

SCOUT ASSOCIATION OF HONG KONG
THE FRIENDS OF SCOUTING
(香港童軍總會童軍知友社)

FUNDING SCHEME FOR
YOUTH LIFE PLANNING ACTIVITIES (2022-25)
「青年生涯規劃活動資助計劃」(2022-25)

PROJECT ON
KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25
(「知友未來」生涯規劃服務計劃 2022-25)

FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1ST SEPTEMBER 2022 (COMMENCEMENT DATE)
TO 31ST AUGUST 2025 (COMPLETION DATE)

黃 著 峯 會 計 師 事 務 所
WONG C. FUNG & CO.
Certified Public Accountants
Hong Kong

**PROJECT ON KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25 –
FUNDED BY FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)**

**FOR THE PERIOD FROM 1ST SEPTEMBER 2022 (COMMENCEMENT DATE) TO 31ST
AUGUST 2025 (COMPLETION DATE)**

**INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF SCOUT ASSOCIATION
OF HONG KONG THE FRIENDS OF SCOUTING**

Pursuant to the agreement made between the Government of the Hong Kong Special Administrative Region as represented by Chief Executive Officer (Youth Affairs)(2)2 of Home and Youth Affairs Bureau ("Government") and Scout Association of Hong Kong the Friends of Scouting ("the Association") ("Project Agreement") and the "Guide to Application For the Funding Scheme For Youth Life Planning Activities (2022-25)" ("Guide to Application") in respect of the project funded by Funding Scheme For Youth Life Planning Activities (2022-25) (the "Funding Scheme"), we have performed a reasonable assurance engagement to report on whether the Association has complied with, in all material respects, the requirements set by the Government (including the requirements to keep proper books and records and to prepare proper accounts) of Know the Future – Youth Life Planning Scheme 2022-25 (the "Project") for the period from 1st September 2022 to 31st August 2025 on pages 3 to 8 (the "Project Accounts"), and all the terms and conditions of the Funding Scheme, as specified in the following documents:

- (a) the Project Agreement made between the Government and the Association in respect of the Project and the appendices thereto (which includes the approved project proposal and budget);
- (b) The Guide to Application; and
- (c) all instructions and correspondences issued by the Government to the Association in respect of the Project.

Respective responsibilities of the Association and auditors

The Government require the Association to comply with the requirements set by them individually or collectively (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the Funding Scheme, as specified in the documents mentioned in the above paragraph.

It is our responsibility to form an independent conclusion, based on our reasonable assurance engagement, and to report our conclusion to you.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Hong Kong Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements and accordingly design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

INDEPENDENT AUDITOR'S REPORT (Continued)**Basis of conclusion**

We conducted our reasonable assurance engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the requirements as set out in the Agreement.

Our reasonable assurance engagement includes examination, on a test basis, of evidence relevant to Association's compliance with the requirements set by the Government (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the Funding Scheme, as specified in the documents mentioned in the above first paragraph. It also includes an assessment of the significant estimates and judgements made by the Association in the preparation of the Project Accounts, and of whether the accounting policies have followed the requirements of the Funding Scheme, consistently applied and adequately disclosed.

We planned and performed our reasonable assurance engagement so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our conclusion as to whether the Association has complied with, in all material respects, the requirements set by the Government (including the requirements to keep proper books and records and to prepare proper Project Accounts), and all the terms and conditions of the Funding Scheme, as specified in the documents mentioned in the above first paragraph. In forming our conclusion, we also evaluated the overall adequacy of the presentation of information in the Project Accounts. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusion.

Conclusion

Based on the foregoing, in our opinion:-

- (i) The Association did not maintain a separate interest-bearing HK\$ bank account solely and exclusively for the purpose of the Project in accordance with the Agreement. In all other respects, the Association has complied with the requirements set by the Government (including the requirements to keep proper books and records and to prepare proper Project Accounts).
- (ii) the statements of account in respect of the Project are prepared in accordance with the provisions of the Project Agreement made between the of the Government and the Association; and
- (iii) the expenditure incurred by the Association is made in accordance with the Guide to Application and the Project Agreement (including without limitation, the Approved Proposal) and the requirements and directives relating to the Project as may from time to time be prescribed or given by the Government.

Use of this report

This report is intended for filing by the Association with the Government, and is not intended to be, and should not be, used by anyone except the above two parties for any other purposes.

W.C. Fung & Co.

WONG CHU FUNG
(P.C. No.: P02391)
Wong C. Fung & Co.
Certified Public Accountants

Hong Kong, 6 NOV 2025

SCOUT ASSOCIATION OF HONG KONG THE FRIENDS OF SCOUTING
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT ON KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25

INCOME AND EXPENDITURE ACCOUNT
 FOR THE PERIOD FROM 1ST SEPTEMBER 2022 (COMMENCEMENT DATE)
 TO 31ST AUGUST 2025 (COMPLETION DATE)

(Expressed in Hong Kong Dollars)

	核准資助額 HK\$	實際支出 HK\$	獲資助金額 HK\$
收入			
主輪（附表一）	6,799,700.00	5,715,917.26	5,715,917.26
中學生／離校生個人升學和就業支援服務（附表二）	<u>1,200,000.00</u>	<u>464,130.00</u>	<u>464,130.00</u>
	<u>7,999,700.00</u>	<u>6,180,047.26</u>	<u>6,180,047.26</u>
支出			
主輪（附表一）	6,799,700.00	5,715,917.26	5,715,917.26
中學生／離校生個人升學和就業支援服務（附表二）	<u>1,200,000.00</u>	<u>464,130.00</u>	<u>464,130.00</u>
	<u>7,999,700.00</u>	<u>6,180,047.26</u>	<u>6,180,047.26</u>
餘額	<u>-</u>	<u>-</u>	<u>-</u>

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these accounts.

SCOUT ASSOCIATION OF HONG KONG THE FRIENDS OF SCOUTING
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT ON KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25

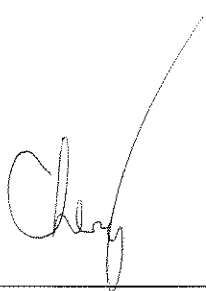
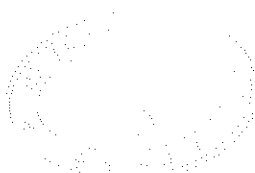
BALANCE SHEET AS AT 31ST AUGUST 2025

(Expressed in Hong Kong Dollars)

	HK\$
流動資產	
應收資助	128,731.71
	<u>128,731.71</u>
流動負債	
應付香港童軍總會童軍知友社款項	119,731.71
應計費用 - 獨立核數師報告費用	9,000.00
	<u>128,731.71</u>
淨資產	<u><u>-</u></u>
儲備	<u><u>-</u></u>

Approved on behalf of the Committee of Scout Association of Hong Kong The Friends of Scouting
on 6th November 2025

x

項目統籌主任
鄭仲文

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these accounts.

SCOUT ASSOCIATION OF HONG KONG THE FRIENDS OF SCOUTING
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT ON KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25

CASH FLOW STATEMENT
 FOR THE PERIOD FROM 1ST SEPTEMBER 2022 (COMMENCEMENT DATE)
 TO 31ST AUGUST 2025 (COMPLETION DATE)

(Expressed in Hong Kong Dollars)

	HK\$	HK\$
經營活動		
活動盈虧		-
營運資金變動		
應收資助增加	(128,731.71)	
其他應付款增加	9,000.00	
經營活動現金流出		(119,731.71)
融資活動		
香港童軍總會童軍知友社暫付		119,731.71
現金和現金等價物增減		-
期初現金及現金等價物		-
期末現金及現金等價物		-

The accompanying Accounting Policies and Explanatory Notes form an integral part of, and should be read in conjunction with, these accounts.

SCOUT ASSOCIATION OF HONG KONG THE FRIENDS OF SCOUTING
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT ON KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25

SUPPORTING SCHEDULE
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 (COMMENCEMENT DATE)
TO 31ST AUGUST 2025 (COMPLETION DATE)
(Expressed in Hong Kong Dollars)

附表一

	核准資助額 HK\$	實際支出 HK\$	獲資助金額 HK\$
主輪			
收入			
資助收入	6,799,700.00	5,704,361.71	5,704,361.71
機構贊助 - 香港童軍總會童軍知友社	-	11,555.55	11,555.55
	<u>6,799,700.00</u>	<u>5,715,917.26</u>	<u>5,715,917.26</u>
支出			
(a) 人手支出			
社會工作助理		4,006,038.45	4,006,038.45
福利工作員		785,080.80	785,080.80
	<u>5,089,200.00</u>	<u>4,791,119.25</u>	<u>4,791,119.25</u>
(b) 宣傳支出	-	-	-
(c) 活動支出			
(i) 與升學相關			
中三選科工作坊-活動物資		7,680.00	7,680.00
多元升學出路講座-活動物資		2,165.00	2,165.00
我的光明前途-旅遊巴		34,100.00	34,100.00
模擬面試體驗活動-活動物資		17,075.00	17,075.00
模擬放榜體驗活動-活動物資		37,567.20	37,567.20
生涯規劃博覽會-易拉架		17,119.90	17,119.90
(ii) 與就業相關			
從業員分享		22,525.00	22,525.00
潛能發展訓練班		133,079.87	133,079.87
工作面面觀		128,705.00	128,705.00
工作實戰計劃 (小組)		2,610.00	2,610.00
工作實戰計劃 (工作體驗)		172,450.00	172,450.00
粵港澳大灣區發展講座		1,808.00	1,808.00
職場新鮮人		600.00	600.00
工作實戰計劃 (聯校招聘會)		62,242.00	62,242.00
工作實戰計劃 (聯校分享會)		49,000.00	49,000.00
粵港澳大灣區發展跨境參觀		11,960.00	11,960.00
粵港澳大灣區職業機遇探索(簡介會)		675.68	675.68
粵港澳大灣區職業機遇探索 (小組)		143.50	143.50
粵港澳大灣區職業機遇探索 (內地機構/公司參觀) 及 (3天工作體驗)		87,001.03	87,001.03
「我在大灣區的日子」分享會		7,433.03	7,433.03
(iii) 多元出路認知			
我是...我想~自我認識工作坊		10,915.00	10,915.00
歷情體驗~生活反思(初中學生)		30,656.00	30,656.00
自我認識性格透視工作坊		24,972.00	24,972.00
歷情體驗~生活反思(高中學生)		22,665.10	22,665.10
性格透視家長工作坊		400.80	400.80
性格透視教師工作坊		789.00	789.00
技能體驗工作坊~家長篇		2,950.00	2,950.00
PD 性格透視		5,308.90	5,308.90
(iv) 個人能力發展			
正向思維講座		450.00	450.00
情緒壓力小組		751.00	751.00
(v) 其他活動			
大灣小發現~分享小冊子		20,000.00	20,000.00
	<u>1,691,000.00</u>	<u>915,798.01</u>	<u>915,798.01</u>
(d) 其他			
獨立核數師報告費用		9,000.00	9,000.00
雜項		-	-
	<u>19,500.00</u>	<u>9,000.00</u>	<u>9,000.00</u>
總支出	<u>6,799,700.00</u>	<u>5,715,917.26</u>	<u>5,715,917.26</u>
餘額	-	-	-

SCOUT ASSOCIATION OF HONG KONG THE FRIENDS OF SCOUTING
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT ON KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25

SUPPORTING SCHEDULE
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 (COMMENCEMENT DATE)
TO 31ST AUGUST 2025 (COMPLETION DATE)
(Expressed in Hong Kong Dollars)

附表二

	核准資助額 HK\$	實際支出 HK\$	獲資助金額 HK\$
中學生／離校生個人升學和就業支援服務			
資助收入	1,200,000.00	464,130.00	464,130.00
支出			
(a) 人手支出			
社會工作助理	900,000.00	440,500.00	440,500.00
(b) 宣傳支出	-	-	-
(c) 活動支出			
(i) 個人輔導及持續跟進服務			
工作體驗		9,250.00	9,250.00
(ii) 轉介服務			
(iii) 培訓活動			
參觀學習或工作場所		12,380.00	12,380.00
分享會		2,000.00	2,000.00
	300,000.00	23,630.00	23,630.00
總支出	1,200,000.00	464,130.00	464,130.00
餘額	-	-	-

**SCOUT ASSOCIATION OF HONG KONG THE FRIENDS OF SCOUTING
FUNDING SCHEME FOR YOUTH LIFE PLANNING ACTIVITIES (2022-25)
PROJECT ON KNOW THE FUTURE – YOUTH LIFE PLANNING SCHEME 2022-25**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD FROM 1ST SEPTEMBER 2022 (COMMENCEMENT DATE)
TO 31ST AUGUST 2025 (COMPLETION DATE)**

1. GENERAL

The Government has established a funding scheme for Youth Life Planning Activities (“Funding Scheme”) which aims to support non-governmental organisations (“NGOs”) whose applications for the Funding Scheme are successful with funding to organise, in collaboration with secondary schools, various life planning projects which aim at enhancing students’ as well as their parents’ and teachers’ knowledge and awareness of life planning and multiple pathways.

Scout Association of Hong Kong the Friends of Scouting (The “Association”) has applied for financial assistance under the Funding Scheme for carrying out and completion of the Project known as Know the Future – Youth Life Planning Scheme 2022-25 for the purpose of providing information on further studies and enabling students to make clear choices in their academic careers.

The project covers the period from 1st September 2022 to 31st August 2025.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the financial reporting requirements set out in the Policies of Youth Life Planning Activities Funding Scheme and general principals of accounting accepted in Hong Kong and historical cost convention.

A summary of the significant accounting policies adopted by the Project is set out below.

- Basis of accounting

The expenditure account has been prepared using the historical cost basis of accounting.

- Income recognition

Grant income is recognized when the Association is entitled to receive.

3. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the Committee of Scout Association of Hong Kong the Friends of Scouting on 6th November 2025.