創造有利條件，
以協助青少年建立自我、
貢獻社群。



童軍知友社年報

香港童軍總會童軍知友社二〇二三至二〇二四年度年報

香港童軍總會
童軍知友社

2023-2024
年報

SCOUT ASSOCIATION OF HONG KONG
THE FRIENDS OF SCOUTING

ANNUAL REPORT





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

- 協助香港童軍總會向非童軍之青少年宣揚童軍精神。
- 組織由政府資助之青少年服務，以促進青少年個人之成長。
- 鼓勵本社會員在日常生活中，恪守童軍處世原則。
- 主辦由香港童軍總會委派之各項活動或服務。

目錄

社長獻辭 3

總監報告 4

職守人士 5

組織架構 11

委員會及小組委員會 12

中央行政及統籌 18

友善社區 —— SOUL Keeper 精神健康守護者計劃 20

青少年綜合服務 23

學校社會工作服務 29

服務統計（青少年服務） 33

綜合教育服務 34

服務統計（綜合教育服務） 36

童軍旅活動及發展 37

財務報告 38

本社提供駐校社會工作服務之學校 48

總社及服務單位一覽表 49

社長獻辭



本社以「創造有利條件，以協助青少年建立自我、貢獻社群」為使命，透過賽馬會啟業青少年服務中心、賽馬會朗屏青少年服務中心、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專業和多元化服務。

在青少年精神健康的議題上，本社在現任總監帶領下，推出多項計劃，例如以培訓持份者成為青少年心靈守護者為目標的「友善社區 —— SOUL Keeper 精神健康守護者計劃」。由於外間對計劃反應熱烈，預計來年將此計劃擴展至其他大專院校及團體。此外，本社繼續為弱勢青年提供服務，如少數族裔青少年、高危青少年、有特別學習需要的學童及其家長，以回應他們成長上的各項需要，包括生涯規劃、領袖訓練及性教育計劃等，部份項目更透過童衡家庭及青少年計劃推行，有助本社建立品牌效應。

綜合教育中心課程所涵蓋的服務對象廣泛，包括幼兒、兒童、青少年及成人，課程種類多元化，如 STEAM、藝術發展、語言學習及職業培訓證書課程等，都大受歡迎。

本社服務不但與時並進，透過不同計劃及活動回應服務對象的需要，而且獲得受眾一致好評，表現卓越。對於心繫青年服務和勇於創新的同工們，本人表示非常欣賞。同時感謝各會務委員和總監努力不懈和無私付出。相信在陳總監及余主席的領導下，本社服務能再創佳績。

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



我接下童軍知友社總監崗位已有一年多，回顧過去一年，本社繼續重點關顧青少年的精神健康及持續推行生涯規劃計劃，鼓勵青少年參與內地的企業實習計劃，務求所提供的服務更回應青少年各方面的需要。於 2023 至 2024 年度，本社社會工作服務單位共舉行 2,174 項活動，參與人數高達 129,153 人，共 165,043 出席人次；輔導工作方面，我們為 2,016 宗個案，提供共 28,730 次面談輔導，有關數字與去年相若。

去年，本社以青少年精神健康為服務主題，舉辦多個項目及活動，例如「友善社區 —— SOUL Keeper 精神健康守護者計劃」、「友善社區 —— SOUL Keeper 精神健康守護者培訓課程」、「『Give me FIVE』自我關顧系列」等。其中「友善社區 —— SOUL Keeper 精神健康守護者培訓課程」是與總會及香港理工大學定期合作舉辦，由於服務被受認同，預計來年會推廣至其他大專院校。本社在總會內亦有推動 SOUL Keeper 的項目，跟發展署及訓練署合辦了多個「友善社區 —— SOUL Keeper 精神健康守護者課程」，領袖學懂了相關知識及技巧後，便可以在所屬單位中運用，提升守護自己及青少年精神健康的意識。此外，本社繼續為弱勢社群提供服務，如低收入家庭、少數族裔青少年、有特別教育需要的學童及其家長、高危青少年，並配合青少年成長需要，為他們提供生涯規劃、領袖及義工訓練等。

綜合教育中心去年開辦課程共 346 項，課程種類多元化，包括兒童及青少年課程、成人課程及僱員再培訓局課程，參加人數達 4,229 人，與去年相若。

本社積極推動童軍旅發展，不時探訪童軍旅，以了解他們所需及協助他們解決運作上的困難。現時本社主辦的 10 個童軍旅，領袖及成員人數達 401 人。除此以外，本社善用社會服務網絡的優勢，擔任橋樑的角色，聯繫部份負責營運過渡性房屋的機構，協助總會研究及推動於過渡性房屋開辦童軍旅的可行性，並成功分別在位於葵涌及元朗區的過渡性房屋落實開辦童軍旅，讓更多青少年能夠享受童軍生活的樂趣。

本社能有如此佳績，實在有賴同工們的努力、一眾總監和領袖無私的付出，以及會務委員的支持，大家上下一心，群策群力的成果。我深信來年本社服務定能有更卓越的表現，專業發展更上一層樓，繼續履行本社使命「創造有利條件，以協助青少年建立自我、貢獻社群」。

童軍知友社總監
陳立基





2023 至 2024 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



陳永雄先生



吳振雄先生

副社長（續）


姚恩平先生


陳啟銘先生


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


陳樹鏘先生 , SBS, JP


周炳朝先生


杜滌峰先生 , GBS


吳亞明先生


顏明仁博士


岑文光先生

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



余錦榮先生

副主席



郭志成先生



葉啓亮先生

秘書



黎培榮先生 , MH

司庫



林炳玉先生

執行委員會

委員


鄭國強先生


邱浩波先生，GBS, MH, JP


林建華博士，BBS, MH


吳龍昌先生


陳永祥先生


顧家哲先生


盧偉誠先生


葉建生先生


陳樹鍥先生，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


顏秀峰先生

執行委員會

總監



香港總監
黎偉生博士, IMSM



副香港總監（管理）
盧建業先生



童軍知友社總監
陳立基先生

副童軍知友社總監
（常務及社會服務）
懸空



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
（常務）
陳國權先生



助理童軍知友社總監
（社會服務及外部協調）
邱祖耀先生



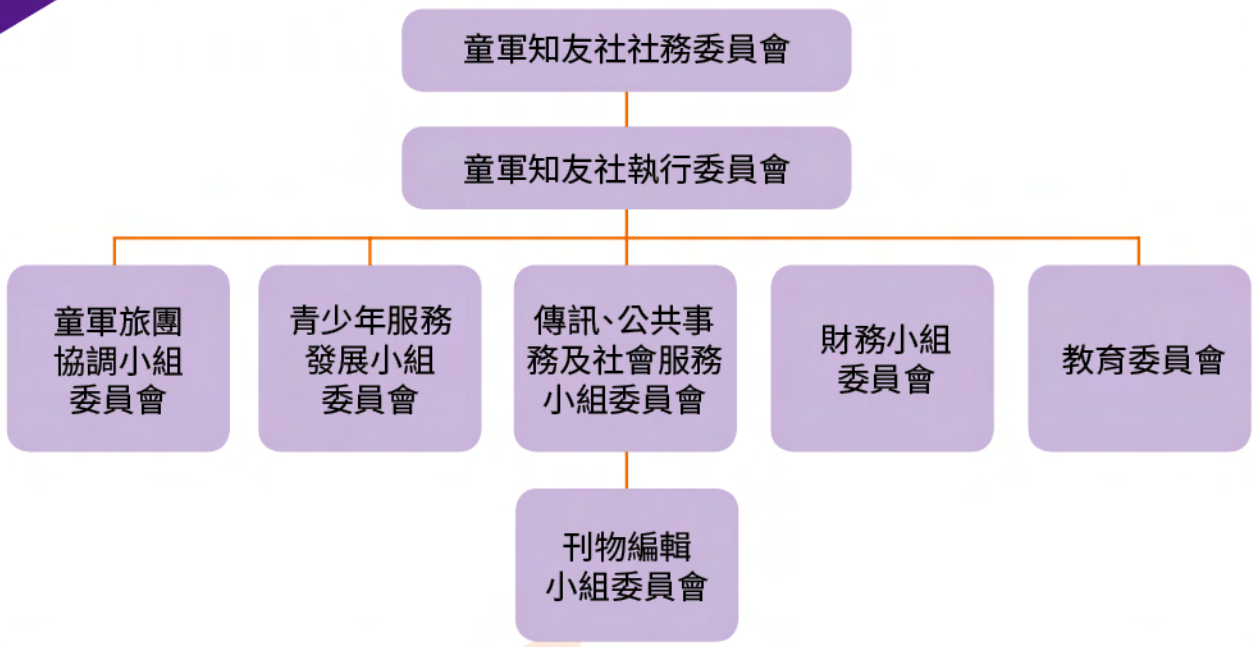
助理童軍知友社總監
（社會服務及內部協調）
梁淑英女士

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）
懸空

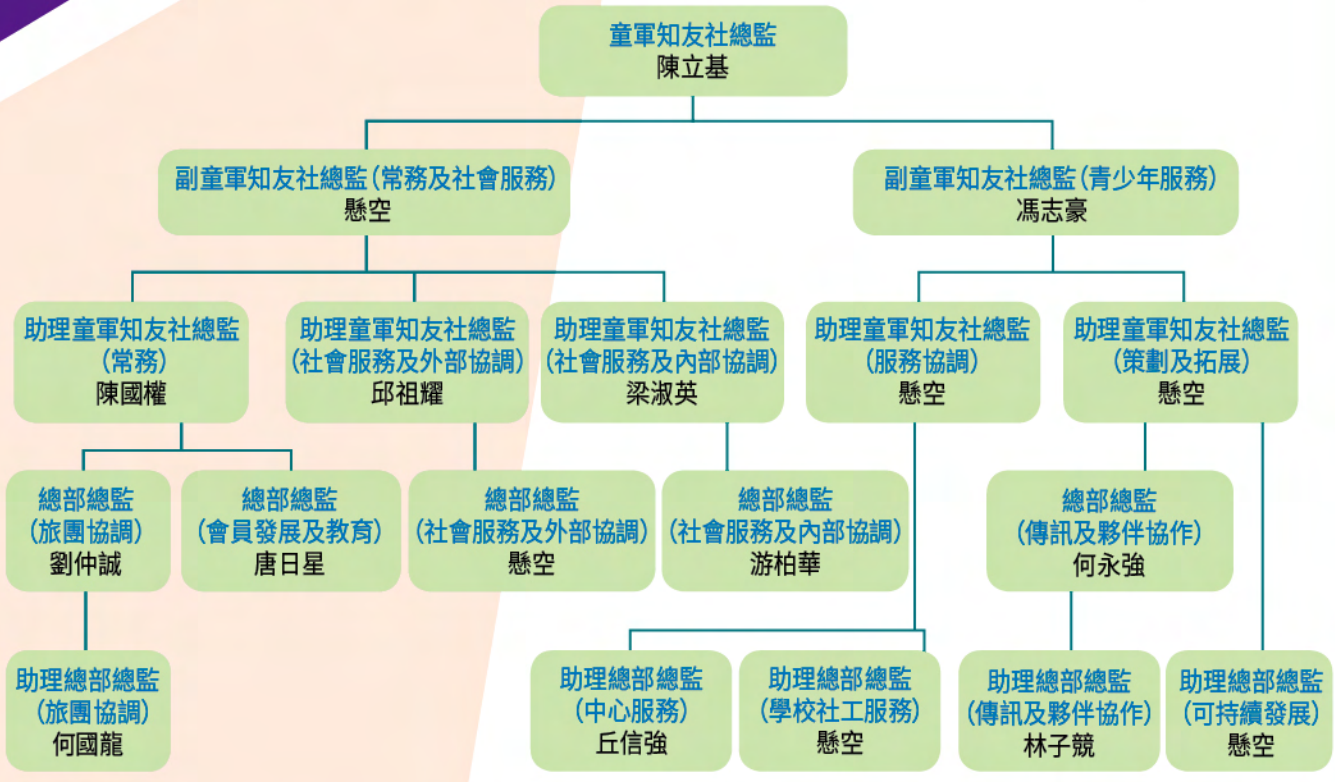
（上述資料截至 31.3.2024）

委員會架構



總監及領袖架構

（截止 31.3.2024）



總部領袖：章嘉輝　郭偉基　吳俊蔚　張肇漢　梁顯裕　李凱婷　何朗群　梁鐵魂　劉淑華　鄺志立　李子軒　黎汶洛　陳嘉華

2023 至 2024 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	陳永雄先生	吳振雄先生
	姚恩平先生	陳啟銘先生	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:	余錦榮先生		
副主席:	郭志成先生	葉啓亮先生	
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	陳樹鍠先生, SBS, JP
	周炳朝先生	杜淮峰先生, GBS	吳亞明先生
	顏明仁博士	岑文光先生	
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:			黎偉生博士, IMSM
副香港總監(管理):			盧建業先生
童軍知友社總監:			陳立基先生
副童軍知友社總監(常務及社會服務):			懸　　空
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):			懸　　空
助理童軍知友社總監(常務):			陳國權先生
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):			何永強先生
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)：懸　　空
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)：懸　　空
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：王婉玲女士
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：余錦榮先生
副主席：郭志成先生　葉啓亮先生
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
傳訊、公共事務及社會服務小組委員會主席：吳龍昌先生
童軍旅團協調小組委員會主席：陳永祥先生
香港總監：黎偉生博士, IMSM
副香港總監(管理)：盧建業先生
童軍知友社總監：陳立基先生
副童軍知友社總監(常務及社會服務)：懸　　空
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

執行委員會（續）

當然委員

助理童軍知友社總監(策劃及拓展)：懸　　空
助理童軍知友社總監(常務)：陳國權先生
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
總幹事：李思行女士

委員

顧家哲先生	盧偉誠先生	葉建生先生
陳樹鍠先生, 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
顏秀峰先生		

列席人士

副總幹事：王婉玲女士
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

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	顏明仁博士
	李啟明博士		
委員：	吳龍昌先生	葉建生先生	盧偉誠先生
	陳樹鍠先生, SBS, JP	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
	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(管理)：		盧建業先生
	副總幹事：		王婉玲女士
會議秘書：	綜合教育中心經理：		鄭敏怡女士
* 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：		陳立基先生
	副童軍知友社總監(常務及社會服務)：		懸　　空
	助理童軍知友社總監(常務)：		陳國權先生
	總幹事：		李思行女士
	余錦榮先生	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)：		懸　　空
	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(常務)：		陳國權先生
	顏介中先生		
列席：	童軍知友社總監：		陳立基先生
	副總幹事：		王婉玲女士
	督導主任(啟業)：		鄭仲文先生
	綜合教育中心經理：		鄭敏怡女士
會議秘書：	行政主任：		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)：		陳國權先生
	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
	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：		李凱婷女士
	總部領袖：		梁顯裕先生
	總部領袖：		梁鐵魂先生

童軍旅團協調小組委員會（續）

委員(續)：	游朝暉先生	蕭百明先生	
列席：	各旅務委員會主席		
	童軍知友社總監：		陳立基先生
	副童軍知友社總監(常務及社會服務)：		懸　　空
	行政主任：		陳青霞女士
	啟業中心協調職員：		梁彥喬先生
	朗屏中心協調職員：		岑佩儀女士
會議秘書：	幹事：		劉曉雲女士

傳訊、公共事務及社會服務小組委員會

主席：	吳龍昌先生		
副主席：	吳永基先生	莫元堅先生	胡定邦先生
顧問：	丁偉明先生	顏明仁博士	陳啟銘先生
	葉啓亮先生		
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)：		懸　　空
	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
	陳　玲女士	江瑩瑩女士	鄺月朝先生
列席：	童軍知友社總監：		陳立基先生
	副童軍知友社總監(常務及社會服務)：		懸　　空
	總部總監(傳訊及夥伴協作)：		何永強先生
	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)：		懸　　空
	陳鑑銘先生	黃炳山先生	陳佩儀女士
	符俊雄先生	任　剛博士	文家安先生
	黎培榮先生, MH	陳冰妍女士	鍾志源博士
	熊志忠先生		
列席：	童軍知友社總監：		陳立基先生
	總部總監(傳訊及夥伴協作)：		何永強先生
	副總幹事：		王婉玲女士
	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
會議秘書：	助理文員：		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：		蔡慧煌女士
	綜合教育中心代表：		莫綺婷女士
	陳建偉博士	丁偉明先生	胡偉明先生
	伍桂麟博士	周啟賢先生	
列席：	童軍知友社總監：		陳立基先生
	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

「2022 至 2023 年度社務委員會周年會議」於 2023 年 7 月 15 日在香港童軍中心周湛燊集會堂舉行，會議上通過 2022/2023 年度周年報告書及財務報告、2023/2024 年度財政預算、2023/2024 年度社務委員名單及核數師委任。同時，時任香港總監劉彥樑先生宣布，香港童軍總會委任高等法院上訴法庭法官彭偉昌法官為童軍知友社新一屆社長，以及余錦榮先生為本社新一屆主席。

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：

功績榮譽十字章：岑文光先生
　　郭靈琳先生
功績榮譽獎章：邱祖耀先生
優異服務獎章：陳鑑銘先生
　　陳雅芝女士
　　羅嘉輝先生
　　何靜茵女士
優良服務獎章：楊繼文先生
　　任　剛博士
香港總監高級嘉許：陳立基先生
　　邱祖耀先生



財務

2023 至 2024 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 2024 年 3 月 31 日）

中心會員	29,209 人	會務委員	92 人	員工	104 人



就職典禮暨周年晚宴

「2023 至 2024 年度社務委員會就職典禮暨周年晚宴」於 2023 年 7 月 15 日在香港童軍中心 8 樓總監俱樂部舉行，由時任香港總監劉彥樑先生擔任主禮人，共 113 名委員及總監出席，就職典禮部份進行了委任狀及童軍獎勵的頒授儀式。此外，適逢前執行委員會主席岑文光先生卸下主席一職，並改擔任名譽顧問，繼續服務本社，本社安排在晚宴上致送紀念品予岑先生，感謝他多年來對本社的卓越貢獻。





致送紀念品予岑文光先生



頒發委任狀

新春團拜

甲辰年新春團拜於 2024 年 2 月 24 日（農曆正月十五日）在香港童軍中心周湛燊集會堂舉行，超過 100 名委員、總監、童軍旅成員、領袖、職員及親友參加。當日活動豐富，包括本社社長彭偉昌法官向在場人士獻上新春賀辭、署理香港總監盧建業先生頒發長期服務獎勵及木章予本社成員、童軍知友社總監陳立基先生與一眾嘉賓進行「切金豬」儀式，並享用美食、新春遊戲及幸運大抽獎。



一眾嘉賓進行切金豬儀式





友善社區——SOUL Keeper 精神健康守護者計劃

童軍知友社致力關注青少年的自殺和精神健康問題，一直以「自我關懷・彼此關顧」為目標，在不同領域持續推出關注青少年精神健康的項目，並致力培訓青少年成為朋輩間的精神健康守護者，協助家長成為青少年的強大後盾，加強家長對子女的支援。本社相信朋輩之間的影響力，因此致力推動青少年彼此關顧，將關懷氣氛推廣至社區，引起社會迴響。本社以為青少年建立一個精神健康支援網絡為終極目標，基於這理念推動下，去年「友善社區——SOUL Keeper 精神健康守護者計劃」成為本社一個標誌性服務計劃。



友善社區——SOUL Keeper 精神健康守護者證書課程 (LV1)

計劃分兩個層面作推廣：在普及層面上，計劃以一個進度性及有系統性的策略 ，鼓勵及推動兒童、青年人、家長及社區等不同持份者參與促進青少年精神健康的友善社區發展計劃。在深化訓練層面上，培訓不同持份者認識青少年精神健康守護者的理念、介入策略及應用工具，藉著提升個人自我關懷的意識及知識，學習關注身邊人精神健康的意識及技巧，從而培養更多人成為青少年的 SOUL Keeper，共同創造關心氛圍及環境 (Context)，達致「及早識別青年人的情緒需要或危機，及早介入並加以支援」，同建精神健康友善社區。



第一屆教練 (LV2) 課程——成功完成 SeeU・SOUL AR 體驗遊戲的任務



第二屆證書 (LV1) 課程——由 SOUL Keeper 教練講解覺察情緒的重要性



體驗沉浸式四維 CAVE 系統

此計劃融入多元藝術體驗活動及多媒體工具，將沉浸式 (Immersive Experience) 科技結合實體活動，更有效地吸引及協助青少年與持份者認識和掌握抽象的概念，包括使用了四維影像的沉浸式四維 CAVE 系統；擴增實境（以下簡稱 AR）的「SeeU · SOUL AR 體驗遊戲」、「精神健康樂繽紛」AR 立體影像填色 App 及《知心繪本——爸爸的神奇背包》電子繪本 App；虛擬實境（以下簡稱 VR）的「SOUL Keeper VR 守護遊戲」及「VR 互動天地之情緒小學堂」；並出版《心靈互動畫冊》、工具性繪本——《爸爸的神奇背包》和《你是我最好的朋友》、「15 分鐘親子約會」遊戲咭，從而提升個人自我關懷的意識及知識，並學習關注身邊人精神健康的意識及技巧。



同工專業培訓，掌握「SeeU · SOUL」AR 應用程式



學習使用《心靈互動畫冊》



從普及層面推廣，每一個人都可以成為 SOUL Keeper

在普及層面上，本社針對不同階層及不同需要的人而設計不同的工具，將抽象的精神健康課題變為有趣、實用的內容，讓參加者能設身處地感受如何做到「自我關懷・彼此關顧」，將精神健康課題日常化，而不再是一個禁忌或高深的課題，務求將覆蓋面由幼稚園學生，延伸至成人均能受用。本社現時的合作夥伴有超過 50 間中小學、三所大學及近 20 間社福機構，為近 6,000 人提供服務。

在深化訓練層面上，本社強調跨界別合作，積極聯繫及推動不同持份者共同守護青少年的精神健康。由 2022 年至今，本社已培訓了超過 600 位完成自我關懷及彼此關顧歷程的 SOUL Keeper；近 50 名 SOUL Keeper 具備教練或導師資格，在社區守護青少年的精神健康。這些 SOUL Keeper 來自不同領域，包括中學生、社工學生、老師、輔導員、社工及童軍領袖等。本社希望能與一眾 SOUL Keeper 在社區傳遞「及早發現、主動關懷；及早介入，陪伴轉介」的訊息，建立一個強而有力的支援網絡，讓每個人都能成為自己和身邊人的 SOUL Keeper。

「SOUL Keeper 精神健康體驗館」已計劃於 5 月正式啟用，這將成為訓練青年人和各持份者的基地，以培訓更多 SOUL Keeper 精神健康守護者。本社會繼續努力，與更多學校、機構和社區團體合作，共同推動精神健康的守護工作，為青少年營造一個友善和充滿支持的社區環境。



由家庭出發，培養家長成為子女的精神健康守護者

青少年綜合服務 — 賽馬會啟業青少年服務中心

前言

童軍知友社賽馬會啟業青少年服務中心於 2023 至 2024 年度，提供了共 814 項不同類型的專業社會工作活動及小組，節數共 3,884 節，參與人數共 41,535 人。另外，本年完成的個案輔導共 272 個，面見節數共 1,428 節。服務大致可分類為特殊教育需要學生服務、藝術治療服務計劃、領袖訓練計劃、生涯規劃服務、少數族裔融入社區服務、知友明天計劃、童軍支援服務及學校支援服務。



Peers 友伴童行日營

重點服務介紹

1. Body Mind Spirit 身心靈全人發展服務計劃：支援 SEN 家庭

中心透過全人服務介入模式支援特殊教育需要 (Special Educational Needs, SEN) 兒童及其家長，尤其是就讀主流學校，懷疑或確診專注力不足 / 過度活躍 (AD/HD) 及自閉症 (ASD) 的兒童。是項計劃以“PEERS”及靜觀 (Mindfulness) 手法結合藝術元素及多感官發展訓練，協助兒童強化溝通能力、執行能力、專注力及情緒自我管理能力。透過強化參加者的個人能力，提升他們的自我認識及欣賞自己的優點，從而肯定自我價值。同時，提升家長的親子溝通能力及技巧，增加對子女特質的認識，更接納他們及了解他們的需要、欣賞他們的優點，肯定他們的價值，從而促進親子關係。



初級專注力訓練平衡小組（家長）



歷奇挑戰



童軍性格透視訓練

2. 童軍手法與社會工作結合

啟業中心一直與不同的童軍單位合作，以富童軍特色的社會工作手法，發展不同的服務。而過去一年所合辦的服務，包括與總會訓練署合作，為前線童軍領袖環繞生涯規劃／青年自我認識、如何服務有特殊教育需要學生等題目提供訓練。中心亦與總會發展署合作，以 SOUL Keeper 推行精神健康服務予中／小學生；以及與童軍旅合作，推行特別團集會活動，讓青少年及早認識精神健康的重要性。

3. 全方位學校支援服務

除了以社區為本的服務外，啟業中心重視學生的健康成長。本年度中心與觀塘區七間小學合作，以年度計劃形式為小學生提供服務，加強他們的抗逆力及培養正向價值觀；以及為四間小學提供專業督導支援，如提升小學社工的個案輔導能力。於中學方面，啟業中心與超過 10 間觀塘區中學合作，就中學生的生涯規劃、精神健康、領袖訓練及教師和家長訓練等提供服務。今年因應本社以青少年精神健康為主題，中心已與超過 30 間學校合作，為學生提供服務。此外，更與三間大專院校合作，為大專生提供 SOUL Keeper 活動，以及早辨識有精神健康需要的學生，並提供進一步轉介服務。



友善社區 SOUL Keeper 精神健康守護者 Level 1 證書家長培訓



學生透過 AR 遊戲認識情緒



原野求生訓練——自己午餐自己做



小領袖海上訓練營——紮作木筏破浪前進

4. 領袖訓練（社區）

致力培養青少年領袖才能，一直是本社的重點服務之一。過去一年，啟業中心分別為不同兒童年齡層對象舉辦訓練計劃，如 SMARTEEN 兒童領袖訓練計劃，以及為青年提供社區領袖訓練計劃。兩者均以 ACL (Action Centered Leadership) 為框架，定立一系列訓練模式，透過建立團隊、發展自我及達成目標為方向，設計一系列富挑戰性及趣味性的歷奇活動，並加入多元化的領袖訓練項目，包括野外挑戰、城市定向、短片拍攝等，讓兒童及其家長可一同參與。而青年領袖訓練則包含了以關心社區為主的領袖發展項目，讓參加者身心靈得以發展及提升。過去一年，接受訓練的青年領袖包括少數族裔、新來港學童和居住板間房的弱勢社群，中心透過提供不同類型的義工服務，使他們也有機會為和諧社區出一分力。

5. 「知友明天——愛與夢飛行」計劃(高危青少年群組服務)

「知友明天——愛與夢飛行」計劃已推行 15 年。本年度除了既有的自我增值訓練、歷奇訓練及自我認識小組，讓輟學青年發掘自己的能力，建立學業以外的成就感外，中心亦迎合現時青年的需要及興趣，將一些高技巧訓練加入當中，例如咖啡拉花訓練及甜品烘焙訓練。透過協助他們考取證書，讓他們將所學服務社區，例如推行社區拉花體驗活動、製作甜品活動等。這些訓練有助輟學的青年重新建立自信、找到個人的發展方向，並增加他們重返校園或重整生活的動力。



甜品烘焙書課程



TQUK 初級咖啡師證書



香港童軍大會操的旗舞表演

6. 少數族裔服務發展

在少數族裔服務發展方面，啟業中心與社區宗教組織合作，走進社區，為少數族裔青年提供不同的訓練活動，培養參與者的歸屬感、自信和團隊精神，有助全人發展。在本年度，中心有十多名少數族裔青年參與香港童軍大會操的旗舞表演，透過一同參與活動，不但加深認識童軍運動，亦促進華裔及少數族裔青年的友誼和互相了解，並促進種族共融。此外，啟業中心亦會提供機會讓少數族裔青年走進社區，定期舉辦手作市集，展示少數族裔的傳統藝術和手工藝品，透過互相交流，讓社區人士與青年產生相互促進作用，了解這些手工藝品背後的獨特工藝和文化意義，同時提升自我能力感和對社區的歸屬感。



領袖在觀塘清真寺作童軍活動

7.「知友未來」生涯規劃服務計劃 2022-25

(鳴謝 民政及青年事務局及青年發展委員會撥款資助)



參加同學就著七日的深度考察，進行匯報及分享

承接過去兩屆「知友未來生涯規劃服務計劃」的經驗，以及青少年生涯規劃服務於本地的升學及就業部份已有相當完善的發展，因此，本年度中心開始將青年人的視野拓展至香港以外的其他大灣區城市，將香港以外的發展方向，帶入他們的生涯規劃藍圖。本年度之重點活動：「粵港澳大灣區職業機遇探索 23-24」，是中心首次舉辦之中學生內地工作體驗及認識大灣區不同城市的職業機遇活動。是次七天的探訪活動，我們帶領了 20 位學生於麗新集團的橫琴創新方，進行三天工作體驗，亦到訪澳門聖若瑟大學，了解澳門升學的策略及方法，同時參觀橫琴重點發展的旅遊文娛項目——長隆海洋王國，了解珠海橫琴對旅遊文娛項目的扶持政策等。最後透過分享會於工作體驗公司的多位部門總管的見證下，總結是次活動的得著，而各負責人及參加者對是次探索活動都有高度評價，認為活動讓香港的青年人對大灣區有更多認識，有效地促進互相交流。期望能藉著是次成功經驗，於未來為青年人發掘更多機遇，開拓他們於生涯規劃上更多可能性。



各同學及各部門主管合照

8. FLOW with my heART 表達藝術計劃介紹

為進一步協助青少年人強化精神健康，中心於原有的多元媒體基礎上，開展了表達藝術治療服務。過去一年我們舉辦了不同形式的表達藝術活動，包括：初小表達藝術小組、親子 Art Fun 工作坊、少女心事——表達藝術小組等。讓參加者在創作過程中，留意自己情緒狀態及與人相處的模式，為自己的情緒找出口，關注自己的精神健康。



FLOW with my heART——自行創作情緒風車，分享內心感受

展望未來

2023 至 2024 年度啟業中心於原有活動基礎上，因應青少年需要，持續地發展服務。其中我們特別加強了精神健康服務、少數族裔服務及於大灣區的生涯規劃服務。展望 2024 至 2025 年度，將會正式成立精神健康體驗館，期望啟業中心能成為青少年精神健康發展的服務基地。另外，中心未來會於少數族裔服務中加強童軍手法的應用，期望透過童軍運動，讓少數族裔青少年更有效地融入社區。透過更多的內地交流及工作體驗，我們期望青少年的生涯發展有更大的空間。總括而言，啟業中心將會繼續為青少年提供專業而適切的服務，從而落實本社的服務使命。

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 2023 至 2024 年度提供了 945 個核心活動，活動節數共 2,701 節，參與者共有 44,731 人次；個案方面，朗屏中心為 572 個個案提供 6,850 節個案輔導服務，連同 714 次個人諮詢服務，總面談節數 7,564 節。朗屏中心於 2023 至 2024 年度的活動、個案輔導及諮詢服務節數與去年相若。

重點服務介紹

1. 特殊教育需要學童服務

「躍動孩子心」計劃主要為過度活躍或專注力不足的兒童及其家庭提供服務，包括專為兒童舉辦專注力訓練、執行功能訓練、情緒及社交小組等。同時，透過「躍動 · 童樂會」，舉辦各項家長及親子活動，以建立家長支援網絡，並促進親子關係。除了於社區層面提供相關服務外，中心亦應邀到學校提供服務。



躍動孩子心計劃，親子活動，流體畫體驗



同行者計劃——同遊海洋公園

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；計劃現時共有 27 名同行者，參與計劃的少數族裔兒童約 80 人。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媒介，不分種族一同接受訓練，達至共融目的。



同行者計劃——遊覽年宵市場

3. 青少年精神健康

中心繼續於區內中學舉辦「“Loss & Found” ——當青春遇上失去」工作坊，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。於社區層面，持續舉辦各種以減壓活動，例如香薰減壓工作坊、森林漫步遊等。



「知友明天 ——愛與夢飛行」計劃——陶藝體驗

4. 青年生涯規劃

「知友明天 —— 愛與夢飛行」計劃，為約 100 名新界西北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能夠被愛，對性更抱有不少疑惑和好奇。中心於區內中小學推行「性教育 @ 愛的大小事」工作坊，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、與異性相處的界線；及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。預計來年會加強為有特殊教育需要中學生提供相關服務。

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健康的關注，鼓勵他們遠離毒品及酒精，並製作介紹毒品禍害的年曆，派發予社區人士。同時，為區內屋邨保安員舉辦講座，教導他們如何辨識於工作地點範圍聚集的青少年是否有吸毒的情況，以及遇上吸毒後或過度吸食毒品的青少年的處理方法。



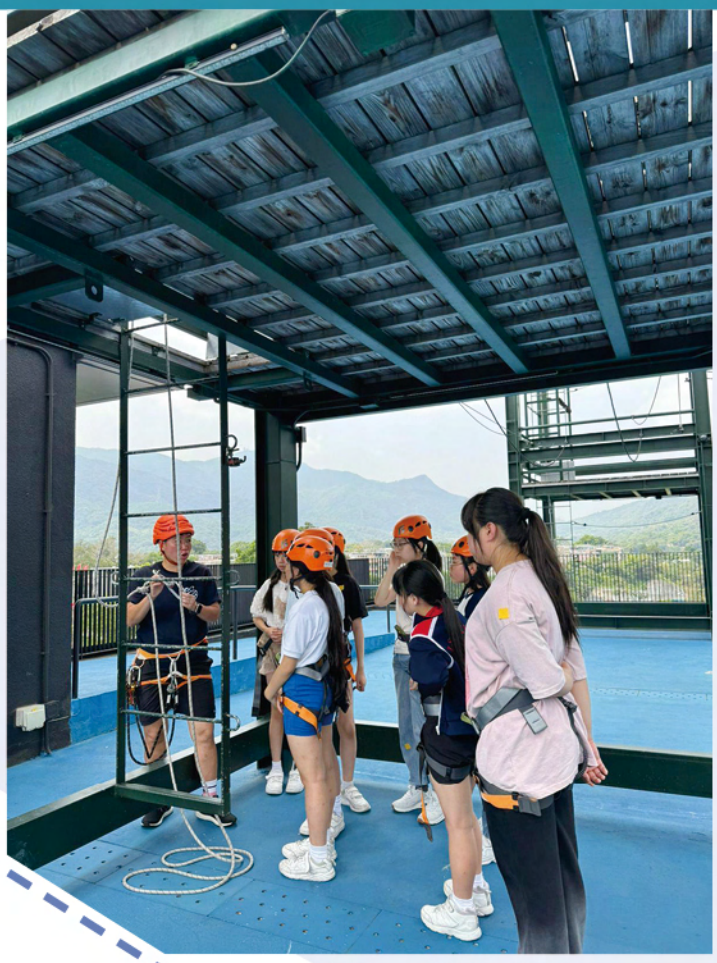
無獨・無毒——禁毒教育計劃——保安員講座

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。除了為區內四間中學提供駐校服務外，更以增撥資源形式，為區內兩間小學提供駐校社工服務。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，中心為兩間小學提供「成長的天空」計劃服務，並為超過十間中、小學提供與青少年成長相關的活動，如升中講座及領袖訓練活動等。

8. 推廣童軍運動

由朗屏中心主辦的童軍旅分別有十八鄉第 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，協助領袖推動童軍旅的發展。



小學支援——成長的天空活動



有你「童」行——親子月球燈

展望未來

計劃來年於「躍動孩子心計劃」加入靜觀元素，以提升學童的專注力，並強化家長的管教技巧和紓緩壓力的方法。

學校社會工作服務

前言

學校社會工作服務各駐校社工透過個案輔導工作、核心小組及活動等，支援學生在情緒及學習上面對的挑戰。本單位於 2023 至 2024 年度共處理 1,172 個個案，面談次數為 20,452 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「朋輩關係」，佔整體個案之 74%；而小組及活動方面，全年共舉行了 415 個小組及活動，共 1,310 節，參加者之出席人次為 55,955。

重點服務介紹

1. 學生服務

1.1 精神健康

關注學生的精神健康為駐校社工工作重點之一，全年共舉行近 500 節與精神健康主題相關的活動。南屯門官立中學透過全級性「樂 TEEN 行動」，依據各級學生的特性及需要，設計不同的體驗活動，有效培養學生積極樂觀、感恩珍惜的態度，藉此提升學生的抗逆力，加強學生的精神健康。



「依 · 正念小組」咖啡拉花訓練耐性及正向態度



親子減壓系列——迷你盆景工作坊及空氣草磁石貼工作坊

趙聿修紀念中學推行「依 · 正念」高危青少年精神健康支援服務，讓學生透過參與體驗式展覽「感應館 (Empathy SPOT)」，增加對精神健康的認識。另外，透過精神健康評估，篩選有情緒需要的學生參加「認知行為治療小組」及動靜兼備的活動，提升參加者的人際技巧及情緒管理，促進正向生活態度。

伯特利中學則舉辦親子園藝活動，如「迷你盆景工作坊」及「空氣草磁石貼工作坊」，讓參加者對自身壓力有所覺察，並透過接觸大自然或植物，減少日常生活之壓力。

其他精神健康主題活動包括舉辦「精神健康流動攤位暨資訊站」，以提升學生對精神健康的認識，理解自己及他人的精神健康狀況。同時，透過花藝手工藝術體驗、音樂治療小組、LEGO 正向情緒工作坊等，以不同形式協助學生紓發內在的負面情緒，以維持學生的精神健康。



元朗公立中學學生在午膳鬆一鬆「擴香精油輕黏土花藝製作」活動中，以植物花葉製作自己的筆袋



元朗公立中學——午膳靜觀小組



和諧大使培訓計劃——學生製作展品，引導他人正面地與朋輩相處

1.2 關愛校園

本單位全年共舉行 80 個與關愛校園主題相關的活動，各校駐校社工積極為中一級舉辦不同類型的適應活動，如元朗公立中學為全級中一學生舉辦「新生里程日營」及班訪活動，又為回港復課的跨境生舉辦「全方位學習日活動」，有效加深學生之間的認識及對學校環境的歸屬感。趙聿修紀念中學則舉辦「精神健康大使訓練」，加強他們對情緒健康及同理心的認識，學習關顧有需要的學生。

其他學校亦有舉辦全校關愛行動，加強學生之間交流，協助社交技巧較弱的學生建立支援網絡。此外，學校亦舉辦和諧校園工作坊，以加強學生明白和諧校園的重要性及了解欺凌的定義，學習恰當的處理方法。

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，如圓玄學院妙法寺內明陳呂重德紀念中學透過「SunShine大使訓練」，裝備學生成為學生領袖，並提供持續性的訓練及實踐的機會，培養他們成為學校的領袖。

駐校社工亦積極舉辦各項歷奇活動，如魔術小組、戲劇體驗工作坊、新來港計劃之高結構繩網陣訓練、沿繩下降體驗、朋輩大使室內滾軸溜冰活動、桌遊培訓及遠足訓練等，讓學生循序漸進地提升自信心、領導才能及組織能力。



「朋輩輔導大使——SunShine義工訓練計劃」——學生合力保護，完成「飛越橫樑」挑戰



「摘星行動 Goal Fighting」——學生互相支持，協力達成各人所定下的目標



輔導長帶領中一學生參觀校園



原野烹飪



提升學生解難及合作的鐳射槍活動



自我挑戰日營



BHS 有機園圃——有機農場參觀體驗日

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」，包括有機種植訓練、稻米種植體驗營及參觀有機農場等，學生在過程中的互動交流，及將收成帶回家與家人分享，有效提升自我效能感。

1.4 推展義工服務計劃

在關心社會及參與義務工作方面，各校舉辦義工訓練，如隱蔽長者義工探訪及長者社區嘉年華活動等。透過上門探訪，對長者表達關愛及問候，同時讓學生了解義工服務應有的態度。



學生為社區精神健康嘉年華出一分力，鼓勵長者和街坊關心自己和身邊人



感恩週攤位活動

1.5 推廣共融訊息

加拿大神召會嘉智中學學生在新生精神康復會安排下，參加「真人圖書館」活動，與復元人士親身接觸，了解他們康復的心路歷程，減少對精神病患的負面標籤。各校亦積極舉辦各項共融活動，包括「多元共融講座」及「反欺凌及守法工作坊」等，分享種族共融訊息，讓學生明白反欺凌的重要，提升守法的認識，建立自重互重的品格，減少同輩欺凌的文化。

1.6 性教育活動

駐校社工為各級學生舉辦「性教育工作坊」，主題廣泛，包括網上交友、性相關法例、性騷擾、性暴力及處理、兩性界線、性別定型及性傾向等，有效讓學生建立正確的性價值觀，並明白到與異性訂立親密界線的重要性，了解婚前性行為的後果及學習如何拒絕性要求。

1.7 生涯規劃

加拿大神召會嘉智中學舉辦「高中升學出路工作坊 」，透過舊生的分享，讓學生了解入讀大學課程的要求及訂立合理的目標。中華基督教會基朗中學及嗇色園主辦可道中學則分別透過「職業探索活動」及「性格透視工作坊」，協助學生了解不同工作的內容，為日後出路作好準備。同時，透過了解自己的性格特質及需要，對規劃自己的將來更有方向。

1.8 學習善用網絡／資訊素養

南屯門官立中學舉辦「『TOP TEAM』軍事訓練活動」，提供機會讓學生擴闊視野及發掘個人興趣，鼓勵學生學習做網絡的主人，促使學生在網絡世界外尋找另類興趣活動。聖公會白約翰會督中學及明愛元朗陳震夏中學則透過小組及工作坊，讓學生明白健康上網的重要性及方法，並透過早會分享，讓學生認識網絡危機，引導他們善用社交平台及提高自我保護意識。



「考試加油站」推廣精神健康，讓學生紓緩壓力



學生們閱讀老師為他們所寫下的打氣及鼓勵說話

1.9 協助學生面對學習上的挑戰

嗇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，希望幫助有目標的學生改善學業基礎，增加他們將來升學的機會。

同時，各所學校特別關注學生在考試期間的情緒，如圓玄學院妙法寺內明陳呂重德紀念中學特別在考試期間擺設「減壓攤位──考試加油站」，讓學生體驗及實踐五感紓壓法，紓緩學生當下的考試壓力。

中華基督教會基朗中學及明愛元朗陳震夏中學則為中六學生舉辦「壓力管理工作坊」及「DSE 打氣活動」，各校又特別為中六學生派發打氣包，鼓勵他們以正面積極的態度面對公開考試。

2. 其他服務 —— 教師培訓

元朗公立中學舉辦「如何在校內支援有情緒問題的學生」教師培訓工作坊，讓教師明白如何支援患焦慮症及患抑鬱症的學生，並在個案討論環節中學習介入有即時自殺風險學生的方法。

3. 家長服務

駐校社工為家長提供日常的諮詢及輔導服務，跟進學生在家的情緒及行為情況，檢討個案服務的進展及共同計劃往後的輔導目標。同時，積極舉辦不同主題的家長講座，以裝備家長管教子女的技巧。各校亦特別為中一家長舉辦各項迎新及體驗活動，除了介紹學校社工服務，亦透過派發升中適應小冊子，讓家長明白如何適應子女升中改變及成長的需要。

4. 危機處理

聖公會白約翰會督中學舉辦「學校危機處理工作坊」，有效提升老師對學生自殺危機的處理能力。此外，駐校社工日常亦與校方緊密合作，配合學校啟動危機處理機制，支援學校出現的危機和緊急狀況，如家人意外身故、懷疑虐兒、企圖自殺等個案，亦多次主持及參與跨專業個案會議，與社會福利署保護家庭及兒童服務課等共同擬定跟進計劃，支援學生及家庭渡過突如其來的難關。

5. 社區資源運用

不少學校參加了「醫教社同心協作計劃」，由駐校社工與醫管局精神科護士、臨床心理學家等合作，為有情緒需要之學生提供及早評估和轉介。又為有需要學生申請「翼光計劃」及香港社會服務聯會「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。

此外，按照不同的個案性質與專業人士及機構合作，如群育學校、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、教育局缺課個案專責小組及屯門醫院青少年精神健康服務等。同時，因應學生家庭經濟狀況，轉介有需要的家庭申請緊急援助基金服務，回應及支援家庭及學生身心需要。

6. 特別事項

本單位獲多所大專院校邀請，於 2023 至 2024 年度安排多名實習社工到校實習，提供實習及培訓的機會，讓實習社工將課堂上學到的理論知識應用到實際情境中，支援學生的需要，獲得校方正面評價。

展望未來

學校社會工作服務單位將配合 2024 至 2025 年度之服務主題，致力推動青少年精神健康，加強學生對精神健康的認識，減低對精神病患者的負面標籤，並審視及重建青少年個人生命的價值。其他輔導服務的目標包括：

1. 建立正面的關愛文化，提升學生的抗逆能力
2. 加強學生對學校的適應及歸屬感
3. 擴闊學生視野，提升學生的能力感及自信心，推動學生的全人發展
4. 促進學生的社交技巧，加強他們的人際關係
5. 關心社會及參與義務工作，培養學生負責任的態度
6. 協助家長掌握正確的管教技巧

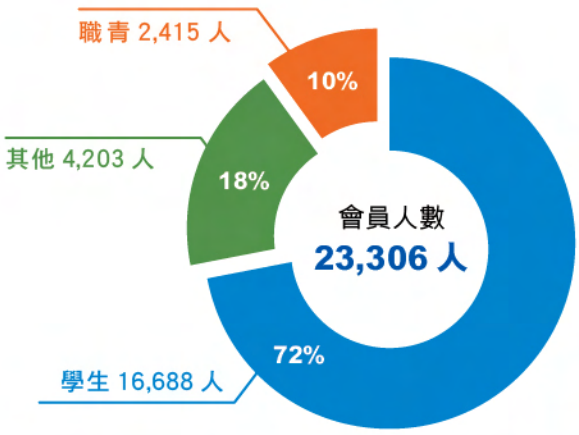


樂 Teen 中期訓練營大合照

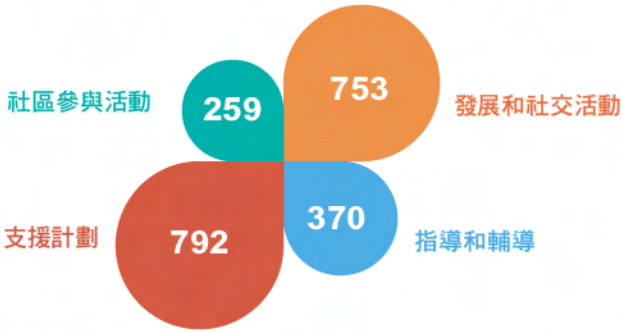
服務統計（青少年服務）

社會福利署資助服務
Subsidised Service by the Social Welfare Department

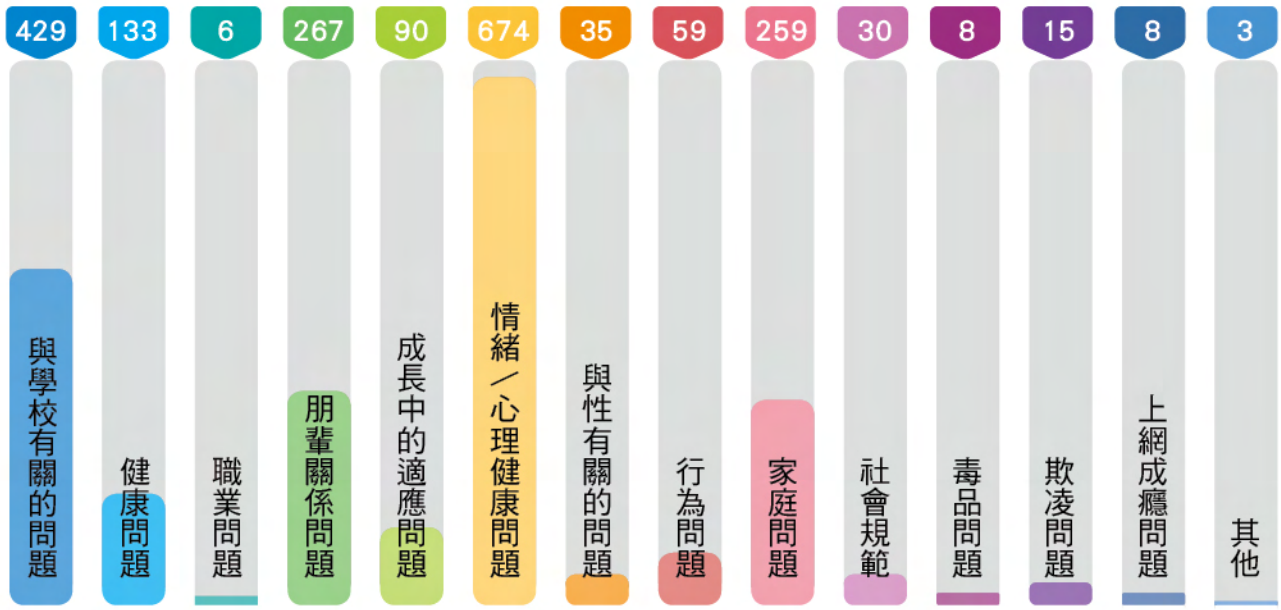
會員職業分佈



活動目標分類（活動總數：2,174 個）



個案問題性質分類（個案總數：2,016 宗）



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	814	3,884	41,535	64,357
賽馬會朗屏青少年服務中心	945	2,701	35,834	44,731
學校社會工作服務	415	1,310	51,784	55,955
總數	**2,174**	**7,895**	**129,153**	**165,043**

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	272	1,428	120
賽馬會朗屏青少年服務中心	572	6,850	714
學校社會工作服務	1,172	20,452	9,181
總數	**2,016**	**28,730**	**10,015**

青年發展活動

性質	活動數目	活動節數	出席人數
領袖訓練	148	304	5,698
義工服務	139	341	3,383
社區參與	59	237	1,853
學習／交換計劃	9	42	833
總數	**355**	**924**	**11,767**

綜合教育服務

前言

2023 至 2024 年期間，綜合教育中心開辦的課程多達 346 項，學員人數接近 4,229 人。由 1995 年成立至今，已累計 165,441 人次曾參加本中心的課程；而自 2000 年起推行的會員制，迄今已有 5,903 名會員。

重點服務介紹

1. 兒童英語課程

中心的自費課程中，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」，本年度共約 100 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是透過動作、故事、音樂及角色扮演等方面，為學員建立語言技巧及信心，本年度共約 450 位 3 至 5 歲學員修畢此課程。完成此課程後，學生可選擇報考「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」。



續 FUN 英語營



我要做個飛機師



幼兒音樂劇綜合訓練課程

2. 成人教育課程

政府資助課程中，成人教育課程較受年長學員歡迎。本年度勞工及福利局成人教育資助計劃共獲批 43 班，約 920 位學員修讀。課程主要涵蓋普通話會話、成人及長者電腦，師資優良，課程實用。電腦課程更多達 22 個種類讓學員選擇，讓學員更全面地認識電腦知識。



成人教育課程——普通話班



成人教育課程——電腦班

3. 僱員再培訓局課程

另一政府資助課程 —— 僱員再培訓局課程的主要對象是失業或有意轉業的人士，本年度共開辦了 120 個課程。



咖啡拉花課程



婚禮花飾與宴會佈置 III（教堂場地佈置）證書



物理治療助理課程學員參觀診所

4. 復康治療系列

社會對復康治療的需求日益俱增，復康相關職位亦隨即增加。本年度共開辦了 3 班「物理治療助理基礎證書」，共約 60 位學員順利畢業。為了讓學員對實際診所工作情況有更深入的體驗，課程亦安排參觀物理治療診所。課程完成後，學員均能掌握物理治療護理相關工作的基本知識和實務技能。中心亦為畢業學員舉辦招聘會，以協助學員就業及更了解前線工作。

5. 護理課程系列

香港人口持續老化，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」，課程同時獲社會福利署認可，畢業學員均能申請註冊成為保健員，並有 100% 就業率。成為保健員後，學員更可持續修讀「殘疾人士院舍保健員護理技巧增修證書」，為未來發展鋪路。



保健員證書課程

展望未來

現在，中心已成功為不同需要人士，提供多種類學術及興趣課程。為配合香港人口不斷老化，來年中心將積極開拓退休人士及長者等新客群，發掘他們所需課程，以助他們達致終身學習。

服務統計（綜合教育服務）

會員分佈



課程類別分佈（課程總數：346 個）



學生人數分佈（學生總數：4,229 人）



童軍旅活動及發展

本社轄下的十個童軍旅（見下表）以培育青少年為己任，為他們提供進度性訓練，以及多姿多采的活動，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而努力。

截至 2024 年 3 月 31 日止，本社屬下童軍旅成員合共 401 人（小童軍 48 人、幼童軍 140 人、童軍 96 人、深資童軍 31 人、樂行童軍 6 人及童軍領袖 80 人）。



集會情況

各社屬下童軍旅：

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

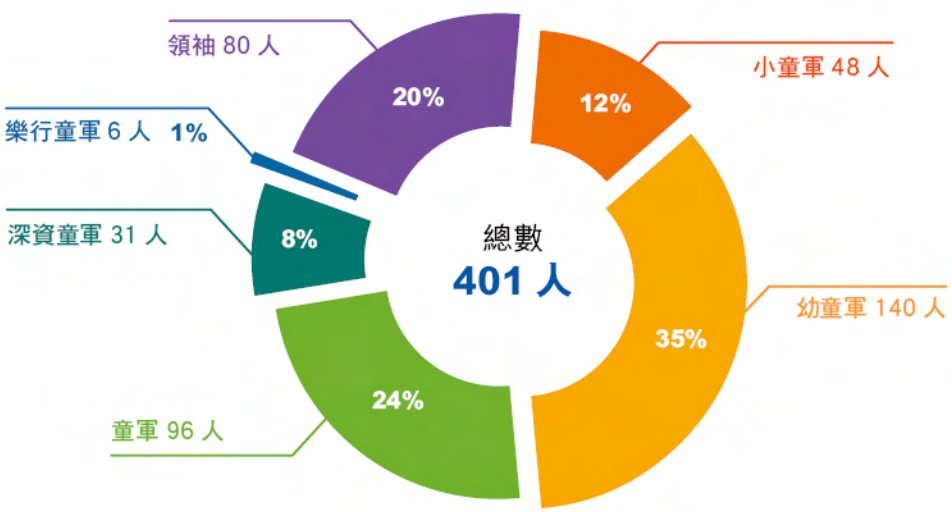
2023 至 2024 年度，各旅成員及領袖積極參與本社舉辦的活動及負責的服務，包括協助本社於「2023 年香港童軍大會操」之詢問處及派發紀念章的工作、參加本社舉行之「甲辰年新春團拜」等活動，童軍成員透過參與不同類型活動的過程中，發揮個人潛力，培養團體合作精神。

隨著疫情過後，童軍旅的集會已恢復如常，本社亦恢復旅團探訪的工作，致力加強與各旅的連繫，並適時協助童軍旅解決困難，為推動童軍運動出一分力。



探險章遠足活動

各支部成員人數



bakertilly
天職國際

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

In our opinion, the financial statements give a true and fair view of the financial position of the Entity as at 31 March 2024 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 ("HKSAs") 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.

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 HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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.

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, 25 June 2024
Tsang Yuen Yee, Janet
Practising certificate number P07125

The Friends of Scouting (A subsidiary of Scout Association of Hong Kong) Statement of comprehensive income for the year ended 31 March 2024

(Expressed in Hong Kong dollars)

	Note	2024 HKD	2023 HKD
Income			
Government subventions	3	57,952,868	56,907,346
Course fees - Education Centre		2,346,192	2,679,552
Donations from The Hong Kong Jockey Club Charities Trust	4	1,731,622	2,196,216
Lotteries Fund Block Grant		403,138	173,407
Other operating income	5	1,508,451	1,366,107
Interest income from Development Fund		86,000	60,000
		64,028,271	63,382,628
Expenditure			
Activities and programme expenses - net	6	4,830,579	4,395,853
General operating expenses	7	56,096,788	53,735,522
Course expenses - Education Centre		1,140,505	1,316,141
Lotteries Fund Block Grant expenses		403,138	173,407
Interest on lease liabilities		66,319	107,528
		62,537,329	59,728,451
Surplus and total comprehensive income for the year	8	1,490,942	3,654,177

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

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of financial position as at 31 March 2024
(Expressed in Hong Kong dollars)

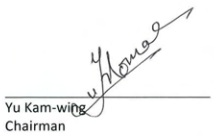
	Note	2024 HKD	2023 HKD
Non-current assets			
Plant and equipment	9	1,958,665	2,288,782
Right-of-use assets	10	1,214,587	2,429,175
		3,173,252	4,717,957
Current assets			
Accounts receivable	11	3,922,285	4,898,376
Amount due from Hong Kong Scout Foundation	12	12,000,000	11,000,000
Cash and cash equivalents	13	36,606,500	33,605,659
		52,528,785	49,504,035
Current liabilities			
Accounts payable	11	8,125,023	7,253,265
Amount due to Scout Association of Hong Kong	14	554,337	223,774
Deferred income in respect of designated donation and subventions for acquisition of plant and equipment	15	1,784,135	1,862,195
Unspent subventions refundable to the Social Welfare Department	16	469,658	512,214
Unspent subventions refundable to the Education Bureau	17	142,790	209,846
Unspent donations from The Hong Kong Jockey Club Charities Trust	18	866,854	653,476
Lease liabilities	19	1,256,762	1,214,105
		13,199,559	11,928,875
Net current assets		39,329,226	37,575,160
Total assets less current liabilities		42,502,478	42,293,117
Non-current liabilities			
Lease liabilities	19	-	1,256,762
NET ASSETS		42,502,478	41,036,355

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

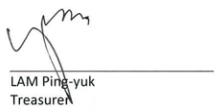
The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of financial position as at 31 March 2024 (continued)
(Expressed in Hong Kong dollars)

	Note	2024 HKD	2023 HKD
FUNDS EMPLOYED			
Development Fund		5,037,033	4,951,033
Accumulated Fund		13,238,527	13,201,822
Restricted Funds			
Lump Sum Grant Reserve Fund		19,043,096	18,480,203
Provident Fund Reserve Fund		4,384,092	3,662,474
Subvention Reserve Fund		453,637	453,637
Lotteries Fund Block Grant Reserve Fund	20	346,093	287,186
		24,226,918	22,883,500
TOTAL FUNDS		42,502,478	41,036,355

Approved and authorised for issue by the Executive Committee on 25 June 2024.



Yu Kam-wing
Chairman



LAM Ping-yuk
Treasurer

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

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of changes in funds
for the year ended 31 March 2024
(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.

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of changes in funds (continued)
for the year ended 31 March 2024
(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 2023	4,951,033	13,201,822	18,480,203	3,662,474	453,637	287,186	41,036,355
Surplus and total comprehensive income for the year	-	1,490,942	-	-	-	-	1,490,942
Reclassification adjustment relating to interest income	86,000	(264,492)	176,690	-	-	1,802	-
Reclassification adjustment relating to Government subventions	-	(1,189,745)	386,203	803,542	-	-	-
Unspent Government subventions for the year	-	-	-	-	-	57,105	57,105
Provident fund adjustment for previous year	-	-	-	(81,924)	-	-	(81,924)
At 31 March 2024	5,037,033	13,238,527	19,043,096	4,384,092	453,637	346,093	42,502,478

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

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of cash flows
for the year ended 31 March 2024
(Expressed in Hong Kong dollars)

	Note	2024 HKD	2023 HKD
Operating activities			
Surplus for the year		1,490,942	3,654,177
Adjustments for:			
- Interest income		(737,678)	(358,831)
- Interest on lease liabilities	8(a)	66,319	107,528
- Depreciation on plant and equipment	8(c)	1,587,178	1,543,655
- Depreciation on right-of-use assets	8(c)	1,214,588	1,214,588
- Loss on written off of plant and equipment	8(c)	-	13
- Decrease in Provident Fund Reserve Fund		(81,924)	(28,526)
- Increase in Lotteries Fund Block Grant Reserve Fund		57,105	199,216
Operating cash flows before working capital changes		3,596,530	6,331,820
Decrease/(increase) in accounts receivable		976,091	(247,803)
Increase in accounts payable		871,758	1,806,854
Increase/(decrease) in amount due to Scout Association of Hong Kong		330,563	(662,684)
(Decrease)/increase in deferred income in respect of designated donation and subventions for acquisition of plant and equipment		(78,060)	884,478
Decrease in unspent subventions refundable to the Social Welfare Department		(42,556)	(15,796)
Decrease in unspent subventions refundable to the Education Bureau		(67,056)	(1,296)
Increase/(decrease) in unspent donations from The Hong Kong Jockey Club Charities Trust		213,378	(191,816)
Net cash generated from operating activities		5,800,648	7,903,757
Investing activities			
Increase in amount due from Hong Kong Scout Foundation		(1,000,000)	(2,000,000)
Interest received		737,678	358,831
Payment for purchase of plant and equipment		(1,257,061)	(2,449,583)
Net cash used in investing activities		(1,519,383)	(4,090,752)
Financing activities			
Interest on lease liabilities paid		(66,319)	(107,528)
Capital element of lease rental paid	23	(1,214,105)	(1,172,896)
Net cash used in financing activities		(1,280,424)	(1,280,424)
Net increase in cash and cash equivalents		3,000,841	2,532,581
Cash and cash equivalents at 1 April		33,605,659	31,073,078
Cash and cash equivalents at 31 March	13	36,606,500	33,605,659

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

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 Material accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which 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 material 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.

2 Material 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.

2 Material 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)).

2 Material 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 results 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.

2 Material 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.

2 Material 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).

2 Material 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.

2 Material 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.

2 Material 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.

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

	2024 HKD	2023 HKD
Subventions from the Social Welfare Department:		
Personal emoluments and other charges (note (i))	52,691,843	50,499,559
Central items (note (ii))	369,364	362,421
Rent	1,280,424	1,280,424
Government rent	21,240	21,240
Rates	108,760	62,780
Social Welfare Development Fund refunded for staff training	-	(22,560)
Special Grant	-	58,709
Units renovation work, furniture and equipment	869,356	768,349
Less: Deferred income in respect of subventions for plant and equipment	(891,474)	(1,700,271)
	54,449,513	51,330,651
Subvention from the Labour Department:		
Reimbursement of Maternity Leave Pay Scheme	15,588	32,689
Subventions from other subventing agencies to Education Centre:		
Labour and Welfare Bureau	173,347	170,899
Employees Retraining Board	3,314,420	5,373,107
	3,487,767	5,544,006
	57,952,868	56,907,346

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.

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

	2024 HKD	2023 HKD
Community Project	1,731,622	2,196,216

5 Other operating income

	2024 HKD	2023 HKD
Interest income	651,678	298,831
Other donations	103,000	146,405
Government grants (note)	-	232,000
Rental of classrooms	6,015	6,205
Sundry income	747,758	682,666
	1,508,451	1,366,107

Note:

The Entity was 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 during the year ended 31 March 2023. No such subsidy was provided during the year ended 31 March 2024.

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 2024.

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

	2024					2023
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD
Expenses						
Normal programme	82,520	4,203,065	1,820,554	1,036,827	7,142,966	6,972,572
Special programme	-	837,700	1,739,574	-	2,577,274	2,660,493
Training programme for Young Night Drifters	-	-	11,020	-	11,020	12,000
Social Welfare Development Fund Programme	-	-	-	-	-	(22,560)
Loving EM Families	-	-	42,454	-	42,454	14,674
Beat Drugs Fund Programme	-	3,266,484	-	-	3,266,484	2,856,098
Basketball Training for High Risk Youth	-	-	14,464	-	14,464	14,039
Chuan Kong Exchange Programme	-	-	-	-	-	(10,057)
Youth Life Planning Activities	-	1,490,252	-	-	1,490,252	1,418,489
Central items	-	590,896	-	-	590,896	296,082
Community Based Project subvented by Education Bureau						
- August 2021 - July 2022 (Project No. 2021/KT2118) (School year 2021/22)	-	-	-	-	-	40,084
- August 2021 – July 2022 (Project No. 2021/KT2119) (School year 2021/22)	-	-	-	-	-	35,730
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	-	-	-	-	1,135
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	2,765	-	-	2,765	1,244
- August 2022 - July 2023 (Project No. 2022/KT2217) (School year 2022/23)	-	14,088	-	-	14,088	41,544
- August 2022 - July 2023 (Project No. 2022/KT2218) (School year 2022/23)	-	27,919	-	-	27,919	30,912
- August 2023 - July 2024 (Project No. 2023/KT2329) (School year 2023/24)	-	43,628	-	-	43,628	-
- August 2023 - July 2024 (Project No. 2023/KT2330) (School year 2023/24)	-	2,140	-	-	2,140	-
- August 2023 - July 2024 (Project No. 2023/KT2331) (School year 2023/24)	-	33,121	-	-	33,121	-
- August 2021 - July 2022 (Project No. 2021/YL2131) (School year 2021/22)	-	-	-	-	-	61,268
- August 2022 - July 2023 (Project No. 2022/YL2231) (School year 2022/23)	-	-	62,505	-	62,505	28,446
- August 2023 - July 2024 (Project No. 2023/YL2345) (School year 2023/24)	-	-	17,654	-	17,654	-
Project subvented by The Hong Kong Jockey Club Charities Trust	-	918,012	813,610	-	1,731,622	2,196,216
Special Grant	-	-	-	-	-	91,398
Total expenses	82,520	11,430,070	4,521,835	1,036,827	17,071,252	16,739,807

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 (continued)

	2024					2023
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD
Income						
Normal programme	-	1,827,116	705,629	339,706	2,872,451	3,113,742
Special programme	-	1,917,614	2,286,374	-	4,203,988	4,556,461
Training programme for Young Night Drifters	-	-	11,020	-	11,020	12,000
Loving EM Families	-	-	42,454	-	42,454	14,674
Beat Drugs Fund Programme	-	3,266,484	-	-	3,266,484	2,856,098
Basketball Training for High Risk Youth	-	-	14,464	-	14,464	14,039
Chuan Kong Exchange Programme	-	-	-	-	-	(10,057)
Youth Life Planning Activities	-	1,490,252	-	-	1,490,252	1,418,489
Central items	-	135,740	-	-	135,740	128,145
Community Based Project subvented by Education Bureau						
- August 2021 - July 2022 (Project No. 2021/KT2118) (School year 2021/22)	-	-	-	-	-	40,084
- August 2021 - July 2022 (Project No. 2021/KT2119) (School year 2021/22)	-	-	-	-	-	35,730
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	-	-	-	-	1,135
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	2,765	-	-	2,765	1,244
- August 2022 - July 2023 (Project No. 2022/KT2217) (School year 2022/23)	-	14,088	-	-	14,088	41,544
- August 2022 - July 2023 (Project No. 2022/KT2218) (School year 2022/23)	-	27,919	-	-	27,919	30,912
- August 2023 - July 2024 (Project No. 2023/KT2329) (School year 2023/24)	-	43,628	-	-	43,628	-
- August 2023 - July 2024 (Project No. 2023/KT2330) (School year 2023/24)	-	2,140	-	-	2,140	-
- August 2023 - July 2024 (Project No. 2023/KT2331) (School year 2023/24)	-	33,121	-	-	33,121	-
- August 2021 - July 2022 (Project No. 2021/YL2131) (School year 2021/22)	-	-	-	-	-	61,268
- August 2022 - July 2023 (Project No. 2022/YL2231) (School year 2022/23)	-	-	62,505	-	62,505	28,446
- August 2023 - July 2024 (Project No. 2023/YL2345) (School year 2023/24)	-	-	17,654	-	17,654	-
Total income	-	8,760,867	3,140,100	339,706	12,240,673	12,343,954
Net expenses	82,520	2,669,203	1,381,735	697,121	4,830,579	4,395,853

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

	2024 HKD	2023 HKD
Head Office	2,097,296	1,945,196
Kai Yip	11,331,346	10,865,854
Long Ping	19,486,506	18,309,862
School Social Work Unit	18,169,377	17,312,672
Education Centre	5,012,263	5,301,938
	56,096,788	53,735,522

8 Surplus for the year

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

		2024 HKD	2023 HKD
(a)	Finance cost:		
	Interest on lease liabilities	66,319	107,528
(b)	Staff costs:		
	Salaries and allowances	44,712,120	43,513,033
	Provident fund contributions	3,416,818	3,459,527
	Other staff benefits	563,599	(89,817)
		48,692,537	46,882,743
(c)	Other items:		
	Auditor's remuneration	96,355	92,558
	Depreciation of plant and equipment	1,587,178	1,543,655
	Depreciation of right-of-use assets	1,214,588	1,214,588
	Loss on written off of plant and equipment	-	13

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 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 and 1 April 2023	6,402,629	2,622,551	7,297,723	16,322,903
Additions	-	274,690	982,371	1,257,061
Write-off	(8,200)	(60,480)	(834,537)	(903,217)
At 31 March 2024	6,394,429	2,836,761	7,445,557	16,676,747
Accumulated depreciation:				
At 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 and 1 April 2023	6,402,629	2,360,061	5,271,431	14,034,121
Charge for the year	-	217,648	1,369,530	1,587,178
Eliminated on write-off	(8,200)	(60,480)	(834,537)	(903,217)
At 31 March 2024	6,394,429	2,517,229	5,806,424	14,718,082
Carrying value:				
At 31 March 2024	-	319,532	1,639,133	1,958,665
At 31 March 2023	-	262,490	2,026,292	2,288,782

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

10 Right-of-use assets

	Leasehold Properties HKD
Cost:	
At 1 April 2022	-
Additions	3,643,763
At 31 March 2023, 1 April 2023 and 31 March 2024	3,643,763
Accumulated depreciation:	
At 1 April 2022	-
Charge for the year	1,214,588
At 31 March 2023 and 1 April 2023	1,214,588
Charge for the year	1,214,588
At 31 March 2024	2,429,176
Carrying value:	
At 31 March 2024	1,214,587
At 31 March 2023	2,429,175

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.

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 4.3% (2023: 3%) 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

	2024 HKD	2023 HKD
Cash on hand	57,450	48,970
Current accounts	5,529,365	4,426,510
Savings accounts	17,073,133	16,438,117
Fixed deposits – maturity within 3 months at acquisition	13,946,552	12,692,062
	36,606,500	33,605,659

Included in the year end balances were funds totalling HKD24,314,271 (2023: HKD23,080,491), 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 2022	354,841	622,876	977,717
Credited for the year	1,700,271	388,377	2,088,648
Released to income and expenditure	(768,349)	(435,821)	(1,204,170)
Balance at 31 March 2023 and 1 April 2023	1,286,763	575,432	1,862,195
Credited for the year	891,474	318,757	1,210,231
Released to income and expenditure	(869,356)	(418,935)	(1,288,291)
Balance at 31 March 2024	1,308,881	475,254	1,784,135

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
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 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 and 1 April 2023	57,494	454,720	-	512,214
Government subventions granted for the year	1,421,937	-	-	1,421,937
Recognition of Government subventions for the year	(1,410,424)	-	-	(1,410,424)
Refund to Government	(57,493)	-	-	(57,493)
Interest received	-	3,424		3,424
Balance at 31 March 2024	11,514	458,144	-	469,658

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

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

	Project No. 2020/ KT2018 HKD	2020/ KT2019 HKD	2020/ YL2032 HKD	Total HKD
For the school year 2020/21				
At 1 April 2022, 31 March 2023, 1 April 2023 and 31 March 2024	225	9,487	57,323	67,035

	Project No. 2021/ KT2118 HKD	2021/ KT2119 HKD	2021/ KT2120 HKD	2021/ YL2131 HKD	Total HKD
For the school year 2021/22					
Balance at 1 April 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 April 2023 and 31 March 2024	-	-	1,856	47,305	49,161

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. 2022/ KT2216 HKD	2022/ KT2217 HKD	2022/ KT2218 HKD	2022/ YL2231 HKD	Total 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 and 1 April 2023	1,566	(2,307)	10,820	83,571	93,650
Subvention received - 3rd instalment	1,204	16,395	16,430	-	34,029
Funding from School	-	-	-	4,000	4,000
Interest received	-	-	669	-	669
Subtotal	2,770	14,088	27,919	87,571	132,348
Total expenditure incurred	(2,765)	(14,088)	(27,919)	(62,505)	(107,277)
At 31 March 2024	5	-	-	25,066	25,071

	Project No. 2023/ KT2329 HKD	2023/ KT2330 HKD	2023/ KT2331 HKD	2023/ YL2345 HKD	Total HKD
For the school year 2023/24					
Subvention received - 1st instalment	17,010	1,942	15,426	37,337	71,715
- 2nd instalment	22,680	2,589	-	-	25,269
Interest received	-	-	1,082	-	1,082
Subtotal	39,690	4,531	16,508	37,337	98,066
Total expenditure incurred	(43,628)	(2,140)	(33,121)	(17,654)	(96,543)
At 31 March 2024	(3,938)	2,391	(16,613)	19,683	1,523
At 31 March 2024 in total					142,790
At 31 March 2023 in total					209,846

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

18 Unspent donations from The Hong Kong Jockey Club Charities Trust

	Community Project HKD
Balance at 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 and 1 April 2023	653,476
Donation received during the year	1,945,000
Recognition of donation for the year	(1,731,622)
Balance at 31 March 2024	866,854

19 Lease liabilities

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

	2024		2023	
	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	1,256,762	1,280,424	1,214,105	1,280,424
After 1 year but within 5 years	-	-	1,256,762	1,280,424
	1,256,762	1,280,424	2,470,867	2,560,848
Less: Total future interest expenses		(23,662)		(89,981)
Present value of leases liabilities		1,256,762		2,470,867

20 Lotteries Fund Block Grant Reserve Fund

	HKD	HKD
Balance at 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 and 1 April 2023		287,186
Add: Block Grant received during the year	779,000	
Interest income received	1,802	
		780,802
Less: Utilised during the year		
Furniture and equipment	(318,757)	
Minor Work Projects	(403,138)	
		(721,895)
Balance at 31 March 2024		346,093

There was no outstanding capital commitment as at 31 March 2024 and 2023.

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.

21 General fund and reserves (continued)

(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.

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 2024 and 2023.

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.

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

(a) Credit risk (continued)

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 and lease liabilities which bear interest at fixed rates, exposes the Entity to fair value interest rate risk. The Entity does not use financial derivatives to hedge against the interest rate.

(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 2024 and 2023.

23 Note to the statement of cash flows

Reconciliation of liabilities arising from financing activities

	Lease liabilities HKD
At 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 and 1 April 2023	2,470,867
Capital element of lease rental paid	(1,214,105)
At 31 March 2024	1,256,762

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.

(b) Transactions with other related parties

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

	Note	2024 HKD	2023 HKD
Scout Association of Hong Kong			
License and management fees paid	(i)	1,708,782	1,653,660
Hong Kong Scout Foundation			
Interest income	(ii)	516,000	330,000
Interest income receivable	(ii)	516,000	330,000

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 2024

Up to the date of issue of these financial statements, the HKICPA has issued certain amendments to HKFRSs which are not yet effective for the year ended 31 March 2024 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.

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Sundry income and General operating expenses
for the year ended 31 March 2024
(Expressed in Hong Kong dollars)

For Management Information Only

	2024 HKD	2023 HKD
Sundry income		
Name of units		
Head Office	70,492	60,261
Kai Yip	220,274	189,653
Long Ping	217,979	244,915
School Social Work Unit	58,794	60,315
Education Centre	180,219	127,522
	747,758	682,666

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Sundry income and General operating expenses (Continued)
for the year ended 31 March 2024
(Expressed in Hong Kong dollars)

For Management Information Only

	2024						2023
	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	18,800	18,800	18,800	18,800	21,155	96,355	92,558
Cleaning fee	6,700	127,434	85,928	44,169	-	264,231	196,407
Depreciation of plant and equipment	12,655	920,553	237,425	117,658	298,887	1,587,178	1,543,655
Depreciation of right-of-use assets	-	627,409	472,849	114,330	-	1,214,588	1,214,588
Plant and equipment written off	-	-	-	-	-	-	13
Furniture and equipment	288	98,576	-	21,752	-	120,616	48,556
Government rent	12,944	-	21,240	-	-	34,184	34,184
Insurance	15,109	175,695	219,294	157,204	65,560	632,862	672,559
License and management fee	51,522	-	-	-	1,657,260	1,708,782	1,653,660
Newspapers and periodicals							-
Postage	2,831	1,500	3,750	600	-	8,681	15,758
Printing and stationery	14,943	47,892	37,889	38,395	36,297	175,416	200,724
Promotional expenses	-	-	-	-	215,430	215,430	142,722
Provident fund	185,352	671,531	1,311,217	1,121,332	127,386	3,416,818	3,459,527
Rates	21,540	68,600	33,400	6,760	-	130,300	84,104
Repairs and maintenance	6,725	333,980	174,676	54,200	42,066	611,647	428,251
Salaries	1,692,980	7,838,203	16,456,768	16,195,573	2,528,596	44,712,120	43,513,033
Staff benefits and long service payment	39,823	104,912	85,615	141,650	(1,424)	370,576	(331,535)
Staff medical	3,775	14,800	36,880	29,553	7,581	92,589	72,188
Staff recruitment	-	42,290	16,699	2,386	1,815	63,190	17,396
Staff training	-	1,620	41,400	57,414	-	100,434	169,530
Sundry	7,701	6,559	7,318	14,281	5,670	41,529	51,406
Telephone	3,420	15,680	31,610	4,450	5,984	61,144	59,078
Transportation	188	17,735	65,428	1,884	-	85,235	74,890
Utilities	-	197,577	128,320	26,986	-	352,883	322,270
	2,097,296	11,331,346	19,486,506	18,169,377	5,012,263	56,096,788	53,735,522

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
樂善堂梁銶琚學校	
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：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：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：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：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 201-203 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：fosssw.sahkfos.org	2443 3640	2443 2522