



香港童軍總會 東九龍地域



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地域總監的話

地域每年恆常活動包括地域總監集思會、區總監工作匯報及展望、就職典禮暨籌募晚宴、中秋盆菜聚會、周年頒獎典禮、11 東九樂悠遊、新春團拜及東九 Wild Walker 等均順利完成，總參加人次達 938；此外，「亞洲之旅——泰挑戰」是本年度由深資及樂行童軍成員參與策劃的活動，這正是體現青年參與的目標。去年底之同行未來——香港童軍大露營獲得何麗霞會長、簡樹秋副會長及李浩嵐副會長的支持，讓地域的童軍成員及領袖有機會親探珠海市的發展及深入認識中國傳統文化，與海外童軍單位、內地及其他制服團隊相互交流，一同渡過五日四夜非常難忘及體驗不同的大露營。



地域在本年度邀請了 9 位新力軍加入，希望加強各項職能和與各區保持緊密連繫；在配合總會保留及拓展童軍成員策略中，地域作出新嘗試，舉辦了「校長茶敘」及將「旅長座談會」推展至所有領袖都可以參加的「領袖大會」，目的讓主辦機構更了解童軍運動中的培訓方法對童軍成員全人的發展有所幫助，及增加前線領袖對領袖訓練和青少年各支部發展的新方向，同時亦讓出席者多與地域溝通及交流，這兩項交流活動參加人數共 121 人。

白沙灣譚華正海上活動中心透過賽馬會童「SING」匯航計劃，積極籌劃各種與可持續發展和共融有關的活動，參與人數超過 2 萬人次。地域繼續和漁農自然護理署合作山徑維護工作，共舉辦了 8 次包括清理郊野公園山徑排水道及封堵捷徑等工作坊，共有 284 位童軍成員及公眾人士參與。此外，「GeoMaster」是由幾位樂行童軍成員自行精心策劃及設計的可持續遠足山徑服務計劃，讓公眾在享受大自然的同時，可利用計劃，協助漁農自然護理署獲得山徑和排水道的最新狀況，以便作出相應行動，提升對山徑的保育工作。

本年度地域共有 144 人考獲各支部最高獎章，52 個旅團獎勵計劃中獲得「最佳發展旅團獎」及「卓越旅獎」；此外，37 個長期支持童軍運動的主辦機構獲得表揚。地域對旅團參加總會各項比賽亦非常支持，包括「2024 年全港嘉爾頓錦標賽」、「2024 年全港樂行童軍錦標賽」及「2024 年香港童軍大會操步操比賽」，當中獲得佳績的旅團單位亦獲得地域嘉許。

地域轄下共有 8 個興趣小組去年共舉辦了 47 個不同種類的訓練及活動。領袖訓練方面，經總會訓練署分配及安排了不同支部的木章訓練班及領袖技能訓練班等共 19 個。

根據總會截至 2024 年 12 月 31 日的統計，地域共有 207 個童軍旅，比往年增加了 3 個；童軍成員達 9,121 名，比往年增加了 242 人。

本人謹此衷心多謝各位在過去一年為東九龍地域付出的各會務委員、主辦機構負責人、領袖及總監、成員和職員，在每項活動、訓練，事工籌劃商議及執行等，都竭盡所能。2025 年是地域邁向 50 周年，標誌着步向新里程，為此，一系列的慶祝活動已在籌劃中，希望地域在未來的 50 年發展更放異彩，童軍運動在東九龍地域再發光芒。

地域總監

郭志強



才華綻放

青少年成員獎勵

在各童軍旅領袖的鼓勵下，各支部成員積極發揮所長，努力考取進度性獎章。本年度總共有 144 名童軍榮獲最高支部獎章，其中 105 名幼童軍考獲金紫荊獎章，32 名童軍考獲總領袖獎章，3 名深資童軍考獲榮譽童軍獎章，以及 4 名樂行童軍考獲貝登堡獎章。這些成就不僅體現了童軍成員的努力，也彰顯了他們在技能和個人修養上的持續進步。



旅團發展

地域特設「旅團獎勵計劃」，目的為促進旅團積極參與童軍活動及提升成員人數。本年度共有 105 個旅團獲得「優異旅團獎」，32 個旅團獲得「最佳發展旅團獎」，以及 20 個童軍旅獲得「卓越旅獎」。這些獎項體現了各個旅團在推動童軍發展方面的努力和成就。

旅團主辦機構表揚狀

為了表揚旅團主辦機構長期支持童軍運動，包括財政支持及場地提供，總會頒發旅團主辦機構表揚狀予該等機構。本年度總共有 37 個旅團主辦機構獲頒該表揚狀，當中聖雲仙堂黃大仙天主教小學（東九龍第 117 旅）為連續支持童軍運動達 60 年之旅團主辦機構。



周年頒獎典禮 2024

地域周年頒獎典禮於 2024 年 12 月 1 日假天主教普照中學舉行，出席典禮之嘉賓、領袖及童軍成員人數達 320 人。地域於典禮表揚了本年度獲取木章的領袖、考獲支部最高獎章的童軍成員、在過去一年積極推動和發展童軍運動的旅團、長期支持童軍運動的主辦機構，以及有卓越貢獻的領袖和會務委員。是次頒獎典禮首次於網上進行直播，讓未能出席的家人和朋友也能與獲獎者一同分享喜悅。



多元探索

地域設有多種類型的興趣小組，旨在鼓勵童軍成員發展多元興趣。這些小組涵蓋先鋒工程、航空、皮革工藝及跆拳道等不同的領域，讓成員能夠學習新技能和探索新知識及提升個人興趣，擴大社交圈，從而更全面地發展個人潛能。本年度，地域轄下之興趣小組共舉辦了 47 個不同種類的訓練及活動，參加人次達 931。

先鋒工程

先鋒工程組於 2024 年 8 月 4 日在白沙灣譚華正海上活動中心舉辦「歷奇先鋒工程－摩天輪製作」活動，讓童軍成員體驗先鋒工程的樂趣。此次活動通過實踐製作，提升了成員的理論知識和技能，更增強了他們對先鋒工程的理解和興趣。



航空活動

航空活動組一向積極舉辦多個訓練班和工作坊，讓童軍成員有機會了解航空和飛行相關知識，激發他們對航空的熱情及興趣。本年度，航空活動組共舉辦了 12 個訓練班和工作坊，讓成員學習飛機的基本操控、自動駕駛系統、起飛、巡航及運用儀錶降落系統等程序，並進行模擬飛行，體驗駕駛員之樂趣。2025 年 1 月 18 日，航空活動組帶領成員參觀中國香港飛行總會，讓他們親身接觸飛機，且深入了解航空領域的最新發展，為成員提供了豐富的學習機會。



皮革工藝

過去一年，皮革工藝組成功舉辦了多個皮革製作工作坊，包括初階、進階和高階課程，以滿足不同參加者的需求。初階工作坊教授學員基本手縫皮革製作技術，製作簡單的皮革產品；進階課程則讓學員掌握多種工具和技術，挑戰更複雜的項目；高階工作坊深入探討染色和裝飾等技巧，鼓勵學員創造獨特的作品。這些工作坊不僅提升了參加者的技能，還激發了對皮革工藝的熱情。



跆拳道

跆拳道組專注於教授跆拳道技術和理念，旨在提升學員的身體質素和自我防衛能力，訓練內容包括基本動作、踢技、拳擊、套路和實戰技術。透過系統的訓練，成員不僅能夠增強體能和靈活性，還能提高自信心和紀律性。此外，教練亦安排學員到跆拳道屬會進行色帶考試，鼓勵成員挑戰自我，發揮潛能，現時已有三名學員考獲黃綠帶及一名學員考獲黃帶。



版圖遊戲

版圖遊戲組透過舉辦遊戲之夜，向參加者推介一些適合應用於團集會的版圖遊戲，並促進參加者之間的互動和社交。談判類遊戲、謀殺之謎遊戲及風險管理遊戲等不僅能夠鍛鍊思維能力和決策能力，還能提高團隊合作精神和溝通技巧。版圖遊戲組歡迎所有年齡層的版圖遊戲愛好者，無論是新手還是資深玩家，都能在這裡找到樂趣和挑戰。

訓練與挑戰

領袖訓練

地域一直履行童軍運動的使命，通過各種訓練和活動促進青少年德、智、體、群、美五育的發展，在這過程中，童軍領袖扮演著不可或缺的角色。因此，地域培育優秀的領袖，期望他們以身作則，確保童軍精神的延續，實現薪火相傳。本年度地域共舉辦 12 個領袖木章訓練班、6 個技能訓練班，以及 1 個工作坊，總參加人次達 453。透過多方面的訓練課程，學員提升技能之外，亦可學習如何有效地引導團隊、溝通協作及解決問題。



地域訓練隊日

本年度地域訓練隊日於 2025 年 3 月 23 日在白沙灣譚華正海上活動中心舉行，超過 50 名訓練隊隊員出席。當日除有專題講座外，地域訓練部發表領袖訓練政策的更新及報告，並頒發委任狀、隊員銘謝狀及長期服務紀念品。隊員們參與了多項團隊建設遊戲，不僅促進隊員之間的交流和合作，也能提升訓練隊的凝聚力。最後，地域訓練部向隊員分享訓練隊未來的工作方向，為接下來的發展定下基調。



亞洲之旅 — 泰挑戰

繼亞洲探索三部曲後，地域再接再厲，舉辦了「亞洲之旅 — 泰挑戰」活動，鼓勵地域成員特別是深資及樂行童軍成員挑戰自我，體驗位於泰國南部的喀比多元化的戶外挑戰活動，以及欣賞當地美不勝收的大自然景色。2024 年 8 月，一行 21 人帶著地域旗幟，於泰國度過難忘的 7 天 6 夜。活動內容涵蓋了攀岩和安達曼海跳島遊等歷奇挑戰，亦包含森林徒步和紅樹林划艇的生態體驗，並於喀比及曼谷市內進行文化探索。在整個旅程中，眾人迎難而上，不負眾望完成所有挑戰，樂而忘返，收穫滿滿。



東九 Wild Walker

2025 年 3 月 9 日，「東九 Wild Walker」幼童軍組之比賽於元朗一帶圓滿落幕。在大會一聲響亮的哨音下，10 隊分別由 2 至 4 名參賽者組成的隊伍陸續出發，展開一場刺激的公園定向挑戰。參賽者在限時內尋找大會指定的檢查點以獲取分數，總分最高之隊伍為勝者。經過一個上午的激烈競賽，終於揭曉勝負，東九龍第 40 旅包辦了冠、亞軍，而季軍則由東九龍第 10 旅奪得。俗語有云「比賽第二、友誼第一」，不論獲獎與否，相信此次比賽增進了幼童軍成員間的友誼，也為他們留下了難忘的回憶。



交流與分享

地域總監集思會

2024年5月11日地域總監集思會於白沙灣譚華正海上活動中心舉辦，地域和8個區的童軍幹部濟濟一堂，共研良策。是次活動讓與會者共同探討如何支持總會的發展策略及地域的發展工作，並進行團隊歷奇遊戲，增強彼此間之溝通和合作。討論環節中，與會者針對三年行動計劃的推行時間及成效指標展開深入探討，各區區總監也分享各區的發展及行動計劃。傍晚，大家走到戶外享用燒烤晚餐，加深了幹部之間的友誼。



地域旅長座談會

地域於2024年5月26日在香港童軍中心舉辦了旅長座談會，邀請轄下童軍旅旅長、副旅長、旅負責領袖、旅會長/主席共同出席，以了解旅團近年面對的挑戰，繼而探討解決方案及支援措施。活動更特別邀請了氣候倡議家鍾芯豫女士主持「可持續發展」環節，讓領袖們深入了解氣候變化及可持續發展的重要課題。



校長茶敘

地域於2024年11月27日首次舉辦「校長茶敘」，在香港童軍中心周湛樂集會堂與各區中、小、幼學校的校長及老師進行交流。當日共有25間學校派代表出席，當中包括19位校長和13位老師，總人數逾30人，值得一提的是，其中3間學校並未設立任何旅團，以第一次舉辦此類型活動來說，出席人數可算理想。地域邀請了會務委員、校長、旅長，以及深資童軍成員作分享，他們真摯且有趣的發言令茶敘生色不少，讓各校長及老師更能認知不同身分的成員在童軍運動中所擔任的角色，以及童軍運動能為學生以至學校帶來的益處。



地域領袖大會

88名領袖於2025年3月17日齊集香港童軍中心周湛樂集會堂，進行地域領袖大會。地域先向來自8個區的旅團領袖介紹地域各級總監及區總監，拉近地域與旅團領袖之關係，然後發布總會及地域未來發展方向，包括即將舉辦一系列地域50周年慶祝活動，並簡介新木章系統及講解支部檢討事宜。此外，大會亦安排了茶點時間，讓領袖們在享用小吃的同時，可以互相交流，聯誼一番。



支部動態

小童軍

地域於 2024 年 10 月 20 日舉辦了「小童軍親子活動 — 小童軍親親大自然」，101 名小童軍成員及其家長一起在元朗欖口村 448 農莊探索自然，增進親子關係。此外，於 2025 年 2 月 23 日在旺角的優才（楊殷有娣）書院舉行的「得得意意過新年」活動共有 62 人參加，透過傳統新年習俗的手作及遊戲增添節慶氣氛，共度佳節。



幼童軍

2024 年 5 月 25 日及 26 日，地域在白沙灣譚華正海上活動中心舉辦了幼童軍射箭章（三級制度章）訓練班，共 20 名成員參加，透過射箭練習培養專注力。在 2024 年 11 月 23 日及 30 日，地域舉辦了幼童軍天象章訓練班，其中一天帶領 21 名成員到訪香港太空館，透過天文觀察增進對宇宙的認識。



童軍

地域於 2024 年 4 月至 5 月舉辦了童軍天象章（教導組）及（技能組）訓練班，23 名學員在香港童軍中心、香港青年協會賽馬會西貢戶外訓練營及其他戶外地方學習天文知識，增強他們對天體的了解。此外，童軍射箭章（興趣組）訓練班於 2024 年 6 月至 9 月進行，14 名成員在白沙灣譚華正海上活動中心學習射箭技巧。



深資童軍

延續上一年度的成果，地域第二屆深資童軍議會就職典禮於 2024 年 10 月 11 日在香港童軍中心舉行，共有 50 人出席觀禮。新任議會成員正式上任後，隨即聯同新界東地域之深資童軍議會合辦「『童』你換聖誕」活動，並於 2024 年 12 月 20 日在香港童軍中心順利舉行，促進了 32 名跨地域童軍之間的友誼。



另一方面，地域亦舉辦了多個不同類型的工作坊及訓練班，包括香水調香體驗工作坊、地圖閱讀訓練班、遠足訓練班，以及紮染工作坊等，為深資童軍成員提供更為多樣的學習體驗，幫助他們發掘自我潛能。



樂行童軍

地域於 2025 年 2 月 13 日及 16 日分別在香港童軍中心及白沙灣譚華正海上活動中心舉辦樂行童軍啟導班，讓 23 名成員對所屬支部及訓練綱要有基本認識，為未來樂行童軍生涯奠定基礎。此外，地域亦於 2025 年 3 月 15 日舉辦了咖啡沖調及 3D 拉花工作坊，讓樂行童軍成員體驗咖啡文化的魅力。



凝聚童心

就職典禮暨籌募晚宴

地域第 49 屆會務委員會就職典禮暨籌募晚宴於 2024 年 9 月 6 日在香港童軍中心胡應湘宴會廳盛大舉行，荷蒙中文大學醫學院院長趙偉仁教授親臨主禮。當晚就職典禮後，緊接舉辦籌募晚宴，筵開 31 席，大會安排了精彩節目和幸運大抽獎，讓出席嘉賓及地域全人紛紛盡興而歸。



中秋盆菜聚會

2024 年的中秋節翌日，地域再次舉辦了備受期待的盆菜聚會，在風景宜人的白沙灣譚華正海上活動中心舉辦，共有 94 位會務委員及領袖踴躍參與。一如以往，盆菜宴聚集眾人在傳統節日裡共賞皎潔明月，亦準備了中秋主題遊戲，增添互動樂趣。活動現場氣氛熱烈，歡聲笑語不斷，為所有參加者留下了難忘的中秋回憶。



前地域總監盧沛霖之榮休宴

盧沛霖先生自 2015 年起至 2024 年，擔任地域總監一職，9 年間竭誠為地域服務，廣受各界人士敬重。為感謝盧先生的卓越貢獻，地域於 2024 年 9 月 20 日在總監俱樂部粵品匯設宴賀其榮休，場面溫馨。



乙巳年新春團拜

地域各級總監及會務委員於 2025 年 2 月 8 日聚首一堂，在總監俱樂部粵品匯共慶新春佳節，送龍迎蛇。香港總監黎偉生博士，IMSM 及總會執行委員會主席葉永成先生，SBS, MH, JP 也在百忙之中撥冗出席，為地域送上祝福。新春團拜亦設有幸運抽獎，讓每位參與者都能滿載而歸。



11 東九樂悠遊

作為地域的標誌性活動，「11 東九樂悠遊」自 2008 年首次舉辦以來迅速成為了眾多會務委員、領袖與童軍成員愛好的年度盛事。2025 年 1 月 1 日「迎乙巳離島遊」，一行 76 人探索鴨洲及吉澳，感受漁村純樸之美及體驗傳統客家漁民文化；又暢遊荔枝窩，欣賞紅樹林與風水林，並探訪了充滿歷史風貌的客家村莊。



龍東滙

龍東滙於 2020 年 4 月成立，致力維繫地域內之退休童軍領袖，讓他們延續童軍精神，譬如於本年度協助 2024 年香港童軍大會操。除周年會議及聚餐外，龍東滙亦不時舉辦活動，2024 年 8 月 8 日參觀了港鐵紅磡站的「站見」鐵路展，穿越香港鐵路的今昔時光，欣賞多個鐵路故事，並探索列車幕後的運作。



同行未來——香港童軍大露營

東九龍地域何麗霞分營



2024年12月23日至27日，香港童軍大露營在珠海淇澳島舉行，這是大露營首次在香港以外的地方舉辦，為營友們帶來全新的體驗。東九龍地域何麗霞分營，除了本地域的童軍成員外，亦接待了卡塔爾童軍、石龍少駿會、香港航空青年團，以及民安隊，共有超過200名營友和工作人員參加。在營期間，童軍們不僅享受到美好的大自然，更在多元的交流中拓寬了視野。



在大露營的白晝，營友們參加豐富多彩的活動，包括營內活動村的攤位遊戲、海上活動、營建和烹飪等，這些活動不僅提升生存技能，也增強了團隊合作的精神。此外，營友們亦分批參加了不同的營外活動，包括參觀名勝古蹟、文化與歷史探索；非遺體驗並感受傳統工藝的魅力；探訪珠海太空中心，了解航天科技；企業探訪，學習企業運作和職業技能；以及挑戰自我，享受遠足滑道的戶外活動樂趣。



晚上的活動同樣精彩：分營之夜讓營友們享受經典攤位遊戲的樂趣，增進互動；童一市集是表演及玩樂集中之地，表演和攤位內容豐富而多元化；營火晚會上，各人展示他們獨特的營火袍及歌唱營火歌，增強凝聚力；最後一夜的晚間才藝表演比賽更是營友們展示創意與才藝的舞台。兩晚的無人機表演更增添了視覺盛宴，展示科技與藝術的完美結合，讓營友們感受到未來科技的魅力。整個營期內有多項比賽，營友們積極參加，最終在晚間才藝表演比賽中榮獲亞軍，並在全紀錄短片比賽中奪得季軍，充分展現了他們的才華與團隊合作精神。



此次大露營的營地建設精緻完善，安全可靠，既充分考慮到童軍活動的需求，亦能與自然環境和諧共存。營地四周環繞著青翠山丘和清澈海域，壯麗的自然風景為活動增添無限魅力。營友們在享受戶外活動樂趣的同時，也能在大自然的懷抱中學習、成長，留下難忘的回憶。

最後，衷心感謝所有工作人員的辛勤付出，讓這次大露營得以成功舉行。

隨著大露營的圓滿結束，童軍們帶著滿滿的回憶和成長經歷回到日常生活中。他們不僅學會了如何面對挑戰，還明白到團隊合作的重要性和友誼的珍貴。這次的童軍大露營不僅是一趟冒險之旅，更是一場心靈的成長之旅。未來，他們將在生活的道路上攜手前行，勇敢迎接更多挑戰，共同描繪美好的明天。

白沙灣譚華正海上活動中心

中心於 2024 年 3 月起推行為期三年可持續性和共融活動，名為賽馬會童「SING」匯航計劃。在計劃資助下，中心過去一年舉辦 41 個活動，其中包括西貢地質生態導賞團、獨木舟紅樹林之旅、地質生態導賞員訓練班、清理郊野公園山徑排水道及封堵捷徑工作坊、石籃編織工作坊、山徑維修工作營、遠「築」•山徑公眾講座、「GeoMaster」可持續遠足山徑服務計劃、全港麻雀普查及夜探生態之旅等等。同時，中心亦與不同社區機構和單位合作，協辦多個共融活動，受惠人數達 21,590 人。



為推動童軍海上活動的發展，中心本年度共舉辦了 5 場賽事，涵蓋獨木舟、立划板、龍舟、風帆及標準艇項目，超過 200 位健兒參與，角逐全年賽船大會錦標。與此同時，中心舉辦了 32 個海上活動及訓練班，共有 231 人參與。



中心完成改善工程，並添置不同設備，務求讓營友能享受更舒適的營地體驗。中心於 2024 年 5 月添置了 2 把羅馬傘及 2 個活動帳篷，分別放置於營火場及海上活動召集區，以便營友不論天晴或雨天，仍可進行戶外活動。此外，中心於 2024 年 6 月增設輪椅斜板，讓有需要的營友更方便進入室內場地進行各式活動。

本年度，中心獲戴麟趾爵士康樂基金的資助，新添置了 40 支標準艇槳。東九龍地域海上活動教練隊亦不遺餘力，歷時 6 個月，協助翻新標準艇 —「勝利號」，進一步提升中心標準艇設備質素。

整體使用率方面，由於 2024 年下半年受西貢公路工程及政府收地影響，中心的戶外活動場地有所限制，以致使用率較預期為低，本年度總使用人次為 18,143。



可持續發展

承蒙香港賽馬會慈善信託基金慷慨資助，白沙灣譚華正海上活動中心過去一年舉辦一系列山徑維修主題的活動，向大眾推廣可持續山徑概念。活動範疇相當廣泛，當中清理郊野公園山徑排水道及封堵捷徑工作坊、山徑義工培訓班、石籠編織工作坊、山徑維修工作營等，均獲漁農自然護理署支持。參加者在富經驗的導師指導下，認識香港的山徑面貌、損耗現況及管理，並接受培訓，協助簡單的山徑維修工作。



地域於 2024 年 11 月 7 日與漁農自然護理署及香港樂施會聯合主辦遠「築」•山徑公眾講座，希望能夠引導更多公眾人士從不同角度探討遠足山徑的現況，並認識香港郊野公園山徑的管理與挑戰。



另一方面，地域分別於 2024 年 9 月及 2025 年 1 月舉辦石籠編織工作坊，參加者經指導下動手編織石籠，待日後山徑維修活動中使用。其中 2025 年 1 月舉辦之石籠編織工作坊，在一眾導師和參加者同心協力下，一日內編織了超過 100 個石籠。



值得推薦一項由本地域領導策劃的GeoMaster可持續遠足山徑服務計劃，活動包含清理下水道、山徑維修及公眾監察三大元素。參加者以尋寶活動的形式，前往指定地點，觀察並匯報山徑及下水道狀況，同時亦可參與「時勢GeoMaster」活動，報告全港郊野公園範圍內其他的山徑和排水道狀況。這項計劃令山徑維修活動不再局限於體力勞動工作，參加者能夠體驗遠足樂趣之餘，亦可為實踐「可持續山徑」出一分力。



區務簡報

秀茂坪區

會長：陳少瑩女士
區總監：趙秉聰先生
主席：林麗達女士



過去一年，秀茂坪區根據 2024 年年中依區內情況所制定的「強弱機危分析和發展及行動計劃」，進行一連串的發展計劃。有關的行動計劃推廣，均已有良好的進展。

現時區內已有安達邨及安泰邨落成，安達臣道附近亦有多個屋苑正在興建，區會現正尋找適合集會的地方，希望在附近開辦童軍旅，發展童軍運動，拓展童軍旅及成員數目。



童軍旅發展方面，東九龍第 1091 旅（香港道教聯合會雲泉學校）因校舍搬遷關係，於 2025 年 2 月 15 日從觀塘區搬遷到本區。另外，位於寶達邨的基督教家庭服務中心臻善軒亦有意開辦童軍旅，將會於稍後完成程序。預計於 2025 年年底，迦密梁省德學校（東九龍第 1255 旅）會由順安邨校舍搬到安達臣道的新校舍（均為本區區界），而廣東道官立小學（九龍第 132 旅）將會由油尖區搬到本區。

區職員方面，區會亦正在檢視各區職員的工作大綱並作出調配，期望能更有效運用資源，以主力支援區內各童軍旅為重點。為協助區內支部及發展，多個支部總監均已向有需要的童軍旅提供支援，包括支援學校基本集會內容，甚至協助當中活動等。從中亦有向各童軍旅領袖展示基本集會程序及安排，以達到「授人以魚不如授人以漁」的效果。



展望將來，區會將會繼續進行發展及行動計劃，與各界保持良好溝通外，亦需要在多方面尋求發展機會。除了以上所提出的支援和發展童軍旅外，亦要增加區職員人手，以及與區務委員繼續緊密工作，攜手推動童軍運動發展，繼續培育青少年的工作，造福社會。



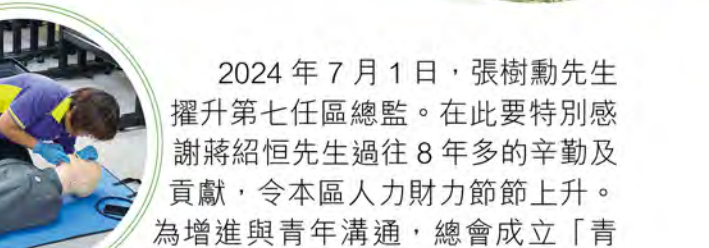
區務簡報

鯉魚門區

會長：陳永忠先生
區總監：張樹勳先生
主席：馮錦文先生



本年度全方位表現出色獲鯉魚門區嘉許「卓越旅團」獎的單位是東九龍第 40 旅、137 旅及 195 旅。區總部過去一年舉辦了 11 個訓練班及 4 個支部活動，合共超過 400 人次參加。有賴陳永忠會長、馮錦文主席及各會友委員鼎力支持，財政穩健，現有款項存放於總會的「香港童軍基金」收取利息，以裕經常性的活動及訓練經費。



2024 年 7 月 1 日，張樹勳先生擢升第七任區總監。在此要特別感謝蔣紹恒先生過往 8 年多的辛勤及貢獻，令本區人力財力節節上升。為增進與青年溝通，總會成立「青年事務諮議會」，第一屆就職典禮於 2024 年 9 月 10 日舉行，東九龍第 137 旅樂行童軍蔡沛晴獲選為委員，與其他單位的 17 名委員為香港童軍共同出謀獻策。

於 2024 年 10 月 27 日的香港童軍大會操，區副會長馮志豪博士獲頒「銅獅勳章」、東九龍第 40 旅旅長何偉成先生獲頒「功績榮譽十字章」、而鯉魚門區助理區總監（幼童軍）鄭美華女士及東九龍第 137 旅童軍副團長施菁女士獲頒「功績榮譽獎章」，他們多年來的超卓服務獲得大家肯定。在同日舉行的步操比賽，東九龍第 137 旅喜獲全港第 3 名。在 2025 年 3 月 9 日舉行之「東九 Wild Walker 2025」中，東九龍第 10 旅及 40 旅囊括幼童軍組所有獎項，包括冠、亞、季軍、優異及最佳服飾，為旅及區增添光彩。



此外，東九龍第 65 旅於 2024 年 12 月成功復辦並開設童軍團，這無疑是本區與佛教何南金中學（主辦機構）對提升青少年參與童軍運動注入了強心針，亦與總會和各辦學團體簽訂合作備忘錄的目標一致。

2026 年是鯉魚門區 45 周年，我們將繼往開來，提升各成員的士氣及歸屬感。

區務簡報

西貢區

會長：黃謨賢先生
區總監：楊業勤先生
主席：邱錫琪先生



隨著總會與不同機構簽訂夥伴合作計劃，西貢區積極跟進區內新旅團的需要，協助它們籌備宣誓典禮，以至旅團日常的行政運作，使新成員能夠體會童軍活動的樂趣。西貢區亦協助區內個別有需要的旅團，舉辦特別團集會，向成員分享天象、繩結等不同知識，讓成員體會童軍活動的多樣化。



西貢區亦注重與區內社區單位的聯繫和合作，當中包括與地域先鋒工程組，伙同區內的社區組織，一同協助西貢民政事務處舉辦「童樂在西貢」嘉年華。活動中利用竹及編結建設歷奇架，讓參加者嘗試童軍活動之餘，亦能體會先鋒工程的傳統技巧。活動中亦設立了成員招募的攤位，向區內家長介紹童軍活動的特色，吸引適齡青少年加入成為童軍的一份子。



在支部最高獎章方面，透過成員自身努力及前線旅團領袖的活動策劃，本年度有2名幼童軍考獲金紫荊獎章，5名童軍考獲總領袖獎章，以及1名樂行童軍考獲貝登堡獎章。此外，區內旅團亦積極帶動成員藉童軍活動參與香港青年獎勵計劃，有1名童軍考獲香港青年獎勵計劃銅章。本年度亦有3位領袖及區務委員獲頒發優良服務獎章，感謝他們一直以來對西貢區童軍活動的服務及貢獻。



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、訓練及社會服務，使青少年成員得以全面的發展。



區務簡報

將軍澳區

會長：梁浩鋒教授

區總監：石道暉先生

主席：曾家求先生



在本區區幹部與旅團領袖努力下，去年共5位童軍考獲總領袖獎章及1位樂行童軍考獲貝登堡獎章；另外在領袖訓練方面，亦有1位領袖考獲木章；此外，本區亦有2位區職員獲頒發功績榮譽獎章、2位旅團領袖獲頒發優異服務獎章，以及5位旅團領袖獲頒發優良服務獎章，實在可喜可賀。

為協助成員保留及增長發展，區幹部積極與區內旅團聯繫，提供支援及嘗試安排更多聯旅的活動及合作，同時亦舉辦不同的活動與訓練班，讓旅團成員可以接觸不同旅團的成員及考取進度性獎章，另一方面亦舉辦了多個參觀活動給予成員放眼世界的機會及認識可持續發展目標。



本區來年工作重點繼續放在支援旅團持續發展，以增長及保留成員為主要目標，並積極協助旅團尋找合適的場地發展童軍運動，為此區會將設計一系列的活動及訓練班協助本區各青少年成員成長及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的帶領，以及各會友委員、各位區幹部與各旅團領袖的共同努力下，我們必定能順利完成各項事工，為區內青少年服務，共同創造美好的成果！



黃大仙區

會長：簡有山先生
區總監：蘇俊龍博士
主席：楊愛珍女士



區內旅團數目及成員人數

2024/2025 年度，黃大仙區共有 22 個童軍旅，分布於 4 間幼稚園、7 間小學、2 間中學、3 間社區中心、2 間機構及 4 個區務主辦旅。截至 2025 年 1 月，全區領袖及成員達 1,061 人。區會積極拓展服務網絡，與房屋局過渡性房屋項目合作，於薈色園可悅居成立東九龍第 1860 旅小童軍團，並於 2024 年 7 月舉行授旗儀式。此外，區會亦探訪路德會救恩幼稚園，推動新旅團籌備工作。

行政與資源管理

區會本年度強化團隊效能，邀請 3 位資深領袖加入區幹部，使總幹部人數增至 16 人。自 2023 年成立「區物資委員會」後，有效統籌物資更新及場地借用，支援旅團運作。

活動成果

全年主辦及協辦 14 項活動，參與人次逾 1,000，重點包括：童軍電子章訓練班（2024 年 4 月）、幼童軍會長盾比賽（2024 年 5 月）、風箏填色創作比賽（2024 年 6 月）、區務委員會第 48 屆就職典禮（2024 年 7 月）、深資及樂行童軍聯誼日（2024 年 8 月）、區職員聯誼日（2024 年 9 月）、童軍先鋒工程訓練班（2024 年 10 月）、小幼童心親子農莊燒烤樂（2024 年 11 月）、童軍主席盃比賽—射箭活動（2024 年 12 月）及深資及樂行童軍區總監錦標賽—射箭活動（2024 年 12 月）、珠海「同行未來—香港童軍大露營」（2024 年 12 月）、幼童軍共融章訓練班（2025 年 2 月）、小童軍名譽會長盃比賽（2025 年 3 月）等。活動涵蓋技能訓練、親子互動、比賽及大露營，全面促進成員發展及成長。



社區與總會協作

區會深化社區聯繫，組織領袖參與「積極公民」獎章培訓（2024 年 4 月）、國慶七十五周年中式步操匯演（2024 年 9 月）及金紫荊廣場升旗儀式（2024 年 10 月）。另參與亞太中醫研究院合辦「中醫中藥嘉年華」（2025 年 2 月），推動多元社區服務。



區內旅團及成員獎勵

本年度為黃大仙區豐收年，26 名成員獲支部最高榮譽（15 名幼童軍金紫荊獎章、11 名童軍總領袖獎章）。區內 23 旅團獲「優異旅團獎」，3 旅獲「卓越旅獎」；東九龍第 117、128 及 183 旅因持續服務 40 年以上獲頒金獎。海童軍第 111 旅於 2024 年東九龍賽船大會錦標奪冠軍及 17 呎艇亞軍，表現卓越。

未來展望

2025/2026 年度，區會將加強與旅團協作，設計切合成員需求的活動，並深化與社區組織合作，搭建服務平台，推動幼稚園及小學參與「旅團接龍計劃」，穩步擴大成員規模，持續培育青少年領袖。



區務簡報

慈雲山區

會長：馬兆榮醫生，MH

區總監：王志德醫生

主席：趙長成醫生



回顧過往一年，上半年面對各項挑戰，本區透過旅團探訪得知，區內公開旅團成員因應對學業而退出，領袖因工作而退出，學校旅團缺乏具經驗之領袖，難以帶領成員體驗童軍生活。在各委員、區職員支持下，給予各旅團意見應對問題，令旅團重上軌道。除此之外，本區亦持續拓展童軍運動，本年新增了一個學校旅團——東九龍第 1858 旅，主辦單位為保良局金卿幼稚園，本區亦出席新旅團的成立典禮，為其新領袖進行宣誓及授旗儀式。



下半年，本區除舉辦各項活動及訓練外，亦參與了總會於珠海舉辦的「同行未來——香港童軍大露營」，參加者參與各項文化交流、特色參觀，同時與其他參與國家之童軍交流，獲益良多；區主席趙長成醫生、副會長何偉民先生、邱佩興女士和莫麗珍女士亦到場支持各參加者及體驗是次特別活動。

各支部活動、訓練及社區服務順利進行，本區青少年成員於旅團領袖及區幹部職員協助下，共有 10 名幼童軍考獲金紫荊獎章，2 名童軍考獲總領袖獎章，更有 3 名領袖完成本章訓練，以肯定他們在童軍活動的訓練成就。此外，在童軍獎勵方面，本區亦有多位會務委員、旅團領袖獲頒授長期服務獎章以表揚他們對童軍運動的貢獻。

本年度工作得以順利完成，實有賴區會長馬兆榮醫生，MH、趙長成醫生、各會務委員及各旅團領袖對本區及各區職員的信任及支持。來年，本區將繼續為本區成員及社區服務，為慈雲山區發光發亮。



區務簡報

九龍灣區

會長：鄭耀章先生
區總監：張偉業先生
主席：孫秀麗小姐

Kowloon Bay District



去年，本區的童軍活動持續蓬勃發展，區會及各旅團積極推廣及舉辦多元化活動，為童軍運動注入了更多活力與色彩。在 2024 至 2025 年度，本區以九龍灣區第四十三屆區務委員會就職典禮暨九灣童行・身心靈健康嘉年華為亮點。該活動獲得本區各委員及旅團的鼎力支持，吸引了超過 600 人參與，場面熱鬧非凡。特別感謝聖言中學慷慨提供場地，使活動得以在優質環境下順利舉行，為參與者創造了難忘的經歷。此外，本區舉辦了不同的社區服務，包括：耆樂原野烹飪體驗活動、童聲導遊香港冬日美食節、親子環保探索一海岸清潔等，進一步提升童軍成員參與社區事務的機會，讓他們在實踐中學習與成長。



在各會友委員、旅團領袖及區職員的共同努力下，2024 至 2025 年度本區成功舉辦了 18 個活動及訓練班，涵蓋了多個主題包括：蛇來運轉・九灣迎新春、幼童軍露營章訓練班、九巴車廠童遊樂、童軍及深資童軍消防訓練等。感謝各旅團的積極參與及支持。



本年度共有 3 位旅團領袖完成木章訓練，進一步提升旅團的系統性發展。另有 3 位童軍成員獲頒總領袖獎章及 33 位幼童軍成員獲頒金紫荊獎章，本區會對這些優秀成員予以表揚，肯定他們在童軍活動及訓練中的卓越表現。獎勵方面，本區有多位會務委員及前線領袖分別獲得童軍總會頒授各項童軍獎勵，包括香港總監嘉許、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，以表彰他們對童軍運動的長期貢獻。各成員及領袖的出色表現有目共睹，本區將繼續培育更多優秀人才，為童軍運動注入新動力。

持續開拓旅團發展亦是本區重點工作，由童軍知友社賽馬會啟業青少年服務中心主辦的東九龍第 138 旅，新開辦的童軍團旨在增加區內少數族裔參與童軍活動的機會，讓更多青少年能夠受益於童軍的價值觀與技能。我們期待與區內不同學校和團體開展更多合作，進一步擴展童軍運動的影響力，為社區帶來更大的正面效應。透過這些努力，我們希望能夠培養出更多具備領導能力與社會責任感的年輕人才，為未來的發展奠定堅實的基礎。



觀塘區

會長：熊秀雲女士

區總監：賴永佳先生

主席：周耀明先生, BBS, MH



隨着香港社會人口變化，在學校教育和青少年活動方面均面對結構性轉變，為應對未來童軍運動的發展，我們以不能放棄的態度，努力發掘可行方案，迎接每一項挑戰。

本區在有限的資源下，不停拓展青少年活動與訓練，積極鼓勵童軍成員參與多元化訓練活動，培育青少年人責任感，發揮自我所長，肯定自我價值。

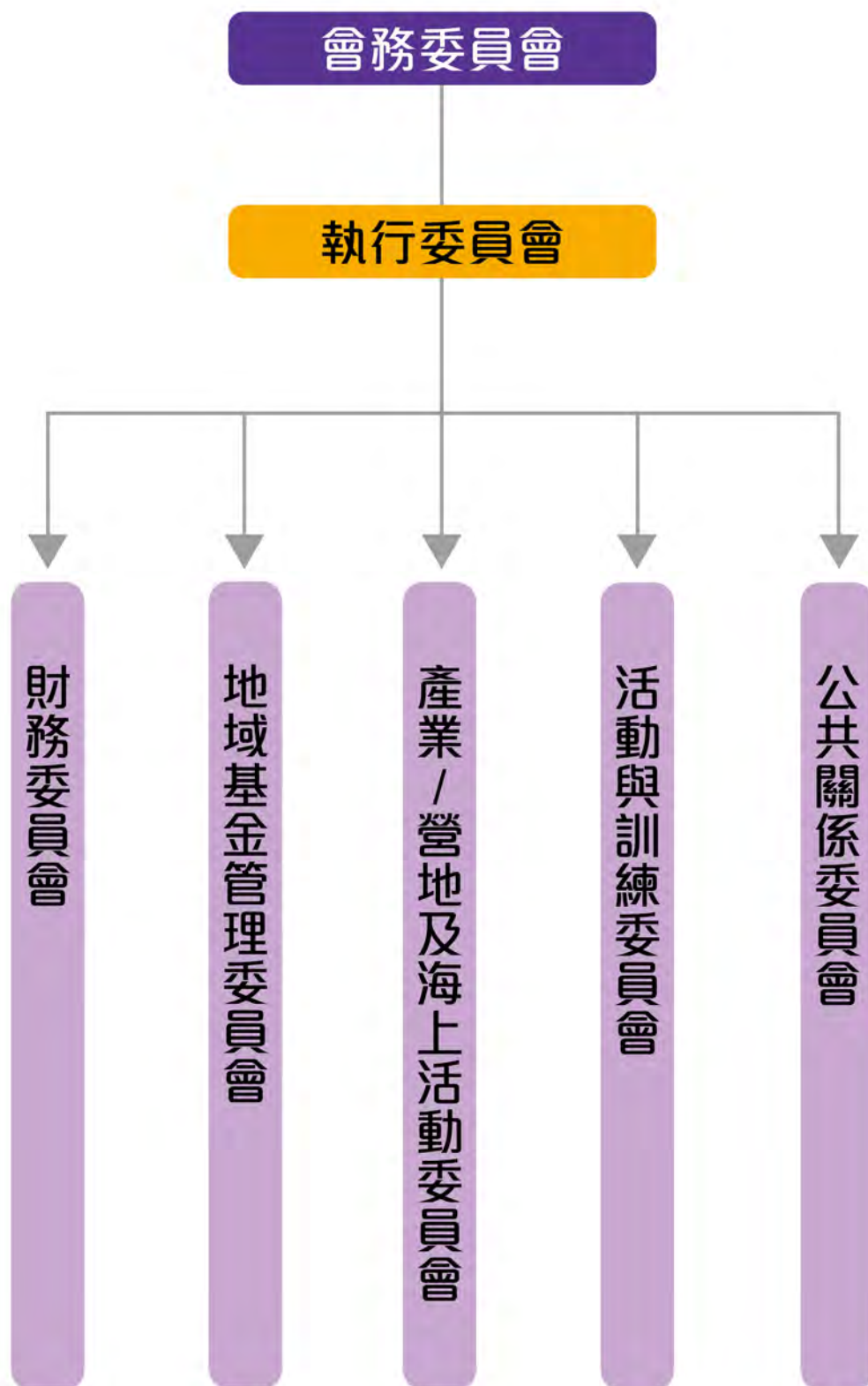
鼓勵童軍成員踏出香港參與國家和本地不同盛事活動，以服務社會為己任，身體力行，合作構建和諧社區，體驗國民身份認同，推動童軍運動可持續發展。

在童軍延續性訓練基礎下，堅守使命，以青少年人為本，貫徹關愛別人，要從家庭做起，鼓勵正向思維，勇敢承擔挑戰，不懼挫敗，熱愛生命。

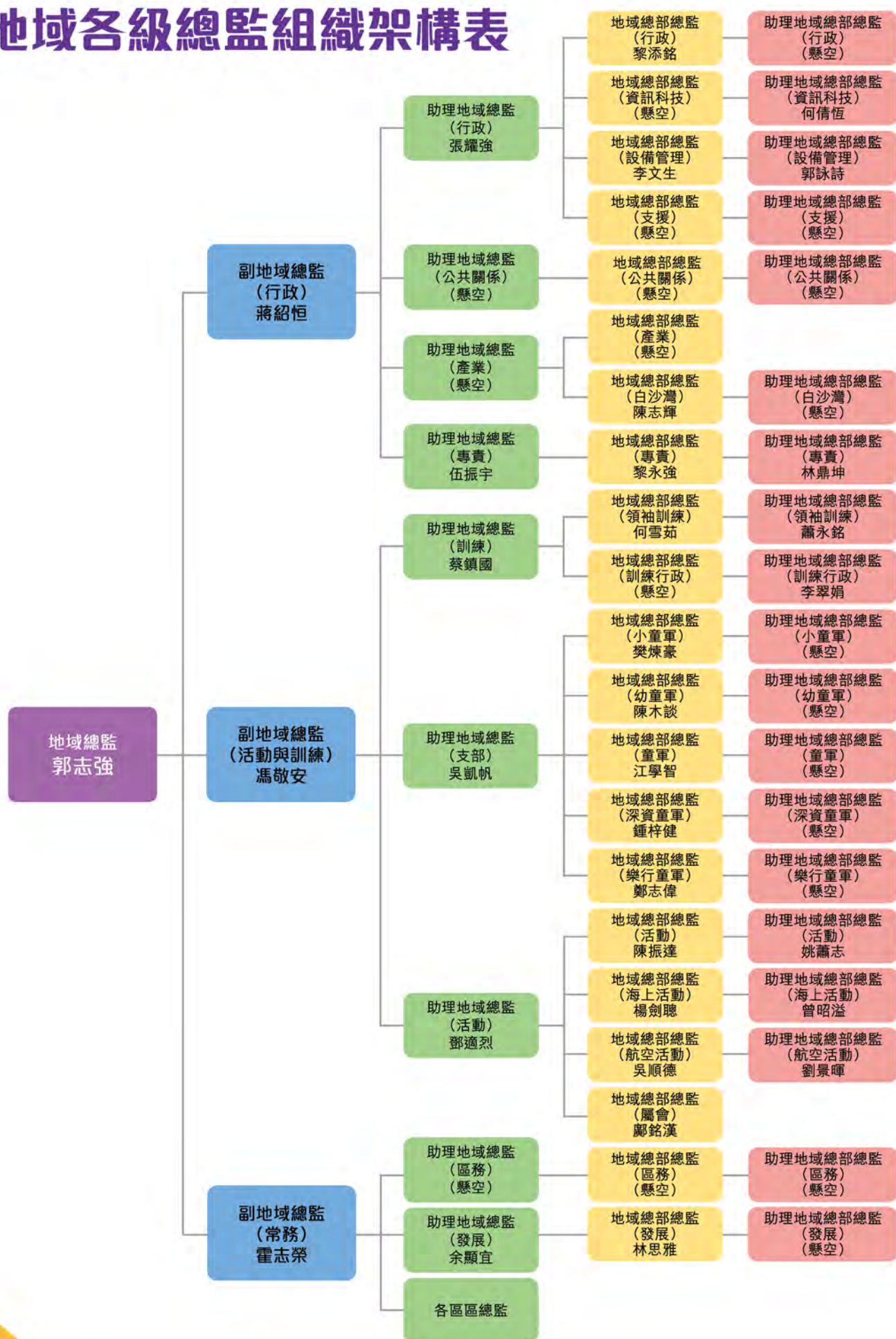
觀塘區多年來得以穩健發展，實感謝社會各界慷慨支持和無私貢獻的熱心人士。以拓展童軍運動為目標，克服難關，尋找資源，同一天下，為青少年人成長共同努力。



地域組織架構表



地域各級總監組織架構表



地域會務委員會

地域會務委員會

當然委員

會長

何麗霞女士

地域總監

郭志強先生

名譽會長

陳敬德先生

鄧正林先生, MH

黃浩明先生, JP

馬鴻鈞先生

殷巧兒女士, MH, JP

勞鑑先生

衛嘉欣先生

蔡卓翰先生

副會長

黃浩成先生

林建華博士, BBS, MH

彭錦輝先生

黃顯寧女士

簡樹秋先生

呂劍明先生

鄧世豪先生

林沙連女士

黃金財先生

陳傑柱先生, PMSM

黃浩森先生

吳亞明先生

溫晞文女士

李浩嵐先生

盧沛霖先生

主席

李廣宇先生, MH

副主席

華文豪先生

黃世忻女士

付黎黎女士

禰駿遠先生

副地域總監

副地域總監(行政)

蔣紹恒先生

副地域總監(活動與訓練)

馮敬安先生

副地域總監(常務)

霍志榮先生

助理地域總監

助理地域總監(行政)

張耀強先生

助理地域總監(專責)

伍振宇先生

助理地域總監(訓練)

蔡鎮國先生

助理地域總監(支部)

吳凱帆先生

助理地域總監(活動)

鄧適烈先生

助理地域總監(發展)

余顯宜女士

地域總部總監

地域總部總監(行政)

黎添銘先生

地域總部總監(設備管理)

李文生先生

地域總部總監(白沙灣)

陳志輝先生

地域總部總監(專責)

黎永強先生

地域總部總監(領袖訓練)

何雪茹女士

地域總部總監(小童軍)

樊煉豪先生

地域總部總監(幼童軍)

陳木談先生

地域總部總監(童軍)

江學智先生

地域總部總監(深資童軍)

鍾梓健先生

地域總部總監(樂行童軍)

鄭志偉先生

地域總部總監(活動)

陳振達先生

地域總部總監(海上活動)

楊劍聰先生

地域總部總監(航空活動)

吳順德先生

地域總部總監(屬會)

鄺銘漢先生

地域總部總監(發展)

林思雅女士

助理地域總部總監

助理地域總部總監(資訊科技)

何倩恆女士

助理地域總部總監(設備管理)

郭詠詩女士

助理地域總部總監(專責)

林鼎坤先生

助理地域總部總監(領袖訓練)

蕭永銘博士

助理地域總部總監(訓練行政)

李翠娟女士

助理地域總部總監(活動)

姚蕭志先生

助理地域總部總監(海上活動)

曾昭溢先生

助理地域總部總監(航空活動)

劉景暉先生

秘書

伍錦雲女士

司庫

溫思聰先生

區總監

秀茂坪區區總監

趙秉聰先生

鯉魚門區區總監

張樹勳先生

西貢區區總監

楊業勤先生

將軍澳區區總監

石道暉先生

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

觀塘區區總監

賴永佳先生

顧問

林國興先生, JP

張子超先生

譚榮根博士, BBS, MBE, JP

張兆華先生

黃大仙民政事務專員

胡鉅華先生, JP

西貢民政事務專員

馬瓊芬女士, JP

觀塘民政事務專員

何立基先生, JP

教育局總學校發展主任(觀塘)

張嘉祺先生

領袖訓練主任

馮敬安先生

郭志強先生

賴永佳先生

李佩芬女士

助理領袖訓練主任

梁仕安先生

蔡鎮國先生

薛敏儀女士

何雪茹女士

吳漢仲先生

蕭永銘博士

石道暉先生

曾偉雄先生

鍾耀文先生

楊業勤先生

區會長

秀茂坪區會長

陳少瑩女士

鯉魚門區會長

陳永忠先生

西貢區會長

黃謨賢先生

將軍澳區會長

梁浩鋒教授

黃大仙區會長

簡有山先生

慈雲山區會長

馬兆榮醫生, MH

九龍灣區會長

鄭耀章先生

觀塘區會長

熊秀雲女士

區主席

秀茂坪區主席

林麗達女士

鯉魚門區主席

馮錦文先生

西貢區主席

邱錫琪先生

將軍澳區主席

曾家求先生

黃大仙區主席

楊愛珍女士

慈雲山區主席

趙長成醫生

九龍灣區主席

孫秀麗小姐

觀塘區主席

周耀明先生, BBS, MH

地域執行幹事

梁偉倫先生

選任委員

梁玉華女士

陳孟麟先生

梅志強先生

義務核數師

張子超張兆華會計師行

地域執行委員會及各委員會

地域執行委員會

當然委員

香港總監

黎偉生博士, IMSM

副香港總監(常務)

吳家亮先生

地域總監

郭志強先生

主席

李廣宇先生, MH

副主席

華文豪先生

黃世忻女士

付黎黎女士

禰駿遠先生

副地域總監

副地域總監(行政)

蔣紹恒先生

副地域總監(活動與訓練)

馮敬安先生

副地域總監(常務)

霍志榮先生

助理地域總監

助理地域總監(行政)

張耀強先生

助理地域總監(專責)

伍振宇先生

助理地域總監(訓練)

蔡鎮國先生

助理地域總監(支部)

吳凱帆先生

助理地域總監(活動)

鄧適烈先生

助理地域總監(發展)

余顯宜女士

秘書

伍錦雲女士

司庫

溫思聰先生

區總監

秀茂坪區區總監

趙秉聰先生

鯉魚門區區總監

張樹勳先生

西貢區區總監

楊業勤先生

將軍澳區區總監

石道暉先生

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

觀塘區區總監

賴永佳先生

財務委員會主席

彭錦輝先生

地域基金管理委員會主席

李廣宇先生, MH

產業/營地及海上活動委員會主席

黃浩成先生

活動與訓練委員會主席

黃金財先生

公共關係委員會主席

林建華博士, BBS, MH

區主席

秀茂坪區主席

林麗達女士

鯉魚門區主席

馮錦文先生

西貢區主席

邱錫琪先生

將軍澳區主席

曾家求先生

黃大仙區主席

楊愛珍女士

慈雲山區主席

趙長成醫生

九龍灣區主席

孫秀麗小姐

觀塘區主席

周耀明先生, BBS, MH

地域執行幹事

梁偉倫先生

選任委員

助理總幹事(常務)

馮鈺賢女士

聘任委員

樂行童軍代表

張恩澤先生

深資童軍代表

古卓雯小姐

財務委員會

主席

彭錦輝先生

副主席

鄧正林先生, MH

殷巧兒女士, MH, JP

委員

地域主席

李廣宇先生, MH

地域司庫

溫思聰先生

地域總監

郭志強先生

副地域總監(行政)

蔣紹恒先生

副地域總監(活動與訓練)

馮敬安先生

副地域總監(常務)

霍志榮先生

地域執行幹事

梁偉倫先生

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

馬鴻鈞先生

勞鑑先生

衛嘉欣先生

蔡卓翰先生

秘書

地域二級文員

郭麗民女士

地域基金管理委員會

主席

地域主席

李廣宇先生, MH

委員

地域司庫

溫思聰先生

財務委員會主席

彭錦輝先生

地域總監

郭志強先生

副地域總監(行政)

蔣紹恒先生

副地域總監(活動與訓練)

馮敬安先生

副地域總監(常務)

霍志榮先生

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

勞鑑先生

衛嘉欣先生

蔡卓翰先生

地域執行幹事

梁偉倫先生

秘書

地域二級文員

郭麗民女士

產業／營地及海上活動委員會

主席	地域主席	副地域總監(常務)	署理白沙灣譚華正
黃浩成先生	李廣宇先生, MH	霍志榮先生	海上活動中心營主任
副主席	地域總監	助理地域總監(活動)	陳敬延先生
華文豪先生	郭志強先生	鄧適烈先生	地域執行幹事
李浩嵐先生	地域司庫	地域總部總監(白沙灣)	梁偉倫先生
委員	溫思聰先生	陳志輝先生	秘書
曾家求先生	副地域總監(行政)	地域總部總監(海上活動)	白沙灣譚華正海上活動
陳孟麟先生	蔣紹恒先生	楊劍聰先生	中心助理營主任
蔡家陞先生	副地域總監(活動與訓練)	助理地域總部總監(海上活動)	李嘉穎先生
陳傑柱先生, PMSM	馮敬安先生	曾昭溢先生	

活動與訓練委員會

主席	助理地域總監(活動)	地域總部總監(航空活動)	鯉魚門區代表
黃金財先生	鄧適烈先生	吳順德先生	馮志遠先生
副主席	地域總部總監(領袖訓練)	地域總部總監(屬會)	西貢區代表
溫晞文女士	何雪茹女士	鄺銘漢先生	呂文迪先生
委員	地域總部總監(小童軍)	助理地域總部總監(領袖訓練)	將軍澳區代表
吳亞明先生	樊煉豪先生	蕭永銘博士	鄺國良先生
地域主席	地域總部總監(幼童軍)	助理地域總部總監(訓練行政)	黃大仙區代表
李廣宇先生, MH	陳木談先生	李翠娟女士	黃冠龍先生
地域總監	地域總部總監(童軍)	助理地域總部總監(活動)	慈雲山區代表
郭志強先生	江學智先生	姚蕭志先生	楊耀榮先生
副地域總監(活動與訓練)	地域總部總監(深資童軍)	助理地域總部總監(航空活動)	九龍灣區代表
馮敬安先生	鍾梓健先生	劉景暉先生	林迅嶠先生
助理地域總監(訓練)	地域總部總監(樂行童軍)	香港青年獎勵計劃代表	觀塘區代表
蔡鎮國先生	鄭志偉先生	盧雪兒小姐	鍾耀文先生
助理地域總監(支部)	地域總部總監(活動)	秀茂坪區代表	地域助理執行幹事
吳凱帆先生	陳振達先生	馬志民先生	楊菁宜女士
			秘書
			陳嘉琪小姐

公共關係委員會

主席	副地域總監(行政)	將軍澳區代表	觀塘區代表
林建華博士, BBS, MH	蔣紹恒先生	蘇潔瑩女士	鍾耀文先生
副主席	秀茂坪區代表	黃大仙區代表	地域助理執行幹事
付黎黎女士	趙秉聰先生	何偉成先生	楊菁宜女士
委員	鯉魚門區代表	慈雲山區代表	青少年活動幹事
黃浩森先生	鄧志豪先生	崔文傑先生	曾善美女士
地域主席	西貢區代表	九龍灣區代表	秘書
李廣宇先生, MH	黃雪影女士	丘美華女士	李翠娟女士
地域總監			
郭志強先生			

地域總監會議

主席	助理地域總監(行政)	秀茂坪區區總監	九龍灣區區總監
地域總監	張耀強先生	趙秉聰先生	張偉業先生
郭志強先生	助理地域總監(專責)	鯉魚門區區總監	觀塘區區總監
委員	伍振宇先生	張樹勳先生	賴永佳先生
副地域總監(行政)	助理地域總監(訓練)	西貢區區總監	署理白沙灣譚華正
蔣紹恒先生	蔡鎮國先生	楊業勤先生	海上活動中心營主任
副地域總監(活動與訓練)	助理地域總監(支部)	將軍澳區區總監	陳敬延先生
馮敬安先生	吳凱帆先生	石道暉先生	秘書
副地域總監(常務)	助理地域總監(活動)	黃大仙區區總監	地域執行幹事
霍志榮先生	鄧適烈先生	蘇俊龍博士	梁偉倫先生
	助理地域總監(發展)	慈雲山區區總監	
	余顯宜女士	王志德醫生	

童軍獎勵

功績榮譽十字章

鯉魚門區

何偉成先生 東九龍第 40 旅旅長

功績榮譽獎章

鯉魚門區

鄭美華女士 助理區總監 (幼童軍)
施菁女士 東九龍第 137 旅童軍副團長

將軍澳區

蘇潔瑩女士 副區總監
許玉麟先生 童軍區長

優異服務獎章

地域

林沙連女士 副會長
黃世忻女士 副主席
蘇健盈女士 時任助理地域總監 (公共關係)

鯉魚門區

張健齡女士 東九龍第 52 旅旅務委員會司庫
鄧偉強先生 東九龍第 1805 旅副旅長

將軍澳區

董文健先生 東九龍第 1178 旅小童軍團長
李美玲女士 東九龍第 1178 旅幼童軍副團長

九龍灣區

陳紫霞女士 東九龍第 126 旅旅長

觀塘區

郭佳池先生 東九龍第 231 旅樂行童軍團長

優良服務獎章

地域

華文豪先生 副主席
劉子琪女士 地域領袖

秀茂坪區

陳少瑩女士 會長

鯉魚門區

劉宏峯先生 東九龍第 40 旅旅務委員會委員
古浩禾先生 東九龍第 40 旅深資童軍團長
陳嘉明先生 東九龍第 40 旅幼童軍副團長
黃清霞女士 東九龍第 52 旅小童軍副團長
陳曉珊女士 東九龍第 137 旅小童軍副團長
高景懿先生 東九龍第 195 旅樂行童軍副團長
石小芳女士 東九龍第 195 旅童軍副團長
陳凱倩女士 東九龍第 1805 旅深資童軍團長
李家漢先生 東九龍第 1805 旅童軍副團長
呂震威先生 東九龍第 1805 旅幼童軍副團長

西貢區

李強先生 副主席
黎鈞豪先生 東九龍第 1139 旅童軍副團長
蔡少君女士 東九龍第 1764 旅童軍團長

將軍澳區

余月婷女士 東九龍第 55 旅童軍團長
袁熙宜女士 東九龍第 63 旅童軍副團長
鄭文詠女士 東九龍第 1456 旅童軍團長

九龍灣區

何敏茵女士 副主席

觀塘區

廖嘉文女士 東九龍第 231 旅童軍團長

特殊貢獻徽章徽扣

地域

何麗霞女士 會長
李廣宇先生, MH 主席

鯉魚門區

陳永忠先生 會長

黃大仙區

簡有山先生 會長

特殊貢獻徽章

黃大仙區

楊愛珍女士 主席

香港總監嘉許

九龍灣區

梁可怡女士 童軍區長

長期服務四星獎章

鯉魚門區

白凌雲先生 顧問

長期服務三星獎章

地域

郭志強先生 時任副地域總監 (活動與訓練)
黎志強先生 龍東匯會員

鯉魚門區

李惠珍女士 區務委員會委員
李國賢先生 東九龍第 10 旅旅務委員會委員

九龍灣區

黃輝成先生, MH 東九龍第 165 旅旅務委員會主席

長期服務二星獎章

地域

林鼎坤先生 助理地域總部總監 (專責)
林嚴偉先生 龍東匯會員

鯉魚門區

李岳展先生 東九龍第 40 旅旅務委員會委員
湯秀琮女士 東九龍第 195 旅旅務委員會委員

九龍灣區

葉錦昌先生 東九龍第 165 旅幼童軍副團長

長期服務一星獎章

地域

陳敬德先生 名譽會長
蕭永銘博士 助理地域總部總監 (領袖訓練)

鯉魚門區

彭景星先生 副會長
張樹勳先生 區總監
江婉婷女士 助理區總監 (深資童軍)
李炳佳先生 東九龍第 10 旅旅務委員會委員
呂永恒先生 東九龍第 10 旅旅務委員會委員
江振華先生 東九龍第 40 旅旅務委員會顧問
劉啟輝先生 東九龍第 40 旅旅務委員會委員
黃溢濤先生 東九龍第 40 旅童軍副團長
何啟安先生 東九龍第 51 旅幼童軍團長
吳校潔女士 東九龍第 137 旅童軍副團長
鄭家豪先生

將軍澳區

呂文迪先生 東九龍第 1 海童軍旅旅長
霍志德先生 東九龍第 5 旅旅長
余月婷女士 東九龍第 55 旅童軍團長
薛敏儀女士 東九龍第 63 旅深資童軍團長

黃大仙區

林月眉女士 區領袖
簡碧芝女士 東九龍第 20 旅旅務委員會秘書
李怡珊女士 東九龍第 20 旅旅長
劉秀蘭女士 東九龍第 43 旅幼童軍團長
黃思慧女士 東九龍第 128 旅幼童軍團長

慈雲山區

曾仲康先生 東九龍第 1270 旅深資童軍團長

九龍灣區

余海潮先生 東九龍第 196 旅幼童軍團長
黃鳳鳴女士 東九龍第 238 旅旅長

長期服務獎章

地域

勞鑑先生 名譽會長
林沙連女士 副會長
華文豪先生 副主席
繆旭輝先生 地域領袖

鯉魚門區

黃美玲女士 區務委員會委員
梁詠芯小姐 助理區領袖
韓婉雯小姐 東九龍第 40 旅幼童軍副團長
梁家恩先生 東九龍第 137 旅童軍副團長
趙浩鈞先生 東九龍第 195 旅旅務委員會司庫
林詩詩小姐 東九龍第 195 旅童軍團長

西貢區

蔡家陞先生 助理區總監 (童軍)
鄭經信先生 區專章秘書

將軍澳區

鄭國良先生 副區總監
陳兆宗先生 童軍區長
黎偉江先生 東九龍第 4 旅深資童軍團長
余子傑先生 東九龍第 55 旅幼童軍團長
歐德華女士 東九龍第 1072 旅深資童軍副團長
黃麗卿女士 東九龍第 1428 旅樂行童軍副團長
黃秀英女士 東九龍第 1428 旅樂行童軍副團長
田浩銘先生 東九龍第 1456 旅深資童軍團長
陳永達先生 東九龍第 1594 旅幼童軍副團長
楊頌衡先生 時任東九龍第 1594 旅幼童軍副團長
陳潔萍女士 東九龍第 1594 旅幼童軍副團長

黃大仙區

周彩雲女士 東九龍第 20 旅旅務委員會委員
陳德民先生 東九龍第 27 旅幼童軍副團長

九龍灣區

陳佩芝女士 小童軍區長
黎懿欣小姐 東九龍第 138 旅深資童軍副團長
陳銳添先生 東九龍第 165 旅旅務委員會委員
梁鏡球先生 東九龍第 165 旅旅務委員會委員
陳艷卿女士 東九龍第 165 旅旅務委員會委員
何擎宇先生 東九龍第 165 旅旅務委員會委員
林迅煥先生 東九龍第 200 旅童軍副團長
吳梓健先生 東九龍第 1434 旅幼童軍副團長

觀塘區

鄭堅裕先生 東九龍第 237 旅旅長

感謝狀

地域

鄧郭佳兒女士 地域領袖鄧偉強先生之夫人

旅團獎勵計劃

優異旅團獎

黃大仙區

東九龍第 27 旅幼童軍團
東九龍第 27 旅童軍團
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 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 111 海童軍旅小童軍團
東九龍第 111 海童軍旅幼童軍團
東九龍第 111 海童軍旅海童軍團
東九龍第 111 海童軍旅深資海童軍團
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 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 1398 旅小童軍團
東九龍第 1398 旅幼童軍團

慈雲山區

東九龍第 93 旅小童軍團
東九龍第 93 旅幼童軍團
東九龍第 93 旅童軍團
東九龍第 253 旅童軍團
東九龍第 253 旅深資童軍團
東九龍第 260 旅童軍團
東九龍第 1202 旅幼童軍團
東九龍第 1270 旅幼童軍團

九龍灣區

東九龍第 126 旅幼童軍團
東九龍第 131 旅幼童軍團
東九龍第 131 旅童軍團
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 165 旅小童軍團
東九龍第 165 旅幼童軍團
東九龍第 238 旅小童軍 A 團
東九龍第 238 旅小童軍 B 團
東九龍第 238 旅小童軍 C 團
東九龍第 238 旅小童軍 D 團
東九龍第 238 旅幼童軍 A 團
東九龍第 238 旅幼童軍 B 團
東九龍第 1324 旅小童軍團
東九龍第 1815 旅小童軍團

觀塘區

東九龍第 159 旅童軍團
東九龍第 231 旅童軍團
東九龍第 231 旅樂行童軍團

東九龍第 237 旅童軍團
東九龍第 300 旅空童軍團
東九龍第 300 旅深資空童軍團

秀茂坪區

東九龍第 35 旅幼童軍團
東九龍第 35 旅童軍團
東九龍第 46 旅童軍團
東九龍第 50 旅童軍團
東九龍第 1501 旅小童軍團

鯉魚門區

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 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 52 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 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 旅深資童軍團
東九龍第 195 旅樂行童軍團
東九龍第 1113 旅幼童軍團
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

西貢區

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 1139 旅童軍團
東九龍第 1139 旅深資童軍團
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

將軍澳區

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 63 旅童軍團
東九龍第 63 旅深資童軍團
東九龍第 1178 旅小童軍 A 團
東九龍第 1178 旅小童軍 B 團
東九龍第 1178 旅幼童軍 A 團
東九龍第 1178 旅幼童軍 B 團
東九龍第 1178 旅童軍團
東九龍第 1178 旅深資童軍團
東九龍第 1456 旅童軍團
東九龍第 1807 旅小童軍團

最佳發展旅團獎

小童軍支部

東九龍第 40 旅小童軍團
東九龍第 93 旅小童軍團
東九龍第 117 旅小童軍團
東九龍第 238 旅小童軍團
東九龍第 1178 旅小童軍 A 團
東九龍第 1221 旅小童軍團
東九龍第 1501 旅小童軍團

幼童軍支部

東九龍第 35 旅幼童軍團
東九龍第 67 旅幼童軍團
東九龍第 138 旅幼童軍團
東九龍第 1178 旅幼童軍 A 團
東九龍第 1221 旅幼童軍團
東九龍第 1270 旅幼童軍團
東九龍第 1805 旅幼童軍團

童軍支部

東九龍第 46 旅童軍團
東九龍第 93 旅童軍團
東九龍第 131 旅童軍團
東九龍第 137 旅童軍團
東九龍第 184 旅童軍團
東九龍第 300 旅空童軍團
東九龍第 1178 旅童軍團
東九龍第 1221 旅童軍團

深資童軍支部

東九龍第 137 旅深資童軍團
東九龍第 184 旅深資童軍團
東九龍第 253 旅深資童軍團
東九龍第 300 旅深資空童軍團
東九龍第 1178 旅深資童軍團
東九龍第 1221 旅深資童軍團

樂行童軍支部

東九龍第 137 旅樂行童軍團
東九龍第 184 旅樂行童軍團
東九龍第 231 旅樂行童軍團
東九龍第 281 旅樂行童軍團

卓越旅獎

東九龍第 1 旅
東九龍第 35 旅
東九龍第 40 旅
東九龍第 63 旅
東九龍第 93 旅
東九龍第 111 海童軍旅
東九龍第 117 旅
東九龍第 137 旅
東九龍第 138 旅
東九龍第 165 旅
東九龍第 184 旅
東九龍第 195 旅
東九龍第 231 旅
東九龍第 238 旅
東九龍第 253 旅
東九龍第 281 旅
東九龍第 300 旅
東九龍第 1139 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

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 1091 旅	香港道教聯合會雲泉學校		●			
	東九龍第 1186 旅	秀茂坪天主教小學	●	●			
	東九龍第 1255 旅	迦密梁省德學校		●			
	東九龍第 1350 旅	路德會聖馬太學校 (秀茂坪)		●			
	東九龍第 1351 旅	秀明小學		●			
中 學	東九龍第 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			●	●	
	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			●		
特能學校	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		

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 65 旅	佛教何南金中學			●		
	東九龍第 137 旅	聖公會基孝中學	●		●	●	●
特能學校	東九龍第 72 旅	香港紅十字會雅麗珊郡主學校	●	●			
	東九龍第 1078 旅	基督教中國佈道會聖道學校			●		
青少年 / 社區中心	東九龍第 40 旅	香港中華基督教青年會藍田會所	●	●	●	●	●
	東九龍第 88 旅	香港中華基督教青年會藍田會所			停止集會		
	東九龍第 195 旅	香港女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		●	●	●	

旅團總覽

▲ = 海童軍團
◆ = 空童軍團

西貢區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1307 旅	青衣商會將軍澳幼稚園	●				
	東九龍第 1375 旅	將軍澳宣道幼稚園	●				
	東九龍第 1627 旅	喬色園主辦可正幼稚園	●				
	東九龍第 1838 旅	保良局方王煥娣幼稚園	●				
	東九龍第 1847 旅	保良局葉吳彬彬幼稚園	●				
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		●			
	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			●	●	
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	●	●	●	●	
	東九龍第 281 旅	西貢區社區中心		●	●	●	●
青少年 / 社區中心	東九龍第 280 旅	香港童軍總會西貢區區務委員會		●	▲	▲	
	東九龍第 1103 旅	富寧花園業主立案法團			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 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		●	●		
其 他							

將軍澳區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 208 旅	東華三院力勤幼稚園	●				
	東九龍第 1807 旅	基督教樂道幼稚園	●				
小 學	東九龍第 21 旅	順德聯誼總會梁潔華小學	●				
	東九龍第 60 旅	香海正覺蓮社主辦佛教黃藻森學校		●			
	東九龍第 189 旅	景林天主教小學	●	●			
	東九龍第 1093 旅	東華三院王余家潔紀念小學	●	●			
	東九龍第 1178 旅	優才（楊殷有娣）書院	●	●	●	●	●
	東九龍第 1254 旅	港澳信義會明道小學		●			
	東九龍第 1500 旅	天主教聖安德肋小學		●			
	東九龍第 1548 旅	聖公會將軍澳基德小學		●			
	東九龍第 1594 旅	香港華人基督教聯會真道書院		●	●		
	東九龍第 1770 旅	樂善堂劉德學校			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			●		
	東九龍第 1768 旅	將軍澳香島中學			●		
	東九龍第 74 旅	將軍澳培智學校			停止集會		
特能學校	東九龍第 294 旅	匡智翠林晨崗學校			●		
特能宿舍	東九龍第 1428 旅	保良局景林宿舍			停止集會		
其 他	東九龍第 1718 旅	靈實將軍澳及西貢地區支援中心				●	
	東九龍第 1 海童軍旅	香港童軍總會將軍澳區區務委員會	●	●	▲	▲	▲
	東九龍第 1 旅	香港童軍總會將軍澳區區務委員會	●	●	●	●	●
	東九龍第 5 旅	香港童軍總會將軍澳區區務委員會	●	●	●	●	●
	東九龍第 55 旅	香港中華基督教青年會獅子會 — 青年會將軍澳青年營		●	●	●	
	東九龍第 1518 旅	彩明苑業主立案法團			停止集會		
	東九龍第 1585 旅	欣明苑業主立案法團	●	●	●	●	●

旅團總覽

▲ = 海童軍團
◆ = 空童軍團

黃大仙區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1076 旅	港澳信義會錫安紀念幼稚園	●				
	東九龍第 1138 旅	佛教傳康幼稚園	●				
	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		
	東九龍第 1860 旅	薈色園可悅居	●				

慈雲山區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1079 旅	香港幼稚園協會幼兒學校	●				
	東九龍第 1242 旅	薈色園主辦可立幼稚園	●				
	東九龍第 1488 旅	保良局王少清幼稚園暨幼兒園	●				
	東九龍第 1756 旅	基督教宣道會富山幼兒學校	●				
	東九龍第 1758 旅	五邑工商總會張祝珊幼稚園			停止集會		
	東九龍第 1858 旅	保良局金卿幼稚園	●				
小 學	東九龍第 7 旅	真鐸學校	●	●			
	東九龍第 25 旅	聖文德天主教小學	●	●			
	東九龍第 98 旅	彩雲聖若瑟小學	●	●			
	東九龍第 125 旅	保良局錦泰小學		●			
	東九龍第 127 旅	中華基督教會基慈小學			停止集會		
	東九龍第 218 旅	伊斯蘭鮑伯濤紀念小學	●	●			
	東九龍第 1202 旅	慈雲山聖文德天主教小學		●			
	東九龍第 1215 旅	薈色園主辦可立小學	●	●			
	東九龍第 1405 旅	聖博德天主教小學（蒲崗村道）	●	●	●		
	東九龍第 1653 旅	慈雲山天主教小學		●			
中 學	東九龍第 132 旅	佛教孔仙洲紀念中學			●		
	東九龍第 234 旅	佛教志蓮中學（技能訓練）			●		
	東九龍第 253 旅	保良局第一張永慶中學			●	●	
	東九龍第 1549 旅	中華基督教會協和書院			●	●	
特能學校	東九龍第 22 旅	慈雲山禮賢會恩慈學校		●	●		
	東九龍第 248 旅	瑪嘉烈戴麟趾紅十字會學校		●			
青少年 / 社區中心	東九龍第 1719 旅	鄰舍輔導會智齡專上學院			停止集會		
	東九龍第 9 旅	美差會潮浸服務聯會		●	●	●	
	東九龍第 48 旅	中華基督教禮賢會香港區會禮賢會彩雲綜合青少年服務中心	●	●	●	●	●
	東九龍第 49 旅	聖文德堂轄下文德青少年綜合服務中心	●	●	●	●	●
	東九龍第 93 旅	香港小童群益會賽馬會慈雲山青少年綜合服務中心	●	●	●	●	●
	東九龍第 264 旅	香港遊樂場協會慈雲山/ 瓊富青少年綜合服務	●	●	●	●	●
	東九龍第 1270 旅	富山居民協會	●	●	●	●	●
其 他	東九龍第 260 旅	香港童軍總會慈雲山區區務委員會	●	●	●	●	
	東九龍第 1087 旅	香港童軍總會慈雲山區區務委員會			停止集會		
	東九龍第 1632 旅	曉暉花園會所			停止集會		

旅團總覽

▲ = 海童軍團
◆ = 空童軍團

九龍灣區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1499 旅	保良局黃樹雄幼稚園暨幼兒園	●				
	東九龍第 1798 旅	基督教小樹苗幼稚園			停止集會		
小 學	東九龍第 18 旅	聖公會聖十架小學	●	●			
	東九龍第 68 旅	佐敦谷聖若瑟天主教小學		●			
	東九龍第 126 旅	保良局何壽南小學		●	●		
	東九龍第 196 旅	坪石天主教小學		●			
	東九龍第 238 旅	佛教慈敬學校	●	●			
	東九龍第 1324 旅	天主教柏德學校	●	●			
	東九龍第 1434 旅	聖公會九龍灣基樂小學		●			
	東九龍第 1489 旅	九龍灣聖若翰天主教小學		●			
	東九龍第 1850 旅	奧柏學校	●	●			
	東九龍第 16 旅	香港布廠商會朱石麟中學			●		
中 學	東九龍第 17 旅	文理書院（九龍）			●	●	
	東九龍第 200 旅	聖若瑟英文中學		●	●	●	
	東九龍第 223 旅	聖言中學			●	●	
	東九龍第 1366 旅	仁濟醫院羅陳楚思中學			●	●	
	東九龍第 138 旅	香港童軍總會 — 童軍知友社賽馬會啟業青少年服務中心	●	●	●	●	●
青少年 / 社區中心	東九龍第 1541 旅	宏施慈善基金社會服務處		●	●		
	東九龍第 1781 旅	香港遊樂場協會 彩德青少年綜合服務中心	●	●	●		
	東九龍第 1815 旅	香港基督教服務處匯愛家長資源中心（觀塘）	●				
	東九龍第 131 旅	香港童軍總會九龍灣區區務委員會		●	●		
其 他	東九龍第 165 旅	香港童軍總會九龍灣區區務委員會	●	●	●	▲	
	東九龍第 1070 旅	淘大花園業主委員會聯會			停止集會		

觀塘區	旅 別	主辦機構	小	幼	童	深	樂
小 學	東九龍第 37 旅	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 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）			停止集會		
中 學	東九龍第 86 旅	地利亞修女紀念學校（協和）			停止集會		
	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）		●	●	●	●

SCOUT ASSOCIATION OF HONG KONG
EAST KOWLOON REGION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2025

CHEUNG & CHEUNG
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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

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

Opinion

We have audited the financial statements of Scout Association of Hong Kong - East Kowloon Region ("the region") set out on pages 3 to 19, which comprise the statement of financial position as at 31st March, 2025, 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 region as at 31st March, 2025 and of its financial performance and cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Policy, Organisation and Rules of Scout Association of Hong Kong.

Basis for opinion

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

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

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit 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 Accounting Standards as issued by the HKICPA and the Policy, Organisation and Rules of Scout Association of Hong Kong, and for such internal control as the Regional Executive Committee determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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.

The engagement partner on the audit resulting in this independent auditor's report is Cheung Shiu Wah Silver (Practising Certificate Number: 10215).

CHEUNG & CHEUNG
Certified Public Accountants (Practising)
20/F, Kam Sang Building,
255-257 Des Voeux Road Central,
Hong Kong

Hong Kong: 27th May, 2025.

SCOUT ASSOCIATION OF HONG KONG - EAST KOWLOON REGION STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2025

	Notes	2025 HK\$	2024 HK\$
Non-current assets			
Property, plant and equipment	3e & 4	22,510.02	46,244
Current assets			
Inventories	3f & 9	2,425.00	3,060
Trade receivables	3n & 6	451,687.66	518,365
Utility deposits and prepayments		439,005.14	498,138
Amounts due from Scout units	7	10,500,000.00	10,500,000
Cash and cash equivalents	3k	1,316,256.99	780,251
		12,709,374.79	12,299,814
Current liabilities			
Trade payables and accruals	3o	(14,875.23)	(13,806)
Temporary receipts	3u	(163,190.60)	(155,173)
Amounts due to Scout units	7	(312,000.00)	(312,900)
		(490,065.83)	(481,879)
Net current assets		12,219,308.96	11,817,935
TOTAL NET ASSETS		12,241,818.98	11,864,179
Financed by:			
Internal designated funds	3i & 5	11,568,667.50	11,212,440
Designated funds	3h & 8	673,151.48	651,739
TOTAL FUNDS		12,241,818.98	11,864,179

The notes on pages 7 to 19 form part of these financial statements.

Approved and authorised for issue by the Regional Executive Committee on 27th May, 2025.

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, 2025

4

	Notes	2025 HK\$	2024 HK\$
Income			
Government subventions and AHQ subsidy		4,409,915.90	4,425,070
Donations		480,168.00	258,300
Other income	(1)	1,199,318.02	1,279,475
Interest income	3d	411,554.52	444,048
		<u>6,500,956.44</u>	<u>6,406,893</u>
Expenditure			
Employment cost	12	(3,515,719.90)	(3,541,315)
Accommodation cost	13	(872,482.00)	(861,596)
Other operating and activities expenses	10	(1,735,145.04)	(2,008,954)
		<u>(6,123,316.94)</u>	<u>(6,411,865)</u>
Surplus/(Deficit) for the year before transfer		377,639.50	(4,972)
Amounts transferred from replacement amortisation reserves	5	2,700.00	23,429
Amounts transferred (to) designated funds	8	(21,412.50)	(25,605)
Amounts transferred (to) programme and training fund	5	(43,266.02)	(45,162)
Amounts transferred (to)/from regional scout fund	5	(315,660.98)	52,310
Surplus for the year retained in accumulated funds		-	-

The notes on pages 7 to 19 form 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, 2025

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	Designated Funds (note 8) HK\$	Internal Designated Funds (note 5) HK\$	Total Funds HK\$
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
Interest earned from fixed deposits	4,288.50	3,266.02	7,554.52
Interest earned from Hong Kong Scout Foundation	20,000.00	384,000.00	404,000.00
Subsidy granted	(2,876.00)	-	(2,876.00)
Transfer (to) income and expenditure account	-	(31,039.02)	(31,039.02)
At 31st March, 2025	673,151.48	11,568,667.50	12,241,818.98

The notes on pages 7 to 19 form part of these financial statements.

SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH, 2025

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	2025 HK\$	2024 HK\$
Cash flows from operating activities		
Surplus/(Deficit) for the year	377,639.50	(4,972)
Non-cash adjustments to reconcile surplus/(deficit) for the year to cash flows:		
Depreciation	46,233.09	83,682
Interest (received)	(411,554.52)	(444,048)
Adjustments for:		
Decrease in inventories	635.00	4,154
Decrease/(Increase) in trade receivables	66,677.78	(170,484)
Decrease/(Increase) in utility deposits and prepayments	59,132.98	(456,124)
Increase/(Decrease) in trade payables and accruals	1,069.23	(2,097)
Increase/(Decrease) in temporary receipts	8,017.77	(3,473)
(Decrease)/Increase in amounts due to Scout units	(900.00)	3,900
Cash generated from/(used in) operating activities	146,950.83	(989,462)
Cash flows from investing activities		
(Payments) to acquire property, plant and equipment	(22,499.00)	(19,326)
Interest income	411,554.52	444,048
Cash generated from investing activities	389,055.52	424,722
Increase/(Decrease) in cash and cash equivalents	536,006.35	(564,740)
Cash and cash equivalents at 31st March, 2024	780,250.64	1,344,991
Cash and cash equivalents at 31st March, 2025	1,316,256.99	780,251
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	1,316,256.99	780,251

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 region 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)

e) Changes in accounting policies and disclosures

New and amended standards

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

- Amendments to HKAS 1, Presentation of financial statements - Classification of liabilities as current or non-current ("2020 amendments") and amendments to HKAS 1, Presentation of financial statements - Non-current liabilities with covenants ("2022 amendments")
- Amendments to HKFRS 16, Leases - Lease liability in a sale and leaseback
- Amendments to HKAS 7, Statement of cash flows and HKFRS 7, Financial instruments: Disclosure - Supplier finance arrangements

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

d) Income and expenditure recognition

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

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

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

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

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

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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 (2024 - 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% (2024 - same)
Computerisation	33.33% (2024 - same)
Furniture and fixtures	25% (2024 - same)
Office equipment	25% (2024 - Nil)
Programme and training equipment	25% (2024 - same)

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

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
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

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3) Material accounting policies (continued)

i) Internal designated funds

i) Regional Scout Fund

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

ii) Programme and Training Fund

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

iii) East Kowloon Region Replacement Amortisation Reserves

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

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)

11

3) Material accounting policies (continued)

i) Leased assets

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

As a lessee

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

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

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

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 invoiced amounts.

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)

12

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)

13

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.

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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	Computerisation	Furniture and fixtures	Office equipment	Programme and training equipment	Total
	HKS	HKS	HKS	HKS	HKS	HKS
At cost/written down value						
At 31st March, 2023	996,730.50	309,047.45	56,041.00	68,689.00	422,099.00	1,852,606.95
Additions	-	(19,326.11)	-	-	-	(19,326.11)
(Written off)	-	(49,970.00)	-	-	-	(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
Additions	-	9,730.00	10,241.00	2,428.00	-	22,499.00
At 31st March, 2025	996,730.50	288,133.56	66,382.00	71,117.00	422,099.00	1,844,462.06
Provision for depreciation						
At 31st March, 2023	989,451.60	244,050.06	47,272.00	66,688.00	392,545.50	1,742,007.16
Charged for the year	-	46,019.80	-	8,768.00	24,315.00	83,681.79
(Written back)	-	(49,970.00)	-	-	-	(49,970.00)
At 31st March, 2024	989,451.60	240,099.85	56,040.00	68,688.00	416,860.50	1,775,138.95
Charged for the year	2,700.00	35,103.34	2,585.25	607.00	5,337.50	46,333.09
At 31st March, 2025	996,730.50	275,203.29	58,625.25	69,295.00	422,098.00	1,821,952.04
Net book value						
At 31st March, 2023	-	12,930.27	7,769.75	1,822.00	1.00	22,516.02
At 31st March, 2024	2,700.00	38,303.61	1.00	1.00	5,238.50	46,244.11

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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	Regional Scout Fund	Replacement Amortisation Reserve	Total
	HKS	HKS	HKS	HKS
At 31st March, 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)	(23,429.40)	(30,577.41)
At 31st March, 2024	1,130,398.95	10,079,341.55	2,700.00	11,212,440.50
At 1st April, 2024	1,130,398.95	10,079,341.55	2,700.00	11,212,440.50
Transfer from/(to) statement of income and expenditure	43,266.02	315,660.98	(2,700.00)	356,227.00
At 31st March, 2025	1,173,664.97	10,395,002.53	-	11,568,667.50

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

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6) Trade receivables	2025 HK\$	2024 HK\$
Investment return allocated from Scout Unit	420,000.00	451,500
Trade receivables from outside parties	31,687.66	66,865
	<u>451,687.66</u>	<u>518,365</u>

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

At 31st March, 2025, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:

Neither past due nor impaired	451,687.66	518,365
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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, 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
At 1st April, 2024	651,738.98
Interest earned from fixed deposits	4,288.50
Interest earned from Hong Kong Scout Foundation	20,000.00
Subsidy granted	(2,876.00)
At 31st March, 2025	<u>673,151.48</u>

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	2025 HK\$	2024 HK\$
Regional badges	1,655.00	2,885
Record books	770.00	175
	<u>2,425.00</u>	<u>3,060</u>

10) Other operating and activities expenses

Annual general meeting	846.00	1,265
Annual report	11,900.00	12,500
Bank charges	1,070.00	1,770
Cleaning	2,848.20	1,699
Computerisation	24,109.67	24,510
Consumable/Non-capital assets	31,409.40	18,656
Depreciation	46,233.09	83,682
Development expenses	833.00	875
Development workshop	19,379.60	43,859
Electricity	11,427.00	13,338
Fund raising activities	259,239.40	248,247
Group scout leader/District commissioner seminar	7,007.00	-
Inauguration	6,894.90	7,436
Insurance	30,190.00	34,635
Licence fee	1,760.00	1,760
Outstanding scout group award	30,100.00	12,510
Postage	2,175.30	2,289
Printing and stationery	34,168.80	32,469
Programme and training expenses	377,959.82	395,175
Public relations expenses	56,770.32	61,007
Regional commissioner's projects	34,258.20	12,879
Regional events	408,453.23	222,121
Regional scout fund grant	52,362.91	531,994
Registration fee to World Scout Bureau	93,323.00	89,573
Repairs and maintenance	11,513.00	23,180
Sea activities expenses	105,010.50	69,140
Special project	25,119.70	22,064
Subsidy to districts	24,000.00	24,000
Subsidy and grant	2,876.00	-
Sundries	16,080.80	12,700
Telephone	3,512.80	3,711
Travelling and transportation	2,125.90	1,808
Water	187.50	102
	<u>1,735,145.04</u>	<u>2,608,954</u>

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

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11) Other income	2025 HK\$	2024 HK\$
AHQ subsidy for Regional training programme	91,144.43	143,470
Courses and activities receipts	322,114.00	239,865
Fund raising activities	661,938.00	709,890
Golf Club subsidy	8,259.55	1,431
Government grants	25,000.00	45,000
Raffle proceeds	85,926.50	94,092
Sales of Scout items	4,845.50	8,936
Sponsorship	-	36,791
Sundries	90.04	-
	<u>1,199,318.02</u>	<u>1,279,475</u>

12) Employment cost

Employee compensation insurance	16,377.00	18,198
Provident fund contributions	239,429.90	175,884
Salaries	3,231,393.00	3,315,032
Staff medical allowances	8,300.00	10,692
Medical insurance	20,220.00	21,509
	<u>3,515,719.90</u>	<u>3,541,315</u>

13) Accommodation cost

Air-conditioning and management fee	101,928.00	101,928
Rates	111,612.00	103,312
Rent	658,912.00	656,356
	<u>872,452.00</u>	<u>861,596</u>

14) Regional Executive Committee members' remuneration

None of the Regional Executive Committee members received or will receive any fees or other remuneration in respect of their services rendered to the region during the year (2024 - same).

15) Material related parties transactions

i) Income items

During the year, income items transacted with Scout units amounted to HK\$4,990,986.83 (2024 - HK\$5,096,932). These amounts are agreed by management.

ii) Expense items

During the year, expense items transacted with Scout units amounted to HK\$281,913.91 (2024 - HK\$726,422). These amounts are agreed by management.

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

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16) Financial risk factors

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

a) Foreign exchange risk

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

b) Price risk

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

c) Credit risk

The region's principal financial assets are trade receivables, other receivables, deposits, cash and bank balances. The credit risk on liquid funds is limited because the counterparties are authorised financial institutions listed in the Hong Kong Exchange and Clearing Limited and regulated under the Hong Kong Banking Ordinance. The region's maximum exposure to credit risk is shown in note 6 to the financial statements. The region's credit risk is primarily attributable to amounts due from/(to) Scout Units, including counterparty default and risk of concentration. The region has policies in place for the continued control and monitoring of relevant credit risk.

d) Liquidity risk

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

e) Cash flow interest rate risk

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

17) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2025

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, 2025 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 21, The effects of changes in foreign exchange rates - Lack of exchangeability	1st January, 2025
ii) Amendments to HKFRS 9, Financial instruments and HKFRS 7, Financial instruments - disclosures - Amendments to the classification and measurement of financial instruments	1st January, 2026
iii) Annual improvements to HKFRS Accounting Standards - Volume 11	1st January, 2026
iv) HKFRS 18, Presentation and disclosure in financial statements	1st January, 2027
v) HKFRS 19, Subsidiaries without public accountability - disclosures	1st January, 2027

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 WAI CHING SEA ACTIVITY CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2023

CHEUNG & CHEUNG
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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

Independent Honorary Auditor's report to the Council of Scout Association of Hong Kong
- 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 20, which comprise the statement of financial position as at 31st March, 2025, 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, 2025 and of its financial performance and cash flows for the year then ended in accordance with the Hong Kong Financial Reporting Standards ("HKFRSs"), the Policy, Organisation and Rules of Scout Association of Hong Kong and Clause 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 or otherwise appears to be materially misstated.

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

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

The Regional Executive Committee is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS Accounting Standards as 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.

Independent Honorary Auditor's report to the Council of Scout Association of Hong Kong
- Pak Sba 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 HKSAs 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 HKSAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also :

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

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

The engagement partner on the audit resulting in this independent auditor's report is Cheung Shiu Wah Silver (Practising Certificate Number: P07215).

CHEUNG & CHEUNG
Certified Public Accountants (Practising)
20/F., Kam Sang Building,
255-257 Des Voeux Road Central,
Hong Kong.
Hong Kong: 27th May, 2025

SCOUT ASSOCIATION OF HONG KONG
- PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2025

	Notes	2025 HK\$	2024 HK\$
Non-current assets			
Property, plant and equipment	3e & 5	413,560.41	678,513
Current assets			
Inventories	3f & 4	107,547.70	113,136
Trade receivables	3l & 10	544,103.72	124,227
Utility deposits and prepayments		314,296.00	29,821
Amounts due from Scout units	6	500,000.00	500,000
Cash and cash equivalents	3h	212,123.89	1,161,531
		1,678,071.31	1,928,715
Current liabilities			
Trade payables and accruals	3m	(10,500.00)	(70,435)
Temporary receipts	3m	(987,499.02)	(1,035,752)
Amounts due to Scout units	6	(8,448.84)	(8,449)
		(1,006,447.86)	(1,114,636)
Net current assets		671,623.45	814,079
TOTAL NET ASSETS		1,085,183.86	1,492,592
Financed by:			
Accumulated Fund	9	351,158.96	350,396
Internal Designated Funds	3g & 9	734,024.90	942,196
TOTAL FUNDS		1,085,183.86	1,492,592

The notes on pages 7 to 20 form part of these financial statements.

Approved and authorized for issue by the Regional Executive Committee on 27th May, 2025


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, 2025

	Notes	2025 Subvented HK\$	2025 Non-subvented HK\$	2025 Total HK\$	2024 Total HK\$
Income					
Government subsidies		1,510,770.07	-	1,510,770.07	1,928,436
Other income	8	457,557.96	-	457,557.96	629,211
Interest income	3d	1,493,820.69	20,000.00	1,513,820.69	1,317,492
		-	-	-	21,500
		1,510,770.07	2,227,584.65	3,738,354.72	4,096,639
Expenditure					
Employment cost		(6,246.45)	(8,395.65)	(14,642.10)	(11,483)
Employee compensation insurance		-	(107,731.88)	(107,731.88)	(100,755)
Provision fund contributions		-	-	-	(1,779,982)
Salaries		(1,133,074.35)	(1,151,394.65)	(2,284,469.00)	(1,259,839)
Managerial grade staff		(214,256.37)	(1,250,320.94)	(1,464,577.31)	(70,000)
Other grade staff		(42,000.00)	(800.00)	(42,800.00)	(3,575)
Special grant		-	(20,220.00)	(20,220.00)	(16,132)
Staff medical allowance		-	(91,29.91)	(91,29.91)	(144,982)
Medical insurance		(88,981.00)	-	(88,981.00)	(87,980)
PSW improvement work		(60,403.73)	-	(60,403.73)	(101,264)
Rent and rates		(26,212.00)	(1,159,950.81)	(1,186,162.81)	(976,505)
Repair and maintenance		-	-	-	(41,547.78)
Other operating expenses		(1,510,770.07)	(2,634,992.57)	(4,145,762.64)	(57,839)
		(1,510,770.07)	(4,077,407.92)	(5,588,177.99)	(233,058)
(Deficit) for the year before transfer		-	(407,407.92)	(407,407.92)	(12,900)
Amounts transferred from (to) replacement amortisation reserves	3e & 9	-	184,000.58	184,000.58	(30,797)
Amounts transferred from (to) maintenance funds	3e & 9	-	(12,000.00)	(12,000.00)	-
Amounts transferred from development and operations funds	3e & 9	-	36,140.12	36,140.12	-
(Deficit) for the year retained in accumulated funds		-	(199,237.22)	(199,237.22)	-

The notes on pages 7 to 20 form 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, 2025

	Accumulated Fund (note 9) HK\$	Internal Designated Funds (note 9) HK\$	Total Funds HK\$
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
At 1st April, 2024	550,396.18	942,195.60	1,492,591.78
Transferred (to) statement of income and expenditure	(199,237.22)	(208,170.70)	(407,407.92)
At 31st March, 2025	351,158.96	734,024.90	1,085,183.86

The notes on pages 7 to 20 form 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, 2025

	2025 HK\$	2024 HK\$
(Deficit) for the year	(407,407.92)	(57,839)
Non-cash adjustments to reconcile (deficit) for the year to cash flows:		
Depreciation	308,185.51	311,790
Interest (received)	(20,000.00)	(21,500)
Adjustments for:		
Decrease in inventories	5,588.10	8,965
(Increase) in trade receivables	(419,876.72)	(105,477)
(Increase)/Decrease in utility deposits and prepayments	(284,474.70)	42,715
(Decrease)/Increase in trade payables and accruals	(59,935.70)	70,436
(Decrease)/Increase in temporary receipts	(48,252.91)	1,022,252
Cash (used in)/generated from operating activities	(926,174.34)	1,271,342
Cash flows from investing activities		
(Payments) to acquire property, plant and equipment	(43,233.00)	(489,812)
Interest income	20,000.00	21,500
Cash (used in) investing activities	(23,233.00)	(468,312)
(Decrease)/Increase in cash and cash equivalents	(949,407.34)	803,030
Cash and cash equivalents at 31st March, 2024	1,161,531.23	358,501
Cash and cash equivalents at 31st March, 2025	212,123.89	1,161,531
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	212,123.89	1,161,531

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

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

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

3) Material accounting policies (continued)

c) Changes in accounting policies and disclosures

New and amended standards

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

- Amendments to HKAS 1, Presentation of financial statements - Classification of liabilities as current or non-current ("2020 amendments") and amendments to HKAS 1, Presentation of financial statements - Non-current liabilities with covenants ("2022 amendments")
- Amendments to HKFRS 16, Leases - Lease liability in a sale and leaseback
- Amendments to HKAS 7, Statement of cash flows and HKFRS 7, Financial instruments (Disclosure - Supplier finance arrangements)

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

d) Income and expenditure recognition

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

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

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

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

e) 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 (2024 - same).

No depreciation on leasehold property and capital works under Environment & Conservation Fund are provided as they have been fully depreciated (2024 - 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% (2024 - same)
Equipment and stores	25% (2024 - same)
Furniture and fixtures	25% (2024 - same)
Capital works	20% (2024 - same)

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

3) Material accounting policies (continued)

e) Property, plant and equipment (continued)

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

An item of 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.

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

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

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

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

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

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

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

3) Material accounting policies (continued)

h) Cash and cash equivalents

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

i) Employee benefits

Short term employee benefits and contributions to defined contribution retirement plans

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

A mandatory provident fund scheme ("the MPF scheme") is operated by the centre to fulfil the requirements under the Mandatory Provident Fund Schemes Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the 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.

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.

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

3) Material accounting policies (continued)

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 invoiced amounts.

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
- 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.

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

12

3) Material accounting policies (continued)

a) 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 shall not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

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

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

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

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3) Material accounting policies (continued)

a) 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

	2025 HK\$	2024 HK\$
Certificates and log books	4,841.50	2,915
Hats	27,290.60	27,710
Medals and badges	29,376.00	33,012
T-shirts	46,039.60	49,499
	<u>107,547.70</u>	<u>113,136</u>

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

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	Furniture and fixtures	Leasehold property	Equipment and stores	Capital works	Capital works under Environment & Conservation Fund	Total
At cost/written down value	52,461.00	1.00	2,486,106.27	2,491,514.00	443,700.00	5,714,201.27
At 31st March, 2023	52,461.00	-	193,168.00	34,803.99	-	480,432.99
Additions	261,840.00	-	(26,000.00)	(29,684.00)	-	(78,154.00)
(Written off)	(22,470.00)	-	-	-	-	-
At 31st March, 2024	291,831.00	1.00	2,459,274.27	2,491,511.00	443,700.00	6,125,859.26
Additions	20,223.00	-	13,010.00	-	-	33,233.00
(Written off)	-	-	(10,500.00)	-	-	(10,500.00)
At 31st March, 2025	322,054.00	1.00	2,455,784.27	2,491,511.00	443,700.00	6,138,592.26
Provision for depreciation						
At 31st March, 2023	52,460.00	-	2,489,073.58	2,188,058.00	443,700.00	5,213,310.58
Charges for the year	65,460.00	-	123,577.57	11,600.19	-	311,789.76
(Written back)	(22,470.00)	-	(26,000.00)	(29,684.00)	-	(78,154.00)
At 31st March, 2024	95,450.00	-	2,586,651.15	2,299,210.00	443,700.00	5,447,246.34
Charges for the year	73,015.75	-	112,417.57	11,600.19	-	308,185.51
(Written back)	-	-	(10,500.00)	-	-	(10,500.00)
At 31st March, 2025	168,465.75	-	2,688,568.72	33,093.38	443,700.00	5,745,031.85
Net book value						
At 31st March, 2023	133,888.25	1.00	167,215.55	11,603.61	81,152.00	413,560.41
At 31st March, 2024	196,381.00	1.00	2,466,623.12	21,203.80	192,304.00	678,512.92

SCOUT ASSOCIATION OF HONG KONG
- PAK SHA WAN TAM WAI 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

	2025 HK\$	2024 HK\$
Bank charges	1,068.11	1,036
Cleaning	30,420.37	75,831
Computerisation	9,152.40	8,816
Consumable/Non-capital assets	34,584.92	18,014
Courses and activities	381,302.01	163,993
Depreciation	308,185.51	311,790
Electricity	98,226.00	50,731
Insurance	87,453.00	80,665
Laundry expenses	38,762.00	11,907
Licence fee	300.00	300
Membership fee	3,770.40	2,680
Pleasure craft expenses	121,586.53	193,529
Postage	440.00	316
Printing and stationery	15,683.70	16,414
Professional fee	12,812.45	5,400
Sundries	4,175.00	18,583
Telephone	4,955.91	4,415
Travelling and transportation	7,072.50	8,723
Water	-	3,422
	<u>1,159,950.81</u>	<u>976,505</u>

8) Other income

	2025	2024
Camp fee	428,938.00	378,989
Courses and activities fee	125,813.00	155,385
East Kowloon Region subsidy	163,378.11	600,494
AHQ subsidy	9,850.00	13,175
The Hong Kong Jockey Club Charities Trust	492,994.72	24,765
Rental fee	159,025.00	83,512
Rental of pleasure crafts	214,550.00	158,775
Sir David Trench Fund	29,200.00	69,600
Sundries	24,577.86	32,797
Donation	1,500.00	-
	<u>1,649,826.69</u>	<u>1,517,492</u>

9) Movements in reserves and internal designated funds		Accumulated Fund	Internal Designated Funds Pak Sha Wan Tam Wah Ching Sea Activity Centre		Total HK\$
		HK\$	Maintenance Funds	Development and Operations Funds	Replacement Amortisation Reserves
			HK\$	HK\$	HK\$
At 1st April, 2023		550,396.18	374,543.48	339,938.94	285,553.50
Transferred (to)/from statement of income and expenditure		-	12,900.00	(103,796.82)	233,058.50
At 31st March, 2024		550,396.18	387,443.48	36,140.12	518,612.00
At 1st April, 2024		550,396.18	387,443.48	36,140.12	518,612.00
Transferred (to)/from statement of income and expenditure		(199,237.22)	12,000.00	(36,140.12)	(184,030.58)
At 31st March, 2025		351,158.96	399,443.48	-	334,581.42
The replacement amortisation reserves representing:					
Grant from LCSD					81,152.00
Grant from SDTF					33,300.00
Grant from RSF					220,129.42
					334,581.42

10) Trade receivables	2025 HK\$	2024 HK\$
Trade receivables from outside parties	544,103.72	124,227
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, 2025, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:		
Neither past due nor impaired	74,386.20	124,227
Past due but not impaired		
Less than 30 days	67,609.40	-
31 to 60 days	26,450.00	-
61 to 90 days	34,164.02	-
more than 90 days	341,494.10	-
	544,103.72	124,227

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 (2024 - same).

12) Material related parties transactions

Income from Scout units

During the year, income from Scout units amounted to HK\$2,241,756.14 (2024 - HK\$3,171,316). These amounts are agreed by management.

13) Financial risk factors

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

a) Foreign exchange risk

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

b) Price risk

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

13) 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.

14) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2025

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, 2025 and which have not been adopted in these financial statements. These include the followings which may be relevant to the centre.

Effective for accounting periods beginning on or after

- Amendments to HKAS 21, The effects of changes in foreign exchange rates - 1st January, 2025
Lack of exchangeability
- Amendments to HKFRS 9, Financial instruments and HKFRS 7, Financial instruments : disclosures - Amendments to the classification and measurement of financial instruments 1st January, 2026
- Annual improvements to HKFRS Accounting Standards - Volume 11 1st January, 2026
- HKFRS 18, Presentation and disclosure in financial statements 1st January, 2027
- HKFRS 19, Subsidiaries without public accountability : disclosures 1st January, 2027

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

15) LCSD reserve fund	2025 HK\$	2024 HK\$
Income		
LCSD subvention		
LCSD subvention	1,442,558.07	1,832,224
Minor repairs	26,212.00	26,212
Special grant	42,000.00	70,000
Total income	1,510,770.07	1,928,436
Expenditure		
Employee compensation Insurance	(6,246.35)	(8,367)
Salaries		
Managerial grade staff	(1,133,974.35)	(1,179,982)
Other grade staff	(214,256.37)	(385,895)
Special grant	(42,000.00)	(70,000)
Rent and rates	(88,981.00)	(87,980)
Repairs and maintenance	(26,212.00)	(26,212)
Total expenditure	(1,510,770.07)	(1,928,436)
	-	-

16) Other income to be recognised in future years

In 2021, the centre obtained the grant from Sir David Trench Fund amounted to HK\$16,390.00 to replace property, plant and equipment totalling HK\$17,700.00 and an insurance claimed amounted to HK\$95,000.00 to maintain capital work totalling HK\$70,000.00. Depreciation of the grant received is calculated to write off the cost of HK\$16,390.00 on a straight line method at 25% per annum. Accordingly 75% of property, plant and equipment equivalent to HK\$31,292.50 is to be recognised in future years to reflect the pattern of the depreciation of the items. Depreciation of insurance claimed is calculated to write off the cost of HK\$95,000.00 on a straight line method at 20% per annum. Accordingly 80% of property, plant and equipment equivalent to HK\$76,000.00 is to be recognised in future years to reflect the pattern of the depreciation of the items.

In 2022, the centre obtained the grant from LCSD amounted to HK\$405,700.00 to maintain capital work. Depreciation of the grant received is calculated to write off the cost of HK\$405,700.00 on a straight line method at 20% per annum. Accordingly 80% of property, plant and equipment equivalent to HK\$324,560.00 is to be recognised in future years to reflect the pattern of the depreciation of the items.

In 2024, the centre obtained the grant from Sir David Trench Fund amounted to HK\$66,600.00 to replace property, plant and equipment totalling HK\$67,500.00 and grant from Regional Scout Fund amounted to HK\$387,011.99 to maintain improvement work. Depreciation of the grant received is calculated to write off the cost of HK\$66,600.00 on a straight line method at 25% per annum. Accordingly 75% of property, plant and equipment equivalent to HK\$50,950.00 is to be recognised in future years to reflect the pattern of the depreciation of the items. Depreciation of the grant received is calculated to write off the cost of HK\$387,011.99 on a straight line method at 25% per annum. Accordingly 75% of property, plant and equipment equivalent to HK\$290,258.99 is to be recognised in future years to reflect the pattern of the depreciation of the items. Depreciation of the grant received is calculated to write off the cost of HK\$443,223.00 on a straight line method at 25% per annum. Accordingly 75% of property, plant and equipment equivalent to HK\$332,417.25 is to be recognised in future years to reflect the pattern of the depreciation of the items.

16) Other income to be recognised in future years (continued)

In 2025, the centre obtained the grant from Regional Scout Fund amounted to HK\$43,233.00 to maintain improvement work. Depreciation of the grant received is calculated to write off the cost of HK\$43,233.00 on a straight line method at 25% per annum. Accordingly 75% of property, plant and equipment equivalent to HK\$32,424.75 is to be recognised in future years to reflect the pattern of the depreciation of the items.

統計資料

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	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
秀茂坪區	136	133	280	238	177	174	19	26	9	7	621	578	81	82	21	36	723	696
鯉魚門區	425	455	467	433	178	187	87	73	46	51	1,203	1,199	229	233	95	93	1,527	1,525
西貢區	210	286	356	367	183	184	39	49	9	11	797	897	128	115	57	57	982	1,069
將軍澳區	202	156	384	377	356	440	101	103	17	21	1,060	1,097	189	168	29	23	1,278	1,288
黃大仙區	306	282	313	329	165	138	66	68	31	30	881	847	161	162	78	56	1,120	1,065
慈雲山區	274	449	416	466	176	169	33	39	9	0	908	1,123	119	111	63	69	1,090	1,303
九龍灣區	230	244	452	432	179	205	66	51	5	5	932	937	108	115	88	90	1,128	1,142
觀塘區	251	248	257	234	137	172	53	64	48	35	746	753	94	113	82	56	922	922
地域總部	-	-	-	-	-	-	-	-	-	-	-	-	38	32	71	79	109	111
總數	2,034	2,253	2,925	2,876	1,551	1,669	464	473	174	160	7,148	7,431	1,147	1,131	584	559	8,879	9,121

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	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
秀茂坪區	25	25	6	6	11	11	10	10	3	5	1	1
鯉魚門區	24	25	15	15	16	18	6	8	6	6	5	5
西貢區	29	28	6	9	15	15	10	9	4	6	1	1
將軍澳區	31	31	9	6	16	15	15	15	9	9	4	5
黃大仙區	21	22	13	14	16	16	11	11	8	7	7	7
慈雲山區	31	32	15	22	18	23	11	12	5	5	2	0
九龍灣區	22	23	11	12	16	17	9	10	4	4	1	1
觀塘區	21	21	15	13	14	14	10	9	6	7	6	6
總數	204	207	90	97	122	129	82	84	45	49	27	26

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	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
地域總部	-	-	-	-	-	-	-	-	1	0
秀茂坪區	1	1	0	0	0	0	0	0	0	0
鯉魚門區	51	41	17	4	9	1	1	1	0	3
西貢區	5	2	4	5	0	0	0	1	0	3
將軍澳區	7	0	8	5	3	0	0	1	1	1
黃大仙區	25	15	12	11	1	0	0	0	3	1
慈雲山區	14	10	0	2	0	0	0	0	1	3
九龍灣區	23	33	1	3	0	0	0	0	3	3
觀塘區	3	3	3	2	1	2	1	1	1	1
總數	129	105	45	32	14	3	2	4	10	15

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

- (1) 童軍信用為人敬。
- (2) 童軍待人要忠誠。
- (3) 童軍友善兼親切。
- (4) 童軍相處如手足。
- (5) 童軍勇敢不怕難。
- (6) 童軍愛物更惜陰。
- (7) 童軍自重又重人。

