

HONG KONG HOCKEY ASSOCIATION

香港曲棍球總會

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2012

SIMON Y. P. CHAN & CO.

Certified Public Accountants

陳以波會計師事務所

HONG KONG

Annual Return of Hong Kong Hockey Association for the financial year ended 31 March 2012.

CERTIFICATE A

President and Hon. Treasurer General's Certificate

To: Leisure and Cultural Services Department

We certify that the Annual Return which comprises:

- Summary of the Activities held for the year 2011/12
- Summary of Staff Expenses 2011/12
- Summary of Office Expenses 2011/12

for the year ended 31 March 2012 are true and correct.



Mr. Sarinder Dillon
President



Mr. Ernest Li
Hon. Secretary General

29 OCT 2012

Date



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INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF

HONG KONG HOCKEY ASSOCIATION

香港曲棍球總會

We have been engaged to perform a reasonable assurance engagement on the accompanying Association's Annual Accounts of the subvention and the reserve fund for the year ended 31 March 2012, 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 2011/12 made between the Government and the Association. 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, 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 solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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 perform the assurance engagement 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, 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.



SIMON Y. P. CHAN & CO.

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF

HONG KONG HOCKEY ASSOCIATION

香港曲棍球總會

Basis of conclusions - continued

We planned and performed our reasonable assurance engagement so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our 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, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusions.

Conclusions

In our opinion, based on the foregoing, the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement and the Auditor's Guide, and the Association has complied with the provisions of the Subvention Agreement, 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.

Certified Public Accountants (Practising)

Hong Kong, 29 OCT 2012

HONG KONG HOCKEY ASSOCIATION
SUMMARY OF THE ACTIVITIES HELD FOR THE YEAR 2011-12

Name of Activities		Period of Activity	Approved Venue Charge	Approved Subsidy	Revised Subsidy	Income Received / Special Fund*	Expenses Incurred	Net flow for Activities	Fund to be returned	Reserve Fund
Category A (I)										
1.	3rd Women's Junior AHF Cup	4 - 11 Jun 2011	-	323,505.00	-	-	200,326.35	123,178.65	(123,178.65)	-

Category A (II)

1.	1st Women's Invitational Tournament (formerly named as 1st Hong Kong Quadrangular Hockey Tournament (Women's))	6 - 11 Dec 11	19,554.00	-	-	* 250,000.00	337,969.10	(87,969.10)	-	(87,969.10)
2.	HK-Macau Hockey Interport 2011	19-Jun-11	1,680.00	-	-	* 100,000.00	24,950.00	75,050.00	-	75,050.00
3.	6th Hong Kong Quadrangular Hockey Tournament (Men's)	NIL	19,554.00	-	-	* 50,000.00	-	50,000.00	(50,000.00)	-

Category B (I)

1.	Hong Kong Women's Squad Training	1 Apr 11 - 31 Mar 12	-	-	-	-	60,454.00	-	-	-
2.	Hong Kong Men's National Squad Training	1 Apr 11 - 31 Mar 12	-	-	-	-	115,164.00	-	-	-
3.	Tranining Camp held outside Hong Kong (Men's)	24 - 25 Mar 12	-	-	-	-	35,275.17	-	-	-
			Total	206,126.00	-	-	210,893.17	(4,767.17)		(4,767.17)

Category C (I)

1.	Junior Hockey Promotioin Scheme - Phase I	11 Jul 11 - 24 Aug 11	3,360.00	18,273.00		3,570.00	10,996.00	10,847.00	-	10,847.00
2.	Junior Hockey Promotioin Scheme - Phase II	13 Aug 11 - 22 Oct 11	3,360.00	13,529.00		2,720.00	5,580.00	10,669.00	-	10,669.00
3.	Junior Hockey Promotioin Scheme - Phase III	5 Nov 11 - 21 Jan 12	3,360.00	12,700.00		2,340.00	6,507.00	8,533.00	-	8,533.00
4.	Junior Hockey Promotioin Scheme - Phase IV	25-Feb-12	840.00	3,914.00		1,760.00	4,008.00	1,666.00	-	1,666.00
5.	Junior Hockey Promotioin Scheme - Phase V	12,19 & 26 Aug 12	1,344.00	8,684.00		-	4,164.00	4,520.00	-	4,520.00

HONG KONG HOCKEY ASSOCIATION
SUMMARY OF THE ACTIVITIES HELD FOR THE YEAR 2011-12

	Name of Activities	Period of Activity	Approved Venue Charge	Approved Subsidy	Revised Subsidy	Income Received / Special Fund*	Expenses Incurred	Net flow for Activities	Fund to be returned	Reserve Fund
Category C (I) (Cont'd)										
6.	Adult Training Beginner I & II	3 Sep 11 - 7 Jan 12	5,376.00	5,129.00		18,590.00	15,176.00	8,543.00	-	8,543.00
7.	Adult Training Intermediate	5 Nov 11 - 7 Jan 12	2,688.00	4,241.00		7,140.00	5,784.00	5,597.00	-	5,597.00

Category C (II)

1.	Sport Demonstration	Apr 11 - Mar 12	-	19,758.00	-	8,447.00	23,485.50	4,719.50	-	4,719.50
2.	Outreach Coaching Programme (Non-School Team)	Jun 11 - May 12	-	18,560.00	-	9,600.00	16,696.00	11,464.00	-	14,952.00

Category C (III)

1.	Women's Winter League	Sep 11 - Jun 12	95,760.00	91,172.00		33,750.00	102,068.20	22,853.80	-	22,853.80
2.	Youth Cup Tournament 2012 (formerly named as Junior Hockey Tournament)	26 & 27 May 12	1,008.00	14,266.00		2,400.00	7,045.00	9,621.00	-	9,621.00
3.	Youth League	28 Oct 11 - 4 May 12	9,408.00	24,650.00		18,000.00	9,760.00	32,890.00	-	32,890.00
4.	Men's Winter League	4 Sep 11 - 27 May 12	172,536.00	72,398.00		57,000.00	180,137.50	(50,739.50)	-	(50,739.50)

Category C (IV)

1.	Shaheen Sports Club - Shaheen Youth Hockey Development Programme I & II	12 Jul 11 - 31 Aug 11	-	14,559.00	374.00	4,320.00	16,004.00	3,249.00	-	3,249.00
2.	Shaheen Sports Club - Shaheen Mini Hockey Development Programme I & II	12 Jul 11 - 31 Aug 11	-	14,559.00	374.00	3,600.00	16,004.00	2,529.00	-	2,529.00
3.	Elite Sports Club - Summer Course	Cancelled	-	24,310.00	88.00	-	-	24,398.00	(24,398.00)	-
4.	Elite Sports Club - Skill Enhancement Course A	Sep 2011 - Mar 2012	-	24,310.00	140.00	3,060.00	18,888.00	8,622.00	(8,622.00)	-
5.	Elite Sports Club - Skill Enhancement Course B	Sep 2011 - Mar 2012	-	24,310.00	140.00	3,120.00	18,948.00	8,622.00	(8,622.00)	-

HONG KONG HOCKEY ASSOCIATION
SUMMARY OF THE ACTIVITIES HELD FOR THE YEAR 2011-12

Name of Activities	Period of Activity	Approved Venue Charge	Approved Subsidy	Revised Subsidy	Income Received / Special Fund*	Expenses Incurred	Net flow for Activities	Fund to be returned	Reserve Fund
Category C (IV) (Cont'd)									
6. Formation of new CSCs & Performance Monitoring	1 Apr 11 - 31 Mar 12	-	7,260.00	10,040.00	-	17,300.00	-	-	-

Category D (I)

1. AHF Umpires Course	4 May 11 - 8 May 11	-	11,700.00	-	-	4,299.52	7,400.48	-	7,400.48
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Category D (II)

1. FHI Committee Meeting	NIL	-	19,117.00	-	-	-	19,117.00	(19,117.00)	-
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Arts and Sport Development Fund

1. U21 Men's Asian Hockey Federation Cup	23 - 31 July 2011	-	-	-	* 500,000.00	434,540.10	65,459.90	(65,459.90)	-
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Special fund from Sir David

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* 900,000.00
179,417.00

Total subvention	339,828.00	977,030.00	11,156.00	1,079,417.00	1,691,529.44	376,073.56	(299,397.55)	80,164.01
Unallocated fund			2,370.00					
	<u>339,828.00</u>	<u>977,030.00</u>	<u>13,526.00</u>	<u>1,079,417.00</u>	<u>1,691,529.44</u>	<u>376,073.56</u>	<u>(299,397.55)</u>	<u>80,164.01</u>

HONG KONG HOCKEY ASSOCIATION
SUMMARY OF STAFF EXPENSES FOR THE YEAR 2011-12

Funds received

Post		Salary paid	MPF EE porion	Total	Borne by section	Borne by Council	Funds Received	Reserve Fund
Sports Executive	(Full Time)	208,788.00	10,439.40	219,227.40	-	219,227.40	252,872.00	33,644.60
Admin. Assistant	(Full Time)	155,520.00	7,776.00	163,296.00	-	163,296.00	143,430.00	(19,866.00)
Admin. Assistant	(Full Time)	132,846.69	6,642.33	139,489.02	-	139,489.02	136,789.00	(2,700.02)
Admin. Assistant	(Full Time)	47,586.43	2,379.32	49,965.75	-	49,965.75	132,804.00	82,838.25
Admin. Assistant	(Part-time)	160,572.00	8,028.60	168,600.60	83,928.60	84,672.00	84,672.00	-

HONG KONG HOCKEY ASSOCIATION
SUMMARY OF STAFF EXPENSES FOR THE YEAR 2011-12

Month	Sport Executive	Admin. Assistant	Admin. Assistant	Admin. Assistant	Admin. Assistant
Apr-11	16,570.00	12,000.00	4,567.33	-	12,390.00
May-11	16,570.00	12,000.00	10,540.00	-	12,390.00
Jun-11	16,570.00	12,000.00	10,540.00	-	12,390.00
Jul-11	16,570.00	12,000.00	11,199.36	-	12,390.00
Aug-11	16,570.00	12,000.00	12,000.00	-	12,390.00
Sep-11	16,570.00	12,000.00	12,000.00	-	12,390.00
Oct-11	16,570.00	12,000.00	12,000.00	-	12,390.00
Nov-11	16,570.00	12,000.00	12,000.00	3,513.33	12,390.00
Dec-11	17,399.00	12,960.00	12,000.00	10,540.00	13,381.00
Jan-12	17,399.00	12,960.00	12,000.00	10,540.00	13,381.00
Feb-12	17,399.00	12,960.00	12,000.00	10,993.10	13,381.00
Mar-12	17,399.00	12,960.00	12,000.00	12,000.00	13,381.00
Pay back salary	6,632.00	7,680.00	-	-	7,928.00
Total	<u><u>208,788.00</u></u>	<u><u>155,520.00</u></u>	<u><u>132,846.69</u></u>	<u><u>47,586.43</u></u>	<u><u>160,572.00</u></u>

HONG KONG HOCKEY ASSOCIATION
SUMMARY OF OFFICE EXPENSES FOR THE YEAR 2011-12

Particulars	Amount HK\$	Reserve Fund balance HK\$
<i>Administration Expenses</i>		
Subvention granted	56,700.00	
Computer & internet	(25,530.40)	
Electricity	(8,568.00)	
Misc. exp.	(14,143.00)	
Printing & Stationery	(7,312.88)	
Telephone	(12,983.70)	
Travelling	(488.10)	
Postage	(189.70)	
Repair & main	(10.00)	
Bank charge	(460.00)	
		(12,985.78)
<i>Rent/Rates</i>		
Subvention granted	16,200.00	
Rental payment for the year	(16,600.00)	
		(400.00)
<i>Insurance Premium</i>		
Subvention granted	11,250.00	
	(27,110.35)	
		(15,860.35)
<i>Audit fee</i>		
Subvention granted	45,375.00	
The annual return to LCSD	(19,000.00)	
		26,375.00
Estimated reserve fund to brought forward		(2,871.13)

HONG KONG HOCKEY ASSOCIATION
STATEMENT FOR THE RESERVE FUND FOR THE YEAR OF 2010/2011

Subvented by the Leisure and Culture Services Department for the year ended 31 March 2012

	Amount (HK\$)
LCSD Approved Cumulative Balance of Reserve Fund for 31 March 2010	344,241.00
<u>Reserve Fund Calculation</u>	
Saving for the year 2010/2011 (refer to appendix)	<u>136,212.00</u>
Reserve Fund balance before approval	480,453.00
Reserve Fund Ceiling (25% of subvention for the year 2010/2011)	534,921.75
Extra Savings if reserve fund over ceiling	<u>-</u>
Cumulative Balance of Reserve Fund as at 31 March 2011	480,453.00
Approved Use of Reserve Fund for the year 2010/2011	<u>-</u>
Closing balance for the year 2010/2011	<u>480,453.00</u>
Reserve Fund Ceiling (25% of subvention for the year 2010/2011)	534,921.75
Extra Savings	-
Approved Closing Balance of Reserve Fund for the year 2010/2011	480,453.00
LCSD Approved Uses of Reserve Fund for years after 2010/2011	<u>-</u>
Available Amount of Reserve Fund as at end of 2010/2011	<u><u>480,453.00</u></u>

HONG KONG HOCKEY ASSOCIATION
STATEMENT FOR THE SAVING FOR THE YEAR 2010/2011

Appendix 1

Subvention item(s)	Amount (HK\$)
1. Personnel expenses	
a) Sports Executive	35,488.00
b) Administrative Assistant	49,862.00
c) Administrative Assistant	33,201.00
d) Administrative Assistant	5,292.00
	<u>123,843.00</u>
2. Office expenses	
a) Administrative Expenses	10,526.97
b) Rent / Rates	(600.00)
c) Audit Fee	11,375.00
d) Insurance	(21,301.97)
e) One-off subvention for Office Equipment	4,036.20
	<u>4,036.20</u>
3. Development Programmes	
a) JHPS - Phase I	3,475.00
b) JHPS - Phase II	3,530.00
c) JHPS - Phase III	3,000.00
d) JHPS - Phase IV	980.00
e) Adult Hockey Beginner Course I&II	(1,372.00)
f) Adult Hockey Intermediate Course	1,735.00
	<u>11,348.00</u>
4. Local Competition	
a) Men's Winter Hockey League	(13,352.90)
b) Women's Winter Hockey League	(29,848.00)
c) Youth League	21,924.00
d) Junior Hockey League Tournament	3,202.90
	<u>(18,074.00)</u>
5. Community Sports Club Programmes	
a) 精英體育會 - 精英社區曲棍球班 (中班1、2期)	2,920.00
b) 精英體育會 - 精英社區曲棍球班 (進階班1、2期)	2,578.00
c) Shaheen Sports Club - Youth Hockey Training Programme I & II	774.00
d) Shaheen Sports Club - Mini Hockey Training Programme I & II	454.00
	<u>6,726.00</u>
6. Official Training	
a) AHF Technical Official / Umpire Coach Seminar	1,393.47
b) FIH / AHF Congress	6,939.85
	<u>8,333.32</u>
Total saving for the year 2010/2011	<u><u>136,212.52</u></u>