



香港童軍總會
童軍知友社

Scout Association of Hong Kong
The Friends of Scouting

Annual Report

2022-2023年報



童軍知友社

與你同在



抱負、使命及價值觀

抱負

成為香港最優秀的青少年服務機構之一，致力培育青少年健康成長、造福社會。

使命

創造有利條件，以協助青少年建立自我、貢獻社群。

價值觀

我們重視：

- 青少年在發展自我的過程中，面對一些困難和阻力；這些困阻如處理得宜，可以成為他們成長的動力和助力。
- 青少年擁有獨特的潛能；在其成長與發展的過程中，必須透過體驗和實踐，不斷地探索和發揮。
- 青年人對社會發展的承擔；青少年須透過關懷別人，投入社群，以完善的人格，回饋社會。
- 良好的成年人榜樣，在青少年建立自我的過程中，擔當著正面而重要的角色。
- 家庭是培育青少年成長的地方，強化家庭功能有助培養積極正面、關懷社會的新一代。
- 社會工作的核心價值。
- 童軍運動的方法，有效地促進青少年身心發展。

機構宗旨

Organization Objectives

- 協助香港童軍總會向非童軍之青少年宣揚童軍精神。
To assist the Scout Association of Hong Kong in promoting the spirit of Scouting to non-uniformed young people.
- 組織由政府資助之青少年服務，以促進青少年個人之成長。
To organize children and youth services subvented by the government so as to enhance youngsters' personal development.
- 鼓勵本社會員在日常生活中，恪守童軍處世原則。
To encourage members of the organization to practise the Scout code of conduct in their daily life.
- 主辦由香港童軍總會委派之各項活動或服務。
To organize activities or services assigned by the Scout Association of Hong Kong.



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社長獻辭

本社一直透過啟業中心、朗屏中心、學校社會工作服務及綜合教育中心，為青少年及其家庭提供適切及多元化服務，履行本社使命「創造有利條件，以協助青少年建立自我、貢獻社群」。

2023年初，政府宣布全面撤銷口罩令。在疫情洗禮過後，不少生活日常有所改變，例如加快了電子貨幣的流通、促進網絡會議、外賣及物流平台的崛起等；同時，疫情也為社會帶來一些後遺症，青少年精神健康問題尤為明顯。

疫情期間，基於社交距離及學校暫停面授課堂的措施，使青少年失去與人面對面互動的機會，缺乏正常社交生活，不但無法練習和實踐社交技巧，甚至出現社交退縮情況。回復面授課堂，青少年需要追趕課程進度及成績，承受著很大壓力。因封關而被留在內地進行網課學習，未能返到原有校園的跨境學童，復課後需要重新適應香港校園的人和事。上述種種是引致青少年精神健康情況轉差的部份因由。

面對疫後所帶來的挑戰，本社前線同工未敢有一絲鬆懈。除了從個案層面介入外，去年也在活動層面以青少年精神健康為服務重點，舉辦多項為青少年、家長、老師及社區人士而設的活動。事實上本社早於五年前已開始發展青少年精神健康服務，累積了數年經驗作為基礎，去年發展工作亦見成效，當中「SOUL KEEPER 守門人訓練」已成為本社特色服務之一。

除此以外，本社所提供的優質特色服務還有青少年生涯規劃、領袖及義工訓練、學童專注力訓練及少數族裔共融計劃等。各服務計劃推展順利，且獲得理想果效，全賴一眾前線同工專業的態度和卓越的工作能力。

在疫情後，香港經濟仍處於低迷。面對經濟不景氣，綜合教育中心的同工努力開拓對準市場需要的新課程，以吸引家長為子女報讀；同時，維持優質服務及良好信譽，並成功爭取開辦各項政府資助課程。教育中心能保持良好業績及錄得盈餘，實在感謝同工們的努力。

本社服務能有此佳績，有賴各級總監及會務委員出謀獻策，與前線同工齊心協助，為青少年福祉而努力不懈，本人深表敬意及讚賞。期望來年，在大家努力下，本社服務表現能再上一層樓。

童軍知友社社長
高等法院上訴法庭法官
彭偉昌法官



總監報告

童軍知友社以「創造有利條件，以協助青少年建立自我、貢獻社群」為服務使命。本社轄下啟業中心、朗屏中心、學校社會工作服務及綜合教育中心，於 2022 至 2023 年度期間，繼續推行多項優質服務，回應青少年及其家庭的需要。

本社兩間青少年綜合服務中心及學校社會工作服務，於 2022 至 2023 年度共有 19,078 名青少年會員，提供了 2,311 項活動，參與人數高達 116,132 人，出席人次共 153,679 次，為 2,038 宗個案，提供共 27,848 次面談輔導服務。

經歷接近三年的疫情，大眾社會漸漸走上復常之路，本社過去因疫情而有所影響的服務，也開始回復過來。不論以少數族裔青少年、高危青少年，以及有特殊教育需要學童及其家庭為主要對象的服務計劃，還是回應中小學生成長需要的到校服務，例如生涯規劃支援服務、性教育及領袖訓練等，已逐漸回復面對面形式進行；在解除各種限制後，本社的各項服務數字均有明顯增長。

本社個案面談輔導服務方面，較去年大幅上升，當中情緒 / 心理健康問題的相關數字更是大幅飆升。在疫情期間的社交距離措施下，青少年因長時間留在家中而令其社交能力下降。面對復課重返校園時，他們會因未能適應而出現焦慮、缺課、情緒困擾，甚至產生自傷自殺的念頭。就著青少年精神健康狀況，除了在個案層面作出介入外，本社去年更以「童心守護計劃」，推出一系列計劃活動，回應青少年精神健康需要，推廣「關顧自己、關心身邊人」訊息，鼓勵大家成為守護青少年心靈的一分子。

至於綜合教育中心，繼續舉辦兒童及青少年課程、成人課程、長者課程及僱員再培訓課程，課程種類不但多元化，而且能夠配合不同服務對象的需要。去年舉辦課程數量達 399 個，參加人數共 5,089 人。

童軍旅方面，由本社所主辦的 10 個童軍旅相繼恢復集會，部份更完成新成員招募，為童軍旅添加新成員；同時，旅團領袖更鼓勵各成員積極參與由總會或地域所舉辦的各項活動和訓練，希望為成員的童軍生活注入更多活力和色彩。

本社總監、會務委員、童軍領袖及同工，憑藉對青少年的關心、具創意及勇於嘗試的態度，跨越疫情帶來的障礙，在復常路上繼續與青少年同行，為他們提供適切而優質服務，我相信來年在大家同心協力下，本社服務定能繼續發光發亮。

童軍知友社總監
陳立基



2022 至 2023 年度職守人士



社長

高等法院上訴法庭法官

彭偉昌法官

副社長



馮和順先生



歐陽卓倫醫生, MH, JP



勞國康先生



陳永祥先生

副社長（續）



李鳳翔先生



陳永雄先生



吳振雄先生



姚恩平先生



陳啟銘先生



譚鉅龍先生



陳玲女士



譚浩青先生



陳炫亨先生



江瑩瑩女士



唐一瀚先生



程容輝先生

名譽顧問



趙不求先生, MH



周湛燊博士, OBE, LLD, JP



陳柏泉先生



梁雲生先生, JP



羅仁禮先生, MH, JP



陳樹鏌先生, SBS, JP



周炳朝先生



杜湛峰先生, GBS



吳亞明先生



顏明仁博士

法律顧問



王建明先生



羅保林先生



陳國雄先生



嚴元浩先生, SBS



鄧國偉先生

執行委員會

主席



岑文光先生

副主席



郭志成先生



葉啓亮先生



余錦榮先生

秘書



黎培榮先生, MH

司庫



林炳玉先生

委員



鄭國強先生



邱浩波先生,
GBS, MH, JP



林建華博士,
BBS, MH



余錦榮先生



陳永祥先生



顧家哲先生



盧偉誠先生



葉建生先生



陳樹鏌先生,
SBS, JP



陳立志先生



蔡宗輝先生



周炳朝先生



顏介中先生



鍾明浩先生



黃文泰先生



葉志成先生



吳亞明先生



吳龍昌先生



顏秀峰先生

執行委員會

總監



香港總監
劉彥樑先生



副香港總監
(活動與訓練)
吳家亮先生



童軍知友社總監
徐小龍先生, MH
(至 31.12.2022)



署理童軍知友社總監
(1.1.2023 起)
副童軍知友社總監
(常務及社會服務)
陳立基先生



副童軍知友社總監
(青少年服務)
馮志豪博士



助理童軍知友社總監
(策劃及拓展)
陳國權先生



助理童軍知友社總監
(常務)
張俊平先生
(至 31.1.2023)

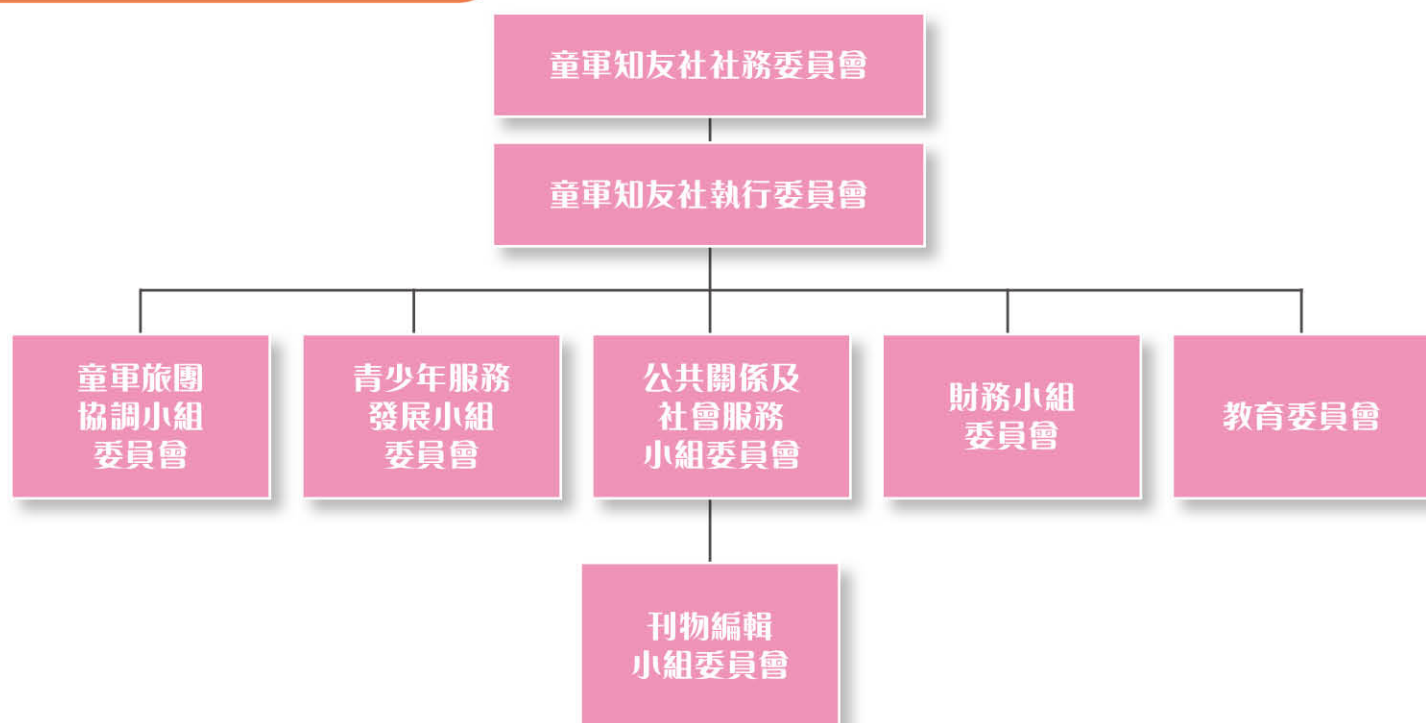


助理童軍知友社總監
(社會服務及外部協調)
邱祖耀先生

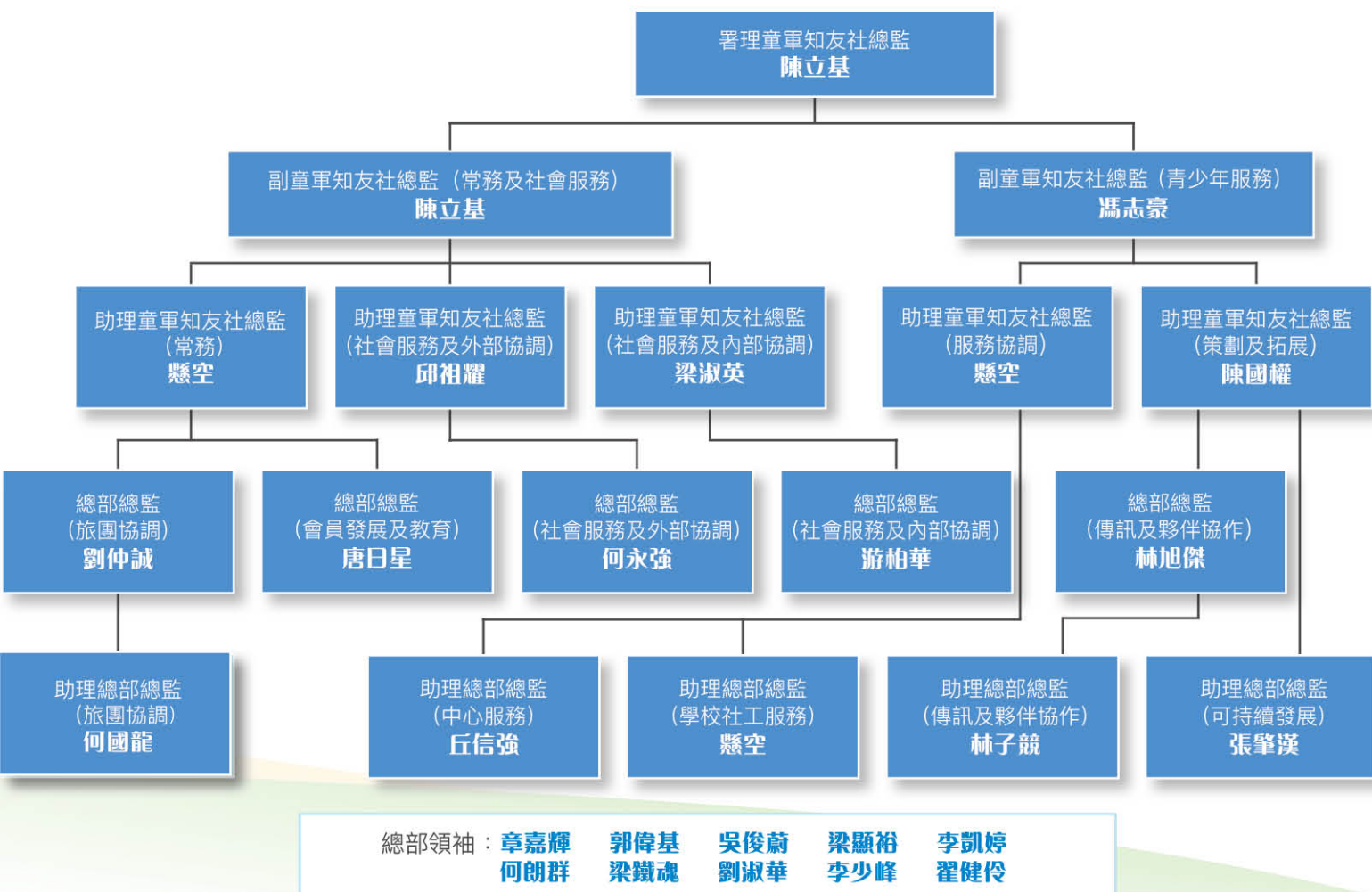


助理童軍知友社總監
(社會服務及內部協調)
梁淑英女士

委員會架構



總監及領袖架構（截至 31.3.2023）



2022 至 2023 年度職守人士

社務委員會

社長： 高等法院上訴法庭法官 彭偉昌法官

副社長：

馮和順先生	歐陽卓倫醫生, MH, JP	勞國康先生
陳永祥先生	李鳳翔先生	陳永雄先生
吳振雄先生	姚恩平先生	陳啟銘先生
譚鉅龍先生	陳玲女士	譚浩青先生
陳炫亨先生	江瑩瑩女士	唐一瀚先生
程容輝先生		

主席： 岑文光先生

副主席： 郭志成先生 葉啓亮先生 余錦榮先生

秘書： 黎培榮先生, MH

司庫： 林炳玉先生

核數師： 天職香港會計師事務所有限公司

名譽顧問：

趙不求先生, MH	周湛榮博士, OBE, LLD, JP	陳柏泉先生
梁雲生先生, JP	羅仁禮先生, MH, JP	陳樹鏌先生, SBS, JP
周炳朝先生	杜淮峰先生, GBS	吳亞明先生
顏明仁博士		

法律顧問：

王建明先生	羅保林先生	陳國雄先生
嚴元浩先生, SBS	鄧國偉先生	

香港總監： 劉彥樑先生

副香港總監（活動與訓練）： 吳家亮先生

童軍知友社總監： 徐小龍先生, MH (至 31.12.2022)

署理童軍知友社總監： 陳立基先生 (1.1.2023 起)

副童軍知友社總監（常務及社會服務）： 陳立基先生

副童軍知友社總監（青少年服務）： 馮志豪博士

助理童軍知友社總監（服務協調）： 懸 空

助理童軍知友社總監（策劃及拓展）： 陳國權先生

助理童軍知友社總監（常務）： 張俊平先生 (至 31.1.2023)

助理童軍知友社總監（社會服務及外部協調）： 邱祖耀先生

助理童軍知友社總監（社會服務及內部協調）： 梁淑英女士

總部總監（傳訊及夥伴協作）： 林旭傑先生

總部總監（旅團協調）： 劉仲誠先生

總部總監（會員發展及教育）： 唐日星先生

社務委員會（續）

總部總監（社會服務及外部協調）：	何永強先生
總部總監（社會服務及內部協調）：	游柏華先生
助理總部總監（傳訊及夥伴協作）：	林子競先生
助理總部總監（可持續發展）：	張肇漢先生
助理總部總監（中心服務）：	丘信強先生
助理總部總監（學校社工服務）：	懸 空
助理總部總監（旅團協調）：	何國龍先生
執行委員會會務委員	
各小組委員會會務委員	
總幹事：	李思行女士
副總幹事：	謝潔怡女士（至 31.12.2022）
	王婉玲女士（1.1.2023 起）
督導主任（啟業）：	鄭仲文先生
督導主任（朗屏）：	岑佩儀女士
督導主任（學校社會工作）：	鍾詠雯女士
行政主任：	陳青霞女士
綜合教育中心經理：	鄭敏怡女士

執行委員會

當然委員

主席：	岑文光先生		
副主席：	郭志成先生	葉啓亮先生	余錦榮先生
秘書：	黎培榮先生，MH		
司庫：	林炳玉先生		
財務小組委員會主席：			鄭國強先生
青少年服務發展小組委員會主席：			邱浩波先生，GBS，MH，JP
教育委員會主席：			林建華博士，BBS，MH
公共關係及社會服務小組委員會主席：			余錦榮先生
童軍旅團協調小組委員會主席：			陳永祥先生
香港總監：			劉彥樑先生
副香港總監（活動與訓練）：			吳家亮先生
童軍知友社總監：			徐小龍先生，MH（至 31.12.2022）
署理童軍知友社總監：			陳立基先生（1.1.2023 起）
副童軍知友社總監（常務及社會服務）：			陳立基先生

執行委員會（續）

當然委員

副童軍知友社總監（青少年服務）：

助理童軍知友社總監（服務協調）：

助理童軍知友社總監（策劃及拓展）：

助理童軍知友社總監（常務）：

助理童軍知友社總監（社會服務及外部協調）：

助理童軍知友社總監（社會服務及內部協調）：

總幹事：

委員

顧家哲先生

陳樹鏌先生，SBS, JP

周炳朝先生

黃文泰先生

吳龍昌先生

盧偉誠先生

陳立志先生

顏介中先生

葉志成先生

顏秀峰先生

馮志豪博士

懸空

陳國權先生

張俊平先生（至 31.1.2023）

邱祖耀先生

梁淑英女士

李思行女士

列席人士

副總幹事：

督導主任（啟業）：

督導主任（朗屏）：

督導主任（學校社會工作）：

行政主任：

綜合教育中心經理：

葉建生先生

蔡宗輝先生

鍾明浩先生

吳亞明先生

謝潔怡女士（至 31.12.2022）

王婉玲女士（1.1.2023 起）

鄭仲文先生

岑佩儀女士

鍾詠雯女士

陳青霞女士

鄭敏怡女士

教育委員會

主席：

林建華博士，BBS, MH

副主席：

陳湛明博士

顧問：

歐陽卓倫醫生，MH, JP 陳立志先生

李啟明博士

顏明仁博士

委員：

吳龍昌先生

葉建生先生

盧偉誠先生

丁偉明先生

陳德恒先生

譚兆炳先生

李皓君先生

顏瀚怡先生

吳兆文先生

梁偉倫博士

郭慧良博士

張俊彥先生

葉浩然先生

林旭傑先生

李少鶴先生

* 當然委員：

綜合教育中心校董會成員

列席：

童軍知友社司庫：

林炳玉先生

副香港總監（活動與訓練）：

吳家亮先生

助理童軍知友社總監（常務）：

張俊平先生（至 31.1.2023）

副總幹事：

謝潔怡女士（至 31.12.2022）

王婉玲女士（1.1.2023 起）

會議秘書：

綜合教育中心經理：

鄭敏怡女士

教育委員會（續）

* 備註：

綜合教育中心校董會成員：

教育委員會主席：

林建華博士，BBS, MH

童軍知友社總監：

徐小龍先生，MH（至 31.12.2022）

署理童軍知友社總監：

陳立基先生（1.1.2023 起）

副童軍知友社總監（常務及社會服務）：

陳立基先生

助理童軍知友社總監（常務）：

張俊平先生（至 31.1.2023）

總幹事：

李思行女士

陳樹鏌先生，SBS, JP

岑文光先生

鄭國強先生

財務小組委員會

主席：鄭國強先生

副主席：姚恩平先生

楊繼文先生

委員：童軍知友社司庫：

林炳玉先生

副童軍知友社總監（常務及社會服務）：

陳立基先生

副童軍知友社總監（青少年服務）：

馮志豪博士

副童軍知友社總監（服務協調）：

懸空

助理童軍知友社總監（常務）：

張俊平先生（至 31.1.2023）

孔維釗博士

顏介中先生

列席：童軍知友社總監：

徐小龍先生，MH（至 31.12.2022）

署理童軍知友社總監：

陳立基先生（1.1.2023 起）

副總幹事：

謝潔怡女士（至 31.12.2022）

督導主任（啟業）：

王婉玲女士（1.1.2023 起）

綜合教育中心經理：

鄭仲文先生

會議秘書：行政主任：

鄭敏怡女士

陳青霞女士

童軍旅團協調小組委員會

主席：陳永祥先生

副主席：陳立志先生

顧問：顧家哲先生

周愛珠女士

龐家年先生

鄭善華女士

梅志強先生

李勁冲先生

委員：助理童軍知友社總監（常務）：

張俊平先生（至 31.1.2023）

總部總監（旅團協調）：

劉仲誠先生

助理總部總監（旅團協調）：

何國龍先生

東九龍第 138 旅旅長：

吳凱帆先生

荃灣第 42 旅旅長：

郭靈琳先生

沙田南第 45 旅旅長：

董曼琪女士

十八鄉第 22 旅旅長：

高兆基先生

港島第 241 旅旅長：

羅嘉輝先生

大埔北第 6 旅旅長：

吳俊蔚先生

新界第 1184 旅旅長：

黃彪先生

童軍旅團協調小組委員會（續）

委員：	新界第 1185 旅旅長：		李彩鳳女士
	港島第 1759 旅旅長：		葉彥康先生
	新界第 1782 旅代表：		王永權先生
	總部領袖：		章嘉輝先生
	總部領袖：		郭偉基先生
	總部領袖：		梁顯裕先生
	總部領袖：		李凱婷女士
列席：	總部領袖：		梁鐵魂先生
	游朝暉先生	蕭百明先生	
	各旅務委員會主席		
	童軍知友社總監：		徐小龍先生，MH（至 31.12.2022）
	署理童軍知友社總監：		陳立基先生（1.1.2023 起）
	副童軍知友社總監（常務及社會服務）：		陳立基先生
	行政主任：		陳青霞女士
會議秘書：	啟業中心協調職員：		梁彥喬先生
	朗屏中心協調職員：		劉曉筠女士
	幹事：		劉曉雲女士

公共關係及社會服務小組委員會

主席：	余錦榮先生		
副主席：	吳永基先生	莫元堅先生	吳龍昌先生
	胡定邦先生（30.8.2022 起）		
顧問：	丁偉明先生	顏明仁博士	
委員：	助理童軍知友社總監（社會服務及內部協調）：		梁淑英女士
	助理童軍知友社總監（社會服務及外部協調）：		邱祖耀先生
	總部總監（社會服務及內部協調）：		游柏華先生
	總部總監（社會服務及外部協調）：		何永強先生
	紀曉經先生	王永權先生	陳小慧女士
	龐家年先生	蕭百明先生	顧家哲先生
	顏介中先生	胡美珍女士	尹國雄先生
	陳玲女士	江瑩瑩女士	
	童軍知友社總監：		徐小龍先生，MH（至 31.12.2022）
	署理童軍知友社總監：		陳立基先生（1.1.2023 起）
列席：	副童軍知友社總監（常務及社會服務）：		陳立基先生
	總部總監（傳訊及夥伴協作）：		林旭傑先生
	督導主任（學校社會工作）：		鍾詠雯女士
	行政主任：		陳青霞女士
會議秘書：	幹事：		劉曉雲女士

青少年服務發展小組委員會

主席：	邱浩波先生，GBS, MH, JP	
副主席：	陳偉道先生，MH	
委員：	副童軍知友社總監（青少年服務）：	馮志豪博士
	助理童軍知友社總監（服務協調）：	懸空
	助理童軍知友社總監（策劃及拓展）：	陳國權先生
	陳鑑銘先生	李建賢博士
	陳佩儀女士	符俊雄先生
	吳國棟博士	文家安先生
	陳冰妍女士	林旭傑先生
列席：	童軍知友社總監：	徐小龍先生，MH（至 31.12.2022）
	署理童軍知友社總監：	陳立基先生（1.1.2023 起）
	副總幹事：	謝潔怡女士（至 31.12.2022）
	督導主任（啟業）：	王婉玲女士（1.1.2023 起）
	督導主任（朗屏）：	鄭仲文先生
	督導主任（學校社會工作）：	岑佩儀女士
會議秘書：	助理文員：	鍾詠雯女士
		黃眉繡女士

刊物編輯小組委員會

主席：	周炳朝先生	
副主席：	蔡宗輝先生	
顧問：	楊毓照先生，MH, JP	
委員：	助理童軍知友社總監（社會服務及內部協調）：	梁淑英女士
	總編輯：	岑佩儀女士
	學校社會工作服務代表：	陳潔瑩女士
	啟業中心代表：	陳雅芝女士
	朗屏中心代表：	吳欣怡女士（至 26.9.2022）
	綜合教育中心代表：	蔡慧煌女士（27.9.2022 起）
	陳建偉博士	莫綺婷女士
	伍桂麟先生	胡偉明先生
列席：	童軍知友社總監：	徐小龍先生，MH（至 31.12.2022）
	署理童軍知友社總監：	陳立基先生（1.1.2023 起）
	總部總監（社會服務及內部協調）：	游柏華先生
會議秘書：	助理文員：	黃眉繡女士

中央行政及統籌

周年會議

「2021至2022年度社務委員會周年會議」於2022年7月8日在香港童軍中心周湛榮集會堂舉行，是次活動以實體及視像形式同步進行。會議上通過2021/2022年度周年報告書及財務報告、2022/2023年度財政預算、2022/2023年度社務委員名單及核數師委任。香港總監劉彥樑先生宣布，香港童軍總會委任彭偉昌高等法院上訴法庭法官為童軍知友社新一屆的社長及岑文光律師為本社新一屆主席。



由左至右：徐小龍總監、岑文光主席、彭偉昌社長、劉彥樑總監及吳家亮總監

獎勵

本社於本年度共有11位人士獲香港童軍總會頒發獎勵，表揚他們對童軍運動所作出之貢獻：

青龍勳章：林建華博士，BBS, MH

功績榮譽十字章：鄭國強先生
張俊平總監
梁淑英總監

功績榮譽獎章：孔維釗博士
鄭仲文先生

優異服務獎章：陳立基總監
陳國權總監
吳麗華女士

優良服務獎章：彭偉昌法官
黃彪先生



會議進行中

財務

2022至2023年度之財政收支結算報告，包括運用社會福利署整筆撥款儲備及公積金儲備的資訊，請查閱本年報第38至47頁。

與往年一樣，未來整筆撥款儲備將繼續用於《津貼及服務協議》所訂定的活動及有關支援服務。過去一年，非定影員工的公積金儲備只用作支付公積金供款，日後亦會作同樣用途。本社呈交予社會福利署的周年財務報告可於<http://www.sahkfos.org/sahk/tc/newsletter/financialreports>下載。

會員及員工（截至2023年3月31日）



就職典禮

「2022 至 2023 年度社務委員會就職典禮」緊隨周年會議舉行，舉行方式同樣以實體及視像形式同步進行。由香港總監劉彥樑先生擔任主禮嘉賓，進行了委任證及獎勵的頒授儀式，共 70 名委員及總監出席。



頒發委任證合照留念



主禮嘉賓劉彥樑總監致勉辭



岑文光主席致謝辭

新春團拜

癸卯年新春團拜於 2023 年 2 月 12 日（農曆正月廿二日）在香港童軍中心周湛榮集會堂舉行，超過 90 名委員、總監、童軍旅成員、領袖、職員及親友參加。本社社長彭偉昌高等法院上訴法庭法官於當日向在場人士獻上新春賀辭；香港總監劉彥樑先生頒發長期服務獎狀；並由署理童軍知友社總監陳立基先生帶領一眾嘉賓進行「點爆竹」儀式，寓意本社於新一年事事順意。隨後在喜氣洋洋的氣氛下進行了新春遊戲及大抽獎環節。



新春遊戲進行中

大抽獎環節



陳立基總監帶領一眾嘉賓進行「點爆竹」儀式



彭偉昌社長致新春賀辭

童心守護計劃

本社於 2022 至 2023 年度以「青少年精神健康」為年度服務主題，並透過「童心守護計劃」推出各項服務計劃及活動。過去一年，三個青少年服務單位以「關顧自己及身邊人的情緒需要，鼓勵大家成為彼此心靈守門人」這個核心信息，為服務受眾及社區人士舉辦多項活動計劃，並連結不同合作伙伴，同心合力為青少年精神健康出一分力。

「童心守護計劃攤位巡禮」暨流動宣傳車

作為年度主題服務計劃的啟動活動，攤位巡禮於樂富廣場舉行，除了以展覽形式向社區人士介紹全年各項與青少年精神健康相關活動外，場內亦設置不同的體驗式攤位活動，讓參加者親身體驗，例如由社工即場示範運用繪本故事與兒童談別離、體驗 VR 遊戲從中認識情緒，攤位活動參加者超過 500 人次，反應非常理想。

同時，我們邀請本地插畫師含蓄 (Humchuk) 合作，以關顧自己及關心身邊人為主題設計車身貼紙，令流動宣傳車外型非常吸引；社工隨車出發，一連三日到屯門、荃灣、黃大仙、將軍澳、沙田、尖沙咀、銅鑼灣及太古城進行宣傳工作，配合車上的小遊戲，推廣「關顧自己」和「關心身邊人」的信息，三日活動有高達 800 個接觸人次。



攤位巡禮 —— 繪本伴讀工作坊



攤位巡禮 —— VR 體驗遊戲



流動宣傳車街站



攤位巡禮



流動宣傳車

“LOSS” & “FOUND” 生命教育計劃

人生總有面對「失去」的機會，藉著建立參加者對生命終結及死亡概念，從中認識生命中的各種「失去」，學習接納生命中的各種「變化」，轉化「失去」帶來的意義。此計劃協助參加者學習善待自己，利用不同的方式抒發感受，以增加復原能力。期間舉辦「療癒咕設計比賽」，鼓勵參加者透過文字及畫作，反思自己對「失去」的體會，再透過作品安慰每個「失去」的心靈，及在失去中尋找「獲得」。



流動宣傳車攤位 —— 情緒咕片



流動宣傳車攤位 —— 認識情緒扭咕機



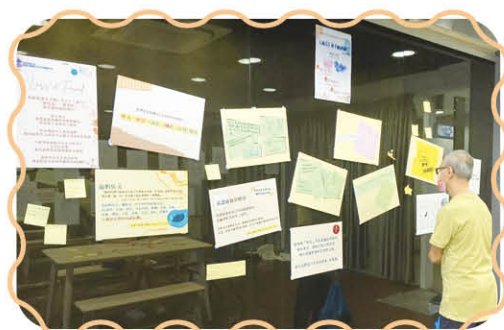
舞蹈表演

「心」度遊 —— 青少年精神健康計劃

此計劃將精神健康概念透過藝術、舞蹈、戲劇以一個體驗館形式呈現，讓公眾親身體驗精神健康的概念，從而提升對青少年的關注。「心」度遊體驗館是全港首次讓青年人以沉浸式體驗去學習及了解自己的情緒源頭及處理方法。體驗館活動更獲地區團體欣賞，邀請本社為地區青年提供相類型活動。

心命守門人計劃

此計劃透過「心連心 —— 樹洞襟章」及「心靈語錄」畫冊，鼓勵朋輩輔導員等學生領袖，擔當「心命守門人」的角色，主動關懷身邊的學生，讓更多學生成為願意聆聽心事的「樹洞」，為學生的負面情緒找到一個安全的出口，藉以營造及提升校園內的關愛氣氛。本社更邀請本地插畫師小半合作出版「心靈語錄」畫冊，畫冊由10張明信片釘裝而成，以溫暖的畫風、細膩及正面的文字帶出守門人概念中「一問、二應、三轉介」的重要信息。畫冊深受學校老師及社工歡迎，推出後很快便派發完畢，需要加印以回應需求。老師及社工表示明信片上的語錄讓人有被明白及窩心的感覺，配合精美插畫，非常適合送贈予學生。



透過活動，回顧失去的感受及尋找對自己最珍重的價值



心連心 —— 樹洞襟章及心靈語錄

「友善社區 —— SOUL Keeper 精神健康守護者計劃」

為進一步推廣大眾關注青少年精神健康，本社將 SOUL Keeper 精神健康守護者概念帶入社區，以多媒體工具、沉浸式體驗及訓練計劃，配合青少年的特質，推出一系列跨媒體的訓練教材，如 VR（虛擬實境） / AR（擴張實境）遊戲，讓青少年人對正面精神健康有更深體會。



友善社區 —— SOUL Keeper 精神健康證書課程
—— 分享個人期望



友善社區 —— SOUL Keeper 精神健康證書課程
—— 透過心靈互動畫冊，建立自己的支援網絡

與你「童」在 LIVE SHOW

LIVE SHOW 是年度服務主題的總結，以戲劇、舞蹈及音樂形式貫穿整個演出，以「關懷」、「扶持」、「同行」及「分享」四個精神健康守護者信念為主題，並帶出「日行一善」中的「善」是「善待自己，關顧自己」及「善待別人、關心身邊人」等重要信息。LIVE SHOW 由 100 名青年人經過半年時間籌備，負責當日製作及演出。LIVE SHOW 假九龍灣國際展貿中心舉行，當晚 1,200 座位全場爆滿，觀眾反應熱烈，台上青年人所演繹的故事感動不少觀眾，更有現場觀眾向大會工作人員表示，感謝本社為青年人和家長帶來這次演出，認為所傳達的信息非常有意義。

總括而言，去年度服務主題下各項活動計劃，均能順利完成，而且獲得受眾及社區人士所認同，亦能將「關顧自己及關心身邊人，鼓勵大家成為彼此心靈守門人」的信息於社區傳遞。期望，來年本社繼續推行優質且切合青年人需要的服務。



學生透過活動關懷身邊人



觀眾投入表演者的演出中



與你「童」在 LIVE SHOW 演出花絮



與你「童」在 LIVE SHOW 表演者大合照

青少年綜合服務 — 賽馬會啟業青少年服務中心

前言

無論於疫情嚴峻期間，抑或青少年於復常後面對重新適應的困難時，啟業中心都竭盡所能提供適時的服務。於 2022 至 2023 年度，中心舉辦了 847 項活動，活動節數共 3,735 節，核心活動的參與人次共 63,661。個案工作方面，中心共提供了 236 個個案服務，面談節數 1,192 節。以下將以啟業中心六個服務主題為綱領，簡介各項服務的發展。

重點服務介紹

1. 建立和諧社區，促進不同族裔共融

面對疫情衝擊，少數族裔人士更是處於弱勢。啟業中心透過與不同的團體合作，為他們提供支援，包括與香港回教信託基金總會和香港族裔共融聯會合作，於清真寺內舉行疫苗注射日，成功為超過 300 名南亞族裔人士進行疫苗注射。另一方面，中心發動了本地青年持續為有需要的少數族裔青年及其家庭派發防疫物資，合共派發超過 1,000 份防疫包。

此外，中心獲觀塘區民政事務處資助，提供近 70 節有關強化族群和諧的活動，參與人次超過 3,000。其次是中心繼續與其他 6 間社會服務單位合作，舉辦「無分彼此」計劃，為區內的少數族裔青年提供全面的共融計劃。與此同時，中心繼續獲教育局資助，舉辦了 5 個與學習相關的訓練小組 / 活動，讓少數族裔學生能有效地學習。中心更於 2023 年 2 月開始，以富童軍特色的活動手法，為新來港學童及南亞族裔青年提供支援服務，協助及加強他們融入社區。

2. 鼓勵青年人積極面對逆境，建立正面精神健康

青年人精神健康是本年度其中一個工作重點，中心以「SOUL Keeper —— 精神健康守門人計劃」及「心度遊 —— 精神健康體驗館」兩大主題，鼓勵青年人由自我關顧，進而發展為彼此關顧，透過以藝術表達的方式認識精神健康。本年度中心更發展了 3 個 VR / AR 應用程式，讓青年人在使用的期間學習如何關顧他人。於上述兩個主題計劃下，中心為超過 40 間學校的學生提供訓練，服務人數超過 500 人，其中超過 80 名青年人更成為「精神健康守門人」，於社區內傳遞正能量，為青年人打氣及宣揚正向思維。此外，中心於 2022 年 11 月舉辦了為期 2 天的「精神健康體驗館」，讓近 200 名的青年人認識自身的情緒來源及感受，以及在「精神健康守門人」的引領下，學習如何建立正面的精神健康。「精神健康守門人」更參與了本社於 2023 年 3 月舉辦的「與你『童』在 LIVE SHOW」，以歌舞劇形式演出，感動了接近 1,200 名觀眾。



聯繫不同組織，將物資及溫暖帶到社區，傳遞「共融、共享、愛心、和諧」的訊息



心度遊體驗館透過「SeeU · SOUL」AR 應用程式認識情緒，宣揚自我關懷及關顧他人的訊息



透過「正向藝術表達街展」，提升社區人士對精神健康的關注

3. 關懷弱勢社群，協助有特殊教育需要的學童成長

中心持續為有過度活躍症學童提供支援服務，以“BODY MIND SPIRIT”為主題，為有需要的青少年及其家長進行不同的訓練，包括學童專注力訓練、家長管教技巧訓練、學童情緒 / 社交技巧訓練及生涯規劃活動等。本年度共提供了近 40 個相關活動，參與人次近 1,000，節數超過 80 節。



學習專注及感受當下



兒童在戶外訓練及歷奇訓練中挑戰自己



4. 建立希望，強化青少年的生涯規劃

中學生涯規劃服務是中心另一工作重點。本年度參與相關服務計劃的青少年超過 1,000 人（服務超過 35 間中學），其中超過 200 人參與了實戰工作體驗，不但於暑假有工作體驗的機會，更能參與職場面試及工作態度訓練等，活動得到超過 20 間公司 / 僱主支持。另外，中心為 35 間學校舉辦升學就業工作坊、職場探訪等活動，參與人次高達 4,000，節數超過 100 節。

此外，中心更為離校生提供支援，本年度共為 30 名中五或中六離校生提供支援及訓練，最後大部份參與活動的青少年都成功為自己的職業生涯作出更完善的規劃。



工作實戰體驗



與 CEO 對話 —— 甄韋喬太平紳士
與青年人分享成功秘訣



生涯規劃講座，
啟發學生從學生階段開始規劃未來



校內模擬放榜



聯校模擬招聘會

5. 培育青年領袖才能，發展青年多元卓越及擴闊視野

本年度啟業中心成功培訓近 100 名青年義工領袖，其中有高達 50 名義工活躍於中心服務，主動於多個社會服務提供支援，例如在疫情期間向區內的清潔工派發物資，在暑假期間探訪弱勢青年及其家庭，並組織了 10 個活動給他們參與，以及為「學童電腦支援計劃」提供服務，包括網上學習支援等。青年義工不但自身得到成長，也為和諧香港貢獻了一分力。



高階與初階領袖一同進行訓練，增加彼此了解及互相學習

6. 建立關愛文化，強化社區（校園）及家庭對青少年成長的支援

啟業中心持續向區內學校及家庭提供支援服務，包括向區內 5 間中學及 9 間小學提供整個學年的支援服務；及向有需要家庭提供支援服務，如為超過 30 個雙職家庭的子女提供課餘託管服務。

7. 其他

啟業中心於 2022 至 2023 年度提供了超過 170 項多元化的非核心活動，約共 570 節，而參與活動人次近 98,404，主要目的是讓青少年人於復常後能透過參加中心不同的活動，重新及積極投入社區活動。



親子和諧粉彩工作坊，家長學習與子女創作的同時
關顧自己的情緒



SOUL Keeper 家長義工進行繪本伴讀



與理工大學合辦「SOUL Keeper 導師培訓證書課程」，
學員透過 VR 應用程式學習「守護三步曲」的技巧



SOUL Keeper 家長種子培訓計劃服務日

展望未來

總結而言，中心於本年度能完成周年計劃的各項主要事工，尤其青少年精神健康計劃、生涯規劃及少數族裔服務，更是有積極及正面的果效。期望於來年能繼續因應青少年的需要，進一步加強現時所提供的服務。

青少年綜合服務 — 賽馬會朗屏青少年服務中心

前言

朗屏中心於 2022 至 2023 年度提供了 1,083 個核心活動，活動節數共 2,905 節，參與人次共 55,220；個案方面，朗屏中心為 577 個個案提供 7,226 節個案輔導服務，連同 697 次個人諮詢服務，總面談節數為 7,923 節。朗屏中心於 2022 至 2023 年度的活動、個案輔導及諮詢服務節數與去年相約。

重點服務介紹

1. 特殊教育需要學童服務

朗屏中心繼續透過「躍動孩子心」計劃及「童樂·童學」——學習支援計劃，分別為過度活躍或專注力不足兒童、有讀寫障礙學童及其家庭提供服務。除了於社區及學校層面，為學童提供執行功能及專注力訓練外，去年，朗屏中心出版「我成功了——非物質獎勵咭」，鼓勵家長與子女一起訂立目標計劃，於適當時候給予非物質獎勵，並於「躍動·童樂會」向家長推薦使用，以強化家長管教的能力。



我成功了——非物質獎勵咭

2. 少數族裔服務

「同行者計劃」繼續成為少數族裔服務的主幹，為約 55 名少數族裔及華裔青年提供平台，讓他們定期參與活動，藉共同經驗以增加互相認識，消除誤解及建立友誼。同時，由少數族裔及華裔青年擔任助教的兒童籃球訓練班，大受少數族裔及華裔兒童歡迎，於訓練過程以籃球訓練作為媒介，不分種族地一同接受訓練，達至共融目的。



我成功了——非物質獎勵咭



認識中國節日——燈籠製作



社區遊蹤



少數族裔青年正教授參加者籃球技巧

3. 青少年精神健康

「Loss & Found」生命教育計劃，讓青少年認識生命中的各種失去，學習接納生命中的各種變化，轉化「失去」帶來的意義，並學習善待自己，利用不同方式抒發感受，增加復原能力。於區內中學以「當青春遇上失去」工作坊為主，鼓勵學生學習接納每個人都有面對逆境的時候，學習尊重及珍惜生命，有需要時向外尋求協助。小學方面，以「暢遊心靈」計劃提供以生死教育為主題的成長課及活動，讓參加者認識生死，鼓勵心存感恩和珍惜現在。另外，為回應移民潮或出國讀書現象，去年中心出版了《你是我最好的朋友》繪本，配合家長工作坊，為家長提供簡單的工具，讓他們學習與子女談「別離」話題。



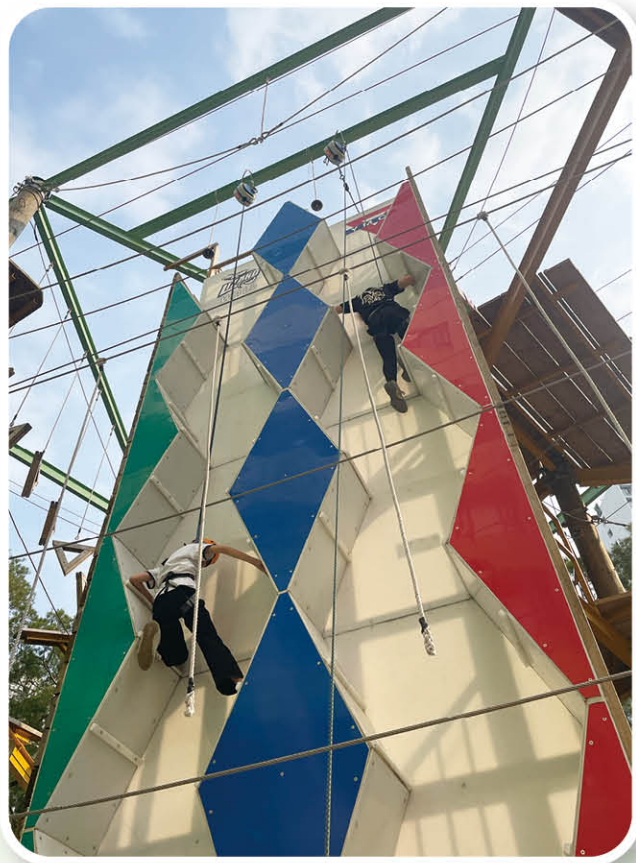
《你是我最好的朋友》繪本



婦女義工與社工出席灣仔書展分享會，向在場人士推介繪本及分享說故事的技巧



家長工作坊



「知友明天 —— 愛與夢飛行計劃」—— 高空繩網活動

4. 青年生涯規劃

「知友明天 —— 愛與夢飛行」計劃為約 70 名新界西北區有需要的本地及少數族裔高小及初中學生提供短期課程，協助他們重新審視自己，反思過去及計劃未來。同時，中心亦以學校為主要服務層面，為區內學生提供以「生涯規劃」為主題的服務，如「自我認識」、「職業性向理解」和「職場參觀」等的工作坊及活動，以支援校內學生在生涯規劃上的需要。

5. 青少年性教育

青少年對愛情充滿憧憬，容易愛人同時又渴望被愛，對性更抱有不少疑惑和好奇，於區內中小學推行「性教育 @ 愛的大小事」工作坊，希望能與青少年談談愛的大小事，了解他們對愛情的看法，灌輸正確的性知識，以協助解決性的迷思與謬誤。工作坊主題包括以中學生為對象的速食愛情、與異性相處界線；以小學生為對象的愛情和友情的界線、探討社會對身體外型的觀念和標準等。

6. 高危青少年服務

透過「體現潛能」為高危青少年提供山藝及健身訓練，提升他們的體能及對自身健康的關注，鼓勵他們切勿接觸毒品及酒精。過去一年，新增講求「心靜手定」的飛鏢運動作為介入手法，為他們提供訓練活動、季度計分賽及邀請賽，鼓勵他們訂立目標，拒絕毒品及酒精的引誘。

7. 支援學校工作

朗屏中心與區內各中、小學保持良好的合作伙伴關係。除了為區內 4 間中學提供駐校服務外，更以增撥資源形式，為區內 2 間小學及 1 間中學提供駐校社工服務，服務主要為校內學生提供輔導服務，並於校內舉行各項主題活動，例如區本計劃、義工訓練及服務等。同時，中心為 3 間小學提供「成長的天空」計劃服務，並為超過 10 間中、小學提供與青少年成長相關的活動，如網絡危機及升中講座等。

8. 推廣童軍運動

由朗屏中心主辦的童軍旅分別為十八鄉第 22 旅、新界第 1184 旅及新界第 1185 旅（元朗公立中學校友會鄧兆棠中學）。中心扮演支援角色，協助領袖發展童軍旅事務。

展望未來

來年，「躍動孩子心計劃」將整合「躍動隊長規則提示卡」及「我成功了——非物質獎勵咭」，供家長及學童在家使用，以加強在家訓練專注力及改善管教模式。



飛鏢邀請賽



飛鏢邀請賽

學校社會工作服務

前言

隨著新冠疫情穩定，學校社會工作服務各駐校社工透過個案輔導工作，支援學生面對全日面授課的適應及情緒。同時，恢復舉辦實體成長小組及活動，藉以維持與學生的聯繫，支援學生在情緒及學習上面對的挑戰。本單位於 2022 至 2023 年度共處理 1,225 個個案，面談次數為 19,430 次，個案問題性質分佈首三項為「情緒／精神健康」、「與學校相關的問題」及「家庭問題」，佔整體個案之 74%；而小組及活動方面，全年共舉行了 381 個小組及活動，共 1,199 節，參加者之出席人次為 34,798。

重點服務介紹

1. 學生服務

1.1 精神健康

精神健康為駐校社工工作重點之一。全年共舉行 101 個、逾 480 節與精神健康主題相關的活動。

趙聿修紀念中學於開學時進行「情緒精神健康評估問卷」，為學生進行開課的情緒及精神健康情況評估，及早識別有情緒壓力的學生，以進行個別或小組輔導的跟進工作。圓玄學院妙法寺內明陳呂重德紀念中學則舉辦「睡眠café」及「午後鬆一鬆」活動，教授睡眠衛生資訊，並進行減壓活動及練習。元朗公立中學亦舉辦「動物到校體驗」，透過與動物互動，疏導學生的不快情緒。

另外，「精神健康大使訓練」則透過與復元人士接觸及參觀精神健康綜合社區中心，消除學生對精神病的誤解和疑問。

為協助中六生面對文憑試，各校舉辦工作坊，讓學生掌握減壓方法，建立正面思維，並透過加油站活動及設立情緒支援站，為中六生打氣及提供情緒支援。

1.2 關愛校園

全年共舉行 104 個與關愛校園主題相關的活動，駐校社工積極為中一新生舉辦「社交技巧工作坊」、「中一新生家長講座」、「我和社工有個約會」等活動，以協助中一生適應升中後的校園生活，在有需要時懂得向社工求助或尋找支援。



考試加油站



精神健康大使訓練



中一午間活動



破繭行動



動物到校活動

1.3 培養學生自信心、領導才能及組織能力

在培養學生自信心方面，各校開展不同的輔導長或領袖生培訓計劃，並透過派發「心命守門人計劃」的「心靈語錄」及「心連心樹洞襟章」，讓學生成為朋輩的「守門人」，協助關顧低年級學生及支援他們成長。

駐校社工亦積極舉辦各項活動，如歷奇日營、乘風航、滑板體驗、氣槍班等，協助學生發展學術以外的潛能，以提升自信心和成功感，並培養團隊合作和領導才能。

此外，伯特利中學以園藝治療為介入點，開展「有機生命園圃計劃」，讓學生合作打理園圃中不同的部分，學習分工合作及增強彼此間的交流。還有以農作物製作不同食物，與同學及家人分享成果，提升自我滿足感及能力感。



輔導學長領取樹洞襟章及心靈語錄



滑板體驗小組



藍染體驗工作坊



香薰花草滾珠瓶 DIY 工作坊

1.4 推展義工服務計劃

在關心社會及參與義務工作方面，各校舉辦了不同類型的活動，如「槍擊團隊義工訓練」、「縫紉義工組」、「『揚帆起航』慶祝香港回歸祖國 25 周年社區服務日」、「伴我同行朋輩支援計劃——長者義工服務」等，讓學生能夠從義工活動中學習關懷別人的需要，培養服務社會的精神。當中「園·機」食物捐贈服務，則是由學生親自收割種出的蔬菜，再捐贈到惜食堂。

1.5 推廣共融信息

各校舉辦的共融活動如「好笑融」棟篤笑互動劇場及「真人圖書館活動」，透過棟篤笑表演及互動劇場，帶出接納及包容的信息；其他活動包括「關愛共融樂繽紛嘉年華」及「種族共融講座」等，有助學生認識不同種族的文化特質及學習包容，建立友愛校園氣氛。



性教育課程

1.6 性教育活動

駐校社工為學生舉辦「性教育工作坊」，分別讓初中學生認識友情與愛情的分別，留心網上交友的注意事項，及讓高中學生認識婚前性行為的後果及學習如何拒絕性要求。



「舞動真我」成員參與在嶺南大學舉行的「2022 青年體藝廊才藝表演」

1.7 生涯規劃

加拿大神召會嘉智中學舉辦「中五級愛未來級輔活動」，以性格分析和職業導向為主，讓學生及早了解適合自己的職業方向，提早計劃畢業出路。

1.8 預防吸食毒品問題

明愛元朗陳震夏中學與社區藥物教育輔導會合作，為中四至中六生舉辦工作坊，以了解吸食毒品的後果及影響。

1.9 學習善用網絡

南屯門官立中學舉辦「軍事訓練活動」，提供機會給學生擴闊視野及發掘個人興趣，鼓勵學生善用餘暇，在網絡世界外尋找另類興趣活動。聖公會白約翰會督中學則透過早會分享，讓初中生認識網絡危機及自我保護的方法。

1.10 協助學生面對學習上的挑戰

晉色園主辦可道中學舉辦「高飛同行——義補計劃」，為基層學生提供免費主科補底班，幫助有需要的學生改善學業基礎。另外，各校推行不少試前加油站活動，在考試及統一測驗前為全校學生打氣，透過有趣的活動及遊戲，紓緩學習壓力，推動自我關顧的意識。

2. 家長服務

駐校社工積極推展家長服務，如中華基督教會基朗中學舉辦「家長的自我關顧與管教」講座，讓家長意識到自我關顧（如情緒）對實踐管教的重要性。其他家長服務包括「冰山歷情」工作坊，以加強親子溝通及對子女的了解。此外，「情迷上網家長講座」亦讓家長了解青少年上網背後的成長需要，並學習如何協助青年人達致生活平衡的方法及技巧。



團結就是力量



朋輩輔導大使計劃訓練營——團隊訓練活動



家長的自我關顧與管教工作坊

樂Teen大使訓練



3. 危機處理

駐校社工配合學校啟動危機處理機制，舉行特別班主任課，支援學校出現的危機和緊急狀況。日常亦與校方緊密合作，共同處理學生家人意外身故、懷疑虐兒、自傷行為及學生精神健康的個案，以支援學生及家庭過度突如其來的難關。

4. 社區資源運用

不少學校參加了由駐校社工與醫管局精神科護士、臨床心理學家等合作的「醫教社同心協作計劃」，為有情緒需要之學生提供評估和轉介，並為有需要學生申請社會服務聯會「港講訴 Time to Heal」等計劃，為初期出現情緒病徵狀之青少年提供快速的精神科醫療支援服務。

同時，本單位按照不同個案性質與不同的專業人士及機構合作，如各區綜合家庭服務中心及青少年綜合服務中心、精神健康綜合社區中心、社會福利署保護家庭及兒童服務課、社會福利署臨床心理學家、教育局缺課組及屯門醫院——青少年精神健康服務及職業訓練局等。

5. 其他

本港與內地全面通關，跨境學生恢復實體課。駐校社工為久居內地的學生作好心理準備，掌握學校最新資訊，以應付學習及生活上的轉變，並紓緩學生面對復課的壓力，同時發揮學生間互相支持的精神。



「揚帆起航」慶祝香港回歸祖國 25 周年社區服務日——義工分發物資包



初中 CBS 復課打打氣

展望未來

學校社會工作服務單位將配合 2023 至 2024 年度之服務主題，在各校推動對「精神健康」的關注，並以「自我關顧 享受生活」為重點，加強學生對精神健康的認識，及協助校方推動關顧師生健康的關愛行動。其他輔導服務的目標包括：

(i) 初中級別

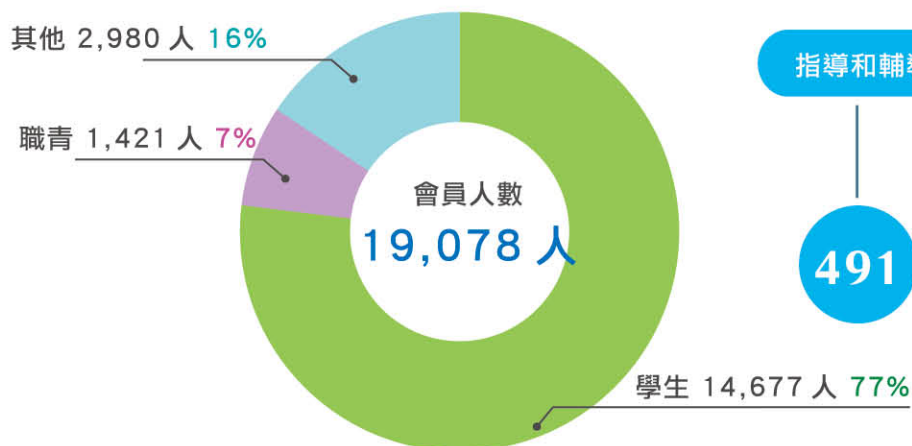
- 提升學生適應及抗逆力、加強對校園的歸屬感
- 協助學生建立正面和健康的戀愛觀及性價值觀
- 協助學生提升能力感及發展潛能

(ii) 高中級別

- 培養學生負責任的態度和服務精神，鼓勵學生熱心參與義務工作，共建關愛校園
- 協助高中生了解不同的升學出路，及早準備個人的生涯規劃，以減輕公開試帶來的壓力

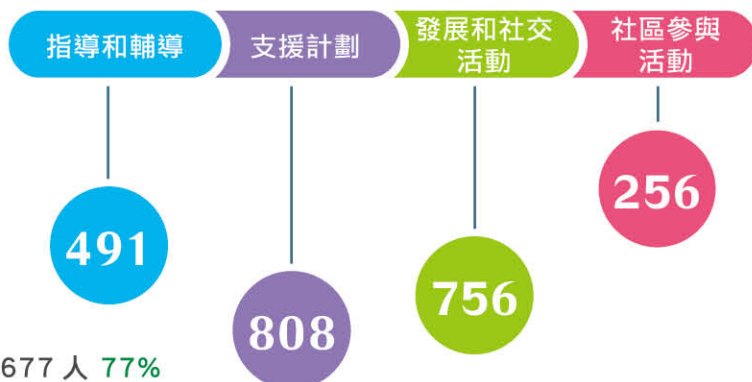
服務統計（青少年服務）

會員職業分佈

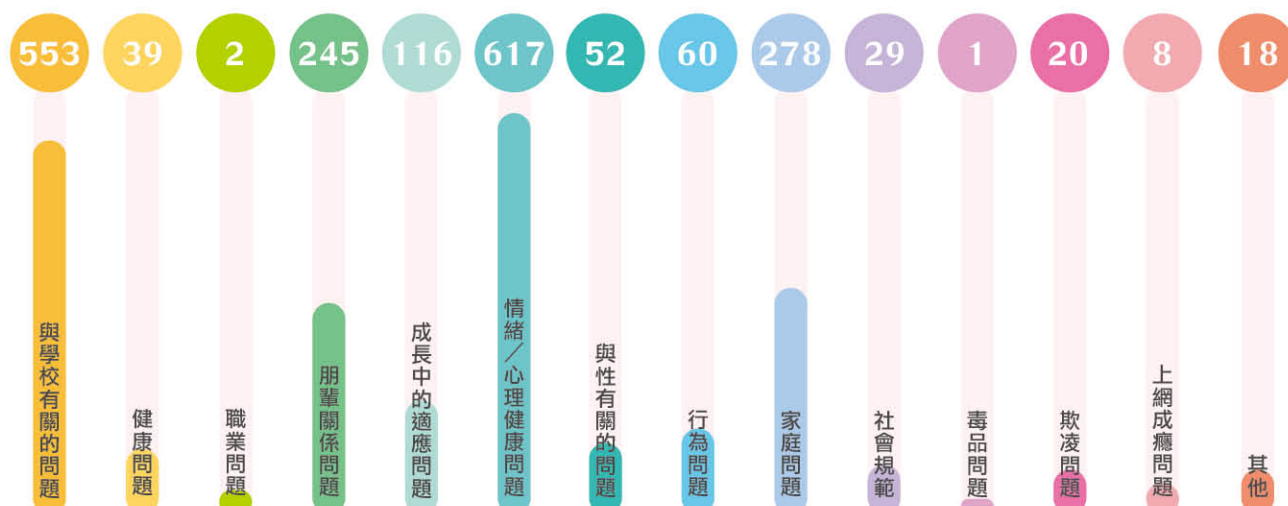


活動目標分類

（活動總數：2,311 個）



個案問題性質分類（個案總數：2,038 個）



活動項目數量及出席人次

單位名稱	活動項目數量	節數	人數	人次
賽馬會啟業青少年服務中心	847	3,735	37,512	63,661
賽馬會朗屏青少年服務中心	1,083	2,905	48,030	55,220
學校社會工作服務	381	1,199	30,590	34,798
總數	2,311	7,839	116,132	153,679

個別輔導統計

單位名稱	個案數量	面見總次數	個人諮詢
賽馬會啟業青少年服務中心	236	1,192	114
賽馬會朗屏青少年服務中心	577	7,226	697
學校社會工作服務	1,225	19,430	9,735
總數	2,038	27,848	10,546

青年發展活動

性質	活動數目	活動節數	出席人數
領袖訓練	135	330	5,454
義工服務	160	392	5,222
社區參與	52	163	2,258
學習／交換計劃	0	0	0
總數	347	885	12,934

綜合教育服務

前言

2022 至 2023 年期間，綜合教育中心開辦的課程多達 399 項，學員人數接近 5,089 人。由 1995 年成立至今，參加課程人次有 161,212。自 2000 年起，中心推行會員制，進一步加強與學員的關係，迄今已有 5,918 名會員。

重點服務介紹

1. 兒童英語課程

中心自費課程中，以兒童英語系列最受歡迎。「劍橋及聖三一英語課程」涵蓋聽、講、讀、寫四方面。完成課程後，學員可報考「劍橋中小學英語考試」及「聖三一國際英文口試考試」，本年度約有 150 位 4 至 18 歲學員修畢此課程。而「幼兒英語及音樂劇綜合訓練課程」則是透過動作、故事、音樂及角色扮演等方式，為學員建立語言技巧及信心，本年度約有 450 位 3 至 5 歲學員修畢此課程。完成此課程後，學員可選擇報考「英國倫敦音樂學院：幼兒英語及音樂考試」及「英國聖三一學院音樂劇表演證書考試」。



幼兒英語及音樂劇綜合訓練課程

2. 僱員再培訓局課程

政府資助課程中，以僱員再培訓局課程最受歡迎。

3. 咖啡課程系列

隨著咖啡調製行業蓬勃發展，市場對咖啡從業員需求有所提升。本年度中心共開辦了 6 班「咖啡調製員基礎證書」，約 110 位學員順利畢業，當中包括退休人士、受疫情影響而轉職人士等。為了令學員能更深入掌握咖啡沖調技巧，中心也分別為僱員再培訓局開辦了「咖啡拉花藝術基礎證書（兼讀制）」及「咖啡烘焙基礎證書（兼讀制）」，作為增修單元課程，希望對日後投身咖啡調製行業的學員更有幫助。本中心於短短約 3 年期間，已開辦接近 20 班咖啡增修單元課程。



劍橋及聖三一英語課程



咖啡烘焙實務



天鵝拉花



拉花練習



指導學員使用咖啡機

4. 護理課程系列

疫情下，大部分安老院舍出現嚴重的人手短缺情況，因此中心的護理課程需求甚殷。本年度共開辦了 3 班「保健員證書課程」，課程同時獲社會福利署認可，學員只要完成課程及達到所列明之出席率及成績要求，便能申請註冊成為保健員。受疫情影響，課程曾經歷了多次停課，最長的一次歷時兩個半月。這一年間共有 39 名學員順利畢業，約 26 名學員投身於護理行業，部份畢業學員亦投身了「臨時護理員」及「採樣員」工作，為抗疫出一分力。

5. 花藝課程系列

本中心開辦之兼讀制花藝課程，由上年度 6 個課程增至本年度共 10 個。多元化之花藝課程讓有意投身花藝行業，或已從事此行業的學員更全面地認識花藝設計技巧，以增加職場競爭力。本年度共開辦了 29 班兼讀制花藝課程，約 500 名學員順利畢業。



扶抱技巧



意外處理技巧



試穿保護裝備及感染控制



婚禮花飾與宴會佈置 II (桌面及花車佈置)
證書 (兼讀制)



婚禮花飾設計及應用 III (一般場地佈置)
證書 (兼讀制)



婚禮花飾設計及應用 I (花卉首飾)
基礎證書 (兼讀制)



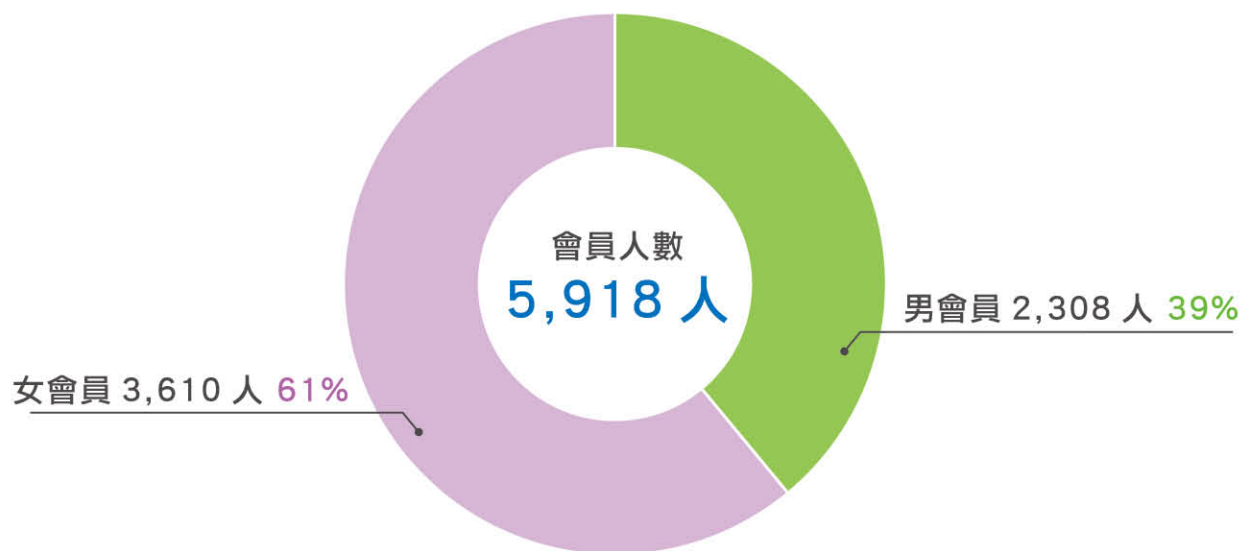
婚禮花飾設計及應用 III
(教堂場地佈置)
證書 (兼讀制)

展望未來

現時，中心成功為不同需要人士提供多種類的學術及興趣課程。為配合香港人口不斷老化的市場現象，來年中心將繼續積極關顧不同年齡層人士，例如退休人士及長者，並發掘及開辦更多適合的課程，以達致終身學習的理念。

服務統計（綜合教育服務）

會員分佈



課程類別分佈（課程總數：399 個）

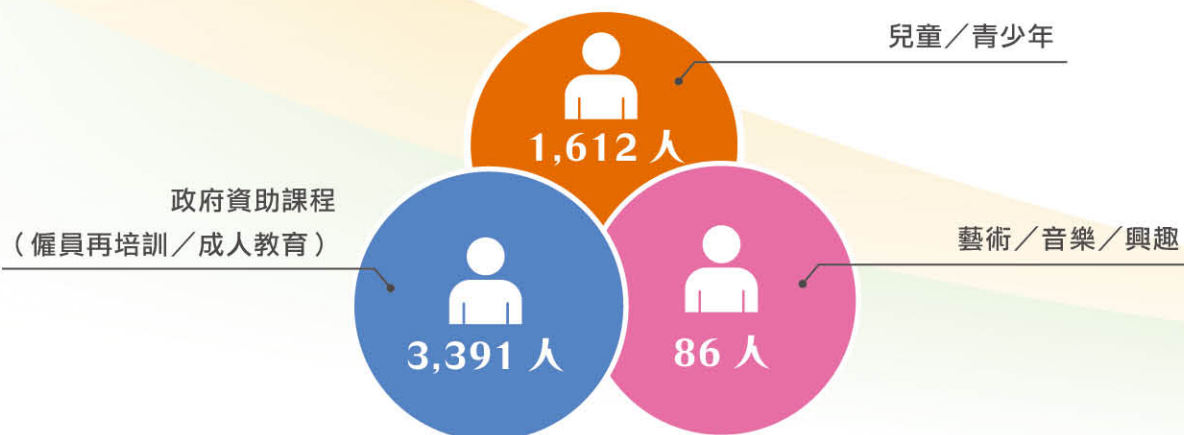


185 兒童／青少年

192 政府資助課程
（僱員再培訓／成人教育）

22 藝術／音樂／興趣

學生人數分佈（學生總數：5,089 人）



童軍旅活動及發展

本社轄下的 10 個童軍旅（見下表）均以服務青少年為己任，向成員提供多姿多采的活動，以吸納更多青少年認識及參與童軍活動，為培育社會未來的棟樑出一分力。

截至 2023 年 3 月 31 日止，本社屬下童軍旅成員合共 471 人（小童軍 67 人、幼童軍 142 人、童軍 110 人、深資童軍 46 人、樂行童軍 5 人及童軍領袖 101 人）。各童軍旅於各領袖悉心帶領下，發展穩步上揚，運作日趨成熟。

本社屬下童軍旅：

旅團
東九龍第 138 旅
荃灣第 42 旅
沙田南第 45 旅
十八鄉第 22 旅
港島第 241 旅
大埔北第 6 旅
新界第 1184 旅
新界第 1185 旅
港島第 1759 旅
新界第 1782 旅

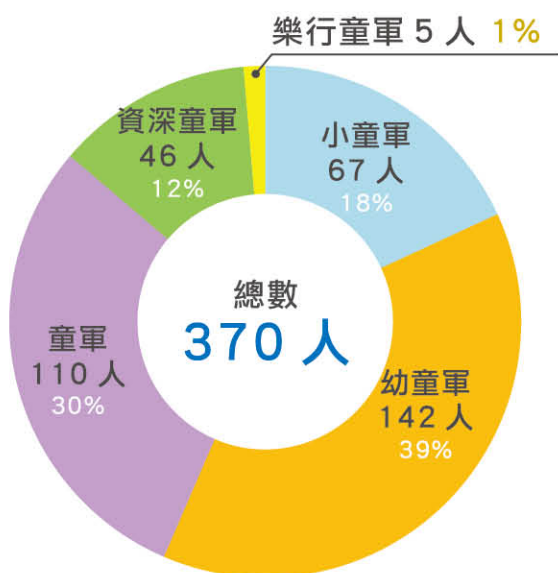


十八鄉第 22 旅及新界第 1185 旅聖誕聯旅交流營

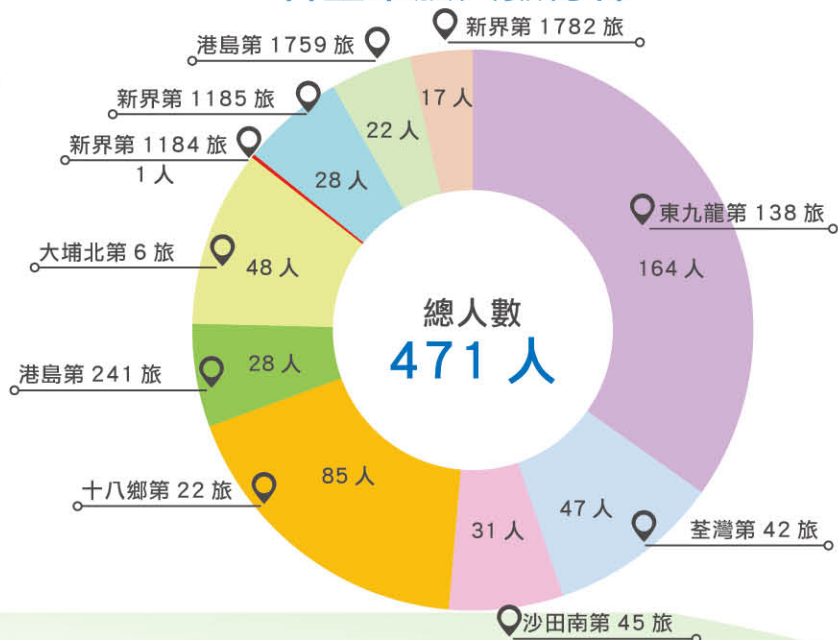
於 2022 至 2023 年度，隨著新冠疫情穩定，本社屬下童軍旅陸續恢復實體集會、活動及訓練。各旅成員及領袖亦積極參與本社舉辦的活動及負責的服務，包括協助本社於「2022 年香港童軍大會操」之詢問處及紀念章派發工作、參加本社舉行之「癸卯年新春團拜」等活動。在參與不同類型的活動過程中，發揮個人潛力，培養團體合作精神。

另外，現已成立 32 年的十八鄉第 22 旅，由於受疫情影響，30 周年旅慶活動「區會知友同心競技日」延至 2023 年 2 月 5 日舉行，當日活動更邀請本社其他童軍旅出席並進行各項競技比賽，讓成員盡展所長外，更有效加強各旅間的聯繫，增進各旅之間的友誼。

各支部成員人數



各童軍旅人數分佈





**Independent auditor's report to the Executive Committee of
The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)**

Opinion

We have audited the financial statements of The Friends of Scouting (the "Entity") set out on pages 4 to 34, which comprise the statement of financial position as at 31 March 2023, and the statement of comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Entity as at 31 March 2023 and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

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 Entity 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.

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

The Executive Committee is responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA, and for such internal control as the Executive Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Entity'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 Executive Committee either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

1

**Independent auditor's report to the Executive Committee of
The Friends of Scouting (continued)
(A subsidiary of Scout Association of Hong Kong)**

Auditor's responsibilities for the audit of the financial statements (continued)

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.

Baker Tilly Hong Kong Limited
Certified Public Accountants
Hong Kong, 27 June 2023
Tsang Yuen Yee, Janet
Practising certificate number P07125

3

**Independent auditor's report to the Executive Committee of
The Friends of Scouting (continued)
(A subsidiary of Scout Association of Hong Kong)**

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, and for no other purpose. 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 decisions 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee.
- Conclude on the appropriateness of the 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 Entity'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 Entity 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.

2

**The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of comprehensive income
for the year ended 31 March 2023
(Expressed in Hong Kong dollars)**

	Note	2023 HKD	2022 HKD
Income			
Government subventions	3	56,907,346	57,981,647
Course fees - Education Centre		2,679,552	3,102,199
Donations from The Hong Kong Jockey Club Charities Trust	4	2,196,216	1,513,350
Lotteries Fund Block Grant		173,407	225,769
Other operating income	5	1,366,107	970,690
Interest income from Development Fund		60,000	50,000
		<u>63,382,628</u>	<u>63,843,655</u>
Expenditure			
Activities and programme expenses - net	6	4,395,853	3,585,647
General operating expenses	7	53,735,522	52,218,350
Course expenses - Education Centre		1,316,141	1,559,549
Lotteries Fund Block Grant expenses		173,407	225,769
Interest on lease liabilities		107,528	16,338
		<u>59,728,451</u>	<u>57,605,653</u>
Surplus and total comprehensive income for the year	8	<u>3,654,177</u>	<u>6,238,002</u>

The notes on pages 10 to 34 form part of these financial statements.

4

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of financial position as at 31 March 2023
(Expressed in Hong Kong dollars)

	Note	2023 HKD	2022 HKD
Non-current assets			
Plant and equipment	9	2,288,782	1,382,867
Right-of-use assets	10	2,429,175	-
		<u>4,717,957</u>	<u>1,382,867</u>
Current assets			
Accounts receivable	11	4,898,376	4,650,573
Amount due from Hong Kong Scout Foundation	12	11,000,000	9,000,000
Cash and cash equivalents	13	33,605,659	31,073,078
		<u>49,504,035</u>	<u>44,723,651</u>
Current liabilities			
Accounts payable	11	7,253,265	5,446,411
Amount due to Scout Association of Hong Kong	14	223,774	886,458
Deferred income in respect of designated donation and subventions for acquisition of plant and equipment	15	1,862,195	977,717
Unspent subventions refundable to the Social Welfare Department	16	512,214	528,010
Unspent subventions refundable to the Education Bureau	17	209,846	211,142
Unspent donations from The Hong Kong Jockey Club Charities Trust	18	653,476	845,292
Lease liabilities	19	1,214,105	-
		<u>11,928,875</u>	<u>8,895,030</u>
Net current assets		<u>37,575,160</u>	<u>35,828,621</u>
Total assets less current liabilities		<u>42,293,117</u>	<u>37,211,488</u>
Non current liabilities			
Lease liabilities	19	1,256,762	-
NET ASSETS		<u>41,036,355</u>	<u>37,211,488</u>


The notes on pages 10 to 34 form part of these financial statements.


5

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of financial position as at 31 March 2023 (continued)
(Expressed in Hong Kong dollars)

	Note	2023 HKD	2022 HKD
FUNDS EMPLOYED			
Development Fund		<u>4,951,033</u>	<u>4,891,033</u>
Accumulated Fund		<u>13,201,822</u>	<u>10,649,838</u>
Restricted Funds			
Lump Sum Grant Reserve Fund		18,480,203	18,114,295
Provident Fund Reserve Fund		3,662,474	3,014,829
Subvention Reserve Fund		453,637	453,637
Lotteries Fund Block Grant Reserve Fund	20	287,186	87,856
		<u>22,883,500</u>	<u>21,670,617</u>
TOTAL FUNDS		<u>41,036,355</u>	<u>37,211,488</u>

Approved and authorised for issue by the Executive Committee on 27 June 2023.


SHUM Man-kwong
Chairman


LAM Ping-yuk
Treasurer

The notes on pages 10 to 34 form part of these financial statements.

6

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of changes in funds
for the year ended 31 March 2023
(Expressed in Hong Kong dollars)

	Development Fund HKD	Accumulated Fund HKD	Lump Sum Grant Reserve Fund HKD	Provident Fund Reserve Fund HKD	Subvention Reserve Fund HKD	Lotteries Fund Block Grant Reserve Fund HKD	Total HKD
At 1 April 2021	4,841,033	7,042,580	16,176,819	2,457,154	453,637	23,730	30,994,953
Surplus and total comprehensive income for the year	-	6,238,002	-	-	-	-	6,238,002
Reclassification adjustment relating to interest income	50,000	(51,100)	1,097	-	-	3	-
Reclassification adjustment relating to Government subventions	-	(2,579,644)	1,936,379	643,265	-	-	-
Unspent Government subventions for the year	-	-	-	-	-	64,123	64,123
Provident fund adjustment for previous year	-	-	-	(85,590)	-	-	(85,590)
At 31 March 2022	<u>4,891,033</u>	<u>10,649,838</u>	<u>18,114,295</u>	<u>3,014,829</u>	<u>453,637</u>	<u>87,856</u>	<u>37,211,488</u>

The notes on pages 10 to 34 form part of these financial statements.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of changes in funds (continued)
for the year ended 31 March 2023
(Expressed in Hong Kong dollars)

	Development Fund HKD	Accumulated Fund HKD	Lump Sum Grant Reserve Fund HKD	Provident Fund Reserve Fund HKD	Subvention Reserve Fund HKD	Lotteries Fund Block Grant Reserve Fund HKD	Total HKD
At 1 April 2022	4,891,033	10,649,838	18,114,295	3,014,829	453,637	87,856	37,211,488
Surplus and total comprehensive income for the year	-	3,654,177	-	-	-	-	3,654,177
Reclassification adjustment relating to interest income	60,000	(83,970)	23,856	-	-	114	-
Reclassification adjustment relating to Government subventions	-	(1,018,223)	342,052	676,171	-	-	-
Unspent Government subventions for the year	-	-	-	-	-	199,216	199,216
Provident fund adjustment for previous year	-	-	-	(28,526)	-	-	(28,526)
At 31 March 2023	4,951,033	13,201,822	18,480,203	3,662,474	453,637	287,186	41,036,355

The notes on pages 10 to 34 form part of these financial statements.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of cash flows
for the year ended 31 March 2023
(Expressed in Hong Kong dollars)

	Note	2023 HKD	2022 HKD
Operating activities			
Surplus for the year		3,654,177	6,238,002
Adjustments for:			
- Interest income		(358,831)	(226,173)
- Interest on lease liabilities	8(a)	107,528	16,338
- Depreciation on plant and equipment	8(c)	1,543,655	864,595
- Depreciation on right-of-use assets	8(c)	1,214,588	1,172,722
- Loss on written off of plant and equipment	8(c)	13	89
- Decrease in Provident Fund Reserve Fund		(28,526)	(85,590)
- Increase in Lotteries Fund Block Grant Reserve Fund		199,216	64,123
Operating cash flows before working capital changes		6,331,820	8,044,106
Increase in accounts receivable		(247,803)	(444,768)
Increase/(decrease) in accounts payable		1,806,854	(1,309,773)
(Decrease)/increase in amount due to Scout Association of Hong Kong		(662,684)	19,944
Increase in deferred income in respect of designated donation and subventions for acquisition of plant and equipment		884,478	193,907
(Decrease)/increase in unspent subventions refundable to the Social Welfare Department		(15,796)	68,214
Decrease in unspent subventions refundable to the Education Bureau		(1,296)	(19,397)
(Decrease)/increase in unspent donations from The Hong Kong Jockey Club Charities Trust		(191,816)	491,050
Net cash generated from operating activities		7,903,757	7,043,283
Investing activities			
Increase in amount due from Hong Kong Scout Foundation		(2,000,000)	-
Interest received		358,831	226,173
Payment for purchase of plant and equipment		(2,449,583)	(1,349,719)
Net cash used in investing activities		(4,090,752)	(1,123,546)
Financing activities			
Interest on lease liabilities paid		(107,528)	(16,338)
Capital element of lease rental paid	23	(1,172,896)	(1,202,130)
Net cash used in financing activities		(1,280,424)	(1,218,468)
Net increase in cash and cash equivalents		2,532,581	4,701,269
Cash and cash equivalents at 1 April		31,073,078	26,371,809
Cash and cash equivalents at 31 March	13	33,605,659	31,073,078

The notes on pages 10 to 34 form part of these financial statements.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements
(Expressed in Hong Kong dollars)

1 Entity information

The Friends of Scouting (the "Entity"), which was formed in 1969, is a subsidiary organisation of Scout Association of Hong Kong, a charitable body. It supplements Scout Association of Hong Kong's services to the community by conducting training, developmental activities and other programmes with an emphasis for young people who are not uniformed members of the Scout Association of Hong Kong. Its registered office is located at Room 814, Hong Kong Scout Centre, Scout Path, Austin Road, Kowloon, Hong Kong.

The Entity is a charitable organisation within the meaning of Section 88 of the Inland Revenue Ordinance and, accordingly, is exempt from Hong Kong taxation.

The financial statements include the operations of head office of the Entity ("Head Office"), Jockey Club Kai Yip Service Centre for Children & Youth ("Kai Yip"), Jockey Club Long Ping Service Centre for Children & Youth ("Long Ping"), School Social Work Service ("School Social Work Unit") and Scout Association of Hong Kong - Education Centre ("Education Centre").

2 Significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Entity is set out below.

The HKICPA has issued certain new and revised HKFRSs which are first effective or available for early adoption for the current accounting period of the Entity. There have been no significant changes in accounting policies applied on these financial statements as a result of these developments.

The Entity has not applied any new standard or interpretation that is not yet effective for the current accounting period (see note 25).

(b) Basis of preparation of the financial statements

These financial statements are presented in Hong Kong dollars ("HKD"), which is the Entity's functional currency.

The measurement basis used in the preparation of the financial statements is the historical cost basis.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(b) Basis of preparation of the financial statements (continued)

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditures. The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying amounts of assets and liabilities 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.

(c) Plant and equipment

Plant and equipment are stated in the statement of financial position at cost less accumulated depreciation and impairment loss (see note 2(f)(ii)).

Plant and equipment are depreciated at rates sufficient to write off their cost less accumulated impairment loss and estimated residual value over their estimated useful lives on a straight-line basis as follows:

Leasehold improvements	4 years or over the lease terms if shorter
Motor vehicle, furniture and fixtures	4 years
Equipment	3 to 4 years

Where parts of an item of plant and equipment have different useful lives, the cost of the item is allocated on a reasonable basis between the parts and each part is depreciated separately. Both the useful life of an asset and its residual value, if any, are reviewed annually.

Gains or losses arising from the retirement or disposal of an item of plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in income and expenditure on the date of retirement or disposal.

(d) Leases

At inception of a contract, the Entity 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 asset and to obtain substantially all of the economic benefits from that use.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(d) Leases (continued)

At the lease commencement date, the Entity recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets which, for the Entity are primarily laptops and office furniture. When the Entity enters into a lease in respect of a low-value asset, the Entity decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method.

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Entity's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Entity will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see note 2(f)(ii)). Depreciation is calculated to write off the cost of right-of-use asset using the straight line method over the term of lease.

(e) Accounts receivable

A receivable is recognised when the Entity has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due. If revenue has been recognised before the Entity has an unconditional right to receive consideration, the amount is presented as a contract asset.

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses (see note 2(f)(i)).

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(f) Credit losses and impairment of assets

(i) Credit losses from financial assets

The Entity recognises a loss allowance for expected credit losses ("ECLs") on the financial assets measured at amortised cost (including accounts receivable, amount due from Hong Kong Scout Foundation and cash and cash equivalents).

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all expected cash shortfalls (i.e. the difference between the cash flows due to the Entity in accordance with the contract and the cash flows that the Entity expects to receive), discounted at the original effective interest rate, when the effect of discounting is material.

The maximum period considered when estimating ECLs is the maximum contractual period over which the Entity is exposed to credit risk.

In measuring ECLs, the Entity takes into account reasonable and supportable information that is available without undue cost or effort. This includes information about past events, current conditions and forecasts of future economic conditions.

Loss allowances for accounts receivables are always measured at an amount equal to lifetime ECLs which result from all possible default events over the expected lives of these financial assets. ECLs on these financial assets are estimated using a provision matrix based on the Entity's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the end of the reporting period.

For other financial assets measured at amortised costs, the Entity recognises a loss allowance equal to 12-month ECLs unless there has been a significant increase in credit risk of the financial assets since initial recognition, in which case the loss allowance is measured at an amount equal to lifetime ECLs which result from all possible default events over the expected lives of these financial assets. The 12-month ECLs are losses that are expected to result from possible default events within the 12 months after the end of the reporting period.

In assessing whether the credit risk of a financial assets has increased significantly since initial recognition, the Entity compares the risk of default occurring on the financial assets assessed at the end of reporting period with that assessed at the date of initial recognition. In making this reassessment, the Entity considers that a default event occurs when the borrower is unlikely to pay its credit obligations to the Entity in full, without recourse by the Entity to actions such as realising security (if any is held). The Entity considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(f) Credit losses and impairment of assets (continued)

(i) Credit losses from financial assets (continued)

In particular, the following information is taken into account when assessing whether credit risk has increased significantly since initial recognition:

- failure to make payments of principal or interest on their contractually due dates;
- an actual or expected significant deterioration in a financial asset's external or internal credit rating (if available);
- an actual or expected significant deterioration in the operating results of the debtor; and
- existing or forecast changes in the technological, market, economic or legal environment that have a significant adverse effect on the debtor's ability to meet its obligation to the Entity.

ECLs are remeasured at each reporting date to reflect changes in the financial instrument's credit risk since initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in income and expenditure. The Entity recognises an impairment gain or loss for all financial assets with a corresponding adjustment to their carrying amount through a loss allowance account.

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Entity determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in income and expenditure in the period in which the recovery occurs.

(ii) Impairment of non-current assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the plant and equipment and right-of-use assets may be impaired or, an impairment loss previously recognised no longer exists or may have decreased.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
 (Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(f) Credit losses and impairment of assets (continued)

(ii) Impairment of other non-current assets (continued)

If any such indication exists, the asset's recoverable amount is estimated.

- 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 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 to reduce the carrying amount of the 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

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

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

(g) 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. Cash and cash equivalents are assessed for ECLs in accordance with the accounting policy set out in note 2(f)(i).

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
 (Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(h) Accounts payables

Accounts payables are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(i) Employee benefits

Salaries, annual bonuses, paid annual leave, contributions 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.

(j) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Entity has a legal or constructive obligation arising as a result of a past event, and 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 expenditure 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.

(k) Income recognition

Revenue is recognised when control over a product or service is transferred to the customer at the amount of promised consideration to which the Entity is expected to be entitled, excluding those amounts collected on behalf of third parties. Revenue excludes value added tax or other sales taxes and is after deduction of any trade discounts.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
 (Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(k) Income recognition (continued)

Further details of the Entity's revenue and other income recognition policies are as follows:

(i) Grants and subventions

Government grants and other subventions and subsidies are recognised in the statement of financial position initially when there is reasonable assurance that they will be received and that the Entity will comply with the conditions attaching them. Government grants and other subventions and subsidies that compensate the Entity's expenses incurred are recognised as income in income and expenditure on a systematic basis in the same periods in which the expense are incurred. Subventions and subsidies related to depreciable assets are presented as deferred income and are released to income over the useful lives of the assets. Subventions and subsidies related to expense items are recognised in the same period as those expenses are charged in the income and expenditure account.

(ii) Course fees income

Course fees income are recognised in income and expenditure over time when the courses are provided.

(iii) Donations

Donations are recognised when the amounts donated are received from or pledged by the donors.

(iv) Rental income

Income from rental of classrooms is recognised in income and expenditure when classrooms are utilised.

(v) Interest income

Interest income is recognised as it accrues under the effective interest method using the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset.

(vi) Programme funding income

General programme funding income is recognised in income and expenditure over time when services are rendered. Other programme funding income is recognised in income and expenditure at a point in time when services are rendered.

(l) Translation of foreign currencies

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies and non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated at the foreign exchange rates ruling at the end of the reporting period. Exchange gains and losses are recognised in income and expenditure.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
 (Expressed in Hong Kong dollars)

2 Significant accounting policies (continued)

(l) Translation of foreign currencies (continued)

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates.

(m) Related parties

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

(i) has control or joint control over the Entity;

(ii) has significant influence over the Entity; or

(iii) is a member of the key management personnel of the Entity or the Entity's parent.

(b) An entity is related to the Entity if any of the following conditions apply:

(i) The entity and the Entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary are related to the others).

(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).

(iii) Both entities are joint ventures of the same third party.

(iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.

(v) The entity is a post-employment benefit plan for the benefit of employees of either the Entity or an entity related to the Entity.

(vi) The entity is controlled or jointly controlled by a person identified in (a).

(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).

(viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Entity or to the Entity's parent.

Close members of the 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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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

3	Government subventions	2023 HKD	2022 HKD
	Subventions from the Social Welfare Department:		
	Personal emoluments and other charges (note (i))	50,499,559	49,539,758
	Central items (note (ii))	362,421	361,100
	Rent	1,280,424	1,218,468
	Government rent	21,240	21,240
	Rates	62,780	62,780
	Social Welfare Development Fund (refunded)/ received for staff training	(22,560)	94,760
	Special Grant	58,709	1,286
	Units renovation work, furniture and equipment	768,349	194,032
	Less: Deferred income in respect of subventions for plant and equipment	(1,700,271)	(370,559)
		<u>51,330,651</u>	<u>51,122,865</u>
	Subvention from the Labour Department:		
	Reimbursement of Maternity Leave Pay Scheme	<u>32,689</u>	<u>69,074</u>
	Subventions from other subventing agencies to Education Centre:		
	Labour and Welfare Bureau	170,899	149,553
	Employees Retraining Board	<u>5,373,107</u>	<u>6,640,155</u>
		<u>5,544,006</u>	<u>6,789,708</u>
		<u>56,907,346</u>	<u>57,981,647</u>

Notes:

- (i) These represent Government subventions for personal emoluments and other charges under Lump Sum Grant as set out in Lump Sum Grant Manual issued by the Social Welfare Department.
- (ii) These represent Government subventions for subvented activities which are not included in Lump Sum Grant.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

4	Donations from The Hong Kong Jockey Club Charities Trust	2023 HKD	2022 HKD
	Community Project	<u>2,196,216</u>	<u>1,513,350</u>
5	Other operating income		
		2023 HKD	2022 HKD
	Interest income	298,831	176,173
	Other donations	146,405	121,000
	Government grants (note)	232,000	20,000
	Rental of classrooms	6,205	9,789
	Sundry income	<u>682,666</u>	<u>643,728</u>
		<u>1,366,107</u>	<u>970,690</u>

Note:

The Entity is successfully granted funding from the Anti-epidemic Fund for Private Schools Offering Non-formal Curriculum and the Employment Support Scheme, both established by the Government of The Hong Kong Special Administrative Region.

The purpose of Anti-epidemic Fund for Private Schools Offering Non-formal Curriculum is to provide a financial relief to alleviate the Entity's financial hardship arising from further suspension of face-to-face classes and cessation of on-campus activities. The Entity, as a registered centre under education ordinance, was provided a one-off subsidy of HKD40,000 (2022: HKD20,000) during the year ended 31 March 2023.

The purpose of the Employment Support Scheme is to provide financial support to enterprises in retaining their employees who may otherwise be made redundant. Under terms of the grant, the Entity was required to undertake not to make redundancies during the subsidy period of May to July 2022 and spent all the funding of HKD192,000 on paying wages to its employees during the year ended 31 March 2023. No such subsidy was provided during the year ended 31 March 2022.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

6	Activities and programme expenses – net	2023				2022	
		Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD
Expenses							
Normal programme	54,743	4,181,439	1,972,217	764,173	6,972,572	7,288,010	
Special programme	-	237,659	2,422,834	-	2,660,493	2,780,090	
Training programme for Young Night Drifters	-	-	12,000	-	12,000	15,029	
Social Welfare Development Fund Programme	(22,560)	-	-	-	(22,560)	94,760	
Loving EM Families	-	-	14,674	-	14,674	43,329	
Beat Drugs Fund Programme	-	2,856,098	-	-	2,856,098	2,035,494	
Basketball Training for High Risk Youth	-	-	14,039	-	14,039	10,360	
Chuan Kong Exchange Programme	-	-	(10,057)	-	(10,057)	-	
Youth Life Planning Activities	-	1,418,489	-	-	1,418,489	2,007,671	
Central items	-	296,082	-	-	296,082	367,887	
Community Based Project subvented by Education Bureau							
- August 2020 - July 2021 (Project No. 2020/KT2017) (School year 2020/21)	-	-	-	-	-	26,726	
- August 2020 - July 2021 (Project No. 2020/KT2018) (School year 2020/21)	-	-	-	-	-	11,586	
- August 2020 - July 2021 (Project No. 2020/KT2019) (School year 2020/21)	-	-	-	-	-	1,782	
- August 2020 - July 2021 (Project No. 2020/PL2032) (School year 2020/21)	-	-	-	-	-	56,063	
- August 2021 - July 2022 (Project No. 2021/KT2118) (School year 2021/22)	-	40,084	-	-	40,084	19,664	
- August 2021 - July 2022 (Project No. 2021/KT2119) (School year 2021/22)	-	35,730	-	-	35,730	20,496	
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	1,135	-	-	1,135	155	
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	1,244	-	-	1,244	-	
- August 2022 - July 2023 (Project No. 2022/KT2217) (School year 2022/23)	-	41,544	-	-	41,544	-	
- August 2022 - July 2023 (Project No. 2022/KT2218) (School year 2022/23)	-	30,912	-	-	30,912	-	
- August 2021 - July 2022 (Project No. 2021/PL2131) (School year 2021/22)	-	-	61,268	-	61,268	9,707	
- August 2022 - July 2023 (Project No. 2022/PL2231) (School year 2022/23)	-	-	28,446	-	28,446	-	
Project subvented by The Hong Kong Jockey Club Charities Trust	-	1,173,492	1,022,724	-	2,196,216	1,513,350	
QEF Joyful@School	-	-	-	-	-	(7,833)	
Special Grant	-	20,000	19,999	-	51,399	91,398	1,286
Total expenses		32,183	10,333,908	5,558,144	815,572	16,739,807	16,304,612

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

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Activities and programme expenses – net (continued)

	2023					2022	
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD	
Income							
Normal programme	-	2,357,022	718,984	37,736	3,113,742	3,752,806	
Special programme	-	1,402,527	3,153,934	-	4,556,461	4,578,353	
Training programme for Young Night Drifters	-	-	12,000	-	12,000	15,029	
Central items	-	128,145	-	-	128,145	137,577	
Loving EM Families	-	-	14,674	-	14,674	43,329	
Beat Drugs Fund Programme	-	2,856,098	-	-	2,856,098	2,035,494	
Basketball Training for High Risk Youth	-	-	14,039	-	14,039	10,360	
Chuan Kong Exchange Programme	-	-	(10,057)	-	(10,057)	-	
Youth Life Planning Activities	-	1,418,489	-	-	1,418,489	2,007,671	
Community Based Project subvented by Education Bureau							
- August 2020 - July 2021 (Project No. 2020/KT2017) (School year 2020/21)	-	-	-	-	-	26,726	
- August 2020 - July 2021 (Project No. 2020/KT2018) (School year 2020/21)	-	-	-	-	-	11,586	
- August 2020 - July 2021 (Project No. 2020/KT2019) (School year 2020/21)	-	-	-	-	-	1,782	
- August 2020 - July 2021 (Project No. 2020/KT2032) (School year 2020/21)	-	-	-	-	-	56,063	
- August 2021 - July 2022 (Project No. 2021/KT2118) (School year 2021/22)	-	40,084	-	-	40,084	19,664	
- August 2021 - July 2022 (Project No. 2021/KT2119) (School year 2021/22)	-	35,730	-	-	35,730	20,496	
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	1,135	-	-	1,135	155	
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	1,244	-	-	1,244	-	
- August 2022 - July 2023 (Project No. 2022/KT2217) (School year 2022/23)	-	41,544	-	-	41,544	-	
- August 2022 - July 2023 (Project No. 2022/KT2218) (School year 2022/23)	-	30,912	-	-	30,912	-	
- August 2021 - July 2022 (Project No. 2021/KT2131) (School year 2021/22)	-	-	61,268	-	61,268	9,707	
- August 2022 - July 2023 (Project No. 2022/KT2231) (School year 2022/23)	-	-	28,446	-	28,446	-	
QEF Joyful@School	-	-	-	-	-	(7,833)	
Total income	-	8,312,930	3,993,288	37,736	12,343,954	12,718,965	
Net expenses	32,183	2,020,978	1,564,856	777,836	4,395,853	3,585,647	

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

7 General operating expenses

	2023 HKD	2022 HKD
Head Office	1,945,196	2,076,731
Kai Yip	10,865,854	10,067,974
Long Ping	18,309,862	18,408,627
School Social Work Unit	17,312,672	16,594,695
Education Centre	5,301,938	5,070,323
	<u>53,735,522</u>	<u>52,218,350</u>

8 Surplus for the year

Surplus for the year is arrived at after charging/(crediting):

	2023 HKD	2022 HKD
(a) Finance cost:		
Interest on lease liabilities	<u>107,528</u>	<u>16,338</u>
(b) Staff costs:		
Salaries and allowances	43,513,033	42,520,142
Provident fund contributions	3,459,527	3,467,836
Other staff benefits	<u>(89,817)</u>	<u>186,393</u>
	<u>46,882,743</u>	<u>46,174,371</u>
(c) Other items:		
Auditor's remuneration	92,558	89,934
Depreciation of plant and equipment	1,543,655	864,595
Depreciation of right-of-use assets	1,214,588	1,172,722
Loss on written off of plant and equipment	<u>13</u>	<u>89</u>

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

9 Plant and equipment

	Leasehold improvements HKD	Motor vehicle, furniture and fixtures HKD	Equipment HKD	Total HKD
Cost:				
At 1 April 2021	6,406,129	2,393,104	4,334,594	13,133,827
Additions	-	192,882	1,156,837	1,349,719
Write-off	-	(93,184)	(273,849)	(367,033)
At 31 March 2022 and 1 April 2022	6,406,129	2,492,802	5,217,582	14,116,513
Additions	-	148,717	2,300,866	2,449,583
Write-off	(3,500)	(18,968)	(220,725)	(243,193)
At 31 March 2023	<u>6,402,629</u>	<u>2,622,551</u>	<u>7,297,723</u>	<u>16,322,903</u>
Accumulated depreciation:				
At 1 April 2021	6,406,129	2,079,580	3,750,286	12,235,995
Charge for the year	-	196,433	668,162	864,595
Eliminated on write-off	-	(93,096)	(273,848)	(366,944)
At 31 March 2022 and 1 April 2022	6,406,129	2,182,917	4,144,600	12,733,646
Charge for the year	-	196,099	1,347,556	1,543,655
Eliminated on write-off	(3,500)	(18,955)	(220,725)	(243,180)
At 31 March 2023	<u>6,402,629</u>	<u>2,360,061</u>	<u>5,271,431</u>	<u>14,034,121</u>
Carrying value:				
At 31 March 2023	<u>-</u>	<u>262,490</u>	<u>2,026,292</u>	<u>2,288,782</u>
At 31 March 2022	<u>-</u>	<u>309,885</u>	<u>1,072,982</u>	<u>1,382,867</u>

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The Friends of Scouting
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Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

10 Right-of-use assets

	Leasehold Properties HKD
Cost:	
At 1 April 2021	3,518,165
Decrease as a result of full termination of leases	<u>(3,518,165)</u>
At 31 March 2022 and 1 April 2022	-
Additions	<u>3,643,763</u>
At 31 March 2023	<u>3,643,763</u>
Accumulated depreciation:	
At 1 April 2021	2,345,443
Charge for the year	1,172,722
Write-back on full termination of leases	<u>(3,518,165)</u>
At 31 March 2022 and 1 April 2022	-
Charge for the year	<u>1,214,588</u>
At 31 March 2023	<u>1,214,588</u>
Carrying value:	
At 31 March 2023	<u>2,429,175</u>
At 31 March 2022	<u>-</u>

The Entity had obtained the right to use its service centres through tenancy agreements. The leases ran for a period of 3 years and did not include variable lease payments.

11 Accounts receivable, rent and rates subvention receivable and accounts payable

All of the accounts receivable, and rent and rates subvention receivable are normally expected to be recovered or recognised as expense within one year.

All of the accounts payable are normally expected to be settled or recognised as income within one year.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

12 Amount due from Hong Kong Scout Foundation

The amount is unsecured, bearing interest at 3% (2022: 2.5%) per annum, equivalent to the average rate of return of investment funds of Hong Kong Scout Foundation, and repayable on demand.

13 Cash and cash equivalents

	2023 HKD	2022 HKD
Cash on hand	48,970	45,500
Current accounts	4,426,510	3,692,283
Savings accounts	16,438,117	15,522,363
Fixed deposits – maturity within 3 months at acquisition	<u>12,692,062</u>	<u>11,812,932</u>
	<u>33,605,659</u>	<u>31,073,078</u>

Included in the year end balances were funds totalling HKD23,080,491 (2022: HKD22,213,843), which are held for designated purposes. The applications of these funds are subject to the conditions laid down by the Social Welfare Department.

14 Amount due to Scout Association of Hong Kong

The amount is unsecured, interest-free and repayable on demand.

15 Deferred income in respect of designated donation and subventions for acquisition of plant and equipment

	Subventions from the Social Welfare Department HKD	Block Grants from the Social Welfare Department HKD	Total HKD
Balance at 1 April 2021	178,314	605,496	783,810
Credited for the year	370,559	466,108	836,667
Released to income and expenditure	<u>(194,032)</u>	<u>(448,728)</u>	<u>(642,760)</u>
Balance at 31 March 2022 and 1 April 2022	354,841	622,876	977,717
Credited for the year	1,700,271	388,377	2,088,648
Released to income and expenditure	<u>(768,349)</u>	<u>(435,821)</u>	<u>(1,204,170)</u>
Balance at 31 March 2023	<u>1,286,763</u>	<u>575,432</u>	<u>1,862,195</u>

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The Friends of Scouting
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Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

16 Unspent subventions refundable to the Social Welfare Department

	Refundable Social Welfare Rent and Rates Surplus Fund HKD	Refundable Social Welfare Development Fund HKD	Refundable Social Welfare Special Grant HKD	Total HKD
Balance at 1 April 2021	58,892	400,904	-	459,796
Government subventions granted for the year	1,359,981	105,650	60,000	1,525,631
Recognition of Government subventions for the year	(1,302,488)	(94,760)	(1,286)	(1,398,534)
Refund to Government	(58,891)	-	-	(58,891)
Interest received	-	8	-	8
Balance at 31 March 2022 and 1 April 2022	57,494	411,802	58,714	528,010
Government subventions granted for the year	1,421,937	20,000	-	1,441,937
Recognition of Government subventions for the year	(1,364,444)	(20,000)	(58,709)	(1,443,153)
Reversal of Government subventions for the year	-	42,560	-	42,560
Refund to Government	(57,493)	-	(5)	(57,498)
Interest received	-	358	-	358
Balance at 31 March 2023	57,494	454,720	-	512,214

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The Friends of Scouting
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Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

17 Unspent subventions refundable to the Education Bureau

School-Based After-School Learning and Support Programme — Community Based Project

	Project No.				Total HKD
	2020/ KT2017 HKD	2020/ KT2018 HKD	2020/ KT2019 HKD	2020/ YL2032 HKD	
For the school year 2020/21					
Balance at 1 April 2021	9,689	11,811	11,269	109,386	142,155
Subvention received					
- 3rd instalment	17,034	-	-	-	17,034
Funding from school	-	-	-	4,000	4,000
Interest received	3	-	-	-	3
Subtotal	26,726	11,811	11,269	113,386	163,192
Total expenditure incurred	(26,726)	(11,586)	(1,782)	(56,063)	(96,157)
At 31 March 2022, 1 April 2022 and 31 March 2023	-	225	9,487	57,323	67,035
	Project No.				Total HKD
	2021/ KT2118 HKD	2021/ KT2119 HKD	2021/ KT2120 HKD	2021/ YL2131 HKD	
For the school year 2021/22					
Subvention received					
- 1st instalment	18,140	17,003	1,348	46,706	83,197
- 2nd instalment	24,187	22,670	1,798	62,274	110,929
Interest received	3	-	-	-	3
Subtotal	42,330	39,673	3,146	108,980	194,129
Total expenditure incurred	(19,664)	(20,496)	(155)	(9,707)	(50,022)
At 31 March 2022	22,666	19,177	2,991	99,273	144,107
Subvention received					
- 3rd instalment	17,415	16,553	-	-	33,968
Funding from School	-	-	-	9,300	9,300
Interest received	3	-	-	-	3
Subtotal	40,084	35,730	2,991	108,573	187,378
Total expenditure incurred	(40,084)	(35,730)	(1,135)	(61,268)	(138,217)
At 31 March 2023	-	-	1,856	47,305	49,161

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

17 Unspent subventions refundable to the Education Bureau (continued)

School-Based After-School Learning and Support Programme — Community Based Project (continued)

	Project No.				Total HKD
	2022/ KT2216 HKD	2022/ KT2217 HKD	2022/ KT2218 HKD	2022/ YL2231 HKD	
For the school year 2022/23					
Subvention received					
- 1st instalment	1,204	16,816	17,775	48,007	83,802
- 2nd instalment	1,606	22,421	23,700	64,010	111,737
Interest received	-	-	257	-	257
Subtotal	2,810	39,237	41,732	112,017	195,796
Total expenditure incurred	(1,244)	(41,544)	(30,912)	(28,446)	(102,146)
At 31 March 2023	1,566	(2,307)	10,820	83,571	93,650
At 31 March 2023 in total					209,846
At 31 March 2022 in total					211,142

18 Unspent donations from The Hong Kong Jockey Club Charities Trust

	Community Project HKD
Balance at 1 April 2021	354,242
Donation received during the year	2,004,400
Recognition of donation for the year	(1,513,350)
Balance at 31 March 2022 and 1 April 2022	845,292
Donation received during the year	2,004,400
Recognition of donation for the year	(2,196,216)
Balance at 31 March 2023	653,476

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

19 Lease liabilities

The following table shows the remaining contractual maturities of the Entity's lease liabilities at the end of the reporting period:

	2023		2022	
	Present value of the minimum lease payment HKD	Total minimum lease payment HKD	Present value of the minimum lease payment HKD	Total minimum lease payment HKD
Within 1 year	1,214,105	1,280,424	-	-
After 1 year but within 5 years	1,256,762	1,280,424	-	-
	2,470,867	2,560,848	-	-
Less: Total future interest expenses		(89,981)		-
Present value of leases liabilities		2,470,867		-

20 Lotteries Fund Block Grant Reserve Fund

	HKD	HKD
Balance at 1 April 2021		23,730
Add: Block Grant received during the year	756,000	
Interest income received	3	
		756,003
Less: Utilised during the year		
Furniture and equipment	(466,108)	
Minor Work Projects	(225,769)	
		(691,877)
Balance at 31 March 2022 and 1 April 2022		87,856
Add: Block Grant received during the year	761,000	
Interest income received	114	
		761,114
Less: Utilised during the year		
Furniture and equipment	(388,377)	
Minor Work Projects	(173,407)	
		(561,784)
Balance at 31 March 2023		287,186

There was no outstanding capital commitment as at 31 March 2023 and 2022.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

21 General fund and reserves

(a) Movements in components of the Entity's funds

The reconciliation between the opening and closing balances of each component of the Entity's funds is set out in the statement of changes in funds.

(b) Nature and purpose of reserves

(i) Development Fund

Represents reserve for development projects of the Entity which is not subvented by the Government.

(ii) Lump Sum Grant Reserve Fund

Represents unspent subventions for personal emoluments and other charges under Lump Sum Grant held by the Entity, which is non-refundable to the Social Welfare Department.

(iii) Provident Fund Reserve Fund

Represents unspent Government subventions for provident fund contributions held by the Entity.

(iv) Subvention Reserve Fund

Represents unspent subventions for School Social Work Unit held by the Entity.

(v) Lotteries Fund Block Grant Reserve Fund

Represents unspent block grant from the Social Welfare Department for the furniture and equipment replenishment and minor works held by the Entity, which may be utilised in subsequent years (see note 20).

22 Financial risk management and fair values of financial instruments

Exposure to credit, liquidity, interest rate and currency risks arises in the normal course of the Entity's operations. These risks are limited by the Entity's financial risk management policies and practices described below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

(a) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Entity. The Entity's credit risks are primarily attributable to accounts receivable, amount due from Hong Kong Scout Foundation and cash and cash equivalents.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

22 Financial risk management and fair values of financial instruments (continued)

(a) Credit risk (continued)

The Entity's exposure to credit risk arising from cash and cash equivalent is limited because the counterparty is a bank with high credit rating assigned by international credit-rating agencies, for which the Entity considers to have low credit risk. The Executive Committee considers that no loss allowance in respect of amount due from Hong Kong Scout Foundation is necessary as the probability of default is assessed to be insignificant.

In respect of accounts receivable, the Entity's exposure to credit risk is influenced mainly by the individual characteristics of each customer rather than the industry or country in which the customers operate and therefore significant concentrations of credit risk primarily arise when the Entity has significant exposure to individual customers. All of the accounts receivable are not past due as at 31 March 2023 and 2022.

Credit losses in respect of accounts receivable are recorded using an allowance account unless the Entity is satisfied that recovery of the amount is remote, in which case the credit loss is written off against accounts receivable directly. The Entity does not hold any collateral over these balances.

There was no credit loss recognised in both the current and prior years.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset presented in the statement of financial position. The Entity does not provide any guarantees which would expose it to credit risk.

(b) Liquidity risk

The Entity's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet such requirements in the short and longer term.

(c) Interest rate risk

The Entity's interest-bearing financial instruments comprised mainly the cash at a bank which is subject to cash flow interest rate risk. It is estimated that a general increase/decrease of 10 basis points in interest rates, with all other variables held constant, would not significantly affect the Entity's income.

The Entity's interest rate risk arises from amount due from Hong Kong Scout Foundation which bears interest at fixed rate, exposure the Entity to fair value interest rate risk. The Entity does not use financial derivatives to hedge against the interest rate.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

22 Financial risk management and fair values of financial instruments (continued)

(d) Foreign currency risk

The Entity is not exposed to any significant foreign currency risk as most income and expenditure are denominated in the functional currency of the Entity.

(e) Fair values

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2023 and 2022.

23 Note to the statement of cash flows

Reconciliation of liabilities arising from financing activities

	Lease liabilities HKD
At 1 April 2021	1,202,130
Capital element of lease rental paid	(1,202,130)
At 31 March 2022 and 1 April 2022	-
Increase in lease liabilities from entering into new leases	3,643,763
Capital element of lease rental paid	(1,172,896)
At 31 March 2023	2,470,867

24 Material related party transactions

(a) Transactions with key management personnel

All members of key management personnel are the Executive Committee members of the Entity. No Executive Committee members received, or will receive, any fees or emoluments in respect of services to the Entity during both the current and prior years.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

24 Material related party transactions (continued)

(b) Transactions with other related parties

During the year, the Entity entered into the following material related party transactions:

	Note	2023 HKD	2022 HKD
<u>Scout Association of Hong Kong</u>			
License and management fees paid	(i)	1,653,660	1,643,088
<u>Hong Kong Scout Foundation</u>			
Interest income	(ii)	330,000	225,000
Interest income receivable	(ii)	330,000	225,000

Notes:

- (i) The Entity is a subsidiary organisation of Scout Association of Hong Kong.
- (ii) Hong Kong Scout Foundation is established by Scout Association of Hong Kong in accordance with Scout Association of Hong Kong Ordinance.

Balances with related parties are disclosed in the statement of financial position and in notes 12 and 14.

25 Possible impact of new standards, amendments to standards and interpretations issued but not yet effective for the year ended 31 March 2023

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard which are not yet effective for the year ended 31 March 2023 and which have not been adopted in these financial statements.

The Entity is in the process of making an assessment of what the impact of these developments is expected to be in the period of initial application. So far it has concluded that their adoption will not have a significant impact on the Entity's financial statements.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Sundry income and General operating expenses
for the year ended 31 March 2023
(Expressed in Hong Kong dollars)

For Management Information Only

	2023 HKD	2022 HKD
Sundry income		
<u>Name of units</u>		
Head Office	60,261	66,316
Kai Yip	189,653	190,624
Long Ping	244,915	230,117
School Social Work Unit	60,315	70,956
Education Centre	127,522	85,715
	<u>682,666</u>	<u>643,728</u>

The Friends of Scouting
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Sundry income and General operating expenses (Continued)
for the year ended 31 March 2023
(Expressed in Hong Kong dollars)






For Management Information Only

	2023					2022	
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work Unit HKD	Education Centre HKD	Total HKD	Total HKD
General operating expenses							
Audit fee	18,200	18,200	18,200	18,200	19,758	92,558	89,934
Cleaning fee	6,000	121,365	33,477	35,565	-	196,407	247,596
Depreciation of plant and equipment	14,122	828,850	234,320	126,879	339,484	1,543,655	864,595
Depreciation of right-of-use assets	-	627,407	472,850	114,331	-	1,214,588	1,172,722
Plant and equipment written off	-	-	-	-	13	-	89
Furniture and equipment	5,519	9,415	-	33,622	-	48,556	36,091
Government rent	12,944	-	21,240	-	-	34,184	34,184
Insurance	15,780	185,589	241,007	156,148	74,035	672,559	655,528
License and management fee	49,860	-	-	-	1,603,800	1,653,660	1,643,088
Newspapers and periodicals	-	-	-	-	-	-	216
Postage	4,357	7,951	2,850	600	-	15,758	6,837
Printing and stationery	35,940	34,895	41,130	43,332	45,427	200,724	154,557
Promotional expenses	-	-	-	-	142,722	142,722	85,476
Provident fund	178,571	668,879	1,263,207	1,153,262	195,608	3,459,527	3,467,836
Rates	21,324	41,000	21,400	380	-	84,104	84,104
Repairs and maintenance	6,070	229,589	153,962	27,070	11,560	428,251	476,609
Salaries	1,626,237	7,859,601	15,516,504	15,644,080	2,866,611	43,513,033	42,520,142
Staff benefits and long service payment	(68,793)	1,476	(86,611)	(152,640)	(24,967)	(331,535)	19,857
Staff medical	2,852	11,580	27,278	23,688	6,790	72,188	72,403
Staff recruitment	-	9,791	6,412	1,193	-	17,396	21,867
Staff training	-	1,000	120,900	47,630	-	169,530	94,133
Sundry	11,639	6,106	9,084	10,381	14,196	51,406	38,204
Telephone	4,350	14,690	28,446	4,691	6,901	59,078	61,795
Transportation	224	11,739	62,315	612	-	74,890	62,488
Utilities	-	176,731	121,891	23,648	-	322,270	307,999
	<u>1,945,196</u>	<u>10,865,854</u>	<u>18,309,862</u>	<u>17,312,672</u>	<u>5,301,938</u>	<u>53,735,522</u>	<u>52,218,350</u>

本社提供駐校社會工作服務之學校

學校名稱	地區
加拿大神召會嘉智中學	屯門
南屯門官立中學	
元朗公立中學	元朗
中華基督教會基朗中學	
伯特利中學	
金巴崙長老會耀道中學	
東華三院盧幹庭紀念中學	
明愛元朗陳震夏中學	
基督教香港信義會宏信書院（小學部）	
基督教香港信義會宏信書院（中學部）	
博愛醫院鄧佩瓊紀念中學	
聖公會白約翰會督中學	
嗇色園主辦可道中學	
趙聿修紀念中學	
圓玄學院妙法寺內明陳呂重德紀念中學	天水圍
樂善堂梁銑琚學校	
聖若瑟英文中學	九龍灣

總社及服務單位一覽表

單位 Unit	開放時間 Opening Hours	地址 Address	電話 Tel No.	傳真 Fax No.
總社辦事處 Head Office 	星期一至五 : 上午 9 時至下午 1 時 : 下午 2 時至下午 6 時 星期六 : 上午 9 時至下午 1 時 : 下午 2 時至下午 5 時 Mon–Fri : 9:00am – 1:00pm : 2:00pm – 6:00pm Sat : 9:00am – 1:00pm : 2:00pm – 5:00pm	九龍柯士甸道童軍徑 香港童軍中心 8 樓 814 室 Room 814, 8/F, Hong Kong Scout Centre, Scout Path, Austin Road, Kowloon 電郵 Email : fos@scout.org.hk 網址 Website : http://www.sahkfos.org	2957 6355	2302 1661
香港童軍總會 — 綜合教育中心 Scout Association of Hong Kong — Education Centre 	星期一至五 : 上午 10 時至晚上 8 時 星期六及日 : 上午 10 時至下午 3 時 Mon–Fri : 10:00am – 8:00pm Sat & Sun : 10:00am – 3:00pm	九龍柯士甸道童軍徑 香港童軍中心 8 樓 818 室 Room 818, 8/F, Hong Kong Scout Centre, Scout Path, Austin Road, Kowloon 電郵 Email : ec@scout.org.hk 網址 Website : http://www.scout.edu.hk	2957 6495/ 2957 6499	2302 1410
賽馬會啟業青少年服務中心 Jockey Club Kai Yip Service Centre for Children & Youth 	星期二、三及六 : 上午 9 時 30 分至下午 12 時 15 分 : 下午 1 時 30 分至下午 5 時 15 分 : 晚上 6 時 30 分至晚上 9 時 15 分 星期四及五 : 下午 1 時 30 分至下午 5 時 15 分 : 晚上 6 時 30 分至晚上 9 時 15 分 Tue, Wed & Sat : 9:30am – 12:15pm : 1:30pm – 5:15pm : 6:30pm – 9:15pm Thu & Fri : 1:30pm – 5:15pm : 6:30pm – 9:15pm	九龍九龍灣啟業邨 啟祥樓 1 至 4 及 10 至 27 號地下 Units 1–4 & 10–27, G/F, Kai Cheung House, Kai Yip Estate, Kowloon Bay, Kowloon 電郵 Email : kyadmin@sahkfos.org 網址 Website : http://kyit.sahkfos.org	2754 9561	2756 4413
賽馬會朗屏青少年服務中心 Jockey Club Long Ping Service Centre for Children & Youth 	星期二、三及六 : 上午 9 時 30 分至下午 12 時 15 分 : 下午 1 時 30 分至下午 5 時 15 分 : 晚上 6 時 30 分至晚上 9 時 15 分 星期四及五 : 下午 1 時 30 分至下午 5 時 15 分 : 晚上 6 時 30 分至晚上 9 時 15 分 Tue, Wed & Sat : 9:30am – 12:15pm : 1:30pm – 5:15pm : 6:30pm – 9:15pm Thu & Fri : 1:30pm – 5:15pm : 6:30pm – 9:15pm	新界元朗朗屏邨 賀屏樓平台 216 至 225 室 Units 216–225, Podium, Hor Ping House, Long Ping Estate, Yuen Long, New Territories 電郵 Email : lpadmin@sahkfos.org 網址 Website : http://www.foslpit.org	2475 5441	3005 4922
學校社會工作服務 School Social Work Service 	星期一至四 : 上午 9 時至下午 1 時 : 下午 2 時至下午 6 時 星期五 : 上午 9 時至下午 1 時 : 下午 2 時至下午 5 時 Mon–Thu : 9:00am – 1:00pm : 2:00pm – 6:00pm Fri : 9:00am – 1:00pm : 2:00pm – 5:00pm	新界元朗水邊圍邨 盈水樓平台 201 至 203 室 Units 201–203, Podium, Ying Shui House, Shui Pin Wai Estate, Yuen Long, New Territories 電郵 Email : sswadmin@sahkfos.org 網址 Website : http://fosssw.sahkfos.org	2443 3640	2443 2522



創造有利條件，以協助青少年建立自我、貢獻社群

Creating favourable circumstances for young people to develop themselves
and make contribution to the community

童軍知友社年報

