

HONG KONG ISLAND REGION, NORTHERN DISTRICT

香港童軍總會 港島北區

46th DISTRICT ANNUAL GENERAL MEETING

港島北區第四十六屆週年會議

Date : Sunday, 10th July 2022 日期：二〇二二年七月十日（星期日）
Time : 3:00 pm 時間：下午三時正
Place : Hong Kong Scout Centennial Building 地點：香港童軍百周年紀念大樓
17th Floor, 23 Yat Sin Street 香港灣仔日善街 23 號 17 樓
Wan Chai, Hong Kong

AGENDA

議 程

1. Adoption of District Commissioner's Annual Report for 2021/2022
接納區總監二〇二一年至二〇二二年度會務報告
2. Adoption of Statement of Accounts for 2021/2022
接納二〇二一年至二〇二二年度財政報告
3. Approval of the District Commissioner's nomination for the District President, District Chairman, District Hon. Presidents and District Vice-Presidents for 2022/2023
通過區總監提名二〇二二年至二〇二三年度會長、執委會主席、名譽會長及副會長
4. Election of District Secretary and District Treasurer for 2022/2023
選任二〇二二年至二〇二三年度秘書及司庫
5. Election of District Executive Committee Vice-Chairmen and Members for 2022/2023
選任二〇二二年至二〇二三年度北區執行委員會副主席及委員
6. Appointment of Auditor
核數師之委任
7. Ratification of the Training Budget of the District for 2022/2023 as approved by the District Executive Committee
追認區執行委員會二〇二二年至二〇二三年度訓練預算
8. Any Other Business
其他事項

港島北區 2021-2022 會務報告

1. 概要

自 2013 年 9 月起，特區政府以政策檢視需時為由，已 16 次短期延續區會用地的契約，以使用民新街地段作為區會會址直至 2022 年 9 月 25 日。由於未能預計政府政策，因此我們預算的電器更換工作如更換冷氣等，均未有進行。

我們最敬重的以及非常關心北區發展的前香港總監，北區第三任區總監許招賢先生，痛於 3 月初離開我們。我已代表北區向許太及家人致以最深切慰問。

由於受到 2019 冠狀病毒病疫情影響，多項活動及訓練幾乎完全停頓。各支部在過去一年只完成了共 5 項活動，包括小幼童軍支部領袖聚會(視像)、幼童軍支部的夜行活動、童軍支部的中級航空活動章訓練班、領導才訓練班及天象章訓練班。

在區會方面，2022 年為北區成立 60 周年。區會暫時進行了一項名為北區獻暖之 kNow 貧傳承社區服務。我們夥拍了 76 旅及鄰舍輔導會利東鄰里康齡中心進行了一系列活動。在活動中，我們透過講座讓大家認識聯合國可持續發展目標之一（沒有貧窮）的方向、心意咭填色、織造吉祥結、毅行活動等，讓成員身體力行籌募資金進行社區中心表演及探訪獨居以及雙老長者。與此同時，我們獲得眾多委員及外界人士贊助款項支持以上活動的進行。在此，我衷心感謝他們慷慨解囊，令活動得以順利舉行。活動盈餘的款項，在執行委員會的支持下，我們成立了一個基金，作為日後社區服務的資金。在此服務之後，我們更成為了鄰舍輔導會利東鄰里康齡中心未來 3 年的合作夥伴，期望在社區服務上作更多貢獻。而因在這活動中有出色表現的 76 旅童軍團長李銘賢先生亦獲得香港總監嘉許。

在訓練方面，上年度有 1 位深資童軍考獲榮譽童軍獎章；2 位童軍考獲總領袖獎章及 15 位幼童軍考獲金紫荊獎章。領袖方面，3 位童軍支部領袖完成木章訓練，將會於第 47 屆區務委員會就職典禮進行木章頒發儀式。

由於疫情及種種原因本年度共有兩個旅團註銷。本區現有 27 個旅 60 團，比去年減少了 4 團。而去年獲得優異旅團嘉許的共有 16 個團，比對去年共減少了 11 團，最大原因相信是疫情關係未能集會，尤以幼稚園最為嚴重。

今年有 6 個旅，分別是維多利亞(海峰園)幼兒園、銅鑼灣維多利亞國際幼稚園、北角官立小學(雲景道)、蘇浙公學、金文泰中學、聖貞德中學獲總會頒發主辦機構表揚狀，表揚他們在過去 15、20、55、60 及 65 年持續支持童軍運動。

在成員人數方面，據各旅團向總會填報的周年人數統計數字顯示，截至 2021 年 12 月 31 日本區共有領袖 240 人，而青少年成員則只有 1090 人，領袖人數比對去年增加了 8 人(上升了 3.4%)及青少年成員增加了 59 人(上升了 5.7%)。人數上升的原因是，得到啟基學校(港島)校長的支持，該校由本學年開始，新開了兩個小童軍團及兩個幼童軍團，因此區內成員人數不跌反升。該校共有約 120 名童軍成員，10 位領袖，現在尚待完成註冊事宜。

港島北區 2021-2022 會務報告

2. 區內旅團一覽表

港島北區		G	C	S	V	R
旅 號	主辦機構					
1. 港島第 7 旅	公開旅	1	3	2	1	1
2. 港島第 10 海童軍旅	東華三院李潤田紀念中學			1	1	
3. 港島第 48 旅	聖貞德學校			3	2	
4. 港島第 51 旅	蘇浙公學			1	1	
5. 港島第 69 旅	啟基學校(港島)		1			
6. 港島第 76 旅	金文泰中學			1		
7. 港島第 118 旅	銅鑼灣街坊福利事務促進會	1	1	1	1	
8. 港島第 122 旅	蘇浙小學		1			
9. 港島第 130 旅	北角協同中學			1		
10. 港島第 139 旅	北區區務委員會	1	1	1	1	1
11. 港島第 175 旅	公開旅	1	1	1	1	1
12. 港島第 187 旅	顯理中學			1	1	
13. 港島第 190 旅	閩僑中學			1	1	
14. 港島第 225 旅	香港嘉諾撒學校		1			
15. 港島第 230 旅	培僑中學			1		
16. 港島第 240 旅	聖公會聖米迦勒小學		1			
17. 港島第 253 旅	保良局余李慕芬紀念學校		1			
18. 港島第 1137 旅	聖猶達堂區耶穌顯容小堂				0	0
19. 港島第 1167 旅	北角官立小學	1	1			
20. 港島第 1227 旅	銅鑼灣維多利亞國際幼稚園	5				
21. 港島第 1264 旅	香港東區婦女福利會黎桂添幼兒園	0				
22. 港島第 1265 旅	北角官立小學(雲景道)		1			
23. 港島第 1421 旅	香港遊樂場協會北角青少年綜合服務		1			
24. 港島第 1453 旅	北角衛理小學		1			
25. 港島第 1454 旅	香港民生幼稚園暨國際幼兒園	1				
26. 港島第 1463 旅	丹拿山循道學校		1			
27. 港島第 1556 旅	明慧國際幼兒園暨幼稚園	1				
28. 港島第 1616 旅	城市花園業主委員會	0	1	0		
29. 港島第 1640 旅	銅鑼灣維多利亞幼兒園(海峰)	3				
		15	17	15	10	3

港島北區 2021-2022 會務報告

3. 訓練與活動

2021—2022 年度區會曾舉辦下列各項訓練及活動。

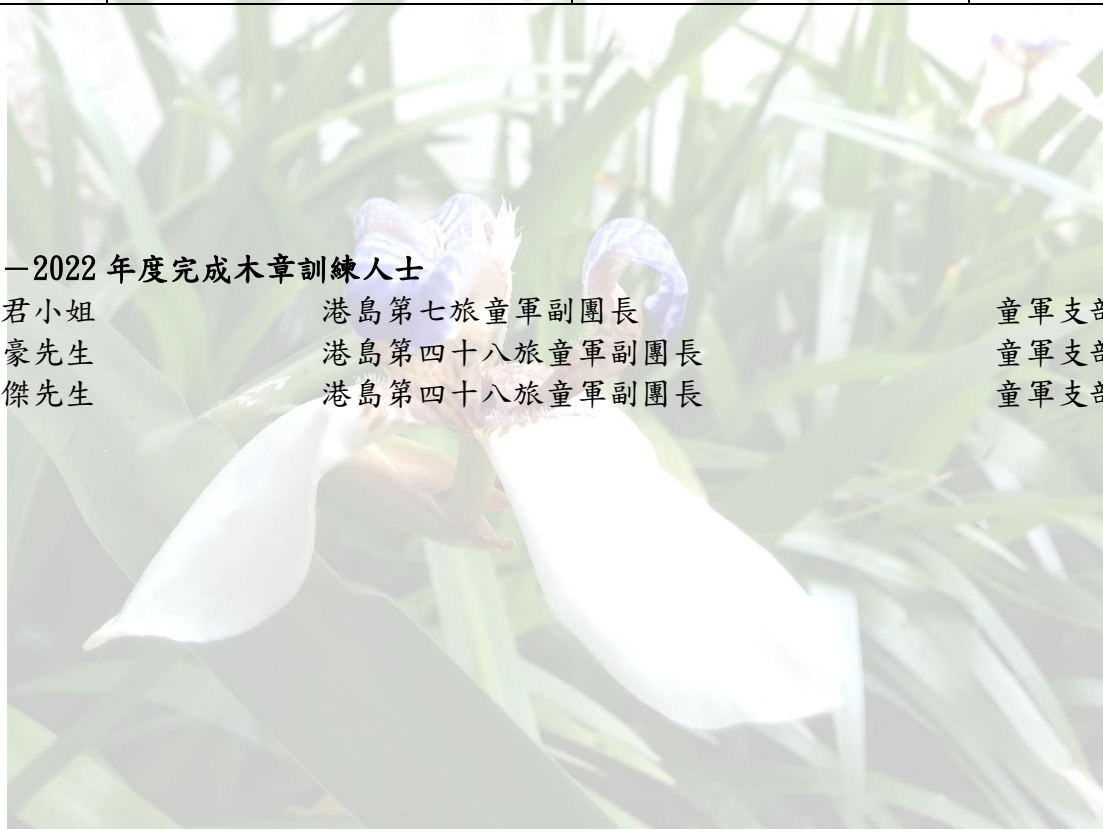
支部	訓練及活動	日期	參加人數
小童軍	支部領袖聚會	23/4/2021	15
幼童軍	夜行	9/8/2021 - 31/12/2021	4
童軍	第 6 屆中級航空活動章訓練班	25, 31/7; 8, 11/8/2021	11
	第 502 屆童軍領導才訓練班	10, 17, 23-24, 31/10/2021	24
	天象章(技能)訓練班	14, 11, 17, 27-28/11/2021	20
深資童軍 及 樂行童軍			
區會	區幹部聚會(視像)	5/6/2021	15
	第 45 屆周年大會暨第 46 屆區務委員會就職典禮(實體與網上)	26/6/2021	實體 92 人 網上 2 人
	區慶主題月活動 「kNOw 貧傳承」系列		
	a. 賀咭填色活動(小、幼支部)	11-12 月	127 張
	b. 吉祥結製作(童, 深, 樂支部)	11-12 月	81 個
	c. 講座(2 場)	18/12/2021	46
	d. 鄰舍會利東中心表演活動	27/12/2021	9
	e. 長者探訪及派發「福袋」	27/12/2021	36
f. 遠足(距離對換購買物資)	11/2021-2/2022	834 公里 (135 人次)	

2021—2022 年度完成木章訓練人士

陳紀君小姐
崔文豪先生
李佳傑先生

港島第七旅童軍副團長
港島第四十八旅童軍副團長
港島第四十八旅童軍副團長

童軍支部
童軍支部
童軍支部



港島北區 2021-2022 會務報告

4. 獲獎芳名錄

功績榮譽十字章

陳世青女士 港島北區副區總監

優異服務獎章

張少聰先生 港島第七旅幼童軍副團長

優良服務獎章

鄭嵐先生 港島第七旅童軍團長
鄭紫雋先生 港島第七旅幼童軍副團長
朱浩銘先生 港島第一七五旅童軍團長
張鈞維先生 港島第一六一六旅幼童軍團長

長期服務二星獎章

梁偉雄先生 港島第五十一旅童軍副團長

長期服務一星獎章

謝靖宇先生 港島北區專章秘書
利一先生 港島第七旅旅務委員會委員
鄭沃林先生 港島第七旅旅務委員會委員
吳文頌先生 港島第七旅幼童軍副團長
蔡鴻毅先生 港島第五十一旅副旅長

長期服務獎章

蔡佩蓉女士 港島北區副區總監
劉曼薇女士 港島第七旅幼童軍副團長
何英鳳女士 港島第七旅幼童軍副團長
黃偉傑先生 港島第五十一旅深資童軍副團長

民政事務局局長嘉許計劃 2021

郭柏威先生 港島第七旅深資童軍團長 已頒發獎項

區總監嘉許狀

港島第七旅	顏偉鴻	金紫荊
港島第七旅	吳祖耀	金紫荊
港島第七旅	鄭紫雋	金紫荊
港島第七旅	梁麗媚	金紫荊
港島第七旅	梁凱韻	金紫荊
港島第七旅	王少紅	金紫荊
港島第七旅	關綺媚	金紫荊
港島第四十八旅	劉國俊	總領袖
港島第四十八旅	王嘉豪	總領袖
港島第四十八旅	黃曉峰	總領袖
港島第四十八旅	譚嘉洋	總領袖

港島北區 2021-2022 會務報告

港島第四十八旅	崔文豪	總領袖
港島第四十八旅	李佳傑	總領袖
港島第一三九旅	黃錫祥	榮譽童軍
港島第一七五旅	蔡敏萍	金紫荊

區總監嘉許計劃獎

港島第七旅	區總監嘉許金獎 (幼童軍團)
港島第四十八旅	區總監嘉許銀獎 (童軍團)
港島第一三九旅	區總監嘉許金獎 (深資童軍團)
港島第一七五旅	區總監嘉許銀獎 (幼童軍團)

主辦機構表揚狀

維多利亞幼兒園	第一六四零旅	連續主辦 15年 金獎
銅鑼灣維多利亞國際幼稚園	第一二二七旅	20年 金獎
北角官立小學(雲景道)	第一二六五旅	20年 金獎
蘇浙公學	第五十一旅	55年 金獎
聖貞德中學	第四十八旅	55年 金獎
金文泰中學	第七十六旅	60年 金獎

旅團服務獎

	參與服務人次	總服務時數	獎項
港島第一一八旅	29	188.5	亞軍

支部最高榮譽獎章

榮譽童軍獎章

第一三九旅 陳姍娜

總領袖獎章

第四十八旅 楊凱瑩 劉好

金紫荊獎章

第七旅	周卓瑤	余日新	樊哲昊	張念誠
	鄭禧洋	賴詠琛	莫浩軒	鄧家朗
	曾皓鋒			
第一一八旅	莊亦閒			
第一三九旅	周宇謙			
第一七五旅	林旻臻	私致朗	許頤晉	容浩軒

港島北區 2021-2022 會務報告

優異旅團

小童軍支部

第一三九旅

第一七五旅

第一五五六旅

幼童軍支部

第七旅 B 團

第七旅 C 團

第一三九旅

童軍支部

第七旅 B 團

第七十六旅

第十海童軍旅

第一三九旅

第四十八旅

第一八七旅

深資童軍支部

第七旅

第一八七旅

第四十八旅

第一三九旅



港島北區 2021-2022 會務報告

總會比賽成績

香港童軍 110 周年 - 童軍日

步操比賽及升旗比賽

升旗比賽

亞 軍 第一三九旅 A 隊

地域比賽成績

地域「毅行銀禧廿五載·小幼童深樂前行」

「累積完成最長距離（童軍區）- 銅獎」

港島地域步操比賽 2021

升旗比賽

冠 軍：港島第一三九旅

幼童軍挑戰賽 2021

亞 軍：港島第七旅



5. 展望

走到 2022 年，因受到 2019 冠狀病毒病疫情引致的影響，童軍運動走到低谷。所有旅團都面對有限度的團集會，令成員人數不斷下降。我們的首要工作是穩定旅團人數，地域及總會已開始研究方法以保留甚至增加成員人數。我鼓勵旅團領袖重新部署集會及活動，以吸引成員回歸集會。

過去 1 年，我已盡力物色有潛質的領袖出任區職員，以傳承區會提供優良服務的方針。來年我會繼續努力，祈望團隊能年青化為訓練工作注入更多活力。

6. 致謝

今日我要特別向 3 位人士致謝。首先，一向在財力上大力支持我們及關心我們的名譽會長談民偉先生因生意太忙而未能顧及童軍運動，所以在完成現屆任期後請辭。

跟著，北區執行委員會主席鄒燦林先生由 1975 年開始服務北區，並由 1982 年開始擔任執行委員會主席至今共 47 年。在去年周年大會後，鄒主席向我表示是時候讓其他有能之士接棒，本人當然感到可惜。鄒主席在過去多年一直帶領執行委員會的工作，對歷任總監提出意見，以令北區穩步前進。我感謝鄒主席多年的服務及對北區童軍區會的支持，亦感謝他對童軍運動的貢獻。可幸，鄒主席已答應轉任名譽會長。

第三位是執行委員會副主席黎葉寶萍 BBS JP 在服務北區 35 年後的今日，因年事已高，所以向我請辭。對於以上 3 位長期服童軍運動的人士，我在這裡，希望作一致謝動議向談民偉名譽會長、鄒燦林主席及黎葉寶萍副主席致謝。

童軍運動是一個以生命影響生命的運動，所以面對面的集會是重要的。去年，雖然童軍活動只能有限度進行，但是各級會議仍以視像進行。而各旅團亦盡力維持網上聚會，並於政府放寬聚會人數之時，立刻恢復集會。在此，我向各位區務委員，各位區幹部、各旅團領袖及支持北區發展的人士致謝！

李有良

2022 年 7 月 10 日

**THE SCOUT ASSOCIATION OF HONG KONG
HONG KONG ISLAND NORTHERN DISTRICT COUNCIL**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

(ACCOUNTS COPY)

Presented by:



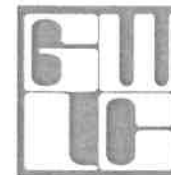
CHAN, LAM & COMPANY

Certified Public Accountants (Practising)

陳鎮中，林志偉 會計師事務所

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INDEPENDENT HONORARY AUDITOR'S REPORT

TO THE MEMBERS OF THE SCOUT ASSOCIATION OF HONG KONG HONG KONG ISLAND NORTHERN DISTRICT COUNCIL

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Scout Association Of Hong Kong Hong Kong Island Northern District Council ("the Association") set out on pages 4 to 10, which comprise the statement of financial position as at **31st March 2022**, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to PN 900 (Revised) Audit of Financial Statements Prepared in Accordance with the Small and Medium-Sized Entity Financial Reporting Standard issue 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 District Council in accordance with the HKICPA's the 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.

Other information

The Committee are responsible for the other information. The other information comprises the Committee's report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



INDEPENDENT HONORARY AUDITOR'S REPORT

TO THE MEMBERS OF THE SCOUT ASSOCIATION OF HONG KONG HONG KONG ISLAND NORTHERN DISTRICT COUNCIL - continued

Responsibilities of committee for the financial statements

The Committee are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Hong Kong Companies Ordinance, and for such internal control as the Committee determine 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 Committee are responsible for assessing the Association'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 Committee either intend to liquidate the District Council or to cease operations, or have no realistic alternative but to do so.

The Committee are responsible for overseeing the Association's financial reporting process.

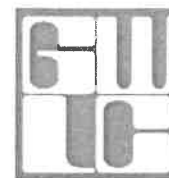
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with Section 405 of the Hong Kong Companies Ordinance, 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 HKSAAs 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 HKSAAs, 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 Association's internal control.



INDEPENDENT HONORARY AUDITOR'S REPORT

TO THE MEMBERS OF THE SCOUT ASSOCIATION OF HONG KONG HONG KONG ISLAND NORTHERN DISTRICT COUNCIL - continued

Auditor's responsibilities for the audit of the financial statements - continued

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the 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 Association'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 Association to cease to continue as a going concern.

We communicate with the committee 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.

CHAN, LAM & COMPANY
Certified Public Accountants (Practising)

Hong Kong, 22nd June 2022

Unit C, 9/F., Neich Tower, 128 Gloucester Road, Wanchai, Hong Kong
香港灣仔告士打道128號祥豐大廈9字樓C室

THE SCOUT ASSOCIATION OF HONG KONG
HONG KONG ISLAND NORTHERN DISTRICT COUNCIL

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NCOME STATEMENT
– for the year ended 31st March 2022

	Note	<u>2022</u> HK\$	<u>2021</u> HK\$
INCOME			
Sales of raffle tickets	4	15,038.00	19,581.00
Subscription / donations received	4	35,000.00	33,500.00
Sundry income	4	53,300.00	25,207.00
Investment funds income	4	12,500.00	20,000.00
Bank interest received	4	1.65	1.40
		<u>115,839.65</u>	<u>98,289.40</u>
EXPENDITURE			
Scouts activities and training expenses			
- Badge		3,600.00	-
- CUB		-	174.00
- Grasshopper		-	700.00
- Scout		8,334.94	(203.70)
- Venture		709.50	(624.60)
- Annual general meeting expenses		688.70	-
Bank charges		990.00	990.00
Depreciation expenses		1,425.60	1,847.80
Electricity and water		2,543.40	64.10
Membership and subscription fee		1,427.13	947.87
Printing and stationery		275.00	226.00
Repairs and maintenance		936.20	-
Sundry expenses		1,836.00	4,073.00
Telephone and internet		3,659.00	4,942.00
		<u>26,425.47</u>	<u>13,136.47</u>
SURPLUS FOR THE YEAR		89,414.18	85,152.93
ACCUMULATED SURPLUS BROUGHT FORWARD		1,030,674.10	945,521.17
TRANSFER FROM DISTRICT ACTIVITIES FUND		8,504.89	-
ACCUMULATED SURPLUS CARRIED FORWARD		<u>1,128,593.17</u>	<u>1,030,674.10</u>


The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with these financial statements.

**THE SCOUT ASSOCIATION OF HONG KONG
HONG KONG ISLAND NORTHERN DISTRICT COUNCIL**

S **STATEMENT OF FINANCIAL POSITION – as at 31st March 2022**

		<u>2022</u>		<u>2021</u>	
	Notes	HK\$	HK\$	HK\$	HK\$
Non-current assets					
Property, plant and equipment	9	3,123.00		959.60	
			3,123.00		959.60
Current assets					
Due from a related party	12	500,000.00		500,000.00	
Accounts receivable		12,500.00		20,203.70	
Prepayment		7,628.21		10,578.21	
Temporary payment		-		2,685.00	
Cash and bank balances	8	605,601.96		496,997.59	
		1,125,730.17		1,030,464.50	
Current liabilities					
Receipts in advance		260.00		750.00	
		260.00		750.00	
Net current assets			<u>1,125,470.17</u>		<u>1,029,714.50</u>
Net assets			<u>1,128,593.17</u>		<u>1,030,674.10</u>
FUND EMPLOYED					
Accumulated Fund	11		1,120,088.28		1,030,674.10
District Activities Fund	10		8,504.89		-
			<u>1,128,593.17</u>		<u>1,030,674.10</u>

Approved and authorised for issue by the board of committees on 22nd June 2022.



CHOW Chan Lum, Charles
Executive Committee Chairman



YIP Hiu Tung
Treasurer



LEE Yau Leung
District Commissioner

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with these financial statements.

**THE SCOUT ASSOCIATION OF HONG KONG
HONG KONG ISLAND NORTHERN DISTRICT COUNCIL**

NOTES TO THE FINANCIAL STATEMENTS
– for the year ended 31st March 2022

1. Reporting entity

The Scout Association of Hong Kong is a body corporate with perpetual succession established under Scout Association of Hong Kong Ordinance (Chapter 1005 of the Laws of Hong Kong) for the purpose of furthering and promoting the Scout Movement in the Hong Kong Special Administrative Region (“HKSAR”).

The financial statements include the operations of The Scout Association of Hong Kong Hong Kong Island Northern District Council.

The principal activities of the Association are providing enjoyable and attractive scheme of progressive training, based on the Scout Promise and the Scout Law and guided by adult leadership.

2. Basis of preparation

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the District Council is a going concern.

The measurement base adopted is the historical cost convention.

3. Significant accounting policies

3.1 Revenue recognition

Revenue is recognised when it is probable that the economic benefits will flow to the Association and when the revenue can be measured reliably, on the following bases:

- ✧ Subscription fee and donation income were recognised when received; and
- ✧ Interest income, on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial asset.

3.2 Taxation

The Association is exempted from Hong Kong Profits Tax by virtue of Section 88 of the Inland Revenue Ordinance.

3.3 Impairment of assets

As assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment, intangible assets and long-term investments. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

**THE SCOUT ASSOCIATION OF HONG KONG
HONG KONG ISLAND NORTHERN DISTRICT COUNCIL**

NOTES TO THE FINANCIAL STATEMENTS - continued
- for the year ended 31st March 2022

3. Significant accounting policies - continued

3.4 Trade and other payables

Trade and other payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade payable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

3.5 Related party

- (a) A person, or a close member of that person's family is related to the Association if that person:
- (i) has control or joint control over the Association;
 - (ii) has significant influence over the Association; or
 - (iii) is a member of the key management personnel of the Association or the Association's parent company.
- (b) An entity is related to the Association if any of the following conditions applies:
- (i) The entity and the Association are members of the same group (which means that each parent, subsidiary, and fellow subsidiary is 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 District Council or an entity related to the District Council. If the District Council is itself such a plan, the sponsoring employers are also related to the District Council.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a); or
 - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

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

THE SCOUT ASSOCIATION OF HONG KONG
HONG KONG ISLAND NORTHERN DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
– for the year ended 31st March 2022

4. Revenue

Revenue, which is also the Association's turnover, represents the donation received and sales of raffle tickets during the year.

An analysis of other income from continuing operations is as follows:

	<u>2022</u>	<u>2021</u>
	HK\$	HK\$
<i>Other income</i>		
Bank interest received	1.65	1.40
Investment funds income	12,500.00	20,000.00
Sundry income	53,300.00	25,207.00
	<u>65,801.65</u>	<u>45,208.40</u>

5. Finance costs

There was no finance cost incurred by the Association during the year (2021: Nil).

6. Income tax expenses

No Hong Kong profits tax has been provided in the financial statements as the Association is exempted under Section 88 of the Inland Revenue Ordinance and as such is not subject to Hong Kong Profits Tax.

7. Committees' remuneration

No remuneration was paid to committees during the year (2021: Nil).

8. Cash and bank balances

	<u>2022</u>	<u>2021</u>
	HK\$	HK\$
Current account No.1 A/C	336,221.76	308,445.81
Current account No.2 A/C	91,341.85	25,553.08
Savings account	178,038.35	162,998.70
	<u>605,601.96</u>	<u>496,997.59</u>

**THE SCOUT ASSOCIATION OF HONG KONG
HONG KONG ISLAND NORTHERN DISTRICT COUNCIL**

NOTES TO THE FINANCIAL STATEMENTS - continued
– for the year ended 31st March 2022

9. Property, plant and equipment

	Furniture and Equipment	Total
	HK\$	HK\$
Cost		
<i>Balance as at 1.4.2021</i>	9,240.00	9,240.00
Addition	3,589.00	3,589.00
 <i>Balance as at 31.3.2022</i>	 12,829.00	 12,829.00
Aggregate depreciation		
<i>Balance as at 1.4.2021</i>	8,280.40	8,280.40
Charge for the year	1,425.60	1,425.60
 <i>Balance as at 31.3.2022</i>	 9,706.00	 9,706.00
Net book value		
<i>Balance as at 31.3.2022</i>	3,123.00	3,123.00
 <i>Balance as at 31.3.2021</i>	 959.60	 959.60

10. District activities fund

	<u>2022</u> HK\$	<u>2021</u> HK\$
Allotment of funding	12,500.00	-
Movement for the year	(3,995.11)	-
 Balance carried forward	 8,504.89	 -

11. Changes in equity

	<u>Accumulated</u> <u>fund</u> HK\$	<u>District</u> <u>activities fund</u> HK\$	<u>Total</u> HK\$
Total equity as at 1st April 2020	945,521.17	-	945,521.17
Surplus for the year	85,152.93	-	85,152.93
 Total equity as at 31st March 2021	 1,030,674.10	 -	 1,030,674.10
Surplus for the year	89,414.18	8,504.89	97,919.07
 Total equity as at 31st March 2022	 1,120,088.28	 8,504.89	 1,128,593.17

THE SCOUT ASSOCIATION OF HONG KONG HONG KONG ISLAND NORTHERN DISTRICT COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS - continued
 – for the year ended 31st March 2022

12. Related party transactions

In addition to the balances detailed elsewhere in these financial statements, the Association had the following transactions with related parties:

Balance due from related party

Related party's name	Balance at 31.3.2021 HK\$	Balance at 31.3.2022 HK\$	Maximum balance during the year HK\$
Scout Association of Hong Kong – Hong Kong Scout Foundation	500,000.00	500,000.00	500,000.00

港島北區 2022-2023 區務委員會
THE OFFICE-BEARERS OF NORTHERN DISTRICT SCOUT COUNCIL (HKIR)
OF THE YEAR 2022/2023

President : Mr Henry FOK Po-tin 霍寶田先生
會長

Honorary Presidents: Mr Charles CHOW Chan-lum CPA, MH 鄒燦林先生
名譽會長

Vice Presidents : Ms TING Yuk-chee SBS JP 丁毓珠 SBS 太平紳士
副會長
Mr Edmond M B CHO 曹文斌先生
Mr Stephen YIU Lai-suen 姚禮遜先生
Mr Curly WONG Fan-tai 黃奮大先生
Ms Eva LEE Ching-ping 李靜萍女士
Mr Nathan Clement YIU Wai-chun 姚煒峻先生
Dr Samson WONG Ho-shing 黃浩誠博士
Mr CHEUNG Luk-cheung 張祿祥先生
Mr Kenneth CHAN Kam-fu 陳錦富先生
Mr TANG Tsz-chung 鄧子聰先生

Honorary Auditor

義務核數師

Mr Gavin LAM Chi-wai 林志偉先生

Members of District Executive Committee : (Appendix 1)
全體區執行委員會成員： (附錄 1)

District Staff : (Appendix 2)
全體區職員 (附錄 2)

Scouters and Lay Members of the following groups 以下各旅團領袖及旅務委員：

7 th HKG	港島第七旅	10 th HKSSG	港島海童軍第十旅
48 th HKG	港島第四十八旅	51 st HKG	港島第五十一旅
69 th HKG	港島第六十九旅	76 th HKG	港島第七十六旅
118 th HKG	港島第一百一十八旅	122 nd HKG	港島第一百二十二旅
130 th HKG	港島第一百三十旅	139 th HKG	港島第一百三十九旅
175 th HKG	港島第一百七十五旅	187 th HKG	港島第一百八十七旅
190 th HKG	港島第一百九十旅	225 th HKG	港島第二百二十五旅
230 th HKG	港島第二百三十旅	240 th HKG	港島第二百四十旅
253 rd HKG	港島第二百五十三旅	1167 th HKG	港島第一一六七旅
1227 th HKG	港島第一二二七旅	1265 th HKG	港島第一二六五旅
1421 st HKG	港島第一四二一旅	1453 rd HKG	港島第一四五三旅
1454 th HKG	港島第一四五四旅	1463 rd HKG	港島第一四六三旅
1556 th HKG	港島第一五五六旅	1616 th HKG	港島第一六一六旅
1640 th HKG	港島第一六四零旅		

Chairmen of the following Venture Scout Unit Executive Committees :
以下各旅深資童軍執行委員會主席：

7 th HKG	港島第七旅	10 th HKSSG	港島第十海童軍旅
48 th HKG	港島第四十八旅	51 st HKG	港島第五十一旅
118 th HKG	港島第一百一十八旅	139 th HKG	港島第一百三十九旅
175 th HKG	港島第一百七十五旅	187 th HKG	港島第一百八十七旅
190 th HKG	港島第一百九十旅		

Chairmen of the following Rover Scout Crew Management Committees:
以下各樂行童軍管理委員會主席：

7 th HKG	港島第七旅	139 th HKG	港島第一百三十九旅
175 th HKG	港島第一百七十五旅		

港島北區 2022-2023 執行委員會

OFFICE-BEARERS AND MEMBERS OF HKIR NORTHERN DISTRICT EXECUTIVE COMMITTEE
OF THE YEAR 2022/2023

Chairman (E.C.):

執委會主席

Vice Chairman (E.C.):

執委會副主席

Mr YUEN Chak-ming

阮澤銘先生

Mr SY Kim-Cheung

施金獎先生

Ms CHENG Mei-lun

鄭美倫女士

Mr. John WU

胡子初先生

Mr CHEUNG Wing-cheong

張永昌先生

Ms YIP Florence

葉曉彤女士

Secretary:

秘書

Treasurer:

司庫

EX OFFICIO MEMBERS:

當然委員

Regional Commissioner:

港島地域總監

Deputy Regional Commissioner (Administration):

港島地域副總監(行政與常務)

District Commissioner:

區總監

Deputy District Commissioner (Training) :

副區總監(訓練)

Deputy District Commissioner (Administration) :

副區總監(行政)

Mr HO Wai-keung

何偉強先生

Dr YEUNG Kwok-kwong

楊國光博士

Mr LEE Yau-leung

李有良先生

Ms Choi Pui Yung

蔡佩蓉女士

Ms CHAN Sai-Ching

陳世青女士

NOMINATED MEMBERS:

委任委員

Mr WONG Shek-cheung

黃錫祥先生

Mr LAI Chun

黎駿先生

Mr YUEN Kai-tai

袁啟泰先生

ELECTED MEMBERS:

選任委員

Mr Baldwin TAM Po-wang

譚步宏先生

Mr SIU Yu-ki

蕭禹基先生

Hong Kong Island Northern District Staff List

District Commissioner	區總監	LEE Yau-leung	李有良
Deputy District Commissioner (Training)	副區總監(訓練)	CHOI Pui-yung	蔡佩蓉
Deputy District Commissioner (Administration)	副區總監(行政)	CHAN Sai-ching	陳世青
Assistant District Commissioner (Venture)	助理區總監(深資童軍)	WONG Shek-cheung	黃錫祥
Assistant District Commissioner (Scout)	助理區總監(童軍)	LAI Chun	黎駿
Assistant District Commissioner (Cub)	助理區總監(幼童軍)	YUEN Kai-tai	袁啟泰
Assistant District Commissioner (Grasshopper)	助理區總監(小童軍)	YUEN Kai-tai	袁啟泰
District Venture Scout Leader	深資童軍區長	LEUNG Sing-lung	梁乘龍
District Scout Leader	童軍區長	LAU Hon-yan	劉漢恩
District Scout Leader	童軍區長	LAW Ka-hing	羅嘉興
District Scout Leader	童軍區長	LEE Yun-tai	李潤泰
District Cub Scout Leader	幼童軍區長	CHEUNG Ka-ching	張嘉政
District Cub Scout Leader	幼童軍區長	CHEUNG Kwan-wai	張鈞維
District Grasshopper Leader	小童軍區長	Suspend	懸空
District Badge Secretary	區專章秘書	TSE Ching-yu	謝靖宇
District Scouter	區領袖	CHOI Pui-chung	蔡沛忠
District Scouter	區領袖	CHAN Yat-wa	陳日華
District Scouter	區領袖	CHU Ka-chung	朱家聰
District Scouter	區領袖	LI Wai-hang	李蕙杏
District Scouter	區領袖	LO Ka-ki	盧嘉琪
District Scouter	區領袖	SHIU Wai-yuen	蕭煒源
District Scouter	區領袖	CHAN Ka-ling	陳家齡
District Scouter	區領袖	CHEUNG Siu-chung	張少聰

港島地域 - 北區區會
2022-2023 年度活動與訓練財政預算 (20220301經執委會通過)

收入

收入項目	HK\$
銷售獎券回款	10,680.00
委員年捐	32,000.00
其他捐款(停車場、地域津貼)	49,200.00
投資收入	24,000.00
收入總額：	115,880

支出

日期	活動及訓練名稱	HK\$
小童軍支部		
1/4/2022	復活蛋設計比賽	850.00
10/7/2022	支部(小童軍)旅團領袖聚會1	0.00
30/10/2022	萬聖節化妝比賽	850.00
12/3/2023	支部(小童軍)旅團領袖聚會2	240.00
		1,940
幼童軍支部		
10/7/2022	支部(幼童軍)旅團領袖聚會1	600.00
17/7-14/8/2022	先鋒工程訓練班	920.00
6/11-11/12/2022	氣象章訓練班	520.00
12/2022 - 1/2023	黑夜歷程-夜行活動	50.00
12/3/2023	原野烹飪訓練班	930.00
12/3/2023	原野烹飪領袖工作坊	1,300.00
12/3/2023	支部(幼童軍)旅團領袖聚會2	600.00
		4,920
童軍支部		
22/4/2022	第三十二次領袖聚會	0.00
26/6/2022	先鋒工程活動日	460.00
7/2022	原野烹飪章工作坊及考驗日	1,040.00
9/2022	嘉爾頓錦標 - 區選拔賽2022	18,192.00
10/2022	初級航空活動訓練班	1,200.00
11/2022	童軍領導才訓練班	9,602.00
18/11/2022	第三十三次領袖聚會	500.00
9/2/2023	手藝章(釘書)工作坊及考驗	500.00
		31,494
深資童軍支部		
10/12/2022	第2次深樂支部領袖聚會	300.00
1/2023	深資童軍先鋒工程訓練班	6,482.00
		6,782
區會		
全年	日常行政及清潔	6,000
全年	區辦公室傢俬更新及添置	6,300
全年	區會水電、電話及上網費	9,500
21/5/2022	區職員聚會 1 (網上聚會)	0
25/6/2022	區周年大會及就職典禮	2,360
7, 12/2022	區慶主題月活動	15,000
4/2/2023	區職員聚會 2 (實體聚會)	1,850
2/2023	童繫社區首步曲	12,100
		53,110
	支出總額：	98,246

(收入總額 - 支出總額) 淨盈餘： \$17,634