

HONGKONG ICE HOCKEY ASSOCIATION LIMITED

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Name of NSA: HONGKONG ICE HOCKEY ASSOCIATION LIMITED

**ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016**

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 2016 set out in pages 4 to 24 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



Association's Chop

Date: 26 SEP 2016

CHIE, LEUNG & PARTNERS LIMITED

Certified Public Accountants

Room B, 12/F., Man Lok Building, 93 Bonham Strand, Sheung Wan, Hong Kong

Independent Assurance Report to the Executive Committee of Hongkong Ice Hockey Association Limited (“the Association”)

Report on the Financial Statements

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 24 (attached herewith) for the year ended 31 March 2016, 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 2015-16 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.

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.

CHIE, LEUNG & PARTNERS LIMITED

Certified Public Accountants

Room B, 12/F., Man Lok Building, 93 Bonham Strand, Sheung Wan, Hong Kong

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

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.



Chie, Leung & Partners Limited
Certified Public Accountants

Chie Kwong Wing
Practising Certificate number P05248

Hong Kong, 26 SEP 2016

**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 2016**

	<u>HK\$</u>
Cash subvention from LCSD	
Original cash subvention allocated at the beginning of the financial year	
(i) Subvention for Personnel Expenses	257,573.00
(ii) Subvention for Office Expenses	92,625.00
(iii) Subvention for Programme Expenses	1,301,027.00
	1,651,225.00 (a)
Add: Additional subvention from LCSD	
Sport equipment	65,000.00
Payrate adjustment for C(II) School Sport Programme	891.00
Payrate adjustment for C(I) Junior Feeder Programme	864.00
Payrate adjustment for C(I) National Training Programme	4,652.00
	71,407.00 (b)
Less: Subvention netted off for 2015-16 School Sport Programme	7,616.00
	7,616.00 (c)
Total cash subvention from LCSD for the year	1,715,016.00 (d)=(a)+(b)-(c)
Expenditure	
Total expenditure incurred for the year 2015-16	
(i) Personnel expenses	189,064.84
(ii) Office expenses	164,004.45
(iii) Programme expenses	2,535,969.54
	2,889,038.83 (e)
Surplus/(Deficiency) of subvention over expenditure	(1,174,022.83) (f)=(d)-(e)
Other income (i.e. other than LCSD subvention)	
(i) Entry fee / Admission fee	1,056,720.00
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	124.36
(iii) Sponsorship / Donation	-
(iv) Contribution from the Association	-
(v) Other Resources	-
	1,056,844.36 (g)
Total Surplus/(Deficiency) of income over expenditure	(117,178.47) (h)=(f)+(g)


 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 2016

HK\$

Cash subvention from LCSD (Revised Allocation)

257,573.00

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	165,593.00	-	-	165,593.00	135,890.90
7. Sports Executive (Part-time)					
8. Administrative Assistant (Part-time)	91,980.00	-	-	91,980.00	53,173.94
Total	257,573.00	-	-	257,573.00	189,064.84 (b)

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

- (c)

(C) Total expenditure for Personnel Expenses

189,064.84 (d)=(b)+(c)

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

68,508.16 (e)=(a)-(b)

Other income

(i) Sponsorship / Donation

- (f)

(ii) Contribution from the Association/Other Resources

- (g)

Surplus/(Deficiency) for Personnel Expenses

68,508.16 (h)=(a)-(d)+(f)+(g)

Savings from LCSD cash subvention

68,508.16 (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 2016

Cash subvention from LCSD (Revised Allocation) HK\$ 157,625.00 (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 ⁴					
- Legal fee					15,000.00
- Licence fee					2,250.00
- Photocopying charges					4,138.15
- Postage					20.90
- Storage fee					11,040.00
- Stationery					420.60
- Telephone/fax/internet					5,396.00
- others					294.20
Sub-total of Administration Expenses	30,000.00			30,000.00	38,559.85
Sport equipment		65,000.00		65,000.00	65,000.00
Audit Fee	45,375.00			45,375.00	45,375.00
Insurance Premium Fee	17,250.00			17,250.00	15,069.60
Total	92,625.00	65,000.00	-	157,625.00	164,004.45 (b)

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

(C) Total expenditure for Office Expenses 164,004.45 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD (6,379.45) (e)=(a)-(b)

Other income

(i) Sponsorship / Donation - (f)

(ii) Contribution from the Association/Other Resources - (g)

Surplus/(Deficiency) for Office Expenses (6,379.45) (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 2016

HK\$

(I) Allocation for 2015-16

Cash subvention from LCSD (Revised Allocation)

1,299,818.00 (a)

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				
COMPLETED PROGRAMMES								
<u>Cat A(I) International Event Held Outside Hong Kong</u>								
(a) 2015 IIHF Ice Hockey U18 World Championship					253,027.90	177,027.90		1.1
(b) Shenzhen, Hong Kong and Macua Ice Hockey League - Shenzhen Stop					9,915.00	5,415.00		1.2
(c) Shenzhen, Hong Kong and Macua Ice Hockey League - Macau Stop					9,750.00	6,750.00		1.3
(d) 2015 IIHF Ice Hockey World Championship D3					232,867.17	82,967.17		1.4
(e) 2015 IIHF Ice Hockey Women's World Championship					308,615.61	178,615.61		1.5
Cat A(I) Sub-total	485,751.00	-	-	485,751.00	814,175.68	450,775.68	34,975.32	
Category A Sub-total	485,751.00	-	-	485,751.00	814,175.68	450,775.68	34,975.32	
<u>Cat B(I) National/Junior Squad Training Programme</u>								
(a) National Squad Training (Women)					76,999.80	76,999.80		2.1
(b) National Squad Training (Men)					120,618.10	120,618.10		2.2
(c) National Squad Training (U18)					135,422.34	66,961.10		2.3
Cat B(I) Sub-total	259,927.00	4,652.00	-	264,579.00	333,040.24	264,579.00	-	
Category B Sub-total	259,927.00	4,652.00	-	264,579.00	333,040.24	264,579.00	-	
<u>Cat C(I) Training Programme</u>								
(a) Junior Feeder Programme 2015/16	166,100.00	864.00	-	166,964.00	265,731.00	166,964.00	-	3.1
Cat C(I) Sub-total	166,100.00	864.00	-	166,964.00	265,731.00	166,964.00	-	
<u>Cat C(II) School Sports Programme</u>								
(c) Sport Demonstration (Ice Rink)	18,620.00	891.00	7,616.00	11,895.00	18,295.00	11,895.00	-	3.2
Cat C(II) Sub-total	18,620.00	891.00	7,616.00	11,895.00	18,295.00	11,895.00	-	
<u>Cat C(III) Local Competition</u>								
(a) Hong Kong Youth Ice Hockey League	257,910.00	-	-	257,910.00	1,012,543.00	257,910.00	-	3.3
Cat C(III) Sub-total	257,910.00	-	-	257,910.00	1,012,543.00	257,910.00	-	
Category C Sub-total	442,630.00	-	7,616.00	436,769.00	1,296,569.00	436,769.00	-	
<u>Cat D(I) Training Programme for Officials</u>								
(a) Referee clinic	31,820.00	-	-	31,820.00	42,959.00	30,071.30	1,748.70	4.1
Cat D(I) Sub-total	31,820.00	-	-	31,820.00	42,959.00	30,071.30	1,748.70	
<u>Cat D(II) Meeting/Conference</u>								
(a) 2015 IIHF Annual Congress					13,737.20	9,616.04		4.2
(b) 2015 IIHF Simi Annual and General Congress					21,440.00	15,008.00		4.3
Cat D(II) Sub-total	26,430.00	-	-	26,430.00	35,177.20	24,624.04	1,805.96	
Category D Sub-total	58,250.00	-	-	58,250.00	78,136.20	24,624.04	3,554.66	

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)	Breakdown as per Appendix
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation				
AA (Part-time) for Feeder Programmes	43,800.00	-	-	43,800.00	13,379.44	13,379.44	30,420.56	10.1
MPF Contribution for Part-time Officials⁷	10,669.00	-	-	10,669.00	668.98	668.98	10,000.02	11.1
Completed Programmes Total	1,301,027.00	6,407.00	7,616.00	1,299,818.00	2,535,969.54	1,220,867.44	78,950.56	(b)
UNCOMPLETED/CROSS-YEAR PROGRAMMES								
Uncompleted and carried forward to 2015-16	-	-	-	-	-	-	-	(c)
Uncompleted/Cross-year Programmes Total	-	-	-	-	-	-	-	



Expenditure met by LCSD Total	2,535,969.54	(d)=(b)+(e)
(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources	-	(e)
(C) Total expenditure for Programme Expenses	2,535,969.54	(f)=(d)+(e)
Surplus/(Deficiency) of LCSD subvention allocated in 2015-16 over actual expenditure met by LCSD	(1,236,151.54)	(g)=(a)-(b)-(e)
Other income		
(i) Entry fee / Admission fee	1,056,720.00	(h)
(ii) Sponsorship / Donation		(i)
(iii) Contribution from the Association / Other Resources		(j)
Surplus/(Deficiency) of income for Programme Expenses	(179,431.54)	(k)=(a)-(f) +(h)+(i)+(j)

(II) Cross-year Programmes Brought Forward from 2015-16

	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)	(l)	Breakdown as per Appendix
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation					
Brought forward from 2014-15 and completed in 2015-16	-	-	-	-	-	-	-		
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 2016

Name of Programme : 2014 IIHF Ice Hockey U18 World Championship

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

Date of Programme : 14/02/2016-19/02/2016

Venue / Destination: Auckland, New Zealand

No. of Athletes : 22

(Original Allocation :) (Revised Allocation :)		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Accommodation - Other countries	1226.30 (HKD/Double Room/night) x 12 rooms x 1 night	14,716.00
2	Air Fare (South Africa)	7,320 (HKD/ person) x 26.00 (person(s))	190,320.00
3	Local transport fare to and from airport	169.60 (HKD/ person/ round trip) x 1.00 (person(s))	169.60
4	Meal allowance	264.60 (HKD/ person) x 2 days x 26.00 (person(s))	13,759.20
Sub-total:			218,964.80
II. Staff Remuneration			
1	Coaches (Daily allowance)	500.00 (HKD/ day/ person) x 2 (person(s)) x 11 (day(s))	11,000.00
Sub-total:			11,000.00
III. Printing & Publicity		-	-
IV. Event Related Expenses		Uniform(T Shirt) HK\$1,852; Uniform (Tracksuit) \$9,400;Travel insurance HK\$7,272; Medical \$4,539.10	23,063.10
Total Expenditure met by LCSD (A) :			253,027.90
(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) :			253,027.90
(D) Income ²			
Estimated Amount			Actual Income
1	Entry Fee: ()	20 Player \$3,800	76,000.00
2	Admission Fee: (\$))		-
Total ()			Total Income (D) :
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			177,027.90
Maximum Subvention Level (E) :			90%
Maximum Subvention Amount (A)*(E) :			209,995.89
Subvented Expenditure :			177,027.90
Savings :			-

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(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:



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 2016

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

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

Date of Programme : 12/11/2015-12/11/2015

Venue / Destination: Shenzhen

No. of Athletes : 15

(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)		4,600.00
Sub-total:			4,600.00
(a)			
II. Staff Remuneration			
			-
Sub-total:			-
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Event participation fee (USD500 @7.8)=HKD3,900; Insurance HKD1330; Laundry HKD85	5,315.00
(d)			
Total Expenditure met by LCSD (A) :			9,915.00
(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) :			9,915.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)	15 Players x \$300		4,500.00
2 Admission Fee: (\$)			-
Total (\$)		Total Income (D) :	4,500.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			5,415.00
(j)=(e)-(i)			
Maximum Subvention Level (E) :			90%
(k)			
Maximum Subvention Amount (A)*(E) :			10,033.20
(l)=(e)*(k)			
Subvented Expenditure :			5,415.00
(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:



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 2016

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

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

Date of Programme : 11/10/2015-11/10/2015

Venue / Destination: Future Bright Ice Rink, Macau

No. of Athletes : 10

(Original Allocation :) (Revised Allocation :)		Actual Expenditure	
Description		Breakdown	Amount (HKS)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items (transportation)		Ferry ticket: HKD363(round trip) x 12 persons= HKD4356 ; Excess luggage for sport equipment HKD250; Parking fee (China-HK City) HKD190	4,796.00
Sub-total:			4,796.00
(a)			
II. Staff Remuneration			
			-
Sub-total:			-
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Event participation fee (USD500 @7.8)=HKD3,900; Insurance HKD1,000; Laundry HKD54	4,954.00
(d)			
Total Expenditure met by LCSD (A) :			9,750.00
(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) :			9,750.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount			Actual Income
1 Entry Fee: (\$))		10 Players x \$300	3,000.00
2 Admission Fee: (\$))			-
Total ()		Total Income (D) :	3,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			6,750.00
(j)=(e)-(i)			
Maximum Subvention Level (E) :			90%
(k)			
Maximum Subvention Amount (A)*(E) :			6,750.00
(l)=(e)*(k)			
Subvented Expenditure :			6,750.00
(m)=(j) or (l) o 'revised allocation' whichever is the les			
Savings :			-
(n)='revised allocation' - (m)			

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(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:



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 2016

Name of Programme : 2014 IIHF Ice Hockey World Championship D3

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

Date of Programme : 03/04/2015-12/04/2015

Venue / Destination: Turkey

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 fee at date of arrival,USD2214 plus handling charges	17,501.67
2	Air Fare (Turkey)	HKD6492 x 24 persons + HKD5521x 1 person	161,329.00
3	Other (Overseas Internal transport)	Transportation fo equipment from airport, Van HKD265, Bag HKD34	299.00
Sub-total:			179,129.67
(a)			
II. Staff Remuneration			
2	Coaches & 1 Team Manager & 1		
1	Equipment Manager& 1 Team Staff (Daily allowance)	500.00 (HKD/ day/ person) x 1 (person(s)) x 15 (day(s))	7,500.00
Sub-total:			7,500.00
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Uniform HKD11,700; Travel insurance HKD6,030; Meals & Drinks HKD11,836.60; Team Doctor HKD7,500;Medicine HKD4,307.50; Laundry HKD655, Trolley HKD18.4; Telephone HKD4,190	46,237.50
(d)			
Total Expenditure met by LCSD (A) :			232,867.17
(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) :			232,867.17
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount			Actual Income
1	Entry Fee: (\$)		150,000.00
2	Admission Fee: (\$)		-
Total (\$)		Total Income (D) :	150,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			82,867.17
(j)=(e)-(i)			
Maximum Subvention Level (E) :			90%
(k)			
Maximum Subvention Amount (A)*(E) :			362,997.71
(l)=(e)*(k)			
Subvented Expenditure :			82,867.17
(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. >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 2016

Name of Programme : 2015 IIHF Ice Hockey Women's World Championship Division II Group B Qualification
Category : A(I) International Events held outside Hong Kong
Date of Programme : 07/12/2015 - 10/12/2015
Venue / Destination: Sofia, Bulgaria
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 fee, double room x 10 @1023.6+ Single room 6@682.4	14,330.40
2	Air Fare	HKD9261 x 21persons + 5 persons at total of HKD31399.59	225,880.59
3	Other (Overseas Internal transport & meals)	Transportation fo equipment from airport, Excess luggage, Visa fee & Meal	10,096.05
Sub-total:			250,307.04
II. Staff Remuneration			
1	Coach	HKD500 x 7 days x 2 persons	7,000.00
2	Team doctor	HKD1000 x 7 days	7,000.00
Sub-total:			14,000.00
III. Printing & Publicity			-
IV. Event Related Expenses		Travel insurance HKD7,930, Medicines HKD4293, Venue charges HKD1023.6, Supplement of drinks & diets HKD1425.37, Team uniform HKD28,881.60, Laundry HKD755	44,308.57
Total Expenditure met by LCSD (A) :			308,615.61
(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) :			308,615.61
(D) Income ²			
Estimated Amount			Actual Income
1	Entry Fee: (\$)		130,000.00
2	Admission Fee: (\$)		-
Total (\$)		Total Income (D) :	130,000.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			178,615.61
Maximum Subvention Level (E) :			90%
Maximum Subvention Amount (A)*(E) :			362,997.71
Subvented Expenditure :			178,615.61
Savings :			-

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(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:



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 2016

Name of Programme : 香港女子隊代表隊訓練
Category : B(I) National/Junior Squad Training
Date of Programme : 01/08/2015 - 31/03/2016
Venue / Destination: Mega Ice
No. of Participants : 35

No. of Participants : 35

(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	HKD399 x 2 persons x 6 times	4,788.00	
Sub-total:		4,788.00	
(b)			
III. Printing & Publicity		-	
(c)			
IV. Event Related Expenses		72,211.80	
(d)			
Total Expenditure met by LCSD (A) :		76,999.80	
(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) :		76,999.80	
(h)=(e)+(f)+(g)			
(D) Income ²			
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) :		76,999.80	
(j)=(e)-(i)			
Maximum Subvention Level (E) :		100%	
(k)			
Maximum Subvention Amount (A)*(E) :		-	
(l)=(e)*(k)			
Subvented Expenditure :		76,999.80	
(m)=(j) or (l) or 'revised allocation' whichever is the less			
Savings :		-	
(n)='revised allocation' - (m)			

(a)
(b)
(c)
(d)
(e)=(a)+(b)+(c)+(d)
(f)
(g)
(h)=(e)+(f)+(g)
(i)
(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:



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 2016

Name of Programme : 香港男子隊代表隊訓練
Category : B(I) National/Junior Squad Training
Date of Programme : 01/10/2015 - 31/03/2016
Venue / Destination: Mega Ice
No. of Participants : 25

No. of Participants : 25

(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	399.00 (HKD/ hr) x 11.83 (hr(s)) x 1 (person(s))		4,720.00
Sub-total:			4,720.00
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Venue charges	115,898.10
(d)			
Total Expenditure met by LCSD (A) :			120,618.10
(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) :			120,618.10
(h)=(e)+(f)+(g)			
(D) Income ²			
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) :		120,618.10	(j)=(e)-(i)
Maximum Subvention Level (E) :		100%	(k)
Maximum Subvention Amount (A)*(E) :		120,618.10	(l)=(e)*(k)
Subvented Expenditure :		120,618.10	(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:



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 2016

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 : 01/10/2015 - 01/02/2016

Venue / Destination: Mega Ice

No. of Participants : 24

No. of Participants : 24			
(Original Allocation :) (Revised Allocation :)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(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	HKD399 x 12.83 hr x 2 persons	10,238.00	
Sub-total:		10,238.00	
III. Printing & Publicity		-	
IV. Event Related Expenses		Venue charges	125,184.00
Total Expenditure met by LCSD (A) :		135,422.00	
(b)			
(c)			
(d)			
(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) :		135,422.00	
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee:		50,400.00	
2 Admission Fee: (\$))		-	
Total ()	Total Income (D) :	50,400.00	
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		85,022.00	
Maximum Subvention Level (E) :		100%	
Maximum Subvention Amount (A)*(E) :		85,022.00	
Subvented Expenditure :		66,961.10*	
Savings :		-	
(j)=(e)-(i)			
(k)			
(l)=(e)*(k)			
(m)=(j) or (l) or 'revised allocation' whichever is the less			
(n)='revised allocation' - (m)			

* Maximum subvention of the category = 264,579.00-76,999.80-120,618.10 = 66,961.10

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
3.1

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 2016

Name of Programme : Junior Feeder Programme 2015/16

Category : C(I) Training programme

Date of Programme : 12/10/2015 - 18/04/2016

Venue / Destination: Mega Ice

No. of Participants : 82

No. of Participants : 82	
(Original Allocation : \$164,990.00)	
(Revised Allocation : \$164,990.00)	
Actual Expenditure	
Breakdown	
Amount (HK\$)	
Description	
(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)	
209.00 (HKD/hr) x 1.25 (hr(s)) x 11.00 (session(s)) x 4.00	
(Other: crs) x 2.00 (person(s))	
22,990.00	
Sub-total:	
(b)	
III. Printing & Publicity	
Banner - HKD131/ banner x 1 banner	
131.00	
(c)	
IV. Event Related Expenses	
Venue Charge - HKD7800/ hour x 31.09hr=HKD242,502;	
Laundry HKD108	
242,610.00	
(d)	
Total Expenditure met by LCSD (A) :	
265,731.00	
(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) :	
265,731.00	
(h)=(e)+(f)+(g)	
(D) Income ²	
Estimated Amount	
Actual Income	
1 Entry Fee: (\$)	
70,520.00	
2 Admission Fee: (\$)	
-	
Total (\$)	
Total Income (D) :	
70,520.00	
(i)	
(E) Total Subvention Granted by LCSD	
Deficiency of Expenditure met by LCSD over Income (A) - (D) :	
195,211.00	
(j)=(e)-(i)	
Maximum Subvention Level (E) :	
85%	
(k)	
Maximum Subvention Amount (A)*(E) :	
195,211.00	
(l)=(e)*(k)	
Subvented Expenditure :	
166,964.00 *	
(m)=(j) or (l) or 'revised allocation' whichever is the less	
Savings :	
-	
(n)='revised allocation' - (m)	

* Maximum subvention of Category

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 2016

Name of Programme : Sport Demonstration (Ice Rink)

Category : C(II) School Sports Programme

Date of Programme : 01/04/2015 - 31/03/2016

Venue / Destination: Sky Rink, Dragon Centre

(Original Allocation : \$11,895.00) (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	HKD76.00 x 2 hrs x 2 Sessions=HKD304;HKD80 x 2 hour x 19 sessions=HKD3040		3,344.00
2 Intermediate Instructor	HKD209.00 x 1.00 hr x 19 sessions x 1 person = 3,971; HKD200 x 1 hr x 2 sessions=HKD400		4,371.00
3 Assistant Intermediate Instructor	HKD105.00 x 1.00 hr x 19 sessions x 2 persons= 3990; HKD100 x 1 hr x 2 sessions=HKD200		4,190.00
Sub-total:			11,905.00
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses	Venue charges		6,390.00
(d)			
Total Expenditure met by LCSD (A) :			18,295.00
(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) :			18,295.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)			6,400.00
2 Admission Fee: (\$)			-
Total (\$)		Total Income (D) :	6,400.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		11,895.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		70%	(k)
Maximum Subvention Amount (A)*(E) :		11,895.00	(l)=(e)*(k)
Subvented Expenditure :		11,895.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		-	(n)='revised allocation' - (m)

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(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:



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 2016

Name of Programme : Hong Kong Youth Ice Hockey League

Category : C(III) Local Competitions

Date of Programme : 01/09/2015-16/04/2016

Venue / Destination: Sky Rink, Dragon Centre

No. of Athletes : 108

(Original Allocation : \$257,910.00) (Revised Allocation : \$257,910.00)		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 Coaches/Lecturer/instructor fee		Elementary, HKD178 x 41 matches = 7298; HKD176 x 45=7920	15,218.00
2 Key official (Referees)		HKD200 per hour x 2 persons x 73 matches	29,200.00
3 Key official (Linemen)		HKD150 per hour x 2 persons x 71 matches	21,300.00
4 Key official (Scorekeeper)		HKD150 per hour x 1 person x 74 matches	11,100.00
5 Key official (Timekeeper)		HKD150 per hour x 1 x 64 matches	9,600.00
Sub-total:			86,418.00
III. Printing & Publicity		Banner HKD131 + Standee HKD95	226.00
IV. Event Related Expenses		Venue charges HKD925,575 + Laundry HKD324	925,899.00
Total Expenditure met by LCSD (A) :			1,012,543.00
(b)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(c)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(d)			
Total Programme Expenditure (A)+(B)+(C) :			1,012,543.00
(e)=(a)+(b)+(c)+(d)			
(D) Income ²			
Estimated Amount			Actual Income
1 Entry Fee: (\$)			641,500.00
2 Admission Fee: (\$)			-
Total (\$)		Total Income (D) :	641,500.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			371,043.00
Maximum Subvention Level (E) :			85%
Maximum Subvention Amount (A)*(E) :			371,043.00
Subvented Expenditure :			257,910*
Savings :			-
(j)=(e)-(i)			
(k)			
(l)=(e)*(k)			
(m)=(j) or (l) or 'revised allocation' whichever is the less			
(n)='revised allocation' - (m)			

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(j)=(e)-(i)

(k)

(l)=(e)*(k)

(m)=(j) or (l) or 'revised allocation', whichever is the less

(n)='revised allocation' - (m)

* Maximum subvention for this category

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
4.1

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 2016

Name of Programme : Referee clinic
Category : D(I) Official training programme
Date of Programme : 23/05/2015-06/06/2015
Venue / Destination: Olympic House/Mega Ice
No. of Participants: 23

(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 (Minsk, Belarus)			-
3 Other Items			-
Sub-total:			-
(a)			
II. Staff Remuneration			
1 Instructor	HKD200 x 2 persons x 5.25 hours x 2 sessions		4,200.00
Sub-total:			4,200.00
(c)			
III. Printing & Publicity	Banner		221.00
(d)			
IV. Event Related Expenses	Stationery HKD110; Equipment rental HKD928; Venue Charges; HKD37,500		38,538.00
(e)=(a)+(b)+(c)+(d)			
Total Expenditure met by LCSD (A) :			42,959.00
(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) :			42,959.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: ()			11,500.00
2 Admission Fee: (\$)			-
Total ()		Total Income (D) :	11,500.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			31,459.00
Maximum Subvention Level (E) :			70%
Maximum Subvention Amount (A)*(E) :			30,071.30
Subvented Expenditure :			30,071.30
Savings :			-
			(j)=(e)-(i)
			(k)
			(l)=(e)*(k)
			(m)=(j) or (l) or 'revised allocation' whichever is the less
			(n)='revised allocation' - (m)

(a)
(c)
(d)
(e)=(a)+(b)+(c)+(d)
(f)
(g)
(h)=(e)+(f)+(g)
(i)
(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:



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 2016

Name of Programme : 2015 IIHF Annual Congress

Category : D(II) Meeting/Conference

Date of Programme : 12/5/2015 ~20/05/2015

Venue / Destination: 捷克, 布拉格

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	5,273 (HKD/ person) x 2.00 (person(s))	-	10,546.00	
2 Air Fare (East Europe)		-		
3 Other Items		-		
Sub-total:			10,546.00	(a)
II. Staff Remuneration				
		-		
Sub-total:			-	(b)
III. Printing & Publicity			-	(c)
IV. Event Related Expenses		Travel Insurance - 187.20 HKD/person x 2 persons=HKD374.40; Meals HKD2,816.80	3,191.20	(d)
Total Expenditure met by LCSD (A) :			13,737.20	(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) :			13,737.20	(h)=(e)+(f)+(g)
(D) Income ²				
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) :			13,737.20	(j)=(e)-(i)
Maximum Subvention Level (E) :			70%	(k)
Maximum Subvention Amount (A)*(E) :			9,616.04	(l)=(e)*(k)
Subvented Expenditure :			9,616.04	(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:



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 2016

Name of Programme : 2015 IIHF Simi Annual and General Congress

Category : D(II) Meeting/Conference

Date of Programme : 24/09/2015-29/09/2015

Venue / Destination: Dubrovnik, Croatia

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			-
2 Air Fare (Eastern Europe)	8,500 (HKD/ person) x 2.00 (person(s))		17,000.00
3 Other Items (Departure tax)	1,978 (HKD/ person) x 2.00 (person(s))		3,956.00
Sub-total:			20,956.00
II. Staff Remuneration			
			-
Sub-total:			-
III. Printing & Publicity			-
IV. Event Related Expenses			Travel Insurance - 242(HKD/person) x 2 persons 484.00
Total Expenditure met by LCSD (A) :			21,440.00
(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) :			21,440.00
(D) Income ²			
Estimated Amount			Actual Income
1 Entry Fee: ()			-
2 Admission Fee: (\$))			-
Total ()	Total Income (D) :		-
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			21,440.00
Maximum Subvention Level (E) :			70%
Maximum Subvention Amount (A)*(E) :			15,008.00
Subvented Expenditure :			15,008.00
Savings :			-

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(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:



Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2016

Description of Item/Programme	Approved Amount ² (HKS) (a)	Actual Expenditure (HKS) (b)	Savings (HKS) (c)=(a)-(b)
(A) Use of Reserve Fund Approved in 2013-14			
<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) Use of Reserve Fund Approved in 2014-15			
<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 2014-15 Total	-	-	-
(C) Use of Reserve Fund Approved in 2015-16			
<i>Personnel Expenses</i>	-	-	-
Personnel Expenses Sub-total	-	-	-
<i>Office Expenses</i>			
Furniture	2,392.00	-	2,392.00
Office Expenses Sub-total	2,392.00	-	2,392.00
<i>Programme Expenses</i>			
Programme Expenses Sub-total	-	-	-
Use of Reserve Fund 2015-16 Total	2,392.00	-	2,392.00
Total for Approved Use of Reserve Fund: (A)+(B)+(C)	2,392.00	-	2,392.00

Breakdown
as per
Appendix


Auditor's chop & signature



Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Changes in Reserve Fund Balance as at 31 March 2016 (Statement 5)

	HK\$	HK\$	
LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2015		348,289	(a)
Savings for subvention for year 2015-16			
Personnel Expenses (per Statement 1)	68,508		
Office Expenses (per Statement 2)	-		
Programme Expenses (per Statement 3)	78,951		
	<hr/>		
Sub-total	147,459		(b)
Savings for cross-year programmes brought forward from 2014-15 (per Statement 3)	-		(c)
Savings for approved use of Reserve Fund (per Statement 4)	-		(d)
	<hr/>		
Total savings	147,459		(e)=(b)+(c)+(d)
Less: Extra savings arising from the excess of savings for the year 2015-16 over Reserve Fund Ceiling			
Total subvention for the year 2015-16	1,715,016		(f)
Reserve Fund Ceiling for the year 2015-16	428,754		(g)=(f)*25%
Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	-		(h)
	<hr/>		
Reserve Fund for the year 2014-15		147,459	(i)=(e)-(h)
Total Deposited Reserve Fund		495,748	(j)=(a)+(i)
Less: Use of Reserve Fund approved in 2015-16		2,392	(k)
		<hr/>	
Net Deposited Reserve Fund		493,356	(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 2015-16	428,754		(g) above
Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]	-		(m)
		64,602	
		<hr/>	
Closing Balance of Reserve Fund as at 31 March 2015		428,754	(n)=(l)-(m)
Less: Use of Reserve Fund approved in years after 2015-16		-	(o)
		<hr/>	
Available Amount of Reserve Fund as at 31 March 2016		428,754	(p)=(n)-(o)



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