

香港童軍總會 東九龍地域



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地域總監的話

本人於 2025 年 7 月接任東九龍地域總監一職。適逢 2026 年為地域成立 50 周年金禧之年，同時亦是香港童軍慶祝成立 115 周年，這既是承先啟後的重要里程碑，亦是本人重返前線工作的一份責任與使命。過去一年，多得大家上下齊心，不斷尋找、創新和嘗試，因應前線所需提供更全面的推動和支持，為未來奠下更穩健的基礎，增進互信和關顧。

地域慶金禧

地域在 2025 年下半年舉行「東九龍地域 50 周年慶祝活動—紀念章設計比賽」及「亞洲之旅—樂潛綠境」，為金禧慶祝揭開序幕。踏入 2026 年，地域將舉辦一系列慶祝活動，其中三項更獲總會納入為香港童軍 115 周年的認可慶祝活動，包括：「童」你玩轉度假營、城市迷蹤及海陸空嘉年華。本人衷心感謝會務委員的慷慨支持，相信眾多領袖的用心構思和積極籌備，將會進一步凝聚地域力量，為青少年成員帶來更多歡愉探索的機會。



推廣與拓展

配合總會《發展策略計劃（2024—2027）》，地域透過與夥伴合作機構、辦學團體等深化互動合作，讓更多青少年有機會接觸和加入童軍運動，並加強領袖人手及培訓。根據總會截至 2025 年 12 月 31 日的統計，地域共有 206 個童軍旅；各級成員人數為 8,671 名，當中青少年成員共 6,903 名。

為更深入探討及推動發展，地域於 2025 年 12 月成立「推廣及拓展專責小組」，更全面開展推動工作。除了各區代表外，地域內多名有童軍職守的校長擔任核心成員，有助加強與地域範圍內三個學校區的聯繫，讓校方加深了解如何運用童軍訓練與活動及優良的設施，配合學校發展及學生活動所需。

地域於 2026 年 3 月舉行兩場「旅長座談會」，介紹總會及地域的重點工作、推廣及拓展目標，以及靈性發展和童軍知友社的「友善社區 SOUL Keeper 精神健康守護者計劃」，並就旅團近年面對的挑戰共同探討支援方案，進一步促進領袖之間的交流與協作。

成就及嘉許

本年度，地域共有 169 人考獲各支部最高獎章，而在旅團獎勵計劃中，103 個旅團榮獲「優異旅團獎」，35 個旅團獲得「最佳發展旅團獎」及 21 個童軍旅獲得「卓越旅獎」。此外，38 個長期支持童軍運動的主辦機構獲得表揚；地域在多項童軍及外界海上活動比賽中表現出色，尤其是在龍舟比賽方面，屢獲佳績。

地域於 2026 年年初推出「卓越領袖嘉許計劃」，鼓勵前線領袖積極推動童軍運動，啟發青少年成員的發展和引領他們成長，並參與區、地域以至總會的活動與訓練。獲表揚有卓越表現的旅團領袖將獲頒發「地域總監嘉許狀」。

全方位推動

在未來一年，地域將繼續深化與轄下範圍內的學校及其他機構合作，鼓勵更多青少年接觸各式各樣趣味和挑戰性的童軍活動。此外，新推出的「青少年個人發展資助計劃」及「青少年成員海外及內地活動資助計劃」，將鼓勵青少年成員培養個人興趣，發揮所長，體驗不同文化，擴闊視野，建立友誼。

童軍運動匯聚來自不同背景、志趣相投的義務領袖，為青少年提供多姿多彩的童軍生活，帶來豐富的學習機遇與成就，對其個人發展及性格培養均有莫大裨益。回望過去，本人正是童軍運動的受惠者之一；現今身為地域總監，將秉持前人的智慧，團結邁進，為青少年創造更佳的成長歷程。

地域總監

岑偉建



支部動態

小童軍

2025年7月6日，小童軍和家人共67人齊聚白沙灣譚華正海上活動中心，參與「親子原烹齊齊玩」活動。在領袖帶領下，大小成員親手揉製麵包，體驗原野烹飪的樂趣，共度溫馨時光。隨後於2026年2月8日，地域舉辦「小童軍『童』迎新年」，62名小童軍一起製作新年手工及玩遊戲，共同迎接農曆新年的來臨及感受中國傳統節日氣氛。

幼童軍

地域於2025年6月28日假上水金錢村葡萄園野外農莊，為幼童軍成員考核金紫荊獎章歷險挑戰項目一兒童繩網，11名幼童軍充份發揮「童軍勇敢不怕難」的精神，面對高空障礙毫不退縮，結果全員順利通過考核。

童軍

童軍領導才訓練班於2025年5月舉辦，30名童軍經歷不少於16小時的課節、活動及實習，以及兩日一夜的度宿，學習重要的領導才能。本年度地域亦積極推行多元化訓練，包括舉辦童軍工藝章（服務組）訓練班及童軍精神健康章（服務組）訓練班暨友善社區—SOUL Keeper精神健康守護者證書課程（Level 1），反應熱烈。



深資童軍

地域深資童軍議會於本年度繼續籌劃新穎有趣的活動，包括 War Game 體驗夜及手工蠟燭工作坊，深受成員好評。此外，地域亦開辦陶藝工作坊、繩結及先鋒工程訓練班，以及遠足（徒步）訓練班等，鼓勵深資童軍成員在不同領域持續自我增值。

樂行童軍

地域於2025年10月18及25日舉辦樂行童軍體驗活動「西貢樂潛」，讓15名持有開放水域潛水員課程證書或同等資歷的樂行童軍重溫潛水技巧，探索香港獨特的水下生態，共享深海樂趣。地域樂行童軍議會在2025年12月19日舉辦聖誕調酒工作坊，22名深資及樂行童軍學習基礎調酒知識，親自調配經典及聖誕調酒，以及設計屬於自己的雞尾酒，展現樂行童軍成熟多樣的一面。



傑出嘉許

青少年成員獎勵

在各級領袖的悉心指導下，青少年成員為考取進度性獎章展現出非凡的毅力與才華，本年度共有 169 名成員榮獲支部最高獎章，包括 134 名幼童軍考獲金紫荊獎章，33 名童軍考獲總領袖獎章，以及 2 名深資童軍考獲榮譽童軍獎章。這些殊榮不僅是對成員個人技能與毅力的肯定，更體現了他們在品德修養與領導潛力上的成長。為表揚傑出表現，地域今年特意安排拍攝日，為獲得最高獎章的成員拍攝專業制服照，留存榮譽時刻。

旅團發展

為推動旅團的持續發展，地域推行「旅團獎勵計劃」，表揚積極參與童軍活動及在拓展成員人數方面表現卓越的單位。本年度共有 103 個旅團獲得「優異旅團獎」，35 個旅團獲得「最佳發展旅團獎」，以及 21 個童軍旅獲得「卓越旅獎」，這些獎項顯然是各主辦機構與領袖團隊共同努力的碩果。

主辦機構表揚狀

童軍運動的成功，有賴於旅團主辦機構在場地設施及財政上的鼎力支持。本年度地域共有 38 個旅團主辦機構獲頒「主辦機構表揚狀」，當中天主教聖若翰堂區九龍官塘（東九龍第 133 旅）已連續支持童軍運動達 60 年，這份跨越甲子的堅持，為青年培育工作奠定了深厚根基。

周年頒獎典禮 2025

2026 年 1 月 25 日，地域周年頒獎典禮假聖若瑟英文中學隆重舉行，匯聚眾多會務委員、領袖、成員及家長共同見證榮耀時刻。典禮表揚了年度模範童軍、各支部最高獎章的獲獎者，以及對童軍運動有卓越貢獻的旅團及主辦機構。此外，地域特別嘉許了東九龍地域龍舟隊，他們於「青體聯 2025 國慶盃龍舟錦標賽」的青少年制服團體錦標賽 U18 組別中榮獲亞軍。在熱烈的掌聲中，獲獎者與親友共享這份喜悅，展現了地域上下一心的團結精神。



技能發展

地域持續推動成員多元化發展，透過設立各類興趣小組，鼓勵成員在傳統童軍技能外開拓新領域，並在學習專業技能、探索新知的過程中提升個人素質，實踐全人發展目標。過去一年地域共舉辦 44 項訓練及活動，參加人次達 1,553；而地域轄下八個童軍區亦為各支部成員舉辦合共 96 項訓練及活動，參加人次達 5,883，成效顯著。

航空活動

航空活動組致力普及航空科學知識，為成員開啟藍天之夢。本年度共舉辦 12 個訓練班，包括中級航空活動章訓練班及初級航空活動章訓練班暨童軍風箏章（興趣組）訓練班等，課程內容涵蓋飛行安全與航空概念、航空知識、定翼機基本知識及飛機辨認，並透過模擬飛行環節，進一步提升學員對航空活動的興趣與投入。2026 年 3 月 7 日，小組再次安排成員參觀中國香港飛行總會，讓他們近距離接觸實體飛機並與業界人士交流。

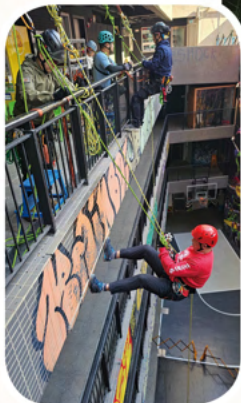


皮革工藝

皮革工藝組於 2025 年 8 月 9 及 10 日舉辦皮革製作初階工作坊，13 名學員在兩天的密集課程中，從認識材料特性、工具運用到掌握精細手縫技術，領略皮革創作的奧秘。學員們在活動中親手打造風格獨特的皮藝作品，並互相交流心得。

跆拳道

跆拳道組持續開辦季度性的「跆拳道齊齊學」活動，成效理想，2025 年 12 月至 2026 年 3 月季度的參加人數增至 17 人，其中包含 10 位南亞裔童軍成員積極投入訓練，這充分展現了地域在推動文化共融方面的成果。透過系統化的踢技、套路訓練與武道精神教育，成員在提升體能的同時，亦建立了高度的紀律性。



版圖遊戲

版圖遊戲組以寓教於樂的方式促進成員社交互動，本年度曾舉辦以「談判類遊戲」為題的遊戲之夜，向參加者推介 Chinatown、I'm the Boss! 及 Dé corum 等多款益智桌遊。參加者在輕鬆歡快的氣氛中進行思維博弈與策略談判，有效鍛鍊溝通協調與決策能力。

歷奇

歷奇小組於 2026 年 1 至 2 月期間，舉辦了緣繩下降技術及教練證書課程，18 名參加者先後於香港童軍中心、西灣河協青社及多個戶外場地進行高強度訓練，深入掌握教練技術與安全規範。此課程不僅鍛鍊成員的體能與意志，更為地域培育一批具專業資格的歷奇領袖。



急救

急救組與香港紅十字會合辦政府認可的急救證書課程（結合式教學），23 名學員透過網上平台自學理論，並參與面授實習，掌握心肺復甦及包紮等關鍵技能，全面提升應變與救護能力。



訓練與競賽

領袖訓練

領袖的專業質素是童軍運動成功的基石。地域一直致力培育優質領袖，透過系統化的訓練體系確保精神傳承。本年度，地域舉辦了 14 個領袖木章訓練班及 7 個技能訓練班，總參加人次達 472。領袖們藉此深化團隊管理與溝通協作能力，成為青少年成員全面發展的重要導師。

為確保訓練人才的梯隊建設，地域本年度舉辦多場專業工作坊。2025 年 4 月的訓練助務員及領袖訓練員工作坊協助新委任人士掌握教學標準與流程；同年 6 月的在職輔導與木章事工工作坊則提供交流平台，分享審核流程與輔導技巧，協助更多領袖順利完成木章之路，確保整體教學質素。

地域步操及團呼比賽 2025

地域步操及團呼比賽於 2025 年 9 月 28 日假聖若瑟英文中學舉行。步操比賽旨在鍛鍊成員紀律、意志與團隊默契；團呼比賽則透過傳統儀式展現幼童軍活力，並強化對旅團的歸屬感。

比賽當日共有 6 支隊伍角逐步操獎項，東九龍第 137 旅勇奪冠軍，亞軍及季軍分別由東九龍第 63 旅及東九龍第 10 旅獲得，東九龍第 200 旅及東九龍第 138 旅獲得優異獎，最佳司令員為東九龍第 63 旅的歐陽子軒。團呼比賽方面，冠軍由東九龍第 138 旅奪得，亞軍為東九龍第 195 旅，季軍為東九龍第 10 旅，東九龍第 138 旅的梁彥喬則獲選為最佳亞基拿。



地域訓練隊日

2026 年 2 月 28 日，地域訓練隊日於香港童軍中心圓滿舉行，接近 50 名訓練隊隊員出席。當日發表領袖訓練政策更新及年度報告，並頒發委任狀、銘謝狀及長期服務紀念品，以肯定隊員貢獻。地域訓練部亦分享了未來工作方向，進一步強化隊員凝聚力，為地域訓練發展定下明確藍圖。

幼童軍主席盾 2026

作為總監挑戰盾的地域選拔賽，地域幼童軍主席盾於 2026 年 1 月 11 日假佛教慈敬學校舉行。賽事設有繩結、金氏遊戲、小隊競技、體育活動及神秘項目，最終冠、亞及季軍分別由東九龍第 40 旅、東九龍第 1113 旅及東九龍第 138 旅奪得，優異獎則由東九龍第 96 旅及東九龍第 1202 旅奪得。東九龍第 96 旅及東九龍第 138 旅其後在 2026 年香港總監挑戰盾總決賽中獲得單項比賽亞軍及 / 或季軍。



協作共進

在 2025/2026 年度，地域透過策略性規劃與多元資源整合，積極加強與社會各界的聯繫，為青少年成員開拓更廣闊的成長平台。

推廣及拓展專責小組

地域總監於 2025 年 12 月 11 日正式成立「推廣及拓展專責小組」，旨在透過分析現況及組織可運用的聯繫網絡，協助地域策劃與推動各項支持童軍運動發展的策略。成員組成廣泛且具備多元專業背景，當中包括地域會務委員、總監及前線領袖，更特別邀請了地域以外的人士加入，藉此匯聚不同領域的資源與遠見。為了讓工作更具針對性，專責小組下設「機構聯繫深化合作」、「集會及活動體驗」、「成員發展」及「宣傳推廣」四個工作小組，分別在加強與各界機構協作、提升童軍集會趣味性、促進成員個人成長及強化地域品牌形象等不同範疇深耕細作，全方位推動地域的拓展工作。

賽馬會青年領袖獎章計劃

由香港賽馬會慈善信託基金資助的「賽馬會青年領袖獎章計劃」，是本港 8 個獲政府資助的青少年制服團體共同參與的協作項目，旨在加強制服團體之間的協作，鼓勵合作伙伴推出創新活動讓年青人得以真正參與社區。地域有幸參與其中的「體驗活動計劃」，分別於 2025 年 4 月 13 日及 9 月 13 日在白沙灣譚華正海上活動中心舉辦了兩場活動，共吸引了 290 名非制服團體成員的青少年參與。活動涵蓋獨木舟、龍舟、童軍標準艇、航空活動體驗、先鋒工程、原野烹飪及皮革製作等多元元素，充分展示童軍運動的獨特魅力與活力。



旅長座談會

地域於 2026 年 3 月分別舉辦兩場旅長座談會，邀請地域轄下童軍旅旅長、副旅長、旅負責領袖、旅會長 / 主席及主辦機構負責人參加。首場座談會於 3 月 15 日在童軍知友社賽馬會啟業青少年服務中心舉行，會上特別安排了「友善社區—SOUL Keeper 精神健康守護者計劃」體驗活動，引發參加者對成員心理健康的關注與討論；第二場座談會則於 3 月 27 日在香港童軍中心舉行。兩次座談會有效促進各方在旅團管理與發展經驗上的交流，協助前線領袖掌握地域最新資訊與支援方案。

童軍服務

在 2025/2026 年度，地域成員秉持熱心服務社會的精神，積極參與多項大型慶典與慈善活動。在升旗儀式方面，慈雲山區、九龍灣區及黃大仙區的領袖與成員代表分別於 2025 年 7 月 1 日及 10 月 1 日協助香港特別行政區成立 28 周年及中華人民共和國成立 76 周年的升旗典禮。此外，東九龍第 111 海童軍旅、東九龍第 1221 旅及東九龍第 1805 旅的成員亦分別代表地域參與各類社區公益服務，包括「仁濟慈善行 2025」及「靈實生命跑及慈善行 2026」等。透過這些服務機會，成員們不僅實踐了「日行一善」的精神，更向公眾展示了童軍積極貢獻社區、協作共進的良好形象。



龍東匯

2025 年 4 月 25 日，龍東匯舉行周年會議，由地域總監逐一頒發委任證予各成員。會後眾人移步至龍堡國際園林閣聚餐，談笑風生。回顧過去一年，龍東匯成員積極參與並協助多項活動，包括 2025 年香港童軍大會操及地域中秋盆菜宴等，持續為童軍服務，毋忘初心。



就職典禮暨籌募晚宴

地域第 50 屆會務委員會就職典禮暨籌募晚宴於 2025 年 9 月 10 日在香港童軍中心胡應湘宴會廳隆重舉行，入境事務處處長郭俊峯先生，IDSM 蒞臨主禮，儀式莊重。典禮結束後隨即展開晚宴，筵開三十六席，賓客雲集。大會特邀樂隊現場演奏助興，氣氛熱烈，晚宴在抽獎環節中達至高潮，嘉賓與地域全人均樂在其中。



中秋盆菜聚會

地域延續多年來於中秋翌日的傳統，在白沙灣譚華正海上活動中心舉行盆菜聚會，105 位會務委員及領袖共聚一堂。當晚特別安排了趣味遊戲，男士們比拼啤酒速飲，女士及兒童則挑戰果汁快飲，場面熱鬧非常，歡笑聲此起彼落，參加者皆流連忘返。



宴賀郭志強先生榮休暨歡迎岑偉建總監履新

地域一眾領袖於總監俱樂部粵品匯設宴，向郭志強先生致賀榮休，並歡迎岑偉建總監履新，出任助理香港總監（東九龍地域）。香港總監黎偉生博士，IMSM 亦親臨祝賀，席間談天說地，其樂融融。黃浩森副會長更送上生果與眾人分享，為晚宴增添溫情。



1.1 東九樂悠遊

一年一度的約定，再次在新年的第一天如期而至。89 人走進沙頭角禁區，遊覽十大景點，感受禁區的獨特風貌，隨後前往船灣淡水湖，體驗自然生態的壯麗與寧謐。這趟旅程不僅讓參加者收穫難忘回憶，更凝聚了彼此的情誼，為新一年揭開充滿活力的序幕。



丙午年新春團拜

地域各級總監及會務委員於農曆正月初七歡聚總監俱樂部粵品匯，迎接丙午赤馬年。當晚喜慶洋溢，總會執行委員會主席葉永成先生，SBS, MH, JP，以及香港總監黎偉生博士，IMSM 抽空蒞臨現場，與地域各人共賀新春。適逢「人日」，新春團拜特設「人人有份」的幸運抽獎，為每位來賓送上生日禮物，地域會長何麗霞女士亦貼心贈送多瓶美酒，與眾人同享，令節日氣氛更添熱鬧。



地域 50 周年慶祝活動

緣起與里程碑

自 1976 年正式成立以來，東九龍地域一直秉持童軍運動的精神，致力於培育一代又一代具備領導力與服務心的青年才俊。時光荏苒，我們即將於 2026 年 7 月 1 日迎來地域成立 50 周年的金禧紀念，為了隆重其事，地域已成立「50 周年慶祝活動籌備委員會」，以「金禧耀東九・童創新里程」為主題，規劃了一系列橫跨 2025 至 2027 年的精彩活動，部分活動更已順利完成，為金禧慶典揭開序幕。

50 周年紀念章設計比賽

比賽旨在鼓勵成員發揮創意，為地域 50 周年設計具代表性的標誌，來自不同支部的成員及領袖均踴躍參加，參賽作品充分展現了東九龍地域的特色與童軍精神。



冠軍
陳兆宗

東九龍地域將軍澳區



亞軍
李靄汶

東九龍第 195 旅



季軍
李漢勳

新界第 1327 旅



優異
陸柏辰
九龍第 90 旅



優異
楊凱喬
東九龍第 195 旅

亞洲之旅一樂潛綠境

活動於 2025 年 7 月 23 日至 28 日舉行，由地域樂行童軍議會的青年成員參與策劃，行程涵蓋台灣東部及綠島，旨在透過多元的戶外挑戰與文化體驗，讓參加者在自然環境中學習與成長。

亞洲之旅內容豐富多彩，參加者先在台東進行卡丁車生態導賞，透過專業導覽認識池上的動植物生態、地貌氣候及藝術文化，體驗自然與人文的融合。隨後，綠島潛水活動成為旅程的亮點，參加者穿戴水肺裝備，探索珊瑚礁與熱帶魚群的壯麗景象，並與海龜共游，深刻體會海洋生態的美麗與珍貴。

除了海底奇觀，綠島的環島旅程亦令人難忘。沿途欣賞壯闊的海蝕地貌、燈塔與歷史遺跡，並參與海釣挑戰，克服太平洋的浪湧，成功釣獲金槍魚並享用新鮮刺身，留下深刻回憶。另一方面，溯溪挑戰則考驗參加者的體能與意志，在專業教練指導下，眾人攀越湍急水流與濕滑岩壁，展現團隊合作精神，並深化了對自然環境的珍惜與愛護。

整個六日五夜的旅程，讓參加者在挑戰和探索中成長，並在文化交流中拓展視野。



展望與參與

這五十年的成果，有賴每一位會務委員、領袖及成員的無私奉獻及社會各界的支持。在邁向 2026 年 7 月 1 日的倒數過程中，我們期待全體成員積極參與各項慶祝活動，共同慶祝屬於我們的「東九五十」，攜手為下一個五十年的發展奠定基石。



白沙灣譚華正海上活動中心

因應西貢公路改善工程，政府早於 2025 年 1 月收回中心營火場、草地及停車場，以致中心活動範圍大幅減少。及至 2025 年第三季，中心獲政府批回部分戶外用地，營友可以進行草地露營、營火及燒烤活動等，整體使用率逐漸回升，本年度總使用人次為 20,908。

中心於 2025 年繼續獲得香港賽馬會慈善信託基金資助，舉辦賽馬會童「SING」匯航計劃。累積過去一年的經驗，並配合宣傳推廣下，本年度舉辦活動次數較去年上升 1 倍，成功舉辦之活動達 81 次，其中包括地質生態導賞員訓練班、「不留痕」導師訓練班、清理郊野公園山徑排水道及封堵捷徑工作坊、石籠編織工作坊、山徑維修相關的工作坊及公眾講座、地質生態導賞團、獨木舟紅樹林之旅、生態普查活動及夜探生態之旅等等。除此之外，中心亦與不同社區機構和單位合作，協辦多個共融活動，本年度的童「SING」匯航計劃受惠人數超過 22,000 人。

本年度颱風肆虐，尤其是超強颱風樺加沙，為本地帶來嚴重影響。汲取過去颱風山竹的經驗，中心嚴陣以待，在東九龍地域海上活動教練隊，以及一眾義務領袖支援下，採取了較颱風山竹時更高級別的防風措施。幸好樺加沙對中心的影響程度較輕，一眾教練隊及領袖共同協助，令中心可於短時間內重新開放予營友使用。

為慶祝童軍標準艇「飛快號」全面修繕，中心於 2026 年 3 月舉辦童軍標準艇「飛快號」重新啓航下水禮，特意邀請贊助建造「飛快號」的李達樂先生，以及參與翻新工作的童軍前輩、領袖及成員，共同見證及慶祝「飛快號」重新啓航，一起締造美好的回憶。



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在過去一年除了舉辦一系列山徑維修主題的活動之外，亦與不同機構及單位合作，舉辦「不留痕」導師訓練班、雀鳥普查、生態探索、正念觀鳥等活動，向大眾推廣可持續的理念。

本年度舉辦了 14 個山徑維修活動，參與人數達 400 人，活動包括山徑義工培訓班、清理排水道活動、探索香港山徑：管理、歷史與生態的角色公眾講座、GeoMaster 可持續遠足山徑服務計劃，以及獲漁農自然護理署邀請，參與石籃編織及「有你幫手搬」義工招募活動。其中山徑維修公眾講座的參與人數再創新高，超過 150 人參與，在講者的帶領下，參加者深入認識香港山徑的管理、歷史故事及自然生態。

中心繼續響應香港觀鳥會之「全港麻雀普查 2025」活動，透過公民科學普查的方式，協助科學研究，同時讓參加者體驗生態觀察的樂趣。除此之外，本年度中心新增了正念觀鳥活動，結合觀鳥與靜觀元素，由導師分享生態觀察技巧，讓

參加者從觀鳥當下尋回內在平靜並與自然重新連結。



本年度的暑假期間，中心舉辦了 3 次夜間生態之旅，吸引不少童軍成員帶同家長及領袖參與，參加者一起走進郊野，運用視聽感官探索不一樣的夜間生態。

2025 年 9 月，中心與青少年活動署協辦兩個「不留痕」一級導師訓練班，共有 36 位學員完成課程，獲得「不留痕」一級導師證書。除此之外，中心亦致力向大眾推廣「不留痕」概念，由義務領袖協助製作生動有趣的教學短片，介紹「不留痕」七大原則，參加者觀看短片後正確回答問題，即可獲取「不留痕體驗工作坊」證書及紀念品乙個，反應非常熱烈，過去一年已有近 1,000 人完成有關工作坊。



區務簡報

過去一年，鯉魚門區在各級成員、領袖及區務委員通力合作下持續穩健發展，於旅團建設、活動訓練、地域參與及組織傳承等方面均取得理想成果，展現童軍運動薪火相傳的精神。

在旅團表現方面，東九龍第 40 旅、東九龍第 137 旅及東九龍第 195 旅於本年度整體發展表現出色，獲嘉許為「卓越旅團」，充分肯定旅團於訓練質素、成員參與及團隊管理上的努力與成果。

區總部於過去一年共舉辦 11 個訓練班及 7 個支部活動，合共吸引超過 490 人次參加，為不同支部成員提供多元而具進度性的學習平台。有賴陳永忠會長、馮錦文主席及各區務委員的鼎力支持，區會財政保持穩健，讓成員能以相宜費用報名參與各項活動，持續推動青少年全面發展。

區職員方面，本年度出現多項重要人事調整。何倩恆小姐卸任小童軍區長，區會謹此致以衷心感謝。同時，多位新任及調任職員相繼履新，包括馮志遠先生、鄧志豪先生、梁志輝先生、黎汶洛先生、楊永健先生、譚靖霖小姐及蘇暉皓先生，進一步鞏固區會領導與支援架構。

區內成員亦積極參與東九龍地域事務。在第三屆東九龍地域深資童軍議會中，由黃潔嘉出任主席、關旭倬出任副主席，並有陳健達及李卓謙擔任委員；而在第二屆地域樂行童軍議會中，楊騰峰出任主席，蔡沛晴為副主席，胡倬莨擔任委員，充分展現鯉魚門區成員的承擔與領導力。

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



於創辦人紀念日，多位區內成員及區務委員榮獲優異及優良服務獎章，以表揚其多年來對童軍運動的貢獻，為區內樹立良好榜樣。

2025 年 7 月 13 日，第 45 屆區就職典禮假普照中學舉行，並邀得立法會議員顏汶羽博士主禮，其勉勵賀辭「少年壯志鑄就鋼鐵意志，誓作先鋒永葆赤子初心」為新一屆區職員及成員注入力量。本年度亦見證東九龍第 137 旅增設幼童軍支部及第 1805 旅增設樂行童軍支部，為區內發展立下重要里程碑。

展望 2026 年，鯉魚門區踏入成立 45 周年，本區將繼續秉承童軍宗旨，透過富挑戰性及具進度性的訓練與活動，致力促進青少年德、智、體、群、美五育並進，培育具承擔與服務精神的新一代。



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



西貢區本年度除恆常的訓練外，更著重家長的參與，以不同的親子活動，讓家長與成員體驗多元化的童軍活動，藉此加深家長對童軍活動的認識，並鼓勵成員積極參與。此外，區會亦支援區內旅團，協助旅團領袖主持不同主題的特別團集會。西貢區亦響應總會國際電訊日活動，設立無線電台分站活動，讓成員與本地不同的無線電台進行通訊。

在成員人數拓展方面，西貢區除利用網上招募系統，亦舉辦了公眾招募攤位，向區內家長及適齡青少年推廣童軍活動。同時，區會亦舉辦跨支部活動，加強不同階段成員間的聯繫，以保留成員。



在支部最高獎章方面，本年度有 9 名幼童軍考獲金紫荊獎章及 1 名童軍考獲總領袖獎章。除了成員自身的努力，亦有賴前線旅團領袖平日的訓練及活動策劃，使成員們能夠有序地完成有關的挑戰和考驗。在成年成員方面，本年度有 1 位領袖獲頒發功績榮譽獎章，3 位童軍領袖及 1 位旅務委員獲頒發優良服務獎章，以感謝他們一直以來對西貢區童軍活動的服務和貢獻。

本區區務能順利發展，實有賴會長、主席和各區務委員、以及區內外熱心官紳賢達的慷慨支持，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



過去一年將軍澳區以「傳承未來」為主題，區會和各旅團領袖共同努力，透過多樣化的活動為成員提供豐富的學習機會。小童軍支部舉辦了「螢火蟲繽紛巡禮 FUNDAY」和「九巴車廠遊學團」，不僅激發了成員對探索世界的好奇心，還讓他們在互動中學習團隊合作的重要性。親子活動如「親子定向」和「親子度假營」則進一步促進了家庭成員之間的情感交流，為家庭注入更多溫暖。幼童軍支部也舉辦了「香港歷史章訓練班」，不僅讓成員了解本地文化，更將歷史知識融入實踐，培養他們的文化自豪感；而「公園定向」活動則通過體能挑戰和判斷力訓練，提升成員的綜合能力。童軍支部則以磨練毅力和挑戰自我為核心，透過「射擊專章訓練班」以及「山嶺童行—釣魚翁」等活動，讓成員學習如何面對困難並突破自我。隨著科技的迅速發展，區會在過去一年積極利用社交媒體工具提升訊息傳遞效能，同時計劃未來進一步運用人工智能技術，以提高活動策劃及管理效率。這些技術上的突破，將幫助我們更好地服務區內成員，並吸引更多年輕人加入童軍運動。

在推動童軍運動的同時，區會特別重視青年參與及領袖培育，舉辦了「未來童夢熱血狂歡 2025」及

「邁步未來領袖聯誼聚會」，讓深資童軍、樂行童軍及領袖共同交流意見，參與區務決策，促進彼此間的情誼並增強歸屬感。此外，區會亦積極支援旅團的發展，例如協助東九龍第 21 旅進行領袖訓練，以及支持東九龍第 75 旅的團集會。這些努力促進了旅團的成長，也為下一代的童軍運動奠定了穩固基礎。另外亦特別多謝天主教聖安德肋小學陳善科校長的重要支持，為區內旅團提供集會場地；同時感謝基督教樂道幼稚園何敏茵校長及前區總監霍志榮先生協助尋找資源，為區務發展作出貢獻。

適逢將軍澳區成立 25 周年，我們將籌備一系列慶祝活動，以凝聚社區力量並推動童軍運動的進一步發展。展望來年，我們計劃在「青年發展」和「科技應用」兩大方向持續努力，引入更多元化技能，同時加強社區合作，以共同創造更美好的未來。最後，我們衷心感謝區會長、主席、全體區務委員以及所有無私奉獻的領袖。正因為有大家的攜手合作，我們才能在傳承童軍精神之餘，不斷開拓新天地。未來，我們將繼續努力，以專業態度和友善精神，引領將軍澳區童軍運動邁向新的高峰！



區務簡報

區內旅團數目及成員人數

黃大仙區於 2025/2026 年度共有 21 個童軍旅團，包括 4 間幼稚園、6 間小學、2 間中學、3 間青少年及社區中心、2 間機構以及 4 個區務委員會直屬旅團。

區會主辦及協辦之活動

2025/2026 年度黃大仙區成功舉辦及協辦了多項活動，當中包括 2025 年 5 月 25 日第 21 屆幼童軍會長盾比賽；2025 年 6 月 14 日芝士蛋糕齊齊整烘焙班；2025 年 7 月 12 日區務委員會第 49 屆就職典禮；2025 年 8 月 24 日童軍專章考驗日；2025 年 8 月 28 日幼童軍游泳章考驗日；2025 年 11 月 23 日區總監錦標暨領袖友誼賽 2025；2026 年 1 月 25 日小幼童軍原野烹飪；2026 年 1 月份之童軍消防訓練班、深資童軍消防訓練班，以及小幼童軍利是封親子設計比賽；各項活動參與人數合共超過 1,000 人次。

區內旅團及成員獎勵

2025/2026 年度共有 23 位支部成員考獲支部最高獎勵，當中包括 20 位幼童軍成員考獲金紫荊獎章及 3 位童軍成員考獲總領袖獎章。2025/2026 年度亦有多位區務委員及童軍領袖獲得童軍獎勵，包括 3 位領袖獲頒優良服務獎章。2025/2026 年度黃大仙區共有 21 個旅團獲得優異旅團獎、5 個旅團獲得最佳發展旅團獎、3 旅獲得卓越旅獎；1 個旅團（東九龍第 1765 旅）連續擔任旅團主辦機構達 10 年或以上獲得銀獎、1 個旅團（東九龍第 1076 旅）連續擔任旅團主辦機構達 25 年或以上獲得金獎、1 個旅團（東九龍第 53 旅）連續擔任旅團主辦機構達 30 年或以上獲得金獎、1 個旅團（東九龍第 184 旅）連續擔任旅團主辦機構達 55 年或以上獲得金獎。

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



未來展望

展望 2026/2027 年度黃大仙區會將繼續積極與區內各童軍旅團溝通，共同組織針對黃大仙區童軍成員及領袖需要之活動。區會亦會積極與黃大仙區不同社區組織聯繫，以共同構建配合童軍發展之社區服務平台，增加區內童軍成員服務社區之機會。區會亦積極推動區內幼稚園及小學適齡童軍成員參與公開旅團接龍計劃，讓區內旅團童軍成員人數可以穩步增加。



區務簡報

慈雲山區

會長：趙長成醫生

區總監：楊耀榮先生

主席：王志德醫生



過去一年為慈雲山區區會 65 周年紀念，區會秉持童軍精神，積極推動各項已訂立之目標及事工，成果豐碩。回顧期內，區總監及委員高度重視童軍之發展，出席區內各旅團的宣誓典禮，見證幼童軍、童軍及深資童軍成員的成長與承諾，並藉此契機，積極向在場家長及青少年介紹童軍運動價值，成功招募多名新成員及領袖，為團隊注入新血。

訓練方面，區會致力提供多元化學習機會，除恒常技能與領導才訓練班外，更首次開辦了「射擊章訓練」，報名人數屬歷年之冠，讓成員在安全及嚴格監管下體驗射擊運動，培養專注及紀律。此外，區會亦舉辦了充滿歡樂的「小幼童軍歌唱比賽」，以及深資童軍支部活動策劃工作坊，提升成員組織與協作能力。同時，區會派出優秀代表參與總會及外界舉辦之各項交流與比賽，拓闊視野。



於 10 月 1 日國慶日，區會委派成員出席金紫荊廣場升旗禮，同賀國慶；本年度更有委員憑著長期服務區會的卓越貢獻，獲總會頒發優良服務獎章，實至名歸。區會代表亦參與了香港童軍 115 周年慶祝活動，與各區領袖共商未來。

展望區會將持續安排定期深入探訪轄下各旅團，實地了解其集會運作、成員組成、訓練進度及面對的實際困難與需求。透過面對面交流，掌握各單位在疫情後的重整步伐、領袖人手狀況及青年參與趨勢，並聆聽旅團對區會支援的具體建議。

區會將以此為基礎，推動各旅團之間建立更緊密的協作網絡，如合辦訓練班、共享訓練資源、協調活動場地及領袖人材。同時鼓勵旅團分享成功經驗與創新點子，促進橫向溝通與互相支援。長遠而言，區會期望構建一個更具凝聚力與韌性的社區，令小、幼、童、深、樂童軍各階段均能獲得連貫而多元的成長機會，讓區內每一個單位都能在互信互助的基礎上，共同推動童軍運動持續發展。



區務簡報

九龍灣區

會長：何敏茵校長

區總監：張偉業先生

主席：孫秀麗女士

Kowloon Bay District



去年，九龍灣區童軍運動持續穩步發展，區會及各旅團積極推動多元化活動，豐富童軍成員的學習經歷，提升整體訓練效能。在2025至2026年度，重點活動「童」愛共融嘉年華獲得區內委員及旅團的廣泛支持，參加人數逾600人，場面盛大。特別鳴謝聖言中學慷慨提供場地，使活動得以在理想環境中順利舉行，為參加者帶來深刻而有意義的體驗。

此外，本區亦舉辦多項社區服務活動，包括「耆樂生態白沙灣」及「泥灘清潔奇妙賞」等，旨在鼓勵童軍成員積極參與社區事務，從實踐中學習服務精神，促進個人成長與社會連結。

回顧過往一年，本區在各區委員、旅團領袖及區職員戮力以赴的推動下，順利舉辦了合共二十項多元化的活動及訓練班。從深資童軍皮革工作坊、童軍領導才訓練班，到幼童軍主席盾比賽、小童軍親子競技遊戲比賽，以至益力多廠親子遊等，我們致力提供切合不同年齡及階段的成員所需之訓練。各項活動得以圓滿落幕，成果斐然，全賴各旅團的積極參與及鼎力支持，在此謹致以由衷謝意。

我們欣喜地匯報，本年度區內成員及領袖表現卓越，屢獲殊榮。在領袖發展方面，共4位



旅團領袖完成木章訓練，將進一步強化旅團的持續發展。青少年成員的成就同樣令人鼓舞，有6位童軍成員獲頒總領袖獎章及36位幼童軍成員獲頒金紫荊獎章。此外，本區多位盡心服務的區務委員及前線領袖，亦因其對童軍運動的長期無私奉獻，獲香港童軍總會嘉許，頒授各類獎項，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，以彰顯其功績。這些卓越成就有目共睹，充分體現了本區培育人才的決心。未來，我們將繼往開來，支持更多成員及領袖再創高峰，為童軍運動的蓬勃發展貢獻力量。

我們期望與區內各學校及團體建立更緊密的合作關係，以拓展童軍運動的影響範圍，進一步提升對社區的正面貢獻。透過持續推動協作項目，我們致力培育具備領導才能及社會責任感的青年人才，為未來社會的可持續發展奠定穩固基礎。



區務簡報



隨著香港社會變化的新階段，適齡人口變化的挑戰依然存在，觀塘區在過去一年積極將挑戰轉化為機遇。我們深信，童軍運動的價值在於不畏環境轉變，始終守護青少年成長的初心，為觀塘區注入源源不絕的生命力。

在青少年活動與訓練方面，本區致力推動各項行動方針，鞏固各支部的傳統訓練，更突破資源限制，舉辦了多項區內聯合旅團的多元化活動。透過這些體驗，印證了青少年成員在溝通合作中建立自信，並在承擔職責時體現出童軍應有的責任感。我們鼓勵成員不僅要「肯定自我價值」，更要具備廣闊的胸襟，從微小的日行一善到參與社區建設，體現童軍對社會的承擔。

我們進一步深化成員對國民身份的認同與國際視野的培養。透過參與各類本地大型盛事及兩地交流活動，青少年成員得以親身體會國家發展的脈搏，並將服務精神帶入社區，合作構建和諧共融的家園，將正向思維與熱愛生命的價值觀根植於成員日常生活中，使他們及早裝備自己，勇敢承擔，不懼挫敗。



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



在領袖培訓上，我們持續吸納並培育新一代有志青年加入領袖行列，並透過系統化的延續性訓練，傳承童軍的知識與技能，強調使命感的守護。感謝一眾友好前輩的無私指導，實現了「薪火相傳」的優良傳統，確保區務運作穩健且充滿創新活力。

觀塘區的發展，實有賴區務委員會各區務委員、社會各界熱心人士、友好單位及各領袖的支援，眾人團結一心，集結力量，努力開拓資源，克服種種問題。展望未來，我們將繼續堅守童軍運動核心價值，共同為我們的下一代編織更燦爛的新章。



區務簡報

過去一年，秀茂坪區繼續根據早前按區內情況所制定的「強弱機危分析和發展及行動計劃」進行相關的行動，在各區幹部協助下已有所進展。

童軍旅發展方面，位於寶達邨的基督教家庭服務中心臻善軒原有意開辦童軍旅，但因機構服務轉型而未有開辦。東九龍第 1255 旅（迦密梁省德學校）預計於 2026 年內，由順安邨校舍搬到安達臣道的新校舍。東九龍第 50 旅（香港道教聯合會青松中學）於前年恢復集會後，領袖積極鼓勵成員參加不同的活動及訓練，成員發展已取得一定的成果。

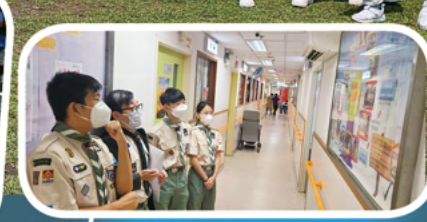
支部活動及訓練方面，小童軍支部於本年度舉行了手指琴製作活動，讓小童軍增加對音樂及藝術的興趣；童軍支部於本年度舉行了共融章訓練班，讓童軍支部成員透過參觀及共融活動，了解及認識智障人士，達致傷健共融的目的，參與的成員均對是次訓練班的體驗表示難忘。除了訓練班外，各旅團領袖亦鼓勵成員考取不同專科徽章，以增強成員的積極性及投入度。同時間，各支部總監與旅團領袖繼續保持良好的溝通及聯繫，並到旅團探訪及舉行活動，了解旅團的進度和需要，並適時提供支援及協助。

秀茂坪區

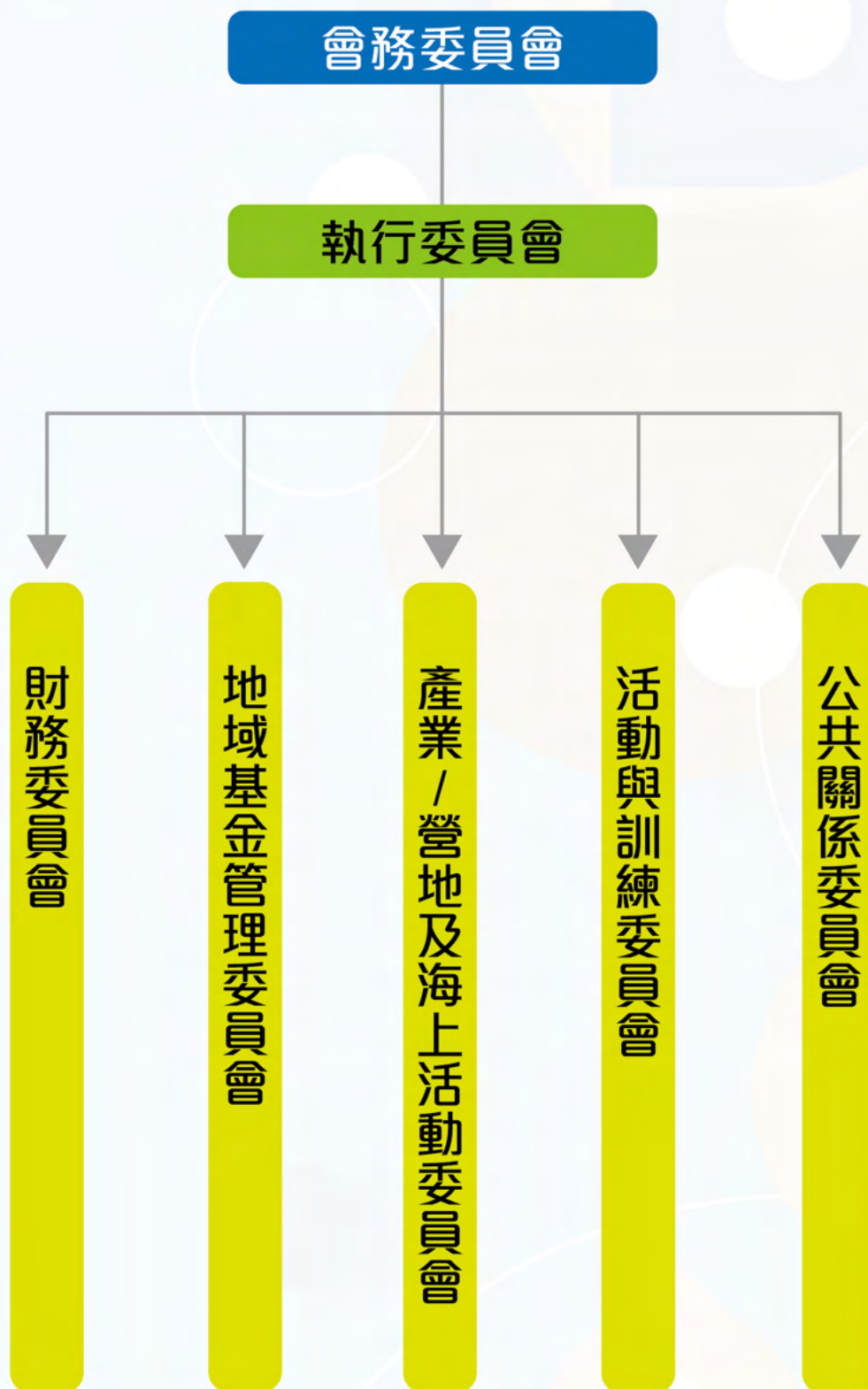
會長：陳少瑩女士
區總監：趙秉聰先生
主席：林麗達女士



來年度是香港童軍成立 115 周年紀念，除了總會的大型活動外，本區亦舉行相應的慶祝活動，如嘉年華會、區內城市遊蹤等，讓童軍成員與區內居民，增加對區內的認識和歸屬感，藉此認識不同的童軍活動。同時本區亦會繼續推行「發展及行動計劃」的內容，致力邀請不同人士加入本區成為領袖，亦會與社區內的持份者保持良好的關係。各區幹部及區務委員繼續緊密工作，攜手推動童軍運動發展，以培育青少年，造福社會為目標。



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

岑偉建先生

名譽會長

鄒正林先生, MH

黃浩明議員, 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

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

李衛紅女士

蘇國榮先生

郭志強先生

熊峰先生

主席

李廣宇議員, 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(設備管理)

李文生先生

地域總部總監(公共關係)

黎添銘先生

地域總部總監(白沙灣)

陳志輝先生

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黎永強先生

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何雪茹女士

地域總部總監(樂行童軍)

鄭志偉博士

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鍾梓健先生

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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)

鄭銘漢先生

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(行政)

劉子琪女士

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(支援)

王嘉豪先生

助理地域總部總監(專責)

林鼎坤先生

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(樂行童軍)

陳曉珊小姐(署理)

助理地域總部總監(小童軍)

梁善為先生

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

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

楊耀榮先生

九龍灣區區總監

張偉業先生

觀塘區區總監

賴永佳先生

秀茂坪區區總監

趙秉聰先生

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

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

石道暉先生

曾偉雄先生

鍾耀文先生

楊業勤先生

區會長

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

趙長成醫生

九龍灣區會長

何敏茵校長

觀塘區會長

熊秀雲女士

秀茂坪區會長

陳少瑩女士

區主席

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

王志德醫生

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孫秀麗女士

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梁玉華女士

陳孟麟先生

梅志強先生

黃錫明先生

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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

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余顯宜女士

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溫思聰先生

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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

楊耀榮先生

九龍灣區區總監

張偉業先生

觀塘區區總監

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秀茂坪區區總監

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觀塘區主席

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樂行童軍代表

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深資童軍代表

黃潔嘉先生

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彭錦輝先生

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地域名譽會長

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勞鑑先生

衛嘉欣先生

蔡卓翰先生

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郭麗民女士

地域基金管理委員會

主席

地域主席

李廣宇議員, 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

岑偉建先生

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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

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郭麗民女士

產業 / 營地及海上活動委員會

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副主席

華文豪先生

李浩嵐先生

委員

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蔡家陞先生

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地域司庫

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陳志輝先生

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楊劍聰先生

助理地域總部總監(海上活動)

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白沙灣譚華正海上活動中心營主任

陳敬延先生

地域執行幹事

梁偉倫先生

秘書

白沙灣譚華正海上活動

中心助理營主任

李嘉穎先生

活動與訓練委員會

主席

黃金財先生

副主席

溫晞文女士

委員

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李廣宇議員, MH

地域總監

岑偉建先生

副地域總監(活動與訓練)

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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)

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何雪茹女士

地域總部總監(樂行童軍)

鄭志偉博士

地域總部總監(深資童軍)

鍾梓健先生

地域總部總監(童軍)

江學智先生

地域總部總監(幼童軍)

陳木談先生

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地域總部總監(航空活動)

吳順德先生

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鄭銘漢先生

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李翠娟女士

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陳曉珊小姐(署理)

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姚蕭志先生

助理地域總部總監(航空活動)

劉景暉先生

香港青年獎勵計劃代表

何偉成先生

鯉魚門區代表

馮志遠先生

西貢區代表

呂文迪先生

將軍澳區代表

鄭國良先生

黃大仙區代表

黃冠龍先生

慈雲山區代表

楊耀榮先生

九龍灣區代表

林迅曉先生

觀塘區代表

鍾耀文先生

秀茂坪區代表

馬志民先生

地域助理執行幹事

楊菁宜女士

秘書

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公共關係委員會

主席

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付黎黎女士

委員

黃浩森先生

地域主席

李廣宇議員, MH

地域總監

岑偉建先生

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蔣紹恒先生

地域總部總監(公共關係)

黎添銘先生

鯉魚門區代表

鄧志豪先生

西貢區代表

黃雪影女士

將軍澳區代表

蘇潔瑩女士

黃大仙區代表

何偉成先生

慈雲山區代表

崔文傑先生

九龍灣區代表

丘美華女士

觀塘區代表

鍾耀文先生

秀茂坪區代表

趙秉聰先生

地域助理執行幹事

楊菁宜女士

青少年活動幹事

曾善美女士

秘書

關詠怡小姐

地域總監會議

主席

地域總監

岑偉建先生

委員

副地域總監(行政)

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助理地域總監(發展)

余顯宜女士

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

楊耀榮先生

九龍灣區區總監

張偉業先生

觀塘區區總監

賴永佳先生

秀茂坪區區總監

趙秉聰先生

白沙灣譚華正海上活動中心

營主任

陳敬延先生

秘書

地域執行幹事

梁偉倫先生



童軍獎勵

功績榮譽十字章

地域
吳凱帆先生 助理地域總監 (支部)
九龍灣區
何穎沂先生 東九龍第 165 旅旅務委員會秘書

功績榮譽獎章

地域
勞鑑先生 名譽會長
簡樹秋先生 副會長
霍志榮先生 副地域總監 (常務)
鯉魚門區
關瑋彤女士 東九龍第 195 旅深資童軍副團長
西貢區
潘福金先生 東九龍第 1221 旅旅務委員會司庫

優異服務獎章

地域
鄭銘漢先生 地域總部總監 (屬會)
鯉魚門區
王忠巡先生, BBS 東九龍第 40 旅旅務委員會主席
李岳展先生 東九龍第 40 旅旅務委員會委員
楊銘姿女士 東九龍第 137 旅深資童軍副團長
霍誌根先生 東九龍第 195 旅旅務委員會委員
將軍澳區
黃美華女士 東九龍第 1178 旅幼童軍副團長
慈雲山區
馮偉業先生 東九龍第 1549 旅旅長
九龍灣區
楊啟聰先生, MSJ 副主席

優良服務獎章

地域
鍾銘浩先生 地域領袖
鯉魚門區
譚惠愛女士 副會長
繆嘉儀女士 區領袖
李嘉鳳女士 東九龍第 10 旅幼童軍團長
梁家恩先生 東九龍第 137 旅童軍副團長
許懿欣女士 東九龍第 1113 旅幼童軍團長
盧科璋先生, FMSM 東九龍第 1805 旅深資童軍副團長
西貢區
馮毅致先生 東九龍第 281 旅深資童軍副團長
吳浩軒先生 東九龍第 281 旅童軍副團長
麥勇年先生 東九龍第 1221 旅旅務委員會會長
周勤錫先生 東九龍第 1221 旅幼童軍團長
將軍澳區
梁雪芳女士 名譽會長
何穎威先生 東九龍第 1 旅小童軍副團長
洪湛棠先生 東九龍第 1178 旅童軍副團長
黃大仙區
區家樂先生 東九龍第 27 旅幼童軍副團長
梁嘉文女士 東九龍第 96 旅小童軍團長
李淑貞女士 東九龍第 1398 旅小童軍團長
慈雲山區
譚志明先生 副主席
歐陽均諾先生 顧問
柯金柱先生 幼童軍區長
區文軒先生 區領袖
譚利萍女士 東九龍第 165 旅旅務委員會委員
余雲清女士 東九龍第 165 旅旅務委員會委員
梁韻若女士 東九龍第 165 旅童軍團長
鄭博仁先生 東九龍第 1324 旅旅長

香港童軍 115 周年特別貢獻二星金章

地域
殷巧兒女士, MH, JP 名譽會長 / 總會執行委員會副主席

香港童軍 115 周年特別貢獻金章

地域
何麗霞女士 會長
勞鑑先生 名譽會長
郭志強先生 副會長

特殊貢獻徽章徽扣

地域
殷巧兒女士, MH, JP 名譽會長 / 總會執行委員會副主席

特殊貢獻徽章

地域
溫晞文女士 副會長
觀塘區
梁仕安先生 區務委員會委員

香港總監嘉許

地域
樊煉豪先生 地域總部總監 (小童軍)
西貢區
劉嘉琪女士 東九龍第 1221 旅旅長
九龍灣區
勞穎欣小姐 助理區總監 (童軍)
陳振達先生 地域總部總監 (活動) / 東九龍第 138 旅樂行童軍團長

長期服務三星獎章

慈雲山區
陳榮灝先生 名譽會長
九龍灣區
丁崇基先生 東九龍第 165 旅旅務委員會委員
秀茂坪區
梁健立先生 副會長
何冠群先生 區務委員會委員

長期服務二星獎章

地域
鄭銘漢先生 地域總部總監 (屬會)
鯉魚門區
馮錦文先生 主席
黃德光先生 東九龍第 195 旅旅務委員會委員
霍誌根先生 東九龍第 195 旅旅務委員會委員
西貢區
林華彬先生 助理區總監 (深資童軍)
慈雲山區
何賜明博士, JP 副會長
尹浩輝先生 副主席
丁潤元女士 東九龍第 25 旅幼童軍團長
九龍灣區
梁裕邦先生 東九龍第 138 旅旅務委員會委員
秀茂坪區
何光丞先生 區務委員會委員
湯偉祥先生 助理區總監 (深資童軍)

長期服務一星獎章

地域
簡樹秋先生 副會長
袁嘉琳女士 地域領袖
鯉魚門區
葉紹康先生 區領袖
王忠巡先生, BBS 東九龍第 40 旅旅務委員會主席

孫少偉先生
余家安女士
張思懿先生
楊永健先生
楊耀榮先生
東九龍第 40 旅旅務委員會委員
東九龍第 52 旅小童軍團長
東九龍第 72 旅幼童軍副團長
東九龍第 137 旅童軍團長
東九龍第 195 旅旅長

西貢區
邱戊秀先生, MH 名譽會長
黃雪影女士 副區總監
朱加生先生 時任東九龍第 94 旅幼童軍副團長
黃啟榮先生 東九龍第 94 旅幼童軍副團長
洪曉思先生 東九龍第 121 旅幼童軍團長
將軍澳區

李輝女士 東九龍第 74 旅幼童軍團長
黃宏峰先生 東九龍第 1 海童軍旅小童軍團長
慈雲山區

林瑞祈女士 區務委員會委員
馮偉鴻先生 區務委員會委員
潘美玉女士 區務委員會委員
謝銘惠女士 東九龍第 260 旅深資童軍團長
九龍灣區

劉牧之先生 東九龍第 18 旅幼童軍團長
陳安妮女士 東九龍第 138 旅幼童軍團長
高煥儀女士 東九龍第 165 旅旅務委員會委員
秀茂坪區

劉兆輝先生 副主席
張慧君女士 區領袖
梁麗媚女士 東九龍第 278 旅教練員
夏瑞燕女士 東九龍第 1351 旅幼童軍團長

長期服務獎章

地域
曾昭敏女士 地域領袖
盧明雄先生 龍東匯會員
鯉魚門區
李嘉鳳女士 東九龍第 10 旅幼童軍團長
袁嘉儀女士 東九龍第 40 旅旅務委員會委員
陸雲龍先生 東九龍第 40 旅幼童軍副團長
林偉龍先生 東九龍第 137 旅樂行童軍副團長
李佩其小姐 東九龍第 137 旅樂行童軍副團長
利易豫小姐 東九龍第 137 旅童軍副團長
陳國忠先生 東九龍第 195 旅樂行童軍副團長
陳桂珍女士 東九龍第 1183 旅小童軍副團長
曹玉娥女士 東九龍第 1183 旅小童軍副團長
葉佩鈺小姐 東九龍第 1450 旅小童軍副團長
曾嘉駒先生 東九龍第 1687 旅幼童軍團長
西貢區

李寶禮先生 東九龍第 1221 旅深資童軍副團長
羅俊昌先生 東九龍第 1221 旅深資童軍副團長
將軍澳區
利沛言女士 助理區領袖
譚曼瑩小姐 東九龍第 1585 旅樂行童軍團長
范彥翹先生 東九龍第 1585 旅童軍副團長
莊浚榮先生 東九龍第 1585 旅童軍副團長
楊穎怡小姐 東九龍第 1585 旅小童軍副團長
許嘉奇先生 東九龍第 1 海童軍旅海童軍副團長
金偉聰先生 東九龍第 1 海童軍旅海童軍副團長
慈雲山區

錢君林先生 副會長
戴穎衡先生 東九龍第 49 旅童軍副團長
林浩新先生 東九龍第 253 旅童軍副團長
姚俊偉先生 東九龍第 253 旅童軍副團長
謝潔雯女士 東九龍第 1215 旅小童軍副團長
九龍灣區

陳美齊先生 東九龍第 165 旅旅務委員會委員
張家傑先生 東九龍第 165 旅旅務委員會委員
觀塘區
李志誠先生 助理區總監 (幼童軍)
張博軒先生 區領袖

秀茂坪區
魏廷初先生 區務委員會委員
彭韻詩女士 區務委員會委員
呂家樂先生 時任深資童軍區長
余愷峰先生 童軍區長
莊嘉琪女士 東九龍第 35 旅幼童軍副團長
李嘉慧女士 東九龍第 97 旅旅長



旅團獎勵計劃

優異旅團獎

鯉魚門區

東九龍第 10 旅幼童軍團
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 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 1221 旅小童軍團
東九龍第 1221 旅幼童軍團
東九龍第 1221 旅童軍團
東九龍第 1221 旅深資童軍團
東九龍第 1847 旅小童軍團

將軍澳區

東九龍第 1 旅小童軍團
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 1178 旅樂行童軍團
東九龍第 1807 旅小童軍團

黃大仙區

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 旅深資童軍團
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 49 旅小童軍團
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 1202 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 138 旅童軍 A 團
東九龍第 138 旅深資童軍團
東九龍第 165 旅小童軍團
東九龍第 165 旅幼童軍團
東九龍第 165 旅童軍團
東九龍第 165 旅深資海童軍團
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 1324 旅幼童軍團
東九龍第 1499 旅小童軍團 A 團
東九龍第 1499 旅小童軍團 B 團
東九龍第 1850 旅小童軍團
東九龍第 1850 旅幼童軍團

觀塘區

東九龍第 159 旅幼童軍團
東九龍第 159 旅童軍團
東九龍第 231 旅深資童軍團
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 50 旅童軍團
東九龍第 50 旅深資童軍團
東九龍第 1501 旅小童軍團

最佳發展旅團獎

小童軍支部

東九龍第 67 旅小童軍團
東九龍第 93 旅小童軍團
東九龍第 137 旅小童軍團
東九龍第 165 旅小童軍團
東九龍第 1221 旅小童軍團
東九龍第 1501 旅小童軍團
東九龍第 1807 旅小童軍團

幼童軍支部

東九龍第 35 旅幼童軍團
東九龍第 40 旅幼童軍團
東九龍第 67 旅幼童軍團
東九龍第 159 旅幼童軍團
東九龍第 165 旅幼童軍團
東九龍第 1178 旅幼童軍 B 團
東九龍第 1202 旅幼童軍團
東九龍第 1221 旅幼童軍團

童軍支部

東九龍第 50 旅童軍團
東九龍第 137 旅童軍團
東九龍第 165 旅童軍團
東九龍第 184 旅童軍團
東九龍第 253 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 50 旅深資童軍團
東九龍第 63 旅深資童軍團
東九龍第 137 旅深資童軍團
東九龍第 138 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 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 1178 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 50 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 159 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 1178 旅
東九龍第 1221 旅

旅團總覽

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		●			
中 學	東九龍第 1687 旅	福建中學附屬學校	●	●			
	東九龍第 65 旅	佛教何南金中學			●		
特能學校	東九龍第 137 旅	聖公會基孝中學	●	●	●	●	●
	東九龍第 72 旅	香港紅十字會雅麗珊郡主學校	●	●			
青少年 / 社區中心	東九龍第 1078 旅	基督教中國佈道會聖道學校		●	●		
	東九龍第 40 旅	香港中華基督教青年會藍田會所	●	●	●	●	●
	東九龍第 88 旅	香港中華基督教青年會藍田會所			停止集會		
	東九龍第 195 旅	香港小童群益會油塘青少年綜合服務中心	●	●	●	●	●
	東九龍第 1113 旅	香港遊樂場協會茜草灣青少年中心	●	●	●	●	●
其 他	東九龍第 10 旅	香港童軍總會鯉魚門區區務委員會	●	●	●	●	●
	東九龍第 52 旅	平田邨居民協會	●	●	●	●	●
	東九龍第 1805 旅	油塘區街坊福利會有限公司		●	●	●	●

西貢區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1307 旅	青衣商會將軍澳幼稚園	●				
	東九龍第 1375 旅	將軍澳宣道幼稚園	●				
	東九龍第 1627 旅	舊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	保良局吳英彬彬幼稚園	●				
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		●			
中 學	東九龍第 1628 旅	將軍澳循道衛理小學			停止集會		
	東九龍第 4 海童軍旅	新界西貢坑口區鄭植之中學			●	●	
	東九龍第 1075 旅	基督教宣道會宣基中學			●	●	
	東九龍第 1139 旅	仁濟醫院王華湘中學			●	●	
	東九龍第 1259 旅	博愛醫院八十週年鄧英喜中學			●◆	◆	
	東九龍第 1764 旅	西貢崇真天主教學校	●	●	●	●	
青少年 / 社區中心	東九龍第 281 旅	西貢區社區中心		●	●	●	●
其 他	東九龍第 280 旅	香港童軍總會西貢區區務委員會		●	▲	▲	
	東九龍第 1103 旅	富寧花園業主立案法團			停止集會		
	東九龍第 1221 旅	香港童軍總會西貢區區務委員會	●	●	●	●	●
	東九龍第 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			停止集會		

▲ = 海童軍團 ◆ = 空童軍團



將軍澳區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 208 旅	東華三院力勤幼稚園	●				
	東九龍第 1807 旅	基督教樂道幼稚園	●				
小 學	東九龍第 21 旅	順德聯誼總會梁潔華小學	●	●			
	東九龍第 60 旅	香海正覺蓮社主辦佛教黃藻森學校		●			
	東九龍第 189 旅	景林天主教小學	●	●			
	東九龍第 1093 旅	東華三院王余家潔紀念小學	●	●			
	東九龍第 1178 旅	優才（楊殷有娣）書院	●	●	●	●	●
	東九龍第 1254 旅	港澳信義會明道小學		●			
	東九龍第 1500 旅	天主教聖安德肋小學		●			
	東九龍第 1548 旅	聖公會將軍澳基德小學		●			
	東九龍第 1594 旅	香港華人基督教聯會真道書院		●	●		
	東九龍第 1770 旅	樂善堂劉德學校			●		
	東九龍第 4 旅	東華三院呂潤財紀念中學			●	●	
	東九龍第 63 旅	景嶺書院			●	●	●
中 學	東九龍第 75 旅	仁濟醫院靚次伯紀念中學			●		
	東九龍第 170 旅	張沛松紀念中學			●		
	東九龍第 1072 旅	路德會馬錦明慈善基金馬陳端喜紀念中學			●	●	
	東九龍第 1267 旅	寶覺中學			●		
	東九龍第 1456 旅	萬鈞匯知中學			●	●	
	東九龍第 1599 旅	保良局羅氏基金中學			●		
	東九龍第 1768 旅	將軍澳香島中學			●		
	東九龍第 74 旅	將軍澳培智學校			●		
特能學校	東九龍第 294 旅	匡智翠林晨崗學校			●		
特能宿舍	東九龍第 1428 旅	保良局景林宿舍			●		
其 他	東九龍第 1718 旅	靈實將軍澳及西貢地區支援中心				●	
	東九龍第 1 海童軍旅	香港童軍總會將軍澳區區務委員會	●	●	▲	▲	▲
	東九龍第 1 旅	香港童軍總會將軍澳區區務委員會	●	●	●	●	●
	東九龍第 5 旅	香港童軍總會將軍澳區區務委員會	●	●	●	●	
	東九龍第 55 旅	香港中華基督教青年會獅子會 — 青年會將軍澳青年營		●	●	●	
	東九龍第 1518 旅	彩明苑業主立案法團			●		
	東九龍第 1585 旅	欣明苑業主立案法團			●		

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	●	●			
	東九龍第 146 旅	彩虹邨天主教英文中學			●	●	
中 學	東九龍第 184 旅	可立中學（薈色園主辦）			●	●	●
	東九龍第 43 旅	安徒生會竹園中心			●		
青少年 / 社區中心	東九龍第 67 旅	社會福利署黃大仙綜合家庭服務中心	●	●	●	●	●
	東九龍第 96 旅	香港遊樂場協會賽馬會竹園（南）青少年綜合服務中心	●	●	●	●	●
	東九龍第 20 旅	香港童軍總會黃大仙區區務委員會	●	●	●▲	●▲	●▲
其 他	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			●		
	東九龍第 1860 旅	薈色園可悅居	●				
					●		

▲ = 海童軍團 ◆ = 空童軍團

慈雲山區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1079 旅	香港幼稚園協會幼兒學校	停止集會				
	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	停止集會				
	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		●			
	東九龍第 1719 旅	鄰舍輔導會智齡專上學院	停止集會				
青少年 / 社區中心	東九龍第 9 旅	美差會潮浸服務聯會		●	●	●	
	東九龍第 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				

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 18 旅	聖公會聖十架小學	●	●			
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 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				

▲ = 海童軍團 ◆ = 空童軍團



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	●	●			
中 學	東九龍第 6 旅	地利亞修女紀念學校（協和二）	停止集會				
	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			◆	◆	
特能中心	東九龍第 1663 旅	扶康會樂華成人訓練中心	停止集會				
青少年 / 社區中心	東九龍第 12 旅	牛頭角明愛社區中心	●	●	●	●	
	東九龍第 231 旅	香港基督教女青年會樂華綜合社會服務處	●	●	●	●	●
其 他	東九龍第 15 旅	香港童軍總會觀塘區區務委員會	●	●	●	●	●
	東九龍第 133 旅	天主教聖若翰堂區九龍官塘	●	●	●	●	●
	東九龍第 159 旅	香港童軍總會觀塘區區務委員會	●	●	●	●▲	●
	東九龍第 230 旅	香港求生遊戲協會	●	●	●	●	●
	東九龍第 1695 旅	基督教家庭服務中心 — 欣悅坊地區支援中心（觀塘東）		●	●		●

秀茂坪區	旅 別	主辦機構	小	幼	童	深	樂
幼稚園	東九龍第 1420 旅	東華三院黃士心幼稚園	●				
	東九龍第 1501 旅	順德聯誼總會梁潔華幼稚園	●				
	東九龍第 1707 旅	保良局李筱參幼稚園暨幼兒園	●				
	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		●			
	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			●	●	●
中 學	東九龍第 50 旅	香港道教聯合會青松中學			●	●	
	東九龍第 78 旅	香港聖公會何明華會督中學			停止集會		
	東九龍第 136 旅	觀塘官立中學			●		
	東九龍第 1472 旅	寧波第二中學			●		
	東九龍第 1693 旅	滙基書院（東九龍）			●		
	東九龍第 85 旅	中華基督教會基順學校	●	●	●		
青少年 / 社區中心	東九龍第 35 旅	香港基督教服務處觀塘樂 Teen 會		●	●	●	●
	東九龍第 42 旅	香港中華基督教青年會觀塘會所			●	●	●
	東九龍第 278 旅	香港中華基督教青年會觀塘會所	●	●			
其 他	東九龍第 188 旅	香港童軍總會秀茂坪區區務委員會			停止集會		
	東九龍第 193 旅	香港童軍總會秀茂坪區區務委員會		●	●	●	●
	東九龍第 1900 旅	基督教家庭服務中心臻善軒			停止集會		

▲ = 海童軍團 ◆ = 空童軍團

財務報告：東九龍地域

SCOUT ASSOCIATION OF HONG KONG
EAST KOWLOON REGION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2026

CHEUNG & CHEUNG
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

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

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

Opinion

We have audited the financial statements of Scout Association of Hong Kong - East Kowloon Region ("the region") set out on pages 3 to 20, which comprise the statement of financial position as at 31st March, 2026, 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, 2026 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 has 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.

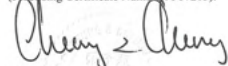
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could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

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

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

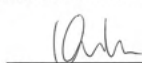
Hong Kong: 26th May, 2026

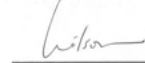
SCOUT ASSOCIATION OF HONG KONG
- EAST KOWLOON REGION
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2026

	Notes	2026 HK\$	2025 HK\$
Non-current assets			
Property, plant and equipment	3e & 4	11,284.87	22,510
Current assets			
Inventories	3f & 9	10,980.00	2,425
Trade receivables	3n & 6	596,775.67	451,688
Utility deposits and prepayments		481,395.53	439,005
Amounts due from Scout units	7	10,500,000.00	10,500,000
Cash and cash equivalents	3k	2,009,013.10	1,316,257
		13,598,164.30	12,709,375
Current liabilities			
Trade payables and accruals	3o	(126,297.43)	(14,875)
Temporary receipts	3o	(947,658.15)	(163,191)
Amounts due to Scout units	7	(312,900.00)	(312,000)
		(1,386,855.58)	(490,066)
Net current assets		12,211,308.72	12,219,309
TOTAL NET ASSETS		12,222,593.59	12,241,819
Financed by:			
Internal designated funds	3i & 5	11,535,603.78	11,568,668
Designated funds	3h & 8	686,989.81	673,151
TOTAL FUNDS		12,222,593.59	12,241,819

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

Approved and authorised for issue by the Regional Executive Committee on 26th May, 2026.


LEE Kwong Yu
Chairman of Regional Executive Committee


WAN Sze Chung, Wilson
Regional Treasurer



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SCOUT ASSOCIATION OF HONG KONG - EAST KOWLOON REGION STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2026

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	Notes	2026 HK\$	2025 HK\$
Income			
Government subventions and AHQ subsidy		4,621,972.70	4,409,916
Donations		377,691.90	480,168
Other income	11	1,163,253.17	1,199,318
Interest income	3d	440,178.22	411,555
		6,603,095.99	6,500,957
Expenditure			
Employment cost	12	(3,687,906.70)	(3,515,720)
Accommodation cost	13	(915,964.00)	(872,452)
Other operating and activities expenses	10	(2,018,450.68)	(1,735,145)
		(6,622,321.38)	(6,123,317)
(Deficit)/Surplus for the year before transfer		(19,225.39)	377,640
Amounts transferred from replacement amortisation reserves	5	-	2,700
Amounts transferred (to) designated funds	8	(13,838.33)	(21,413)
Amounts transferred (to) programme and training fund	5	(46,403.89)	(43,266)
Amounts transferred from/(to) regional scout fund	5	79,467.61	(315,661)
Surplus for the year retained in accumulated funds		-	-

The notes on pages 7 to 20 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, 2026

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	Designated Funds (note 8) HK\$	Internal Designated Funds (note 5) HK\$	Total HK\$
Balance at 1st April, 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)
Balance at 31st March, 2025 and 1st April, 2025	673,151.48	11,568,667.50	12,241,818.98
Interest earned from fixed deposits	2,474.33	3,403.89	5,878.22
Interest earned from Hong Kong Scout Foundation	21,500.00	412,800.00	434,300.00
Subsidy granted	(10,136.00)	(520,143.37)	(530,279.37)
Transfer from income and expenditure account	-	70,875.76	70,875.76
At 31st March, 2026	686,989.81	11,535,603.78	12,222,593.59

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

SCOUT ASSOCIATION OF HONG KONG - EAST KOWLOON REGION STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026

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	2026 HK\$	2025 HK\$
Cash flows from operating activities		
(Deficit)/Surplus for the year	(19,225.39)	377,640
Non-cash adjustments to reconcile (deficit)/surplus for the year to cash flows:		
Depreciation	13,705.15	46,233
Interest (received)	(440,178.22)	(411,555)
Adjustments for:		
(Increase)/Decrease in inventories	(8,555.00)	635
(Increase)/Decrease in trade receivables	(145,088.01)	66,678
(Increase)/Decrease in utility deposits and prepayments	(42,390.39)	59,133
Increase in trade payables and accruals	111,422.20	1,069
Increase in temporary receipts	784,467.55	8,018
Increase/(Decrease) in amounts due to Scout units	900.00	(900)
Cash generated from operating activities	255,057.89	146,951
Cash flows from investing activities		
(Payments) to acquire property, plant and equipment	(2,480.00)	(22,499)
Interest income	440,178.22	411,555
Cash generated from investing activities	437,698.22	389,056
Net increase in cash and cash equivalents	692,756.11	536,007
Cash and cash equivalents at 1st April, 2025	1,316,256.99	780,250
Cash and cash equivalents at 31st March, 2026	2,009,013.10	1,316,257
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	2,009,013.10	1,316,257

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.

The HKICPA has issued certain amendments to HKFRSs that are first effective or available for early adoption for the current accounting period of the region. Note 3c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the region for the current accounting period reflected in these financial statements.

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.

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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 region:

- Amendments to HKAS 21, The effects of changes in foreign exchange rates - Lack of exchangeability

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.

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 (2025 - same).

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

Leasehold improvements	nil - as they have been fully depreciated (2025 - 20%)
Computerisation	33.33% (2025 - same)
Furniture and fixtures	25% (2025 - same)
Office equipment	25% (2025 - same)
Programme and training equipment	nil - as they have been fully depreciated (2025 - 25%)

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.

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.

3) Material accounting policies (continued)

l) Leased assets

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

As a lessee

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

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

m) Provisions and contingent liabilities

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

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

n) Trade and other receivables

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

o) Trade and other payables

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

p) Related parties

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

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



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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.

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

14

4) Property, plant and equipment

	Leasehold Improvements HK\$	Computerisation HK\$	Furniture and fixtures HK\$	Office equipment HK\$	Programme and training equipment HK\$	Total HK\$
At cost/written down value						
At 1st April, 2024	996,730.50	278,403.56	56,041.00	68,689.03	422,099.00	1,821,963.06
Additions	-	9,730.00	10,341.00	2,428.03	-	22,499.00
At 31st March, 2025	996,730.50	288,133.56	66,382.00	71,117.03	422,099.00	1,844,462.06
Additions	-	2,480.00	-	-	-	2,480.00
At 31st March, 2026	996,730.50	290,613.56	66,382.00	71,117.03	422,099.00	1,846,942.06
Provision for depreciation						
At 1st April, 2024	994,030.50	240,099.95	56,040.00	68,688.03	416,860.50	1,775,718.95
Charges for the year	2,700.00	35,103.34	2,585.25	607.03	5,237.50	46,233.09
At 31st March, 2025	996,730.50	275,203.29	58,625.25	69,295.03	422,098.00	1,821,952.04
Charges for the year	-	10,512.90	2,585.25	607.03	-	13,705.15
At 31st March, 2026	996,730.50	285,716.19	61,210.50	69,902.03	422,098.00	1,835,657.19
Net book value						
At 31st March, 2024	-	4,897.37	5,171.50	1,215.00	1.00	11,284.87
At 31st March, 2025	-	12,930.27	7,756.75	1,822.00	1.00	22,510.02
At 31st March, 2026	-	-	-	-	-	-

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

16

6) Trade receivables

	2026 HK\$	2025 HK\$
Investment return allocated from Scout Unit	451,500.00	420,000
Trade receivables from outside parties	145,275.67	31,688
	596,775.67	451,688

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, 2026, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:

Neither past due nor impaired	596,775.67	451,688
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7) Amounts due from/to Scout units

The amounts due from/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, 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	673,151.48
At 1st April, 2025	673,151.48
Interest earned from fixed deposits	2,474.33
Interest earned from Hong Kong Scout Foundation	21,500.00
Subsidy granted	(10,136.00)
At 31st March, 2026	686,989.81

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

15

5) Movements in reserves and internal designated funds

	Programme and Training Fund HK\$	Regional Scout Fund HK\$	Replacement Amortisation Reserve HK\$	Total HK\$
At 1st April, 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
At 1st April, 2025	1,173,664.97	10,395,002.53	-	11,568,667.50
Transfer from/to statement of income and expenditure	46,403.89	(79,467.61)	-	(33,063.72)
At 31st March, 2026	1,220,068.86	10,315,534.92	-	11,535,603.78

財務報告：東九龍地域

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	2026 HK\$	2025 HK\$
Regional badges	9,615.00	1,655
Record books	1,365.00	770
	10,980.00	2,425
10) Other operating and activities expenses		
Annual general meeting	907.00	846
Annual report	12,136.30	11,900
Bank charges	1,698.40	1,070
Cleaning	2,309.30	2,848
Computerisation	29,685.33	24,110
Consumable/Non-capital assets	19,610.56	31,409
Depreciation	13,705.15	46,233
Development expenses	345.00	833
Development workshop	16,181.00	19,380
Electricity	12,923.00	11,427
Fund raising activities	258,146.81	259,239
Group scout leader/District commissioner seminar	1,685.90	7,007
Inauguration	7,367.90	6,895
Insurance	29,933.00	30,190
Licence fee	1,760.00	1,760
Outstanding scout group award	30,805.00	30,100
Postage	2,444.40	2,175
Printing and stationery	38,791.50	34,169
Programme and training expenses	331,476.09	377,960
Public relations expenses	88,628.71	56,770
Regional commissioner's projects	46,648.40	34,258
Regional events	227,481.62	408,453
Regional scout fund grant	520,143.37	52,363
Registration fee to World Scout Bureau	93,506.00	93,323
Repairs and maintenance	70,277.10	11,513
Sea activities expenses	87,216.00	105,010
Special project	12,493.34	25,120
Subsidy to districts	24,000.00	24,000
Subsidy and grant	10,136.00	2,876
Sundries	16,410.32	16,081
Telephone	4,159.28	3,513
Travelling and transportation	5,318.90	2,126
Water	120.00	188
	2,018,450.68	1,735,145

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

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11) Other income	2026 HK\$	2025 HK\$
AHQ subsidy for Regional training programme	94,507.52	91,144
Courses and activities receipts	226,500.00	322,114
Fund raising activities	751,870.00	661,938
Golf Club subsidy	60.90	8,260
Government grants	-	25,000
Raffle proceeds	85,579.00	85,927
Sales of Scout items	4,585.75	4,845
Sundries	150.00	90
	1,163,253.17	1,199,318
12) Employment cost		
Employee compensation insurance	16,472.00	16,377
Provident fund contributions	229,165.70	239,430
Salaries	3,404,855.00	3,231,393
Staff medical allowances	13,254.00	8,300
Medical insurance	24,160.00	20,220
	3,687,906.70	3,515,720
13) Accommodation cost		
Air-conditioning and management fee	105,216.00	101,928
Rates	113,628.00	111,612
Rent	697,120.00	658,912
	915,964.00	872,452
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 (2025 - same).		
15) Material related parties transactions		
Transactions		
Income items	5,236,359.22	4,990,987
Expense items	740,816.57	281,914

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:

- Foreign exchange risk**
The Regional Executive Committee is of the opinion that the region does not have significant foreign exchange risk under the current operations as the majority of the region's transactions are denominated in Hong Kong Dollars.
- Price risk**
The region is not exposed to both debt and equity securities price fluctuation risk.
- Credit risk**
The region's principal financial assets are trade receivables, other receivables, deposits, cash and bank balances. The credit risk on liquid funds is limited because the counterparties are 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.
- Liquidity risk**
The liquidity of the region is managed by maintaining sufficient cash and bank balances.
- Cash flow interest rate risk**
The region has significant variable interest rate deposits placed with banks and Scout Units which expose the region to cash flow interest rate risk. At present, the region does not enter into any derivative to hedge against its interest rate risk exposure.

17) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2026

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, 2026 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
- Amendments to HKFRS 9, Financial instruments and HKFRS 7, Financial instruments : disclosures - Contracts referencing nature-dependent electricity financial instruments	1st January, 2026
- 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

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

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17) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2026 (continued)

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 except for the following:

HKFRS 18, Presentation and disclosure in the financial statements

HKFRS 18 will replace HKAS 1 Presentation of financial statements and aims to improve the transparency and comparability of information about an entity's financial statements. HKFRS 18 is effective for annual reporting periods beginning on or after 1st January, 2027 and is to be applied retrospectively.

Among other changes, under HKFRS 18, entities are required to classify all income and expenses into five categories in the statement of comprehensive income and expenditure, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to provide specific disclosure about management-defined performance measures in a single note in the financial statements.

The region does not plan to early adopt HKFRS 18 and is still in the process of assessing the impact of the adoption.



財務報告：白沙灣譚華正海上活動中心

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2026

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, 2026, 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, 2026 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 ("HKASs") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the centre in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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

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

The Regional Executive Committee is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRS 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 Sha Wan Tam Wah Ching Sea Activity Centre
(Registered under Rule 4.2 of the Policy, Organisation and Rules of Scout Association of Hong Kong)
(Continued)

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

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

Auditor's responsibilities for the audit of the financial statements

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

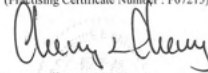
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKASs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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: 26th May, 2026

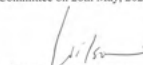
SCOUT ASSOCIATION OF HONG KONG - PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2026

	Notes	2026 HK\$	2025 HK\$
Non-current assets			
Property, plant and equipment	3e & 5	169,369.00	413,560
Current assets			
Inventories	3f & 4	89,106.90	107,548
Trade receivables	3i & 10	706,021.29	544,104
Utility deposits and prepayments		26,333.00	314,296
Amounts due from Scout units	6	500,000.00	500,000
Cash and cash equivalents	3h	75,593.02	212,124
		1,397,054.21	1,678,072
Current liabilities			
Trade payables and accruals	3m	(243,683.01)	(10,500)
Temporary receipts	3m	(544,868.78)	(987,499)
Amounts due to Scout units	6	(8,448.84)	(8,449)
		(797,000.63)	(1,006,448)
Net current assets		600,053.58	671,624
TOTAL NET ASSETS		769,422.58	1,085,184
Financed by:			
Accumulated Fund	9	205,463.10	351,159
Internal Designated Funds	3g & 9	563,959.48	734,025
TOTAL FUNDS		769,422.58	1,085,184

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

Approved and authorized for issue by the Regional Executive Committee on 26th May, 2026.


LEE Kwong Yu
Chairman of Regional Executive Committee


WAN Sze Chung, Wilson
Regional Treasurer

財務報告：白沙灣譚華正海上活動中心

SCOUT ASSOCIATION OF HONG KONG - PAK SHA WAN TAM WAH CHING SEA ACTIVITY CENTRE STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2026

	2026 HKS	2026 HKS	2026 HKS	2025 HKS
	Subvented	Non-subvented	Total	Total
Income				
Government subventions	1,459,400.33	-	1,459,400.33	1,510,770
AHQ subsidy	-	621,761.78	621,761.78	557,758
Other income	-	2,396,870.86	2,396,870.86	1,649,827
Interest income	-	21,500.00	21,500.00	20,000
	1,459,400.33	3,040,132.64	4,499,532.97	3,738,555
Expenditure				
Employment cost	(6,337.38)	(8,151.62)	(14,489.00)	(14,642)
Employee compensation insurance	-	(115,695.85)	(115,695.85)	(107,732)
Provider fund contributions	-	-	-	-
Salaries	(1,040,570.00)	-	(1,040,570.00)	(1,151,214)
Managerial grade staff	(271,887.90)	(1,294,070.64)	(1,565,958.54)	(1,465,677)
Other grade staff	(3,147.84)	(3,235.00)	(6,382.84)	(6,200)
Special grant	-	(24,160.00)	(24,160.00)	(20,220)
Staff medical allowances	-	(886,413.37)	(886,413.37)	(9,130)
Medical insurance	-	(89,481.00)	(89,481.00)	(88,981)
Non-investment work	-	(101,426.19)	(101,426.19)	(86,516)
Rent and rates	-	(19,645.56)	(19,645.56)	(1,159,951)
Repair and maintenance	-	(1,322,741.28)	(1,322,741.28)	(1,159,951)
Other operating expenses	-	(3,355,893.92)	(3,355,893.92)	(4,145,763)
	(1,459,400.33)	(5,355,893.92)	(6,815,294.25)	(4,145,763)
(Deficit) for the year before transfer	-	(315,761.28)	(315,761.28)	(407,408)
Amounts transferred from replacement reserves	-	182,965.42	182,965.42	184,031
Amounts transferred (to) maintenance funds	-	(12,900.00)	(12,900.00)	(12,000)
Amounts transferred from development and operations funds	-	-	-	36,140
(Deficit) for the year retained in accumulated funds	-	(145,695.86)	(145,695.86)	(199,237)

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, 2026

	Accumulated Fund (note 9) HKS	Internal Designated Funds (note 9) HKS	Total HKS
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
At 1st April, 2025	351,158.96	734,024.90	1,085,183.86
Transferred (to) statement of income and expenditure	(145,695.86)	(170,065.42)	(315,761.28)
At 31st March, 2026	205,463.10	563,959.48	769,422.58

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, 2026

	2026 HKS	2025 HKS
(Deficit) for the year	(315,761.28)	(407,408)
Non-cash adjustments to reconcile (deficit) for the year to cash flows:		
Depreciation	289,521.41	308,186
Interest (received)	(21,500.00)	(20,000)
Adjustments for:		
Decrease in inventories	18,440.80	5,588
(Increase) in trade receivables	(161,917.57)	(419,877)
Decrease/(Increase) in utility deposits and prepayments	287,963.00	(284,475)
Increase/(Decrease) in trade payables and accruals	233,183.01	(59,935)
(Decrease) in temporary receipts	(442,630.24)	(48,253)
Cash (used in) operating activities	(112,700.87)	(926,174)
Cash flows from investing activities		
(Payments) to acquire property, plant and equipment	(45,330.00)	(43,233)
Interest income	21,500.00	20,000
Cash (used in) investing activities	(23,830.00)	(23,233)
Net (decrease) in cash and cash equivalents	(136,530.87)	(949,407)
Cash and cash equivalents at 1st April, 2025	212,123.89	1,161,531
Cash and cash equivalents at 31st March, 2026	75,593.02	212,124
Analysis of the balances of cash and cash equivalents		
Cash and bank balances	75,593.02	212,124

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.

The HKICPA has issued certain amendments to HKFRSs that are first effective or available for early adoption for the current accounting period of the centre. Note 3c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the centre for the current accounting period reflected in these financial statements.

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.



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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 21, The effects of changes in foreign exchange rates - Lack of exchangeability

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 (2025 - same).

No depreciation on leasehold property and capital works under Environment & Conservation Fund are provided as they have been fully depreciated (2025 - 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% (2025 - same)
Equipment and stores	25% (2025 - same)
Furniture and fixtures	25% (2025 - same)
Capital works	20% (2025 - same)

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

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3) Material accounting policies (continued)

e) Property, plant and equipment (continued)

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.

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3) Material accounting policies (continued)

b) Cash and cash equivalents

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

i) Employee benefits

Short term employee benefits and contributions to defined contribution retirement plans

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

A mandatory provident fund scheme ("the MPF scheme") is operated by the centre to fulfil the requirements under the Mandatory Provident Fund Schemes Ordinance. The MPF scheme is a defined contribution retirement plan administered by independent trustees. Under the MPF scheme, the employer and its employees are each required to make contributions to the plan at 5% of the employees' relevant income, subject to a cap of relevant monthly income of HK\$30,000. The contributions to the plan vest immediately, there is no forfeited contributions that may be used by the centre 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.

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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:

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

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

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

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

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3) Material accounting policies (continued)

o) Impairment of assets

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

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

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

If in a subsequent period the amount of an impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through income and expenditure. A reversal of an impairment loss 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:

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3) Material accounting policies (continued)

o) Impairment of assets (continued)

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

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

Calculation of recoverable amount

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

Recognition of impairment losses

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

Reversals of impairment losses

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

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

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

	2026 HK\$	2025 HK\$
Certificates and log books	3,966.00	4,841
Hats	23,107.50	27,291
Medals and badges	18,320.40	29,376
T-shirts	43,713.00	46,040
	89,106.90	107,548

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5) Property, plant and equipment

	Furniture and fixtures	Leasehold property	Equipment and stores	Computerisation	Capital works	Capital works under Environment & Conservation Fund	Total
At cost/written down value	291,831.00	1.00	2,853,274.27	45,538.99	2,491,514.00	443,700.00	6,125,859.26
At 1st April, 2024	30,223.00	-	13,010.00	-	-	-	43,233.00
Additions	-	-	(10,500.00)	-	-	-	(10,500.00)
(Written off)	-	-	-	-	-	-	-
At 31st March, 2025	322,054.00	1.00	2,855,784.27	45,538.99	2,491,514.00	443,700.00	6,158,592.26
Additions	7,000.00	-	38,330.00	-	-	-	45,330.00
(Written off)	-	-	(64,200.00)	-	-	-	(64,200.00)
At 31st March, 2026	329,054.00	1.00	2,829,914.27	45,538.99	2,491,514.00	443,700.00	6,139,722.26
Provision for depreciation							
At 1st April, 2024	95,450.00	-	2,586,651.15	22,335.19	2,599,210.00	443,700.00	5,447,346.34
Charges for the year	73,015.75	-	112,417.57	11,600.19	111,152.00	-	308,185.51
(Written back)	-	-	(10,500.00)	-	-	-	(10,500.00)
At 31st March, 2025	168,465.75	-	2,688,568.72	33,935.38	2,710,362.00	443,700.00	5,746,031.85
Charges for the year	74,765.75	-	122,000.05	11,603.61	81,152.00	-	289,521.41
(Written back)	-	-	(64,200.00)	-	-	-	(64,200.00)
At 31st March, 2026	243,231.50	-	2,746,368.77	45,538.99	2,491,514.00	443,700.00	5,970,353.26
Net book value							
At 1st April, 2024	85,822.50	1.00	83,545.50	-	-	-	169,369.00
At 31st March, 2025	153,588.25	1.00	167,215.55	11,603.61	81,152.00	-	413,560.41
At 31st March, 2026							

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6) Amounts due from/to Scout units

The amounts due from/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

	2026 HK\$	2025 HK\$
Bank charges	1,324.90	1,068
Cleaning	27,373.17	30,420
Computerisation	7,737.37	9,152
Consumable/Non-capital assets	11,619.13	34,585
Courses and activities	562,649.44	381,302
Depreciation	289,521.41	308,186
Electricity	98,066.00	98,226
Insurance	85,015.00	87,453
Laundry expenses	30,443.00	38,762
Licence fee	300.00	300
Membership fee	2,966.44	3,770
Pleasure craft expenses	166,192.82	121,587
Postage	440.00	440
Printing and stationery	13,968.54	15,684
Sundries	9,008.73	12,812
Telephone	4,176.00	4,175
Travelling and transportation	5,742.63	4,956
Water	6,196.70	7,073
	1,322,741.28	1,159,951

8) Other income

Camp fee	469,799.00	428,938
Courses and activities fee	162,913.00	125,813
East Kowloon Region subsidy	611,600.57	163,378
AHQ subsidy	13,610.40	9,850
The Hong Kong Jockey Club Charities Trust	663,961.54	492,995
Rental fee	164,510.00	159,025
Rental of pleasure crafts	281,345.00	214,550
Sir David Trench Fund	-	29,200
Sundries	29,131.35	24,578
Donation	-	1,500
	2,396,870.86	1,649,827



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9) Movements in reserves and internal designated funds		Accumulated Fund	Internal Designated Funds		Total
		HKS	Pak Sha Wan Tam Wah Ching Sea Activity Centre	Replacement Amortisation Reserves	HKS
			Development and Operations Funds	HKS	
			HKS		
At 1st April, 2024		550,396.18	36,140.12	518,612.00	1,492,591.78
Transferred (to)/from statement of income and expenditure		(199,237.22)	(36,140.12)	(184,030.58)	(407,407.92)
At 31st March, 2025		351,158.96	-	334,581.42	1,085,183.86
At 1st April, 2025		351,158.96	-	334,581.42	1,085,183.86
Transferred (to)/from statement of income and expenditure		(145,695.86)	-	(182,965.42)	(315,761.28)
At 31st March, 2026		205,463.10	-	151,616.00	769,422.58
The replacement amortisation reserves representing:					
Grant from SDF				166,500.00	
Grant from RSP				134,966.00	
				151,616.00	

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

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10) Trade receivables	2026 HKS	2025 HKS
Trade receivables from outside parties	706,021.29	544,104
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, 2026, the aging analysis for trade receivables that are neither individually nor collectively considered to be impaired is as follows:		
Neither past due nor impaired	219,795.65	74,386
Past due but not impaired		
Less than 30 days	26,424.00	67,610
31 to 60 days	48,240.84	26,450
61 to 90 days	43,801.11	34,164
more than 90 days	367,759.69	341,494
	706,021.29	544,104

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 (2025 - same).

12) Material related parties transactions

Transactions		
Related parties		
Income from Scout units	2,706,373.08	2,241,756

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.

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

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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, 2026

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, 2026 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 HKFRS 9, Financial instruments and HKFRS 7, Financial instruments: disclosures - Contracts referencing nature-dependent electricity financial instruments	1st January, 2026
- 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 except for the following:

HKFRS 18, Presentation and disclosure in the financial statements

HKFRS 18 will replace HKAS 1 Presentation of financial statements and aims to improve the transparency and comparability of information about an entity's financial statements. HKFRS 18 is effective for annual reporting periods beginning on or after 1st January, 2027 and is to be applied retrospectively.

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

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14) Possible impact of amendments, new standards and interpretations issued but not yet effective for the accounting year ended 31st March, 2026 (continued)

Among other changes, under HKFRS 18, entities are required to classify all income and expenses into five categories in the statement of comprehensive income and expenditure, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to provide specific disclosure about management-defined performance measures in a single note in the financial statements. The centre does not plan to early adopt HKFRS 18 and is still in the process of assessing the impact of the adoption.

15) LCSD reserve fund	2026 HKS	2025 HKS
Income		
LCSD subvention	1,408,276.28	1,442,558
Minor repairs	19,645.56	26,212
Special grant	31,478.49	42,000
Total income	1,459,400.33	1,510,770
Expenditure		
Employee compensation insurance	(6,337.38)	(6,247)
Salaries	(1,040,570.00)	(1,133,074)
Managerial grade staff	(271,887.90)	(214,256)
Other grade staff	(31,478.49)	(42,000)
Rent and rates	(89,481.80)	(85,981)
Repairs and maintenance	(19,645.56)	(26,212)
Total expenditure	(1,459,400.33)	(1,510,770)
	-	-

16) Other income to be recognised in future years

In 2022, the centre obtained the grant from LCSD amounted to HK\$405,760.00 to maintain capital work. Depreciation of the grant received is calculated to write off the cost of HK\$405,760.00 on a straight line method at 20% per annum. Accordingly 80% of property, plant and equipment equivalent to HK\$324,608.00 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 replace property, plant and equipment totalling HK\$67,500.00 and grant from Regional Scout Fund amounted to HK\$387,811.99 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\$49,950.00 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\$32,208.00 on a straight line method at 25% per annum. Accordingly 75% of property, plant and equipment equivalent to HK\$24,156.00 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\$34,803.99 on a straight line method at 33.33% per annum. Accordingly 66.67% of property, plant and equipment equivalent to HK\$23,202.66 is to be recognised in future years to reflect the pattern of the depreciation of the items.

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

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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.

In 2026, the centre obtained the grant from Regional Scout Fund amounted to HK\$33,730.00 to maintain improvement work. Depreciation of the grant received is calculated to write off the cost of HK\$33,730.00 on a straight line method at 25% per annum. Accordingly 75% of property, plant and equipment equivalent to HK\$25,297.50 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	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
鯉魚門區	455	271	433	432	187	184	73	71	51	61	1,199	1,019	233	250	93	106	1,525	1,375
西貢區	286	283	367	318	184	191	49	44	11	7	897	843	115	121	57	53	1,069	1,017
將軍澳區	156	226	377	308	440	421	103	78	21	29	1,097	1,062	168	156	23	28	1,288	1,246
黃大仙區	282	268	329	302	138	151	68	47	30	19	847	787	162	149	56	86	1,065	1,022
慈雲山區	449	377	466	401	169	156	39	46	0	0	1,123	980	111	114	69	70	1,303	1,164
九龍灣區	244	267	432	420	205	197	51	48	5	9	937	941	115	112	90	94	1,142	1,147
觀塘區	248	217	234	212	172	152	64	59	35	33	753	673	113	113	56	67	922	853
秀茂坪區	133	158	238	210	174	177	26	37	7	16	578	598	82	84	36	35	696	717
地域總部	-	-	-	-	-	-	-	-	-	-	-	-	32	33	79	97	111	130
總數	2,253	2,067	2,876	2,603	1,669	1,629	473	430	160	174	7,431	6,903	1,131	1,132	559	636	9,121	8,671

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	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
鯉魚門區	25	25	15	14	18	18	8	9	6	6	5	6
西貢區	28	28	9	8	15	14	9	8	6	5	1	1
將軍澳區	31	31	6	7	15	15	15	17	9	7	5	4
黃大仙區	22	22	14	13	16	16	11	11	7	8	7	4
慈雲山區	32	32	22	13	23	15	12	11	5	4	0	0
九龍灣區	23	22	12	12	17	16	10	10	4	5	1	1
觀塘區	21	20	13	11	14	13	9	8	7	6	6	5
秀茂坪區	25	26	6	6	11	11	10	10	5	5	1	1
總數	207	206	97	84	129	118	84	84	49	46	26	22

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	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
地域總部	-	-	-	-	-	-	-	-	0	0
鯉魚門區	41	35	4	11	1	1	1	0	3	8
西貢區	2	9	5	1	0	0	1	0	3	2
將軍澳區	0	15	5	7	0	0	1	0	1	5
黃大仙區	15	20	11	3	0	0	0	0	1	1
慈雲山區	10	15	2	1	0	1	0	0	3	1
九龍灣區	33	36	3	6	0	0	0	0	3	4
觀塘區	3	2	2	4	2	0	1	0	1	4
秀茂坪區	1	2	0	0	0	0	0	0	0	0
總數	105	134	32	33	3	2	4	0	15	25





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。

東九龍地域

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白沙灣譚華正海上活動中心

地址：香港新界西貢白沙灣西貢公路 600 號
電話：2719 8979
傳真：2358 2177
電郵：psw@scout.org.hk



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