



香港童軍總會 東九龍地域

SUMMER
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目錄



地域總監的話



2023 年是一個充滿期盼的年份，活動和訓練相繼走向正軌，沉靜了三數年的日子，彷彿又離我們很遠了。地域亦把握時機，完成一連串的活動和工作，各方面的數字也有所增長。

回應香港童軍總會發展策略計劃（2024-2027），地域舉辦了地域總監集思會，推動領袖就着相關的策略，制定行動方案和成效指標。

白沙灣譚華正海上活動中心的改善工程已於 2023 年 10 月竣工，揭幕禮同時亦於 11 月舉行的「賽馬會童『SING』匯航計劃開展禮暨白沙灣 40 周年嘉年華」中進行，連續三年的可持續發展和共融活動亦隨即展開。白沙灣於上半年度主要舉辦海上活動，直至 2023 年 9 月起才全面重新開放各項營地服務，本年度總使用人次為 16,689 人。

地域繼續和漁農自然護理署合作，清理郊野公園排水道和維修山徑。本年度舉辦四次山徑維修活動，包括石籃編織工作坊、山徑維修工作營及兩次山徑維修及清理山徑排水道服務，參與人次共 76 人。期間亦得到一群樂行童軍參與和構思推廣的方法。

地域共有 190 人考獲最高支部獎章，包括 129 名幼童軍考獲金紫荊獎章，45 名童軍考獲總領袖獎章、14 名深資童軍考獲榮譽童軍獎章及兩名樂行童軍考獲貝登堡獎章。

地域共舉辦了 44 個不同種類的活動、訓練及興趣小組活動，主題涵蓋歷奇、航空、版圖遊戲及高爾夫球等不同領域，參加人次共 696 人。此外，地域轄下八個童軍區為各支部童軍成員舉辦合共 109 個活動和訓練班，參加總人次為 2,664 人。

地域共舉辦 12 個領袖木章訓練班及五個非木章系統訓練班，總參加人次達 290 人。

截至 2023 年 12 月 31 日，地域共有 204 個童軍旅，8,879 名童軍成員。

各項訓練活動和工程能夠順利完成，實有賴各位會務委員、領袖和職員的協助，特別是區和各旅團的支持，在此衷心多謝各位。

地域總監

盧沛霖



地域會長

何麗霞女士



地域總監

盧沛霖先生



地域主席

李廣宇先生, MH

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青少年成員獎勵

地域鼓勵童軍成員在知識、技能和個人修養等方面多元發展，挑戰自我、發揮潛能，以突破自己，不斷求進。本年度共有 190 人考獲最高支部獎章，包括：129 名幼童軍考獲金紫荊獎章，45 名童軍考獲總領袖獎章、14 名深資童軍考獲榮譽童軍獎章及兩名樂行童軍考獲貝登堡獎章。



旅團發展

為鼓勵旅團積極參與童軍活動及拓展成員人數，地域舉辦「旅團獎勵計劃」。本年度共有 96 個旅團獲頒發「優異旅團獎」，並有 18 個童軍旅獲頒發「卓越旅獎」。

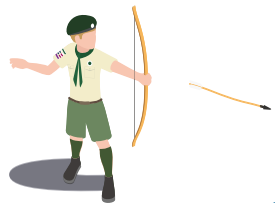
主辦機構表揚狀

總會特設主辦機構表揚狀，以表揚長期熱心支持童軍運動、提供場地作集會及訓練和提供財政支持的旅團主辦機構。本年度共有 36 個旅團主辦機構獲頒發「主辦機構表揚狀」，當中瑪利諾中學（東九龍第 39 旅）更是連續支持童軍運動達 65 年的旅團主辦機構。



周年頒獎典禮 2023

地域周年頒獎典禮於 2023 年 12 月 3 日假聖言中學舉行，當日嘉許本年度考獲支部最高獎章的童軍成員、於過去一年表現積極、推動及發展童軍運動不遺餘力的旅團、長期支持童軍運動的主辦機構以及有傑出貢獻的領袖和會務委員，讓獲獎者與家人和朋友一同分享喜悅及成就。



地域設立不同類型的興趣小組以鼓勵童軍成員發展多元興趣，透過有進度性的訓練、活動和比賽，讓童軍成員發揮一己所長，展現個人潛能。過去一年，地域共舉辦 44 個不同種類的活動、訓練及興趣小組活動，涵蓋歷奇、航空、版圖遊戲及高爾夫球等不同範疇，參加人次共 696 人。此外，地域轄下八個童軍區為各支部成員舉辦合共 109 個活動和訓練班，參加總人次為 3,664 人。

皮革工藝組

皮革工藝組於本年度舉辦皮革製作初階、進階和高階工作坊，由淺入深介紹多種皮革的特色、不同種類的皮革製作工具和皮革工藝技巧。學員在導師教導下，親自製作獨一無二、別出心裁的皮革製品，並在工作坊上互相分享製作心得。



版圖遊戲

版圖遊戲組於每個單數月的第一個星期五舉行不同類型的版圖遊戲活動，如談判類遊戲、謀殺之謎遊戲及風險管理遊戲等，向參加者推介一些適合應用於團集會的版圖遊戲，並讓參加者體驗桌遊的輕鬆歡樂氣氛。版圖遊戲組亦會不定期舉辦聚會，互相交流，促進友誼。



歷奇小組

歷奇小組於 2024 年 3 月舉辦緣繩下降技術證書課程，讓參加者學習緣繩下降的知識和技術，掌握基本保護技巧，安全地進行緣繩下降活動。

航空活動組

為提升童軍成員對航空活動的興趣，航空活動組不定期舉辦各種航空活動與訓練，例如於 2024 年 3 月 9 日舉辦參觀香港飛行總會活動，讓成員認識香港飛行總會及其運作，以及近距離接觸飛機，增加學習趣味。



跆拳道組

跆拳道組每一季舉辦為期 3 個月的「跆拳道齊齊學」活動，讓參加者體驗跆拳道之樂趣，練習橋手擋格及橫踢等技術。除此之外，教練亦會安排參加者到跆拳道屬會進行色帶考試，現時已有兩名學員考獲黃綠帶，一名學員考獲黃帶。



團隊挑戰



幼童軍主席盾 2024(香港總監挑戰盾地域選拔賽)

東九龍地域幼童軍主席盾是全港幼童軍支部比賽—香港總監挑戰盾的地域選拔賽，勝出的五支隊伍代表地域出賽。今屆比賽於 2024 年 1 月 28 日假嘉諾撒小學舉行，共有 13 支隊伍參加。比賽項目除了考驗童軍技能外，亦有不同的元素，包括：金氏遊戲、繩結、小隊競技、體能挑戰及團隊項目。各參賽小隊共接受六個項目的挑戰，盡力發揮小隊精神，爭取佳績。



比賽當日競爭激烈，冠、亞及季軍分別由東九龍第 1113 旅、東九龍第 40 旅和東九龍第 96 旅奪得；優異獎則由東九龍第 98 旅及東九龍第 1324 旅奪得。東九龍第 96 旅及東九龍第 1113 旅其後更於 2024 年香港總監挑戰盾總決賽分別獲得亞軍和優異獎，成績斐然。

東九 Wild Walker

「大自然」是童軍方法的八大元素之一，童軍活動提供戶外體驗和學習的機會，促進成員德、智、體、群、美五育的發展。東九龍地域於 2024 年 2 月 25 日再次舉辦「東九 Wild Walker」遠足比賽，活動講求隊員之間互相信任，考驗團隊解難能力。參賽隊伍於比賽前 48 小時前始獲通知起步地點；在比賽過程中，隊員互相合作，運用指南針及地圖閱讀技巧，按照座標指示，設計最合適的路線，完成比賽。各參賽隊伍均全力以赴，竭盡所能完成比賽。



領袖培訓

領袖訓練

在童軍運動中，青少年成員在成年人的帶領和啟導下學習和成長，成年人應為青少年樹立良好的榜樣。優秀的童軍領袖除了傳授知識和技能外，更重要的是向青少年灌輸正確的價值觀，輔助他們成長，成為良好公民。地域一直重視領袖素質，並對童軍領袖訓練工作持續地投放資源，本年度共舉辦 12 個「領袖木章訓練系統」訓練班及五個非木章系統訓練班，總參加人次達 290 人。



地域訓練隊

地域於 2024 年 3 月 17 日在白沙灣譚華正海上活動中心舉辦地域訓練隊日，接近 50 名訓練隊隊員出席。今年活動內容主要介紹新木章系統及有關實施詳情、總會發展策略計劃 (2024-2027) 以及中式步操，並與隊員分享及交流。

另外，地域訓練隊又定時舉辦訓練助務員工作坊，讓新加入的訓練助務員明瞭訓練班的行政工作及流程，協助他們掌握訓練班實況，以便履行訓練助務員的工作。



地域總監集思會

地域總監集思會於 2023 年 7 月 2 日假香港遊樂場協會賽馬會銀礦灣營舉行，地域和轄下八個童軍區的幹部聚首一堂，集思廣益。參加者就如何配合總會和地域的發展工作、拓展及保留成員以及童軍運動的承傳等不同議題進行討論，探索如何進一步推動童軍運動發展。集思會又安排芬蘭木柱及攻防箭等團體康樂活動，增強幹部成員之間的交流和合作，從而建立更緊密的團隊，共同迎接新挑戰。



過去一年，五個支部重點訓練及活動如下：

小童軍支部

地域於 2023 年 11 月 26 日舉辦小童軍親子活動—小腳板足跡東坪遊，約 150 名小童軍及其家庭成員一同遊覽塔門及東坪洲，共同享受大自然，從而增加小童軍與父母之間的溝通，提升親子關係，樂也融融。



深資童軍支部及樂行童軍支部

地域於 2023 / 2024 年度成立深資童軍議會及樂行童軍議會，實踐世界童軍運動青少年參與政策和香港童軍總會青少年參與決策政策。兩個議會於 2023 年 12 月 11 日在白沙灣譚華正海上活動中心舉辦燒烤聯歡會，聯誼相聚，互相交流，促進友誼。

另外，深資童軍議會及樂行童軍議會聯合就職典禮於 2024 年 1 月 18 日在香港童軍中心順利舉行，有超過 100 人出席，見證議會成員就職。兩個議會未來將會致力聯繫地域轄下的深資和樂行童軍成員，透過籌劃及舉辦多元化的活動，吸引更多成員參與童軍事務，從而建立更強大網絡，合力推動童軍運動發展。



幼童軍支部

地域歷奇小組於 2023 年 4 月 13 日假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，協助幼童軍成員考取金紫荊獎章歷險挑戰項目，參加人數共 29 人。

童軍支部

為協助童軍成員考核總領袖獎章個人發展項目，地域於 2023 年 9 月舉辦第 532 屆童軍領導才訓練班，參加人數共 29 人。

就職典禮暨籌募晚宴

第 48 屆地域會務委員會就職典禮暨籌募晚宴於 2023 年 9 月 22 日在香港童軍中心胡應湘宴會廳順利舉行，蒙香港中文大學聯合書院院長王香生教授蒞臨主禮，當晚筵開 33 席，為地域籌募經費之餘，各會務委員、領袖和嘉賓聚首一堂，氣氛熱鬧。



中秋盆菜聚會

每年中秋節，地域都會舉辦盆菜聚會，各會務委員和領袖在這個重要節日齊集白沙灣，一同欣賞美好月色，歡度佳節。今年活動繼續在中秋節翌日舉行，除了盆菜宴外，更安排猜燈謎遊戲，讓參加者感受節日氣氛，大家都樂在其中。

11 東九樂悠遊

2024 年 1 月 1 日，地域舉辦一年一度的遠足活動——「11 東九樂悠遊 2024—迎甲辰東龍行」。當日天朗氣清，超過 120 人一起前往東龍島，遊覽雞乸石、佛堂門燈塔和東龍炮台等景色；及後乘船前往鯉魚門享用午餐，並參觀三家村天后宮及舊石礦場廢墟，沿途欣賞村屋壁畫。

甲辰年新春團拜

地域於 2024 年 2 月 18 日在香港童軍中心總監俱樂部舉行甲辰年新春團拜，促進地域及轄下各區總監和會務委員交流與溝通，藉此新春佳節聯繫童軍情誼，同時展望新一年，東九龍地域繼續秉承童軍精神，培育更多青少年成為良好公民。



龍東滙

龍東滙的成立目的是凝聚東九龍地域的退役成員，鼓勵他們延續童軍精神，繼續服務青少年，貢獻社會。龍東滙不定期舉辦聯誼活動，於 2023 年 4 月 18 日組織大澳一天遊活動，享受大自然之樂；又於 2023 年 5 月 27 日安排參觀香港導盲犬協會，提升成員對導盲犬的認識，了解導盲犬對視障人士的重要性。





地域再次獲得漁農自然護理署發出許可證，批准童軍成員由富經驗的領袖帶領，前往郊野公園清理排水道和封堵捷徑，服務範圍由五個郊野公園已命名的山徑，擴展至全港郊野公園已命名的山徑。

地域本年度共舉辦四次山徑維修活動，以行動實踐「可持續山徑」的原則，參與人次共 76 人，活動摘要如下：

石籃編織工作坊

漁護署提倡以手作步道方式維修山徑，維修山徑時以全人手工作及搬運工具，不用機器輔助。地域於 2023 年 9 月 17 日舉辦石籃編織工作坊，教授成員利用三股麻繩編織石籃，進行山徑維修時可以利用石籃搬運石頭到指定地點。



清理山徑排水道

地域於 2023 年 9 月組織兩次山徑維修及清理山徑排水道服務，參加者在富經驗的導師指導下，協助簡單的山徑維修及清理山徑排水道，以舒緩山徑損耗的速度。



山徑維修工作營

兩日一夜山徑維修工作營於 2024 年 3 月 16 至 17 日舉行，有 24 人參加。是次活動邀請漁農署派員教授山徑維修知識和技巧，以及分享他們的日常工作點滴。參加者在漁護署職員帶領下，前往麥理浩徑第五段（雞胸山及大老山）學習及協助山徑維修工作，包括封堵捷徑、平整山徑、加建及鞏固排水道等。

賽馬會童「SING」匯航計劃 開展禮暨 白沙灣 40 周年嘉年華



為慶祝白沙灣譚華正海上活動中心修繕工程竣工，同時紀念中心成立 40 周年，東九龍地域於 2023 年 11 月 12 日舉辦賽馬會童「SING」匯航計劃開展禮暨白沙灣 40 周年嘉年華。

賽馬會童「SING」匯航計劃開展禮

活動由簡單而隆重的海童軍升旗儀式開始，大會安排立划板、獨木舟、標準艇、風帆和龍舟操作示範以及醒獅表演，嘉賓們在舞獅隊引領下進行鳴謝香港賽馬會慈善信託基金牌匾揭幕儀式，然後參與新船使用禮。

香港賽馬會慈善信託基金除了慷慨資助中心進行修繕工程和購置兩艘機動艇及 37 隻獨木舟外，同時資助中心定期舉辦可持續發展和共融活動。開展禮標誌着為期三年的童「SING」匯航計劃正式展開。



白沙灣 40 周年嘉年華

嘉年華節目豐富，分別有水上活動和新興運動體驗、手工藝工作坊及童軍活動導賞攤位等。參加者在海上活動教練員指導下試乘龍舟及風帆，更可以大顯身手，親身掌舵童軍標準艇、立划板及獨木舟；又體驗了新興運動，包括高爾夫球、布袋球及躲避盤。手工藝工作坊方面，有富童軍特色的皮革巾圈製作、荷蘭工藝鳶尾折疊、圖章雕刻、熱溶膠模型製作及扭氣球；活動導賞團攤位則包括地質教育、童軍露營、氣象教育、不留痕教育、先鋒歷奇及海上活動資訊，讓參加者寓學習於遊戲，並從實踐中學習，一舉多得。



是次活動反應熱烈，有超過 800 名童軍成員、家長、領袖及嘉賓參與，盡興而歸。

白沙灣譚華正海上活動中心

中心獲得香港賽馬會慈善信託基金慷慨撥款，資助改善工程及推行可持續發展和共融活動，為期三年。改善工程包括：翻新戶外和室內場地、重新規劃室內場地，如禮堂、活動室、會議室及更衣室等，增加宿位至 68 個、擴充洗手間和浴室、增設暢通易達洗手間和斜道，更全面地照顧營友的需要。此外，中心又添置設備，如電子門鎖及影音器材等，以配合推行活動與訓練。

中心於 2023 年 9 月正式重新開放，並於 2024 年起開展賽馬會童「SING」匯航計劃，舉辦一系列環境教育活動，向參與者傳授環保知識。同時，中心致力提供無障礙的環境，並舉辦共融活動，鼓勵不同年齡和背景的人士互相交流和合作。

首個活動—西貢地質生態導賞團已於 2024 年 3 月舉行，並會繼續舉辦更多不同形式的活動與訓練，包括西貢生態導賞員訓練班、獨木舟紅樹林之旅、清理郊野公園山徑排水道及封堵捷徑工作坊、「GeoMaster」可持續遠足山徑服務計劃和一系列的可持續發展目標（SDGs）活動等，讓童軍成員按自己的興趣及能力參與合適的活動。

適逢中心成立 40 周年，是項發展成為中心一個重要的里程碑。中心將會繼續發掘更多不同的機會，致力提升服務水平，為營友帶來更豐富和有意義的體驗。

本年度，中心亦獲得戴麟趾爵士康樂基金資助，添置了 40 枝龍舟槳及九套立划板，進一步完善中心的海上活動設備。

整體使用率方面，中心於上半年度主要舉辦海上活動，直至 2023 年 9 月起才全面重新開放各項營地服務，本年度總使用人次為 16,689 人。



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



香港社會在適齡人口轉變影響之下，不論在教育和青少年活動均起了不同變化。面對結構性課題，難以一刻解決，前行闊步卻不輕鬆，只有憑着客觀和正能量的態度來抵禦。

本區在加強青少年活動與訓練方面，積極鼓勵童軍成員參與多元化的訓練和活動，強化溝通合作以及與別人交流尤其重要，給予青少年機會，多發揮所長，培養責任感，以至了解自我，放眼世界。

童軍成員可以把握機會，透過認識社會和國家狀況，了解未來發展，共同構建和諧社區；關愛和服務別人，成為良好公民，推動童軍運動持續發展。

吸納有志及年輕的領袖參與訓練，充實自我。我們深信童軍運動能夠幫助青少年成長，只要堅守童軍運動的核心價值，無懼挑戰，勇於承擔。

在前人根基和脈絡下，本區多年來得到社會各界熱心人士慷慨支持和關顧，彼此更以推展童軍運動為己任，努力尋找資源，克服困難，盡其所能，為社會作貢獻，發揚童軍大無畏精神。





對秀茂坪區而言，2023 / 2024 年度是疫情後快速起步的一年。區內童軍活動已大致回復疫情前的水平，大部分支部的成員人數均有穩定增長。面對區內深資童軍及樂行童軍成員人數下降的情況，區會十分重視，來年將會加強支援，以達至保留成員的目標。

童軍旅發展方面，區職員繼續積極探訪旅團集會，加強溝通，期望能更全面了解旅團的近況和需要，從而作出相關支援。東九龍第 50 旅（香港道教聯合會青松中學）於本年度重新運作，並迅速開始為成員安排進度性獎章及專科徽章考驗，進度良好。另外，香港道教聯合會雲泉學校（東九龍第 1091 旅）將於下年度（2024 年 9 月）搬遷到本區，區會稍後將會與學校跟進，提供支援。

活動及訓練班方面，雖然本年度只舉辦了六個活動和訓練班，但參加人數比以往有所增加，更有從未參與區會訓練班的旅團安排成員參加訓練，鼓勵及促進成員個人發展。

過去一年，有三位新區職員加入，協助不同項目，增加區會人力資源，支援區內各童軍旅。期望日後有更多人加入，壯大區職員架構，共同拓展童軍運動。

展望未來，區會將於下年度為成員舉辦更多不同類型的活動及訓練班；亦會與區內各辦學團體保持良好溝通，鼓勵開辦旅團，拓展成員人數；並將繼續與各位區務委員緊密合作，攜手推動童軍運動發展，培育青少年，造福社會。



眾所周知國家安全的重要，東九龍第 137 旅獲邀於 2023 年 4 月 15 日出席「全民國家安全教育日」的步操檢閱匯演；並於 10 月 1 日代表本區出席在金紫荊廣場舉行的升旗儀式；更於「2023 年香港童軍大會操」的步操比賽勇奪亞軍，可見是一支訓練有素的「禦林軍」。

本年度由區會長、主席及顧問等全力資助參觀香港故宮文化博物館，深受各旅團歡迎。大家不用長途跋涉，便能欣賞到國寶級文物，實在喜上眉梢。特別要感謝各方協調，讓本區能夠由 2023 年 5 月起借用天主教普照中學，給予東九龍第 1805 旅集會之用，長期的困擾得以迎刃而解。在三年多的抗疫路上，本區來自各級的 72 名成員獲得總會頒發「香港童軍—童心抗疫」徽章，以資表揚。

本區近年增加推廣水上活動，於 2023 年 6 至 7 月期間分別為童軍及幼童軍成員安排游泳測試考核，再於 2024 年 3 月 3 日舉辦「幼童軍水上安全章訓練班」，務求向青少年成員從小灌輸水上安全知識。

不得不提 2023 年 8 月在南韓舉行的「第 25 屆世界童軍大露營」，區顧問吳亞明先生及八名獲得「黃惠貞活動基金」補助的青少年成員參與其中。他們在活動後匯報有驚無險的經歷，並分享從中深切體會到要時刻靈活適應突變，做好「準備」。

此外，幼童軍支部迎來喜訊。東九龍第 1113 旅於 2024 年 3 月 17 日舉行的「香港總監挑戰盾總決賽」榮獲優異獎及單項比賽（神秘項目）季軍，實在令人振奮！陸上比賽亦不遑多讓，東九龍第 137 旅及第 40 旅於 2024 年 2 月 25 日舉行的「東九 Wild Walker 2024」遠足比賽，分別獲得體驗組冠軍及公開組亞軍。

展望未來，本區將會朝着總會「發展策略計劃（2024-2027）」的四大目標和 10 個策略發展，亦會積極響應「周年主題—童軍使命 服務社群」。





西貢區本年度着重與社區單位聯繫和合作，先後參與西貢分區委員會舉辦的「文青市集」和西貢民政事務處舉辦的「西貢童樂日」，設置童軍運動宣傳展板和攤位，使區內人士及青少年加深對童軍運動的認識。在 2024 年 1 月舉行的「西貢童樂日」，更安排先鋒工程項目，除了展示傳統的童軍紮作外，更讓小朋友有親身體驗的機會，獲得參加者一致好評。

在支部最高獎章方面，本年度有五名幼童軍考獲金紫荊獎章及四名童軍考獲總領袖獎章。除了成員自身的努力，亦有賴前線旅團領袖平日的訓練及活動策劃，使成員們能夠有序地完成相關的挑戰和考驗。本年度亦有一位領袖獲頒發功績榮譽獎章，一位領袖獲頒發優異服務獎章，區主席邱少雄先生及四位童軍領袖獲頒發優良服務獎章，感謝他們一直以來對西貢區童軍運動的服務及貢獻。

雖然面對着成員流失的挑戰，區會本年度成功協助兩間幼稚園開辦童軍旅，藉此拓展新成員；同時亦利用網上招募系統，協助區內公開旅招收新成員，使更多青少年能夠加入童軍行列；又透過跨支部活動，加強不同年齡層成員之間的認識和互動，協助保留成員，晉升至下一個支部。

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，還有區幹部職員、旅團領袖及各支持單位的鼎力支持與合作。本區來年將繼續推動更多童軍活動、訓練及社區服務，使青少年成員得以全面發展。



疫情過後，區內各旅團已漸漸復常，區會亦逐步恢復舉辦實體活動及訓練班，給成員參與。在本區區幹部與旅團領袖努力下，本區共有七位幼童軍考獲金紫荊獎章、八位童軍考獲總領袖獎章及三位深資童軍考獲榮譽童軍獎章。領袖訓練方面，本區在今個年度有一名領袖考獲木章；此外，亦有一位區職員及五位旅團領袖獲頒發優良服務獎章，一位旅團領袖獲頒發優異服務獎章，實在可喜可賀。

童軍日常集會及活動復常後，本區各旅團舉辦不同的活動，安排及協助成員參與。區會亦積極組織戶外活動及訓練，讓旅團成員可以接觸不同旅團的成員，以及考取進度性獎章。另一方面，區會又舉辦了多個參觀活動，給予成員放眼世界的機會，以及認識可持續發展目標。



本區來年工作重點將放在支援旅團持續發展，以增長及保留成員為主要目標；設計一系列的活動及訓練班，協助本區各青少年成員成長，並將知識與經驗帶回旅團。本區希望與旅團繼續合作，為青少年提供服務及支援。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、各位區幹部與各旅團領袖共同努力，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！





本年度黃大仙區成功舉辦了 15 項活動，當中包括幼童軍比賽（會長盾）、童軍及深資童軍消防訓練班、區務委員會第 46 屆周年大會及全區領袖會議、區務委員會第 47 屆就職典禮、童軍專章考驗活動、幼童軍繩結章訓練班、金紫荊考驗營、深資童軍聯誼日、童軍觀察章訓練班、小童軍比賽（名譽會長盃）、幼童軍水上安全章訓練班、第 35 屆世界環境章訓練班、童遊沙田故宮

文化之旅以及新春團拜聯歡，參與人數合共超過 500 人次。

今個年度可算是黃大仙區在獎勵方面豐收的一年，全年共有 38 位支部成員考獲支部最高獎章，當中包括 25 位幼童軍考獲金紫荊獎章、12 位童軍考獲總領袖獎章以及一位深資童軍考獲榮譽童軍獎章。同時亦有多位童軍領袖獲得童軍獎勵，包括一位領袖獲頒長期服務二星獎章、三位領袖獲頒長期服務一星獎章、七位領袖獲頒長期服務獎章以及一位領袖家屬獲頒感謝狀。

另外，黃大仙區共有 24 個旅團獲得優異旅團獎、三個旅獲得卓越旅獎；五個旅團（東九龍第 1672 旅、東九龍第 43 旅、東九龍第 96 旅、東九龍第 110 旅及東九龍第 146 旅）的主辦機構連續服務達 15 年或以上，獲頒發旅團主辦機構表揚狀金狀。

東九龍第 184 旅樂行童軍蘇熙驊獲選為 2023 年度模範童軍；東九龍第 96 旅幼童軍團於 2024 年香港總監挑戰盾總決賽（全港幼童軍支部比賽）獲得亞軍；東九龍第 111 海童軍旅於香港海童軍運動 110 周年紀念慶祝活動—2023 年童軍賽船大會，分別獲得童軍標準艇技術賽最佳船艙員（何泓鎔）、獨木長途賽—童軍女子組冠軍（林巧敏）、獨木長途賽—深資童軍男子組冠軍（楊朗翹）以及風帆長距離賽—碧高級 Pico 亞軍（王耀光）。

展望新一年，黃大仙區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。區會亦會積極與區內不同社區組織聯繫，共同構建配合童軍發展之社區服務平台，增加童軍成員服務社區之機會。區會亦希望把握總會推出之發展策略計劃所帶來的機遇，讓區內旅團數目及成員人數可以穩步增加。



2023 年是新冠防疫措施放寬的開始，本區於疫情期間，在區會長馬兆榮醫生、區主席趙長成醫生及各會務委員帶領和支持下，讓區幹部及童軍旅領袖時刻做好準備，隨時迎接疫情後恢復童軍活動的時機。

隨着疫情措施放寬，社會逐漸回復正常生活。剛恢復活動初期，本區隨即復辦因疫情而停辦兩年多的海上歷奇之旅—乘風航作為第一個首航活動。是次活動共有 35 位成員及領袖參加，於全球唯一一艘專門設計用作訓練用途的帆船—賽馬會「歡號」上度過了深刻而難忘的兩日一夜海上之旅，克服不同挑戰，展現出「童軍勇敢不怕難」的精神。之後亦舉辦了 11 個不同的活動、訓練及比賽。

各支部活動及訓練順利進行，本區青少年成員於旅團領袖及區幹部職員協助下，共有 14 名幼童軍考獲金紫荊獎章，並有一名前線領袖完成領袖木章訓練，展現他們在童軍活動的訓練成就。此外，在童軍獎勵方面，本區有兩名旅團領袖獲頒授優良服務獎章，以及共 14 位會務委員和旅團領袖獲頒授長期服務星章或長期服務獎章，以表揚他們對童軍運動的貢獻。

展望未來一年，本區將會繼續推廣及拓展童軍運動，配合總會發展夥伴合作計劃，與區內學校和社區中心等單位接洽，協助開辦旅團，使區內成員能繼續發展。



自疫情過後，過去一年區會及各旅團都重回軌道，積極推廣及舉行不同的童軍活動，令童軍運動百花齊放。區務工作中，以九龍灣區第四十二屆區務委員會就職典禮暨童心展望嘉年華最為矚目，感恩得到本區各委員及旅團的支持，共有 600 多人參與這喜慶活動。承蒙聖言中學黃志強校長鼎力支持及借出場地，好讓活動能於優質的環境下進行。



除此之外，本區亦獲政府部門邀請參與各項社區服務，包括：全民國家安全教育日、觀塘區青少年制服團體網絡資訊日暨嘉年華等，好讓各童軍成員有更多參與社區事務的機會。除了培育童軍成員回饋社會之外，本區亦安排了三名區職員及委員參與政府推出的「共創明『Teen』計劃」第二期，成為友師，以配合總會及社會各界對青少年發展的關注。旅團事務方面，本區東九龍第 131 旅亦有創新活動，首次跨地域與港島第 7 旅進行三日兩夜露營交流活動。這寶貴的聯旅交流經驗，令各領袖及成員均表示難忘並獲益良多。

在各會務委員、旅團領袖及區職員共同努力下，2023 / 2024 年度本區完成了 20 項活動、訓練班及比賽，包括：全區領袖聯誼、小童軍親子樂悠遊日營活動等，而第十五屆崇遠盃小童軍親子競技遊戲比賽及幼童軍支部主席盾比賽亦有賴各旅團的參與及支持，得以順利完成。

本年度共有三位旅團領袖完成木章訓練，有助旅團更有系統性地發展。另有一位童軍考獲總領袖獎章及 23 位幼童軍考獲金紫荊獎章，本區會對以上獲獎成員加以表揚，肯定他們在童軍活動及訓練的成就。獎勵方面，本區有多位會務委員及前線領袖分別獲頒授各項童軍獎勵，包括優異服務獎章、優良服務獎章、長期服務星章及長期服務獎章，以表揚他們對童軍運動的貢獻及建樹。各成員及領袖的出色表現及成就有目共睹，本區會持續地培育更多優秀人才為童軍服務。

持續開拓旅團亦是本區重點發展事務，位於本區的奧柏學校在 2024 年 2 月成功開辦東九龍第 1850 旅，為校內學生開設小童軍及幼童軍團。本區期望能有更多機遇，與區內不同學校和團體共建美好的童軍網絡。



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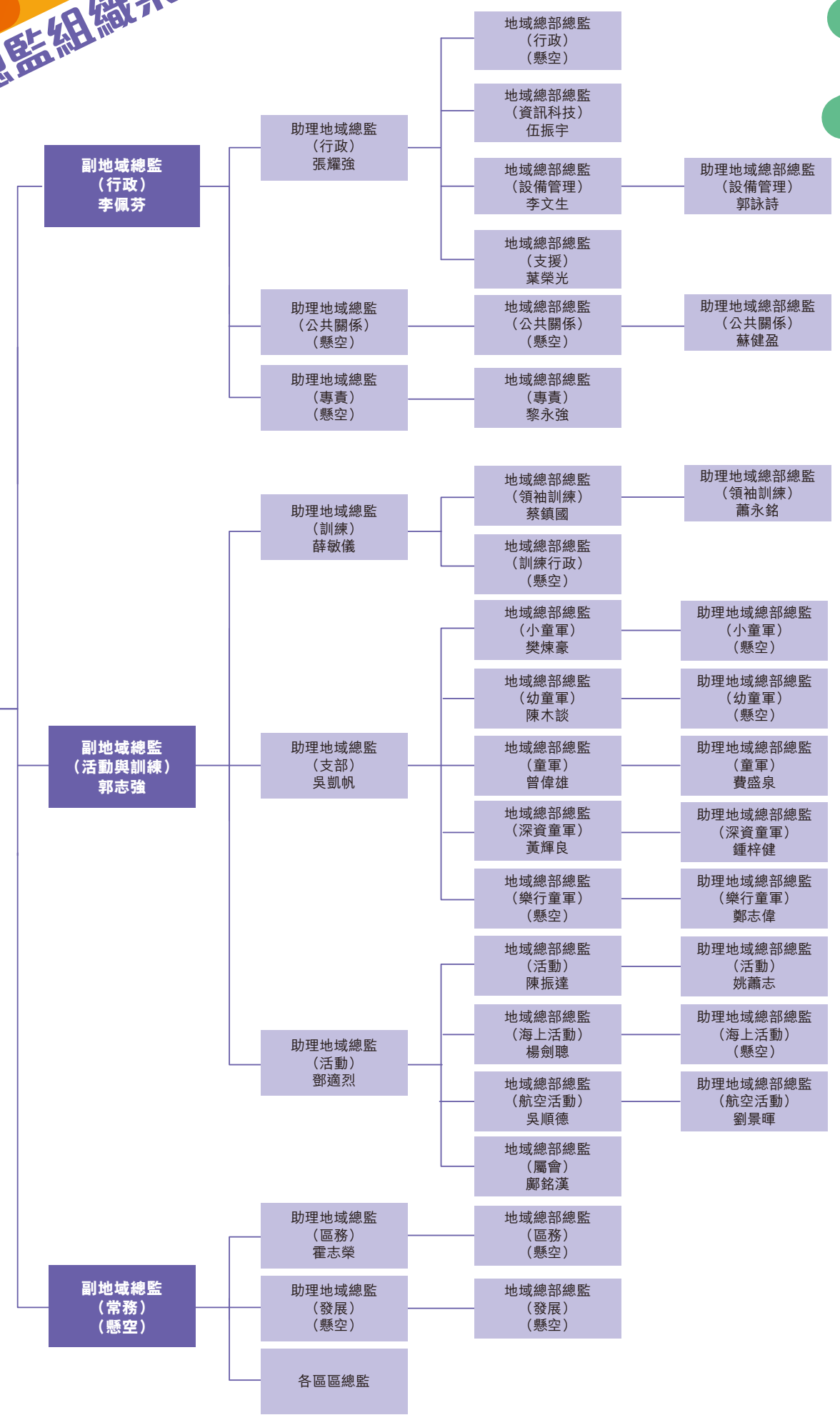
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黃大仙區區總監
蘇俊龍博士

慈雲山區區總監
王志德醫生
九龍灣區區總監
張偉業先生
白沙灣譚華正海上活動中心營主任
陳卓欣女士
地域執行幹事
沈慧雯女士

秘書
地域執行幹事
沈慧雯女士

財務委員會

地域司庫
溫思聰先生
地域總監
盧沛霖先生
副地域總監（行政）
李佩芬女士
副地域總監（活動與訓練）
郭志強先生

地域執行幹事
沈慧雯女士
列席
地域會長
何麗霞女士
地域名譽會長
陳敬德先生
黃浩明先生，JP

地域基金管理委員會

地域總監
盧沛霖先生
副地域總監（行政）
李佩芬女士
副地域總監（活動與訓練）
郭志強先生

列席
地域會長
何麗霞女士
地域名譽會長
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

營地／中心及產業委員會

地域主席
李廣宇先生，MH
地域司庫
溫思聰先生
地域總監
盧沛霖先生

副地域總監（行政）
李佩芬女士
副地域總監（活動與訓練）
郭志強先生
助理地域總監（活動）
鄧適烈先生

白沙灣譚華正海上活動中心營主任
陳卓欣女士
地域執行幹事
沈慧雯女士
秘書
白沙灣譚華正海上活動中心助理營主任
陳敬延先生

童軍獎勵

功績榮譽獎章

鯉魚門區 余仲雯女士 李 捷先生	東九龍第 195 旅幼童軍團長 東九龍第 1113 旅旅長
西 貢區 劉嘉琪女士	東九龍第 1221 旅副旅長
將軍澳區 廖月媚女士 曾偉雄先生	前任東九龍第 1178 旅幼童軍副團長 東九龍第 1585 旅旅長

優異服務獎章

地域 何麗霞女士	會長
觀 塘區 陳笑琴女士	東九龍第 231 旅深資童軍團長
鯉魚門區 黃溢濤先生 勞嘉豪先生	東九龍第 40 旅旅務委員會委員 東九龍第 137 旅樂行童軍團長
西 貢區 楊業勤先生	區總監
將軍澳區 張博軒先生	東九龍第 1585 旅童軍團長
九龍灣區 賴鳳英女士 林迅曉先生	核數師 副區總監

優良服務獎章

地域 黃金財先生 楊劍聰先生	副會長 地域總部總監（海上活動）
觀 塘區 馮建強先生 馬佩恩女士	東九龍第 300 旅空童軍團長 東九龍第 300 旅空童軍副團長
鯉魚門區 石美寶女士 吳麗珍女士 葉志豪先生 周淑芬女士 茹卓銘先生	區領袖 東九龍第 40 旅小童軍團長 東九龍第 195 旅旅務委員會委員 東九龍第 1805 旅幼童軍團長 東九龍第 1805 旅童軍副團長
西 貢區 邱少雄先生，MH 蘇卓生先生 鄭經信先生 區志文先生 李燕萍女士	主席 東九龍第 281 旅童軍副團長 東九龍第 1139 旅童軍團長 東九龍第 1221 旅幼童軍副團長 東九龍第 1221 旅小童軍副團長
將軍澳區 黃義賢女士 曾婉兒女士 江學智先生 廖家穎女士 王 翔先生 程明偉先生	助理區領袖 東九龍第 1 旅深資童軍團長 東九龍第 1 旅樂行童軍副團長 東九龍第 1 旅小童軍副團長 東九龍第 1178 旅童軍副團長 東九龍第 1178 旅童軍副團長
黃大仙區 李慧敏女士	東九龍第 27 旅幼童軍副團長
慈雲山區 方栢麟先生 顧浩賢先生	東九龍第 93 旅童軍副團長 東九龍第 253 旅童軍副團長
九龍灣區 勞穎欣女士 梁可怡女士 李展恒先生	助理區總監（童軍） 童軍區長 東九龍第 131 旅幼童軍團長

特殊貢獻徽章徵扣

地域 蔡卓翰先生 李廣宇先生，MH	前任主席 主席
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香港總監高級嘉許

地域 黃輝良博士	地域總部總監（深資童軍）/ 青少年活動署總部總監（童軍技能）
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香港總監嘉許

觀 塘區 馮潤林先生	東九龍第 231 旅幼童軍副團長
將軍澳區 蔡家陞先生	東九龍第 1585 旅深資童軍團長
九龍灣區 林迅曉先生	副區總監

香港總監感謝章

地域 勞 鑑先生 鄧世豪先生	名譽會長 副會長
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長期服務四星獎章

地域 梅志強先生	會務委員會委員
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長期服務三星獎章

地域 黃浩森先生 西 貢區 張勇發先生	副會長 東九龍第 1221 旅旅務委員會委員
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長期服務二星獎章

地域 鄧正林先生，MH 鄧適烈先生 徐嘉苓女士	名譽會長 / 總會會務委員會委員 助理地域總監（白沙灣） 前任助理地域總部總監（海上活動）
觀 塘區 蔡捷成先生	副會長
鯉魚門區 謝健安先生 馮萬達先生	區領袖 東九龍第 137 旅樂行童軍副團長
黃大仙區 陳敏嫻女士	前任東九龍第 117 旅小童軍團長
慈雲山區 許義龍醫生 羅振芬女士 唐麗嫦女士 李吉平先生	副會長 東九龍第 125 旅幼童軍團長 東九龍第 125 旅幼童軍副團長 東九龍第 1087 旅童軍團長

長期服務一星獎章

地域 馬鴻鈞先生 李文生先生 羅善堂先生	名譽會長 地域總部總監（設備管理） 龍東匯會員
觀 塘區 關小玉女士 黃昶恒先生 陳秀芳女士 袁松熹先生	區領袖 東九龍第 230 旅深資童軍團長 東九龍第 230 旅幼童軍團長 東九龍第 230 旅小童軍團長
秀茂坪區 馬志民先生 方佩詩女士 蘇麗珍女士，MH 蕭巧欣女士 江成光先生	副區總監 小童軍區長 東九龍第 212 旅旅長 東九龍第 1350 旅幼童軍副團長 東九龍第 1693 旅旅長
鯉魚門區 林美嫦女士 關蕓彤女士 李 捷先生 西 貢區 謝佩珊女士 楊狄龍先生	東九龍第 64 旅幼童軍副團長 東九龍第 195 旅深資童軍團長 東九龍第 1113 旅旅長 東九龍第 59 旅旅長 東九龍第 281 旅樂行童軍副團長

黃大仙區

杜麗娟女士
陳嘉聯先生
潘淑嫻女士

慈雲山區

曾良熹醫生
李德耀先生
陸珮雯女士
林鯉龍先生

九龍灣區

葉興國太平紳士
張偉業先生
李寶華女士

東九龍第 20 旅旅務委員會委員
東九龍第 117 旅旅務委員會委員
東九龍第 117 旅幼童軍團長

副會長
東九龍第 253 旅旅務委員會委員
東九龍第 1215 旅幼童軍副團長
東九龍第 1653 旅幼童軍團長

顧問
區總監
東九龍第 238 旅小童軍團長

長期服務獎章

地域
殷巧兒太平紳士
黎永強先生
樊煉豪先生
蘇健盈小姐
黃威誠先生
曾昭溢先生

觀 塘區
王耀東先生

秀茂坪區
鄺展閏先生
李浩明先生
伍國平先生

東九龍第 230 旅幼童軍副團長

東九龍第 46 旅童軍團長
東九龍第 46 旅童軍副團長
東九龍第 85 旅童軍團長

秘書
東九龍第 40 旅旅務委員會委員
東九龍第 137 旅童軍副團長
東九龍第 195 旅旅務委員會委員
東九龍第 195 旅樂行童軍團長

副主席
東九龍第 4 海童軍旅童軍團長
東九龍第 178 旅幼童軍團長
東九龍第 1075 旅旅長
東九龍第 1221 旅旅務委員會委員
東九龍第 1221 旅童軍副團長
東九龍第 1221 旅童軍副團長
東九龍第 1221 旅小童軍副團長
前任東九龍第 1322 旅旅長
東九龍第 1634 旅幼童軍團長
東九龍第 1764 旅小童軍團長

會長
助理區總監（童軍）
前任東九龍第 67 旅深資童軍副團長
東九龍第 67 旅童軍副團長
前任東九龍第 117 旅小童軍副團長
東九龍第 117 旅小童軍副團長
東九龍第 1672 旅旅長

副會長
東九龍第 7 旅旅長
東九龍第 49 旅旅長
東九龍第 49 旅童軍副團長
東九龍第 1087 旅幼童軍團長
東九龍第 1270 旅幼童軍團長

東九龍第 165 旅深資童軍團長
東九龍第 200 旅深資童軍團長
東九龍第 238 旅幼童軍團長
前任東九龍第 1070 旅旅務委員會司庫

感謝狀

黃大仙區
蘇馮麗芬女士

區總監蘇俊龍博士之夫人

支部最高獎章

貝登堡獎章

觀 塘區
東九龍第 231 旅 丁鎮鴻
鯉魚門區
東九龍第 137 旅 陳曉珊

榮譽童軍獎章

觀 塘區
東九龍第 231 旅 李長穎

鯉魚門區
東九龍第 52 旅 譚靖霖
東九龍第 137 旅 王俊皓
東九龍第 137 旅 王露鏗
東九龍第 137 旅 王俊怡
東九龍第 137 旅 楊騰峰
東九龍第 137 旅 吳凱瞳
東九龍第 137 旅 梁清華
東九龍第 195 旅 蔡智欣
東九龍第 195 旅 謝明芝

將軍澳區
東九龍第 63 旅 歐陽子軒
東九龍第 63 旅 歐啟傑
東九龍第 63 旅 鍾嘉傑

黃大仙區
東九龍第 184 旅 蘇熙驊

總領袖獎章

觀 塘區
東九龍第 231 旅 黃裕綽
東九龍第 300 旅 曾憲耀
東九龍第 300 旅 黃嘉豪

鯉魚門區
東九龍第 10 旅 余均煒
東九龍第 10 旅 盧筠婷
東九龍第 10 旅 羅聰媛
東九龍第 10 旅 張皓堯
東九龍第 10 旅 馮子莹
東九龍第 10 旅 葉肇熙
東九龍第 10 旅 周耀明
東九龍第 10 旅 黎子謙
東九龍第 137 旅 呂曉欣
東九龍第 137 旅 張裕敏
東九龍第 137 旅 謝海東
東九龍第 137 旅 庄巧晴
東九龍第 195 旅 關旭倬
東九龍第 195 旅 李凌璋
東九龍第 195 旅 黃淦嘉
東九龍第 195 旅 馮子琦
東九龍第 1805 旅 高穎珊

東九龍第 281 旅 鄭明敏
東九龍第 1139 旅 黃靖喬

木章

木章

小童軍支部
梁嘉文 東九龍第 96 旅小童軍團長
曾詩敏 東九龍第 117 旅小童軍團長
李淑貞 東九龍第 1398 旅小童軍團長

幼童軍支部
黎美儀 東九龍第 138 旅幼童軍副團長
梁鎮若 東九龍第 165 旅童軍團長

童軍支部
江學智 東九龍地域地域領袖
柯金柱 東九龍第 131 旅童軍團長
周鈞健 東九龍第 237 旅童軍團長
洪湛棠 東九龍第 1178 旅童軍副團長

行政人員
田麗珊 東九龍第 1270 旅旅長

東九龍第 1139 旅 張穎琦
東九龍第 1221 旅 溫加希

將軍澳區
東九龍第 5 旅 吳子欣
東九龍第 1178 旅 鄭筠頤
東九龍第 1178 旅 張詠清
東九龍第 1178 旅 林均謙
東九龍第 1178 旅 何樂兒
東九龍第 1585 旅 雷巧晴
東九龍第 1585 旅 詹謙欣
東九龍第 1585 旅 洪憶蔚

黃大仙區
東九龍第 20 旅 林穎瑜
東九龍第 20 旅 梁皓堯
東九龍第 20 旅 區詠嵐
東九龍第 27 旅 區樹鎂
東九龍第 27 旅 倫銘希
東九龍第 27 旅 梁桂彰
東九龍第 27 旅 何晉傑
東九龍第 117 旅 蘇樂媛
東九龍第 117 旅 劉港裕
東九龍第 184 旅 廖詩韵
東九龍第 184 旅 吳 燦
東九龍第 184 旅 黃柏翹

九龍灣區
東九龍第 200 旅 李子進

金紫荊獎章

觀 塘區
東九龍第 133 旅 黃心賢
東九龍第 159 旅 鄧 洛
東九龍第 159 旅 李梓希

秀茂坪區
東九龍第 35 旅 鄧逸彤

鯉魚門區
東九龍第 10 旅 張以諾
東九龍第 10 旅 梁証榮
東九龍第 10 旅 李鎮寧
東九龍第 10 旅 吳梓滔
東九龍第 10 旅 謝智誠
東九龍第 10 旅 林 浩
東九龍第 10 旅 蔡智禮
東九龍第 10 旅 毛敏希
東九龍第 10 旅 徐浚熙
東九龍第 10 旅 張嘉倩
東九龍第 10 旅 江銳璘
東九龍第 40 旅 朱治林
東九龍第 40 旅 張嘉恒
東九龍第 40 旅 侯明瞳
東九龍第 40 旅 李睿翹
東九龍第 40 旅 曾毅朗
東九龍第 40 旅 曾振軒
東九龍第 52 旅 梁泓樂
東九龍第 52 旅 林子棋
東九龍第 52 旅 許筱悠

東九龍第 52 旅 林洛鋒
東九龍第 52 旅 陳紫嫣
東九龍第 52 旅 張正宇
東九龍第 195 旅 張焯瑩
東九龍第 195 旅 王詠灝
東九龍第 195 旅 林卓穎
東九龍第 195 旅 梁 豐
東九龍第 195 旅 張曉嵐
東九龍第 195 旅 王梓霖
東九龍第 195 旅 葉晞妍
東九龍第 195 旅 丁郁怡
東九龍第 195 旅 陳熙雯
東九龍第 195 旅 李嘉衛
東九龍第 195 旅 馮巧瑩
東九龍第 1805 旅 黃逸恒
東九龍第 1805 旅 黃紀充
東九龍第 1805 旅 潘皓兒
東九龍第 1805 旅 聶筱昕
東九龍第 1805 旅 伍唏暘
東九龍第 1805 旅 陸軍年
東九龍第 1805 旅 連希勤
東九龍第 1805 旅 李芷晴
東九龍第 1805 旅 何正藍
東九龍第 1805 旅 趙思嵐
東九龍第 1805 旅 陳智榮
東九龍第 1805 旅 劉木希
東九龍第 1805 旅 劉梓烽
東九龍第 1805 旅 鄭偉賢
東九龍第 1805 旅 顏毓鑫
東九龍第 1805 旅 李 納
東九龍第 1805 旅 陳子烽

西 貢區
東九龍第 1221 旅 楊嘉睿
東九龍第 1221 旅 徐智朗
東九龍第 1221 旅 吳煥熙
東九龍第 1221 旅 楊竣名
東九龍第 1221 旅 林灝賢

將軍澳區
東九龍第 1178 旅 王焯縈
東九龍第 1178 旅 蔡承希
東九龍第 1178 旅 李曉諾
東九龍第 1178 旅 何卓妍
東九龍第 1178 旅 陳雋堯
東九龍第 1178 旅 洪煥倩
東九龍第 1178 旅 常樂為

黃大仙區
東九龍第 27 旅 鄭奕唏
東九龍第 27 旅 梁桂碩
東九龍第 27 旅 張煒橋
東九龍第 27 旅 林子渝
東九龍第 43 旅 蘇家瞳
東九龍第 43 旅 黃珈棟
東九龍第 43 旅 羅逸朗
東九龍第 43 旅 高新婷
東九龍第 43 旅 陳思穎

比賽

東九 Wild Walker 2024 體驗組

冠軍：Money 隊（東九龍第 137 旅）
競賽組
冠軍：擺唔到獎係因為你悲觀（東九龍第 15 旅）

公開組
冠軍：領域展開：嵌合暗弱庭（東九龍第 15 旅）
亞軍：Old man（東九龍第 40 旅）

2024 年香港總監挑戰盾總決賽（全港幼童軍支部比賽）

總成績
亞軍：東九龍第 96 旅
優異獎：東九龍第 1113 旅

單項比賽成績
團隊機智亞軍：東九龍第 96 旅
小隊競技亞軍：東九龍第 96 旅
體育技能亞軍：東九龍第 96 旅
神秘項目季軍：東九龍第 1113 旅

東九龍第 67 旅 梁頌軒
東九龍第 67 旅 廖柏熙
東九龍第 67 旅 曾奕達
東九龍第 67 旅 馮寶瑩
東九龍第 67 旅 蔡藹靜
東九龍第 111 旅 袁栢晴
東九龍第 117 旅 陳倩怡
東九龍第 117 旅 陳思璇
東九龍第 117 旅 戴逸明
東九龍第 117 旅 陳 圻
東九龍第 117 旅 劉晏齊
東九龍第 117 旅 林章堯
東九龍第 117 旅 徐東賢
東九龍第 117 旅 潘凱悅
東九龍第 117 旅 何首藍
東九龍第 117 旅 朱梓樂

慈雲山區
東九龍第 1202 旅 雷 駿
東九龍第 1202 旅 郭偉冬
東九龍第 1202 旅 陳成功
東九龍第 1202 旅 鍾耀榮
東九龍第 1202 旅 何宇博
東九龍第 1202 旅 黃唏彤
東九龍第 1202 旅 盧樂樂
東九龍第 1202 旅 張穎欣
東九龍第 1202 旅 梁嘉淇
東九龍第 1202 旅 黃梓玲
東九龍第 1202 旅 溫嘉俊
東九龍第 1202 旅 黃素兒
東九龍第 1202 旅 張碧晴
東九龍第 1202 旅 趙子昂

九龍灣區
東九龍第 138 旅 翁琬淇
東九龍第 138 旅 聶以晴
東九龍第 138 旅 張鉅濤
東九龍第 138 旅 陳霖唏
東九龍第 138 旅 鄭晏杰
東九龍第 138 旅 鄭皓聲
東九龍第 138 旅 蔡悅棠
東九龍第 138 旅 陳芷晴
東九龍第 138 旅 麥天沛
東九龍第 138 旅 曾嘉能
東九龍第 138 旅 黃芷萱
東九龍第 138 旅 張嘉欣
東九龍第 138 旅 駱馨怡
東九龍第 138 旅 陳子芊
東九龍第 165 旅 陳正勤
東九龍第 165 旅 吳卓峰
東九龍第 165 旅 林緯藍
東九龍第 165 旅 甄健朗
東九龍第 165 旅 陳柏灝
東九龍第 165 旅 曾子嬌
東九龍第 165 旅 梁晉生
東九龍第 165 旅 曾凱婷
東九龍第 165 旅 陳景俊

幼童軍主席盾 2024（香港總監挑戰盾地域選拔賽）

冠 軍：東九龍第 1113 旅
亞 軍：東九龍第 40 旅
季 軍：東九龍第 96 旅
優異獎：東九龍第 98 旅
優異獎：東九龍第 1324 旅

分項比賽 — 繩結
冠軍：東九龍第 98 旅
分項比賽 — 金氏遊戲
冠軍：東九龍第 183 旅

分項比賽 — 小隊競技
冠軍：東九龍第 40 旅
分項比賽 — 體育活動
冠軍：東九龍第 1324 旅

分項比賽 — 神秘項目
冠軍：東九龍第 1113 旅

2023 年香港童軍大會操步操比賽
亞軍：東九龍第 137 旅

旅團獎勵計劃

優異旅團獎

東九龍第 1 旅小童軍 A 團
東九龍第 1 旅小童軍 B 團
東九龍第 1 旅幼童軍 A 團
東九龍第 1 旅幼童軍 B 團
東九龍第 1 旅童軍團
東九龍第 1 旅深資童軍團
東九龍第 1 旅樂行童軍團
東九龍第 5 旅幼童軍團
東九龍第 5 旅童軍團
東九龍第 10 旅小童軍團
東九龍第 10 旅幼童軍團
東九龍第 10 旅童軍團
東九龍第 15 旅幼童軍團
東九龍第 15 旅深資童軍團
東九龍第 27 旅幼童軍團
東九龍第 27 旅童軍團
東九龍第 35 旅幼童軍團
東九龍第 35 旅童軍團
東九龍第 40 旅小童軍團
東九龍第 40 旅幼童軍團
東九龍第 40 旅童軍團
東九龍第 40 旅深資童軍團
東九龍第 43 旅幼童軍團
東九龍第 63 旅深資童軍團
東九龍第 67 旅小童軍團
東九龍第 67 旅幼童軍團
東九龍第 67 旅童軍團
東九龍第 67 旅深資童軍團
東九龍第 93 旅小童軍團
東九龍第 93 旅幼童軍 A 團
東九龍第 93 旅幼童軍 B 團
東九龍第 93 旅童軍團

東九龍第 96 旅小童軍團
東九龍第 96 旅幼童軍團
東九龍第 96 旅童軍團
東九龍第 98 旅幼童軍團
東九龍第 111 旅小童軍團
東九龍第 111 旅幼童軍團
東九龍第 111 旅海童軍團
東九龍第 117 旅小童軍團
東九龍第 117 旅幼童軍 B 團
東九龍第 117 旅幼童軍 C 團
東九龍第 117 旅幼童軍 D 團
東九龍第 117 旅童軍團
東九龍第 117 旅空童軍團
東九龍第 129 旅幼童軍團
東九龍第 131 旅幼童軍團
東九龍第 137 旅小童軍團
東九龍第 137 旅童軍團
東九龍第 137 旅深資童軍團
東九龍第 137 旅樂行童軍團
東九龍第 138 旅小童軍團
東九龍第 138 旅幼童軍 A 團
東九龍第 138 旅幼童軍 B 團
東九龍第 159 旅幼童軍團
東九龍第 159 旅童軍團
東九龍第 165 旅小童軍團
東九龍第 184 旅童軍團
東九龍第 184 旅深資童軍團
東九龍第 184 旅樂行童軍團
東九龍第 195 旅小童軍團
東九龍第 195 旅幼童軍 A 團
東九龍第 195 旅幼童軍 B 團
東九龍第 195 旅童軍團

東九龍第 195 旅樂行童軍團
東九龍第 231 旅童軍團
東九龍第 237 旅童軍團
東九龍第 253 旅童軍團
東九龍第 260 旅童軍團
東九龍第 260 旅深資童軍團
東九龍第 281 旅幼童軍團
東九龍第 281 旅童軍團
東九龍第 281 旅深資童軍團
東九龍第 281 旅樂行童軍團
東九龍第 300 旅空童軍團
東九龍第 300 旅深資空童軍團
東九龍第 1113 旅幼童軍團
東九龍第 1178 旅小童軍 A 團
東九龍第 1178 旅小童軍 B 團
東九龍第 1178 旅幼童軍 A 團
東九龍第 1178 旅幼童軍 B 團
東九龍第 1178 旅童軍團
東九龍第 1178 旅深資童軍團
東九龍第 1202 旅幼童軍團
東九龍第 1221 旅小童軍團
東九龍第 1221 旅幼童軍團
東九龍第 1221 旅童軍團
東九龍第 1221 旅深資童軍團
東九龍第 1270 旅幼童軍團
東九龍第 1398 旅小童軍團
東九龍第 1398 旅幼童軍團
東九龍第 1420 旅小童軍團
東九龍第 1805 旅幼童軍團
東九龍第 1805 旅童軍團
東九龍第 1805 旅深資童軍團
東九龍第 1815 旅小童軍團

卓越旅獎

東九龍第 1 旅
東九龍第 5 旅
東九龍第 15 旅
東九龍第 35 旅
東九龍第 40 旅
東九龍第 67 旅
東九龍第 93 旅
東九龍第 117 旅
東九龍第 137 旅
東九龍第 138 旅

東九龍第 159 旅
東九龍第 184 旅
東九龍第 195 旅
東九龍第 260 旅
東九龍第 281 旅
東九龍第 300 旅
東九龍第 1178 旅
東九龍第 1221 旅

旅團總覽

旅團一覽及主辦機構名稱

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		●			
	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	●	●			
	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）			停止集會		
中學	東九龍第 237 旅	觀塘功樂官立中學			●	●	
	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			◆	◆	
	東九龍第 1663 旅	扶康會樂華成人訓練中心			停止集會		
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 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 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			停止集會		
	東九龍第 1799 旅	保良局李樹福幼稚園	●				
小 學	東九龍第 97 旅	天主教佑華小學	●	●			
	東九龍第 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		●			
	東九龍第 1840 旅	基督教聖約翰教會堅樂小學		●			
	東九龍第 39 旅	瑪利諾中學			●	●	
中 學	東九龍第 46 旅	中華基督教會蒙民偉書院			●	●	●
	東九龍第 50 旅	香港道教聯合會青松中學			●		
	東九龍第 78 旅	香港聖公會何明華會督中學			停止集會		
	東九龍第 136 旅	觀塘官立中學			●		
	東九龍第 1472 旅	寧波第二中學			●		
	東九龍第 1693 旅	滙基書院（東九龍）			●		
	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 188 旅	香港童軍總會秀茂坪區區務委員會			停止集會		
	東九龍第 193 旅	香港童軍總會秀茂坪區區務委員會		●	●	●	●
	東九龍第 212 旅	曉麗苑業主協會			停止集會		

▲ = 海童軍團
◆ = 空童軍團

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 1411 旅	聖安當幼稚園	●				
	東九龍第 1450 旅	鯉魚門循道衛理幼稚園	●				
	東九龍第 1451 旅	圓玄幼稚園（平田邨）	●				
	東九龍第 1722 旅	迦南幼稚園（麗港城）	●				
小 學	東九龍第 51 旅	藍田循道衛理小學		●			
	東九龍第 64 旅	聖公會德田李兆強小學		●			
	東九龍第 79 旅	香港道教聯合會圓玄學院陳呂重德紀念學校	●	●	●		
	東九龍第 152 旅	聖愛德華天主教小學	●	●	●		
	東九龍第 1065 旅	中華基督教會基法小學（油塘）		●			
	東九龍第 1604 旅	聖公會油塘基顯小學	●	●			
	東九龍第 1670 旅	聖公會李兆強小學		●			
	東九龍第 1687 旅	福建中學附屬學校	●	●			
中 學	東九龍第 137 旅	聖公會基孝中學	●		●	●	●
特能學校	東九龍第 72 旅	香港紅十字會雅麗珊郡主學校	●	●			
	東九龍第 1078 旅	基督教中國佈道會聖道學校			停止集會		
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			停止集會		
	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 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	●				
	東九龍第 1838 旅	保良局方王換娣幼稚園			停止集會		
	東九龍第 1847 旅	保良局葉吳彬幼稚園	●				
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		●			
	東九龍第 121 旅	基督教神召會梁省德小學	●	●			
	東九龍第 166 旅	博愛醫院陳國威小學			停止集會		
	東九龍第 178 旅	保良局黃永樹小學	●	●			
	東九龍第 245 旅	西貢中心李少欽紀念學校		●			
	東九龍第 268 旅	保良局馮晴紀念小學		●			
	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			停止集會		
	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			停止集會		
	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	香港童軍總會東九龍地域海上活動小組委員會			停止集會		
	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			停止集會		
	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			停止集會		
中 學	東九龍第 4 旅	東華三院呂潤財紀念中學			●	●	
	東九龍第 63 旅	景嶺書院			●	●	●
	東九龍第 75 旅	仁濟醫院靚次伯紀念中學			停止集會		
	東九龍第 170 旅	張沛松紀念中學			●		
	東九龍第 1072 旅	路德會馬錦明慈善基金馬陳端喜紀念中學			●	●	
	東九龍第 1267 旅	寶覺中學			●		
	東九龍第 1456 旅	萬鈞匯知中學			●	●	
	東九龍第 1599 旅	保良局羅氏基金中學			●		
特能學校	東九龍第 74 旅	將軍澳培智學校			●		
	東九龍第 294 旅	匡智翠林晨崗學校			停止集會		
特能宿舍	東九龍第 1428 旅	保良局景林宿舍			停止集會		
	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			停止集會		
	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）			●	●	●
青少年 / 社區中心	東九龍第 43 旅	安徒生會竹園中心			停止集會		
	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海童軍旅	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			停止集會		

▲ = 海童軍團
◆ = 空童軍團

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

Auditor's responsibilities for the audit of the financial statements

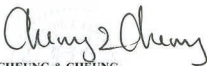
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with the provision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

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

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




CHEUNG & CHEUNG
Certified Public Accountants (Practising)
Hong Kong : 28th May, 2024

CHEUNG, Shiu Wah Silver
Practising Certificate Number P07215


SCOUT ASSOCIATION OF HONG KONG - EAST KOWLOON REGION STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2024				3
	Notes	2024 HK\$	2023 HK\$	
Non-current assets				
Property, plant and equipment	3c & 4	46,244.11	110,600	
Current assets				
Inventories	3f & 9	3,060.00	7,214	
Trade receivables	3n & 6	518,365.44	347,882	
Utility deposits and prepayments		498,138.12	42,014	
Amounts due from Scout units	7	10,500,000.00	10,500,000	
Cash and cash equivalents	3k	780,250.64	1,344,990	
		12,299,814.20	12,242,100	
Current liabilities				
Trade payables and accruals	3o	(13,806.00)	(15,902)	
Temporary receipts	3o	(155,172.83)	(158,646)	
Amounts due to Scout units	7	(312,900.00)	(309,000)	
		(481,878.83)	(483,548)	
Net current assets		11,817,935.37	11,758,552	
TOTAL NET ASSETS		11,864,179.48	11,869,152	
Financed by:				
Internal designated funds	3i & 5	11,212,440.50	11,243,018	
Designated funds	3h & 8	651,738.98	626,134	
TOTAL FUNDS		11,864,179.48	11,869,152	

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

The financial statements on pages 3 to 20 were approved and authorised for issue by the Regional Executive Committee on 28th May, 2024 and were signed on its behalf by :



LEE Kwong Yu
Chairman of Regional Executive Committee



WAN Sze Chung Wilson
Regional Treasurer

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2024

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	Notes	2024 HK\$	2023 HK\$
Income			
Government subventions and AHQ subsidy		4,425,070.50	4,354,750
Donations		258,300.00	319,840
Other income	11	1,279,474.54	794,456
Interest income	3d	444,048.43	319,508
		<u>6,406,893.47</u>	<u>5,788,554</u>
Expenditure			
Employment cost	12	(3,541,315.50)	(3,500,080)
Accommodation cost	13	(861,596.00)	(823,784)
Other operating and activities expenses	10	(2,008,954.01)	(1,185,192)
		<u>(6,411,865.51)</u>	<u>(5,509,056)</u>
(Deficit)/Surplus for the year before transfer		(4,972.04)	279,498
Amounts transferred from replacement amortisation reserves	5	23,429.40	149,892
Amounts transferred (to) designated funds	8	(25,605.37)	(17,254)
Amounts transferred (to) programme and training fund	5	(45,161.90)	(31,101)
Amounts transferred from/(to) regional scout fund	5	52,309.91	(381,035)
Surplus for the year retained in accumulated funds		<u>-</u>	<u>-</u>

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

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF CHANGES IN FUNDS AND RESERVES
FOR THE YEAR ENDED 31ST MARCH, 2024

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	Designated Funds (note 8) HK\$	Internal Designated Funds (note 5) HK\$	Total Funds HK\$
At 31st March, 2022	608,879.65	10,980,774.18	11,589,653.83
Interest earned from fixed deposits	2,253.96	14,253.60	16,507.56
Interest earned from Hong Kong Scout Foundation	15,000.00	288,000.00	303,000.00
Transfer (to) income and expenditure account	-	(40,009.87)	(40,009.87)
At 31st March, 2023	626,133.61	11,243,017.91	11,869,151.52
Interest earned from fixed deposits	4,105.37	5,643.06	9,748.43
Interest earned from Hong Kong Scout Foundation	21,500.00	412,800.00	434,300.00
Transfer (to) income and expenditure account	-	(449,020.47)	(449,020.47)
At 31st March, 2024	651,738.98	11,212,440.50	11,864,179.48

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
(Continued)

8

3) Material accounting policies (continued)

c) Changes in accounting policies and disclosures

i) 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 :

- HKFRS 17, Insurance contracts
- Amendments to HKAS 8, Accounting policies, changes in accounting estimates and errors : Definition of accounting estimates
- Amendments to HKAS 1, Presentation of financial statements and HKFRS Practice Statement 2, Making materiality judgements : Disclosure of accounting policies
- Amendments to HKAS 12, Income taxes : Deferred tax related to assets and liabilities arising from a single transaction
- Amendments to HKAS 12, Income taxes : International tax reform - Pillar Two model rules

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.

- Change in accounting policy on offsetting arrangement in long service payment scheme in Hong Kong
In June 2022, the Hong Kong Special Administrative Region Government (the 'Government') gazetted the Hong Kong Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 (the 'Amendment Ordinance'), which will come into effect from 1st May, 2025 (the 'Transition Date'). Under the Amendment Ordinance, any accrued benefits attributable to the employer's mandatory contributions under mandatory provident fund scheme of an entity would no longer be eligible to offset against its obligations on long service payment (LSP) for the portion of the LSP accrued on or after the Transition Date. There is also a change in the calculation basis of last monthly wages for the portion of the LSP accrued before the Transition Date. Separately, the Government is also expected to introduce a subsidy scheme to assist employers after the abolition. In July 2023, the HKICPA issued guidance on the accounting considerations for MPF-LSP offsetting mechanism. The region has not implement the accounting policy change on the basis that the management expect the level of current employees who are eligible for LSP would be low and would not cause a material impact on the financial statements as a whole.

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.

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

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3) Material accounting policies (continued)

i) Internal designated funds

ii) 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.

iii) 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.

iv) 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.

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.

Termination benefits and the region's obligations in long service payment are recognized at the earlier of when the region can no longer withdraw the offer of those benefits and when it recognizes restructuring costs involving the payment of termination benefits and long service payment.

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) 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.

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

9

3) Material accounting policies (continued)

e) Property, plant 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 (2023 - 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% (2023 - same)
Computerisation	33.33% (2023 - same)
Furniture and fixtures	25% (2023 - same)
Office equipment	Nil (2023 - same)
Programme and training equipment	25% (2023 - 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 fund under the heading revaluation reserves.

An item of property, plant 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

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.

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH, 2024

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	2024 HK\$	2023 HK\$
Cash flows from operating activities		
(Deficit)/Surplus for the year	(4,972.04)	279,498
Non-cash adjustments to reconcile (deficit)/surplus for the year to cash flows :		
Depreciation	83,681.79	218,444
Interest (received)	(444,048.43)	(319,508)
Adjustments for :		
Decrease in inventories	4,154.00	1,223
(Increase) in trade receivables	(170,483.88)	(81,348)
(Increase) in utility deposits and prepayments	(456,124.06)	(18,209)
(Decrease) in trade payables and accruals	(2,096.40)	(808)
(Decrease) in temporary receipts	(3,473.05)	(33,538)
Increase in amounts due to Scout units	3,900.00	2,333
Cash (used in)/generated from operating activities	<u>(989,462.07)</u>	<u>48,087</u>
Cash flows from investing activities		
(Payments) to acquire property, plant and equipment	(19,326.11)	(76,242)
Interest income	444,048.43	319,508
Cash generated from investing activities	<u>424,722.32</u>	<u>243,266</u>
(Decrease)/Increase in cash and cash equivalents	(564,739.75)	291,353
Cash and cash equivalents at 31st March, 2023	1,344,990.39	1,053,637
Cash and cash equivalents at 31st March, 2024	<u>780,250.64</u>	<u>1,344,990</u>
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	<u>780,250.64</u>	<u>1,344,990</u>

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) Material 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 the requirements of the Policy, Organisation and Rules of Scout Association of Hong Kong. Material accounting policies adopted by the company is set out below.

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)

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3) Material accounting policies (continued)

i) 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.

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.

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 person, or a close member of that person's family, is related to the region if that person :
 - has control or joint control over the region; or
 - has significant influence over the region; or
 - is a member of the key management personnel of the region or the region's parent.

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

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3) Material accounting policies (continued)

p) Related parties (continued)

- b) An entity is related to the region if any of the following conditions applies:
- 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
 - One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); or
 - Both entities are joint ventures of the same third party; or
 - One entity is a joint venture of a third entity and the other entity is an associate of the third entity; or
 - The entity is a post-employment benefit plan for the benefit of employees of either the region or an entity related to the region; or
 - The entity is controlled or jointly controlled by a person identified in a); or
 - A person identified in a) i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or
 - The entity; or any member of a group of which it is a part, provides key management personnel services to the 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.

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.

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

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3) Material accounting policies (continued)

q) Impairment of assets (continued)

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.

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 favourable change in the estimates used to determine the recoverable amount. An impairment loss in respect of goodwill is not reversed.

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

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

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6) Trade receivables

	2024 HK\$	2023 HK\$
Investment return allocated from Scout Unit	451,500.00	315,000
Trade receivables from outside parties	66,865.44	32,882
	518,365.44	347,882

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, 2024, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:

Neither past due nor impaired	518,365.44	347,882
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7) Amounts due from/to Scout units

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

The amounts due from Scout units are interest bearing, but unsecured and have no fixed term of repayment.

8) Movements in Designated Funds

	Ng Tor Tai Scout Fund HK\$
At 1st April, 2022	608,879.65
Interest earned from fixed deposits	2,253.96
Interest earned from Hong Kong Scout Foundation	15,000.00
At 31st March, 2023	626,133.61
At 1st April, 2023	626,133.61
Interest earned from fixed deposits	4,105.37
Interest earned from Hong Kong Scout Foundation	21,500.00
At 31st March, 2024	651,738.98

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

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

	2024 HK\$	2023 HK\$
Regional badges	2,885.00	6,969
Record books	175.00	245
	3,060.00	7,214

10) Other operating and activities expenses

Annual general meeting	1,265.50	2,404
Annual report	12,500.00	12,200
Bank charges	1,770.00	660
Cleaning	1,698.90	2,412
Computerisation	24,509.67	23,009
Consumable/Non-capital assets	18,656.01	22,049
Depreciation	83,681.79	218,444
Development expenses	874.50	523
District workshop	43,859.30	49,081
Electricity	13,338.00	12,370
Fund raising activities	248,247.38	107,689
Group scout leader/District commissioner seminar	-	1,400
Inauguration	-	7,435.75
Insurance	34,635.00	8,152
Licence fee	1,760.00	39,138
Outstanding scout group award	12,510.00	12,448
Postage	2,288.90	5,910
Printing and stationery	32,468.70	37,110
Programme and training expenses	393,175.38	253,363
Public relations expenses	61,007.43	56,378
Regional commissioner's projects	12,878.90	10,802
Regional events	222,120.80	76,192
Regional scout fund grant	531,994.07	-
Registration fee to World Scout Bureau	89,573.00	89,989
Repairs and maintenance	23,180.16	15,400
Sea activities expenses	69,139.60	73,585
Special project	22,064.00	-
Subsidy and grants	24,000.00	24,000
Sundries	12,700.21	18,834
Telephone	3,711.16	5,120
Travelling and transportation	1,807.60	4,699
Water	102.30	71
	2,008,954.01	1,185,192

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

4) Property, plant 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, 2022	996,730.50	241,405.86	56,041.00	68,689.00	422,099.00	1,784,965.36
Additions (Written off)	-	76,241.59 (8,600.00)	-	-	-	76,241.59 (8,600.00)
At 31st March, 2023	996,730.50	309,047.45 (49,970.00)	56,041.00	68,689.00	422,099.00	1,852,606.95
Additions (Written off)	-	19,326.11 (49,970.00)	-	-	-	19,326.11 (49,970.00)
At 31st March, 2024	996,730.50	278,403.56	56,041.00	68,689.00	422,099.00	1,821,963.06
Provision for depreciation At 31st March, 2022	858,409.90	199,251.03	38,504.00	68,688.00	367,210.50	1,532,163.43
Charged for the year (Written back)	131,041.70	53,399.03 (8,600.00)	8,768.00	-	25,235.00	218,443.73 (8,600.00)
At 31st March, 2023	989,451.60	244,050.06	47,272.00	68,688.00	392,545.50	1,742,007.16
Charged for the year (Written back)	4,578.90	46,019.89 (49,970.00)	8,768.00	-	24,315.00	83,681.79 (49,970.00)
At 31st March, 2024	994,030.50	240,099.95	56,040.00	68,688.00	416,860.50	1,775,718.95
Net book value At 31st March, 2024	2,700.00	38,303.61	1.00	1.00	5,238.50	46,244.11
At 31st March, 2023	7,278.90	64,997.39	8,769.00	1.00	29,553.50	110,599.79

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

5) Movements in reserves and internal designated funds	Programme and Training Fund HK\$	Regional Scout Fund HK\$	Reserve HK\$	Total HK\$
At 31st March, 2022	1,054,136.30	9,750,616.28	176,021.60	10,980,774.18
Transfer from/(to) statement of income and expenditure	31,100.75	381,035.18	(149,892.20)	262,243.73
At 31st March, 2023	1,085,237.05	10,131,651.46	26,129.40	11,243,017.91
At 1st April, 2023	1,085,237.05	10,131,651.46	26,129.40	11,243,017.91
Transfer from/(to) statement of income and expenditure	45,161.90	(52,309.91)	(23,428.40)	(30,577.41)
At 31st March, 2024	1,130,398.95	10,079,341.55	2,700.00	11,212,440.50

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

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11) Other income

	2024 HK\$	2023 HK\$
AHO subsidy for Regional training programme	143,609.71	92,477
Courses and activities receipts	239,865.00	109,770
Fund raising activities	709,090.00	508,900
Golf Club subsidy	1,431.45	490
Government grants	45,000.00	4,180
Raffle proceeds	94,091.50	73,149
Sales of Scout items	8,935.45	5,460
Sponsorship	36,791.40	-
Sundries	0.03	30
	1,279,474.54	794,456

12) Employment cost

Employee compensation insurance	18,190.00	21,710
Provident fund contributions	175,884.00	257,325
Salaries	3,215,032.00	3,193,318
Staff medical allowances	10,092.50	9,325
Medical insurance	21,509.00	18,402
	3,541,315.50	3,500,080

13) Accommodation cost

Air-conditioning and management fee	101,928.00	98,640
Rates	103,312.00	68,788
Rent	656,356.00	656,356
	861,596.00	823,784

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 (2023 - same).

15) Material related parties transactions

- Income items
During the year, income items transacted with Scout units amounted to HK\$5,096,931.71 (2023 - HK\$4,823,378). These amounts are agreed by management.
- Expense items
During the year, expense items transacted with Scout units amounted to HK\$726,422.07 (2023 - HK\$195,640). These amounts are agreed by management.

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

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16) Commitments

	2024 HK\$	2023 HK\$
Capital commitments outstanding at 31st March, 2024 in respect of:		
Purchase of property, plant and equipment	-	16,000
authorised but not contracted for		

17) Financial risk factors

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

- 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.
- Price risk
The region is not exposed to both debt and equity securities price fluctuation risk.
- 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 authorized 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 6 to the financial statements. The region's credit risk is primarily attributable to amounts due from/to Scout Units, including contingency default and risk of concentration. The region has policies in place for the continued control and monitoring of relevant credit risk.
- Liquidity risk
The liquidity of the region is managed by maintaining sufficient cash and bank balances.
- 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.

18) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2024

Up to the date of issue of these financial statements, the HKCPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31st March, 2024 and which have not been adopted in these financial statements. These include the followings which may be relevant to the region.

- | | |
|---|--|
| | Effective for accounting periods beginning on or after |
| i) Amendments to HKAS 1, Presentation of financial statements: Classification of liabilities as current or non-current ("2020 amendments") | 1st January, 2024 |
| ii) Amendments to HKAS 1, Presentation of financial statements: Classification of liabilities as current or non-current ("2022 amendments") | 1st January, 2024 |
| iii) Amendments to HKFRS 16, Leases: Lease liability in a sale and leaseback | 1st January, 2024 |
| iv) Amendments to HKAS 7, Statement of cash flows and HKFRS 7, Financial Instruments: Disclosure - Supplier finance arrangements | 1st January, 2024 |
| v) Amendments to HKAS 21, The effects of changes in foreign exchange rates: Lack of exchangeability | 1st January, 2025 |

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.

SCOUT ASSOCIATION OF HONG KONG
PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2024

CHEUNG & CHEUNG
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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, 2024, 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, comprising material accounting policy information and other explanatory information.

In our opinion, the financial statements give a true and fair view of the financial position of the centre as at 31st March, 2024 and of its financial performance and cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards ("HKFRS"), the Policy, Organisation and Rules of Scout Association of Hong Kong and Clause 7(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 HKFRS issued by the HKICPA and the Policy, Organisation and Rules of Scout Association of Hong Kong, and for such internal control as the Regional Executive Committee determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Regional Executive Committee is responsible for assessing the centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Regional Executive Committee either intends to liquidate or to cease operations, or have no realistic alternative but to do so.

In addition, the Regional Executive Committee also have a responsibility to ensure that the financial statements are in accordance with Clause 7(c) of the Subvention Agreement issued by the Leisure and Cultural Services Department.

28/F., Kam Sing Building, 257 Des Voeux Road Central, Hong Kong Tel: 2541 1718 Fax: 73471719

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 skepticism throughout the audit. We also:

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

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


CHEUNG & CHEUNG
Certified Public Accountants (Practising)
Hong Kong : 28th May, 2024
CHEUNG, Shiu Wah Silver
Practising Certificate Number P07215

SCOUT ASSOCIATION OF HONG KONG
- PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2024

	Notes	2024 HK\$	2023 HK\$
Non-current assets			
Property, plant and equipment	3e & 5	678,512.92	500,491
Current assets			
Inventories	3f & 4	113,135.80	122,101
Trade receivables	3i & 10	124,227.00	18,750
Utility deposits and prepayments		29,821.30	72,536
Amounts due from Scout units	6	500,000.00	500,000
Cash and cash equivalents	3h	1,161,531.23	358,501
		1,928,115.33	1,071,888
Current liabilities			
Trade payables and accruals	3m	(70,435.70)	-
Temporary receipts	3n	(1,035,751.93)	(13,500)
Amounts due to Scout units	6	(8,448.84)	(8,449)
		(1,114,636.47)	(21,949)
Net current assets		814,078.86	1,049,939
TOTAL NET ASSETS		1,492,591.78	1,550,430
Financed by:			
Accumulated Fund	9	550,396.18	550,396
Internal Designated Funds	3g & 9	942,195.60	1,000,034
TOTAL FUNDS		1,492,591.78	1,550,430

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

The financial statements on pages 3 to 19 were approved and authorized for issue by the Regional Executive Committee on 28th May, 2024 and were signed on its behalf by:


LEE Kwong Yu
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, 2024

	Notes	2024 HK\$	2024 Non-audited HK\$	2024 Total HK\$	2023 Total HK\$
Income					
Government subventions		1,928,435.67	-	1,928,435.67	1,778,892
AHO subsidy	8	-	629,211.48	629,211.48	614,313
Other income		-	1,517,492.49	1,517,492.49	601,011
Interest income	3d	-	21,500.00	21,500.00	15,000
		1,928,435.67	2,168,203.97	4,096,639.64	3,009,216
Expenditure					
Employment cost		(8,367.11)	(3,116.89)	(11,484.00)	(21,070)
Employee compensation insurance		-	(100,734.96)	(100,734.96)	(85,698)
Provident fund contributions		-	-	-	(1,295,100)
Salaries		(1,379,982.60)	-	(1,379,982.60)	(982,452)
Managerial grade staff		(355,984.56)	(903,943.94)	(1,259,928.50)	(1,290,800)
Other staff		(70,000.00)	-	(70,000.00)	(28,000)
Special grant		-	(3,575.00)	(3,575.00)	(1,155)
Staff medical allowances		-	(16,132.00)	(16,132.00)	(16,102)
Medical insurance		(87,980.00)	-	(87,980.00)	(75,981)
Rent and rates		(26,212.06)	(94,652.45)	(120,864.51)	(120,864)
Repair and maintenance		-	(1,103,887.05)	(1,103,887.05)	(853,174)
Other operating expenses	7	(1,928,435.67)	(2,226,042.29)	(4,154,477.96)	(3,400,599)
		(1,928,435.67)	(3,116.89)	(1,946,552.56)	(3,400,599)
(Deficit) for the year before transfer		(57,838.32)	(57,838.32)	(57,838.32)	(59,1383)
Amounts transferred (to)/from replacement amortisation reserves	3g & 9	-	(233,600.00)	(233,600.00)	10,000
Amounts transferred (to)/from replacement amortisation reserves	3g & 9	-	(233,600.00)	(233,600.00)	10,000
Amounts transferred from development and operations funds	3g & 9	-	303,796.82	303,796.82	235,539
Amounts transferred (to) LCSO reserve fund	3g & 9	-	-	-	(1)
(Deficit) for the year retained in accumulated funds	9	-	-	-	-

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, 2024

	Accumulated Fund (note 9) HK\$	Internal Designated Funds (note 9) HK\$	Total Funds HK\$
At 1st April, 2022	550,396.18	1,391,416.54	1,941,812.72
Transferred (to) statement of income and expenditure	-	(391,382.62)	(391,382.62)
At 31st March, 2023	550,396.18	1,000,033.92	1,550,430.10
At 1st April, 2023	550,396.18	1,000,033.92	1,550,430.10
Transferred (to) statement of income and expenditure	-	(57,838.32)	(57,838.32)
At 31st March, 2024	550,396.18	942,195.60	1,492,591.78

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, 2024

	2024 HK\$	2023 HK\$
(Deficit) for the year	(57,838.32)	(391,383)
Non-cash adjustments to reconcile (deficit) for the year to cash flows:		
Depreciation	311,789.76	268,912
Interest (received)	(21,500.00)	(15,000)
Adjustments for:		
Decrease/(Increase) in inventories	8,965.40	(21,984)
(Increase)/Decrease in trade receivables	(105,477.00)	82,583
Decrease in utility deposits and prepayments	42,714.70	78,962
(Decrease) in amounts due (to) Scout units	-	(145)
Increase/(Decrease) in trade payables and accruals	70,435.70	(55,715)
Increase in temporary receipts	1,022,251.93	4,150
Cash generated from/(used in) operating activities	1,271,342.17	(49,620)
Cash flows from investing activities		
(Payments) to acquire property, plant and equipment	(489,811.99)	(243,492)
Interest income	21,500.00	15,000
Cash (used in) investing activities	(468,311.99)	(228,492)
Increase/(Decrease) in cash and cash equivalents	803,030.18	(278,112)
Cash and cash equivalents at 31st March, 2023	358,501.05	636,613
Cash and cash equivalents at 31st March, 2024	1,161,531.23	358,501
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	1,161,531.23	358,501

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

1) Organisation and activities

Scout Association of Hong Kong - Pak Sha Wan Tam Wah Ching Sea Activity Centre was registered under Scout Association of Hong Kong under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong. Scout Association of Hong Kong is a body corporate with perpetual succession established under Scout Association of Hong Kong Ordinance (Chapter 1005 of the Laws of Hong Kong) for the purpose of 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) Material accounting policies

a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRS) which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (HKAS) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and Clause 7(c) of the Subvention Agreement issued by the Leisure and Cultural Services Department. Material accounting policies adopted by the centre is set out below.

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 HKFRS 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) Material accounting policies (continued)

c) Changes in accounting policies and disclosures

New and amended standards

i) 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 :

- HKFRS 17, Insurance contracts
- Amendments to HKAS 8, Accounting policies, changes in accounting estimates and errors : Definition of accounting estimates
- Amendments to HKAS 1, Presentation of financial statements and HKFRS Practice Statement 2, Making materiality judgements : Disclosure of accounting policies
- Amendments to HKAS 12, Income taxes : Deferred tax related to assets and liabilities arising from a single transaction
- Amendments to HKAS 12, Income taxes : International tax reform - Pillar Two model rules

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.

ii) Change in accounting policy on offsetting arrangement in long service payment scheme in Hong Kong

In June 2022, the Hong Kong Special Administrative Region Government (the 'Government') gazetted the Hong Kong Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 (the 'Amendment Ordinance'), which will come into effect from 1st May, 2025 (the 'Transition Date'). Under the Amendment Ordinance, any accrued benefits attributable to the employer's mandatory contributions under mandatory provident fund scheme of an entity would no longer be eligible to offset against its obligations on long service payment ('LSP') for the portion of the LSP accrued on or after the Transition Date. There is also a change in the calculation basis of last monthly wages for the portion of the LSP accrued before the Transition Date. Separately, the Government is also expected to introduce a subsidy scheme to assist employers after the abolition. In July 2023, the HKICPA issued guidance on the accounting considerations for MPF-LSP offsetting mechanism. The centre has not implement the accounting policy change on the basis that the management expect the level of current employees who are eligible for LSP would be low and would not cause a material impact on the financial statements as a whole.

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.

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) Material accounting policies (continued)

e) Property, plant 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 (2023 - same).

No depreciation on leasehold property and capital works under Environment & Conservation Fund are provided as they have been fully depreciated (2023 - 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% (2023 - same)
Equipment and stores	25% (2023 - same)
Furniture and fixtures	25% (2023 - same)
Capital works	20% (2023 - 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 credited directly to accumulated funds under the heading revaluation reserves.

An item of property, plant 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.

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) Material accounting policies (continued)

g) Internal designated funds (continued)

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.

h) Cash and cash equivalents

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

i) Employee benefits

Short term employee benefits and contributions to defined contribution retirement plans

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

A mandatory provident fund scheme ("the MPF scheme") is operated by the centre to fulfil the requirements under the Mandatory Provident Fund Schemes Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the 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, there is no forfeited contributions that may be used by the company to reduce the existing level of contribution.

Termination benefits and the centre's obligations in long service payment are recognised at the earlier of when the centre can no longer withdraw the offer of those benefits and when it recognises restructuring costs involving the payment of termination benefits and long service payment.

j) Taxation

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

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) Material accounting policies (continued)

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.

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 :

- has control or joint control over the centre; or
- has significant influence over the centre; or
- 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 :

- The entity and the centre are members of the same group (which means the parent, subsidiary and fellow subsidiary is related to the others); or
- One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); or
- Both entities are joint ventures of the same third party; or
- One entity is a joint venture of a third entity and the other entity is an associate of the third entity; or
- The entity is a post-employment benefit plan for the benefit of employees of either the centre or an entity related to the centre; or
- The entity is controlled or jointly controlled by a person identified in a); or
- A person identified in a) i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or

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) Material accounting policies (continued)

n) Related parties (continued)

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.

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 will 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 :

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

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Property, plant 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, 2022	86,669.00	1.00	2,520,294.01	40,419.00	2,491,514.00	443,700.00	5,582,897.01
Depreciation charges for the year (Written off)	(34,208.00)	-	243,492.26	-	-	-	243,492.26
At 31st March, 2023	52,461.00	1.00	2,276,801.75	40,419.00	2,491,514.00	443,700.00	5,214,201.27
Additions	261,840.00	-	193,168.00	34,803.99	-	-	489,811.99
(Written off)	(22,470.00)	-	(26,000.00)	(29,684.00)	-	-	(78,154.00)
At 31st March, 2024	291,831.00	1.00	2,853,274.27	45,538.99	2,491,514.00	443,700.00	6,125,859.26
Provision for depreciation At 31st March, 2022	84,043.00	-	2,471,685.51	38,752.24	2,018,506.00	443,700.00	5,056,686.85
Depreciation charges for the year (Written back)	2,625.00	-	95,668.07	1,666.66	169,552.00	-	268,911.73
At 31st March, 2023	86,668.00	-	2,567,353.58	40,419.00	2,188,058.00	443,700.00	5,213,710.58
Charges for the year (Written back)	65,460.00	-	123,577.57	11,600.19	111,152.00	-	311,789.76
At 31st March, 2024	95,450.00	-	2,886,651.15	22,335.19	2,299,210.00	443,700.00	5,447,246.34
Net book value At 31st March, 2024	196,381.00	1.00	266,623.12	23,203.80	192,304.00	-	678,512.92
At 31st March, 2023	1.00	1.00	197,032.69	-	303,456.00	-	500,490.69

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) Material accounting policies (continued)

o) Impairment of assets (continued)

- 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).

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

	2024 HK\$	2023 HK\$
Certificates and log books	2,914.70	2,980
Hats	27,710.00	28,957
Medals and badges	33,012.00	37,976
T-shirts	49,499.10	52,188
	113,135.80	122,101

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

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6) 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.

7) Other operating expenses

	2024 HK\$	2023 HK\$
Bank charges	1,046.24	860
Cleaning	85,711.30	557
Computerisation	9,816.40	5,016
Consumable/Non-capital assets	111,378.82	13,593
Courses and activities	163,933.40	201,341
Depreciation	311,789.76	268,912
Electricity	50,731.00	6,250
Insurance	80,665.00	98,288
Laundry expenses	11,907.00	-
Licence fee	300.00	300
Membership fee	2,680.07	1,585
Pleasure craft expenses	193,529.02	154,550
Postage	316.00	110
Printing and stationery	16,413.70	10,513
Professional fee	5,400.00	76,000
Sundries	20,325.59	5,073
Telephone	4,415.00	6,023
Travelling and transportation	31,106.55	3,020
Water	3,422.20	1,183
	1,103,887.05	853,174

8) Other income

	2024 HK\$	2023 HK\$
Camp fee	378,989.00	10,348
Courses and activities fee	155,385.00	260,650
East Kowloon Region subsidy	600,494.07	73,000
AHQ subsidy	13,175.00	8,300
The Hong Kong Jockey Club Charities Trust	24,765.00	-
Subsidy for slope upgrade	-	76,000
Rental fee	83,512.50	3,915
Rental of pleasure crafts	158,775.00	117,755
Subsidy from Employment Support Scheme	-	30,578
Sir David Trench Fund	69,600.00	8,792
Sundries	32,796.92	11,673
	1,517,492.49	601,011

白沙灣譚華正海上活動中心

16	SCOUT ASSOCIATION OF HONG KONG - PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE NOTES TO THE FINANCIAL STATEMENTS (Continued)									
	9) Movements in reserves and internal designated funds									
	Internal Designated Funds									
	Pak Sha Wan Tam Wah Ching Sea Activity Centre									
	Development and Operations Funds									
	Maintenance Funds									
	LCSD Reserve Fund									
	Total HK\$									
	At 1st April, 2022									
	Transferred (to)/from statement of income and expenditure									

18	SCOUT ASSOCIATION OF HONG KONG - PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE NOTES TO THE FINANCIAL STATEMENTS (Continued)									
	14) Financial risk factors (continued)									
	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 10 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.									
	15) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2024									
	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, 2024 and which have not been adopted in these financial statements. These include the followings which may be relevant to the centre.									

17	SCOUT ASSOCIATION OF HONG KONG - PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE NOTES TO THE FINANCIAL STATEMENTS (Continued)									
	10) Trade receivables									
	Trade receivables from outside parties									
	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, 2024, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows :									
	Neither past due nor impaired									
	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 (2023 - same).									
	12) Related parties transactions									
	Income from Scout units									

19	SCOUT ASSOCIATION OF HONG KONG - PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE NOTES TO THE FINANCIAL STATEMENTS (Continued)									
	16) LCSD reserve fund									
	Income									
	LCSD subvention									
	Minor repairs									
	Special grant									
	Total income									
	Expenditure									
	Employee compensation insurance									

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	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
地域總部	-	-	-	-	-	-	-	-	-	-	-	-	37	38	45	71	82	109
觀塘區	261	251	253	257	138	137	49	53	50	48	751	746	115	94	36	82	902	922
秀茂坪區	81	136	220	280	161	177	51	19	36	9	549	621	95	81	27	21	671	723
鯉魚門區	258	425	484	467	203	178	93	87	38	46	1,076	1,203	243	229	114	95	1,433	1,527
西貢區	161	210	315	356	193	183	38	39	14	9	721	797	144	128	58	57	923	982
將軍澳區	102	202	389	384	392	356	113	101	10	17	1,006	1,060	235	189	28	29	1,269	1,278
黃大仙區	267	306	351	313	230	165	57	66	43	31	948	881	165	161	64	78	1,177	1,120
慈雲山區	288	274	380	416	161	176	39	33	13	9	881	908	129	119	69	63	1,079	1,090
九龍灣區	236	230	445	452	181	179	72	66	4	5	938	932	115	108	80	88	1,133	1,128
總數	1,654	2,034	2,837	2,925	1,659	1,551	512	464	208	174	6,870	7,148	1,278	1,147	521	584	8,669	8,879

旅團 (截至每年 12 月 31 日)

	童軍旅		小童軍		幼童軍		童 軍		深資童軍		樂行童軍	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
觀塘區	23	21	15	15	14	14	11	10	7	6	6	6
秀茂坪區	23	25	4	6	10	11	9	10	3	3	2	1
鯉魚門區	26	24	13	15	17	16	8	6	7	6	4	5
西貢區	28	29	5	6	11	15	10	10	5	4	1	1
將軍澳區	31	31	5	9	17	16	16	15	8	9	3	4
黃大仙區	22	21	10	13	17	16	14	11	8	8	7	7
慈雲山區	31	31	13	15	18	18	11	11	6	5	2	2
九龍灣區	22	22	11	11	16	16	10	9	4	4	1	1
總數	206	204	76	90	120	122	89	82	48	45	26	27

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	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
地域總部	-	-	-	-	-	-	-	-	0	1
觀塘區	8	3	0	3	1	1	0	1	1	1
秀茂坪區	4	1	0	0	0	0	0	0	0	0
鯉魚門區	33	51	7	17	1	9	0	1	0	0
西貢區	0	5	0	4	1	0	0	0	4	0
將軍澳區	17	7	3	8	2	3	0	0	2	1
黃大仙區	6	25	0	12	0	1	0	0	0	3
慈雲山區	15	14	4	0	0	0	0	0	1	1
九龍灣區	8	23	1	1	1	0	0	0	0	3
總數	91	129	15	45	6	14	0	2	8	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

我們確信成年人應以身作則，樹立榜樣，培養青少年：

- 自我能力、國民身分認同、公民責任；
- 待人接物要持平公正；
- 瞭解多元文化、具備國際視野、促進世界和平及可持續發展。

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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