家以為疫情會回落而我們將可以重新出發，卻不料到迎來了第五波；為要控制疫情和保持社交距離，同學們又要在網上學習而區會的運作亦都要再次暫停。這一波又一波，一浪接一浪的疫情把我們行事曆中的童軍領導才訓練班、儀容與制服工作坊、新春單車樂郊遊都「沖」走了。其實沖走的不單是各個活動和訓練，它也沖走了童軍成員相聚的機會和領袖籌備這些訓練的心機和時間。更令人痛心和捨不得的是本區有兩個學校童軍旅因此要停止營辦或因此其他原因要取消註冊。

創辦人貝登堡勳爵士曾經說過：「就算環境多惡劣，童軍也能保持微笑和吹着口哨來迎接它。」在外圍環境不容許我們舉辦活動時，加上區總部有很多年沒有維修過，我們一班區職員就同心合力利用這個空檔把區總部內的一列櫃門裝上可供粉筆書寫和可用磁石貼的物料，希望能方便將來參加訓練班或活動的童軍成員。雖然疫情令舉辦活動和訓練十分困難，我們卻十分感恩可以在中秋節前夕舉辦了長者服務，又在臨近聖誕時安排了小童軍聖誕手工製作班，讓他們歡度佳節。樂行童軍支部舉辦繩結工作坊，而深資童軍舉辦消防訓練班網上課程，各參加者都十分盡興。此外，區主席趙長成醫生和區總監王志德醫生兩位更接受了龍東領袖學園的邀請，在學園身心靈系列中分享有關新冠疫苗和檢測新冠狀病毒病的資訊。

在這困難重重的時刻，我們慶幸有新的會務委員加入慈雲山區這個大家庭，盼望新的會務委員能帶給我們區會新的朝氣和活潑的力量。區會人事方面，前副區總監（訓練）葉銘光先生按「香港童軍總會政策、組織及規條」的年齡限制在 2021 年 11 月卸任了。我們很高興葉總監接受了區務委員會的邀請作為本區的聘任委員，繼續與我們同行。至於其他副區總監和助理區總監的職位出缺，都全部由肯接受挑戰而有承擔的年輕領袖出任，換言之，區內所有的總監職位都已「埋班」。盼望藉着這個既年輕又有幹勁和魄力的總監團隊能夠為區內各旅團提供更好的支援，令我們慈雲山區童軍更團結，更上下一心，能夠提供有益身心的活動給予青少年並能服務有需要的大眾。

「竭力所能 服務社群」是香港童軍總會過去兩年的周年主題。在疫症大流行期間香港童軍並不是空口談白話而是真真正正的走到香港市民當中去服務他們。而本區副會長陳志球博士 SBS JP、副會長黃顯榮先生 MH 及區總監王志德醫生也在不同範疇和專業上服務大眾，所以香港特別行政區在去年特區成立日向他們授勳嘉許，本區同人實在與有榮焉並向他們致賀。

總會新一年的周年主題是：「一世童軍 - Scouting for life」。童軍運動在香港植根和發展已經超過一百一十年歷史了，她是香港其中一個歷史最悠久的制服團隊之一。除了制服外，我們的銘言、誓詞和規律，以及童軍方法都是我們童軍獨有的。每當我們豎起三隻手指時都會提醒我們每一位童軍成員要「對神明對國家盡責任」、「對別人要幫助」及「對規律必遵行」。慈雲山區自 1960 年成立以來前輩們透過不同的童軍訓練造就了很多有為的年青人貢獻社會，區會多年來也招募了很多願意服務青少年的領袖與他們一起行這「童軍路」，叫他們遇到任何困難時候都可以仰望童軍會徽，就如在大海中迷失方向時看見指南針一樣找到正確的人生方向。謹以此段文字，向各童軍先賢們作最高的崇敬和謝意。



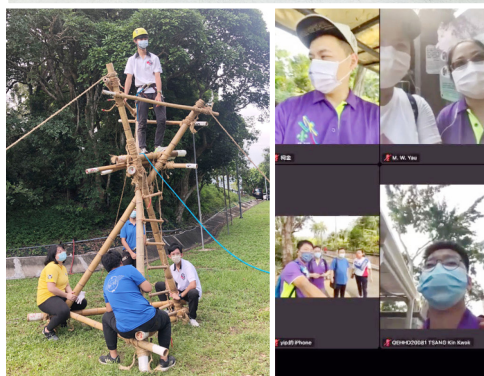
區務簡報

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



今年是虎年，老虎象徵強壯和勇敢。祝各位兄弟姊妹身體健康，虎虎生威。去年為九龍灣區 40 周年，我們設計了一系列活動及比賽予區內成員參加，包括 40 周年徽章設計比賽、孫秀麗主席盃全區「弟子規」比賽及生態遊之親子農莊體驗等。以上活動都吸引了不少成員及家長參與。



在此先感謝各會務委員、童軍旅領袖及區幹部職員共同努力下，令本年度大部分活動及訓練班均能順利完成。但碰巧在 2022 年初又出現新一波疫情，令部分活動及訓練班要延期或取消。

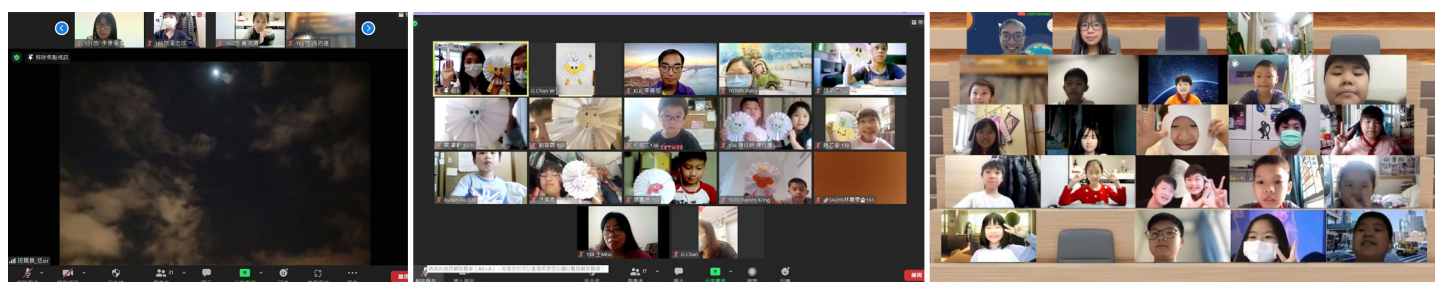
適逢香港童軍成立 110 周年，在疫情緩和的時候，我們於 10 至 12 月期間舉辦了「童你行」遠足活動給區內童軍及委員參與，希望透過這些活動讓他們有機會到戶外放鬆，亦能享受戶外活動的樂趣。

童軍心繫社區，尤其在這困難時刻。本區在各委員支持下亦於本年 3、4 月期間派發了兩輪物資，希望能支援區內殘疾人士及低收入家庭。疫情期間，許多有心兄弟姐妹多行一步，竭盡所能，互相幫助，發揮獅子山互愛互助精神，令人佩服。日後，當我們回望現在，

會發現每個人一起應對疫情所作的貢獻，是人生重要的一課。這一代人，包括我們的孩子和家人，經歷改變人生的經驗，許多人會在逆境發揮潛能。我相信有能力戰勝逆境的人能夠捉緊機遇，發光發亮。請大家保持正面積極、守望相助，幫助社會上有需要的朋友，我們必定能跨越各種挑戰。

上年度有 17 位幼童軍獲頒金紫荊獎章，以表揚他們在童軍活動及訓練的成就。獎勵方面，本年度有多位會務委員及前線領袖分別獲得童軍總會頒授各項童軍獎勵，包括功績榮譽獎章、優異服務獎章、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。

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。我們將會更加努力在新常態下積極發展童軍運動，使各成員成為良好公民貢獻社區與社會同步發展。



區務簡報

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



在剛過去一年，香港社會受到疫情影響，嚴重影響市民大眾的生活，至於童軍活動亦難以如常進行，童軍領袖們嘗試以不同方法，努力維繫童軍成員。本區亦在可行方案下，舉辦不同類型體驗活動和訓練班，盡其所能，維持應有運作，提供協助。在此感謝各位區職員和童軍旅領袖無私付出，發揮團結力量，積極熱心服務。

同時，要向本區區務委員會各會務委員，表達衷心謝意，在艱難歲月裡，給予本區支持和鼓勵，使區總部正常運作。

一如既往，展望疫情轉趨穩定，個人和童軍生活回復正軌，盼望青少年成員透過我們提供的活動與訓練，充實自我，發揮所長，回饋社會。

童軍運動發展，最可貴之處，在於從生活中學習，當我們一同經歷過不一樣的日子，社會上出現生計不穩、家庭離散和移居海外等，屢見不鮮。當面對不同困難，我們不應氣餒，且學會社會責任和關心別人，更要懂得珍惜身邊的一切，從而明白到幸福不是必然的。

我們懷着童軍勇敢不怕難精神，時刻「準備」，走過高山低谷，衝破困難障礙，深信利用所學，勇於接受挑戰，迎難而上。

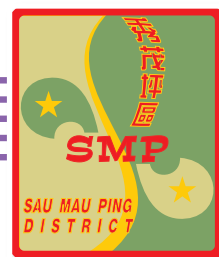
就讓我們從新出發，把困難逆境轉化為動力，堅持無比信念，團結一致，自強不息，共同為青少年努力，拼湊出美好光景，祝願明天會更好。



區務簡報

秀茂坪區

會長：陳少瑩女士
主席：林麗達女士
區總監：楊志明先生



2021 年對推動童軍運動仍是充滿挑戰，因為疫情，總會的各项活動如大會操已不是第一年停辦，甚至 110 年的大露營及相關活動亦要再延期或以網上形式進行。

旅團活動方面，疫情也直接影響到學校社區的設施，大部分的集會地方因而需要暫停或關閉，許多旅團不能正常集會，而今年亦出現旅團資深領袖流失，做成一定壓力，秀茂坪區原本已安排的童軍活動和訓練若不是取消實體進行就是要改期，或在可行環境下以視像形式開辦。



區務方面，出任會長超過 10 年的鍾錫廉會長卸任，轉任名譽會長，並由時任陳少瑩副主席接任會長之職，在此感謝鍾會長及陳會長對秀茂坪區的支持。但由於新任會長需在國內工作，受到封關影響，未能回港出席新一屆的區就職典禮。隨著疫情開始有所緩和，

樂觀期望來年區會活動可回復正常。

得到各區務委員的支持，區財務穩健，為簡化管理，區會今年取消了區儲蓄戶口，集中使用支票戶口作日常收支安排，並將儲蓄戶口的資金與之前託付地域予總會投資的款項，獨立以區名義交由總會基金作投資，加強利息收入，以支援區活動。

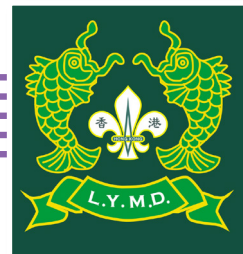
區會來年目標主要是完成去年計劃中未完成的訓練班及活動，加強與旅團聯繫及支援回復正常集會，招募區職員，物色有潛質年青領袖參加區會工作。另外，區總監楊志明先生將於 2022 年內退休，順利交接安排亦會是區會目標工作之一。



區務簡報

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



2021/2022 年度對鯉魚門區仍然是充滿挑戰。由於疫情在第四波過後的 4 月至 12 月中旬大致平穩，我們得以於 6 月 27 日及 7 月 4 日分別舉行周年會議及第 41 屆區務委員會就職典禮。

在周年會議當日早上，區會長、區主席及區職員大夥兒出動，進行了一次別開生面的「友鯉同行・全區服務日」啟動禮，藉以慶賀香港童軍 110 周年以及為區會成立 40 周年各項目揭開序幕。我們能夠將心意通過福袋傳到區內長者手中，大家樂此不疲。

為響應總會的周年主題—「竭盡所能・服務社群」，東九龍第 1805 旅於 9 月 25 日率團到鯉魚門的炮台山（魔鬼山）一帶進行清潔山徑遠足服務。參與者除了享受探索大自然的喜悅，亦可以身體力行為社區作一點貢獻。此外，渣打香港馬拉松 2021 是疫情平穩期間首個大型體壇盛事，區職員、東九龍第 10 及 52 旅的領袖及青少年成員亦一呼百應，他們與其他單位的童軍兄弟姊妹於 10 月 22 至 24 日參與賽前及當日早上的比賽服務，為主辦機構及賽員提供貼心的後勤支援。

本區於 8 及 9 月舉辦急救證書課程，邀請到香港聖約翰救護機構馮錦文先生（區主席）擔任講師，30 小時的學習令各人如沐春風。另一方面，地域步操比賽於 2021 年 10 月 3 日在香港童軍百周年紀念大樓舉行，東九龍第 137 旅不負所望，勇奪冠軍（A 隊）、季軍（C 隊）、優異獎（B 隊）及最佳司令員（A 隊）。該旅再接再厲，於 11 月 21 日童軍日步操比賽的 36 支參賽隊伍當中脫穎而出，獲得亞軍（A 隊）。



在往後的日子，我們希望抓緊機遇與不同組織合作，如舉辦水上活動等，務求令區會項目更多元化。

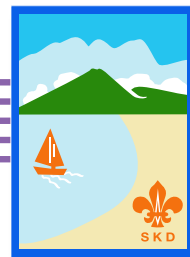
區務簡報

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 2021 至 2022 年度再一次面對疫情的挑戰，影響童軍活動的進行，不論童軍旅集會，或是區會的活動與訓練或多或少都受到影響。本着培育青少年的工作，造福社會的抱負，承接上一年度的經驗，以及疫情援和的空檔，區會繼續舉辦網上及實體活動，以達至本會目的。

本年度舉辦網上童軍專章考驗、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 182 人次，總參與時數達 1,346 小時。社區服務方面，本年度區會安排區內童軍領袖協助防疫包包裝及派發。本年度舉辦「寫意水墨畫展覽」全區領袖活動，藉此加強區會與童軍旅領袖及區務委員的聯系，同時亦強化區會發展成員活動與訓練的資源。



今年的重點項目，乃本區五十周年慶。區職員計劃了一系列的慶祝活動，包括「西貢區五十周年紀念章設計比賽」、「西貢區觀光地圖短片設計比賽」、「西貢區五十周年填色比賽」，以及重頭項目「香港童軍 110 周年慶祝活動 — 西貢區金禧紀念露營」。紀念露營於大潭童軍中心舉行，連開放日嘉年華及三天營期，合計超過 300 人參與。期間進行了歷奇活動、先鋒活動、天文探索、地壺球體驗、箭藝、原野烹飪等等活動，參與者及家長們都對活動及安排相當滿意。



本年度在發展及支援方面，支部總監主動與旅團溝通，瞭解在疫情下集會的狀況及難處，希望能協助旅團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團實施協作接龍計劃，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。



區務簡報

將軍澳區

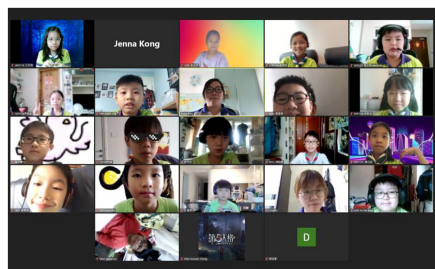
會長：梁浩鋒教授
主席：曾家求先生
區總監：霍志榮先生



踏入 2021 年，「2019 冠狀病毒病」疫情稍為緩和，童軍活動亦逐步有序地恢復。本年度區會舉辦多項訓練班及活動，使區內成員及領袖再度投入童軍活動。在本區區幹部與童軍旅領袖努力下，本區青少年成員在獲得最高獎勵上均有良好的成績，有 13 位幼童軍考獲金紫荊獎章、6 位童軍考獲總領袖獎章及 2 位樂行童軍獲得貝登堡獎章。本區領袖訓練方面，去年共有 1 名領袖考獲木章；此外，在「2022 年童軍運動創辦人紀念日獎勵」中，本區亦有 3 位旅團領袖獲頒發優良服務獎章，實在可喜可賀。



2022 年初，本港疫情再度爆發，在第五波疫情下童軍日常集會及活動再次全面癱瘓，青少年訓練以致領袖訓練進度因此停滯不前，我們再一次面對嚴峻的情況；雖然如此，本區亦積極尋求組織服務社區；應西貢民政事務處之邀請，組織成年成員及領袖，參與協助包裝抗疫服務包，為市民服務；另亦舉辦「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。



隨著疫情逐漸緩和，本區來年工作重點，除繼續依計劃舉辦各項活動及訓練班給予本區各青少年成員，及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！



區務簡報

黃大仙區

會長：簡有山先生
主席：楊愛珍女士
區總監：蘇俊龍博士



2021 至 2022 年度因疫情關係，黃大仙區區會及各旅團於舉辦活動時均面對很大的挑戰。但得到黃大仙區會長、主席、各區務委員的支持以及各區職員的努力，本年度黃大仙區亦能順利舉辦多項全區性活動，當中包括 2021 年 4 月 25 日舉行「搜圖索源」- 全區網上定向比賽；2021 年 7 月 17 日舉行「黃大仙區歷史遊踪」展覽及講座；2021 年 8 月至 9 月舉行「黃大仙區歷史遊踪」填色比賽以及 2021 年 9 月 15 日舉行全區電競運動體驗工作坊等。

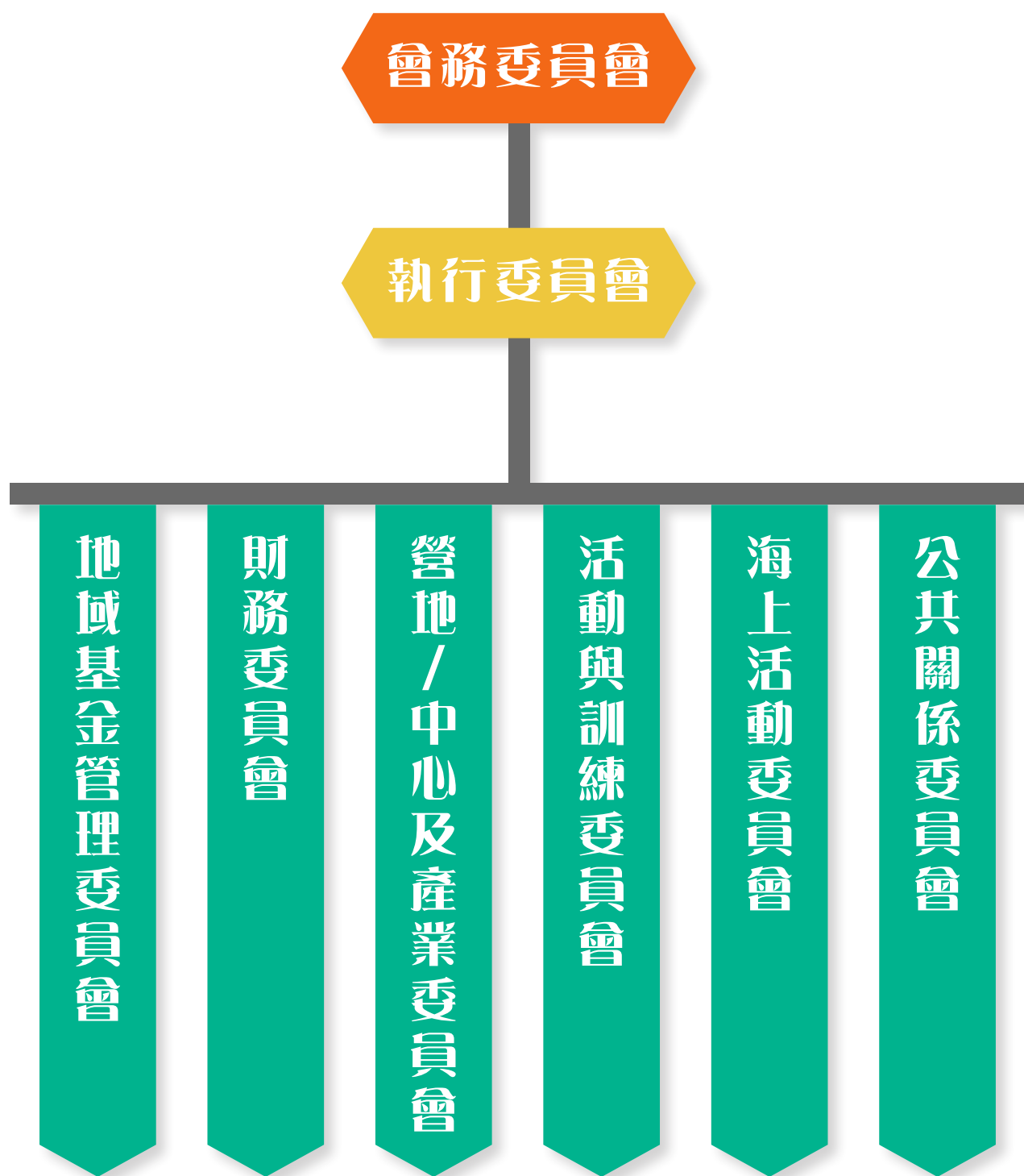
隨舉辦上述各項全區性活動外，區會於疫情期間亦與旅團合作積極服務社區；參與服務包括 2021 年 10 月 23 日派出代表參與黃大仙區慶祝中華人民共和國七十二周年國慶升旗禮暨長者送暖行動義工誓師儀式；2021 年 10 月 23 日與香港聖公會黃大仙長者綜合服務中心合辦「童」運動，齊健康「長者痛症管理工作坊」；2021 年 12 月 11 日與薈色園可平耆英鄰舍中心合作舉辦「痛症管理講座及運動工作坊」；2021 年 12 月 18 日與薈色園可聚耆英老地區中心合作舉辦「體驗伸展運動講座及運動工作坊」以及於 2022 年 3 月 28 日至 3 月 31 日派出區職員參與由民政事務局統籌之包裝及派發抗疫包活動。

雖然面對各項挑戰，本年度分別有 1 位樂行童軍成員完成貝登堡獎章及 7 位童軍成員順利完成總領袖獎章；以及多位領袖獲得童軍獎勵，包括 2 位獲頒優異服務獎章，4 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。

繼往開來，2022 至 2023 年度黃大仙區會將會繼續積極與區內各童軍旅團溝通共同組織針對黃大仙區童軍成員及領袖需要之活動。2022 至 2023 年度之區會周年主題是「健康生活」，主題包括「運動與健康」、「心靈及精神健康」以及「營養與健康」等，區會將通過與社會不同的機構協作舉辦各類型講座、座談會、工作坊等，以介紹如何於童軍活動中推動「健康生活」，亦計劃利用創新科技元素進一步吸引年青人參與童軍活動。此外，區會亦會積極與黃大仙區不同社區組織聯繫，以共同構建配合童軍發展之社區服務平台，增加區內童軍成員服務社區之機會。

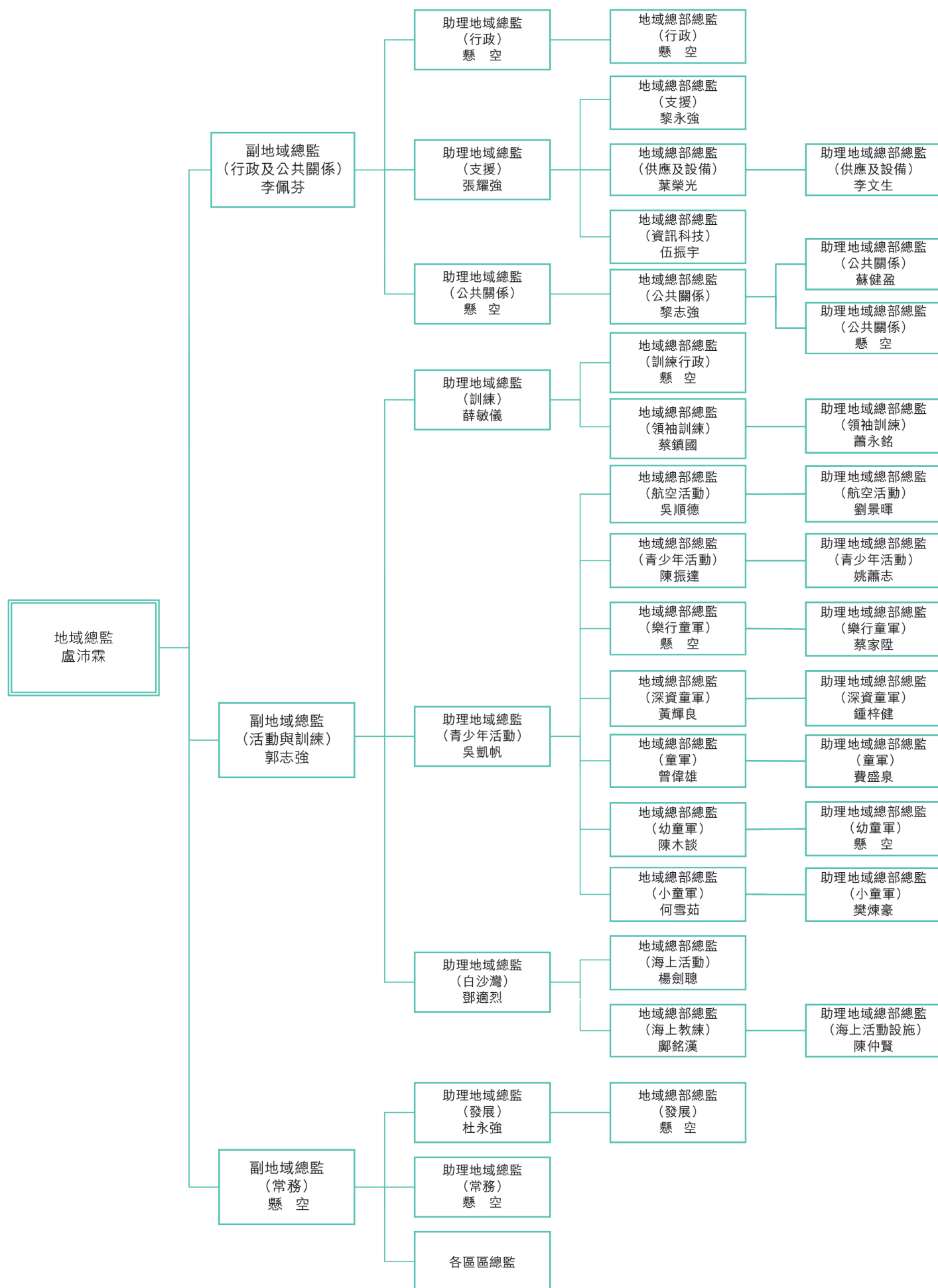


地域組織架構表





地域各級總監組織架構表



地域會務委員會

當然委員

會長

吳彩華先生

地域總監

盧沛霖先生

名譽會長

陳敬德先生

鄧正林先生, MH

黃浩明先生, JP

馬鴻鈞先生

殷巧兒女士, MH, JP

勞鑑先生

衛嘉欣先生

副會長

黃浩成先生

林建華博士, BBS, MH

彭錦輝先生

黃顯寧女士

簡樹秋先生

呂劍明先生

鄧世豪先生

林君彌女士

黃金財先生

陳傑柱先生, PMSM

黃浩森先生

吳亞明先生

葉浩然先生

主席

蔡卓翰先生

副主席

華文豪先生

黃世忻女士

何麗霞女士

李廣宇先生

楊綺娜女士

各副地域總監

副地域總監 (行政及公共關係)

李佩芬女士

副地域總監 (活動與訓練)

郭志強先生

副地域總監 (常務)

(懸空)

各助理地域總監

助理地域總監 (行政)

(懸空)

助理地域總監 (支援)

張耀強先生

助理地域總監 (公共關係)

(懸空)

助理地域總監 (訓練)

薛敏儀女士

助理地域總監 (青少年活動)

吳凱帆先生

助理地域總監 (白沙灣)

鄧適烈先生

助理地域總監 (發展)

杜永強先生

助理地域總監 (常務)

(懸空)

各地域總部總監

地域總部總監 (行政)

(懸空)

地域總部總監 (支援)

黎永強先生

地域總部總監 (供應及設備)

葉榮光先生

地域總部總監 (資訊科技)

伍振宇先生

地域總部總監 (公共關係)

黎志強先生

地域總部總監 (訓練行政)

(懸空)

地域總部總監 (領袖訓練)

蔡鎮國先生

地域總部總監 (航空活動)

吳順德先生

地域總部總監 (青少年活動)

陳振達先生

地域總部總監 (樂行童軍)

(懸空)

地域總部總監 (深資童軍)

黃輝良博士

地域總部總監 (童軍)

曾偉雄先生

地域總部總監 (幼童軍)

陳木談先生

地域總部總監 (小童軍)

何雪茹女士

地域總部總監 (海上活動)

楊劍聰先生

地域總部總監 (海上教練)

鄺銘漢先生

地域總部總監 (發展)

(懸空)

各助理地域總部總監

助理地域總部總監 (供應及設備)

李文生先生

助理地域總部總監 (公共關係)

蘇健盈小姐

助理地域總部總監 (公共關係)

(懸空)

助理地域總部總監 (領袖訓練)

蕭永銘博士

助理地域總部總監 (航空活動)

劉景暉先生

助理地域總部總監 (青少年活動)

姚蕭志先生

助理地域總部總監 (樂行童軍)

蔡家陞先生

助理地域總部總監 (深資童軍)

鍾梓健先生

助理地域總部總監 (童軍)

費盛泉先生

助理地域總部總監 (幼童軍)

(懸空)

助理地域總部總監 (小童軍)

樊煥豪先生

助理地域總部總監 (海上活動設施)

陳仲賢先生

秘書

伍錦雲女士

司庫

溫思聰先生

各區區總監

慈雲山區區總監

王志德醫生

九龍灣區區總監

張偉業先生

觀塘區區總監

賴永佳先生

秀茂坪區區總監

楊志明先生

鯉魚門區區總監

蔣紹恒先生

西貢區區總監

蔡溢昌先生

將軍澳區區總監

霍志榮先生

黃大仙區區總監

蘇俊龍博士

顧問

林國興先生, JP

張子超先生

譚榮根博士, BBS, MBE, JP

張兆華先生

西貢區議會主席

周賢明先生, BBS, MH

黃大仙民政事務專員

黃智華先生, JP

西貢民政事務專員

趙燕驊先生, JP

觀塘民政事務專員

謝凌駿先生, JP

教育局總學校發展主任 (觀塘)

薛兆枝先生

領袖訓練主任

馮敬安先生

郭志強先生

賴永佳先生

李佩芬女士

張國英先生

胡夢麟先生

陳唐少勳女士

劉富國先生

助理領袖訓練主任

梁仕安先生

蔡鎮國先生

薛敏儀女士

何雪茹女士

盧沛霖先生

吳漢仲先生

蕭永銘博士

林寶琮女士

黃錫明先生

馬敬修先生

各區區會長

慈雲山區會長

馬兆榮醫生, MH

九龍灣區會長

鄭耀章先生

觀塘區會長

熊秀雲女士

秀茂坪區會長

陳少瑩女士

鯉魚門區會長

陳永忠先生

西貢區會長

邱錫琪先生

將軍澳區會長

梁浩鋒教授

黃大仙區會長

簡有山先生

各區主席

慈雲山區主席

趙長成醫生

九龍灣區主席

孫秀麗小姐

觀塘區主席

周耀明先生, BBS, MH

秀茂坪區主席

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馮錦文先生

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邱少雄先生, MH

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曾家求先生

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楊愛珍女士

地域執行幹事

吳漢仲先生

選任委員

梅志強先生

梁玉華女士

陳孟麟先生

李少佳先生

義務核數師

張子超張兆華會計師行

地域執行委員會

當然委員

香港總監

劉彥樑先生

副香港總監 (常務)

黎偉生先生

地域總監

盧沛霖先生

主席

蔡卓翰先生

副主席

華文豪先生

黃世忻女士

何麗霞女士

李廣宇先生

楊綺娜女士

各副地域總監

副地域總監 (行政及公共關係)

李佩芬女士

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司庫

溫思聰先生

各區區總監

慈雲山區區總監

王志德醫生

九龍灣區區總監

張偉業先生

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蔡溢昌先生

將軍澳區區總監

霍志榮先生

黃大仙區區總監

蘇俊龍博士

財務委員會主席

彭錦輝先生

營地 / 中心及產業委員會主席

勞鑑先生

活動與訓練委員會主席

黃金財先生

公共關係委員會主席

林建華博士, BBS, MH

海上活動委員會主席

黃浩成先生

各區主席

慈雲山區主席

趙長成醫生

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黃大仙區主席

楊愛珍女士

地域執行幹事

吳漢仲先生

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助理總幹事 (常務)

馮鈺賢小姐

聘任委員

樂行童軍代表

黃梓軒先生

深資童軍代表

張蘊伶小姐

財務委員會

主席

彭錦輝先生

副主席

鄧正林先生, MH

殷巧兒女士, MH, JP

委員

地域主席

蔡卓翰先生

地域司庫

溫思聰先生

財務委員會主席

彭錦輝先生

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李佩芬女士

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郭志強先生

副地域總監 (常務)

(懸空)

地域執行幹事

吳漢仲先生

列席

地域會長

吳彩華先生

地域名譽會長

陳敬德先生

黃浩明先生, JP

馬鴻鈞先生

勞鑑先生

衛嘉欣先生

秘書

地域二級文員

郭麗民女士

地域基金管理委員會

主席

地域主席

蔡卓翰先生

委員

地域司庫

溫思聰先生

財務委員會主席

彭錦輝先生

地域總監

盧沛霖先生

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副地域總監 (常務)

(懸空)

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地域會長

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地域名譽會長

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馬鴻鈞先生

殷巧兒女士, MH, JP

勞鑑先生

衛嘉欣先生

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吳漢仲先生

秘書

地域二級文員

郭麗民女士

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華文豪先生

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陳孟麟先生

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郭志強先生

副地域總監 (常務)

(懸空)

助理地域總監 (行政)

(懸空)

助理地域總監 (白沙灣)

鄧適烈先生

白沙灣譚華正海上活動中心營主任

陳卓欣小姐

地域執行幹事

吳漢仲先生

秘書

白沙灣譚華正海上活動中心營主任

陳卓欣小姐

地域執行委員會及各委員會

海上活動委員會

主席 黃浩成先生	地域總監 盧沛霖先生	地域總部總監 (海上教練) 鄺銘漢先生	白沙灣譚華正海上活動中心 助理營主任 陳敬延先生
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 陳洛甄女士
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 蔡卓翰先生	地域總部總監 (海上活動) 楊劍聰先生		

活動與訓練委員會

主席 黃金財先生	地域總部總監 (航空活動) 吳順德先生	助理地域總部總監 (青少年活動) 姚蕭志先生	觀塘區代表 鍾耀文先生
副主席 李廣宇先生	地域總部總監 (青少年活動) 陳振達先生	助理地域總部總監 (樂行童軍) 蔡家陞先生	秀茂坪區代表 馬志民先生
委員	地域總部總監 (樂行童軍) (懸空)	助理地域總部總監 (深資童軍) 鍾梓健先生	鯉魚門區代表 張樹勳先生
地域主席 蔡卓翰先生	地域總部總監 (深資童軍) 黃輝良博士	助理地域總部總監 (童軍) 費盛泉先生	西貢區代表 呂文迪先生
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 (幼童軍) (懸空)	將軍澳區代表 石道暉先生
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	助理地域總部總監 (小童軍) 樊煉豪先生	黃大仙區代表 黃冠龍先生
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	香港青年獎勵計劃代表 蔡溢昌先生	地域助理執行幹事 張業勤小姐
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	慈雲山區代表 楊耀榮先生	秘書 黎蕊萍女士
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	九龍灣區代表 丘美華女士	
地域總部總監 (領袖訓練) 蔡鎮國先生			

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	慈雲山區代表 崔文傑先生	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)	九龍灣區代表 丘美華女士	將軍澳區代表 蘇潔瑩女士
委員	地域總部總監 (公共關係) 黎志強先生	觀塘區代表 鍾耀文先生	黃大仙區代表 蘇俊龍博士
地域主席 蔡卓翰先生	助理地域總部總監 (公共關係) 蘇健盈小姐	秀茂坪區代表 趙秉聰先生	地域助理執行幹事 張業勤小姐
地域總監 盧沛霖先生	助理地域總部總監 (公共關係) (懸空)	鯉魚門區代表 鄧志豪先生	青少年活動幹事 曾善美女士
			秘書 袁嘉琳女士

地域總監會議

主席	助理地域總監 (支援) 張耀強先生	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
地域總監 盧沛霖先生	助理地域總監 (公共關係) (懸空)	九龍灣區區總監 張偉業先生	地域執行幹事 吳漢仲先生
副主席	助理地域總監 (訓練) 薛敏儀女士	觀塘區區總監 賴永佳先生	秘書
副地域總監 (行政及公共關係) 李佩芬女士	助理地域總監 (青少年活動) 吳凱帆先生	秀茂坪區區總監 楊志明先生	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 (白沙灣) 鄧適烈先生	鯉魚門區區總監 蔣紹恒先生	
副地域總監 (常務) (懸空)	助理地域總監 (常務) (懸空)	西貢區區總監 蔡溢昌先生	
委員	助理地域總監 (發展) 杜永強先生	將軍澳區區總監 霍志榮先生	
助理地域總監 (行政) (懸空)		黃大仙區區總監 蘇俊龍博士	

銅獅勳章

地域

鄭劍星先生 地域領袖 / 助理訓練總監 (媒體)

功績榮譽十字章

秀茂坪區

楊志明先生 區總監 / 副支援總監 (2)

功績榮譽獎章

地域

盧沛霖先生 助理香港總監 (東九龍地域)

吳順德先生 地域總部總監 (航空活動)

九龍灣區

羅鳳群女士 司庫

觀塘區

鍾耀文先生 副區總監

秀茂坪區

趙秉聰先生 副區總監

鯉魚門區

鄧志豪先生 樂行童軍區長

西貢區

周賢明先生, BBS, MH 名譽會長

黃雪影女士 副區總監

優異服務獎章

地域

劉景暉先生 助理地域總部總監 (航空活動)

九龍灣區

吳灝波先生 助理區總監 (深資童軍)

黃大仙區

蔡知泉先生 東九龍第 20 旅旅務委員會主席

盧雪兒女士 東九龍第 184 旅童軍團長

優良服務獎章

地域

鄧世豪先生 副會長

戚建富先生 地域領袖

陳卓欣女士 營主任 (白沙灣)

秀茂坪區

何民生先生 區務委員會顧問

吳嘉琪女士 東九龍第 35 旅童軍團長

鯉魚門區

孫少偉先生 東九龍第 40 旅旅務委員會委員

黎添銘先生 東九龍第 137 旅深資童軍副團長

許婉儀女士 東九龍第 137 旅童軍副團長

譚健業先生 東九龍第 195 旅旅務委員會委員

劉寶玲女士 東九龍第 1113 旅幼童軍副團長

彭楓馨女士 東九龍第 1805 旅童軍團長

將軍澳區

梁芷欣女士 東九龍第 5 旅幼童軍團長

林思雅女士 東九龍第 1178 旅深資童軍副團長

李翠媚女士 東九龍第 1178 旅童軍副團長

黃大仙區

蘇俊龍博士 區總監 / 青少年活動署助理總部總監 (屬會)

楊菁怡女士 東九龍第 20 旅小童軍副團長

周兆基先生 東九龍第 117 旅副旅長

劉家樂先生 東九龍第 117 旅幼童軍團長

香港童軍 110 周年特別貢獻金章

地域

吳彩華先生 會長

觀塘區

何炳恩先生 副會長

西貢區

李耀輝 (義覺) 道長, MH 副會長

蔡溢昌先生 區總監

香港總監嘉許

鯉魚門區

鄧志豪先生 樂行童軍區長

林詩詩小姐 東九龍第 195 旅童軍團長

西貢區

楊業勤先生 助理區總監 (小童軍)

長期服務三星獎章

慈雲山區

林寶琮女士 顧問

九龍灣區

關國輝先生 東九龍第 165 旅旅務委員會司庫

鯉魚門區

黃恒泰先生 區務委員會委員

謝炯全博士 東九龍第 10 旅旅務委員會主席

長期服務二星獎章

地域

彭錦輝先生 副會長

郭石明先生 地域領袖

郭麗民女士 二級文員

慈雲山區

伍建新博士, BH 副會長

九龍灣區

黃金城先生 東九龍第 165 旅旅務委員會委員

秀茂坪區

陳惠蓮女士 區領袖

鯉魚門區

嚴煥玻先生 東九龍第 195 旅旅務委員會委員

孫偉文先生 東九龍第 195 旅旅務委員會委員

黃大仙區

鄧紹基先生 東九龍第 20 旅樂行童軍團長

長期服務一星獎章

地域

盧沛霖先生 助理香港總監 (東九龍地域)

秀茂坪區

翁佩芳女士 東九龍第 97 旅幼童軍團長

鯉魚門區

馬澤華先生, MH, CPM 副會長

蔣紹恒先生 區總監

馮志遠先生 副區總監

呂惠儀女士 前任東九龍第 10 旅副旅長

將軍澳區

許玉麟先生 童軍區長

黃大仙區

吳淑嫻女士 東九龍第 183 旅旅長

長期服務獎章

地域

黃顯寧女士 副會長

李念曦小姐 地域領袖

郭文華女士 地域領袖

麥世蓮女士 龍東區會員

慈雲山區

徐偉強先生 副會長

崔文傑先生 助理區總監 (童軍)

龔展緯先生 東九龍第 93 旅深資童軍團長

何秀玲女士 東九龍第 264 旅童軍副團長

封玉棠先生 東九龍第 1405 旅小童軍副團長

九龍灣區

楊啟聰先生 副主席

林浩生先生 東九龍第 138 旅幼童軍副團長

張方正先生 東九龍第 138 旅幼童軍副團長

鄧啟賢先生 東九龍第 138 旅幼童軍副團長

陳世江先生 東九龍第 1070 旅童軍副團長

觀塘區

文珏威先生 東九龍第 300 旅深資童軍團長

秀茂坪區

張舜明先生 東九龍第 85 旅幼童軍團長

方鳳儀女士 東九龍第 129 旅幼童軍副團長

鯉魚門區

梁耀文先生 東九龍第 10 旅旅務委員會委員

霍惠霞女士 東九龍第 40 旅旅務委員會委員

吳麗珍女士 東九龍第 40 旅小童軍團長

葉銘健先生 東九龍第 137 旅童軍副團長

余天衡先生 東九龍第 137 旅童軍副團長

張桂儀女士 東九龍第 195 旅旅務委員會秘書

石小芳女士 東九龍第 195 旅童軍副團長

陳雅琪女士 東九龍第 1450 旅小童軍副團長

將軍澳區

梁雪芳女士 名譽會長

鄧燕玲女士 東九龍第 1 海童軍旅深資童軍副團長

李子健先生 東九龍第 1178 旅副旅長

鄧汝亮先生 東九龍第 1178 旅童軍副團長

李美玲女士 東九龍第 1178 旅幼童軍副團長

鄭文詠女士 東九龍第 1456 旅童軍團長

王素婷女士 東九龍第 1585 旅童軍副團長

潘周嫦女士 東九龍第 1594 旅旅長

周思仁先生 東九龍第 1599 旅童軍團長

黃大仙區

伍靜儀女士 助理區總監 (小童軍)

陳偉昌先生 東九龍第 27 旅童軍副團長

鄭文俊先生 東九龍第 67 旅樂行童軍團長

袁靜嫻女士 東九龍第 76 旅幼童軍副團長

凌虹輝先生 東九龍第 111 旅童軍副團長

鍾有發先生 東九龍第 117 旅旅務委員會委員

蔡錦興先生 東九龍第 117 旅深資童軍團長

黃國佳先生 東九龍第 146 旅旅長

許啟聰先生 東九龍第 146 旅樂行童軍團長

張國偉先生 東九龍第 146 旅童軍團長

費盛泉先生 東九龍第 184 旅旅長

呂婷婷女士 東九龍第 1138 旅小童軍團長

感謝狀

地域

樊周雪梅女士 助理地域總部總監 (小童軍)

樊煉豪先生之夫人

郭鄭美玲女士 地域領袖郭偉雄先生之夫人

邱劉作為女士 地域領袖邱霖業先生之夫人

旅團總覽

旅團一覽及主辦機構名稱

▲ = 海童軍團

◆ = 空童軍團

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	薔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 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	薔色園主辦可立小學	●	●			
	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	停止集會				
	東九龍第 132 旅	佛教孔仙洲紀念中學			●		
	東九龍第 234 旅	佛教志蓮中學（技能訓練）			●		
	東九龍第 253 旅	保良局第一張永慶中學			●	●	
	東九龍第 1342 旅	保良局何蔭棠中學			●	●	
	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	美差會潮浸服務聯會		●	●	●	
	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	●	●	●	●	●
	東九龍第 1270 旅	富山居民協會		●	●	●	●
其他	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	●				

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			●	●	
	東九龍第 1366 旅	仁濟醫院羅陳楚思中學			●	●	
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）			●		
	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			●		
	東九龍第 300 旅	中華基督教會香港區會基智中學			◆	◆	
特能中心	東九龍第 1663 旅	扶康會樂華成人訓練中心					●
青少年 / 社區中心	東九龍第 12 旅	牛頭角明愛社區中心	●	●	●	●	
	東九龍第 231 旅	香港基督教女青年會樂華綜合社會服務處	●	●	●	●	●
其他	東九龍第 15 旅	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	聖公會聖約翰曾肇添小學		●			
	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			●		
	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	●	●	●	●	
	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			停止集會		

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		●			
中 學	東九龍第 1687 旅	福建中學附屬學校		●			
	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		●	●	●	
西貢區	旅別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1307 旅	青衣商會將軍澳幼稚園	●				
	東九龍第 1375 旅	將軍澳宣道幼稚園	●				
	東九龍第 1627 旅	薈色園主辦可正幼稚園	●				
小 學	東九龍第 44 旅	將軍澳官立小學		●			
	東九龍第 59 旅	仁愛堂田家炳小學		●			
	東九龍第 73 旅	仁濟醫院陳耀星小學		●			
	東九龍第 94 旅	港澳信義會小學上午校		●			
	東九龍第 121 旅	基督教神召會梁省德小學	●	●			
	東九龍第 166 旅	博愛醫院陳國威小學		●			
	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		●			
中 學	東九龍第 1628 旅	將軍澳循道衛理小學		●			
	東九龍第 4 海童軍旅	新界西貢坑口區鄭植之中學			●	●	
	東九龍第 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	●	●			
	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			●	●	●
中學	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			●		
	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		●			
特能學校	東九龍第 294 旅	匡智翠林晨崗學校			●		
特能宿舍	東九龍第 1428 旅	保良局景林宿舍					●
	東九龍第 1718 旅	靈實將軍澳及西貢地區支援中心				●	
其他	東九龍第 1 海童軍旅	香港童軍總會將軍澳區區務委員會	●	●	▲	▲	▲
	東九龍第 1 旅	香港童軍總會將軍澳區區務委員會	●	●	●	●	●
	東九龍第 5 旅	香港童軍總會將軍澳區區務委員會	●	●	●	●	
	東九龍第 55 旅	香港中華基督教青年會獅子會 — 青年會將軍澳青年營		●	●	●	
	東九龍第 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	●	●	●	●	●
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 1765 旅	奇變人生有限公司				●	●▲

SCOUT ASSOCIATION OF HONG KONG
EAST KOWLOON REGION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2022

CHEUNG & CHEUNG
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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, 2022, 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, 2022 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.

20/F., Kam Sang Building, 257 Des Voeux Road Central, Hong Kong Tel: 25411718 Fax: 27471719

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 scepticism 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Regional Executive Committee.
- Conclude on the appropriateness of the Regional Executive Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the region's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the region to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Cheung & Cheung

CHEUNG & CHEUNG
Certified Public Accountants (Practising)
Hong Kong : 31st May, 2022
CHEUNG, Shiu Wai Silver
Practising Certificate Number P07215

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2022

	Notes	2022 HK\$	2021 HK\$
Non-current assets			
Leasehold improvements, computerisation, furniture and equipment	3e & 5	252,801.93	413,770
Current assets			
Inventories	3f & 9	8,437.00	10,601
Trade receivables	3n & 4	266,533.37	382,881
Utility deposits and prepayments		23,805.00	30,420
Amounts due from Scout units	7	10,500,000.00	9,000,000
Cash and cash equivalents	3i	1,053,637.37	2,000,189
		11,852,412.74	11,424,091
Current liabilities			
Trade payables and accruals	3o	(16,710.30)	(102,570)
Temporary receipts	3o	(192,183.54)	(153,100)
Amounts due to Scout units	7	(306,667.00)	(208,000)
		(515,560.84)	(463,670)
Net current assets		11,336,851.90	10,960,421
TOTAL NET ASSETS		11,589,653.83	11,374,191
Financed by:			
Internal designated funds	3j & 6	10,980,774.18	10,777,855
Designated funds	3h & 8	608,879.65	596,336
TOTAL FUNDS		11,589,653.83	11,374,191

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 31st May, 2022 and were signed on its behalf by:

Choi Cheuk Hon, Walter
CHOI Cheuk Hon, Walter
Chairman of Regional Executive Committee

Wan Sze Chung, Wilson
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, 2022

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	Notes	2022 HK\$	2021 HK\$
Income			
Government subventions and AHQ subsidy		4,185,628.20	4,118,764
Donations		272,800.00	404,120
Other income	10	729,475.70	665,046
Interest income	3d	242,188.25	352,771
		<u>5,430,092.15</u>	<u>5,540,701</u>
Expenditure			
Employment cost	11	(3,353,079.20)	(3,272,064)
Accommodation cost	13	(791,840.00)	(797,640)
Other operating and activities expenses	12	(1,069,710.06)	(943,231)
		<u>(5,214,629.26)</u>	<u>(5,012,935)</u>
Surplus for the year before transfer		215,462.89	527,766
Amounts transferred from replacement amortisation reserves	6	149,892.20	110,490
Amounts transferred (to) designated funds	8	(12,543.39)	(21,108)
Amounts transferred (to) programme and training fund	6	(22,536.01)	(28,071)
Amounts transferred (to) regional scout fund	6	(330,275.69)	(589,077)
		<u>-</u>	<u>-</u>
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, 2022

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	Designated Funds (note 8) HK\$	Internal Designated Funds (note 6) HK\$	Total Funds HK\$
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
Interest earned from fixed deposits	43.39	478.86	522.25
Interest earned from Hong Kong Scout Foundation	12,500.00	229,166.00	241,666.00
Transfer (to) income and expenditure account	-	(26,725.36)	(26,725.36)
At 31st March, 2022	<u>608,879.65</u>	<u>10,980,774.18</u>	<u>11,589,653.83</u>

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

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH, 2022

6

	Notes	2022 HK\$	2021 HK\$
Cash flows from operating activities			
Cash (used in)/generated from operating activities	15	(1,125,296.96)	169,363
Cash flows from investing activities			
(Payments) to acquire leasehold improvements, computerisation, furniture and equipment		(63,443.00)	(166,348)
Interest income		242,188.25	352,771
Cash generated from investing activities		<u>178,745.25</u>	<u>186,423</u>
(Decrease)/Increase in cash and cash equivalents		(946,551.71)	355,786
Cash and cash equivalents at 31st March, 2021		2,000,189.08	1,644,403
Cash and cash equivalents at 31st March, 2022		<u>1,053,637.37</u>	<u>2,000,189</u>
Analysis of the balances of cash and cash equivalents			
Cash and cash equivalents		<u>1,053,637.37</u>	<u>2,000,189</u>

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

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

7

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.

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

8

3) Significant accounting policies (continued)

c) Changes in accounting policies and disclosures

New and amended standards

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

- i) Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16, Interest rate benchmark reform - phase 2
- ii) Amendments to HKFRS 16, Covid-19-Related Rent Concessions beyond 30th June, 2021

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 (2021 - 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% (2021 - same)
Computerisation	33.33% (2021 - same)
Furniture and fixtures	25% (2021 - same)
Office equipment	25% (2021 - same)
Programme and training equipment	25% (2021 - 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.

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

9

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.

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

10

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 contain, 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.

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

11

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
- EAST KOWLOON REGION
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

12

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 region'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)

13

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.

	2022 HK\$	2021 HK\$
Investment return allocated from Scout Unit	250,000.00	356,667
Trade receivables from outside parties	16,533.37	26,214
	<u>266,533.37</u>	<u>382,881</u>

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, 2022, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:

Neither past due nor impaired	266,533.37	382,881
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SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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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, 2020	983,230.50	182,406.86	20,969.00	68,689.00	324,839.00	1,580,134.36
Additions	13,580.00	41,466.00	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
Additions	-	42,493.00	-	-	20,950.00	63,443.00
(Written off)	-	(9,440.00)	-	-	-	(9,440.00)
At 31st March, 2022	996,730.50	241,405.86	56,041.00	68,689.00	422,099.00	1,784,965.36
Provision for depreciation						
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
Charges for the year	135,157.70	37,210.65	8,768.00	2,275.00	40,999.75	224,411.10
(Written back)	-	(9,440.00)	-	-	-	(9,440.00)
At 31st March, 2022	858,409.90	199,251.03	38,504.00	68,688.00	367,310.50	1,532,163.43
Net book value						
At 31st March, 2022	138,320.60	42,154.83	17,537.00	1.00	54,788.50	252,801.93
At 31st March, 2021	273,478.30	36,872.48	26,305.00	2,276.00	74,838.25	413,770.03

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

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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.

	Ng Tor Tai Scout Fund HK\$
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	<u>596,336.26</u>
At 1st April, 2021	596,336.26
Interest earned from fixed deposits	43.39
Interest earned from Hong Kong Scout Foundation	12,500.00
At 31st March, 2022	<u>608,879.65</u>

	2022 HK\$	2021 HK\$
Regional badges	8,052.00	10,076
Record books	385.00	525
	<u>8,437.00</u>	<u>10,601</u>

	2022 HK\$	2021 HK\$
Grants received from other government subventions	-	10,410
AHQ subsidy for Regional training programme	69,421.00	10,682
Courses and activities receipts	102,500.00	91,870
Fund raising activities	478,300.00	430,000
Golf Club subsidy	384.20	-
Raffle proceeds	73,286.50	117,732
Sales of Scout items	5,584.00	3,218
Sundries	-	1,134
	<u>729,475.70</u>	<u>665,046</u>

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

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6) Movements in reserves and internal designated funds

	Programme and Training Fund HK\$	Regional Scout Fund HK\$	Replacement Amortisation Reserve HK\$	Total HK\$
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
At 1st April, 2021	1,031,600.29	9,420,340.59	325,913.80	10,777,854.68
Transfer from/(to) statement of income and expenditure	22,536.01	330,275.69	(149,892.20)	202,919.50
At 31st March, 2022	1,054,136.30	9,750,616.28	176,021.60	10,980,774.18

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

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11) Employment cost	2022 HK\$	2021 HK\$
Employee compensation insurance	23,342.00	19,418
Provident fund contributions	250,637.90	246,973
Salaries	3,058,318.00	2,984,520
Staff medical allowances	6,823.30	6,733
Medical insurance	13,958.00	14,420
	<u>3,353,079.20</u>	<u>3,272,064</u>
12) Other operating and activities expenses		
Annual general meeting	819.30	1,684
Annual report	12,200.00	12,800
Bank charges	1,520.00	1,320
Cleaning	1,772.80	9,864
Computerisation	19,458.15	17,694
Consumable/Non-capital assets	11,572.84	75,417
Depreciation	224,411.10	281,482
Development expenses	464.00	256
District workshop	49,204.30	2,889
Electricity	12,136.00	3,229
Fund raising activities	140,397.40	-
Group scout leader/District commissioner seminar	3,642.83	450
Inauguration	29,162.40	30,795
Insurance	46,538.00	50,139
Licence fee	1,760.00	1,760
Outstanding scout group award	11,730.00	27,169
Postage	2,472.40	4,264
Printing and stationery	50,972.70	38,752
Programme and training expenses	194,916.88	58,783
Public relations expenses	6,937.70	22,902
Regional commissioner's projects	-	26,309
Regional events	7,222.30	69,698
Registration fee to World Scout Bureau	89,658.00	94,409
Repairs and maintenance	13,018.00	12,875
Sea activities expenses	89,685.00	38,061
Special project	-	18,600
Subsidy and grants	24,000.00	24,000
Sundries	14,585.56	7,723
Telephone	5,364.19	7,632
Travelling and transportation	4,035.81	2,236
Water	52.40	39
	<u>1,069,710.06</u>	<u>943,231</u>

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

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13) Accommodation cost	2022 HK\$	2021 HK\$
Air-conditioning and management fee	95,352.00	95,352
Rates	68,788.00	66,192
Rent	627,700.00	636,096
	<u>791,840.00</u>	<u>797,640</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 (2021 - same).		
15) Reconciliation of surplus for the year to cash (used in)/generated from operating activities		
Surplus for the year	215,462.89	527,766
Non-cash adjustments to reconcile surplus for the year to cash flows :		
Depreciation	224,411.10	281,482
Interest (received)	(242,188.25)	(352,771)
Adjustments for :		
Decrease/(Increase) in inventories	2,164.00	(8,464)
Decrease in trade receivables	116,347.70	142,670
Decrease/(Increase) in utility deposits and prepayments	6,615.00	(23,240)
(Increase) in amounts due from Scout units	(1,500,000.00)	(500,000)
(Decrease)/Increase in trade payables and accruals	(85,859.70)	97,962
Increase in temporary receipts	39,083.30	5,558
Increase/(Decrease) in amounts due to Scout units	98,667.00	(1,600)
Cash (used in)/generated from operating activities	<u>(1,125,296.96)</u>	<u>169,363</u>
16) Related parties transactions		
i) Income items		
During the year, income items transacted with Scout units amounted to HK\$4,570,001.70 (2021 - HK\$4,595,845). These amounts are agreed by management.		
ii) Expense items		
During the year, expense items transacted with Scout units amounted to HK\$208,452.00 (2021 - HK\$155,852). These amounts are agreed by management.		

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

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17) Commitments	2022 HK\$	2021 HK\$
Capital commitments outstanding at 31st March, 2022 in respect of :		
Purchases of leasehold improvements, computerisation, furniture and equipment and campsite improvement projects	495,300.00	281,500
- authorised but not contracted for		
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
- EAST KOWLOON REGION
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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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, 2022	Effective for accounting periods beginning on or after
i) Amendments to HKFRS 3, Reference to the Conceptual Framework	1st January, 2022
ii) Amendments to HKAS 16, Property, Plant and Equipment : Proceeds before Intended Use	1st January, 2022
iii) Amendments to HKAS 37, Onerous Contracts - Cost of Fulfilling a Contract	1st January, 2022
iv) Annual Improvements to HKFRSs 2018-2020 Cycle	1st January, 2022
v) Amendments to HKAS 1, Classification of liabilities as current or non-current	1st January, 2023
vi) Amendments to HKAS 1 and HKFRS Practice Statement 2, Disclosure of accounting policies	1st January, 2023
vii) Amendments to HKAS 8, Definition of accounting estimates	1st January, 2023
viii) Amendments to HKAS 12, Deferred tax related to assets and liabilities arising from a single transaction	1st January, 2023
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.	

財務報告 白沙灣譚華正海上活動中心

SCOUT ASSOCIATION OF HONG KONG PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

CHEUNG & CHEUNG
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

張子超譚華正會計師行 CHEUNG & CHEUNG Certified Public Accountants (Practising)

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

Opinion

We have audited the financial statements of Scout Association of Hong Kong - Pak Sha Wan Tam Wah Ching Sea Activity Centre ("the centre") set out on pages 3 to 19, which comprise the statement of financial position as at 31st March, 2022, 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, 2022 and of its financial performance and cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards ("HKFRSs"), 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 those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the centre in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

301, Auenberg Building, 307 Ho Yuen Road, Causeway Bay, Hong Kong. Tel: 28611788 Fax: 28717178

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 judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and 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 findings, including any significant deficiencies in internal control that we identify during our audit.



CHEUNG & CHEUNG
Certified Public Accountants (Practising)
Hong Kong : 31st May, 2022
CHEUNG, Siu 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, 2022

	Notes	2022 HK\$	2021 HK\$
Non-current assets			
Capital works, computerisation, leasehold property and furniture and equipment	3e & 6	525,910.16	359,838
Current assets			
Inventories	3f & 4	100,117.20	120,669
Trade receivables	3i & 5	101,333.00	89,323
Utility deposits and prepayments	7	151,497.92	25,451
Amounts due from Scout units	3h	500,000.00	-
Cash and cash equivalents		636,613.36	1,426,105
		1,489,561.48	1,661,548
Current liabilities			
Trade payables and accruals	3m	(55,715.08)	(15,000)
Temporary receipts	3m	(9,350.00)	(12,830)
Amounts due to Scout units	7	(8,593.84)	(8,594)
		(73,658.92)	(36,424)
Net current assets		1,415,902.56	1,625,124
TOTAL NET ASSETS		1,941,812.72	1,984,962
Financed by:			
Accumulated Fund	10	550,396.18	550,396
Internal Designated Funds	3g & 10	1,391,416.54	1,434,566
TOTAL FUNDS		1,941,812.72	1,984,962

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

The financial statements on pages 3 to 19 were approved and authorized for issue by the Regional Executive Committee on 31st May, 2022 and were signed on its behalf by:


CHOF Cheuk Hon, Walter
Chairman of Regional Executive Committee


WAN Sze 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, 2022

	Notes	2022 HK\$ Subvented	2022 HK\$ Non-subvented	2022 HK\$ Total	2021 HK\$ Total
Income					
Government subventions		1,714,564.08	-	1,714,564.08	1,679,770
AHQ subsidy		-	682,875.96	682,875.96	659,161
Donation		-	-	-	50,000
Other income	9	-	1,428,213.25	1,428,213.25	922,511
Interest income	3d	-	8,345.54	8,345.54	44
		1,714,564.08	2,119,434.75	3,833,998.83	3,311,486
Expenditure					
Employment cost					
Employee compensation insurance		(7,542.08)	(13,426.92)	(20,969.00)	(18,690)
Provident fund contributions		-	(105,022.86)	(105,022.86)	(103,423)
Salaries					
Managerial grade staff		(1,240,140.00)	-	(1,240,140.00)	(1,213,814)
Other grade staff		(222,690.00)	(1,016,047.10)	(1,238,737.10)	(1,306,457)
Special grant		(42,000.00)	-	(42,000.00)	(42,000)
Staff medical allowances		-	(1,775.00)	(1,775.00)	(1,205)
Medical insurance		-	(13,958.00)	(13,958.00)	(14,420)
Rent and rates		(75,981.00)	-	(75,981.00)	(82,211)
Repair and maintenance		(26,212.00)	(82,341.76)	(108,553.76)	(159,130)
Other operating expenses	8	-	(930,011.42)	(930,011.42)	(936,558)
		(1,714,565.08)	(2,162,583.06)	(3,877,148.14)	(3,877,908)
(Deficit) for the year before transfer		(1.00)	(43,148.31)	(43,149.31)	(566,422)
Amounts transferred (to)/from replacement amortisation reserves					
3g & 10		-	(231,853.00)	(231,853.00)	160,005
3g & 10		-	(5,012.54)	(5,012.54)	(44)
Amounts transferred (to) maintenance funds					
3g & 10		-	280,013.85	280,013.85	406,461
Amounts transferred from LCSD reserve fund					
3g & 10		1.00	-	1.00	-
(Deficit) 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, 2022

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	Accumulated Fund (note 10) HK\$	Internal Designated Funds (note 10) HK\$	Total Funds HK\$
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
At 1st April, 2021	550,396.18	1,434,565.85	1,984,962.03
Transferred (to) statement of income and expenditure	-	(43,149.31)	(43,149.31)
At 31st March, 2022	550,396.18	1,391,416.54	1,941,812.72

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, 2022

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	Notes	2022 HK\$	2021 HK\$
Cash flows from operating activities			
Cash (used in)/generated from operating activities	12	(392,077.31)	86,375
Cash flows from investing activities			
(Payments) to acquire capital works, computerisation, leasehold property and furniture and equipment		(405,760.00)	(212,649)
Interest income		8,345.54	44
Cash (used in) investing activities		(397,414.46)	(212,605)
(Decrease) in cash and cash equivalents		(789,491.77)	(126,230)
Cash and cash equivalents at 31st March, 2021		1,426,105.13	1,552,335
Cash and cash equivalents at 31st March, 2022		636,613.36	1,426,105
Analysis of the balances of cash and cash equivalents			
Cash and bank balances		636,613.36	1,426,105

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

7

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 furthering and promoting the Scout Movement in the Hong Kong Special Administrative Region (HKSAR). On cessation or dissolution of the centre, Scout Association of Hong Kong would be the legal owner of all funds and assets under the name of the centre.

2) Operations included in the financial statements

The financial statements include the operations of Scout Association of Hong Kong - Pak Sha Wan Tam Wah Ching Sea Activity Centre. Its principal activities are the furthering and promoting the Scout Movement in the Pak Sha Wan Tam Wah Ching Sea Activity Centre with principal place of operation located at 600 Hiram'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 Solvency Agreement issued by the Leisure and Cultural Services Department. A summary of the significant accounting policies adopted by the centre is set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

b) Basis of preparation of the financial statements

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

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

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

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

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3) Significant accounting policies (continued)

c) Changes in accounting policies and disclosures

New and amended standards

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

- Amendments to HKFRS 9, HKAS 39, HKFRS 4 and HKFRS 16, Interest rate benchmark reform - phase 2
- Amendments to HKFRS 16, Covid-19-Related Rent Concessions beyond 30th June, 2021

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

d) Income and expenditure recognition

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

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

Interest income from a financial asset, excluding financial assets at fair value through income and expenditure, is accrued on a 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 Hiram'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 (2021 - same).

No depreciation on leasehold property and capital works under Environment & Conservation Fund are provided as they have been fully depreciated (2021 - 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% (2021 - same)
Equipment and stores	25% (2021 - same)
Furniture and fixtures	25% (2021 - same)
Capital works	20% (2021 - same)

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

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3) Significant accounting policies (continued)

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

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 credited directly to accumulated funds under the heading revaluation reserves.

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

f) Inventories

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

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

g) Internal designated funds

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

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

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

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

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

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

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

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

3) Significant accounting policies (continued)

b) Cash and cash equivalents

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

i) Employee benefits

Short term employee benefits and contributions to defined contribution retirement plans

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

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

j) Taxation

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

k) Provisions and contingent liabilities

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

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

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.

3) Significant accounting policies (continued)

m) Trade and other payables

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

n) Related parties

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

- i) has control or joint control over the centre; or
- ii) has significant influence over the centre; or
- iii) is a member of the key management personnel of the centre or the centre's parent.

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

- i) The entity and the centre are members of the same group (which means the parent, subsidiary and fellow subsidiary is related to the others); or
- ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); or
- iii) Both entities are joint ventures of the same third party; or
- iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity; or
- v) The entity is a post-employment benefit plan for the benefit of employees of either the centre or an entity related to the centre; or
- vi) The entity is controlled or jointly controlled by a person identified in a); or
- vii) A person identified in a) 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 centre or to the centre's parent.

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

o) Impairment of assets

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

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

3) Significant accounting policies (continued)

o) Impairment of assets (continued)

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

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

Impairment losses are written off against the corresponding assets directly, except for impairment losses recognised in respect of trade debtors and bills receivable included within trade and other receivables, whose recovery is considered doubtful but not 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 reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly are recognised in income and expenditure.

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

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

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

Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present 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).

3) Significant accounting policies (continued)

o) Impairment of assets (continued)

Recognition of impairment losses

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

Reversals of impairment losses

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

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

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

	2022 HK\$	2021 HK\$
Certificates and log books	1,576.30	3,509
Hats	29,297.20	29,388
Medals and badges	13,176.00	30,735
T-shirts	56,067.70	57,037
	100,117.20	120,669

5) Trade receivables

Trade receivables from outside parties	101,333.00	89,323
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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. Overdue 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, 2022, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows :

Neither past due nor impaired	101,333.00	89,323
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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, 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
Additions	-	-	-	-	405,760.00	-	405,760.00
(Written off)	-	-	(59,080.00)	-	-	-	(59,080.00)
At 31st March, 2022	86,669.00	1.00	2,520,294.01	40,419.00	2,491,514.00	443,700.00	5,582,597.01
Provision for depreciation							
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	3,316.49	267,040.00	-	360,865.74
(Written back)	-	-	(97,549.00)	(26,246.00)	-	-	(123,795.00)
At 31st March, 2021	73,268.00	-	2,473,070.76	37,086.17	1,848,954.00	443,700.00	4,876,078.93
Charges for the year	10,775.00	-	57,694.75	1,666.17	169,552.00	-	239,687.92
(Written back)	-	-	(59,080.00)	-	-	-	(59,080.00)
At 31st March, 2022	84,043.00	-	2,471,685.51	38,752.34	2,018,506.00	443,700.00	5,056,686.85
Net book value							
At 31st March, 2022	2,626.00	1.00	48,608.50	1,666.66	473,008.00	-	525,910.16
At 31st March, 2021	13,401.00	1.00	106,303.25	3,332.83	236,800.00	-	359,838.08

財務報告 白沙灣譚華正海上活動中心

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

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

8) Other operating expenses

	2022 HK\$	2021 HK\$
Bank charges	1,190.00	990
Cleaning	11,736.00	25,548
Computerisation	4,896.00	4,896
Consumable/Non-capital assets	1,146.00	44,014
Courses and activities	196,578.80	82,075
Depreciation	239,687.92	360,866
Electricity	33,465.00	7,504
Insurance	108,789.00	105,638
Laundry expenses	1,816.00	217
Licence fee	300.00	300
Membership fee	2,632.10	1,200
Pleasure craft expenses	129,818.50	155,632
Postage	550.00	114
Printing and stationery	10,864.30	13,312
Professional fee	160,300.00	110,000
Sundries	9,712.60	9,876
Telephone	4,205.00	4,580
Travelling and transportation	5,820.10	4,868
Water	6,504.10	4,928
	930,011.42	936,558

9) Other income

Camp fee	100,826.00	22,330
Courses and activities fee	223,990.00	90,720
East Kowloon Region subsidy	89,100.00	36,500
AHQ subsidy	12,640.00	2,600
Sports and recreational sites subsidy	150,000.00	250,000
Subsidy for slope upgrade	566,060.00	60,000
Subsidy for transport sector	-	2,290
Rental fee	81,325.00	25,135
Rental of pleasure crafts	182,205.00	48,165
Subsidy from Employment Support Scheme	-	166,962
Sir David Trench Fund	-	49,572
Sundries	22,067.25	168,237
	1,428,213.25	922,511

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

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10) Movements in reserves and internal designated funds

	Accumulated Fund	Internal Designated Funds				
		Pak Sha Wan Tam Wah Ching Sea Activity Centre				
	HK\$	Maintenance Funds HK\$	Development and Operations Funds HK\$	Replacement Amortisation Reserves HK\$	LCSD Reserve Fund HK\$	Total HK\$
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
At 1st April, 2021	550,396.18	360,530.94	855,309.91	218,725.00	-	1,984,962.03
Transferred (to)/from statement of income and expenditure	-	5,012.54	(280,013.85)	231,853.00	(1.00)	(43,149.31)
At 31st March, 2022	550,396.18	365,543.48	575,296.06	450,578.00	(1.00)	1,941,812.72
The replacement amortisation reserves representing :						
Grant from LCSD				324,608.00		
Grant from SDTF				8,195.00		
Insurance compensation				117,775.00		
				450,578.00		

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

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11) 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 to the centre during the year (2021 - same).

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

	2022 HK\$	2021 HK\$
(Deficit) for the year	(431,493.31)	(566,422)
Non-cash adjustments to reconcile (deficit) for the year to cash flows :		
Depreciation	239,687.92	360,866
Interest (received)	(8,345.54)	(44)
Adjustments for :		
Decrease/(Increase) in inventories	20,551.50	(7,071)
(Increase)/Decrease in trade receivables	(12,010.04)	455,749
(Increase) in utility deposits and prepayments	(126,046.92)	-
(Increase) in amounts due from Scout units	(900,000.00)	-
Increase/(Decrease) in trade payables and accruals	40,715.08	(152,634)
(Decrease) in temporary receipts	(3,480.00)	(4,069)
Cash (used in)/generated from operating activities	(392,077.31)	86,375

13) Related parties transactions

Income from Scout units

During the year, income from Scout units amounted to HK\$2,499,180.04 (2021 - HK\$2,378,031). These amounts are agreed by management.

14) Commitments

Capital commitments outstanding at 31st March, 2022 in respect of :

Purchases of capital works, computerisation, leasehold property and furniture and equipment and campsite improvement projects - authorised but not contracted for	45,000.00	101,000
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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 - PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE NOTES TO THE FINANCIAL STATEMENTS (Continued)

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15) Financial risk factors (continued)

b) Price risk

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

c) Credit risk

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

d) Liquidity risk

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

e) Cash flow interest rate risk

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

16) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2022

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, 2022 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) Amendments to HKFRS 3, Reference to the Conceptual Framework	1st January, 2022
ii) Amendments to HKAS 16, Property, Plant and Equipment : Proceeds before Intended Use	1st January, 2022
iii) Amendments to HKAS 37, Onerous Contracts - Cost of Fulfilling a Contract	1st January, 2022
iv) Annual Improvements to HKFRSs 2018-2020 Cycle	1st January, 2022
v) Amendments to HKAS 1, Classification of liabilities as current or non-current	1st January, 2023
vi) Amendments to HKAS 1 and HKFRS Practice Statement 2, Disclosure of accounting policies	1st January, 2023
vii) Amendments to HKAS 8, Definition of accounting estimates	1st January, 2023
viii) Amendments to HKAS 12, Deferred tax related to assets and liabilities arising from a single transaction	1st January, 2023

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.

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

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17) LCSD reserve fund

	2022 HK\$	2021 HK\$
Income		
LCSD subvention		
Minor repairs	1,646,352.08	1,611,558
Special grant	26,212.00	26,212
	42,000.00	42,000
Total income	1,714,564.08	1,679,770
Expenditure		
Employee compensation insurance	(7,542.08)	(7,326)
Salaries		
Managerial grade staff	(1,240,140.00)	(1,213,814)
Other grade staff	(322,690.00)	(308,207)
Special grant	(42,000.00)	(42,000)
Rent and rates	(75,981.00)	(82,211)
Repairs and maintenance	(26,212.00)	(26,212)
Total expenditure	(1,714,565.08)	(1,679,770)
	(1.00)	-

18) Other income to be recognised in future years

In 2019, the centre obtained an insurance claimed amounted to HK\$273,530.00 to replace the fixed assets and maintain capital work totalling 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 \$238,000.00 on a straight line method at 20% respectively. Accordingly 75% of the fixed assets equivalent to HK\$26,647.50 and 80% of the capital work equivalent to HK\$190,400.00 is to be recognised in future years to reflect the pattern of the depreciation of the items.

In 2020, the centre obtained an insurance claimed amounted to HK\$52,700.00 to replace the fixed assets totalling HK\$150,000.00 damaged by typhoon. Depreciation of insurance claimed is calculated to write off the cost of HK\$62,700.00 on a straight line method at 25% per annum. Accordingly 75% of the fixed assets equivalent to HK\$39,525.00 is 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 amounted to HK\$16,390.00 to replace the fixed assets totalling HK\$17,700.00 and an insurance claimed amounted to HK\$95,000.00 to maintain capital work totalling HK\$150,000.00. Depreciation of the grant received is calculated to write off the cost of HK\$16,390.00 on a straight line method at 25% per annum. Accordingly 75% of the fixed assets equivalent to HK\$12,292.50 is 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 is to be recognised in future years to reflect the pattern of the depreciation of the items.

In 2022, the centre obtained the grant from LCSD amounted to HK\$405,760.00 to maintain capital work. Depreciation of the grant received is calculated to write off the cost of HK\$405,760.00 on a straight line method at 20% per annum. Accordingly 80% of the fixed assets equivalent to HK\$324,608.00 is to be recognised in future years to reflect the pattern of the depreciation of the items.

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	
	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
地域總部	-	-	-	-	-	-	-	-	-	-	-	-	40	38	42	38	82	76
慈雲山區	322	315	478	382	205	169	34	44	13	13	1,052	923	155	141	66	52	1,273	1,116
九龍灣區	274	254	426	366	218	230	56	77	3	1	977	928	121	120	87	78	1,185	1,126
觀塘區	230	300	355	249	152	146	41	48	55	49	833	792	130	111	71	58	1,034	961
秀茂坪區	131	81	244	232	119	154	28	88	0	30	522	585	100	95	19	43	641	723
鯉魚門區	295	260	455	484	196	192	99	96	49	50	1,094	1,082	261	257	104	97	1,459	1,436
西貢區	243	154	428	322	181	269	53	61	16	16	921	822	124	147	48	45	1,093	1,014
將軍澳區	150	149	407	310	508	424	66	102	20	20	1,151	1,005	262	238	33	27	1,446	1,270
黃大仙區	258	252	457	306	277	282	85	70	81	49	1,158	959	169	170	70	57	1,397	1,186
總 數	1,903	1,765	3,250	2,651	1,856	1,866	462	586	237	228	7,708	7,096	1,362	1,317	540	495	9,610	8,908

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	
	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
慈雲山區	35	34	16	16	20	19	15	12	6	7	3	3
九龍灣區	23	23	12	13	16	16	10	9	4	4	1	1
觀塘區	23	23	12	16	16	15	13	13	6	5	7	7
秀茂坪區	23	23	6	4	10	10	6	8	3	5	0	2
鯉魚門區	26	26	14	12	16	18	9	8	7	7	4	4
西貢區	27	27	7	4	16	13	9	11	7	7	2	2
將軍澳區	30	31	8	7	17	16	16	17	7	9	3	4
黃大仙區	24	23	12	12	19	16	16	15	10	10	9	9
總 數	211	210	87	84	130	123	94	93	50	54	29	32

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	
	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
地域總部	-	-	-	-	-	-	-	-	0	2
慈雲山區	7	35	0	0	1	0	0	0	0	0
九龍灣區	0	17	1	0	0	0	0	0	0	2
觀塘區	1	7	0	0	0	0	0	0	1	2
秀茂坪區	0	0	1	0	1	0	0	0	0	0
鯉魚門區	4	27	0	11	0	2	0	0	0	2
西貢區	7	13	0	0	0	0	0	0	0	0
將軍澳區	0	13	0	6	0	0	0	2	7	1
黃大仙區	0	0	1	7	0	0	0	1	4	1
總 數	19	112	3	24	2	2	0	3	12	10



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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