

創造有利條件，
以協助青少年建立自我、
貢獻社群。

童軍知友社年報



香港童軍總會
童軍知友社
二〇二五至二〇二六年度年報



香港童軍總會
童軍知友社

SCOUT ASSOCIATION OF HONG KONG
THE FRIENDS OF SCOUTING



● ANNUAL REPORT
2025-2026 年報

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

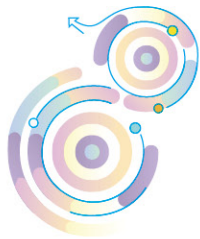
我們重視：

- 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



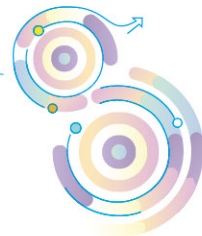
- 協助香港童軍總會向非童軍之青少年宣揚童軍精神。
- 組織由政府資助之青少年服務，以促進青少年個人之成長。
- 鼓勵本社會員在日常生活中，恪守童軍處世原則。
- 主辦由香港童軍總會委派之各項活動或服務。



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社長獻辭



童軍知友社轄下各服務單位，包括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，均能各司其職，持續為青少年及其家庭提供專業且多元化的服務，回應社群在不同層面的需要，為青少年的健康成長奠定穩固基礎。

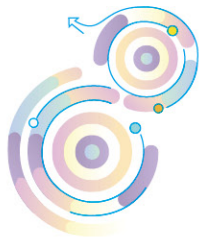
2025/2026 年度是本社服務成果豐碩的一年。「友善社區——SOUL Keeper 精神健康守護者計劃」在香港社會服務聯會舉辦的 2025 年「至善獎」中，榮獲「卓越服務組別」——兒童及青少年組別最高榮譽——白金獎，充分肯定了本社於推動青少年精神健康工作的成效與專業；此外，綜合教育中心亦獲僱員再培訓局頒發「ERB 課程管理獎」。可見本社在相關服務上的努力與成果，成績令人鼓舞。

在羅保林總監的帶領下，本社整體服務得以穩步發展，並取得亮麗成果，可喜可賀。各項服務能順利推行並取得佳績，有賴一眾前線同工的專業表現與付出。本人謹此向所有同工致以衷心謝意，並對他們在服務路上的堅持與承擔表示高度讚賞。尤為難得的是，在整體經濟環境不明朗、資源相對緊絀的情況下，本社服務仍能持續深化及提升，取得如此卓越成效，實在令本人深感驕傲。

展望來年，期望各位同工、各級總監及會務委員繼續秉持服務青少年的初心，各盡所能，上下一心，攜手為青少年提供高質素而具影響力的服務，與他們同行成長，並共同推動童軍知友社的服務再創高峰。

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

童軍知友社以「創造有利條件，以協助青少年建立自我、貢獻社群」為服務使命。多年來，本社一直因應青少年在不同成長階段的需要，提供多元而適切的服務，致力支持其全面發展，並與他們攜手同行、共同成長。

於 2025/2026 年度，本社轄下三個社會服務單位，包括學校社會工作服務、啟業中心及朗屏中心，共舉辦 2,242 項活動，參與人數高達 105,589 名，出席人次合共 144,665，並為 2,057 宗個案提供服務，個案面談次數逾 27,980 次，整體服務數字比 2024/2025 年度有所增長。

本社一直以來主力為低收入家庭、少數族裔青少年、高危青少年，以及有特殊教育需要的學童及其家長提供服務。同時，配合青少年在不同成長階段的需要，本社亦提供生涯規劃、領袖培訓及義工訓練等多元服務。

此外，本社高度關注青少年精神健康，並以「友善社區——SOUL Keeper 精神健康守護者計劃」為核心，推動各類型活動，積極回應社會對青少年精神健康議題的關注。自計劃推行以來，廣泛地獲得青少年及各界持份者的肯定，並於香港社會服務聯會舉辦的 2025 年「至善獎」中，榮獲「卓越服務組別」的「卓越兒童及青少年服務獎」——白金獎。

綜合教育中心於 2025/2026 年度共舉辦 263 項課程，涵蓋兒童及青少年課程、成人課程及僱員再培訓課程，參加人數達 3,698 人。課程類型及服務對象多元，服務質素亦持續提升。中心於「ERB 年度頒獎禮 2025-26」更榮獲僱員再培訓局頒發「ERB 課程管理獎」，肯定本社於課程行政、質素保證、學員支援及就業服務方面的卓越表現。

本社亦積極推動童軍旅發展，現時由本社主辦的童軍旅共有 9 個，童軍成員人數約 390 名。同時，本社亦踴躍參與總會舉辦的活動，包括派出青年舞隊參與「童行未來 @115 音樂會暨開展禮」，為於紅磡體育館舞台演出的其中一員。

本人首年擔任童軍知友社總監，對本社能取得如此卓越的服務成果，深感驕傲。謹此衷心感謝前線同工的努力、各級總監及領袖的無私奉獻，以及會務委員的鼎力支持。深信在大家上下一心的共同努力下，本社於來年必能再創佳績，為青少年及社群作出貢獻。

童軍知友社總監
羅保林



2025 至 2026 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



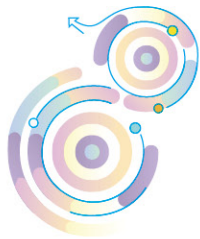
馮和順先生



歐陽卓倫醫生, MH, JP



勞國康先生



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



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



杜濶峰先生, 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



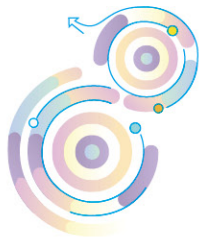
陳國雄先生



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



陳永祥先生

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



梁耀偉先生



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



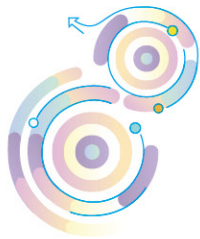
葉志成先生



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, MSM



副香港總監 (管理)
盧建業先生



童軍知友社總監
羅保林先生



副童軍知友社總監
(青少年服務)
馮志豪教授



助理童軍知友社總監
(常務)
陳國權先生



署理助理童軍知友社總監
(社會服務及外部協調)
薛衛東先生

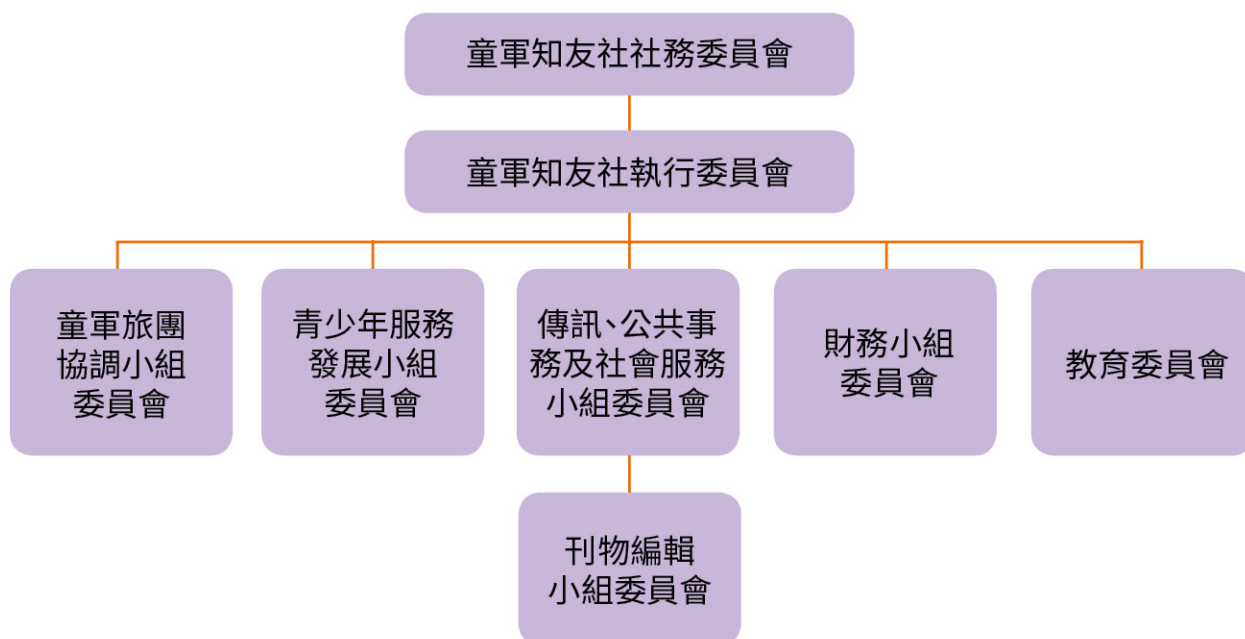


助理童軍知友社總監
(社會服務及內部協調)
李錦榮先生

(上述資料截至 31.3.2026)

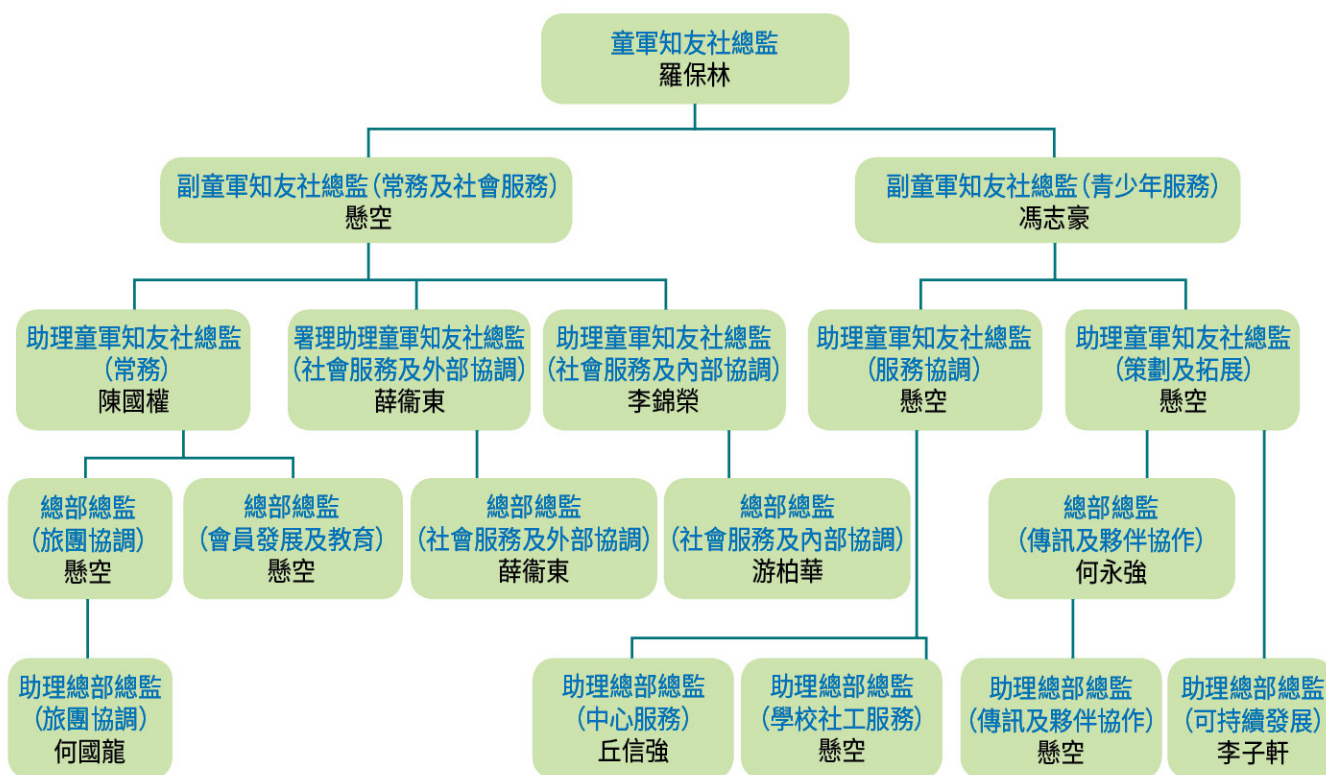


委員會架構

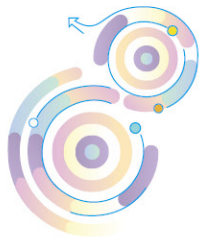


總監及領袖架構

(截至 31.3.2026)



總部領袖：章嘉輝 郭偉基 吳俊蔚 張肇漢 梁顯裕 李凱婷 何朗群
梁鐵魂 劉淑華 鄺志立 潘鍵維 林文斌 黃秉剛 林旭傑



社務委員會及各委員會

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
	陳永雄先生	吳振雄先生	姚恩平先生
	譚浩青先生	陳炫亨先生	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	陳永祥先生		
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
	杜淮峰先生, GBS	吳亞明先生	顏明仁博士
	岑文光先生		
法律顧問	王建明先生	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			羅保林先生
副童軍知友社總監(青少年服務)			馮志豪教授
副童軍知友社總監(常務及社會服務)			懸 空
助理童軍知友社總監(常務)			陳國權先生
助理童軍知友社總監(社會服務及內部協調)			李錦榮先生
署理助理童軍知友社總監(社會服務及外部協調)			薛衛東先生
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(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)			薛衛東先生
總部總監(旅團協調)			懸 空
總部總監(會員發展及教育)			懸 空



社務委員會（續）

助理總部總監（旅團協調）
助理總部總監（中心服務）
助理總部總監（可持續發展）
助理總部總監（學校社工服務）
助理總部總監（傳訊及夥伴協作）
執行委員會會務委員
各小組委員會會務委員
總幹事
副總幹事
督導主任（朗屏）
督導主任（學校社會工作）
署理督導主任（啟業）
行政主任
綜合教育中心經理

何國龍先生
丘信強先生
李子軒博士
懸 空
懸 空

李思行女士
王婉玲女士
岑佩儀女士
鍾詠雯女士
林嘉惠女士
陳青霞女士
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
秘書 陳永祥先生
司庫 林炳玉先生

葉啓亮先生

財務小組委員會主席
青少年服務發展小組委員會主席
教育委員會主席
傳訊、公共事務及社會服務小組委員會主席
童軍旅團協調小組委員會主席
香港總監
副香港總監（管理）
童軍知友社總監
副童軍知友社總監（青少年服務）
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（社會服務及內部協調）
署理助理童軍知友社總監（社會服務及外部協調）

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
梁耀偉先生
黎偉生博士, MSM
盧建業先生
羅保林先生
馮志豪教授
懸 空
陳國權先生
李錦榮先生
薛衛東先生



執行委員會 (續)

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

吳亞明先生

盧偉誠先生

蔡宗輝先生

鍾明浩先生

顏秀峰先生

懸 空

懸 空

李思行女士

葉建生先生

周炳朝先生

葉志成先生

列席人士

副總幹事

督導主任 (朗屏)

督導主任 (學校社會工作)

署理督導主任 (啟業)

行政主任

綜合教育中心經理

王婉玲女士

岑佩儀女士

鍾詠雯女士

林嘉惠女士

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

顏明仁博士

李啟明博士

委員

吳龍昌先生

葉建生先生

盧偉誠先生

陳樹鏌先生, SBS, JP

丁偉明先生

陳德恒先生

譚兆炳先生

李皓君先生

顏瀚怡先生

梁偉倫博士

郭慧良博士

張俊彥先生

葉浩然先生

林旭傑博士

李少鶴先生

伍桂麟博士

唐少勳女士

李家禧先生

熊志忠先生

當然委員

綜合教育中心校董會成員*

列席

童軍知友社司庫

林炳玉先生

副香港總監 (管理)

盧建業先生

副總幹事

王婉玲女士

會議秘書

綜合教育中心經理

鄭敏怡女士

* 備註

綜合教育中心校董會成員

教育委員會主席

林建華博士, BBS, MH

童軍知友社總監

羅保林先生

副童軍知友社總監 (常務及社會服務)

懸 空

助理童軍知友社總監 (常務)

陳國權先生

總幹事

李思行女士

余錦榮先生

鄭國強先生



財務小組委員會

主席	鄭國強先生		
副主席	姚恩平先生	楊繼文先生	
委員	童軍知友社司庫		林炳玉先生
	副童軍知友社總監 (青少年服務)		馮志豪教授
	副童軍知友社總監 (常務及社會服務)		懸 空
	助理童軍知友社總監 (常務)		陳國權先生
	助理童軍知友社總監 (服務協調)		懸 空
	顏介中先生	蔣紹恒先生	
列席	童軍知友社總監		羅保林先生
	副總幹事		王婉玲女士
	署理督導主任 (啟業)		林嘉惠女士
	綜合教育中心經理		鄭敏怡女士
會議秘書	行政主任		陳青霞女士

童軍旅團協調小組委員會

主席	梁耀偉先生		
顧問	周愛珠女士	梅志強先生	李勁冲先生
委員	助理童軍知友社總監 (常務)		陳國權先生
	總部總監 (旅團協調)		懸 空
	助理總部總監 (旅團協調)		何國龍先生
	東九龍第138 旅旅長		吳凱帆先生
	荃灣第42 旅旅長		郭靈琳先生
	沙田南第45 旅旅長		董曼琪女士
	十八鄉第22 旅旅長		高兆基先生
	港島第241 旅旅長		羅嘉輝先生
	大埔北第6 旅旅長		吳俊蔚先生
	新界第1185 旅旅長		劉景行先生
	港島第1759 旅旅長		葉彥康先生
	新界第1782 旅代表		林文松先生
	游朝暉先生	蕭百明先生	盧緒章先生
列席	各旅務委員會主席		羅保林先生
	童軍知友社總監		懸 空
	副童軍知友社總監 (常務及社會服務)		陳青霞女士
	行政主任		岑佩儀女士
	朗屏中心協調職員		袁詠嫻女士
	啟業中心協調職員		鍾綺雯女士
會議秘書	幹事		



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
	梁淑英女士		
委員	助理童軍知友社總監(社會服務及內部協調)		李錦榮先生
	署理助理童軍知友社總監(社會服務及外部協調)		薛衛東先生
	總部總監(社會服務及內部協調)		游柏華先生
	總部總監(社會服務及外部協調)		薛衛東先生
	紀曉經先生	陳小慧女士	蕭百明先生
	顧家哲先生	鄭月朝先生	王顯強醫生
	吳佩珊女士	陳德發先生	
列席	童軍知友社總監		羅保林先生
	副童軍知友社總監(常務及社會服務)		懸 空
	總部總監(傳訊及夥伴協作)		何永強先生
	督導主任(學校社會工作)		鍾詠雯女士
	行政主任		陳青霞女士
會議秘書	幹事		鍾綺雯女士

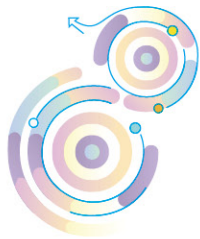
青少年服務發展小組委員會

主席	邱浩波先生, GBS, MH, JP		
副主席	陳偉道先生, MH		
顧問	黎培榮先生, MH		
委員	副童軍知友社總監(青少年服務)		馮志豪教授
	助理童軍知友社總監(服務協調)		懸 空
	助理童軍知友社總監(策劃及拓展)		懸 空
	陳鑑銘先生	黃炳山先生	陳佩儀女士
	符俊雄先生	任 剛博士	文家安先生
	陳冰妍女士	鍾志源博士	陳玉嬋博士
	蔡遠寧博士	林旭傑博士	
列席	童軍知友社總監		羅保林先生
	總部總監(傳訊及夥伴協作)		何永強先生
	副總幹事		王婉玲女士
	督導主任(朗屏)		岑佩儀女士
	督導主任(學校社會工作)		鍾詠雯女士
	署理督導主任(啟業)		林嘉惠女士
會議秘書	助理文員		黃眉繡女士



刊物編輯小組委員會

主席	周炳朝先生		
副主席	蔡宗輝先生		
顧問	楊毓照先生, MH, JP	梁淑英女士	
委員	助理童軍知友社總監(社會服務及內部協調)		
	總編輯		李錦榮先生
	學校社會工作服務代表		岑佩儀女士
	啟業中心代表		陳潔瑩女士
	朗屏中心代表		馮藹照女士
	綜合教育中心代表		蔡慧煌女士
	陳建偉博士	丁偉明先生	莫綺婷女士
	周啟賢先生	伍桂靈先生	胡偉明先生
	童軍知友社總監		
	總部總監(社會服務及內部協調)		
列席	助理文員		羅保林先生
會議秘書			游柏華先生
			黃眉繡女士



中央行政及統籌

周年會議

「2024 至 2025 年度社務委員會周年會議」於 2025 年 7 月 11 日在香港童軍中心周湛榮集會堂舉行，會議上通過 2024/2025 年度周年報告書及財務報告、2025/2026 年度財政預算、2025/2026 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的社長及余錦榮先生為新一屆主席。

香港童軍總會 童軍知友社
2024至2025年度社務委員會周年會議



獎勵

本社於本年度共有 13 位人士獲香港童軍總會頒發獎勵，表揚他們對童軍運動所作出之貢獻：

功績榮譽十字章：余錦榮先生
吳振雄先生
游柏華先生
吳凱帆先生

優良服務獎章：陳永雄先生

姚恩平先生

郭慧良博士

黃炳山先生

功績榮譽獎章：杜濞峰先生, GBS

馮藹照女士

優異服務獎章：王婉玲女士
植嘉穎女士

感謝狀：高梁賀恩女士

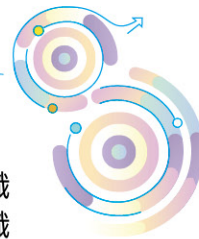
財務

2025 至 2026 年度之財政報告，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 2026 年 3 月 31 日)





就職典禮暨周年晚宴

緊接周年會議於同日在香港童軍中心 8 樓總監俱樂部舉行「2025/2026 年度社務委員會就職典禮暨周年晚宴」，由香港總監黎偉生博士，IMSM 擔任主禮人，共有 118 名委員、總監、職員及其親友參加，筵開 10 席，聚首一堂。當晚進行委任狀頒授儀式外，同時頒發功績榮譽獎勵、長期服務獎勵、義工嘉許狀及木章等。



典禮開始前合照



頒發委任狀

新春團拜

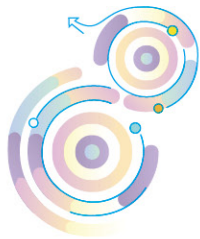
丙午年新春團拜於 2026 年 2 月 28 日（農曆正月十二）在香港童軍中心周湛榮集會堂舉行，近 180 名委員、總監、領袖、童軍旅成員、職員及親友一同參與。本社社長彭偉昌高等法院上訴法庭法官向在場人士獻上新春賀辭，並由童軍知友社總監羅保林先生帶領一眾嘉賓進行「切金豬」儀式。隨後在場人士一同享用到會美食、參與新春遊戲及幸運大抽獎，氣氛熱鬧。



一眾嘉賓與醒獅共同向在場人士恭賀新禧



幸運大抽獎



友善社區 精神健康守護者計劃

與情緒做朋友：SOUL Keeper 陪伴青少年走過 2025

本社推行的「友善社區——SOUL Keeper 精神健康守護者計劃」（下稱「計劃」），榮獲香港社會服務聯會 2025 年至善獎「卓越兒童及青少年服務獎」——白金獎。這份肯定，見證了本社在支援青少年精神健康方面的努力與成果。計劃緊扣《2025 年施政報告》中的「精神健康分層護理模式」，透過全民參與及針對性介入兩層架構，加強社區層面的預防、教育、早期辨識及支援工作，與持份者及專業人士並肩同行，支援青少年應對情緒需求與危機。

計劃以「自我關懷，彼此關顧」為核心信念，致力建立持份者與青少年共同參與的精神健康關懷系統，讓每一個都不再孤單面對情緒的起伏。



獎項不僅肯定本社的工作，更彰顯童軍運動於兒童及青少年服務領域的傑出表現



榮獲香港社會服務聯會 2025 年「至善獎」，兒童及青少年組別最高榮譽——「卓越兒童及青少年服務獎」——白金獎

第一層：全民參與，及早辨識、及早介入並加以支援

本年度，計劃以「Be Friends with Your Emotions」為主題，舉辦精神健康社區體驗日。同時，透過青年教育劇場、表達藝術、靜觀體驗及多元媒體工作坊，幫助兒童及青少年認識情緒的特性與需要，學習如何與情緒和諧共處，像對待朋友一樣陪伴它成長。全年服務超過 2,050 人次，舉辦超過 10 個靜觀及藝術表達體驗工作坊，更吸引超過 200 對親子參與，提供一個安全、開放的平台，讓家人一起分享情緒、互相理解。



精神健康社區體驗日



透過藝術創作促進親子的互動及共享快樂時光



以靜觀五感練習，覺察身體、情緒及想法



計劃大力推行「SOUL Keeper 精神健康守護者課程 Level 1」，共舉辦 11 班證書課程及精神健康章考核，其中 7 班由具教練資格的童軍領袖開辦，共有 193 名童軍成員獲得證書及成功考獲精神健康章，整體培訓超過 300 名 SOUL Keepers，大大提升持份者及早辨識和處理情緒問題的能力。培訓期間共辨識 17 名有輕度情緒困擾及 3 名有中度情緒困擾的成員，並即時提供適切支援，讓他們在危機出現前已獲得陪伴。



SOUL Keeper 精神健康體驗館——讓青少年從遊戲中學習「自我關懷，彼此關顧」的概念

「SOUL Keeper 義・遊・團」2025-2026 服務計劃招募了 21 名來自不同中學的青年人。完成 Level 1 培訓後，他們不僅在香港本地，更前往台北探訪多間青少年精神健康機構，深入了解各地實務經驗，共同策劃並推行義工服務。青年團員親手設計「情緒小卡」，以立體方式呈現情緒狀態，幫助更多人從「三不」（看不見、說不出、聽不到）的情緒狀態，走向「三得」（看得見、說得出、聽得到）。計劃亦與香港理工大學、香港科技大學、香港海關義工隊、循道衛理楊震社會服務處及香港科技探索有限公司（HKTVmall）等持份者合作，進行 SOUL Keeper 精神健康訓練，透過藝術創作協助超過 300 名兒童認識及照顧自身情緒，在輕鬆的氛圍中學會自我關懷。



青年人設計認識情緒小卡，推廣自我關懷，彼此關顧的訊息



參觀及了解台灣動物輔導治療的介入手法

此外，計劃舉辦「靜觀 eMotion 體驗工作坊」，讓社工、老師、輔導員及家長掌握靜觀介入技巧；「MindfulKids® 第一階段訓練證書課程」則進一步支援專業人士，建立「及早辨識、及早介入」的實務模式。年底更與香港理工大學護理學院合辦「『與情緒共處』青少年精神健康研討會暨工作坊」，邀請精神科醫生、教授及校長分享跨界別合作經驗與科技介入成效，凝聚各界力量，共同構建關懷網絡與自我延續的生態。



靜觀 eMotion 體驗工作坊——建立「及早辨識，及早介入」模式以支援青少年精神健康



「與情緒共處」青少年精神健康研討會暨工作坊——探討青少年精神健康服務的挑戰與跨界合作





第二層：針對性的評估和介入服務

針對輕度至中度情緒困擾的青少年，計劃提供專業支援。本年度約有 90 名兒童及青少年接受 4 至 8 節小組治療後，逐步恢復情緒穩定，有效降低自傷及自殺行為的風險。

本社出版《多元科技靜觀介入輔導服務實務手冊》，將靜觀認知療法 (MBCT) 與 CAVE、VR、AR 等多元科技融合，讓輔導服務更貼近青少年日常生活。《手冊》匯集前線實務經驗，成為業界專業人士的重要參考。

與香港理工大學護理學院合作完成的虛擬實境靜觀課程 (VR-MBI) 研究報告，進一步印證科技介入的成效。42 名有輕度至中度焦慮的青少年完成八週 CAVE 沉浸式訓練後，結果顯示課程有高度可行性與良好接受度。參與者的焦慮症狀及壓力水平明顯改善，證實沉浸式科技能有效輔助青少年調節身心。

此外，計劃完成「2025 年中學生精神健康問卷調查」報告，獲得 17 間中學支持，共收回 4,434 份學校有效樣本及 77 份社區有效樣本。結果顯示，參與 SOUL Keeper 計劃的學生其精神健康指數較未參與者高出 5%，反映計劃有助提升青少年整體精神健康水平。



出版《多元科技靜觀介入輔導服務實務手冊》，並與香港理工大學護理學院合作研究多元科技結合靜觀，支援焦慮症狀的青少年



多元科技靜觀介入輔導服務實務手冊 (電子版)



定期進行精神健康調查，建立本港青少年數據庫



2025 年，SOUL Keeper 計劃以系統性培訓、沉浸式體驗及實證研究為基礎，成功推動「及早辨識、及早介入、加以支援」，為青少年編織更堅固的精神健康安全網。展望未來，我們將繼續優化服務模式，擴大合作網絡，並配合政府政策，建構更具包容性及可持續性的友善社區，讓每一位青少年都能在關懷中學會與情緒做朋友，勇敢而堅強地成長。



SOUL Keeper 證書培訓課程



SOUL Keeper 計劃網頁



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

賽馬會啟業青少年服務中心



前言

啟業中心於 2025 至 2026 年度提供了 771 個核心活動，活動節數共 2,167 節，參與者共 57,156 人次；個案方面，啟業中心為 284 宗個案提供了 2,119 節個案輔導服務，連同 260 次個人諮詢服務，總面談節數為 2,379 節。啟業中心於 2025 至 2026 年度的活動、個案輔導及諮詢服務與去年相若。透過多元化的介入手法與社區連結，中心在精神健康、生涯規劃、領袖培訓等領域均取得顯著成效。

重點服務介紹

1. 友善社區 —— SOUL Keeper 精神健康守護者計劃

- 跨專業協作與研討：舉辦「與情緒共處」青少年精神健康研討會暨工作坊，邀請精神科醫生、心理學家及表達藝術治療師等跨專業嘉賓，共同探討在分層護理 (Stepped Care) 模式中提升青少年健康的策略。
- 多元社區體驗：舉辦「BE FRIENDS with your Emotions」精神健康社區體驗日及「靜觀 eMotion 體驗工作坊」。
- 「情緒藝遊者計劃」藝術體驗童樂日：獲賽馬會慈善信託基金資助，活動設有童軍特色攤位及表達藝術工作坊，以藝術讓參加者覺察自我需求並學習與情緒共處。
- 持續培訓：推行 MindfulKids® 第一階段訓練證書課程，並攜手各界「童」建精神健康友善社區。
- 「精神健康體驗館」創新沉浸式學習：中心打破傳統教育框架，首創結合 AR (擴增實境) 技術與密室解謎的體驗館。參加者化身「拯救者」，透過沉浸式故事學習四大滋養心靈元素及「一問、二應、三轉介」的實用技巧。本年度已帶領逾 140 名來自不同學校、機構及童軍旅的青少年完成十多場任務。



「與情緒共處」研討會匯聚精神科醫生等跨專業嘉賓



青年體驗 VR 技術，覺察自我，並學習與情緒共處

2. Body Mind Spirit 身心靈全人發展服務計劃

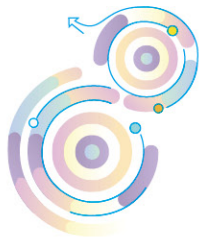
本計劃致力為有特殊教育需要 (SEN) 的學童及其家庭提供全面的同行支援。透過一系列精心設計的小組訓練、宿營活動及深入的個案跟進，協助學童有效提升自理能力、專注力、情緒調節及社交溝通技巧。同時，計劃亦設立家長支援小組，加深家長對 SEN 學童特性的理解，從而紓解親職壓力，促進和諧的親子關係。本年度計劃成果豐碩，受惠對象涵蓋小學生、家長，以至相關的專業人員培訓。全年合共服務 248 人，累積服務人次高達 19,096 次，前線服務時數超過 154 小時，全方位與 SEN 家庭及學童並肩同行。



家長參與支援小組加深了解學童的特性，紓解親職壓力



學童藉繪畫創作活動認識自我，提升情緒調節與表達能力



鳴謝 民政及青年事務局、青年發展委員會 及 香港賽馬會慈善信託基金撥款資助

民政及青年事務局



香港賽馬會慈善信託基金
The Hong Kong Jockey Club
Charities Trust

3. 「知友未來」生涯規劃服務計劃

承蒙民青局賽馬會青年生涯規劃計劃 2025-28 資助，中心繼續與 36 間中學合作，為中學生提供生涯規劃訓練。當中包括職場及大專院校的參觀、從業員分享、潛能發展班等。計劃亦特別關注少數族裔、SEN 學童及離校生的需要，設有尋夢記、SEN 生涯規劃小組、SEN 社交技巧訓練小組，希望學生能認識自我才能及價值，尋找適合自己的發展方向。中心亦舉辦工作實戰活動，提供為期五天的職場體驗，為青年提供實質的就業接軌機會。超過 200 名同學參與，從中學會運用 CV360 撰寫履歷、掌握面試技巧，並於職場體驗中，清晰了解自身能力與未來出路。此外，本社更舉辦「粵港澳大灣區職業機遇探索」跨境參觀及工作體驗活動，透過走訪科技創新園區及文化創意企業，及 4 天工作體驗，讓青年親身感受大灣區的發展潛力與活力，深入了解當地創業及就業機遇。活動成功啟發學生重新審視及規劃個人職涯，將所見所聞融入未來的發展藍圖中。



學生在「粵港澳大灣區職業機遇探索」分享會，分享實習的得著，並了解當地的多元機遇



傑出青年葉維昌先生聯同多位企業家與學生代表探討大灣區前線發展機遇



嘉賓向完成職場體驗的學生頒發證書



學生參與職場體驗——製作皮革，發掘個人興趣與潛能



學生與職場員工互相交流學習以感受當地的發展活力

4. 「童」心共融展未來



為響應世界童軍組織提倡的「多元共融」與「青年參與」理念，本中心除了在日常的童軍訓練外，更在大型活動中讓少數族裔童軍擔當籌辦與服務的角色。一眾少數族裔童軍於「情緒藝遊者計劃」藝術體驗童樂日中，擔當傳播童軍文化的橋樑，協助及帶領「童軍之父」為題的攤位，有耐性地引導兒童及社區人士參與拼圖遊戲，藉此機會向大眾宣揚童軍的歷史及精神。他們的投入及互動，不僅有效加深社區人士對少數族裔青少年的正面認識，更以行動實踐，在社區上帶出童軍運動無分國界與背景的訊息，吸引更多不同背景的兒童及青少年加入童軍的大家庭。





5. 義工及領袖培訓

透過系統性訓練，培育青少年成為社區領袖與義工。

- SMARTEEN：「Smarteen 兒童領袖訓練計劃」透過發展孩子與人有效溝通、解難能力、參與及關心社會需要。培育參加者成為一個小領袖，從而提升他們的能力感及正面的自我價值。
- 青少年展現自我：於紅館舉辦的「童行未來 @115 音樂會暨開展禮」中，25 名來自中心街舞團隊「Variant」的青年舞蹈員獲邀參與演出。她們透過音樂與舞蹈表達成長的挑戰，展現中心陪伴青年走出困境、尋覓個人路向的歷程。
- 嘉許與表揚：本年度共有 59 名傑出青少年在 Vpower 義工獎勵計劃嘉許禮 2025 中獲得嘉許，肯定了青少年義工的無私奉獻。他們合共貢獻了高達 2,166 小時的服務時數，當中最高服務時數的青少年會員更達 229 小時。



Variant 於「童行未來 @115 音樂會暨開展禮」以舞蹈表達成長挑戰與展現自我

6. FLOW with my heART 表達藝術計劃

本計劃支援具焦慮徵狀或情緒表達困難的青少年。透過「擁抱 heART 情」及一系列親子體驗工作坊，融合視覺藝術、舞動、戲劇與音樂等跨媒介元素，引導參加者深入探索內心世界。兒童及青少年藉由角色扮演、自畫像與創意寫作等創作過程，將生活壓力轉化為藝術能量，有效提升情緒覺察力與心理韌性，並建立正向的自我認同。

此外，計劃成功搭建親子間的情緒對話平台，並透過作品展覽讓社區大眾聆聽青少年的真實心聲，全面促進其身心健康與人際連結。本年度計劃成效卓越，服務對象涵蓋小學生、家長及專業同工。全年合共服務 284 人，累積服務人次高達 22,436 次，前線服務時數超過 118 小時，以實在的行動為青少年及家庭帶來充滿生命力的蛻變。



展望未來

回顧本年度，啟業中心在精神健康、生涯規劃及社區共融等方面均取得顯著成效。展望未來，中心將繼續堅守信念，深化以下的服務，全方位培育青年：

- 推動精神健康：繼續推行「SOUL Keeper Level 1 至 3」系統化專業課程，並積極培育更多導師與領袖，在社區建立穩固的守護網絡。
- 拓展大灣區機遇：籌辦更多元化的交流與考察團，協助青年拓闊視野，深入了解並裝備自己，以把握國家發展機遇。
- 深耕共融社區：針對少數族裔青年開展更多元化的支援服務，致力打破文化隔閡，營造共融友善的成長環境。

啟業中心將繼續與各界攜手，陪伴青年勇於突破，共創充滿韌性與包容力的未來。



前言

朗屏中心於 2025 至 2026 年度提供了 1,087 個核心活動，活動節數共 3,236 節，參與者共有 53,684 人次；個案方面，朗屏中心為 628 宗個案提供 7,043 節個案輔導服務，連同 1,038 次個人諮詢服務，總面談節數 8,081 節。朗屏中心於 2025 至 2026 年度的活動、個案輔導及諮詢服務節數較去年有輕微上升。

重點服務介紹

1. 青少年精神健康

透過「暢遊心靈」計劃，中心持續推行以生命教育為核心的成長課程及體驗活動，引導青少年學習感恩、珍惜當下，並建立正向生活態度。在社區層面，中心定期舉辦多元化的情緒認識及減壓活動，包括森林漫步及靜觀香薰減壓工作坊等。本年度亦新增「尋找生活中的幸福感」系列活動，以回應青少年日益增加的精神健康需要。



暢遊心靈計劃——新春醒獅頭 DIY 製作



「知友明天——愛與夢飛行計劃」——燈工玻璃體驗

2. 青年生涯規劃

「知友明天——愛與夢飛行」計劃為約 150 名來自新界西北、有不同成長需要的本地及少數族裔高小及初中學生提供短期課程，協助他們加深自我認識、拓闊視野、發掘興趣，並重建學習動機。同時，中心以學校為主要服務平台，為區內學生提供多元化的生涯規劃服務，內容包括自我探索、職業性向了解、職場參觀及工作實戰等活動，以支援學生的生涯發展需要。

3. 特殊教育需要學童服務

「躍動孩子心」計劃為有過度活躍或專注力不足的學童及其家庭提供持續支援。本年度推出了《躍動隊長 GOAL 工具箱》，協助家長及學童在家中進行專注力訓練及改善親職管教。此外，中心於 2025 年 7 月 5 日舉辦「從遊戲中提升學童的執行功能——《躍動隊長 GOAL 工具箱》應用講座」，吸引超過 120 人參與。其後更與訓練署合作，為童軍領袖舉辦兩場「SEN 工具箱應用工作坊」，提升他們照顧有特殊教育需要成員的技巧。



4. 少數族裔服務

「同行者計劃」以少數族裔及華裔青年為對象，邀請區內中學生（包括華裔及少數族裔青年）擔任「同行者」，負責策劃及推行活動，並招募少數族裔兒童參與，藉共同經驗促進互相認識，建立正面關係，並提升少數族裔青少年參與地區活動的機會。過去一年，約有 30 名少數族裔青年及 20 名華裔青年參與計劃成為「同行者」，並為 70 名少數族裔兒童籌辦了超過 50 節活動。



同行者計劃——港島電車體驗



同行者計劃——歷奇日營

5. 青少年性教育

中心於區內中、小學推行「性教育 @ 愛的大小事」工作坊，與學生探討愛情、友情及人際界線，引導他們建立正確的性觀念，並澄清相關迷思。工作坊內容因應學生年齡需要而設計，包括中學生的網絡陷阱、速食愛情及與異性相處界線；以及小學生的友情與愛情分別，及對身體形象的正面理解。



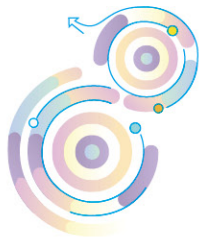
毒懼慧眼——學校午息活動

6. 高危青少年服務

深宵外展服務小隊持續於晚間及深宵時段接觸流連街頭的青少年，透過籃球活動及簡易手作，並配合小組及個案輔導，引導他們遠離毒品及酒精。小隊亦製作有關毒品禍害、相關法例及拒絕技巧的宣傳教材，除於深宵外展時派發外，亦於區內中學，以攤位遊戲方式向學生傳遞「吸食毒品不能紓解壓力」的正確訊息。



深宵擂台——5人籃球比賽



7. 義工及小領袖培訓

「義行者」為中心的長期義工團隊，透過定期招募及分齡小隊制度，為義工提供系統化培訓及社區服務機會，並配合「Vpower 義工獎勵計劃」，鼓勵義工持續參與服務與培訓。

此外，「Smart Teen 領袖訓練計劃」發掘未具義工經驗的學童，透過具童軍特色的歷奇活動，培養其合作精神、解難能力及服務社區的意識，推動他們加入義工行列。



義行者訓練——錫克廟體驗



Smart Teen——挑戰自我訓練營，
體驗紮竹筏活動

8. 支援學校工作

中心為區內四間中學提供駐校社工服務，另透過增撥資源為兩間小學提供駐校社工服務，為學生提供個別輔導及校內主題活動。中心亦與區內中、小學保持緊密合作，為三間小學推行「成長的天空」計劃，並為超過八間中、小學提供多元化的成長支援活動，包括全方位學習、升中講座、領袖訓練及生命教育課程等。

9. 推廣童軍運動

由中心主辦的童軍旅有十八鄉第 22 旅及新界第 1185 旅（元朗公立中學校友會鄧兆棠中學）。中心擔當支援角色，協助領袖推動童軍旅的日常運作及發展，培養青少年紀律、責任感及服務精神。

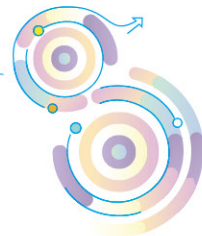
展望未來

展望來年，中心將繼續與訓練署合作，舉辦「SEN 工具箱應用工作坊」，期望讓更多童軍領袖掌握相關實務工具，提升他們於童軍活動中，照顧有特殊教育需要成員的信心和技巧。



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

學校社會工作服務



前言

學校社會工作服務於 2025 至 2026 年度繼續以學生整全發展為核心，透過個案輔導、諮詢服務、小組及活動介入，回應學生在情緒、學習、家庭、人際關係及成長適應等方面的需要。本單位共舉行 384 個小組及活動，合共 1,168 節，登記人數 26,047 人，總出席人次 33,825；全年個案總數為 1,145 宗，個案接觸總數 18,818 次，個案接觸人次 29,381，另提供個人諮詢 9,549 次。數據反映服務持續深入校園，並在預防、發展及補救層面發揮支援功能。

按已結束個案的分析，主要分為「情緒/心理健康」、「與學校有關的問題」及「朋輩關係」三類個案，顯示學生在學業壓力、校園適應、同儕互動及情緒調適方面仍有明顯需要。就此，各駐校社工因應校情及學生發展階段，靈活運用個案工作、班級活動、成長小組、專題講座、家校協作及社區資源轉介，致力建立更具保護力和關愛氛圍的校園支援網絡。

重點服務介紹

1.1 學生服務

A. 精神健康

精神健康仍為本年度服務重點。各駐校社工透過情緒教育、減壓活動、小組介入和及早識別工作，協助學生提升情緒覺察、抗逆力及求助意識。元朗公立中學舉辦「中六級/中三級開學情緒精神健康評估問卷活動」及「音樂治療小組」，以及早識別和支援有情緒需要的學生；加拿大神召會嘉智中學推行「學生守護大使培訓計劃」、「藝術療癒小組」及「不再標籤 多點聆聽」精神健康教育活動，促進學生對精神健康的理解與關懷。



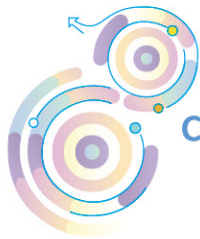
「不再標籤 多點聆聽」
精神健康教育活動

B. 關愛校園

本單位持續推動關愛校園文化，協助學生建立歸屬感、朋輩連結及正向人際關係。聖公會白約翰會督中學藉著「中一迎新 2025-2026」、「朋輩互導計劃——中一適應活動」及「Be friend ok? 社交小組」，協助新生適應校園生活；圓玄學院妙法寺內明陳呂重德紀念中學則舉辦「牽手同行系列——中一適應活動」、「午息友共情及心聆結伴午間活動」及「同心緣——社交小組」，促進學生之間的互助與連結。



午間減壓音樂會，學生以頌鉢放鬆心情



C. 培養學生自信心、領導才能及組織能力

為推動學生全人發展，各校透過歷奇、領袖訓練、技能發展及興趣培育活動，提升學生的自信心、協作能力及領導潛能。明愛元朗陳震夏中學推行「滑板小組」、「BEST TEEN 領袖訓練計劃」及「動歷清零正向CAMPING」，協助學生建立成功感和自我肯定；中華基督教會基朗中學則透過「輔導長訓練營」、「輔導長訓練計劃」及「陽光大使計劃」，培育學生的領導角色與服務精神。



交織的默契：在歷奇中學習信任



高空的挑戰——突破自我

D. 推展義工服務計劃

本單位重視培養學生的服務精神及社會責任感，透過義工訓練和實踐機會，鼓勵學生關心社區及服務他人。伯特利中學舉辦「中四義工服務」、「香港學校義工節 2025——毛巾熊義工服務」及「中一義工服務——海岸清潔日」，讓學生實踐關愛社區；聖公會白約翰會督中學透過「伴我同行朋輩支援計劃 2025-2026——長者義工服務」，安排學生服務區內長者。



共建關愛校園——把學生們的心意卡整理成小本送予救災單位



伴我同行朋輩支援計劃 25-26——攻防箭團隊建立工作坊



共建關愛校園——樂 TEEN 大使響應玩具募集及贈送行動



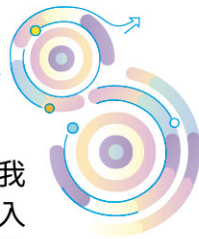
共建關愛校園——樂 TEEN 大使到沙田消防局致送心意卡

E. 推廣共融訊息

在推廣共融文化方面，各校透過體驗活動及專題工作坊，提升學生對差異、特殊需要及和諧校園的理解。趙聿修紀念中學舉辦「動物（貓隻）輔助療癒之旅」及「『狗兒生活哲學』動物輔助生命教育小組」，促進學生以尊重和接納的態度與其他人連結；圓玄學院妙法寺內明陳呂重德紀念中學的特殊學習需要學生計劃，則透過節慶活動、社交桌遊小組及午息桌遊活動，促進有特殊學習需要學生與朋輩之間的互動和融入。



學生學習與狗狗玩耍



F. 性教育活動

各校按學生成長需要，透過分級講座及小組活動，加強學生對兩性相處、戀愛關係、自我保護及界線建立的認識。趙聿修紀念中學為中一至中二學生推行「戀 LoveLove」性教育入班工作坊，協助學生建立健康的戀愛價值觀；加拿大神召會嘉智中學則舉辦初中及高中性教育講座，涵蓋網絡交友風險、性暴力概念及法律責任等內容。

G. 生涯規劃

為支援學生探索未來出路及提升生涯決策能力，各校按高中及特殊學習需要學生的發展需要，提供不同形式的生涯規劃活動。薈色園主辦可道中學透過 Project X 計劃，包括「烘焙進階班」、「髮型進階班」及「髮型化妝班」，協助學生認識職場世界及發掘個人興趣；圓玄學院妙法寺內明陳呂重德紀念中學的特殊學習需要學生計劃，則推行「Easy Go 生涯規劃小組」、陶瓷藝術工作坊及甜品製作活動，協助學生從體驗中探索個人能力與職志方向。



學生完成食品製作



輔導領袖生發揮烹飪才能，帶領學生完成食品製作



從種子到豐收，見證成長的喜悅！

H. 預防吸食毒品問題

部份學校按校情推行預防吸毒教育，提升學生對毒品禍害及相關法例的認識。聖公會白約翰會督中學舉辦「深思熟『毒』午間攤位活動」，加強全校學生的抗毒意識。

I. 學習善用網絡 / 資訊素養

基於數碼生活對青少年成長的影響，各校透過工作坊及講座，協助學生建立健康上網及辨識風險的能力。伯特利中學舉辦「『絡』在其中探索隊」及《網絡尋真》攤位活動，幫助學生反思社交媒體對情緒、自我形象及人際關係的影響；元朗公立中學舉辦「網絡欺凌特展」及「情緒健康與網絡」中四級講座，加強學生對網絡文化、網絡欺凌及情緒健康的認識。

J. 協助學生面對學習上的挑戰

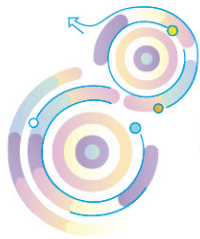
本單位持續回應學生在測考、公開試及學習適應方面的壓力，透過減壓活動、打氣工作坊及學習支援小組，協助學生建立正向應對策略。南屯門官立中學舉辦「樂 TEEN 行動」系列及「我做得好」目標訂定計劃，協助學生建立正向態度及面對升中適應與學習挑戰；趙聿修紀念中學舉辦「Wellness Day」及「Term Test 加油站」，透過藝術及體驗元素紓緩測考壓力。

K. 其他

除上述核心服務外，部份學校亦因應校情推行其他具發展性及預防性的專題工作。中華基督教會基朗中學於校內張貼「總體國家安全觀」及相關海報，向學生推廣國家安全資訊；明愛元朗陳震夏中學則為新入職教師舉辦「2025 新教師工作坊」，加強教師對學生情緒支援及危機識別的理解，進一步鞏固校內支援網絡。



同學在細閱老師鼓勵同學們面對考試的打氣站



1.2 家長服務

駐校社工持續為家長提供諮詢及輔導，跟進學生在家情緒、行為及適應情況，並與家長共同檢視個案進展。各校亦透過家長講座、家長學堂、親子活動及家長義工簡介會，加強家長對升中適應、青春期管教、親子溝通、情緒照顧及自我關懷的認識，促進家校合作。



中一新生家長會，向家長分享子女常見的升中變化

1.3 危機處理

本年度社工繼續與學校緊密協作，支援自傷、自殺風險、懷疑虐兒、精神健康惡化、濫藥及家庭突發事件等個案，按需要啟動校內危機處理及跨專業支援機制。部份學校曾因教師離世等突發事件進行全校篩選、班級支援及個別輔導，以穩定師生情緒。

2. 社區資源運用

社工積極連結社區及專業資源，包括「醫教社同心協作計劃」、精神健康綜合社區中心、臨床心理服務及各類資助計劃，為學生提供及早識別、評估及轉介。亦與綜合家庭服務中心、保護兒童服務、外展社工及不同機構合作，支援家庭、缺課、保護兒童及經濟困難等問題，並協助學生申請津貼或升學出路支援。

3. 特別事項

本單位配合年度主題推動精神健康及關顧文化，並安排實習社工到校實習，獲校方正面評價。



於午息進行「心靈療癒——減壓之旅」



同心協力，跨越歷奇障礙



揭尾故（和諧校園）工作坊——學生正在努力解謎



明愛元朗陳震夏中學與中華基督教會基朗中學的聯校乒乓球友誼賽

展望未來

來年本單位將繼續以精神健康推廣和及早識別為重點，深化校本預防及早期介入工作，協助學生提升情緒韌性、抗逆力及求助能力。此外，服務將進一步加強初中適應、高中生涯規劃、特殊學習需要支援、家長教育及正向校園文化建設，並持續透過跨專業協作及社區網絡，提升服務的整合性和回應性，更全面支援學生健康成長及全人發展。



朋輩輔導員學習輔導技巧的工作守則

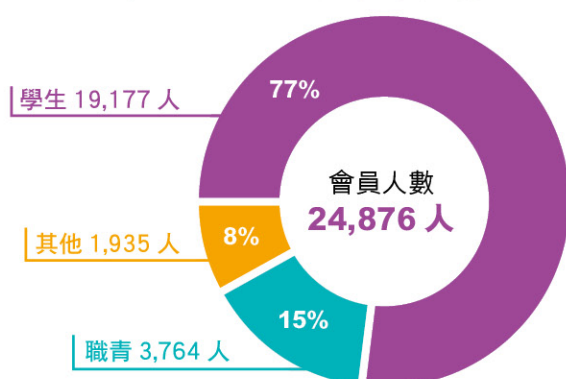


社會福利署資助服務
Subsidised Service by
the Social Welfare Department

服務統計（青少年服務）



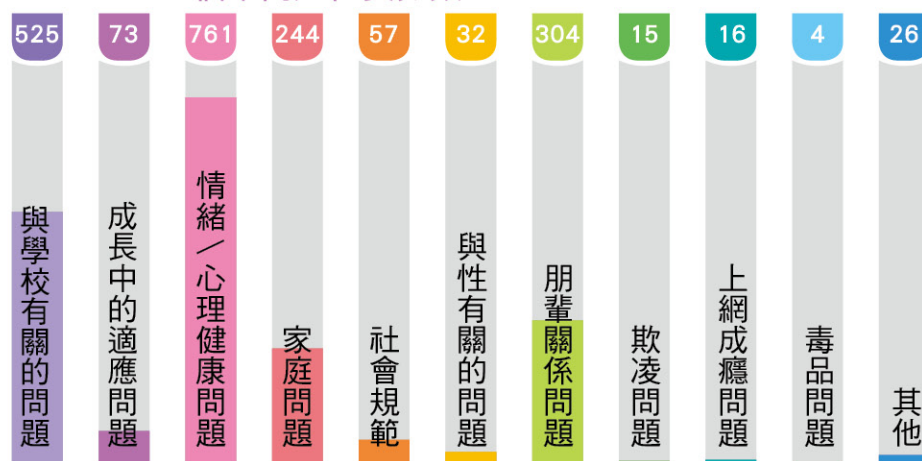
會員職業分佈



活動目標分類
(活動總數：2,242 個)



個案問題性質分類 (個案總數：2,057 宗)



活動項目數量及出席人次

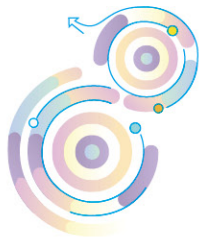
單位名稱	活動項目數量	節數	人數	出席人次
賽馬會啟業青少年服務中心	771	2,167	44,201	57,156
賽馬會朗屏青少年服務中心	1,087	3,236	35,341	53,684
學校社會工作服務	384	1,168	26,047	33,825
總數	2,242	6,571	105,589	144,665

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	284	2,119	260
賽馬會朗屏青少年服務中心	628	7,043	1,038
學校社會工作服務	1,145	18,818	9,549
總數	2,057	27,980	10,847

青年發展活動

性質	活動數目	活動節數	出席人數
領袖訓練	195	456	7,827
義工服務	112	282	2,680
社區參與	45	110	2,143
學習／交換計劃	4	33	416
總數	356	881	13,066



綜合教育服務

前言

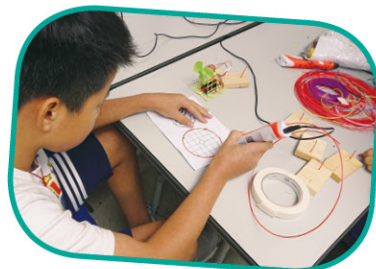
2025 至 2026 年期間，綜合教育中心開辦的課程多達 263 項，學員人數接近 3,698 人。由 1995 年成立至今，已接近有 172,843 人次參加過本中心的課程。自 2000 年起，中心推行會員制，進一步加強與學員的關係，迄今已有 5,850 名會員。

重點服務介紹

1. 兒童課程

中心所舉辦之自費課程，以幼兒英語最受歡迎。本年度共約 330 名 3 至 5 歲學員修畢課程，並約有 70 名學員報考了公開試，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。另外亦約有 10 名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。

暑假期間，中心亦為兒童提供了多項以創新科技教育發展主題的 STEM 課程，包括「幼兒 STEM 奇趣天才卡通小實驗大探索」、「STEM 科學自然力量探索旅程」及「幼兒 STEM 大自然力量的秘密」等，透過多元且具啟發性的實驗活動，協助學員掌握基礎科學原理，培養其邏輯思維及解難能力，並提升其主動探索精神，為未來學習及發展奠定基礎。



3D 立體打印筆模型工作坊



幼兒拼音綜合課程試堂



我要做個飛機師

2. 成人課程

隨著人工智能發展越趨多元化，中心積極推出多個全新 AI 課程，包括「Google Gemini + NotebookLM + Manus 應用」、「長者 AI 文案創作入門」、「AI 語音聊天」、「AI 海報與賀卡設計工作坊」等。課程教授不同年齡層之學員如何利用 AI 於日常生活及職場中使用，內容實用貼地，學員均表示學習 AI 知識令他們能夠與時並進。

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。本年度共獲批 23 班，約 500 名學員修讀。課程主要涵蓋普通話會話、成人及長者電腦，師資優良，課程實用。電腦課程及新課程更於報名首日已滿額。



AI 海報與賀卡設計工作坊



3. 僱員再培訓局課程

另一政府資助課程——僱員再培訓局課程較受失業或有意轉業的學員歡迎。中心於僱員再培訓局「ERB 年度頒獎禮 2025-26」上獲頒 ERB 課程管理獎，以表揚中心提供質量並重的培訓課程和服務，協助學員通過培訓增值自強。

課程管理獎



「ERB 年度頒獎禮 25-26」獲頒 ERB 課程管理獎

3.1 護理課程系列

在僱員再培訓局資助下，於本年度持續舉辦培訓課程，並成功開辦多項醫療及護理範疇課程，包括「保健員證書」、「醫護支援人員（臨床病人服務）基礎證書」及「物理治療助理基礎證書」等，向有志投身相關行業人士提供系統化及專業培訓。課程整體反應正面，報讀情況踴躍。

為配合行業發展需要及提升學員就業機會，本中心積極與業界僱主建立合作關係，於年內舉辦多場招聘活動，為學員提供最新就業資訊及即場面試機會，促進其對行業發展及職涯路向之認識，並提升其整體就業競爭力。綜合而言，不少已完成課程的學員，成功投身相關行業，就業成效理想。



物理治療助理基礎證書



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

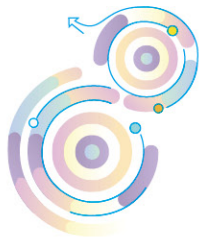
本年度開辦了 10 項兼讀制花藝課程，合共 27 班，約 450 名學員順利畢業。內容涵蓋花藝設計及應用，婚禮花藝設計及應用，多元化之花藝課程讓有意投身花藝行業或已從事此行業的學員，更全面地認識花藝設計技巧，以增加職場競爭力。



花店實務及花藝設計助理基礎證書

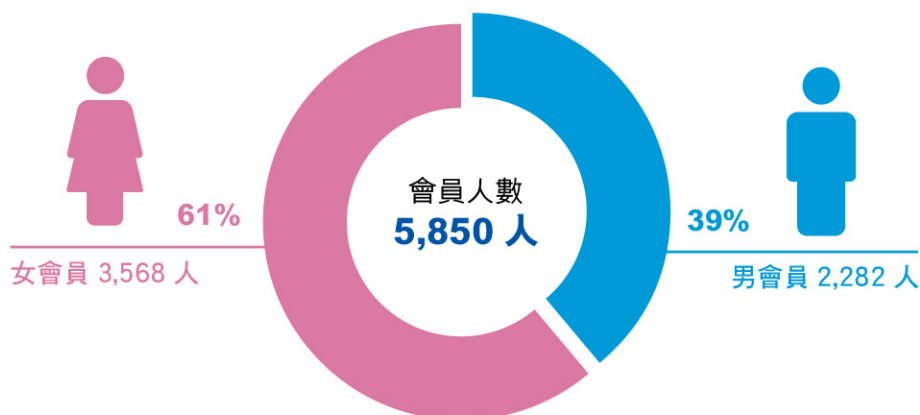
展望未來

中心現已成功為不同需要人士提供多種類學術及興趣課程，為迎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：263 個）



學生人數分佈（學生總數：3,698 人）



童軍旅活動及發展



本社主辦的 9 個童軍旅（見下表），以培育青少年為目標，為他們提供進度性訓練及多元化活動，積極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貢獻力量。

截至 2026 年 3 月 31 日止，本社屬下童軍旅成員合共 389 人（小童軍 38 人、幼童軍 123 人、童軍 104 人、深資童軍 35 人、樂行童軍 9 人及童軍領袖 80 人）。



橡筋動力船 DIY

本社屬下童軍旅：

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

於 2025 至 2026 年度，各旅成員及領袖積極參與本社舉辦的活動及服務，發揮個人潛力，培養團體合作精神，包括「2025 年香港童軍大會操」的詢問處及紀念章派發工作、「2025 至 2026 年度社務委員會就職典禮暨周年晚宴」、「丙午年新春團拜」等。



水上活動體驗

為促進各旅成員及童軍領袖的多元化發展，本社今年度舉辦了「精神健康章（服務組）訓練班」、「《童心同舟》水上活動體驗日」等，讓成員藉此機會學習相關知識，並完成精神健康（服務組）專科徽章或考獲幼童軍水上安全章。此外，啟業中心舉辦的「情緒藝遊者計劃」結合藝術與童軍方法，提升社區對青少年精神健康的認識。

計劃中的 48 名青年領袖更聯同童軍成員於 2025 年 5 月的「藝術體驗童樂日」，以工作坊及攤位遊戲，向社區人士分享精神健康訊息及童軍樂趣。



童軍成員向社區人士分享精神健康的訊息



少數族裔童軍參與童軍大會操，展現多元共融的理念

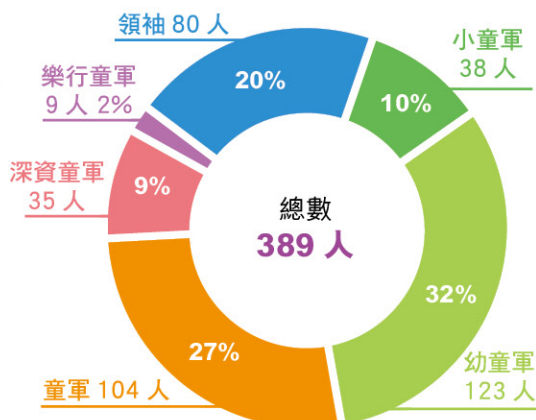


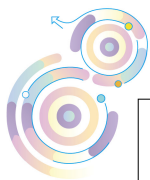
《童心同舟》水上活動體驗日



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各支部成員人數





**Independent auditor's report to the Executive Committee of
The Friends of Scouting (continued)
(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 38, which comprise the statement of financial position as at 31 March 2026, 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 2026 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.

**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.

**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)

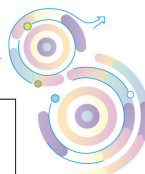
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Baker Tilly Hong Kong Limited
Certified Public Accountants
Hong Kong, 23 June 2026
Tsang Yuen Yee, Janet
Practising certificate number P07125

**The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of comprehensive income
for the year ended 31 March 2026
(Expressed in Hong Kong dollars)**

	Note	2026 HKD	2025 HKD
Income			
Government subventions	3	62,194,544	60,757,305
Course fees - Education Centre		1,064,313	1,828,657
Donations from The Hong Kong Jockey Club Charities Trust	4	2,108,323	2,006,589
Lotteries Fund Block Grant		180,771	280,078
Other operating income	5	1,166,314	1,238,856
Interest income from Development Fund		86,000	80,000
		<u>66,800,265</u>	<u>66,191,485</u>
Expenditure			
Activities and programme expenses - net	6	4,958,012	4,134,279
General operating expenses	7	56,861,083	55,415,361
Course expenses - Education Centre		515,232	887,536
Lotteries Fund Block Grant expenses		180,771	280,078
Interest on lease liabilities		138,958	23,662
		<u>62,654,056</u>	<u>60,740,916</u>
Surplus and total comprehensive income for the year	8	<u>4,146,209</u>	<u>5,450,569</u>

The notes on pages 10 to 38 form part of these financial statements.



The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of financial position as at 31 March 2026
(Expressed in Hong Kong dollars)

	Note	2026 HKD	2025 HKD
Non-current assets			
Plant and equipment	9	825,394	1,144,321
Right-of-use assets	10	2,555,538	-
		<u>3,380,932</u>	<u>1,144,321</u>
Current assets			
Accounts receivable	11	5,589,479	3,613,568
Amount due from Hong Kong Scout Foundation	12	14,000,000	12,000,000
Subventions receivable from the Education Bureau	13	62,104	40,001
Cash and cash equivalents	14	44,348,623	41,007,866
		<u>64,000,206</u>	<u>56,661,435</u>
Current liabilities			
Accounts payable	11	7,864,034	7,230,325
Amount due to Scout Association of Hong Kong	15	799,403	333,507
Deferred income in respect of designated donation and subventions for acquisition of plant and equipment	16	792,356	1,119,698
Unspent subventions refundable to the Social Welfare Department	17	1,483	8,191
Unspent donations from The Hong Kong Jockey Club	18	1,133,942	955,265
Charities Trust	19	1,277,007	-
Lease liabilities			
		<u>11,868,225</u>	<u>9,646,986</u>
Net current assets		<u>52,131,981</u>	<u>47,014,449</u>
Total asset less current liabilities		<u>55,512,913</u>	<u>48,158,770</u>
Non-current liabilities			
Lease liabilities	19	1,332,226	-
Provision for long service payment	20	1,699,023	72,672
		<u>3,031,249</u>	<u>72,672</u>
NET ASSETS		<u>52,481,664</u>	<u>48,086,098</u>

The notes on pages 10 to 38 form part of these financial statements.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of financial position as at 31 March 2026 (continued)
(Expressed in Hong Kong dollars)

	Note	2026 HKD	2025 HKD
FUNDS EMPLOYED			
Development Fund		<u>5,203,033</u>	<u>5,117,033</u>
Accumulated Fund		<u>15,279,154</u>	<u>14,124,982</u>
Restricted Funds			
Lump Sum Grant Reserve Fund		23,931,474	22,358,624
Provident Fund Reserve Fund		6,858,003	5,525,749
Subvention Reserve Fund		453,637	453,637
Lotteries Fund Block Grant Reserve Fund	21	756,363	506,073
		<u>31,999,477</u>	<u>28,844,083</u>
TOTAL FUNDS		<u>52,481,664</u>	<u>48,086,098</u>

Approved and authorised for issue by the Executive Committee on 23 June 2026.

Yu Kam-wing
Chairman

LAM Ping-yuk
Treasurer

The notes on pages 10 to 38 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
for the year ended 31 March 2026
(Expressed in Hong Kong dollars)

	Development Fund	Accumulated Fund	Lump Sum Grant Reserve Fund	Provident Fund Reserve Fund	Subvention Reserve Fund	Lotteries Fund Block Grant Reserve Fund	Total
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
Redclassification adjustment relating to interest income	80,000	(259,339)	177,010	-	-	2,329	-
Redclassification adjustment relating to Government subventions	-	(4,304,775)	3,138,518	1,166,257	-	-	157,651
Unspent Government subventions for the year	-	-	-	(24,600)	-	-	(24,600)
Provident fund adjustment for previous year	-	-	-	-	-	-	-
At 31 March 2025	5,117,033	14,124,982	22,358,624	5,525,749	453,637	506,073	48,086,098

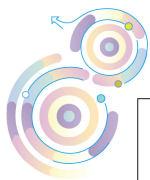
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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of changes in funds (continued)
for the year ended 31 March 2026
(Expressed in Hong Kong dollars)

	Development Fund	Accumulated Fund	Lump Sum Grant Reserve Fund	Provident Fund Reserve Fund	Subvention Reserve Fund	Lotteries Fund Block Grant Reserve Fund	Total
At 1 April 2025	5,117,033	14,124,982	22,358,624	5,525,749	453,637	506,073	48,086,098
Surplus and total comprehensive income for the year	-	4,146,209	-	-	-	-	4,146,209
Redclassification adjustment relating to interest income	86,000	(139,068)	52,152	-	-	916	-
Redclassification adjustment relating to Government subventions	-	(2,852,969)	1,520,698	1,332,271	-	-	249,374
Unspent Government subventions for the year	-	-	-	-	-	-	-
Provident fund adjustment for previous year	-	-	-	(17)	-	-	(17)
At 31 March 2026	5,203,033	15,279,154	23,931,474	6,858,003	453,637	756,363	52,481,664

The notes on pages 10 to 38 form part of these financial statements.

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The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Statement of cash flows
for the year ended 31 March 2026
(Expressed in Hong Kong dollars)

Note	2026 HKD	2025 HKD
Operating activities		
Surplus for the year	4,146,209	5,450,569
Adjustments for:		
- Interest income	(664,464)	(705,416)
- Interest on lease liabilities	8(a) 138,958	23,662
- Depreciation on plant and equipment	8(c) 917,439	1,294,986
- Depreciation on right-of-use assets	8(c) 1,277,769	1,214,587
- Loss on written off of plant and equipment	8(c) 3,272	-
- Decrease in Provident Fund Reserve Fund	(17)	(24,600)
- Increase in Lotteries Fund Block Grant Reserve Fund	249,374	157,651
- Expenses recognised for long service payment	8(b) 1,626,351	30,829
Operating cash flows before working capital changes	7,694,891	7,442,268
(Increase)/decrease in accounts receivable	(1,975,911)	308,717
Increase in subventions receivable for the Education Bureau	(22,103)	(40,001)
Increase/(decrease) in accounts payable	633,709	(852,855)
Increase/(decrease) in amount due to Scout Association of Hong Kong	465,896	(220,830)
Decrease in deferred income in respect of designated donation and subventions for acquisition of plant and equipment	(327,342)	(664,437)
Decrease in unspent subventions refundable to the Social Welfare Department	(6,708)	(461,467)
Decrease in unspent subventions refundable to the Education Bureau	-	(142,790)
Increase in unspent donations from The Hong Kong Jockey Club Charities Trust	178,677	88,411
Net cash generated from operating activities	<u>6,641,109</u>	<u>5,457,016</u>
Investing activities		
Increase in amount due from Hong Kong Scout Foundation	(2,000,000)	-
Interest received	664,464	705,416
Payment for purchase of plant and equipment	(601,784)	(480,642)
Net cash (used in)/generated from investing activities	<u>(1,937,320)</u>	<u>224,774</u>
Financing activities		
Interest on lease liabilities paid	(138,958)	(23,662)
Capital element of lease rental paid	24 (1,224,074)	(1,256,762)
Net cash used in financing activities	<u>(1,363,032)</u>	<u>(1,280,424)</u>
Net increase in cash and cash equivalents	3,340,757	4,401,366
Cash and cash equivalents at 1 April	<u>41,007,866</u>	<u>36,606,500</u>
Cash and cash equivalents at 31 March	14 <u>44,348,623</u>	<u>41,007,866</u>

The notes on pages 10 to 38 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 26).

(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.

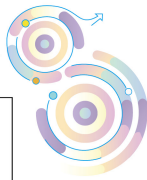
The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. The right-of-use asset is subsequently stated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

(e) Accounts receivable

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

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

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

2 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 results from possible default events within the 12 months after the end of the reporting period.

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

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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

- (i) Short term employee benefits and contributions to defined contribution retirement plans**

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.

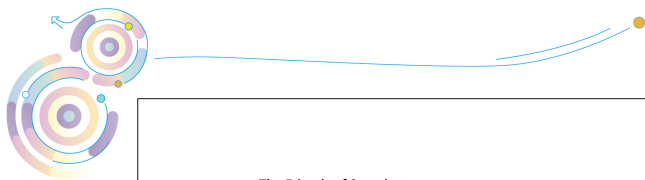
Obligations for contributions to defined contribution retirement plans are expensed as the related service is provided.

- (ii) Long Service Payment under the Hong Kong Employment Ordinance**

The Entity's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods and discounting that amount. The estimated amount of future benefits is determined after deducting the negative service cost arising from the accrued benefits derived from the Entity's relevant MPF contributions that have been vested with employees, which is deemed to be contribution from the relevant employees.

Remeasurements arising from defined benefit plans, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of any asset ceiling (excluding interest), are recognised immediately in other comprehensive income. Net interest expense for the period is determined by applying the discount rate used to measure the defined benefit obligations at the beginning of the reporting period to the then defined benefit liability, taking into account any changes in the net defined benefit liability during the period. Net interest expense and other expenses related to defined benefit obligation are recognised in profit or loss.

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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)

(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.

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.

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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: (continued)

(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.

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.

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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)

(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

2026
HKD

2025
HKD

Subventions from the Social Welfare Department:

Personal emoluments and other charges (note (i))	53,188,326	54,244,255
Central items (note (ii))	580,064	473,496
Rent	1,363,032	1,280,424
Government rent	21,240	21,240
Rates	114,760	112,760
Dedicated Fund	128,226	-
Units renovation work, furniture and equipment	538,630	794,881
Less: Deferred income in respect of subventions for plant and equipment	(170,737)	(97,611)
	55,763,541	56,829,445

Subvention from the Labour Department:

Reimbursement of Maternity Leave Pay Scheme	45,041	-
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Subventions from other subventing agencies to the Education Centre:

Labour and Welfare Bureau	140,787	164,120
Employees Retraining Board	6,245,175	3,763,740
	6,385,962	3,927,860
	62,194,544	60,757,305

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.

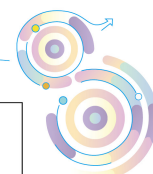
4 Donations from The Hong Kong Jockey Club Charities Trust

2026
HKD

2025
HKD

Community Project	2,108,323	2,006,589
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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)

5	Other operating income	
	2026 HKD	2025 HKD
Interest income	578,464	625,416
Other donations	108,000	124,000
Rental of classrooms	7,300	4,800
Sundry income	472,550	484,640
	<u>1,166,314</u>	<u>1,238,856</u>

6 Activities and programme expenses – net

	2026					2025	
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD	Total HKD
Expenses							
Normal programme	68,973	2,472,935	1,540,770	1,351,861	5,434,539	6,126,437	
Special programme	-	506,160	1,986,968	2,495,128	5,012,906		
Training programme for Young Night Drifters	-	-	-	-	11,930		
Dedicated Fund	128,226	-	-	-	128,226		
Loving FM Families	-	51,980	-	51,980	47,282		
Best Drugs Fund Programme	-	3,175,346	-	3,175,346	3,189,040		
Basketball Training for High Risk Youth	-	-	-	-	34,015		
Youth Life Planning Activities	-	2,784,360	-	2,784,360	2,560,593		
Central items	-	714,828	-	714,828	727,641		
Community Based Project subvented by the Education Bureau	-	-	-	-	-		
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	-	-	-	-	1,584	
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	-	-	-	-	5	
- August 2023 - July 2024 (Project No. 2023/KT2329) (School year 2023/24)	-	-	-	-	-	13,072	
- August 2023 - July 2024 (Project No. 2023/KT2330) (School year 2023/24)	-	-	-	-	-	4,332	
- August 2023 - July 2024 (Project No. 2023/KT2331) (School year 2023/24)	-	-	-	-	-	18,299	
- August 2023 - July 2024 (Project No. 2023/KT2345) (School year 2023/24)	-	-	(2,254)	-	(2,254)	70,483	
- August 2024 - July 2025 (Project No. 2024/KT2416) (School year 2024/25)	-	22,905	-	-	22,905	14,895	
- August 2024 - July 2025 (Project No. 2024/KT2432) (School year 2024/25)	-	-	75,423	-	75,423	34,737	
- August 2025 - July 2026 (Project No. 2025/KT2534) (School year 2025/26)	-	27,898	-	-	27,898	-	
- August 2025 - July 2026 (Project No. 2025/KT2535) (School year 2025/26)	-	-	35,672	-	35,672	-	
Total income	-	7,930,449	3,494,432	696,398	12,121,284	13,718,551	
Net expenses	<u>187,199</u>	<u>2,889,981</u>	<u>1,188,447</u>	<u>682,385</u>	<u>4,958,012</u>	<u>4,134,270</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)

6 Activities and programme expenses – net (continued)

	2026					2025	
	Head Office HKD	Kai Yip HKD	Long Ping HKD	School Social Work HKD	Total HKD	Total HKD	Total HKD
Income							
Normal programme	-	1,071,696	962,381	696,398	2,730,475	3,650,121	
Special programme	-	728,240	2,371,235	-	3,099,475	3,950,477	
Training programme for Young Night Drifters	-	-	-	-	-	11,930	
Loving FM Families	-	-	51,980	-	51,980	47,282	
Best Drugs Fund Programme	-	3,175,346	-	-	3,175,346	3,189,040	
Basketball Training for High Risk Youth	-	-	-	-	-	34,015	
Youth Life Planning Activities	-	2,784,360	-	-	2,784,360	2,560,593	
Central items	-	120,004	-	-	120,004	121,496	
Community Based Project subvented by the Education Bureau	-	-	-	-	-	-	
- August 2021 - July 2022 (Project No. 2021/KT2120) (School year 2021/22)	-	-	-	-	-	1,584	
- August 2022 - July 2023 (Project No. 2022/KT2216) (School year 2022/23)	-	-	-	-	-	5	
- August 2023 - July 2024 (Project No. 2023/KT2329) (School year 2023/24)	-	-	-	-	-	13,072	
- August 2023 - July 2024 (Project No. 2023/KT2330) (School year 2023/24)	-	-	-	-	-	4,332	
- August 2023 - July 2024 (Project No. 2023/KT2331) (School year 2023/24)	-	-	-	-	-	18,299	
- August 2023 - July 2024 (Project No. 2023/KT2345) (School year 2023/24)	-	-	(2,254)	-	(2,254)	70,483	
- August 2024 - July 2025 (Project No. 2024/KT2416) (School year 2024/25)	-	22,905	-	-	22,905	14,895	
- August 2024 - July 2025 (Project No. 2024/KT2432) (School year 2024/25)	-	-	75,423	-	75,423	34,737	
- August 2025 - July 2026 (Project No. 2025/KT2534) (School year 2025/26)	-	27,898	-	-	27,898	-	
- August 2025 - July 2026 (Project No. 2025/KT2535) (School year 2025/26)	-	-	35,672	-	35,672	-	
Total income	-	7,930,449	3,494,432	696,398	12,121,284	13,718,551	
Net expenses	<u>187,199</u>	<u>2,889,981</u>	<u>1,188,447</u>	<u>682,385</u>	<u>4,958,012</u>	<u>4,134,270</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)

7 General operating expenses

	2026 HKD	2025 HKD
Head Office	2,212,578	2,144,140
Kai Yip	10,182,916	9,945,589
Long Ping	20,975,854	20,316,356
School Social Work Unit	18,681,372	18,194,947
Education Centre	4,808,363	4,814,329
	<u>56,861,083</u>	<u>55,415,361</u>

8 Surplus for the year

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

	2026 HKD	2025 HKD
(a) Finance cost:		
Interest on lease liabilities	138,958	23,662
(b) Staff costs:		
Included in general operating expenses:		
Salaries and allowances	45,592,677	45,601,117
Provident fund contributions	2,880,175	3,156,898
Expenses recognised for long service payment	1,626,351	30,829
Other staff benefits	291,707	(71,406)
	<u>50,390,910</u>	<u>48,717,438</u>
Included in activities and programme expenses:		
Salaries and allowance	9,043,636	9,181,415
Provident Fund contributions	398,594	402,308
	<u>9,442,230</u>	<u>9,583,723</u>
(c) Other items:		
Auditor's remuneration	101,351	99,531
Depreciation of plant and equipment	917,439	1,294,986
Depreciation of right-of-use assets	1,277,769	1,214,587
Loss on written off of plant and equipment	3,272	-

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

9 Plant and equipment

	Leasehold improvements HKD	Motor vehicle, furniture and fixtures HKD	Equipment HKD	Total HKD
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Cost:

At 1 April 2024	6,394,429	2,836,761	7,445,557	16,676,747
Additions	-	253,950	226,692	480,642
Write-off	(13,000)	(157,905)	(116,414)	(287,319)

At 31 March 2025 and 1 April 2025	6,381,429	2,932,806	7,555,835	16,870,070
Additions	-	281,687	320,097	601,784
Write-off	-	(178,048)	(415,760)	(593,808)

At 31 March 2026	6,381,429	3,036,445	7,460,172	16,878,046
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Accumulated depreciation:

At 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	(13,000)	(157,905)	(116,414)	(287,319)

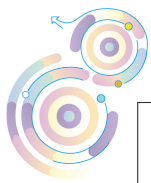
At 31 March 2025 and 1 April 2025	6,381,429	2,576,884	6,767,436	15,725,749
Charge for the year	-	239,762	677,677	917,439
Eliminated on write-off	-	(178,035)	(412,501)	(590,536)

At 31 March 2026	6,381,429	2,638,611	7,032,612	16,052,652
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Carrying value:

At 31 March 2026	-	397,834	427,560	825,394
At 31 March 2025	-	355,922	788,399	1,144,321

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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)

10 Right-of-use assets

	Leasehold Properties HKD
Cost:	
At 1 April 2024	3,643,763
Derecognition as a result of termination of a lease	(3,643,763)
At 31 March 2025 and 1 April 2025	-
Additions	3,833,307
At 31 March 2026	3,833,307
Accumulated depreciation:	
At 1 April 2024	2,429,176
Charge for the year	1,214,587
Write back on termination of a lease	(3,643,763)
At 31 March 2025 and 1 April 2025	-
Charge for the year	1,277,769
At 31 March 2026	1,277,769
Carrying value:	
At 31 March 2026	2,555,538
At 31 March 2025	-

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

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

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

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

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

12 Amount due from Hong Kong Scout Foundation

The amount is unsecured, bearing interest at 4.3% (2025: 4%) per annum, equivalent to the average rate of return of investment funds of Hong Kong Scout Foundation, and repayable on demand.

13 Subventions receivable from the Education Bureau

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

	Project No.			
	2020/ KT2018 HKD	2020/ KT2019 HKD	2020/ YL2032 HKD	Total HKD
For the school year 2020/21				
Balance at 1 April 2024	225	9,487	57,323	67,035
Refund to Education Bureau	(225)	(9,487)	(57,323)	(67,035)

At 31 March 2025, 1 April 2025 and 31 March 2026

	Project No.		
	2021/ KT2120 HKD	2021/ YL2131 HKD	Total HKD

For the school year 2021/22

Balance at 1 April 2024	1,856	47,305	49,161
Total expenditure incurred	(1,584)	-	(1,584)
Refund to Education Bureau	(272)	(47,305)	(47,577)

At 31 March 2025, 1 April 2025 and 31 March 2026

	Project No.		
	2022/ KT2216 HKD	2022/ YL2231 HKD	Total HKD

For the school year 2022/23

Balance at 1 April 2024	5	25,066	25,071
Total expenditure incurred	(5)	-	(5)
Refund to Education Bureau	-	(25,066)	(25,066)

At 31 March 2025, 1 April 2025 and 31 March 2026

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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)

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.				
	2023/ KT2329 HKD	2023/ KT2330 HKD	2023/ KT2331 HKD	2023/ YL2345 HKD	Total HKD
For the school year 2023/24					
Balance at 1 April 2024	(3,938)	2,391	(16,613)	19,683	1,523
Subvention received	-	-	20,568	-	20,568
- 2nd instalment	-	-	13,272	-	13,272
- 3rd instalment	17,010	1,941	-	-	18,951
- 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 and 1 April 2025	-	-	-	(45,900)	(45,900)
Subvention received	-	-	-	-	-
- 2nd instalment	-	-	-	43,646	43,646
- Funding from School	-	-	-	2,254	2,254
Non-reimbursable expenditure	-	-	-	-	-
At 31 March 2026	-	-	-	-	-

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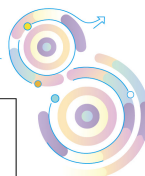
The Friends of Scouting
(A subsidiary of Scout Association of Hong Kong)
Notes to the financial statements (continued)
(Expressed in Hong Kong dollars)

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.		
	2024/ KT2416 HKD	2024/ YL2432 HKD	Total 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 and 1 April 2025	(3,032)	8,931	5,899
Subvention received			
- 2nd instalment	15,120	-	15,120
- 3rd instalment	10,647	-	10,647
- Funding from School	-	9,085	9,085
Interest received	170	-	170
Subtotal	22,905	18,016	40,921
Total expenditure incurred	(22,905)	(75,423)	(98,328)
At 31 March 2026	-	(57,407)	(57,407)

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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)

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
	2026/ KT2524 HKD	2026/ YL2535 HKD	HKD
For the school year 2025/26			
Subvention received			
- 1st instalment	14,648	22,080	36,728
- 2nd instalment	-	22,080	22,080
Interest received	65	-	65
Subtotal	14,713	44,160	58,873
Total expenditure incurred	(27,898)	(35,672)	(63,570)
At 31 March 2026	(13,185)	8,488	(4,697)
At 31 March 2026 subventions receivable in total			62,104
At 31 March 2025 subventions receivable in total			40,001

14 Cash and cash equivalents

	2026 HKD	2025 HKD
Cash on hand	55,500	56,950
Current accounts	6,991,569	6,747,331
Savings accounts	34,851,101	18,535,788
Fixed deposits – maturity within 3 months at acquisition	2,450,453	15,667,797
	44,348,623	41,007,866

Included in the year end balances were funds totalling HKD31,101,570 (2025: HKD28,116,164), which are held for designated purposes. The applications of these funds are subject to the conditions laid down by 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)

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 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 and 1 April 2025	611,611	508,087	1,119,698
Credited for the year	170,737	389,855	560,592
Released to income and expenditure	(538,630)	(349,304)	(887,934)
Balance at 31 March 2026	243,718	548,638	792,356

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

17 Unspent subventions refundable to the Social Welfare Department

	Refundable Social Welfare Rent and Rates Surplus Fund HKD	Refundable Social Welfare Development Fund HKD	Receivable Social Welfare Dedicated Fund HKD	Total HKD
Balance at 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 and 1 April 2025	8,191	-	-	8,191
Government subventions granted for the year	1,511,729	-	114,076	1,625,805
Recognition of Government subventions for the year	(1,499,709)	-	(124,614)	(1,624,323)
Refund to Government	(8,190)	-	-	(8,190)
Balance at 31 March 2026	12,021	-	(10,538)	1,483

18 Unspent donations from The Hong Kong Jockey Club Charities Trust

	Community Project HKD
Balance at 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 and 1 April 2025	955,265
Donation received during the year	2,287,000
Recognition of donation for the year	(2,108,323)
Balance at 31 March 2026	1,133,942

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

19 Lease liabilities

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

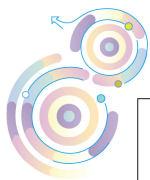
	2026		2025	
	Present value of the minimum lease payment HKD	Total minimum lease payment HKD	Present value of the minimum lease payment HKD	Total minimum lease payment HKD
Within 1 year	1,277,007	1,363,032	-	-
After 1 year but within 5 years	1,332,226	1,363,032	-	-
	2,609,233	2,726,064	-	-
Less: Total future interest expenses		(116,831)		-
Present value of leases liabilities		2,609,233		-

20 Provision for long service payment

The Entity is obligated to make long service payment to qualifying employees in Hong Kong with a minimum of 5 years' employment period upon retirement or termination of employment under certain circumstances, in accordance with the Hong Kong Employment Ordinance (the "Employment Ordinance"). Long service payment is determined with reference to the employee's last monthly salary (capped at HKD22,500) and the years of service, reduced by the amount of any accrued benefits derived from the Entity's contributions to MPF Scheme, with an overall cap of HKD390,000 per employee subject to the Entity's discretion. There are provisions under the Employment Ordinance permitting employers to offset employees' long service payment against the accrued benefits attributable to employers' contributions to the MPF Scheme.

In 2022, the Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 (the "Amendment Ordinance") was enacted, the Entity can no longer use accrued benefits derived from its mandatory MPF contributions to reduce the LSP in respect of an employee's service from the Transition Date. Except for the statutory right to offset as described above, the long service payment benefits are unfunded. The net long service payment obligations are exposed to interest rate risk, the risk arising from changes in employees' average longevity at retirement or termination of employment, expected rate of future salary increase and market risk associated with investment returns of employees' MPF Scheme.

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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)

20 Provision for long service payment (continued)

The present value of unfunded obligations at 31 March 2026 and its movements are as follows:

	2026 HKD	2025 HKD
At 1 April	72,672	41,843
Expenses recognised in profit or loss:		
Current service cost	1,626,351	30,829
At 31 March	1,699,023	72,672

The weighted average duration of the defined benefit obligation is 20.96 years (2024: 10.05 years).

Significant actuarial assumptions (expressed as weighted averages) and sensitivity analysis are as follows:

	2026 HKD	2025 HKD
Discount rate	2.29%	2.91%
Expected rate of salary increases	3.00%	3.00%
Expected investment return on offsettable MPF accrued benefits	4.10%	N/A

At 31 March 2026 and 2025, it is estimated that the effect on the defined benefit obligation would not be material for an increase/decrease of 1% in the significant actuarial assumptions based on the assumption that changes in actuarial assumptions are not correlated and therefore it does not take into account the correlations between the actuarial assumptions.

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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 Lotteries Fund Block Grant Reserve Fund

	HKD	HKD
Balance at 1 April 2024		346,093
Add: Block Grant received during the year	813,000	
Interest income received	2,329	
		815,329
Less: Utilised during the year		
Furniture and equipment	(375,271)	
Minor Work Projects	(280,078)	
		(655,349)
Balance at 31 March 2025 and 1 April 2025		506,073
Add: Block Grant received during the year	820,000	
Interest income received	916	
		820,916
Less: Utilised during the year		
Furniture and equipment	(389,855)	
Minor Work Projects	(180,771)	
		(570,626)
Balance at 31 March 2026		756,363

There was no outstanding capital commitment as at 31 March 2026 and 2025.

22 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)

22 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 21).

23 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 counterparties are financial institutions with high credit ratings 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 2026 and 2025.

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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)

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

(a) Credit risk (continued)

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

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

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

(b) Liquidity risk

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

(c) Interest rate risk

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

The Entity's interest rate risk arises from amount due from Hong Kong Scout Foundation 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.

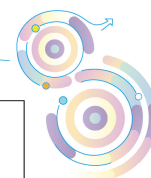
(d) Foreign currency risk

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 2026 and 2025.

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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 Note to the statement of cash flows

Reconciliation of liabilities arising from financing activities

	Lease liabilities HKD
At 1 April 2024	1,256,762
Capital element of lease rental paid	(1,256,762)
At 31 March 2025 and 1 April 2025	-
Increase in lease liabilities from entering new leases during the year	3,833,307
Capital element of lease rental paid	(1,224,074)
At 31 March 2026	2,609,233

25 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	2026 HKD	2025 HKD
<u>Scout Association of Hong Kong</u>		
License and management fees paid	(i) 1,585,704	1,575,132
<u>Hong Kong Scout Foundation</u>		
Interest income	(ii) 602,000	480,000
Interest income receivable	(ii) 602,000	480,000

Notes:

(i) The Entity is a subsidiary organisation of Scout Association of Hong Kong.

(ii) Hong Kong Scout Foundation is established by Scout Association of Hong Kong in accordance with Scout Association of Hong Kong Ordinance. 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.

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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)

26 Possible impact of new standards, amendments to standards and interpretations issued but not yet effective for the year ended 31 March 2026

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 2026 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.

27 Comparative figures

Certain comparative figures have been reclassified to conform with presentation of the financial statements adopted during the current year.

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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 2026**
(Expressed in Hong Kong dollars)

For Management Information Only

Sundry income

Name of units

	2026 HKD	2025 HKD
Head Office	58,980	58,958
Kai Yip	131,017	176,250
Long Ping	193,031	175,506
School Social Work Unit	59,917	47,410
Education Centre	29,605	26,516
	472,550	484,640

**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 2026**
(Expressed in Hong Kong dollars)

For Management Information Only

	2026					2025						
	Head Office	Kai Yip	Long Ping	School Social Work Unit	Education Centre	Total	Head Office	Kai Yip	Long Ping	School Social Work Unit	Education Centre	Total
General operating expenses												
Audit fee	33,800	19,800	19,800	19,800	21,151	134,351	19,400	19,400	19,400	19,400	21,931	89,531
Depreciation of plant and equipment	8,670	569,722	205,475	100,813	32,759	917,439	838,123	187,515	100,082	157,668	-	1,284,586
Depreciation of right-of-use assets	3,982	-	-	-	-	3,982	627,407	-	-	-	-	627,407
Government grant	14,340	-	21,340	-	-	35,680	21,240	-	-	-	-	21,240
Insurance	17,182	185,730	238,003	160,184	65,526	666,625	172,189	200,226	147,381	49,524	-	569,320
Loss on written off of plant and equipment	53,244	-	-	-	1,532,520	1,585,764	-	-	-	-	-	-
Printing and stationery	2,293	3,295	2,000	600	17	8,195	2,772	2,000	2,805	600	-	6,778
Professional fees	17,262	50,303	12,973	23,283	41,507	145,328	16,681	29,915	32,731	36,000	138,132	254,549
Salaries	156,108	513,856	1,175,152	832,262	103,197	3,680,575	568,871	1,312,141	999,091	97,783	3,156,888	6,044,786
Rates	23,720	71,660	34,900	8,260	63	138,480	23,712	76,600	34,400	7,760	136,472	232,544
Repairs and maintenance	1,802,800	7,048,199	17,555,181	16,509,340	2,877,077	45,792,607	2,064,756	12,592,019	16,597,897	2,838,689	45,601,117	35,094,461
Salaries	62,553	276,343	610,355	382,351	144,791	1,676,293	(21,568)	(128,410)	(64,815)	(13,044)	15,572	(254,951)
Staff benefits and long service payment	4,065	1,111	1,111	1,111	1,111	5,509	5,509	5,509	5,509	5,509	5,509	17,136
Staff recruitment	8,796	5,879	7,884	46,125	2,699	70,383	5,864	60,499	2,886	4,361	71,520	143,270
Staff training	3,220	77,177	41,348	6,037	8,285	128,067	68,100	55,740	31,182	4,449	123,840	263,371
Telephone	79	22,316	36,754	4,449	5,695	64,703	78,973	13,027	60,994	678	-	80,798
Transportation	12,975	62,733	23,286	3,286	-	102,280	13,077	60,994	31,182	4,449	5,419	115,129
Utilities	2,212,578	10,182,516	20,975,854	18,683,377	4,886,363	56,860,188	20,316,596	9,945,589	18,194,847	4,814,329	55,415,361	59,341,172



本社提供駐校社會工作服務之學校

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



總社及服務單位一覽表

單位 Unit	開放時間 Opening Hours	地址 Address	電話 Tel No.	傳真 Fax No.
總社辦事處 Head Office 	星期一至五：上午 9 時至下午 1 時 下午 2 時至下午 6 時 星期六：上午 9 時至下午 1 時 下午 2 時至下午 5 時 Mon-Fri : 9:00am – 1:00pm 2:00pm – 6:00pm Sat : 9:00am – 1:00pm 2:00pm – 5:00pm	九龍柯士甸道童軍徑 香港童軍中心 8 樓 814 室 Room 814, 8/F, Hong Kong Scout Centre, Scout Path, Austin Road, Kowloon 電郵 Email : fos@scout.org.hk 網址 Website : 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 30 分 下午 1 時 30 分至晚上 9 時 30 分 星期四及五：下午 1 時 30 分至晚上 9 時 30 分 Tue, Wed & Sat : 9:30am – 12:30pm 1:30pm – 9:30pm Thu & Fri : 1:30pm – 9:30pm	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 30 分 下午 1 時 30 分至晚上 9 時 30 分 星期四及五：下午 1 時 30 分至晚上 9 時 30 分 Tue, Wed & Sat : 9:30am – 12:30pm 1:30pm – 9:30pm Thu & Fri : 1:30pm – 9:30pm	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 201-203 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