



香港童軍總會童軍知友社
Scout Association of Hong Kong
The Friends of Scouting



The Friends of Scouting

年報

2024-2025

● 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。



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● 社長獻辭

本社秉持服務使命「創造有利條件，以協助青少年建立自我、貢獻社群」，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，一直為青少年及其家庭，提供專業和多元化服務。

自 2021 年起，本社銳意發展回應青少年精神健康的服務，並以「守門人」概念及框架，推出多項圍繞「關顧自己、關心身邊人」訊息的活動和計劃。由「童心守護計劃」發展至「友善社區——SOUL Keeper 精神健康守護者計劃」，當中遇到不少困難，全憑同工們的創意和努力、各級總監及會務委員給予的寶貴意見及支持，相關服務發展甚為理想。「友善社區——SOUL Keeper 精神健康守護者計劃」參與香港社會服務聯會「至善獎」2025，並順利進入「卓越服務組別」的「卓越兒童及青少年服務獎」最後階段評選。

另一方面，綜合教育中心抱著「綜合教育」的理念，為長者、退休人士、在職人士、青少年、兒童及幼兒，提供各項學術、技能及興趣課程。中心課程種類多元化，如 STEAM、藝術發展、語言學習及職業培訓證書課程等。各項課程均大受歡迎，在經濟不景氣的情況下，中心業績仍有所增長，實屬難得。



於 2025 年 5 月 1 日起，陳立基總監將調任至其他單位，衷心感謝陳總監過去的努力和付出。童軍知友社總監一職由羅保林總監接替，羅總監與本社有很深的淵源，對本社服務也有高度的掌握，相信在他帶領下，加上各級總監、會務委員以及前線同工們，上下一心共同努力，本社服務定能再創高峰。

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

本社致力為青少年提供多元化且適切服務，回應他們成長上的不同需要，與他們一起成長。於 2024/2025 年度，本社轄下社會服務單位共舉辦 2,088 項活動，參與人數高達 96,154，出席人次共 135,959 人次，輔導個案 2,037 宗，個案面談共 26,715 次，有關數字與上年度相若。

去年，本社繼續以青少年精神健康作為服務主題，舉辦多個項目及活動，例如位於啟業中心的「精神健康體驗館」正式投入服務、向多間中學派發「Give me FIVE 五感奇遇記」以推廣校園精神健康、「友善社區 —— SOUL Keeper 精神健康守護者計劃」、以及假樂富廣場舉行的「『BE FRIENDS WITH YOUR EMOTIONS』精神健康社區體驗日」等，各項活動均獲得青少年及各方持份者所認同。

其中「友善社區 —— SOUL Keeper 精神健康守護者計劃」已成功進入香港社會服務聯會「至善獎」2025，「卓越兒童及青少年服務獎」的最後階段評選。服務能有如此佳績，一眾前線同工們功不可沒，非常欣賞並感謝他們的努力。

同時，本社亦繼續為弱勢社群提供服務，包括低收入家庭、少數族裔青少年、高危青少年、有特殊教育需要學童及其家長等；並且配合青少年成長需要，為他們提供生涯規劃、領袖及義工訓練等服務。當中，生涯規劃服務更與大灣區連線接軌，除了安排青少年到訪內地大型企業，認識內地經濟發展及民生動向外，更安排他們於企業進行工作體驗，以擴闊他們職涯發展的視野。

另一方面，綜合教育中心去年開辦課程共 293 項，包括兒童及青少年課程、成人課程及僱員再培訓課程，參加人數達 3,704 人，課程種類多元化，服務數量和質量均平穩地發展。

本社積極推動童軍旅發展，啟業中心與東九龍第 138 旅合作成功招募 17 名少數族裔青少年，加入童軍大家庭，與本地童軍成員一同享受童軍樂趣。現時本社主辦的童軍旅共有 10 個，領袖及成員人數達 393 人。



本社服務能有如此佳績，實在有賴同工們的努力、一眾總監無私的付出，以及會務委員的支持。感恩在童軍知友社遇上的每一位，由 2025 年 5 月 1 日起，本人將調任至總會其他工作崗位，童軍知友社總監由羅保林大律師出任，希望大家能繼續支持本社發展，相信在羅總監的帶領下，繼續貫徹「創造有利條件，以協助青少年建立自我、貢獻社群」的服務使命，本社服務表現定能再創佳績，於業界繼續發光發亮。

童軍知友社總監
陳立基



2024 至 2025 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）



陳永雄先生



吳振雄先生



姚恩平先生



譚浩青先生



陳炫亨先生



江瑩瑩女士



程容輝先生



黃文瀚先生



袁旭昇先生

名譽顧問



趙不求先生, MH



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



杜濫峰先生, 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



陳樹鏌先生,
SBS, JP



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



署理副童軍知友社總監
(常務及社會服務)
邱祖耀先生



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
(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

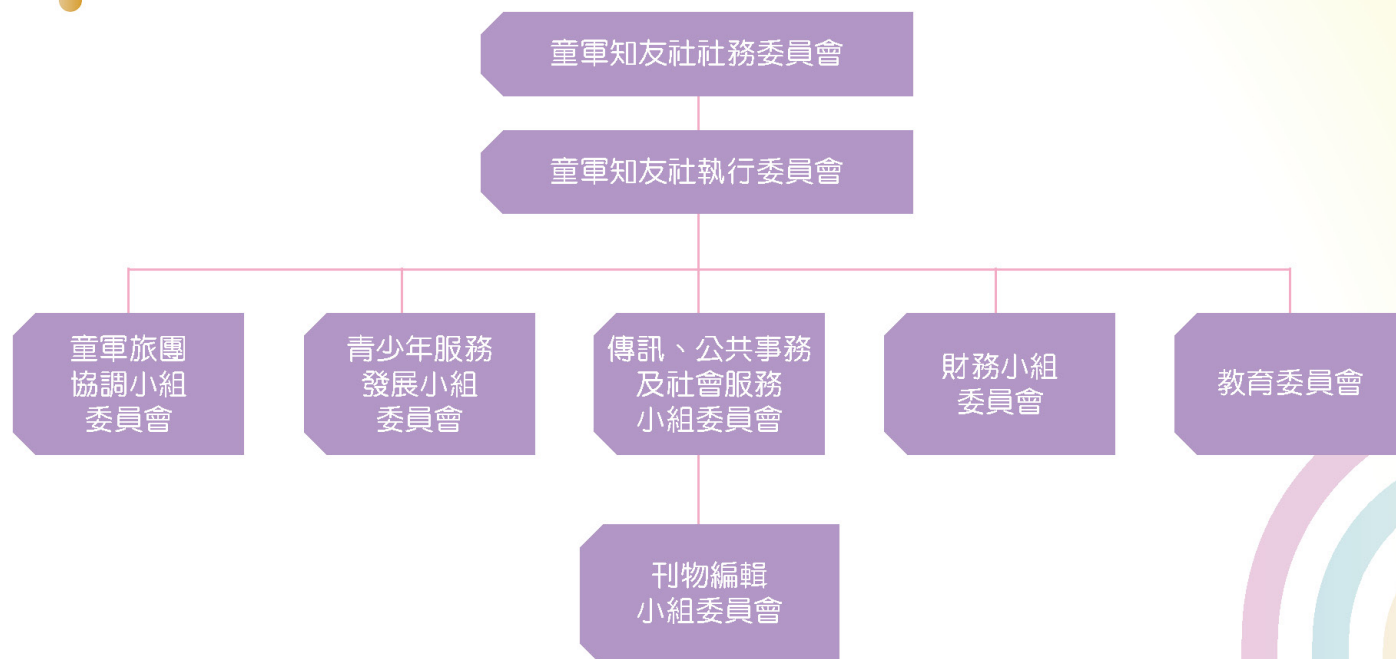


助理童軍知友社總監
(服務協調)
懸空

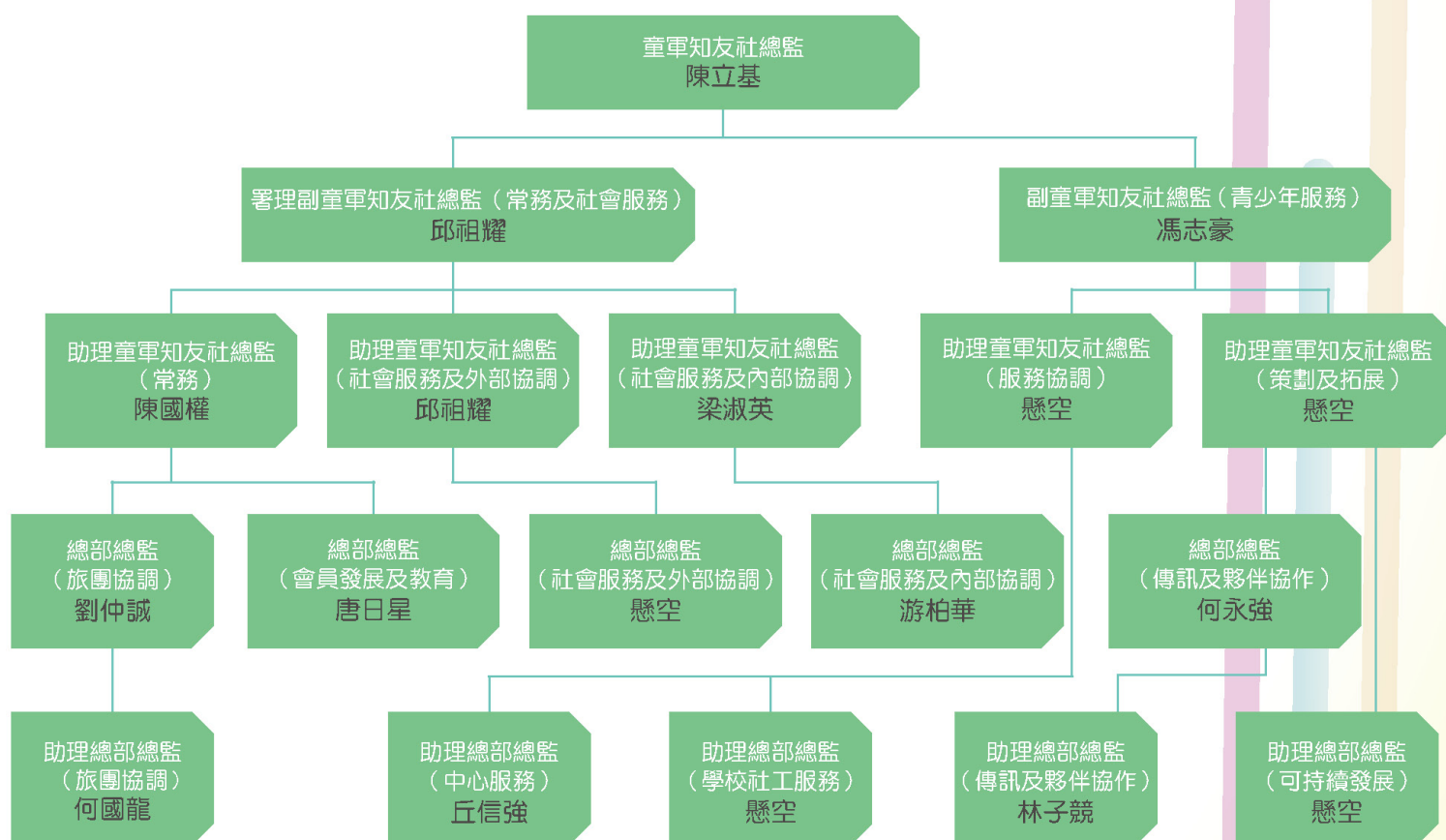


助理童軍知友社總監
(策劃及拓展)
懸空

委員會架構



總監及領袖架構 (截至 31.3.2025)



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
 鄭志立 李子軒 黎汶洛 陳嘉華 潘鍵維 林文斌 李善昌 黃秉剛

2024 至 2025 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 譚浩青先生 陳炫亨先生
江瑩瑩女士 程容輝先生 黃文瀚先生
袁旭昇先生

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 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
杜濞峰先生, 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（青少年服務）： 馮志豪博士

署理副童軍知友社總監（常務及社會服務）： 邱祖耀先生

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（常務）： 陳國權先生

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

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

總部總監（社會服務及內部協調）： 游柏華先生

總部總監（傳訊及夥伴協作）： 何永強先生

總部總監（社會服務及外部協調）： 懸 空

社務委員會（續）

助理總部總監（傳訊及夥伴協作）：

林子競先生

助理總部總監（旅團協調）：

何國龍先生

助理總部總監（中心服務）：

丘信強先生

助理總部總監（可持續發展）：

懸 空

助理總部總監（學校社工服務）：

懸 空

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（青少年服務）：

馮志豪博士

署理副童軍知友社總監（常務及社會服務）：

邱祖耀先生

執行委員會（續）

當然委員

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）：

助理童軍知友社總監（常務）：

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）：

總幹事：

委員

顧家哲先生

陳樹鏌先生, SBS, JP

顏介中先生

葉志成先生

盧偉誠先生

蔡宗輝先生

鍾明浩先生

吳亞明先生

邱祖耀先生

梁淑英女士

陳國權先生

懸 空

懸 空

李思行女士

葉建生先生

周炳朝先生

◉黃文泰先生

顏秀峰先生

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：

王婉玲女士

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

陳樹鏌先生, SBS, JP 丁偉明先生

譚兆炳先生 李皓君先生

梁偉倫博士 郭慧良博士

葉浩然先生 林旭傑先生

伍桂麟博士 唐少勳女士

潘瑋瑜女士

盧偉誠先生

陳德恒先生

顏瀚怡先生

張俊彥先生

李少鶴先生

李家禧先生

當然委員：綜合教育中心校董會成員 *

列席：童軍知友社司庫：

副香港總監（管理）：

副總幹事：

會議秘書：綜合教育中心經理：

林炳玉先生

盧建業先生

王婉玲女士

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：
 童軍知友社總監：
 署理副童軍知友社總監（常務及社會服務）：
 助理童軍知友社總監（常務）：
 總幹事：
 余錦榮先生 鄭國強先生

林建華博士, BBS, MH
 陳立基先生
 邱祖耀先生
 陳國權先生
 李思行女士

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：
 副童軍知友社總監（青少年服務）：
 署理副童軍知友社總監（常務及社會服務）：
 助理童軍知友社總監（常務）：
 助理童軍知友社總監（服務協調）：
 顏介中先生 蔣紹恒先生
 列席：童軍知友社總監：
 副總幹事：
 督導主任（啟業）：
 綜合教育中心經理：
 會議秘書：行政主任：

林炳玉先生
 馮志豪博士
 邱祖耀先生
 陳國權先生
 懸 空

陳立基先生
 王婉玲女士
 鄭仲文先生
 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
 顧問：◎陳立志先生 顧家哲先生
 鄭善華女士 梅志強先生
 陳啟銘先生
 委員：助理童軍知友社總監（常務）：
 總部總監（旅團協調）：
 助理總部總監（旅團協調）：
 東九龍第 138 旅旅長：
 荃灣第 42 旅旅長：
 沙田南第 45 旅旅長：
 十八鄉第 22 旅旅長：
 港島第 241 旅旅長：
 大埔北第 6 旅旅長：
 新界第 1184 旅旅長：
 新界第 1185 旅代表：
 港島第 1759 旅旅長：

周愛珠女士
 李勁冲先生

陳國權先生
 劉仲誠先生
 何國龍先生
 吳凱帆先生
 郭靈琳先生
 董曼琪女士
 高兆基先生
 羅嘉輝先生
 吳俊蔚先生
 黃 彪先生
 劉景行先生
 葉彥康先生

童軍旅團協調小組委員會（續）

委員：	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
	總部領袖：	梁鐵魂先生
	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
	署理副童軍知友社總監（常務及社會服務）：	邱祖耀先生
	行政主任：	陳青霞女士
	啟業中心協調職員：	林嘉惠女士
	朗屏中心協調職員：	岑佩儀女士
會議秘書：	幹事：	鍾綺雯女士

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	葉啓亮先生
委員：	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（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
	蕭百明先生	顧家哲先生	江瑩瑩女士
	鄭月朝先生	王顯強醫生	陳笑蘭女士
	吳佩珊女士		
列席：	童軍知友社總監：		陳立基先生
	署理副童軍知友社總監（常務及社會服務）：		邱祖耀先生
	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：		鍾綺雯女士

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）：

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）：

陳鑑銘先生

黃炳山先生

符俊雄先生

任 剛博士

黎培榮先生, MH

陳冰妍女士

熊志忠先生

列席： 童軍知友社總監：

總部總監（傳訊及夥伴協作）：

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）：

會議秘書： 助理文員：

馮志豪博士

懸 空

懸 空

陳佩儀女士

文家安先生

鍾志源博士

陳立基先生

何永強先生

王婉玲女士

鄭仲文先生

岑佩儀女士

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）：

總編輯：

學校社會工作服務代表：

啟業中心代表：

朗屏中心代表：

綜合教育中心代表：

陳建偉博士

丁偉明先生

周啟賢先生

伍桂靈先生

列席： 童軍知友社總監：

總部總監（社會服務及內部協調）：

會議秘書： 助理文員：

梁淑英女士

岑佩儀女士

陳潔瑩女士

馮藹照女士

蔡慧煌女士

莫綺婷女士

胡偉明先生

陳立基先生

游柏華先生

黃眉繡女士

中央行政及統籌

周年會議

「2023 至 2024 年度社務委員會周年會議」於 2024 年 7 月 19 日在中區香港大會堂低座 2 樓美心皇宮舉行，會議上通過 2023/2024 年度周年報告書及財務報告、2024/2025 年度財政預算、2024/2025 年度社務委員名單及核數師委任。香港總監黎偉生博士，IMSM 宣佈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社長及余錦榮先生為本社新一屆主席。



獎勵

本年度本社共有 10 位人士獲香港童軍總會頒發獎勵，以表揚他們對童軍運動的貢獻：

銀 龍 勳 章： 顏秀峰先生
 銅 獅 勳 章： 馮志豪博士
 功績榮譽十字章： 游朝暉先生
 功績榮譽獎章： 李思行女士
 優異服務獎章： 葉浩然先生
 優良服務獎章： 譚浩青先生
 葉啓亮先生
 陳佩儀女士
 萬奕彤女士
 香港總監高級嘉許： 陳國權先生

財務

2024 至 2025 年度財務報告，包括運用社會福利署整筆撥款儲備及公積金儲備的資訊，詳情請參閱本年報第 38 至 47 頁。

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；而整筆撥款儲備亦在過去一年及未來繼續用於《津貼及服務協議》所訂定的活動及有關支援服務。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 2025 年 3 月 31 日)



中心會員 30,791 人



會務委員 97 人



員工 109 人



周年晚宴暨就職典禮

緊接周年會議於同一場地舉行「55 周年紀念晚宴暨 2024/2025 年度社務委員會就職典禮」，晚宴以「友伴同行 55 周年」為題，並由民政及青年事務局副局長梁宏正先生，BBS, JP 擔任主禮嘉賓，超過 550 名委員、總監、同工、合作伙伴及嘉賓共聚一堂，慶祝本社邁進 55 周年。當晚活動豐富，就職典禮部份有委任狀及獎勵的頒授儀式，緊隨的晚宴除了有播放本社回顧短片及青少年服務單位活動花絮短片、本社總監及委員領唱社歌，更有啟業中心的青少年樂隊表演及經歷分享，現場氣氛高漲。



頒發委任狀



澳門童軍總會贈送紀念品予本社

新春團拜

乙巳年新春團拜於 2025 年 2 月 15 日（農曆正月十八）在香港童軍中心周湛榮集會堂舉行，近 200 名本社成員及親友一同參與。本社社長彭偉昌高等法院上訴法庭法官向在場人士致新春賀辭，童軍知友社總監陳立基先生帶領一眾嘉賓進行「切金豬」儀式，並一同享用到會美食。隨後在場人士於歡樂的氣氛下，參與新春遊戲及幸運大抽獎。



青少年樂隊表演



友善社區 精神健康守護者計劃

為青年人編織一張看得見的精神健康安全網

香港青少年精神健康狀況是社會關注的重要議題之一。青年人壓抑著情緒卻無法言明，有人想開口卻說不出話來，有人即使鼓起勇氣，也覺得沒有人能真正聽懂自己。這種「看不見、說不出、聽不到」的「三不」狀態，讓情緒困擾在無聲中蔓延，甚至演變成自我傷害的行為。

然而，傳統的支援模式多停留在普及認知教育與危機補救層面，未能及早識別與支援，錯過了黃金時機。面對這樣的困境，童軍知友社累積十年來在精神健康領域的實戰經驗，於 2022 年正式推出「友善社區——SOUL Keeper 精神健康守護者計劃」，針對受輕微至中度情緒困擾（Tier 1 及 Tier 2）的青年人，甚至有自傷行為的青年人，以「自我關懷、彼此關顧」為核心信念。透過「及早辨識、及早介入並加以支援」，致力於建立一張看得見、摸得到的精神健康安全網，支援正處於情緒困擾中的青少年，並動員整個社區，成為青年人的守護者。

此外，本計劃已順利進入香港社會服務聯會「至善獎」2025，「卓越兒童及青少年服務獎」最後評選階段。邁進至此，這不僅是對本社工作的肯定，更充分認可童軍運動於兒童及青少年服務領域的傑出表現。



精神健康守護者體驗工作坊暨問卷調查發佈會

計劃三大特色

1. 創新多元媒體

本社研發 AR、VR 及 CAVE 四維空間的應用程式，成為全港首間將這些先進技術結合精神健康服務的青少年服務機構，並建立了青少年精神健康體驗館，以沉浸式體驗工具提供服務。情緒本質上是抽象的，沉浸式學習理論 (Immersive Learning Theory) 指出，沉浸式體驗能夠提高學習者的參與度和學習效果 (Dede, 2009)。透過這些創新多元的工具，青年人可以視覺化自己的情感，有助於他們理解自己的情感狀態。同時，青年人透過參加多元藝術活動，讓抽象的陪伴和支持具體化，實現「自我關懷、彼此關顧」，促進提升他們的情緒調節能力。計劃不僅提供了創新的工具，還為青少年創造了一個安全的空間，讓他們能夠自由探索和表達自己，並在互動中學習如何表達情感，進行情感交流，從而增強他們的社交技能和心理韌性 (Gee, 2003)。

SOUL Keeper 拯救任務 —— 解謎遊戲體驗，
認識與情緒成為朋友的方法



2. 建立精神健康守護者社群

本社在社區中建立了一個自我持續擴展的生態圈，透過細胞自我分裂的概念，培訓青年人及其身邊的持份者，使他們成為情緒狀態的「探測器」和陪伴者。此外，更為青年人度身訂造了 11 套教材及具體執行計劃，根據持份者的前線經驗不斷改進與更新，並可借用教材給 SOUL Keeper 教練們，以確保計劃的持續發展。本地的介入範本使專業化過程更易於參與，讓青年身邊的持份者成為情緒的守護者。配合持續的培訓和監察檢討，保障計劃的有效性和可持續性。

本計劃與 83 間學校合作，為 4,088 名青年人提供服務。其中一個成功的例子：學生經培訓後，學識「自我關懷」，然後他們在校園推行「彼此關顧」的活動，成為身邊其他同學的 SOUL Keeper，成效亦得到社區的認可。透過培養守護者社群，建立一個互相支持的環境，讓每位青年人都能獲得必要的支持與關懷，進而提升其心理韌性和社交能力 (Heller, 1989)。



三層證書架構：建立精神健康守護者社群，培訓童軍領袖成為青年人的 SOUL Keeper



在臨床表達藝術介入中，參加者能夠在安全自在的節奏中探索和療癒自我



SeeU · SOUL AR 體驗遊戲：認識六個基本情緒的應對態度及技巧

藝術體驗活動，學習察覺自己的情緒狀態



透過靜觀輔導結合四維 CAVE 系統，讓參加者走出焦慮的陰霾

3. 及早辨識和及早介入臨床服務

SOUL Keeper 有效識別受情緒困擾的學生，強調了及早辨識的重要性，並開始為青年人編織安全網，及早轉介至專業支援和介入。計劃結合創新科技與傳統理論，而靜觀和表達藝術為主要的介入理論，以臨床介入作為安全網的「守尾門」角色。本社運用科技增強輔導效果，已成功為約 80 名受中度情緒困擾甚至有自傷行為的青年 (Tier 2) 提供個案及小組服務，服務人次已達 2,025。此外，與香港理工大學護理學系合作進行及早辨識和及早介入臨床服務的研究，為本社提供了強而有力的數據支持，進一步提升服務質量。



運用《爸爸的神奇背包》工具繪本，與小童軍探索如何應對負面情緒



讓抽象的情緒壓力透過教育劇場呈現，進一步討論應對策略

實證為本成效評估

計劃設有實證為本的評估機制，通過量化和質化分析並行的方式，總結計劃的成效。在每次訓練中，本社記錄介入成效及青年人的精神健康指數。根據在兩間參與學校的量化評估，受情緒困擾的學生數量分別下降了 31% 和 38%。此外，聚焦小組中有 2/3 的成員表示計劃改善了他們的情緒健康，1/3 的成員認為這有助於減少自傷行為。計劃已培訓近 800 名 SOUL Keeper，其中包括 100 名教練和 21 名導師，他們成功識別並轉介了 200 多名青年人，超過 110 名受輕度情緒困擾的青年人經過 1 至 3 節的面見後已回復常態。此外，相信本社是首間持續進行青年人精神健康調查的機構，藉此建立了一個寶貴的精神健康數據庫。根據實證基礎的評估理論，這些數據不僅幫助本社評估計劃的有效性，還為未來的改進提供了依據。



建立香港青年人精神健康數據庫

實踐智慧與推行經驗

總結了本社推行服務的寶貴經驗。SOUL Keeper 為青年人建立了全面的支援網絡，透過「1 問、2 應、3 轉介」的概念，幫助青年人和持份者掌握同行者及轉介技巧。SOUL Keeper 來自不同持份者（如非政府機構、家長、學校及童軍領袖等），形成自我持續擴展的生態圈，讓服務不斷革新，並使專業社工能更專注於臨床服務和支援者角色，從而提升介入的精準度。

未來，本社繼續定期進行質化和量化評估（包括與大學合作），根據參加者的情況和反饋不斷更新教材。通過整合資源，本社設計了全面的介入策略，活化青少年服務中心的使用，強化社區服務提供者的角色。本社更會持續發展精神健康體驗館，創造自我擴展的生態圈，讓社區動起來！

於體驗館設立 SOUL Keeper 角落，帶出「自我關懷，彼此關顧」概念



SOUL Keeper 計劃網頁



SOUL Keeper 計劃簡介短片



家長參與培訓，為青年人建立安全網



為社署同工舉行體驗工作坊，分享多元媒體於青年工作的應用

參考資料：

Dede, C. (2009). Immersive interfaces for engagement and learning. *Science*, 323(5910), 66–69.

Gee, J. P. (2003). What video games have to teach us about learning and literacy. Palgrave Macmillan.

Heller, K. (1989). Social support and psychological well-being: a critical review. *Journal of Social Issues*, 45(3), 1–20.

青少年綜合服務 —— 賽馬會啟業青少年服務中心

前言

啟業中心於 2024 至 2025 年度提供了 733 個核心活動，活動節數共 2,517 節，參與者共 61,299 人次；個案方面，啟業中心為 277 宗個案提供 1,692 節個案輔導服務，連同 209 次個人諮詢服務，總面談節數為 1,901。啟業中心於 2024 至 2025 年度的活動、個案輔導及諮詢服務節數與去年相若。



於 CAVE 沉浸式體驗空間中進行靜觀練習，以提升自我覺察與情緒調節能力

重點服務介紹

1. 「友善社區 —— SOUL Keeper 精神健康守護者計劃」

本年啟業中心持續發展上述計劃，並正式設立全港首個於青少年綜合服務中心內的「SOUL Keeper 精神健康體驗館」。青少年能於館內以多元媒體及 CAVE 體驗模式，認識情緒及學習如何與情緒做朋友，從而達致自我關懷的目的。同時，計劃已培訓近 800 名 SOUL Keeper，而「及早辨識、及早轉介和及早介入」已見成效。中心同時以靜觀及表達藝術理論，開展治療輔導服務，廣受歡迎，成效也明顯良好。

SOUL Keeper 透過活動，學習情緒覺察與自我關懷技巧



以「家」為主題的創作活動，讓參加者透過手工創作將難以言語表達的情緒投射出來

2. Body Mind Spirit 身心靈全人發展服務計劃

計劃以表達藝術及 PEACH* 作為理論架構，為過度活躍症或自閉症學童及其家長，提供支援服務。計劃主要包括訓練小組、發展小組及支援小組三大方面作為介入手法，提供系統性訓練，協助 SEN 學童成長，促進其個人潛能發展，減低家庭及個人壓力，並推動社區教育，讓社區人士認識 SEN 的需要。同時，本計劃開展了一系列的輔導小組 / 個案服務，為近 50 名有需要學童，於情緒管理及社交技巧方面提供服務，有關的服務成果將會製成教材套，與業界分享。

* PEACH : P=People centred, E=Empowering, A=Active Listening, C=Collaborative, H=Healthy



定期舉辦親子戶外活動，加強家長與子女之間的溝通與連結



於聖誕節期間，組員參與社區活動

3. 「知友未來」生涯規劃服務計劃

資助機構：民政及青年事務局
「鳴謝民政及青年事務局及青年發展委員會撥款資助」



青年發展藍圖
YOUTH DEVELOPMENT BLUEPRINT



透過民政及青少年事務局資助，本計劃繼續與 36 間中學合作，為中學生提供生涯規劃訓練。於生涯規劃服務中，啟業中心特別關注少數族裔及 SEN 學童的需要，更與 3 間有特別需要的學校合作，增強弱勢青少年的生涯規劃能力。除一般的訓練講座外，近 200 名學生於 2024 年暑假期間參與了不同的工作坊及小組，並進行了模擬工作面試，最後參與本計劃的重點項目——5 天的工作體驗，從中親身獲得職場的經驗。另外，本社於本年度正式開展大灣區的工作體驗計劃，讓青少年的生涯規劃不再局限於香港，而是能放眼祖國。最後，本社為離校生提供個案及小組訓練，協助他們更有效的規劃人生。



學生於「大灣區工作體驗計劃」中參與攤位營運，親身體驗內地職場文化與實務工作流程



在模擬面試中，僱主親自擔任面試官，向學生提供專業建議與真實回應；學生透過實戰演練，掌握面試技巧與應對態度



於「工作實戰計劃」中，在香港龍堡國際參與行李員實習，負責登記行李、接待旅客及協助前台運作

4. 鄰里互助計劃 —— 童建和諧社區

本計劃獲民政事務總署的資助，主力為觀塘區的少數族裔青少年及其家庭和新來港學童提供服務，旨在加強社區共融，建立和諧社區。計劃將社工手法與童軍方法結合，為少數族裔青少年和新來港學童，以歡愉及有進度性訓練，建立他們與社區的聯繫，並學習如何融入社會主流文化。其中，啟業中心更與區內清真寺合作，為區內的少數族裔青少年提供多元服務，並成功於本社其中一個童軍旅內，成立了少數族裔童軍團，落實與不同族裔和諧共處的精神。同時，啟業中心獲觀塘民政事務處的邀請，統籌觀塘區少數族裔服務的推行。



少數族裔青少年於聖誕市集集中經營自家攤位，推廣手工製品及親自接待顧客



本社應觀塘民政處邀請，統籌推行少數族裔服務，其一活動——板球運動



少數族裔童軍團宣誓典禮

5. 領袖訓練

啟業中心透過有系統性的訓練，培訓青年人成為社區領袖。於小學層面，SMARTEEN 兒童領袖訓練計劃讓青少年人認識社區需要，成為小義工，學習如何服務社群；於中學層面，則透過「童你深度行」聯校義工服務隊，並同時於社區內招募及訓練了 20 多名青年人，為弱勢社群提供服務，成為傑出社區領袖。中心於 2024 至 2025 年度共訓練了 400 名青少年成為社區領袖 / 義工（Vpower 義工獎勵計劃的參與人數）。



小領袖訓練營，學習分工合作及溝通技巧



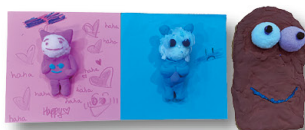
安排行業參觀，拜訪瑞薩半導體（北京）有限公司



香港青年與新加坡青年分享兩地文化

6. 植根祖國，放眼世界 —— 內地及海外交流計劃

啟業中心於 2024 至 2025 年度組織了 2 次交流團。一是北京交流團，主題是認識祖國的經濟發展與香港青年人的關係，建立青年人對祖國發展的自豪感；同時，青年人與內地重點大學的學生進行交流，認識內地升學情況外，也建立了兩地青年人的友誼。二是新加坡交流團，主題是認識當地的環保政策及事工，讓青年人反思自己在香港環保事工的參與及貢獻；青年人亦有幸參觀當地的中學，親身感受當地青年人的上課情況，並建立兩地青年人的友誼。北京及新加坡交流團的參加者於交流團後，聯合舉辦分享會分享彼此經驗，及舉辦「『根植祖國 放眼世界』嘉年華攤位日 2024」，於社區內分享交流學習成果。



7. FLOW with my HeART 表達藝術計劃 —— 支援焦慮徵狀或情緒表達困難青少年

啟業中心因應有焦慮症徵狀或情緒表達困難青少年的需要，以表達藝術作為介入模式，為他們提供小組及個案輔導，並為相關青少年的家長提供訓練，讓他們學習如何以表達藝術，與有情緒表達困難的子女溝通。參加者於輔導 / 訓練小組過程中，以藝術創作與內心進行溝通聯繫，從而有效抒發情緒；而家長也能透過子女及自身的作品分享，進行心情對話。這不僅是親子關係的建立，更讓家長有效地協助子女減少焦慮徵狀。



透過藝術創作，為親子提供表達自己的情緒和感受的平台

展望未來

上述計劃仍是啟業中心 2025 至 2026 年的服務重點，進一步加強上述計劃的專業元素，以實証為本的介入手法，繼續提供服務。透過實証檢討及研究，啟業中心將於 2025 至 2026 年度推出多個教材套，總結服務經驗，與業界分享。

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 2024 至 2025 年度提供了 963 個核心活動，活動節數共 2,668 節，參與者共有 45,597 人次；個案方面，朗屏中心為 590 宗個案提供 6,700 節個案輔導服務，連同 825 次個人諮詢服務，總面談節數 7,525。朗屏中心於 2024 至 2025 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. 青少年精神健康

「暢遊心靈」計劃提供以生命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，持續舉辦各項認識情緒及學習如何減壓的活動，例如森林漫步、靜觀香薰減壓工作坊等。

2. 青年生涯規劃

「知友明天 —— 愛與夢飛行」計劃，為約 120 名新界西北地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」為題的服務，如自我認識、職業性向理解、職場參觀及工作實戰等工作坊及活動，以支援校內學生在生涯規劃上的需要。

青年人參與高空歷奇活動，增強自信心



青年人於萬聖節活動
創作屬於自己的 cosplay 道具



接觸新興運動



學習烘焙以提升技能

3. 特殊教育需要學童服務

「躍動孩子心」計劃為過度活躍或專注力不足兒童及其家庭提供服務。計劃於社區及學校層面推行，為學童提供執行功能訓練、專注力訓練、情緒及社交小組等。朗屏中心加強執行功能培訓活動，並注入體藝元素，增加趣味性，讓學童能愉快輕鬆地學習。「躍動·童樂會」則加強對家長作為照顧者的支援，舉辦各項供家長減壓的活動。



以六色積木活動，訓練學童組織及規劃能力

學童進行「唱遊動物園」專注力訓練活動



學童應用視覺口訣方法，提升專注力

義工服務 —— 中秋節燈籠製作



義工服務 —— 新年文化體驗

4. 少數族裔服務

朗屏中心透過「同行者計劃」為少數族裔及華裔青年提供服務。計劃對象為區內中學生，包括少數族裔及華裔青年，他們接受培訓後，擔任大哥哥大姐姐，定期協助推行活動，藉共同經驗以增加互相認識、消除誤解及建立正面友好關係；曾參與計劃的約有100名少數族裔青少年及約30名華裔青年。此外，以籃球訓練作媒介，為少數族裔及華裔兒童提供服務，不分種族一同接受訓練，達至共融目的。

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。朗屏中心於區內中小學推行「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、與異性相處的界線；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，亦應邀為區內小學提供性教育小組，以較深入的角度與學生談談情與性。



義工服務 —— 廟街文化體驗

6. 高危青少年服務

過去一年，太空油毒品問題引起社會關注，深宵外展服務小隊繼續以體藝活動，如籃球和手作為媒介，並輔以小組及個案手法，鼓勵深宵流連街頭青少年遠離毒品和酒精。同時，製作以毒品禍害、刑責及如何拒絕毒品為內容的宣傳品，於街頭向青少年派發。

7. 義工及小領袖培訓

「Smart Teen 領袖訓練計劃」以具童軍特色的歷奇手法輔助，進行系統性的訓練，加強學童與人合作和解決困難的能力；「義行者」則為朗屏中心的長期義工組，定期進行招募，按年齡分為不同小隊，並以密集聚會形式，給予義工培訓、策劃及於社區推行各類型義工服務，並藉著本社「Vpower 義工獎勵計劃」，鼓勵他們進一步參與中心及地區的義工服務和培訓。



地壺球活動



高牆攀石活動

8. 支援學校工作

朗屏中心與區內的中、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，為區內兩間小學及一間中學提供駐校社工，服務內容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。同時，中心為三間小學提供「成長的天空」計劃服務，並為十多間中、小學提供與青少年成長相關的活動，如升中講座、領袖訓練工作坊及生命教育成長課等。

9. 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）。中心扮演着支援角色，協助領袖發展童軍旅的事務。



義行者 —— 學習織頸巾送長者

展望未來

來年，「躍動孩子心計劃」將出版《躍動隊長 Goal 工具盒》，供家長及學童在家使用，加強在家訓練專注力及改善管教，並會舉行工作坊，向家長及業界同工介紹相關工具盒。同時，繼 2023 年出版以回應移民潮或出國讀書現象的《你是我最好的朋友》繪本，中心再推出《小兔兔移居後的心情日記》，輔以家長錦囊，幫助家長理解孩子的情緒反應，提供實際的應對方法，陪伴孩子適應生活的改變。

每次完結前，都進行總結



義行者 —— 義工嘉許禮



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 2024 至 2025 年度共處理 1,170 宗個案，面談次數為 18,323 次，個案問題性質分佈前三項為「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 76%；而小組及活動方面，全年共舉行了 392 個小組及活動，共 1,168 節，參加者之出席人次為 29,063。

重點服務介紹

1.1 學生服務

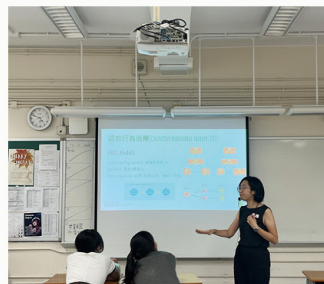
A. 精神健康

精神健康為駐校社工工作重點之一，全年共舉行近 400 節與精神健康主題相關的活動。元朗公立中學及南屯門官立中學分別為中一、中三及中六學生進行情緒精神健康問卷評估，及早識別出有情緒壓力的學生，以個別或小組輔導跟進其精神健康需要。各校積極透過舉行精神健康攤位、情緒管理小組、音樂治療小組、藝術小組、壓力管理工作坊、甜品工作坊等多元活動模式，讓學生透過減壓及紓緩情緒，以正向態度迎接生活上的各種挑戰，同時提升師生對精神疾病和社區資源的認識，加強求助動機和意識，並鼓勵師生關注自己和他人的精神健康，成為彼此的守門人。

中一生正參與輔導長設計的遊戲



樂 TEEN 大使送給老師的敬師節禮物



「朋輩輔導員訓練計劃」講解基礎心理輔導理論及技巧



互相欣賞組員設計的「獨一無二」作品



學生大使走進社區，關心不同人士的精神健康

B. 關愛校園

各校駐校社工積極為中一級舉辦不同類型的適應活動，如舉辦中一適應活動及中一迎新營，協助新生結識朋友，老師更可初步掌握學生的需要，同時進行學生和家長問卷，了解他們的家庭背景及對學校的期望，以便日後有需要時進行跟進。

薺色園主辦可道中學為中一新生舉辦入班輔導活動，同時透過不定期的關愛行動，由樂 TEEN 大使製作及預備小禮物，定期為全校教職員及學生送上小心意，如中六惜別會禮物、心意卡、生日卡等，以推動校園關愛文化，同時有效協助學生建立對校園的歸屬感，讓學生在校園中感受到被重視。

C. 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學長或領袖生培訓計劃，讓他們從各類型的活動挑戰中成長及學習。明愛元朗陳震夏中學則透過舉辦滑板訓練小組及參與比賽，讓學生於興趣發展中建立成功感及自信心。此外，伯特利中學透過有機種植小組，提升參加者的效能感及與人溝通合作的能力。加拿大神召會嘉智中學駐校社工培訓嘉智槍隊及參加聯校氣槍比賽，有效讓學生從正面經驗中建立自信心和成功感，協助學生發展學術以外的潛能，亦培養團隊合作和領導能力。

D. 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，如聖公會白約翰會督中學舉行「伴我同行朋輩支援計劃」，讓中一學生及高中學生一同認識長者的需要，並為區內長者舉辦聖誕聯歡活動及派發愛心福袋，宣揚關愛訊息。

透過滑板運動建立自信心及增添多元技能



領袖訓練營

E. 推廣共融訊息

中華基督教會基朗中學關注學校內有特殊學習需要之學生，引進了 Nerf Hunt 體驗活動，期望透過 Nerf 射擊活動幫助特殊學習需要學生紓緩壓力，並促進他們與其他校內學生互相認識及欣賞。各校亦積極舉辦各項共融活動，包括和諧校園工作坊、欺「零」教室等，提升學生對校園欺凌的警覺性及認識校園欺凌為受害者所帶來的負面影響。

F. 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。

G. 生涯規劃

為照顧高中學生的需要，趙聿修紀念中學為中五及中六級學生舉辦「升學職涯自我認識小組」，透過職向性格測試、自我認識環節、面試技巧訓練及模擬面試，為學生裝備面試技巧及知識，提升他們的求職能力和信心，以增加學生對個人特質和價值觀的肯定。



透過射擊訓練，建立團隊合作精神



H. 預防吸食毒品問題

由於新興毒品太空油易於收藏，在青少年間流通速度快。為了預防學生接觸有關毒品，圓玄學院妙法寺內明陳呂重德紀念中學學校社工舉辦「無煙新世代攤位活動」，讓學生明白吸食香煙、電子煙及太空油的壞處，並了解吸食及販賣太空油的相關法例，以推動學生建立無煙健康生活。

I. 學習善用網絡／資訊素養

各校透過網絡及反欺凌工作坊，讓全校學生認識網絡危機及自我保護的方法。同時，舉辦「教師培訓——網絡欺凌處理工作坊」，有效提升老師處理相關問題的能力及技巧。

J. 協助學生面對學習上的挑戰

駐校社工為中六學生舉辦 DSE 加油站，透過手工製作、桌上遊戲、有趣攤位活動，紓緩學生面對公開試的壓力，並促進同儕之間互相支持。

K. 其他

聖公會白約翰會督中學學校社工舉辦「活力遊蹤」，透過外出參與「童軍國家安全日」活動，讓學生了解國家安全的資訊。元朗公立中學學校社工在開學禮向學生講解「國民身份認同」價值觀，讓學生建立正面的學習方向，思考「國民身份認同」的價值觀及反思如何在校園生活中實踐。



中四級團體合作活動



從歷奇活動中訓練解難能力

1.2 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，透過不同主題的家長講座及親子工作坊，讓家長學習與子女相處及溝通的技巧。

1.3 危機處理

過去一年，本單位曾兩次協助個別學校啟動危機處理機制，以支援離世學生及老師的情緒輔導工作。駐校社工日常與校方緊密合作，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。



健球體驗活動

2. 社區資源運用

不少學校參加了「醫教社同心協作計劃」，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，並為有需要學生申請「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。



從野戰工作坊中體現解難合作

3. 特別事項

本單位獲多所大專院校邀請，於 2024 至 2025 年安排多名實習社工到校實習，為準社工提供實習及培訓的機會，各駐校同工樂於分享日常工作經驗，實習社工充分與駐校社工合作，全力支援學生的需要，獲得校方正面評價。



自我挑戰營

展望未來

學校社會工作服務單位將配合 2025 至 2026 年度之服務主題，致力推動精神健康，加強學生對精神健康的認識，強化守門人的概念，讓師生守護彼此的精神健康。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



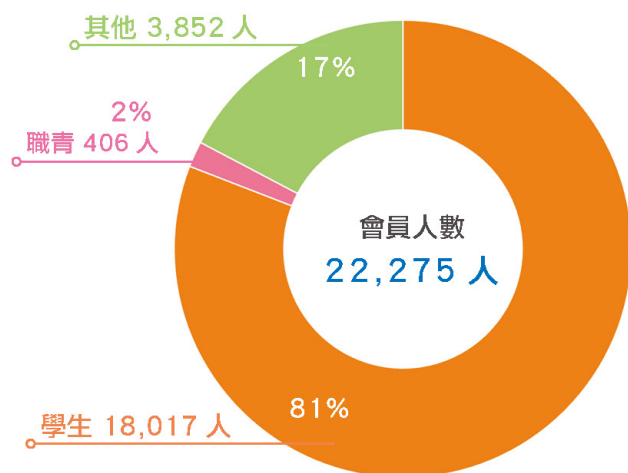
歷奇戶外挑戰日

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

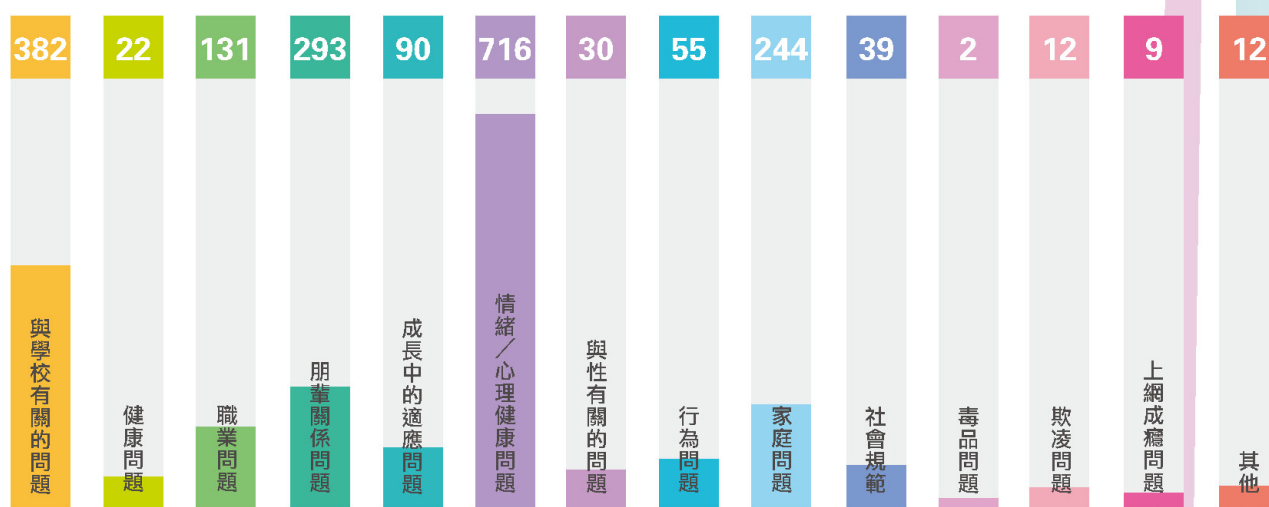


活動目標分類

（活動總數：2,088 個）



個案問題性質分類（個案總數：2,037 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	733	2,517	41,148	61,299
賽馬會朗屏青少年服務中心	963	2,668	34,263	45,597
學校社會工作服務	392	1,168	20,743	29,063
總數	2,088	6,353	96,154	135,959

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	277	1,692	209
賽馬會朗屏青少年服務中心	590	6,700	825
學校社會工作服務	1,170	18,323	9,511
總數	2,037	26,715	10,545

青年發展活動

性質	活動數目	活動節數	出席人數
領袖訓練	124	390	7,406
義工服務	94	263	2,515
社區參與	84	231	2,485
學習／交換計劃	1	1	24
總數	303	885	12,430

綜合教育服務

前言

2024 至 2025 年期間，綜合教育中心開辦的課程多達 293 項，學員人數接近 3,704 人。由 1995 成立至今，已接近 169,145 人次參加過本中心的課程。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 5,993 名會員。

重點服務介紹

1. 兒童課程

中心的自費課程中，以幼兒英語最受歡迎。本年度共約 300 位 3 至 5 歲學員修畢此課程，並約有 100 位學員報考了公開試，超過 90% 考生於「英國倫敦音樂學院：幼兒英語及音樂考試」中考獲「卓越」成績。另外，約有 10 位報考了英國培生語文評核之「培生兒童英語國際證書」測試，成績理想。

今年暑假中心亦成功推出多個全新兒童課程，包括「我要做個 AI 工程師」、「我要做個海洋生物小博士」及「我要做個好好小司機」。課程讓孩子體驗日常課堂以外的新事物，啟發探索及研究精神。

2. 成人課程

隨著社會不斷推行人工智能科技教育，中心今年亦舉辦了多個「AI 修圖及製圖技巧」、「AI 輔助影片製作」、「AI 多媒體應用」等新課程。課程教授學員如何將 AI 生活化，內容實際貼地，吸引了很多不同層面的有興趣人士參加。

為協助花藝愛好者、自僱創業人士、花店從業員及有志成為專業花藝師人士了解荷蘭花藝課程之架構、教授項目、公開考試要求、評分準則與專業技能資格，中心本年度舉辦了「荷蘭 DFA 專業花藝課程簡介會暨體驗工作坊」。學員於工作坊內親身體驗花藝製作過程，於體驗後均表示對花藝興趣大增，並即日報讀相關課程。

2.1 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。本年度共有 38 班，約 800 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。特別是電腦課程及新推出的課程於報名首日已滿額。

AI 修圖及製圖技巧課程



幼兒音樂劇綜合訓練課程



我要做個好好小司機



我要做個海洋生物小博士



就業講座



3. 僱員再培訓局課程

另一項政府資助課程——僱員再培訓局課程較受失業或有意轉業的學員歡迎。

3.1 護理課程系列

護理行業人手短缺情況嚴重，在僱員再培訓局資助下，本年度共開辦了2班「保健員證書」及1班「醫護支援人員（臨床病人服務）基礎證書」，課程同時獲社會福利署及醫院管理局認可。課程完成後，為協助畢業學員盡快就業，中心亦舉辦了多場僱主招聘會，讓學員對行業有深入了解，亦可即場面見僱主。

醫護支援人員（臨床病人服務）基礎證書



3.2 花藝設計課程系列

本年度開辦了10項兼讀制花藝課程，合共26班，約400名學員順利畢業。內容涵蓋花藝設計及應用，婚禮花藝設計及應用，多元化之花藝課程讓有意投身花藝行業或已從事此行業學員認識更全面的花藝設計技巧，以增加職場競爭力。

荷蘭 DFA 專業花藝課程簡介會暨體驗工作坊



職業治療助理基礎證書——外出參觀



物理治療助理基礎證書

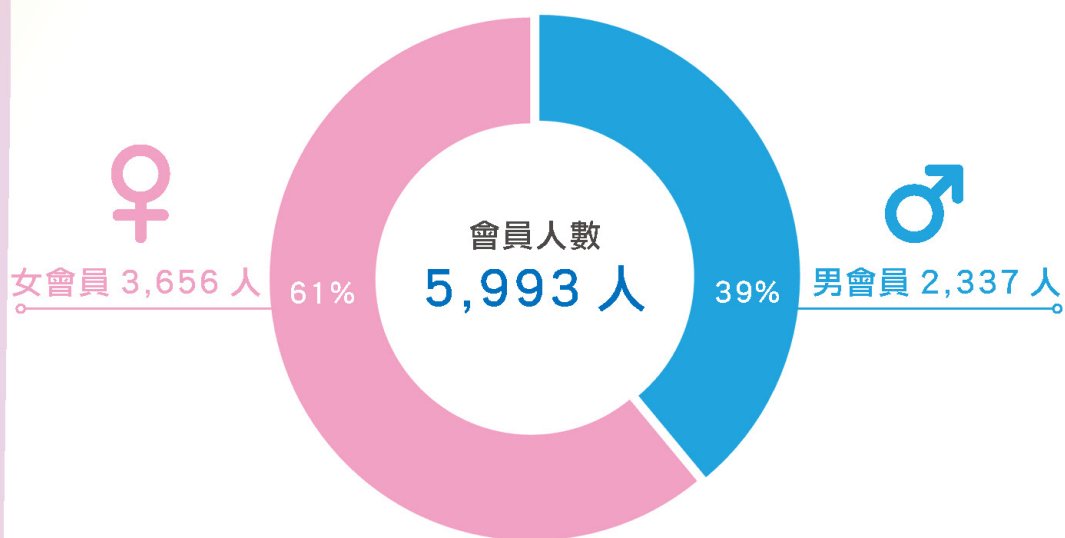


展望未來

現在，中心已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的市場現象，來年，中心將積極開拓新客群，例如退休人士及長者，並發掘所需課程，以達致終身學習的理念。

服務統計（綜合教育服務）

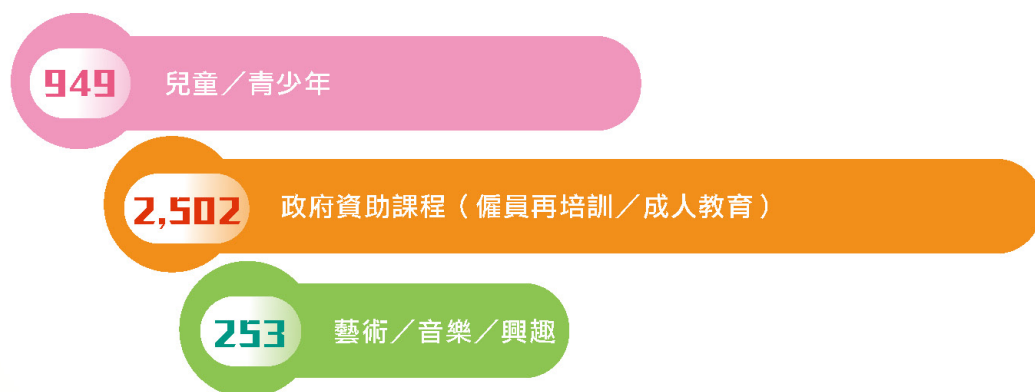
會員分佈



課程類別分佈（課程總數：293 個）



學生人數分佈（學生總數：3,704 人）



童軍旅活動及發展

本社主辦的 10 個童軍旅（見下表）均以培育青少年為目標，為他們提供進度性訓練，以及多元化的活動，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 2025 年 3 月 31 日止，本社屬下童軍旅成員合共 393 人（小童軍 44 人、幼童軍 131 人、童軍 113 人、深資童軍 23 人、樂行童軍 6 人及童軍領袖 76 人）。

本社屬下童軍旅：

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



參與童軍知友社「55 周年紀念晚宴」

於 2024 至 2025 年度，各旅成員及領袖繼續積極參與本社舉辦的活動及負責的服務，包括協助本社於「2024 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「55 周年紀念晚宴暨 2024/2025 年度社務委員會就職典禮」、「乙巳年新春團拜」等活動，透過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。

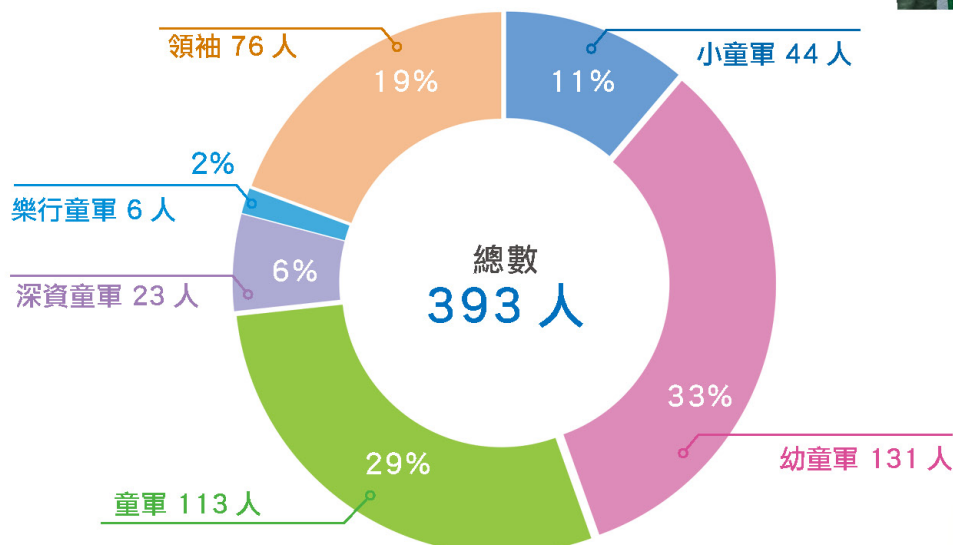
另外，為促進少數族裔投入社區活動，本社致力向他們推廣童軍運動，以達至「社區共融」。其中，東九龍第 138 旅於 2024 年成功籌辦了一個少數族裔的童軍團，打破不同種族的隔膜，讓不同種族的青少年享受童軍樂趣，激勵他們自我學習和啟發，同時幫助他們建立正面價值觀。此外，因應每年 3 月 21 日為聯合國訂定的「國際消除種族歧視日」，本社於 2025 年 3 月舉行了「『童』夢想社區共融嘉年華暨東九龍第 138 旅 40 周年旅慶」，推廣種族共融，消除歧視，達致種族共融的成果。

「童」夢想社區共融嘉年華暨東九龍第 138 旅 40 周年旅慶



宣誓儀式

各支部成員人數





**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 2025, 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 2025 and of its financial performance and cash flows for the year then ended in accordance with HKFRS Accounting Standards as 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 HKFRS Accounting Standards as 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

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

**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, 24 June 2025
Tsang Yuen Yee, Janet
Practising certificate number P07125

3

**The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of comprehensive income
for the year ended 31 March 2025
(Expressed in Hong Kong dollars)**

	Note	2025 HKD	2024 HKD
Income			
Government subventions	3	60,757,305	57,952,868
Course fees - Education Centre		1,828,657	2,346,192
Donations from The Hong Kong Jockey Club Charities Trust	4	2,006,589	1,731,622
Lotteries Fund Block Grant		280,078	403,138
Other operating income	5	1,238,856	1,508,451
Interest income from Development Fund		80,000	86,000
		<u>66,191,485</u>	<u>64,028,271</u>
Expenditure			
Activities and programme expenses - net	6	4,134,279	4,830,579
General operating expenses	7	55,415,361	56,096,788
Course expenses - Education Centre		887,536	1,140,505
Lotteries Fund Block Grant expenses		280,078	403,138
Interest on lease liabilities		23,662	66,319
		<u>60,740,916</u>	<u>62,537,329</u>
Surplus and total comprehensive income for the year	8	<u>5,450,569</u>	<u>1,490,942</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 2025
 (Expressed in Hong Kong dollars)

	Note	2025 HKD	2024 HKD
Non-current assets			
Plant and equipment	9	1,144,321	1,958,665
Right-of-use assets	10	-	1,214,587
		<u>1,144,321</u>	<u>3,173,252</u>
Current assets			
Accounts receivable	11	3,613,568	3,922,285
Amount due from Hong Kong Scout Foundation	12	12,000,000	12,000,000
Subventions receivable from the Education Bureau	13	40,001	-
Cash and cash equivalents	14	<u>41,007,866</u>	<u>36,606,500</u>
		<u>56,661,435</u>	<u>52,528,785</u>
Current liabilities			
Accounts payable	11	7,302,997	8,125,023
Amount due to Scout Association of Hong Kong	15	333,507	554,337
Deferred income in respect of designated donation and subventions for acquisition of plant and equipment	16	1,119,698	1,784,135
Unspent subventions refundable to the Social Welfare Department	17	8,191	469,658
Unspent subventions refundable to the Education Bureau	13	-	142,790
Unspent donations from The Hong Kong Jockey Club Charities Trust	18	955,265	866,854
Lease liabilities	19	-	1,256,762
		<u>9,719,658</u>	<u>13,199,559</u>
Net current assets		<u>46,941,777</u>	<u>39,329,226</u>
NET ASSETS		<u>48,086,098</u>	<u>42,502,478</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 2025 (continued)
 (Expressed in Hong Kong dollars)

	Note	2025 HKD	2024 HKD
FUNDS EMPLOYED			
Development Fund		<u>5,117,033</u>	<u>5,037,033</u>
Accumulated Fund		<u>14,124,982</u>	<u>13,238,527</u>
Restricted Funds			
Lump Sum Grant Reserve Fund		22,358,624	19,043,096
Provident Fund Reserve Fund		5,525,749	4,384,092
Subvention Reserve Fund		453,637	453,637
Lotteries Fund Block Grant Reserve Fund	20	<u>506,073</u>	<u>346,093</u>
		<u>28,844,083</u>	<u>24,226,918</u>
TOTAL FUNDS		<u>48,086,098</u>	<u>42,502,478</u>

Approved and authorised for issue by the Executive Committee on 24 June 2025.


 Yu Kam-wing
 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 2025
 (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	<u>5,037,033</u>	<u>13,238,527</u>	<u>19,043,096</u>	<u>4,384,092</u>	<u>453,637</u>	<u>346,093</u>	<u>42,502,478</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 2025
 (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 2024	5,037,033	13,238,527	19,043,096	4,384,092	453,637	346,093	42,502,478
Surplus and total comprehensive income for the year	-	5,450,569	-	-	-	-	5,450,569
Reclassification adjustment relating to interest income	80,000	(259,339)	177,010	-	-	2,329	-
Reclassification adjustment relating to Government subventions	-	(4,304,775)	3,138,518	1,166,257	-	-	-
Unspent Government subventions for the year	-	-	-	-	-	157,651	157,651
Provident fund adjustment for previous year	-	-	-	(24,600)	-	-	(24,600)
At 31 March 2025	<u>5,117,033</u>	<u>14,124,982</u>	<u>22,358,624</u>	<u>5,525,749</u>	<u>453,637</u>	<u>506,073</u>	<u>48,086,098</u>

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

8

The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of cash flows
for the year ended 31 March 2025
 (Expressed in Hong Kong dollars)

	Note	2025 HKD	2024 HKD
Operating activities			
Surplus for the year		5,450,569	1,490,942
Adjustments for:			
- Interest income		(705,416)	(737,678)
- Interest on lease liabilities	8(a)	23,662	66,319
- Depreciation on plant and equipment	8(c)	1,294,986	1,587,178
- Depreciation on right-of-use assets	8(c)	1,214,587	1,214,588
- Decrease in Provident Fund Reserve Fund		(24,600)	(81,924)
- Increase in Lotteries Fund Block Grant Reserve Fund		<u>157,651</u>	<u>57,105</u>
Operating cash flows before working capital changes		<u>7,411,439</u>	<u>3,596,530</u>
Decrease in accounts receivable		308,717	976,091
Increase in subventions receivable for the Education Bureau		(40,001)	-
(Decrease)/Increase in accounts payable		(822,026)	871,758
(Decrease)/Increase in amount due to Scout Association of Hong Kong		(220,830)	330,563
Decrease in deferred income in respect of designated donation and subventions for acquisition of plant and equipment		(664,437)	(78,060)
Decrease in unspent subventions refundable to the Social Welfare Department		(461,467)	(42,556)
Decrease in unspent subventions refundable to the Education Bureau		(142,790)	(67,056)
Increase in unspent donations from The Hong Kong Jockey Club Charities Trust		<u>88,411</u>	<u>213,378</u>
Net cash generated from operating activities		<u>5,457,016</u>	<u>5,800,648</u>
Investing activities			
Increase in amount due from Hong Kong Scout Foundation		-	(1,000,000)
Interest received		705,416	737,678
Payment for purchase of plant and equipment		<u>(480,642)</u>	<u>(1,257,061)</u>
Net cash generated from/(used in) investing activities		<u>224,774</u>	<u>(1,519,383)</u>
Financing activities			
Interest on lease liabilities paid		(23,662)	(66,319)
Capital element of lease rental paid	23	<u>(1,256,762)</u>	<u>(1,214,105)</u>
Net cash used in financing activities		<u>(1,280,424)</u>	<u>(1,280,424)</u>
Net increase in cash and cash equivalents		<u>4,401,366</u>	<u>3,000,841</u>
Cash and cash equivalents at 1 April		<u>36,606,500</u>	<u>33,605,659</u>
Cash and cash equivalents at 31 March	14	<u>41,007,866</u>	<u>36,606,500</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)
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 HKFRS Accounting Standards, 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 HKFRS Accounting Standards 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 or revised HKFRS Accounting Standards 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 Material accounting policies (continued)

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

The preparation of financial statements in conformity with HKFRS Accounting Standards 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)(iii)).

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 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)(iii)). 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)(ii)).

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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 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, subventions receivable from Education Bureau 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 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.

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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 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).

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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 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.

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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 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.

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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 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.

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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

	2025 HKD	2024 HKD
Subventions from the Social Welfare Department:		
Personal emoluments and other charges (note (i))	54,244,255	52,691,843
Central items (note (ii))	473,496	369,364
Rent	1,280,424	1,280,424
Government rent	21,240	21,240
Rates	112,760	108,760
Units renovation work, furniture and equipment	794,881	869,356
Less: Deferred income in respect of subventions for plant and equipment	(97,611)	(891,474)
	<u>56,829,445</u>	<u>54,449,513</u>
Subvention from the Labour Department:		
Reimbursement of Maternity Leave Pay Scheme	-	15,588
Subventions from other subventing agencies to the Education Centre:		
Labour and Welfare Bureau	164,120	173,347
Employees Retraining Board	3,763,740	3,314,420
	<u>3,927,860</u>	<u>3,487,767</u>
	<u>60,757,305</u>	<u>57,952,868</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)
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4 Donations from The Hong Kong Jockey Club Charities Trust

	2025 HKD	2024 HKD
Community Project	<u>2,006,589</u>	<u>1,731,622</u>
5 Other operating income		
	2025 HKD	2024 HKD
Interest income	625,416	651,678
Other donations	124,000	103,000
Rental of classrooms	4,800	6,015
Sundry income	<u>484,640</u>	<u>747,758</u>
	<u>1,238,856</u>	<u>1,508,451</u>

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

6 Activities and programme expenses – net

	2025					2024	
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD	Total HKD
Expenses							
Normal programme	69,723	3,061,588	1,569,006	1,406,120	6,126,437	7,142,966	
Special programme	-	993,944	2,018,962	-	3,012,906	2,577,274	
Training programme for Young Night Drifters	-	-	11,920	-	11,920	11,920	
Loving EM Families	-	-	47,282	-	47,282	42,454	
Best Drugs Fund Programme	-	3,189,040	-	-	3,189,040	3,266,484	
Basketball Training for high risk youth	-	-	-	-	14,015	14,464	
Youth Life Planning Activities	-	2,560,593	-	-	2,560,593	1,490,232	
Central items	-	727,641	-	-	727,641	390,894	
Community Based Project subvented by the Education Bureau							
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	1,584	-	-	1,584	-	
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	5	-	-	5	2,765	
- August 2022 - July 2023 (Project No. 2022/KT2217) (School year 2022/23)	-	-	-	-	-	14,088	
- August 2022 - July 2023 (Project No. 2022/KT2218) (School year 2022/23)	-	-	-	-	-	27,919	
- August 2022 - July 2023 (Project No. 2022/KT2231) (School year 2022/23)	-	-	-	-	-	62,505	
- August 2023 - July 2024 (Project No. 2023/KT2329) (School year 2023/24)	-	13,072	-	-	13,072	43,628	
- August 2023 - July 2024 (Project No. 2023/KT2330) (School year 2023/24)	-	4,332	-	-	4,332	2,140	
- August 2023 - July 2024 (Project No. 2023/KT2331) (School year 2023/24)	-	18,299	-	-	18,299	33,121	
- August 2023 - July 2024 (Project No. 2023/KT2345) (School year 2023/24)	-	-	70,483	-	70,483	17,654	
- August 2024 - July 2025 (Project No. 2024/KT2416) (School year 2024/25)	-	14,895	-	-	14,895	-	
- August 2024 - July 2025 (Project No. 2024/KT2432) (School year 2024/25)	-	-	34,737	-	34,737	-	
Project subvented by The Hong Kong Jockey Club Charities Trust	-	1,073,180	933,409	-	2,006,589	1,731,622	
Total expenses	<u>69,723</u>	<u>11,078,173</u>	<u>4,089,814</u>	<u>1,406,120</u>	<u>17,853,830</u>	<u>17,071,252</u>	

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

6 Activities and programme expenses – net (continued)

	2025					2024	
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD	Total HKD
Income							
Normal programme	-	2,055,999	901,250	692,872	3,650,121	2,872,451	
Special programme	-	1,518,370	2,447,307	-	3,965,677	4,203,888	
Training programme for Young Night Drifters	-	-	11,920	-	11,920	11,920	
Loving EM Families	-	-	47,282	-	47,282	42,454	
Best Drugs Fund Programme	-	3,189,040	-	-	3,189,040	3,266,484	
Basketball Training for high risk youth	-	-	-	-	14,015	14,464	
Youth Life Planning Activities	-	2,560,593	-	-	2,560,593	1,490,232	
Central items	-	123,498	-	-	123,498	151,740	
Community Based Project subvented by the Education Bureau							
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	1,584	-	-	1,584	-	
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	5	-	-	5	2,765	
- August 2022 - July 2023 (Project No. 2022/KT2217) (School year 2022/23)	-	-	-	-	-	14,088	
- August 2022 - July 2023 (Project No. 2022/KT2218) (School year 2022/23)	-	-	-	-	-	27,919	
- August 2022 - July 2023 (Project No. 2022/KT2231) (School year 2022/23)	-	-	-	-	-	62,505	
- August 2023 - July 2024 (Project No. 2023/KT2329) (School year 2023/24)	-	13,072	-	-	13,072	43,628	
- August 2023 - July 2024 (Project No. 2023/KT2330) (School year 2023/24)	-	4,332	-	-	4,332	2,140	
- August 2023 - July 2024 (Project No. 2023/KT2331) (School year 2023/24)	-	18,299	-	-	18,299	33,121	
- August 2023 - July 2024 (Project No. 2023/KT2345) (School year 2023/24)	-	-	70,483	-	70,483	17,654	
- August 2024 - July 2025 (Project No. 2024/KT2416) (School year 2024/25)	-	14,895	-	-	14,895	-	
- August 2024 - July 2025 (Project No. 2024/KT2432) (School year 2024/25)	-	-	34,737	-	34,737	-	
Total income	<u>-</u>	<u>9,499,685</u>	<u>3,526,994</u>	<u>692,872</u>	<u>13,719,551</u>	<u>12,240,673</u>	
Net expenses	<u>69,723</u>	<u>2,178,488</u>	<u>5,172,820</u>	<u>713,248</u>	<u>4,134,279</u>	<u>4,830,579</u>	

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The Friends of Scouting
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7 General operating expenses

	2025 HKD	2024 HKD
Head Office	2,144,140	2,097,296
Kai Yip	9,945,589	11,331,346
Long Ping	20,316,356	19,486,506
School Social Work Unit	18,194,947	18,169,377
Education Centre	4,814,329	5,012,263
	<u>55,415,361</u>	<u>56,096,788</u>

8 Surplus for the year

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

	2025 HKD	2024 HKD
(a) Finance cost:		
Interest on lease liabilities	<u>23,662</u>	<u>66,319</u>
(b) Staff costs:		
Included in general operating expenses:		
Salaries and allowances	45,601,117	44,712,120
Provident fund contributions	3,156,898	3,416,818
Other staff benefits	<u>(40,577)</u>	<u>563,599</u>
	<u>48,717,438</u>	<u>48,692,537</u>
Included in activities and programme expenses:		
Salaries and allowance	9,181,415	7,313,580
Provident Fund contributions	<u>402,308</u>	<u>320,204</u>
	<u>9,583,723</u>	<u>7,633,784</u>
(c) Other items:		
Auditor's remuneration	99,531	96,355
Depreciation of plant and equipment	1,294,986	1,587,178
Depreciation of right-of-use assets	<u>1,214,587</u>	<u>1,214,588</u>

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The Friends of Scouting
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 (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 2023	6,402,629	2,622,551	7,297,723	16,322,903
Additions	-	274,690	982,371	1,257,061
Write-off	<u>(8,200)</u>	<u>(60,480)</u>	<u>(834,537)</u>	<u>(903,217)</u>
At 31 March 2024 and 1 April 2024	6,394,429	2,836,761	7,445,557	16,676,747
Additions	-	253,950	236,692	480,642
Write-off	<u>(13,000)</u>	<u>(157,905)</u>	<u>(116,414)</u>	<u>(287,319)</u>
At 31 March 2025	<u>6,381,429</u>	<u>2,932,806</u>	<u>7,555,835</u>	<u>16,870,070</u>
Accumulated depreciation:				
At 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	<u>(8,200)</u>	<u>(60,480)</u>	<u>(834,537)</u>	<u>(903,217)</u>
At 31 March 2024 and 1 April 2024	6,394,429	2,517,229	5,806,424	14,718,082
Charge for the year	-	217,560	1,077,426	1,294,986
Eliminated on write-off	<u>(13,000)</u>	<u>(157,905)</u>	<u>(116,414)</u>	<u>(287,319)</u>
At 31 March 2025	<u>6,381,429</u>	<u>2,576,884</u>	<u>6,767,436</u>	<u>15,725,749</u>
Carrying value:				
At 31 March 2025	<u>-</u>	<u>355,922</u>	<u>788,399</u>	<u>1,144,321</u>
At 31 March 2024	<u>-</u>	<u>319,532</u>	<u>1,639,133</u>	<u>1,958,665</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 2023, 31 March 2024 and 1 April 2024	3,643,763
Derecognition as a result of termination of a lease	<u>(3,643,763)</u>
At 31 March 2025	<u>-</u>
Accumulated depreciation:	
At 1 April 2023	1,214,588
Charge for the year	<u>1,214,588</u>
At 31 March 2024 and 1 April 2024	2,429,176
Charge for the year	1,214,587
Write back on termination of a lease	<u>(3,643,763)</u>
At 31 March 2025	<u>-</u>
Carrying value:	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>1,214,587</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.

12 Amount due from Hong Kong Scout Foundation

The amount is unsecured, bearing interest at 4% (2024: 4.3%) per annum, equivalent to the average rate of return of investment funds of Hong Kong Scout Foundation, and repayable on demand.

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

13 Subventions receivable from/Unspent subventions refundable to the Education Bureau

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

	Project No.			Total
	2020/ KT2018 HKD	2020/ KT2019 HKD	2020/ YL2032 HKD	HKD
For the school year 2020/21				
Balance at 1 April 2023, 31 March 2024 and 1 April 2024	225	9,487	57,323	67,035
Refund to Education Bureau	<u>(225)</u>	<u>(9,487)</u>	<u>(57,323)</u>	<u>(67,035)</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Project No.			Total
	2021/ KT2120 HKD	2021/ YL2131 HKD		HKD
For the school year 2021/22				
Balance at 1 April 2023, 31 March 2024 and 1 April 2024	1,856	47,305		49,161
Total expenditure incurred	<u>(1,584)</u>	<u>-</u>	<u>-</u>	<u>(1,584)</u>
Refund to Education Bureau	<u>(272)</u>	<u>(47,305)</u>	<u>-</u>	<u>(47,577)</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Project No.			
	2022/ KT2216 HKD	2022/ KT2217 HKD	2022/ KT2218 HKD	2022/ YL2231 HKD
For the school year 2022/23				
Balance at 1 April 2023	1,566	(2,307)	10,820	83,571
Subvention received	1,204	16,395	16,430	-
- 3rd instalment	-	-	-	34,029
Funding from School	-	-	-	4,000
Interest received	<u>-</u>	<u>-</u>	<u>669</u>	<u>-</u>
Subtotal	2,770	14,088	27,919	87,571
Total expenditure incurred	<u>(2,765)</u>	<u>(14,088)</u>	<u>(27,919)</u>	<u>(62,505)</u>
At 31 March 2024 and 1 April 2024	5	-	-	25,066
Total expenditure incurred	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Refund to Education Bureau	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,066)</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

13 Subventions receivable from/Unspent subventions refundable to the Education Bureau (continued)

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

	Project No.				Total HKD
	2023/ KT2329 HKD	2023/ KT2330 HKD	2023/ KT2331 HKD	2023/ YL2345 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 and 1 April 2024	(3,938)	2,391	(16,613)	19,683	1,523
Subvention received					
- 2nd instalment	-	-	20,568	-	20,568
- 3rd instalment	17,010	1,941	13,272	-	32,223
- Funding from School	-	-	-	4,900	4,900
Interest received	-	-	1,072	-	1,072
Subtotal	13,072	4,332	18,299	24,583	60,286
Total expenditure incurred	(13,072)	(4,332)	(18,299)	(70,483)	(106,186)
At 31 March 2025	-	-	-	(45,900)	(45,900)

	Project No.		Total HKD
	2024/ KT2416 HKD	2024/ YL2432 HKD	
For the school year 2024/25			
Subvention received			
- 1st instalment	11,340	43,668	55,008
Interest received	523	-	523
Subtotal	11,863	43,668	55,531
Total expenditure incurred	(14,895)	(34,737)	(49,632)
At 31 March 2025	(3,032)	8,931	5,899
At 31 March 2025 in total			(40,001)
At 31 March 2024 in total			142,790

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The Friends of Scouting
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14 Cash and cash equivalents

	2025 HKD	2024 HKD
Cash on hand	56,950	57,450
Current accounts	6,747,331	5,529,365
Savings accounts	18,535,788	17,073,133
Fixed deposits – maturity within 3 months at acquisition	15,667,797	13,946,552
	41,007,866	36,606,500

Included in the year end balances were funds totalling HKD28,116,164 (2024: HKD24,314,271), which are held for designated purposes. The applications of these funds are subject to the conditions laid down by the Social Welfare Department.

15 Amount due to Scout Association of Hong Kong

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

16 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 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 and 1 April 2024	1,308,881	475,254	1,784,135
Credited for the year	97,611	375,271	472,882
Released to income and expenditure	(794,881)	(342,438)	(1,137,319)
Balance at 31 March 2025	611,611	508,087	1,119,698

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The Friends of Scouting
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17 Unspent subventions refundable to the Social Welfare Department

	Refundable Social Welfare Rates Surplus Fund HKD	Refundable Social Welfare Development Fund HKD	Total HKD
Balance at 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 and 1 April 2024	11,514	458,144	469,658
Government subventions granted for the year	1,421,937	-	1,421,937
Recognition of Government subventions for the year	(1,413,747)	-	(1,413,747)
Refund to Government	(11,513)	(460,140)	(471,653)
Interest received	-	1,996	1,996
Balance at 31 March 2025	8,191	-	8,191

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The Friends of Scouting
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18 Unspent donations from The Hong Kong Jockey Club Charities Trust

	Community Project HKD
Balance at 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 and 1 April 2024	866,854
Donation received during the year	2,095,000
Recognition of donation for the year	(2,006,589)
Balance at 31 March 2025	955,265

19 Lease liabilities

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

	2025		2024	
	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
Less: Total future interest expenses	-	-	-	(23,662)
Present value of leases liabilities	-	-	1,256,762	

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The Friends of Scouting
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Notes to the financial statements (continued)
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20 Lotteries Fund Block Grant Reserve Fund

	HKD	HKD
Balance at 1 April 2023		287,186
Add: Block Grant received during the year	779,000	
Interest income received	<u>1,802</u>	
		780,802
Less: Utilised during the year		
Furniture and equipment	(318,757)	
Minor Work Projects	<u>(403,138)</u>	
		<u>(721,895)</u>
Balance at 31 March 2024 and 1 April 2024		346,093
Add: Block Grant received during the year	813,000	
Interest income received	<u>2,329</u>	
		815,329
Less: Utilised during the year		
Furniture and equipment	(375,271)	
Minor Work Projects	<u>(280,078)</u>	
		<u>(655,349)</u>
Balance at 31 March 2025		<u>506,073</u>

There was no outstanding capital commitment as at 31 March 2025 and 2024.

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.

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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 (continued)

(b) Nature and purpose of 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 2025 and 2024.

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.

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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)

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 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 2025 and 2024.

23 Note to the statement of cash flows

Reconciliation of liabilities arising from financing activities

	Lease liabilities HKD
At 1 April 2023	2,470,867
Capital element of lease rental paid	<u>(1,214,105)</u>
At 31 March 2024 and 1 April 2024	1,256,762
Capital element of lease rental paid	<u>(1,256,762)</u>
At 31 March 2025	<u>-</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)

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	2025 HKD	2024 HKD
<u>Scout Association of Hong Kong</u>			
License and management fees paid	(i)	<u>1,575,132</u>	<u>1,708,782</u>
<u>Hong Kong Scout Foundation</u>			
Interest income	(ii)	480,000	516,000
Interest income receivable	(ii)	<u>480,000</u>	<u>516,000</u>

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. The receivable balance is included in the accounts receivable.

Balances with related parties are disclosed in the statement of financial position and in notes 12 and 15.

25 Possible impact of new standards, amendments to standards and interpretations issued but not yet effective for the year ended 31 March 2025

Up to the date of issue of these financial statements, the HKICPA has issued certain amendments to HKFRS Accounting Standards which are not yet effective for the year ended 31 March 2025 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 2025
 (Expressed in Hong Kong dollars)

For Management Information Only

	2025 HKD	2024 HKD
Sundry income		
<u>Name of units</u>		
Head Office	58,958	70,492
Kai Yip	176,250	220,274
Long Ping	175,506	217,979
School Social Work Unit	47,410	58,794
Education Centre	26,516	180,219
	<u>484,640</u>	<u>747,758</u>

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 2025
 (Expressed in Hong Kong dollars)

For Management Information Only

	2025						2024					
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work Unit HKD	Education Centre HKD	Total HKD	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work Unit HKD	Education Centre HKD	Total HKD
General operating expenses												
Audit fee	19,400	19,400	19,400	19,400	21,931	99,531	18,800	18,800	18,800	18,800	21,155	96,355
Cleaning fee	6,700	114,892	70,477	39,202	-	231,271	6,700	127,434	85,928	44,169	-	264,231
Depreciation of plant and equipment	11,198	838,123	187,915	100,082	157,668	1,294,986	12,655	920,553	237,425	117,658	298,887	1,587,178
Depreciation of right-of-use assets	-	627,407	472,849	114,831	-	1,214,587	-	627,409	472,849	114,330	-	1,214,588
Furniture and equipment	-	1,570	1,190	16,809	-	19,569	-	288	98,576	-	21,752	120,616
Government rent	14,240	-	21,240	-	-	35,480	12,944	-	21,240	-	-	34,184
Insurance	14,206	172,139	200,226	147,381	47,324	581,276	15,109	175,695	219,294	157,204	65,560	632,862
License and management fee	51,522	-	-	-	1,523,610	1,575,132	51,522	-	-	-	1,657,260	1,708,782
Postage	1,406	2,772	2,000	600	-	6,778	2,831	1,500	3,750	600	-	8,681
Printing and stationery	16,681	29,915	22,805	32,731	36,000	138,132	14,943	47,892	37,889	38,395	36,297	175,416
Promotional expenses	-	-	-	-	197,228	197,228	-	-	-	-	215,430	215,430
Provident fund	178,432	568,871	1,312,141	999,691	97,763	3,156,898	185,352	671,531	1,311,217	1,121,332	127,386	3,416,818
Rates	23,712	70,600	34,400	7,760	-	136,472	21,540	68,600	33,400	6,760	-	130,300
Repairs and maintenance	5,181	347,344	154,595	42,899	68,538	618,557	6,725	333,980	174,676	54,200	42,066	611,647
Salaries	1,810,757	7,004,755	17,559,019	16,597,897	2,628,689	45,601,117	1,692,980	7,838,203	16,456,768	16,195,573	2,528,596	44,712,120
Staff benefits and long service payment	(23,558)	(128,416)	(64,815)	(53,044)	15,572	(254,261)	39,823	104,912	85,615	141,650	(1,434)	370,576
Staff medical	2,489	13,837	35,297	32,409	5,812	89,844	3,775	14,800	36,880	29,553	7,581	92,589
Staff recruitment	310	60,499	5,964	2,386	4,361	73,520	-	42,290	16,699	2,386	1,815	63,190
Staff training	-	-	68,100	55,740	-	123,840	-	1,620	41,400	57,414	-	100,434
Sundry	8,285	5,675	4,566	7,441	4,414	30,381	7,701	6,559	7,318	14,281	5,670	41,529
Telephone	3,110	20,061	31,182	4,449	5,419	64,221	3,420	15,680	31,610	4,450	5,984	61,144
Transportation	69	19,027	60,994	678	-	80,768	188	17,735	65,428	1,884	-	85,235
Utilities	-	157,118	116,611	26,105	-	300,034	-	197,577	128,320	26,986	-	352,883
	<u>2,144,140</u>	<u>9,945,589</u>	<u>20,316,356</u>	<u>18,194,947</u>	<u>4,614,329</u>	<u>55,415,361</u>	<u>2,097,296</u>	<u>11,331,346</u>	<u>19,486,506</u>	<u>18,169,377</u>	<u>5,012,263</u>	<u>56,096,788</u>

本社提供駐校社會工作服務的學校

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	
嚮色園主辦可道中學	
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
樂善堂梁鍊琚學校	
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 : lpit.sahkfos.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 : 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

童軍知友社年報

