

HONGKONG ICE HOCKEY ASSOCIATION LIMITED

CONTENTS

	Pages
PRESIDENT’S AND HON TREASURER’S CERTIFICATE	1
INDEPENDENT AUDITOR’S REPORT	2 - 3
Summary of cash subvention under the Sports Subvention Scheme of Leisure and Cultural Services Department	4
Statement of Personal Expenses (Statement 1)	5
Statement of Office Expenses (Statement 2)	6
Statement of Programme Expenses (Statement 3)	7 - 23
Statement of Use of Reserve Fund (Statement 4)	24
Statement of changes in Reserve Fund Balance as at 31 March 2018 (Statement 5)	25

Name of NSA:

HONGKONG ICE HOCKEY ASSOCIATION LIMITED

**ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**


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

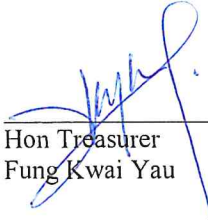
To: Leisure and Cultural Services Department

We certify that the Annual Accounts of the Subvention and the Reserve Fund for the year ended 31 March 2018 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

16 AUG 2018

\_\_\_\_\_  
Date:

  
\_\_\_\_\_  
Association's Chop

# 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”)**

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 2018, 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 2017-18 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 Accounting Procedures and 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 Accounting Procedures and 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 (Revised) “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 Accounting Procedures and 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 Accounting Procedures and 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 Accounting Procedures and 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, 16 August 2018





**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 2018**

	<u>HKS</u>
<b>Cash subvention from LCSD</b>	
Original cash subvention allocated at the beginning of the financial year	
(i) Subvention for Personnel Expenses	279,245.00
(ii) Subvention for Office Expenses	92,625.00
(iii) Subvention for Programme Expenses	1,475,239.00
	<b>1,847,109.00</b> (a)
<b>Add:</b> Additional subvention from LCSD	
Employment of a Sports Executive	160,252.00
Payrate adjustment for Administrative Assistant	-
Payrate adjustment for Administrative Assistant (Part-time)	-
Setup cost of the office of the SE	10,000.00
Procurement of new computer hardware/ software	50,000.00
2017-18 Hong Kong National League	190,270.00
Summer League (Adult) for the Celebration of the 20th Anniversary of the Establishment of the HKSAR	139,360.00
Payrate adjustment for Cat B(I) National Squad	936.00
Payrate adjustment for Cat C(I) Feeder System Scheme	856.00
Payrate adjustment for Cat C(III) Local Competitions	272.00
Payrate adjustment for Cat D(I) Official Training	117.00
MPF for payrate adjustment	109.00
	<b>552,172.00</b> (b)
<b>Less:</b> Subvention netted off for 2017/18	
	-
	- (c)
<b>Total cash subvention from LCSD for the year</b>	<b>2,399,281.00</b> (d)=(a)+(b)-(c)
<b>Expenditure</b>	
Total expenditure incurred for the year 2017-18	
(i) Personnel expenses	370,045.34
(ii) Office expenses	152,312.08
(iii) Programme expenses	3,214,013.21
	<b>3,736,370.63</b> (e)
<b>Surplus/(Deficiency) of subvention over expenditure</b>	<b>(1,337,089.63)</b> (f)=(d)-(e)
<b>Other income (i.e. other than LCSD subvention)</b>	
(i) Entry fee / Admission fee	1,326,775.00
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	147.58
(iii) Sponsorship / Donation	-
(iv) Contribution from the Association	-
(v) Other Resources	-
	<b>1,326,922.58</b> (g)
<b>Total Surplus/(Deficiency) of income over expenditure</b>	<b>(10,167.05)</b> (h)=(f)+(g)

  
 Auditor's name & 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 2018

HKS

Cash subvention from LCSD (Revised Allocation)

439,497.00 (a)

**Expenditure**

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HKS)	Revised Allocation (HKS)			Actual Expenditure (HKS)
		Additional Allocation	Net-off Amount	Total Net Allocation	
1. Executive Director					
2. Coaching Director					
3. Technical Executive					
4. Senior Sports Executive					
5. Sports Executive	-	160,252.00	-	160,252.00	141,937.53
6. Administrative Assistant	179,705.00	-	-	179,705.00	140,305.16
7. Sports Executive (Part-time)					
8. Administrative Assistant (Part-time)	99,540.00	-	-	99,540.00	87,802.65
<b>Total</b>	<b>279,245.00</b>	<b>160,252.00</b>	<b>-</b>	<b>439,497.00</b>	<b>370,045.34</b> (b)

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

- (c)

(C) Total expenditure for Personnel Expenses

370,045.34 (d)=(b)+(c)

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

69,451.66 (e)=(a)-(d)

**Other income**

(i) Sponsorship / Donation

- (f)

(ii) Contribution from the Association/Other Resources

- (g)

Surplus/(Deficiency) for Personnel Expenses

69,451.66 (h)=(a)-(d)+(f)+(g)

Savings from LCSD cash subvention

69,451.66 (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 2018

Cash subvention from LCSD (Revised Allocation) HK\$ 152,625.00 (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>1</sup>					
- Legal fee					655.77
- Licence fee					2,678.00
- Photocopying charges					7,710.58
- Postage					1,025.70
- Storage fee					12,900.00
- Stationery					-
- Telephone/fax/internet					2,228.91
- others					5,304.00
Sub-total of Administration Expenses	30,000.00			30,000.00	32,502.96
Setup cost of the office of the SE	-	10,000.00		10,000.00	10,164.00
Procurement of new computer hardware/ software	-	50,000.00		50,000.00	49,751.69
Audit Fee	45,375.00			45,375.00	45,375.00
Insurance Premium Fee	17,250.00			17,250.00	14,518.43
<b>Total</b>	<b>92,625.00</b>	<b>60,000.00</b>	<b>-</b>	<b>152,625.00</b>	<b>152,312.08</b> (b)

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

(C) Total expenditure for Office Expenses 152,312.08 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD 312.92 (e)=(a)-(b)

**Other income**

(i) Sponsorship / Donation - (f)

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

Surplus/(Deficiency) for Office Expenses 312.92 (h)=(a)-(d)+(f)+(g)

Savings from LCSD subvention 312.92 (i)=(e) or 0

[If (e)<0, then savings=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 2018

HK\$

**(I) Allocation for 2017-18**

Cash subvention from LCSD (Revised Allocation)

**1,807,159.00** (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\$)
		Additional Allocation	Net-off Amount	Total Net Allocation			
<b>COMPLETED PROGRAMMES</b>							
<u>Cat A(I) International Event Held Outside Hong Kong</u>							
(a) IIHF Ice Hockey Men's World Championship Division III					208,549.26	187,694.33	
(b) IIHF Ice Hockey Women's World Championship Division II Group B Qualification					232,315.82	132,315.82	
(c) Guangdong, Hong Kong & Macau Ice Hockey League -Macau Stop					13,371.50	16,071.50	
(d) Guangdong, Hong Kong & Macau Ice Hockey League -Shenzhen Stop					12,694.50	8,794.50	
(e) 2017 U15 Japan Challenge Games					316,765.25	208,765.25	
Cat A(I) Sub-total	549,351.00	-	-	549,351.00	783,696.33	547,641.40	1,709.60
Category A Sub-total	549,351.00	-	-	549,351.00	783,696.33	547,641.40	1,709.60
<u>Cat B(I) National/Junior Squad Training Programme</u>							
(a) Senior Men's National Team Training					154,853.00	154,853.00	
(b) U18 Men's National Team Training					177,949.00	142,593.00	
(c) Senior Women's National Team Training					19,950.00	-	
Cat B(I) Sub-total	296,510.00	936.00	-	297,446.00	352,752.00	297,446.00	-
Category B Sub-total	296,510.00	936.00	-	297,446.00	352,752.00	297,446.00	-
<u>Cat C(I) Training Programme</u>							
(a) 2017-18 Feeder System Scheme -Junior Ice Hockey Training Programme	226,442.00	856.00	-	227,298.00	576,406.00	227,298.00	-
Cat C(I) Sub-total	226,442.00	856.00	-	227,298.00	576,406.00	227,298.00	-
<u>Cat C(II) School Sports Programme</u>							
Cat C(II) Sub-total	-	-	-	-	-	-	-
<u>Cat C(III) Local Competition</u>							
(a) Hong Kong Youth National Team Development League	285,065.00	272.00	-	285,337.00	688,636.50	182,011.50	103,325.50
(b) 2017-18 Hong Kong National League	-	190,270.00	-	190,270.00	418,710.10	170,610.10	19,659.90
(c) Celebration of the 20th Anniversary of the Establishment of the HKSAR - Summer League (Adult)	-	139,360.00	-	139,360.00	258,060.00	139,360.00	-
Cat C(III) Sub-total	285,065.00	329,902.00	-	614,967.00	1,365,406.60	491,981.60	122,985.40
Category C Sub-total	511,507.00	330,758.00	-	842,265.00	1,941,812.60	719,279.60	122,985.40
<u>Cat D(I) Training Programme for Officials</u>							
(a) Officiating Clinic	38,924.00	117.00	-	39,041.00	55,979.50	39,041.00	-
Cat D(I) Sub-total	38,924.00	117.00	-	39,041.00	55,979.50	39,041.00	-
<u>Cat D(II) Meeting/Conference</u>							
(a) IIHF Annual Congress - ASPG 1					7,913.00	5,539.10	
(b) IIHF Semi Annual Congress					33,785.68	20,880.90	
Cat D(II) Sub-total	26,430.00	-	-	26,430.00	41,698.68	26,430.00	-
Category D Sub-total	65,354.00	117.00	-	65,471.00	97,678.18	65,471.00	-

Breakdown as per Appendix

1.1

1.2

1.3

1.4

1.5

2.1

2.2

2.3

3.1

3.2

3.3

3.4

4.1

4.2

4.3

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation			
AA (Part-time) for Feeder Programmes	47,400.00	-	-	47,400.00	36,261.00	36,261.00	11,139.00
MPF Contribution for Part-time Officials <sup>7</sup>	5,117.00	109.00	-	5,226.00	1,813.10	1,813.10	3,412.90
Completed Programmes Total	1,475,239.00	331,920.00	-	1,807,159.00	3,214,013.21	1,667,912.10	139,246.90
<b>UNCOMPLETED/CROSS-YEAR PROGRAMMES</b>							
Uncompleted and carried forward to 2017-18	-	-	-	-	-	-	-
Uncompleted/Cross-year Programmes Total	-	-	-	-	-	-	-

Breakdown as per Appendix

(b)

(c)





Expenditure met by LCSD Total	3,214,013.21	(d)=(b)-(c)
(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources	-	(e)
(C) Total expenditure for Programme Expenses	3,214,013.21	(f)=(d)-(e)
Surplus/(Deficiency) of LCSD subvention allocated in 2017-18 over actual expenditure met by LCSD	(1,406,854.21)	(g)=(a)-(b)-(c)
Other income		
(i) Entry fee / Admission fee	1,326,775.00	(h)
(ii) Sponsorship / Donation		(i)
(iii) Contribution from the Association / Other Resources		(j)
Surplus/(Deficiency) of income for Programme Expenses	(80,079.21)	(k)=(a)+(f) -(h)-(i)-(j)

**(II) Cross-year Programmes Brought Forward from 2017-18**

	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)	
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation				
Brought forward from 2016-17 and completed in 2017-18	-	-	-	-	-	-	-	
Cross-year Programmes Total	-	-	-	-	-	-	-	(l)

Breakdown  
as per  
Appendix

  
  
 Auditor's stamp & 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 2018

Name of Programme : IIHF Ice Hockey Men's World Championship Division III

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

Date of Programme : 10/04/2017-16/04/2017

Period of Stay : 09/04/2017-17/04/2017

Venue / Destination: Sofia, Bulgaria

No. of Athletes : 18

No. of Officials : 4

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Overseas Transportation-Air Fare	\$7,838 x 21 persons (17 Athletes & 4 Officials)	164,598.00
2 Overseas Transportation-Air Fare	\$4,402 + \$287.56 for 1 Athlete	4,689.56
	<b>Sub-total:</b>	<b>169,287.56</b>
<b>II. Staff Remuneration</b>		
1 Coach (Daily allowance)	\$1,000 x 11 days x 1 person (1 Coach)	11,000.00
2 Doctor (Daily allowance)	\$500 x 11 days x 1 person (1 Doctor)	5,500.00
	<b>Sub-total:</b>	<b>16,500.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
	Flags 10 pcs \$380 Travel insurance for 20 persons \$5,880 Medical Bags \$1,910 Meals Allowance \$14,591.7	22,761.70
<b>Total Expenditure met by LCSD (A) :</b>		<b>208,549.26</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<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>-</b>
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>208,549.26</b>
<b>(D) Income<sup>2</sup></b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$20,000)		-
2 Admission Fee: (\$ )		-
Total ( )	<b>Total Income (D) :</b>	<b>-</b>
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>208,549.26</b>
<b>Maximum Subvention Level (E) :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>187,694.33</b>
<b>Subvented Expenditure :</b>		<b>187,694.33</b>
<b>Savings :</b>		<b>-</b>

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 2018

Name of Programme : IIHF Ice Hockey Women's World Championship Division II Group B Qualification

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

Date of Programme : 04/12/2017-09/12/2017

Period of Stay : 02/12/2017-09/12/2017

Venue / Destination: Bulgaria

No. of Athletes : 20

No. of Officials : 5

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation- Other Countries	\$13,823.56 for 16 rooms x 1 night	13,823.56	
2 Overseas Transportation- Air Fare (Istanbul Ataturk, Sofia)	\$7,150 x 24 persons + \$6,400	178,000.00	
Sub-total:		191,823.56	
II. Staff Remuneration			
1 Coach (Daily allowance)	\$800 x 10 days x 3 persons (2 Coaches & 1 Team Doctor)	24,000.00	
Sub-total:		24,000.00	
III. Printing & Publicity			
IV. Event Related Expenses	Travel Insurance for 25 persons \$7,050 Medicine charges \$764 Extra luggage fee (equipment) \$1,680 Venue charges \$872.04 Miscellaneous items \$193.52 Laundry fee \$356 Name bars \$1,400 Uniform \$4,176.7	16,492.26	
Total Expenditure met by LCSD (A) :		232,315.82	
(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) :		232,315.82	
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$20,000 )		100,000.00	
2 Admission Fee: (S )		-	
Total (S)	Total Income (D) :		100,000.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		132,315.82	
Maximum Subvention Level (E) :		90%	
Maximum Subvention Amount (A)*(E) :		209,084.24	
Subvented Expenditure :		132,315.82	
Savings :		-	

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 2018**

Name of Programme : Guangdong, Hong Kong &amp; Macau Ice Hockey League -Macau Stop

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

Date of Programme : 26/11/2017-26/11/2017

Period of Stay : 26/11/2017-26/11/2017

Venue / Destination: Macau

No. of Athletes : 11

No. of Officials : 2

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Ferry Fare (Returned)	\$386 x 13 persons	5,018.00	
2 Excess luggage charge for sport equipment	\$525	525.00	
Sub-total:		5,543.00	(a)
II. Staff Remuneration			
1 Coach Allowance	\$1,000 per day	1,000.00	
2 Organizer Allowance	\$87 x 11.5hrs	1,000.50	
Sub-total:		2,000.50	(b)
III. Printing & Publicity		-	(c)
IV. Event Related Expenses	Transportation Fee \$190 Entry Fee \$4,000 Travel Insurance for 13 persons \$1,638	5,828.00	(d)
Total Expenditure met by LCSD (A) :		13,371.50	(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) :		13,371.50	(h)=(e)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$5,000)		3,300.00	
2 Admission Fee: (S )		-	
Total ( )	Total Income (D) :		3,300.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		10,071.50	(j)=(e)-(i)
Maximum Subvention Level (E) :		90%	(k)
Maximum Subvention Amount (A)*(E) :		12,034.35	(l)=(e)*(k)
Subvented Expenditure :		10,071.50	(m)=(j) or (l) 'revised allocation whichever is the
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 2018

Name of Programme : Guangdong, Hong Kong &amp; Macau Ice Hockey League -Shenzhen Stop

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

Date of Programme : 10/12/2017-10/12/2017

Period of Stay : 10/12/2017-10/12/2017

Venue / Destination: Shenzhen

No. of Athletes : 13

No. of Officials : 2

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Overseas Bus(Round Trip) to Shenzhen	S\$200 for round trip	5,200.00	
Sub-total:		5,200.00	(a)
II. Staff Remuneration			
1 Coach Allowance	\$1,000 per day	1,000.00	
2 Organizer Allowance	\$87 x 9.5hrs	826.50	
Sub-total:		1,826.50	(b)
III. Printing & Publicity		-	(c)
IV. Event Related Expenses	Travel insurance for 16 persons =\$1,600 Team Entry Fee \$4,000 Laundry (Team HK Jerseys) \$68	5,668.00	(d)
Total Expenditure met by LCSD (A) :		12,694.50	(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) :		12,694.50	(h)=(e)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$3,900)		3,900.00	
2 Admission Fee: (\$ )		-	
Total ( )	Total Income (D) :		3,900.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		8,794.50	(j)=(e)-(i)
Maximum Subvention Level (E) :		90%	(k)
Maximum Subvention Amount (A)*(E) :		11,425.05	(l)=(e)*(k)
Subvented Expenditure :		8,794.50	(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 2018

Name of Programme : 2017 U15 Japan Challenge Games  
Category : A(I) International Events held outside Hong Kong  
Date of Programme : 23/12/2017-29/12/2017  
Period of Stay : 23/12/2017-29/12/2017  
Venue / Destination: Japan  
No. of Athletes : 18  
No. of Officials : 3

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Hotel Accommodation	S80,377.38 for the team	80,377.38	
2 Meal Allowance	S38,835.89 for 7 days	38,835.89	
3 Shuttle bus	S50,110.34 for the team	50,110.34	
4 Air Fare	S123,109 for 21 persons	123,109.00	
Sub-total:		292,432.61	
(a)			
II. Staff Remuneration			
1 Coach (Daily allowance)	\$1,000 x 7 days	7,000.00	
Sub-total:		7,000.00	
(b)			
III. Printing & Publicity			
		-	
(c)			
IV. Event Related Expenses			
Travel insurance \$4,200		17,332.64	
Entry Fee for the tournament \$12,785.89			
Transportation fee \$346.75			
Total Expenditure met by LCSD (A) :		316,765.25	
(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) :		316,765.25	
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$40,000)		108,000.00	
2 Admission Fee: (S )		-	
Total ( )	Total Income (D) :		108,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		208,765.25	
Maximum Subvention Level (E) :		90%	
Maximum Subvention Amount (A)*(E) :		285,088.73	
Subvented Expenditure :		208,765.25	
Savings :		-	
(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 2018

Name of Programme : Senior Men's National Team Training  
Category : B(I) National/Junior Squad Training  
Date of Programme : 28/10/2017-24/03/2018  
Venue / Destination: Mega Ice  
No. of Participants : 26

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1	Coach (Daily allowance)	\$292 x 1.75 hrs x 2 sessions x 1 person	1,022.00
2	Coach (Daily allowance)	\$292 x 1.75 hrs x 1 session x 2 persons	1,022.00
3	Coach (Daily allowance)	\$292 x 1.75 hrs x 4 sessions x 1 person	2,044.00
4	Coach (Daily allowance)	\$292 x 1.25 hrs x 1 session x 1 person	365.00
Sub-total:			4,453.00
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Venue Charge (Saturday at Mega Ice) \$13,300 x 10.5 hrs = \$139,650 Venue Charge (Monday at Mega Ice) \$8,600 x 1.25 hrs = \$10,750	150,400.00
(d)			
Total Expenditure met by LCSD (A) :			154,853.00
(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) :			154,853.00
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount			Actual Income
1	Entry Fee: (S )		-
2	Admission Fee: (S )		-
Total ( )		Total Income (D) :	-
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			154,853.00
(j)=(e)-(i)			
Maximum Subvention Level (E) :			100%
(k)			
Maximum Subvention Amount (A)*(E) :			154,853.00
(l)=(e)*(k)			
Subvented Expenditure :			154,853.00
(m)=(j) or (l) '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 2018**

Name of Programme : U18 Men's National Team Training  
Category : B(1) National/Junior Squad Training  
Date of Programme : 07/10/2017-17/03/2018  
Venue / Destination: Mega Ice  
No. of Participants : 25

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			- (a)
II. Staff Remuneration			
1 Coach /instructor fee	\$292 x 1.75 hrs x 5 sessions x 2 persons	5,110.00	
2 Coach /instructor fee	\$292 x 1.75 hrs x 2 sessions x 1 person	1,022.00	
3 Coach /instructor fee	\$292 x 1 hr x 1 session x 1 person	292.00	
Sub-total:			6,424.00 (b)
III. Printing & Publicity			
		-	(c)
IV. Event Related Expenses			
	Venue Charge (Saturday at Mega Ice) \$13,300 x 12.25 hrs = \$162,925 Venue Charge (Monday at Mega Ice) \$8,600 x 1 hr = \$8,600	171,525.00	(d)
Total Expenditure met by LCSD (A) :			177,949.00 (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) :			177,949.00 (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) :		177,949.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		100%	(k)
Maximum Subvention Amount (A)*(E) :		177,949.00	(l)=(e)*(k)
Subvented Expenditure :		142,593.00	(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 2018

Name of Programme : Senior Women's National Team Training

Category : B(1) National/Junior Squad Training

Date of Programme : 07/10/2017-07/10/2017

Venue / Destination: Mega Ice

No. of Participants : 29

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			- (a)
II. Staff Remuneration			
Sub-total:			- (b)
III. Printing & Publicity			
			- (c)
IV. Event Related Expenses			
	Venue Charge (Sat) \$13,300 x 1.5 hrs =\$19,950	19,950.00	(d)
Total Expenditure met by LCSD (A) :			19,950.00 (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) :			19,950.00 (h)=(e)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (S )		-	
2 Admission Fee: (S )		-	
Total ( )	Total Income (D) :		- (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		19,950.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		100%	(k)
Maximum Subvention Amount (A)*(E) :		19,950.00	(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. >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 2018

Name of Programme : 2017-18 Feeder System Scheme -Junior Ice Hockey Training Programme  
Category : C(1) Training programme  
Date of Programme : 14/10/2017-12/05/2018  
Venue / Destination: Mega Ice and Dragon Centre  
No. of Participants : 74

(Original Allocation : \$226,442) (Revised Allocation : \$227,298)		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			

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 2018

Name of Programme : Hong Kong Youth National Team Development League  
Category : C(III) Local Competitions  
Date of Programme : 30/09/2017-24/03/2018  
Venue / Destination: Mega Ice  
No. of Participants : 100

(Original Allocation : \$285,065 ) (Revised Allocation : \$285,337)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1	Instructor (Elementary)	\$200 x 34 matches x 4 persons	27,200.00
2	Instructor (Elementary)	\$200 x 2 hrs x 4 persons	1,600.00
3	Organizer	\$87 x 68 matches x 1 person	5,916.00
4	Organizer	\$87 x 2 matches x 1 person	174.00
5	Referee	\$200 x 68 matches x 2 persons	27,200.00
6	Referee	\$200 x 4 matches x 1 person	800.00
7	Scorekeeper	\$150 x 68 matches x 1 person	10,200.00
8	Scorekeeper	\$150 x 3 hrs x 1 person	450.00
9	Timekeeper	\$150 x 68 matches x 1 person	10,200.00
10	Timekeeper	\$150 x 3 hrs x 1 person	450.00
Sub-total:			84,190.00
(b)			
III. Printing & Publicity		Banner \$131	131.00
(c)			
IV. Event Related Expenses		Venue Charge (Mon) \$8,600 x 25.5 hrs =\$219,300 Venue Charge (Sat) \$13,300 x 28.5 hrs =\$379,050 Trophies & Medals \$5,442 Laundry Fee \$523.5	604,315.50
(d)			
Total Expenditure met by LCSD (A) :			688,636.50
(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) :			688,636.50
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1	Entry Fee: (\$480,000 )		506,625.00
2	Admission Fee: (\$ )		-
Total ( )		Total Income (D) :	506,625.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		182,011.50	(j)=(e)-(i)
Maximum Subvention Level (E) :		85%	(k)
Maximum Subvention Amount (A)*(E) :		585,341.03	(l)=(e)*(k)
Subvented Expenditure :		182,011.50	(m)=(j) or (l) 'revised allocation' whichever is the less
Savings :		103,325.50	(n)='revised allocation' - (m)

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

Figures checked and found in order



*Chier & Partners*

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 2018

Name of Programme : 2017-2018 Hong Kong National League  
Category : C(III) Local Competitions  
Date of Programme : 18/09/2017-19/03/2018  
Venue / Destination: Mega Ice  
No. of Participants : 56

(Original Allocation : \$0) (Revised Allocation : \$190,270)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1	Organizer	\$87 x 30 matches x 1 person	2,610.00
2	Key official	\$80 x 6 matches x 1 person	480.00
3	Organizer	\$87 x 5 hrs x 1 person	435.00
4	Referee	\$250 x 34 matches x 2 persons	17,000.00
5	Referee	\$350 x 2 matches x 2 persons	1,400.00
6	Linesman	\$200 x 28 matches x 2 persons	11,200.00
7	Linesman	\$200 x 6 matches x 1 person	1,200.00
8	Scorekeeper	\$150 x 36 matches x 1 person	5,400.00
9	Scorekeeper	\$150 x 3 hrs x 1 person	450.00
10	Timekeeper	\$150 x 36 matches x 1 person	5,400.00
11	Timekeeper	\$150 x 3 hrs x 1 person	450.00
Sub-total:			46,025.00
III. Printing & Publicity		Banner \$288	288.00
IV. Event Related Expenses		Venue Charge (Mon) \$8,600 x 43 hrs = \$369,800 Trophies & Medals \$1,848 Laundry Fee \$487.5 Stationery \$261.6	372,397.10
Total Expenditure met by LCSD (A) :			418,710.10
(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) :			418,710.10
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1	Entry Fee: (\$455,000)	248,100.00	
2	Admission Fee: (\$ )	-	
Total ( )		Total Income (D) :	248,100.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		170,610.10	(j)=(e)-(i)
Maximum Subvention Level (E) :		85%	(k)
Maximum Subvention Amount (A)*(E) :		355,903.59	(l)=(e)*(k)
Subvented Expenditure :		170,610.10	(m)=(j) or (l) 'revised allocation' whichever is the less
Savings :		19,659.90	(n)='revised allocation' - (m)

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

Figures checked and found in order



*Ching* *→* *VP* *16/12/18*



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 2018**

Name of Programme : Celebration of the 20th Anniversary of the Establishment of the HKSAR - Summer Leage (Adult)

Category : C(III) Local Competitions

Date of Programme : 19/06/2017-28/08/2017

Venue / Destination: Mega Ice

No. of Participants : 66

(Original Allocation : \$0) (Revised Allocation : \$139,360)		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1 Referee	\$300 x 10 matches x 2 persons		6,000.00
2 Referee	\$250 x 6 matches x 2 persons		3,000.00
3 Referee	\$250 x 4 matches x 1 person		1,000.00
4 Linesman	\$200 x 10 matches x 2 persons		4,000.00
5 Scorekeeper	\$150 x 20 matches x 1 person		3,000.00
6 Timekeeper	\$150 x 20 matches x 1 person		3,000.00
7 Key official	\$80 x 16 matches x 1 person		1,280.00
8 Key official	\$75 x 4 matches x 1 person		300.00
Sub-total:			21,580.00
(b)			
III. Printing & Publicity		Printing fee for Booklet	17,000.00
(c)			
IV. Event Related Expenses		Venue Charge \$8,350 x 20 hrs =\$167,000 Trophies & Medals \$6,325 Laundry Fee \$180 Jersey and Sock \$40,480 Water fee \$495 Booklet Creation \$5,000	219,480.00
(d)			
Total Expenditure met by LCSD (A) :			258,060.00
(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) :			258,060.00
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: ( )		105,000.00	
2 Admission Fee: (\$ )		-	
Total ( )		Total Income (D) :	105,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			153,060.00
			(j)=(e)-(i)
Maximum Subvention Level (E) :			85%
			(k)
Maximum Subvention Amount (A)*(E) :			219,351.00
			(l)=(e)*(k)
Subvented Expenditure :			139,360.00
			(m)=(j) or (l) 'revised allocation' whichever is the le
Savings :			-
			(n)='revised allocation' - (m)

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

Figures checked and found in order



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 2018

Name of Programme : Officiating Clinic

Category : D(I) Official training programme

Date of Programme : 03/06/2017-10/06/2017

Venue / Destination: Hockey Centre and Megalce

No. of Participants : 29

(Original Allocation : \$38,924 ) (Revised Allocation : \$39,041)		Actual Expenditure	
Description		Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1 Instructor	\$3,500 x 2 sessions		7,000.00
Sub-total:			7,000.00
(b)			
III. Printing & Publicity			
			-
(c)			
IV. Event Related Expenses	Examination Travel Allowance -Jeremy James Hutchins \$1,000 Venue Charge (Megalce) \$13,500 x 1.5 hrs x 2 days = \$40,500 Venue Charge (Hockey Centre) \$6,500 for 2 days Water \$495 Stationery \$484.5		48,979.50
(d)			
Total Expenditure met by LCSD (A) :			55,979.50
(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) :			55,979.50
(h)=(e)+(f)+(g)			
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$20,000)			14,500.00
2 Admission Fee: (S )			-
Total ( )		Total Income (D) :	14,500.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			41,479.50
(j)=(e)-(i)			
Maximum Subvention Level (E) :			70%
(k)			
Maximum Subvention Amount (A)*(E) :			39,185.65
(l)=(e)*(k)			
Subvented Expenditure :			39,041.00
(m)=(j) or (l) '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 2018

Name of Programme : IIHF Annual Congress + ASPG 1

Category : D(II) Meeting/Conference held outside Hong Kong

Date of Programme : 18/05/2017-21/05/2017

Period of Stay : 17/05/2017-22/05/2017

Venue / Destination: Frankfurt, German

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Air Fare	\$7,913 for 1 person	7,913.00	
Sub-total:		7,913.00	(a)
II. Staff Remuneration			
		-	
Sub-total:		-	(b)
III. Printing & Publicity			
		-	(c)
IV. Event Related Expenses			
		-	(d)
Total Expenditure met by LCSD (A) :		7,913.00	(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) :		7,913.00	(h)=(e)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (S )		-	
2 Admission Fee: (S )		-	
Total ( )	Total Income (D) :	-	(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		7,913.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		70%	(k)
Maximum Subvention Amount (A)*(E) :		5,539.10	(l)=(e)*(k)
Subvented Expenditure :		5,539.10	(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. &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 2018

Name of Programme : IHHF Semi Annual Congress  
Category : D(II) Meeting/Conference held outside Hong Kong  
Date of Programme : 26/09/2017-04/10/2017  
Period of Stay : 26/09/2017-04/10/2017  
Venue / Destination: Frankfurt  
No. of Officials : 2

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Hotel Accommodation	\$5,818.03 for 2 single rooms	5,818.03	
2 Air Fare	\$8,790 x 2 Tickets	17,580.00	
Sub-total:		23,398.03	
II. Staff Remuneration			
		-	
Sub-total:		-	
III. Printing & Publicity			
		-	
IV. Event Related Expenses		Meal Allowance \$9,427.65 Pocket Wifi \$960	10,387.65
Total Expenditure met by LCSD (A) :		33,785.68	
(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) :		33,785.68	
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (S )		-	
2 Admission Fee: (S )		-	
Total ( )	Total Income (D) :		-
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		33,785.68	
Maximum Subvention Level (E) :		70%	
Maximum Subvention Amount (A)*(E) :		23,649.98	
Subvented Expenditure :		20,890.90	
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

Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2018

Description of Item/Programme		Approved Amount <sup>1,2</sup> (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings (HK\$) (c)=(a)-(b)	Breakdown as per Appendix
<b>(A) Use of Reserve Fund Approved in 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	-	-	-	
<b>Use of Reserve Fund 2013-14 Total</b>		-	-	-	
<b>(B) Use of Reserve Fund Approved in 2014-15</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	-	-	-	
<b>Use of Reserve Fund 2014-15 Total</b>		-	-	-	
<b>(C) Use of Reserve Fund Approved in 2015-16</b>					
<i>Personnel Expenses</i>					
N/A.		-	-	-	
	Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>					
Furniture		54,970.00	2,392.00	52,578.00	
	Office Expenses Sub-total	54,970.00	2,392.00	52,578.00	
<i>Programme Expenses</i>					
N/A.		-	-	-	
	Programme Expenses Sub-total	-	-	-	
<b>Use of Reserve Fund 2015-16 Total</b>		54,970.00	2,392.00	52,578.00	
<b>(D) Use of Reserve Fund Approved in 2016-17</b>					
<i>Personnel Expenses</i>					
Performance Incentive Pay (PIP) including MPF for Wong Tsui Yi		4,640.85	4,640.85	-	
	Personnel Expenses Sub-total	4,640.85	4,640.85	-	
<i>Office Expenses</i>					
N/A.		-	-	-	
	Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>					
N/A.		-	-	-	
	Programme Expenses Sub-total	-	-	-	
<b>Use of Reserve Fund 2016-17 Total</b>		4,640.85	4,640.85	-	
<b>(E) Use of Reserve Fund Approved in 2017-18</b>					
<i>Personnel Expenses</i>					
Salary of Administrative Assistant of Louie Ying Sau		166,452.00	165,989.63	462.37	
MPF of Administrative Assistant of Louie Ying Sau		8,322.00	8,299.48	22.52	
	Personnel Expenses Sub-total	174,774.00	174,289.11	484.89	
<i>Office Expenses</i>					
	Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>					
	Programme Expenses Sub-total	-	-	-	
<b>Use of Reserve Fund 2017-18 Total</b>		174,774.00	174,289.11	484.89	
<b>Total for Approved Use of Reserve Fund: (A)+(B)+(C)+(D)+(E)</b>		234,384.85	181,321.96	53,062.89	




Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Changes in Reserve Fund Balance as at 31 March 2018 (Statement 5)

	HK\$	HK\$	
LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2017		557,724	(a)
Savings for subvention for year 2017-18			
Personnel Expenses (per Statement 1)	69,452		
Office Expenses (per Statement 2)	312		
Programme Expenses (per Statement 3)	139,247		
Sub-total	209,011		(b)
Savings for cross-year programmes brought forward from 2016-17 (per Statement 3)	-		(c)
Savings for approved use of Reserve Fund (per Statement 4)	485		(d)
Total savings	209,495		(c)=(b)+(c)+(d)
Less: Extra savings arising from the excess of savings for the year 2017-18 over Reserve Fund Ceiling			
Total subvention for the year 2017-18	2,399,281		(f)
Reserve Fund Ceiling for the year 2017-18	599,820		(g)=(f)*25%
Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	-		(h)
Reserve Fund for the year 2016-17		209,495	(i)=(e)-(h)
Total Deposited Reserve Fund		767,219	(j)=(a)+(i)
Less: Use of Reserve Fund approved in 2017-18		174,289	(k)
Net Deposited Reserve Fund		592,930	(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 2017-18	599,820		(g) above
Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]	-		(m)
Closing Balance of Reserve Fund as at 31 March 2017		592,930	(n)=(l)-(m)
Less: Use of Reserve Fund approved in years after 2017-18		-	(o)
Available Amount of Reserve Fund as at 31 March 2018		592,930	(p)=(n)-(o)

Auditor's chop & signature

