

**COMPANY NAME: HONGKONG ICE HOCKEY ASSOCIATION LIMITED**  
香港冰球協會有限公司

**FINANCIAL YEAR: FOR THE YEAR ENDED 31 MARCH 2015**

**ANNUAL ACCOUNTS**

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**T. D. TAM & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

Name of NSA: Hongkong Ice Hockey Association Limited

**ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

**President's and Hon Treasurer's Certificate**

To: Leisure and Cultural Services Department

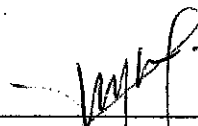
We certify that the Annual Accounts of the Subvention and the Reserve Fund for the year ended 31 March 2015 set out in pages 4 to 25 which comprises:

- a. Summary of Subvention under the Sports Subvention Scheme of LCSD
- b. Statement of Personnel Expenses (Statement 1)
- c. Statement of Office Expenses (Statement 2)
- d. Statement of Programme Expenses (Statement 3)
- e. Statement of Use of Reserve Fund (Statement 4)
- f. Statement of Changes in Reserve Fund Balance (Statement 5)

are complete, true and correct.



President  
Kan Yeung Kit



Hon Treasurer  
Fung Kwai Yau

25 September 2015

Date:



Association's Chop



# **T. D. TAM & COMPANY**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PRINCIPAL: TAM TAK DING** CPA(practising), FTIHK, CTA(HK)

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## **Independent Assurance Report to the Executive Committee of Hongkong Ice Hockey Association Limited ("the Association")**

We have been engaged to conduct a reasonable assurance examination on the accompanying Association's Annual Accounts of the subvention and the reserve fund on pages 4 to 25 (attached herewith) for the year ended 31 March 2015, which have been prepared by the Executive Committee of the Association in connection with the requirements of the Leisure and Cultural Services Department ("LCSD") of the Government of the Hong Kong Special Administrative Region ("the Government").

### **Respective responsibilities of the Executive Committee and Auditors**

The Executive Committee of the Association is responsible for the preparation of the accompanying Annual Accounts and for ensuring that they have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement for the year 2014-15 made between the Government and the Association and the Auditor's Guide. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of the accompanying Annual Accounts that are free from material misstatement, selecting and applying appropriate accounting policies. The Executive Committee is also responsible for ensuring that the Association has complied with the provisions of the Subvention Agreement, the Code of Conduct and the Procurement Guidelines which the Association has deposited with the Government.

It is our responsibility to report on whether the Annual Accounts have been drawn up in compliance with the provisions of the Subvention Agreement and the Auditor's Guide as stipulated in Clause 6(e) of the Subvention Agreement, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor's Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association, based on our reasonable assurance engagement, and to report our conclusions to you, as a body, in accordance with our agreed terms of engagement.

### **Basis of conclusions**

We have conducted our work in accordance with Hong Kong Standard on Assurance Engagements 3000 "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the Hong Kong Institute of Certified Public Accountants. This Standard requires that we comply with ethical requirements and plan and conduct the assurance examination to obtain reasonable assurance whether the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in all material respects in compliance with the provisions of the Subvention Agreement and the Auditor's Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor's Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association.



# **T. D. TAM & COMPANY**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PRINCIPAL: TAM TAK DING** CPA(practising), FTIHK, CTA(HK)

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We planned and conducted our reasonable assurance examination so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our conclusions as to whether the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement and the Auditor's Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor's Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusions.

## **Conclusions**

In our opinion, based on the foregoing, the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement and the Auditor's Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor's Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the procurement Guidelines of the Association.

## **Use of this Report**

This report is intended solely for the use of the Association to satisfy the provisions stated in the Subvention Agreement with the LCSD and is not intended to be, and should not be, used by anyone except the Association and the LCSD for any other purposes. We agree that an original copy of this report will be provided to the Director of Leisure and Cultural Services.

**T D Tam & Company**

**Certified Public Accountants**

**Hong Kong**

**Date: 25 September 2015**

**Summary of Cash Subvention to Hongkong Ice Hockey Association Limited  
under the Sports Subvention Scheme of Leisure and Cultural Services Department  
for the Financial Year Ended 31 March 2015**

	<u>HK\$</u>
<b>Cash subvention from LCSD</b>	
Original cash subvention allocated at the beginning of the financial year	
(i) Subvention for Personnel Expenses	246,876.00
(ii) Subvention for Office Expenses	92,625.00
(iii) Subvention for Programme Expenses	1,239,017.00
	<b>1,578,518.00</b> (a)
<b>Add:</b> Additional subvention from LCSD	-
	-
<b>Less:</b> Subvention netted off for 2014-15	
(i) Programme expenses - Change of programme	119,704.00
	<b>119,704.00</b> (c)
<b>Total cash subvention from LCSD for the year</b>	<b>1,458,814.00</b> (d)=(a)+(b)-(c)
<b>Expenditure</b>	
Total expenditure incurred for the year 2014-15	
(i) Personnel expenses	146,111.30
(ii) Office expenses	198,254.26
(iii) Programme expenses	1,840,480.81
	<b>2,184,846.37</b> (e)
<b>Surplus/(Deficiency) of subvention over expenditure</b>	<b>(726,032.37)</b> (f)=(d)-(e)
<b>Other income (i.e. other than LCSD subvention)</b>	
(i) Entry fee / Admission fee	-
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	62.58
(iii) Sponsorship / Donation	-
(iv) Contribution from the Association	904,472.72
(v) Other Resources	-
	<b>904,535.30</b> (g)
<b>Total Surplus/(Deficiency) of income over expenditure</b>	<b>178,502.93</b> (h)=(f)+(g)



*[Handwritten signature]*

Auditor's chop & signature

Name of NSA: Hongkong Ice Hockey Association Limited

**Statement of Personnel Expenses (Statement 1)**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

HK\$

Cash subvention from LCSD (Revised Allocation)

246,876.00

**Expenditure**

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)
		Additional Allocation	Net-off Amount	Total Net Allocation	
1. Executive Director					
2. Coaching Director					
3. Technical Executive					
4. Senior Sports Executive					
5. Sports Executive					
6. Administrative Assistant	158,676.00	-	-	158,676.00	124,061.30
7. Sports Executive (Part-time)					
8. Administrative Assistant (Part-time)	88,200.00	-	-	88,200.00	22,050.00
<b>Total</b>	<b>246,876.00</b>	<b>-</b>	<b>-</b>	<b>246,876.00</b>	<b>146,111.30 (b)</b>

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources

- (c)

(C) Total expenditure for Personnel Expenses

146,111.30 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD

100,764.70 (e)=(a)-(b)

**Other income**

(i) Sponsorship / Donation

- (f)

(ii) Contribution from the Association/Other Resources

- (g)

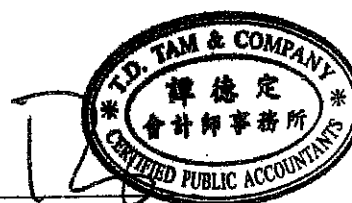
Surplus/(Deficiency) for Personnel Expenses

100,764.70 (h)=(a)-(d)+(f)+(g)

Savings from LCSD cash subvention

100,764.70 (i)=(e) or 0

[If (e)<0, then savings=0]



Auditor's chop & signature

Name of NSA: Hongkong Ice Hockey Association Limited

**Statement of Office Expenses (Statement 2)**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Cash subvention from LCSD (Revised Allocation) HK\$ 92,625.00 (a)

**Expenditure**

**(A) Expenditure Met by LCSD**

Expenses	Original Allocation (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)
		Additional Allocation	Net-off Amount	Total Net Allocation	
Administration Expenses <sup>4</sup>					
- computer expenses					6,900.00
- legal fee					15,765.24
- Licence fee					2,250.00
- photocopying charges					2,472.92
- storage fee					12,160.00
- stationery					498.50
- telephone/fax/IDD					4,496.00
- transportation					574.00
- others					130.60
Sub-total of Administration Expenses	30,000.00			30,000.00	45,247.26
Website revamping fee				-	91,000.00
Audit Fee	45,375.00			45,375.00	45,375.00
Insurance Premium Fee	17,250.00			17,250.00	16,632.00
<b>Total</b>	<b>92,625.00</b>	<b>-</b>	<b>-</b>	<b>92,625.00</b>	<b>198,254.26</b> (b)

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources - (c)

(C) Total expenditure for Office Expenses 198,254.26 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD (105,629.26) (e)=(a)-(b)

**Other income**

(i) Sponsorship / Donation - (f)

(ii) Contribution from the Association/Other Resources 14,629.26 (g)

Surplus/(Deficiency) for Office Expenses (91,000.00) (h)=(a)-(d)+(f)+(g)

Savings from LCSD subvention

[If (e)<0, then savings=0]

0 (i)=(e) or 0



Auditor's chop & signature

Name of NSA: Hongkong Ice Hockey Association Limited

**Statement of Programme Expenses (Statement 3)**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

HK\$

**(I) Allocation for 2014-15**

Cash subvention from LCSD (Revised Allocation)

1,119,313.00 (9)

**Expenditure**

**(A) Expenditure Met by LCSD**

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)	Breakdown as per Appendix
		Additional Allocation	Net-off Amount	Total Net Allocation				
<b>COMPLETED PROGRAMMES</b>								
<b>Cat A(I) International Event Held Outside Hong Kong</b>								
(a) 2014 IIHF Ice Hockey U18 World Championship					233,328.77	85,328.77		1.1
(b) 2015 IIHF Ice Hockey Women's Challenge Cup of Asia					63,054.00	43,054.00		1.2
(c) Shenzhen, Hong Kong and Macau Ice Hockey League - Shenzhen Stop					11,148.00	8,348.00		1.3
(d) Shenzhen, Hong Kong and Macau Ice Hockey League - Macau Stop					10,061.00	8,061.00		1.4
(e) 2014 IIHF Ice Hockey World Championship D3					403,330.79	307,431.23		1.5
Cat A(I) Sub-total	452,223.00	-	-	452,223.00	720,922.56	452,223.00	-	
Category A Sub-total	452,223.00	-	-	452,223.00	720,922.56	452,223.00	-	
<b>Cat B(I) National/Junior Squad Training Programme</b>								
(a) National Squad Training (Women)					116,000.00	-		2.1
(b) National Squad Training (Men)					126,703.50	94,303.50		2.2
(c) National Squad Training (U18)					87,565.50	63,765.50		2.3
(d) IIHF U18 Asian Development Camp					29,180.30	-		
Cat B(I) Sub-total	258,049.00	-	-	258,049.00	359,449.30	158,069.00	99,980.00	
Category B Sub-total	258,049.00	-	-	258,049.00	359,449.30	158,069.00	99,980.00	
<b>Cat C(I) Training Programme</b>								
(a) Junior Feeder Programme 2014/15	164,990.00	-	-	164,990.00	402,881.00	164,990.00	-	3.1
Cat C(I) Sub-total	164,990.00	-	-	164,990.00	402,881.00	164,990.00	-	
<b>Cat C(II) School Sports Programme</b>								
(c) Sport Demonstration (Ice Rink)	18,620.00	-	-	18,620.00	23,886.00	14,926.00	3,694.00	3.2
Cat C(II) Sub-total	18,620.00	-	-	18,620.00	23,886.00	14,926.00	3,694.00	
<b>Cat C(III) Local Competition</b>								
(a) Hong Kong Youth Ice Hockey League	257,910.00	-	119,704.00	138,206.00	236,736.00	83,616.00	54,590.00	3.3
Cat C(III) Sub-total	257,910.00	-	119,704.00	138,206.00	236,736.00	83,616.00	54,590.00	
Category C Sub-total	441,520.00	-	119,704.00	321,816.00	663,503.00	263,532.00	58,284.00	
<b>Cat D(I) Training Programme for Officials</b>								
(a) Referee clinic	6,248.00	-	-	6,248.00	-	-	6,248.00	
Cat D(I) Sub-total	6,248.00	-	-	6,248.00	-	-	6,248.00	
<b>Cat D(II) Meeting/Conference</b>								
(a) 2014 Annual Congress					14,220.00	9,954.00		4.1
(b) 2014 IIHF Asia Strategic Planning Group Meeting					8,761.20	6,132.84		4.2
(c) 2014 IIHF Simi Annual and General Congress					28,782.40	16,591.16		4.3
Cat D(II) Sub-total	26,430.00	-	-	26,430.00	51,763.60	32,678.00	(6,248.00)	
Category D Sub-total	32,678.00	-	-	32,678.00	51,763.60	32,678.00	-	

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)	Breakdown as per Appendix
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation				
AA (Part-time) for Feeder Programmes	42,000.00	-	-	42,000.00	42,707.80	42,000.00		10.1
MPF Contribution for Part-time Officials <sup>7</sup>	12,547.00	-	-	12,547.00	2,135.35	2,135.35	10,411.65	11.1
Completed Programmes Total	1,239,017.00	-	119,704.00	1,119,313.00	1,840,480.91	950,897.35	168,675.65	
<b>UNCOMPLETED/CROSS-YEAR PROGRAMMES</b>								
Uncompleted and carried forward to 2015-16	-	-	-	-	-	-	-	
Uncompleted/Cross-year Programmes Total	-	-	-	-	-	-	-	





Expenditure met by LCSD Total	950,637.35	(d)=(b)+(c)
(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources	889,843.46	(e)
(C) Total expenditure for Programme Expenses	1,840,480.81	(f)=(d)+(e)
Surplus/(Deficiency) of LCSD subvention allocated in 2014-15 over actual expenditure met by LCSD	168,675.65	(g)=(e)-(f)
Other income		(h)
(i) Entry fee / Admission fee		(i)
(ii) Sponsorship / Donation		(j)
(iii) Contribution from the Association / Other Resources		
Surplus/(Deficiency) of income for Programme Expenses	(721,167.81)	(k)=(e)-(f) +(i)+(j)+(l)

**(II) Cross-year Programmes Brought Forward from 2014-15**

	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)	Breakdown as per Appendix
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation				
Brought forward from 2013-14 and completed in 2014-15	-	-	-	-	-	-	-	(l)
Cross-year Programmes Total	-	-	-	-	-	-	-	



Auditor's chop & signature

Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 2014 IIHF Ice Hockey U18 World Championship

Category : A(I) International Events held outside Hong Kong

Date of Programme : 16/03/2015-19/03/2015

Venue / Destination: Auckland, New Zealand

No. of Athletes : 22

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1	Local transport fare to and from airport	295.00 (HKD/ person/ round trip) x 1.00 (person(s))	295.00
2	Air Fare (New Zealand)	8,146.88 (HKD/ person) x 24.00 (person(s))	195,525.00
<b>Sub-total:</b>			<b>195,820.00</b> (a)
<b>II. Staff Remuneration</b>			
1	Coaches (Daily allowance)	1,000.00 (HKD/ day/ person) x 2 (person(s)) x 3 (day(s))	6,000.00
<b>Sub-total:</b>			<b>6,000.00</b> (b)
<b>III. Printing &amp; Publicity</b>			
Printing - NZ\$4.50 = HK\$25.90 (NZ\$1 = HK\$5.746)			25.90 (c)
<b>IV. Event Related Expenses</b>			
Uniform HK\$11,700; Travel insurance HK\$5,962.5; Laundry HK\$428; Phone card (NZ\$150 @ \$5.746) = HK\$861.9; Meals (NZ\$2,180.73) = HK\$12,530.47			31,482.87 (d)
<b>Total Expenditure met by LCSD (A) :</b>			<b>233,328.77</b> (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			<b>-</b> (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			<b>-</b> (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>233,328.77</b> (h)=(e)+(f)+(g)
<b>(D) Income<sup>2</sup></b>			
<b>Estimated Amount</b>		<b>Actual Income</b>	
1	Entry Fee: ( )	4 Players x \$6,000 + 15 Players x \$8,000 + 1 Player \$4,000	148,000.00
2	Admission Fee: ( \$ )		-
<b>Total ( )</b>			<b>148,000.00</b> (i)
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>85,328.77</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) :</b>			<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>209,995.89</b> (l)=(e)*(k)
<b>Subvented Expenditure :</b>			<b>85,328.77</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>			<b>-</b> (n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:

The air fare was more expensive than anticipated due to new location



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 2015 IIHF Ice Hockey Women's Challenge Cup of Asia - Division I

Category : A(I) International Events held outside Hong Kong

Date of Programme : 05/11/2014-09/11/2014

Venue / Destination: Annex Ice Rink, Taipei City, Taiwan

No. of Athletes : 20

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1	Accommodation	1,428.25 (HKD/ person) x 24 (person(s)) x 1(Other: Round Trip)	-
2	Air Fare (Taipei)		34,278.00
3	Other Items		-
<b>Sub-total:</b>			<b>34,278.00</b>
<b>II. Staff Remuneration</b>			
1	2 Coaches + 1 Team Manager + 1 Equipment Manager	1,000.00 (HKD/ day/ person) x 2 (person(s)) x 3 (day(s))	6,000.00
<b>Sub-total:</b>			<b>6,000.00</b>
<b>III. Printing &amp; Publicity</b>			
			-
<b>IV. Event Related Expenses</b>			
Uniform HKD17,736; Insurance HKD210 x 24 persons=HKD5,040			22,776.00
<b>Total Expenditure met by LCSD (A) :</b>			<b>63,054.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>63,054.00</b>
<b>(D) Income<sup>2</sup></b>			
<b>Estimated Amount</b>		<b>Actual Income</b>	
1	Entry Fee: (\$)	20 players x \$1,000	20,000.00
2	Admission Fee: (\$ )		-
<b>Total (\$)</b>		<b>Total Income (D) :</b>	<b>20,000.00</b>
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		43,054.00	(j)=(e)-(i)
<b>Maximum Subvention Level (E) :</b>		90%	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		56,748.60	(l)=(e)*(k)
<b>Subvented Expenditure :</b>		43,054.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : Shenzhen, Hong Kong and Macau Ice Hockey League -Shenzhen Stop

Category : A(I) International Events held outside Hong Kong

Date of Programme : 18/12/2014-28/12/2014

Venue / Destination: Coastal Ice Rink, Shenzhen

No. of Athletes : 14

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation		-	
2 Air Fare		-	
3 Other Items (transportation)	Bus: Hong Kong-Shenzhen(Round trip)	6,000.00	
Sub-total:		6,000.00	
(a)			
II. Staff Remuneration			
		-	
Sub-total:		-	
(b)			
III. Printing & Publicity		-	
(c)			
IV. Event Related Expenses		Event participation fee (USD500 @7.8)=HKD3,900, Insurance HKD1,248	5,148.00
(d)			
Total Expenditure met by LCSD (A) :		11,148.00	
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	
(g)			
Total Programme Expenditure (A)+(B)+(C) :		11,148.00	
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ )	14 Players x \$200	2,800.00	
2 Admission Fee: (\$ )		-	
Total (\$)	Total Income (D) :	2,800.00	
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		8,348.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		90%	(k)
Maximum Subvention Amount (A)*(E) :		10,033.20	(l)=(e)*(k)
Subvented Expenditure :		8,348.00	(m)=(j) or (l) or 'revised allocation' whichever is the less
Savings :		-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

## Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : Shenzhen, Hong Kong and Macau Ice Hockey League -Macau Stop

Category : A(I) International Events held outside Hong Kong

Date of Programme : 30/11/2014-30/11/2014

Venue / Destination: Future Bright Ice Rink, Macau

No. of Athletes : 10

(Original Allocation : ) (Revised Allocation : )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation		-
2 Air Fare		-
3 Other Items (transportation)	Ferry ticket: HKD367/(round trip) x 13 persons	4,771.00
	<b>Sub-total:</b>	<b>4,771.00</b> (a)
<b>II. Staff Remuneration</b>		
		-
	<b>Sub-total:</b>	<b>-</b> (b)
<b>III. Printing &amp; Publicity</b>		
		-
	<b>Sub-total:</b>	<b>-</b> (c)
<b>IV. Event Related Expenses</b>		
	Event participation fee (USD500 @ 7.8) + HKD1,900; Insurance HKD1,014; Equipment transportation HKD25; Parking fee HKD351	5,290.00
	<b>Total Expenditure met by LCSD (A) :</b>	<b>10,061.00</b> (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>		
	<b>Total NVC (B) :</b>	<b>-</b> (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
	<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>	<b>-</b> (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>10,061.00</b> (h)=(e)+(f)+(g)
<b>(D) Income<sup>2</sup></b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)	10 Players x \$200	2,000.00
2 Admission Fee: (\$ )		-
Total (\$4,708)	<b>Total Income (D) :</b>	<b>2,000.00</b> (i)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>8,061.00</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>9,054.90</b> (l)=(e)*(k)
<b>Subvented Expenditure :</b>		<b>8,061.00</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

## Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 2014 IIHF Ice Hockey World Championship D3

Category : A(I) International Events held outside Hong Kong

Date of Programme : 04/04/2014-14/04/2014

Venue / Destination: Luxembourg

No. of Athletes : 20

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	Hotel rooms	2,828.23	
2 Air Fare (Luxembourg)	Deposit HKD1,500 x 25=HKD37,500; Balance HKD266,258/26 persons	303,758.00	
3 Other (Overseas Internal transport)		6,942.02	
Sub-total:		313,528.25	
(a)			
II. Staff Remuneration			
1 2 Coaches & 1 Team Manager & 1 Equipment Manager & 1 Team Staff (Daily allowance)	500.00 (HKD/ day/ person) x 5 (person(s)) x 11 (day(s))	27,500.00	
Sub-total:		27,500.00	
(b)			
III. Printing & Publicity			
		-	
(c)			
IV. Event Related Expenses		Uniform HK\$18,550; Travel insurance HK\$7,776; Laundry HK\$359; Meals HK\$23,360.64; Transportation of equipment \$530; Medical service \$11,726.90	
		62,302.54	
(d)			
Total Expenditure met by LCSD (A) :		403,330.79	
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	
(g)			
Total Programme Expenditure (A)+(B)+(C) :		403,330.79	
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)	14 Players x \$1,000 + 6 Players x \$6,000	78,000.00	
2 Admission Fee: (\$ )		-	
Total ( \$ )	Total Income (D) :	78,000.00	(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		325,330.79	(j)=(e)-(i)
Maximum Subvention Level (E) :		90%	(k)
Maximum Subvention Amount (A)*(E) :		362,997.71	(l)=(e)*(k)
Subvented Expenditure :		307,431.23	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		-	(n)=revised allocation' - (m)

\* Balance of subvention under Cat A(I) \$452,223 - (a)85,328.77 -

-(b) 43,054 - (c) \$8,348 - (d) \$8,061 = \$307,431.23

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 香港女子隊代表隊訓練

Category : B(I) National/Junior Squad Training

Date of Programme : 30/10/2014 - 23/02/2015

Venue / Destination: Mega Ice

(Original Allocation : )		Actual Expenditure	
(Revised Allocation : )			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			-
(a)			
II. Staff Remuneration			
			-
Sub-total:			-
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Venue charges	116,000.00
(d)			
Total Expenditure met by LCSD (A) :			116,000.00
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			116,000.00
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee:			116,000.00
2 Admission Fee: (\$ )			-
Total (\$)		Total Income (D) :	116,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			-
(j)=(e)-(i)			
Maximum Subvention Level (E) :			100%
(k)			
Maximum Subvention Amount (A)*(E) :			-
(l)=(e)*(k)			
Subvented Expenditure :			-
(m)=(j) or (l) or 'revised allocation', whichever is the less			
Savings :			-
(n)='revised allocation' - (m)			

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;25%), please explain:

Due to insufficient ice at Dragon Centre and the lack of ice time provided by Mega Ice, women's national team used WIHO's (women's hockey club registered with HKIHA) ice time paid by the players.



Name of NSA: Hongkong Ice Hockey Association Limited

## Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 香港男子隊代表隊訓練

Category : B(I) National/Junior Squad Training

Date of Programme : 30/10/2014 - 28/03/2015

Venue / Destination: Mega Ice

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation		-	
2 Air Fare		-	
3 Other Items		-	
Sub-total:		-	
(a)			
II. Staff Remuneration			
1 Coach/Lecturer/instructor fee	382.00 (HKD/ hr) x 1.50 (hr(s)) x 1 (person(s)) x 7.00 (time(s))	4,011.00	
Sub-total:		4,011.00	
(b)			
III. Printing & Publicity		-	
(c)			
IV. Event Related Expenses		122,692.50	
(d)			
Total Expenditure met by LCSD (A) :		126,703.50	
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	
(g)			
Total Programme Expenditure (A)+(B)+(C) :		126,703.50	
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee:		32,400.00	
2 Admission Fee: (\$ )		-	
Total ( )		Total Income (D) :	32,400.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		94,303.50	(j)=(e)-(i)
Maximum Subvention Level (E) :		100%	(k)
Maximum Subvention Amount (A)*(E) :		126,703.50	(l)=(e)*(k)
Subvented Expenditure :		94,303.50	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;25%), please explain:





Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 香港男子青少年代表隊訓練

Category : B(I) National/Junior Squad Training

Date of Programme : 30/10/2014 - 23/02/2015

Venue / Destination: Mega Ice

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			-
II. Staff Remuneration			
1 Coach/Lecturer/instructor fee			-
Sub-total:			-
III. Printing & Publicity			-
IV. Event Related Expenses		Venue Charge -- 10,614/hr X 1.65hr/session X 5 sessions	87,565.50
Total Expenditure met by LCSD (A) :			87,565.50
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
Total Programme Expenditure (A)+(B)+(C) :			87,565.50
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee:			23,800.00
2 Admission Fee: (\$ )			-
Total ( )		Total Income (D) :	23,800.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		63,765.50	(j)=(e)-(i)
Maximum Subvention Level (E) :		100%	(k)
Maximum Subvention Amount (A)*(E) :		87,565.50	(l)=(e)*(k)
Subvented Expenditure :		63,765.50	(m)=(j) or (l) or 'revised allocation' whichever is the less
Savings :		-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:

Change of venue to Megalce due to insufficient ice time at Dragon Centre



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 國際冰球聯合會U18亞洲訓練營Category : B(I) - National/Junior Squad Training held outside HKDate of Programme : 16/6/2014-21/06/2014Venue / Destination: Taipei, ChinaNo. of Athletes : 11

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Air Fare(Taipei)	\$1,923 x 10 persons	19,230.00
	Air Fare(Taipei)	\$2,185 x 1 person	2,185.00
	Air Fare(Taipei)	\$1,815 x 2 person	3,630.00
Sub-total:			25,045.00
(a)			
II. Staff Remuneration			
			-
Sub-total:			-
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Travel Insurance - \$271.80/person X 13 persons = 3534.40 Uniform - \$46.30/shirt X 13 persons = 601.90	4,135.30
(d)			
Total Expenditure met by LCSD (A) :			29,180.30
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			29,180.30
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount			Actual Income
1	Entry Fee: (\$)	12 Players x \$2,600 + 1 Player x \$2,800	34,000.00
2	Admission Fee: (\$ )		-
Total (\$)		Total Income (D) :	34,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			(4,819.70)
			(j)=(e)-(i)
Maximum Subvention Level (E) :			90%
			(k)
Maximum Subvention Amount (A)*(E) :			26,262.27
			(l)=(e)*(k)
Subvented Expenditure :			-
			(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			-
			(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;25%), please explain:



**Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD**

Appendix to Statement 3  
3.1

Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : Junior Feeder Programme 2014/15

Category : C(I) Training programme

Date of Programme : 25/10/2014 - 28/03/2015

Venue / Destination: Mega Ice

(Original Allocation : \$164,990.00) (Revised Allocation : \$164,990.00)		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Accommodation		-
2	Air Fare		-
3	Other Items		-
Sub-total:			- (a)
II. Staff Remuneration			
1	Instructor fee (Intermediate)	200.00 (HKD/hr) x 1.50 (hr(s)) x 10.00 (session(s)) x 2.00 (Other: crs) x 2.00 (person(s))	12,000.00
2	Instructor fee (Intermediate, Training)	200.00 (HKD/hr) x 1.50 (hr(s)) x 10.00 (session(s)) x 2.00 (Other: crs) x 2.00 (person(s))	12,000.00
Sub-total:			24,000.00 (b)
III. Printing & Publicity		Banner: HK\$206/banner x 1 banner	206.00 (c)
IV. Event Related Expenses		Venue Charges: HK\$12622.50/hour x 3.5hr/session x 10 sessions x 2 persons	378,675.00 (d)
Total Expenditure met by LCSD (A) :			402,881.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			402,881.00 (h)=(e)+(f)+(g)
(D) Income <sup>3</sup>			
Estimated Amount		Actual Income	
1	Entry Fee: (\$)	016-21 players x HKD2400 + 0110-20 players x HKD2400	206,400.00
2	Admission Fee: (\$)	012-25 Players x HKD2400 + 0114-32 Players x HKD2400	-
Total (\$)		Total Income (D) :	206,400.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			196,481.00 (j)=(e)-(i)
Maximum Subvention Level (E) :			85% (k)
Maximum Subvention Amount (A)*(E) :			342,448.85 (l)=(e)*(k)
Subvented Expenditure :			164,990.00 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			- (n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:

Change of venue to Dragon Centre; change from adult players to youth players



**Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD**

Appendix to Statement 3

3.2

Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : Sport Demonstration (Ice Rink)

Category : C(II) School Sports Programme

Date of Programme : 01/04/2014 - 31/03/2015

Venue / Destination: Sky Rink, Dragon Centre

(Original Allocation : \$18,620.00) (Revised Allocation : \$18,620.00)		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			-
(a)			
II. Staff Remuneration			
1 Organizer		76.00 (HKD/hr) x 2.00 (Hour) x 28.00 (Other: Sessions)	4,256.00
2 Intermediate Instructor		200.00 (HKD/hr) x 1.00 (Hour) x 28.00 (Other: Sessions)	5,600.00
3 Assistant Intermediate Instructor		100.00 (HKD/hr) x 1.00 (Hour) x 28.00 (Other: Sessions) x 2.00 (Person)	5,600.00
Sub-total:			15,456.00
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Venue Charge - 27 sessions X 300HKD/session + 1 session X 330HKD/session	8,430.00
(d)			
Total Expenditure met by LCSD (A) :			23,886.00
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			23,886.00
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount			Actual Income
1 Entry Fee: (\$)			8,960.00
2 Admission Fee: (\$ )			-
Total (\$)		Total Income (D) :	8,960.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			14,926.00
(j)=(e)-(i)			
Maximum Subvention Level (E) :			70%
(k)			
Maximum Subvention Amount (A)*(E) :			16,720.20
(l)=(e)*(k)			
Subvented Expenditure :			14,926.00
(m)=(j) or (l) or 'revised allocation', whichever is the less			
Savings :			3,694.00
(n)='revised allocation' - (m)			

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



**Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD**

Appendix to Statement 3

3.3

Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : Hong Kong Youth Ice Hockey League

Category : C(III) Local Competitions

Date of Programme : 10/10/2014-18/04/2015

Venue / Destination: Sky Rink, Dragon Centre

No. of Athletes : 8 teams

(Original Allocation : \$257,910.00) (Revised Allocation : \$138,206.00)		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Accommodation		-
2	Air Fare		-
3	Other Items		-
Sub-total:			-
(n)			
II. Staff Remuneration			
1	Coaches/Lecturer/instructor fee	60.00 (HKD/ hr) x 0.75 (hr(s)) x 4.00 (person(s)) x 36.00 (session(s)) x 2.00 (Other: age groups)	12,960.00
2	Key official (Referees)	60.00 (HKD/ person/ hr) x 0.75 (hr(s)) x 2.00 (person(s)) x 36.00 (session(s)) x 2.00 (Other: Age Groups)	6,480.00
3	Key official (Scorekeeper)	60.00 (HKD/ person/ hr) x 0.75 (hr(s)) x 1.00 (person(s)) x 36.00 (session(s)) x 2.00 (Other: Age Groups)	3,240.00
Sub-total:			22,680.00
III. Printing & Publicity		Banner	206.00
IV. Event Related Expenses		Venue charges \$136,890+additional \$900; Medals & Trophies \$2,610	144,730.00
Total Expenditure met by LCSD (A) :			167,616.00
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1	Coaching fee		41,040.00
2	Scorekeeper fee		7,560.00
3	Referee fee		20,520.00
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			69,120.00
Total Programme Expenditure (A)+(B)+(C) :			236,736.00
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1	Entry Fee: (\$)	84 players x \$1,000	84,000.00
2	Admission Fee: (\$ )		-
Total (\$)		Total Income (D) :	84,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			83,616.00
Maximum Subvention Level (E) :			85%
Maximum Subvention Amount(A)*(E) :			142,473.60
Subvented Expenditure :			83,616.00
Savings :			54,590.00
(j)=(e)-(i) (k) (l)=(e)*(k) (m)=(j) or (l) or revised allocation whichever is the less (n)=revised allocation' - (m)			

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:

Change of venue to Dragon Centre; change from adult players to youth players



**Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD**

Appendix to Statement 3  
4.1

Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 2014 IIHF Annual Congress  
Category : D(II) Meeting/Conference  
Date of Programme : 22/05/2014-25/05/2014  
Venue / Destination: Minsk, Belarus  
No. of Officials: 2

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1	Accommodation		14,220.00
2	Air Fare (Minsk, Belarus)		-
3	Other Items		-
Sub-total:			14,220.00 (a)
<b>II. Staff Remuneration</b>			
Sub-total:			- (b)
<b>III. Printing &amp; Publicity</b>			
Sub-total:			- (c)
<b>IV. Event Related Expenses</b>			
Sub-total:			- (d)
Total Expenditure met by LCSD (A) :			14,220.00 (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>			
Total NVC (B) :			- (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			14,220.00 (h)=(e)+(f)+(g)
<b>(D) Income<sup>2</sup></b>			
Estimated Amount		Actual Income	
1	Entry Fee: ( )		-
2	Admission Fee: (\$ )		-
Total ( )		Total Income (D) :	- (i)
<b>(E) Total Subvention Granted by LCSD</b>			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			14,220.00 (j)=(e)-(i)
Maximum Subvention Level (E) :			70% (k)
Maximum Subvention Amount (A)*(E) :			9,954.00 (l)=(e)*(k)
Subvented Expenditure :			9,954.00 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			- (n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



**Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD**

Appendix to Statement 3

4.2

Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 2014 IIHF Asia Strategic Planning Group Meeting

Category : D(II) Meeting/Conference

Date of Programme : 22/08/2014-24/08/2014

Venue / Destination: Singapore

No. of Officials: 2

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure		
Description	Breakdown	Amount (HK\$)		
(A) Expenditure to be met by LCSD				
I. Board & Lodging				
1 Accommodation	4,307.00 (HKD/ person) x 2.00 (person(s))	-	8,614.00	
2 Air Fare (Singapore)		-		
3 Other Items		-		
Sub-total:			8,614.00	(a)
II. Staff Remuneration				
		-		
Sub-total:			-	(b)
III. Printing & Publicity				(c)
		-		
IV. Event Related Expenses				(d)
	Travel Insurance - 73.60HKD/person x 2 persons	147.20		
Total Expenditure met by LCSD (A) :			8,761.20	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)				
Total NVC (B) :			-	(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources				
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-	(g)
Total Programme Expenditure (A)+(B)+(C) :			8,761.20	(h)=(e)+(f)+(g)
(D) Income <sup>2</sup>				
Estimated Amount		Actual Income		
1 Entry Fee: ( )		-		
2 Admission Fee: (\$ )		-		
Total ( )	Total Income (D) :		-	(i)
(E) Total Subvention Granted by LCSD				
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			8,761.20	(j)=(e)-(i)
Maximum Subvention Level (E) :			70%	(k)
Maximum Subvention Amount (A)*(E) :			6,132.84	(l)=(e)*(k)
Subvented Expenditure :			6,132.84	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



**Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD**

Appendix to Statement 3  
4.3

Name of NSA: Hongkong Ice Hockey Association Limited

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2015

Name of Programme : 2014 IIHF Simi Annual and General Congress  
Category : D(II) Meeting/Conference  
Date of Programme : 16/09/2014-23/09/2014  
Venue / Destination: Tenerife, Spain  
No. of Officials: 2

(Original Allocation : ) (Revised Allocation : )		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	14,160.00 (HKD/ person) x 2.00 (person(s))		-
2 Air Fare (Spain)			28,320.00
3 Other Items			-
Sub-total:			28,320.00 (a)
II. Staff Remuneration			
			-
Sub-total:			- (b)
III. Printing & Publicity			- (c)
IV. Event Related Expenses			462.40 (d)
Total Expenditure met by LCSD (A) :			28,782.40 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			28,782.40 (h)=(e)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount			Actual Income
1 Entry Fee: ( )			-
2 Admission Fee: (\$ )			-
Total ( )			-
Total Income (D) :			- (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			28,782.40 (j)=(e)-(i)
Maximum Subvention Level (E) :			70% (k)
Maximum Subvention Amount (A)*(E) :			20,147.68 (l)=(e)*(k)
Subvented Expenditure :			16,591.16 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			- (n)='revised allocation' - (m)

Balance of subvention under Cat D(I) & D(II) \$26,430 + \$6,248 - (a)9,954 -  
-(b)6,132.84 = \$16,591.16

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:





## Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2015

Description of Item/Programme	Approved Amount <sup>2</sup> (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings (HK\$) (c)=(a)-(b)	Breakdown as per Appendix
<b>(A) Use of Reserve Fund Approved in 2012-13</b>				
<i>Personnel Expenses</i>				
N/A.				
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
N/A.				
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
N/A.				
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2012-13 Total	-	-	-	
<b>(B) Use of Reserve Fund Approved in 2013-14</b>				
<i>Personnel Expenses</i>				
N/A.				
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
N/A.				
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
N/A.				
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2013-14 Total	-	-	-	
<b>(C) Use of Reserve Fund Approved in 2014-15</b>				
<i>Personnel Expenses</i>				
(a) Performance incentive pay	5,689.00	5,688.94	0.06	
Personnel Expenses Sub-total	5,689.00	5,688.94	0.06	
<i>Office Expenses</i>				
N/A.				
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
(a) 2014 Hong Kong Cup	48,000.00	56,370.00	-	4.1
Programme Expenses Sub-total	48,000.00	56,370.00	-	
Use of Reserve Fund 2014-15 Total	53,689.00	62,058.94	0.06	
<b>Total for Approved Use of Reserve Fund: (A)+(B)+(C)</b>	53,689.00	62,058.94	0.06	



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# **Breakdown of Programme Expenses for a Programme under Use of Reserve Fund**

Appendix to Statement 4

Name of NSA: Hongkong Ice Hockey Association Limited

## **Breakdown of Programme Expenses for Programmes Approved under Use of Reserve Fund and Completed in 2014-15**

### **Use of Reserve Fund Approved in Financial Year 2014-15**

Name of Programme : 2014 Hong Kong Cup

20 to 28 August 2014

Venue / Destination: MegaBox Hong Kong

No. of Athletes :

Description	Actual Expenditure (HK\$)	
	Breakdown	Amount (HK\$)
<b>(A) Expenditure met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation <sup>1</sup>	-	-
2 Air Fare <sup>1</sup>	-	-
3 Other Items		
<b>Sub-total:</b>		- (a)
<b>II. Staff Remuneration</b>		
1 Referee	\$250 per game x 10 games x 2 persons /game	5,000.00
2 Linesman	\$250 per game x 2 game x 2 persons	1,000.00
3 Scorekeeper	\$150 per game x 10 games x 1 person	1,500.00
4 Announcer	\$150 per game x 10 games x 1 person	1,500.00
5 Organizer	\$76 per hour x 17.5 hours x 1 person	1,330.00
6 Key official	\$60 per hour x 17.5 hours x 3 persons + \$60 per hour x 14 hours x 1 person	3,990.00
<b>Sub-total:</b>		14,320.00 (b)
<b>III. Printing &amp; Publicity</b>	Foam Board Banner 1 piece @\$330; Standee 10 pieces @\$17	500.00 (c)
<b>IV. Event Related Expenses</b>	Trophies \$540; Medals \$2499; Transport of equipment \$456; Rink rental \$8550 x 10 hours \$85,500	88,995.00 (d)
<b>Total Expenditure met by LCSD (A) :</b>		103,815.00 (e)=(a)+(b)+(c)+(d)
<b>(B) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		7,330.00
2 e.g. Souvenirs		-
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (B) :</b>		7,330.00 (f)
<b>Total Programme Expenditure for the Programme (A)+(B) :</b>		111,145.00 (g)=(e)+(f)
<b>(C) Income</b>		
Estimated Amount		47,445.00
1 Entry Fee: 0		-
2 Admission Fee: (\$ )		-
<b>Total estimated income \$</b>		-
<b>Total Actual Income (C) :</b>		47,445.00 (h)
<b>Deficiency of Expenditure met by LCSD over Income (A) - (C) :</b>		56,370.00 (i)=(e)-(h)
<b>(D) Savings</b>		
<b>Approved Use of Reserve Fund :</b>		48,000.00 (j)
<b>Savings for the Programme :</b>		0 (k)=(j)-(i) if (j)>(i); (l)=(i)-(j) if (i)>(j)



Name of NSA: Hongkong Ice Hockey Association Limited

**Statement of Changes in Reserve Fund Balance as at 31 March 2015 (Statement 5)**

	HK\$	HK\$
<b>LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2014</b>		<b>169,315</b> (a)
Savings for subvention for year 2014-15		
Personnel Expenses (per Statement 1)	100,765	
Office Expenses (per Statement 2)	-	
Programme Expenses (per Statement 3)	168,676	
<b>Sub-total</b>	<b>269,441</b>	(b)
Savings for cross-year programmes brought forward from 2013-14 (per Statement 3)	-	(c)
Savings for approved use of Reserve Fund (per Statement 4)	-	(d)
<b>Total savings</b>	<b>269,441</b>	(e)=(b)+(c)+(d)
Less: Extra savings arising from the excess of savings for the year 2014-15 over Reserve Fund Ceiling		
Total subvention for the year 2014-15	1,458,814	(f)
Reserve Fund Ceiling for the year 2014-15	364,703	(g)=(f)*25%
Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	-	(h)
<b>Reserve Fund for the year 2014-15</b>		<b>269,441</b> (i)=(e)-(h)
<b>Total Deposited Reserve Fund</b>		<b>438,756</b> (j)=(a)+(i)
Less: Use of Reserve Fund approved in 2014-15		53,689 (k)
<b>Net Deposited Reserve Fund</b>		<b>385,067</b> (l)=(j)-(k)
Less: Extra savings arising from the excess of Net Deposited Reserve Fund over Reserve Fund Ceiling		
Reserve Fund Ceiling for the year 2014-15	364,703	(g) above
Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]	-	(m)
<b>Closing Balance of Reserve Fund as at 31 March 2015</b>		<b>364,703</b> (n)=(l)-(m)
Less: Use of Reserve Fund approved in years after 2014-15		- (o)
<b>Available Amount of Reserve Fund as at 31 March 2015</b>		<b>364,703</b> (p)=(n)-(o)

