

**HONG KONG WUSHU UNION LIMITED**

香港武術聯會有限公司

**SUMMARY OF CASH SUBVENTION**  
**UNDER THE SPORTS SUBVENTION SCHEME OF LCSD**  
**FOR THE YEAR ENDED 31ST MARCH 2022**  
**(Expressed in Hong Kong Dollars)**

		<b>HK\$</b>
<b>Cash subvention from LCSD</b>		
Original cash subvention allocated at the beginning of the financial year		
1.	Subvention for Personnel Expenses	2,682,844.00
2.	Subvention for Office Expenses	479,605.00
3.	Subvention for Programme Expenses, breakdown into:	
	International Events held outside Hong Kong	518,491.00
	National / Junior Squad Training Programmes	568,622.00
	Regional Squad Training Programmes	298,653.00
	Development Training Programmes	304,956.00
	School Sports Programmes	131,760.00
	Local Competitions	265,958.00
	Official Training Programmes	126,060.00
	Meetings / Conference	39,080.00
	AA (Part-time) for Feeder Programmes	52,200.00
	MPF Contribution for Part-time Officials	2,610.00
	Programme Expenses sub-total	<u>2,308,390.00</u>
	Total original cash subvention	1 5,470,839.00
	Add: Additional subvention from LCSD	175,907.00
	Less: Subvention netted off for 2021-22	2 <u>(660,012.06)</u>
	<b>Total cash subvention from LCSD for the year</b>	<b>4,986,733.94</b>
<b>Expenditure</b>		
	Total expenditure incurred for the year 2021-22	3 <u>3,812,339.77</u>
	<b>Surplus of income over expenditure</b>	<b>1,174,394.17</b>
	<b>Other income (i.e. other than LCSD subvention)</b>	4
	1. Entry fee / Admission fee	304,779.01
	2. Bank interest generated from LCSD Subvention and Reserve Fund	<u>34.55</u>
	<b>Total Surplus of income over expenditure</b>	<b><u><u>1,479,207.73</u></u></b>

1. The amount reflects the cash subvention granted to the Association as stated in the Subvention Agreement.
2. This refers to the amount of subvention allocated for 2021-22 which is subsequently netted off by the LCSD within the same financial year 2021-22 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2021-22 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
3. This represents the total cash expenditure incurred for subvented posts, office expenses and programme expenses (met by either LCSD subvention/sponsorship/donation/NSA/other resources).
4. 'Other income' excludes subvention under the Arts and Sport Development Fund.

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**STATEMENT OF PROGRAMMES EXPENSES (STATEMENT 3)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**  
(Expressed in Hong Kong Dollars)

							HK\$
<b>(I) Allocation for 2021-22</b>							
Cash subvention from LCSD (Revised Allocation)							1,874,717.66
<b>Expenditure</b>							
<b>Expenditure Met by LCSD</b>							
Programme	Original Allocation (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>							
Cat A-國際賽事							
(I) 在香港以外舉行的國際賽事							
(a) International tournament Moscow Wushu Stars (活動取消)	518,491.00	-	518,491.00	-	-	-	-
Category A Sub-total:	518,491.00	-	518,491.00	-	-	-	-
Cat B-代表隊訓練							
(I) 香港代表隊/青少年代表隊訓練							
(a) 培育系統計劃-散手潛質隊內地訓練(活動取消)	264,422.00	-	-	264,422.00	-	-	-
(b) 培育系統計劃-散手潛質隊本地訓練	304,200.00	16,720.00	-	320,920.00	97,597.56	97,597.56	223,322.44
Category B(I) Sub-total:	568,622.00	16,720.00	-	585,342.00	97,597.56	97,597.56	223,322.44
(II) 區域代表隊訓練							
(a) 區隊(套路)發展計劃2021/22	234,476.00	16,536.00	-	251,012.00	79,938.36	40,436.00	210,576.00
(b) 培育系統計劃-散手明日之星隊訓練	64,177.00	5,016.00	-	69,193.00	23,405.73	23,405.73	45,787.27
Category B(II) Sub-total:	298,653.00	21,552.00	-	320,205.00	103,344.09	63,841.73	256,363.27
Category B Sub-total:	867,275.00	38,272.00	-	905,547.00	200,941.65	161,439.29	479,685.71
Cat C-體育發展活動							
(I) 訓練計劃							
(a) 2021/22青少年武術普及訓練計劃	-	50,562.00	-	50,562.00	206,517.02	(11,032.88)	61,594.88
(b) 2021/22青少年武術普及訓練計劃錦標賽(活動取消)	120,434.00	-	90,088.34	30,345.66	-	-	-
(c) 2021/22青苗武術培訓計劃	110,596.00	17,808.00	-	128,404.00	33,436.47	21,853.21	106,550.79
(d) 培育系統計劃-2021/22尖子武術培訓班(散手)	47,034.00	18,642.00	-	65,676.00	25,323.03	18,953.74	46,722.26
(e) 培育系統計劃-2021/22尖子武術培訓班(套路)	26,892.00	8,268.00	-	35,160.00	11,389.37	5,392.81	29,767.19
Category C(I) Sub-total:	304,956.00	95,280.00	90,088.34	310,147.66	276,665.89	35,166.88	244,635.12
(II) 學校體育推廣計劃							
(a) 運動示範(套路)(活動取消)	4,800.00	-	-	4,800.00	-	-	-
(b) 外展教練計劃-(初班及中班)(非校隊)	103,875.00	-	-	103,875.00	16,637.50	9,237.50	94,637.50
(c) 外展教練計劃-(高班)(非校隊)(活動取消)	6,968.00	-	-	6,968.00	-	-	-
(d) 外展教練計劃-(武術比賽)(活動取消)	16,117.00	-	-	16,117.00	-	-	-
Category C(II) Sub-total:	131,760.00	-	-	131,760.00	16,637.50	9,237.50	94,637.50
(III) 本地賽事							
(a) 2021全港公開新秀武術錦標賽(活動取消)	97,951.00	-	-	97,951.00	-	-	-
(b) 2021全港公開武術錦標賽(活動取消)	48,376.00	-	-	48,376.00	-	-	-
(c) 2021全港公開青少年兒童武術分齡賽	34,488.00	-	-	34,488.00	53,646.17	21,666.17	12,821.83
(d) 2021全港公開太極錦標賽	49,776.00	11,925.00	-	61,701.00	24,191.40	20,562.69	41,138.31
(e) 2021中國武術散手(香港盃)公開賽	35,367.00	5,160.00	-	40,527.00	7,253.66	6,165.61	34,361.39
Category C(III) Sub-total:	265,958.00	17,085.00	-	283,043.00	85,091.23	48,394.47	88,321.53
Category C Sub-total:	702,674.00	112,365.00	90,088.34	724,950.66	378,394.62	92,798.85	427,594.15

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**STATEMENT OF PROGRAMMES EXPENSES (STATEMENT 3)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**  
(Expressed in Hong Kong Dollars)

**(I) Allocation for 2021-22 (Cont'd)**

**Expenditure (Cont'd)**

**Expenditure Met by LCSD (Cont'd)**

Programme	Original Allocation (HK\$)	Revised Allocation (HK\$)		Total Net Allocation	Actual Expenditure (HK\$)	Subvented Expenditure (HK\$)	Savings (if any) (HK\$)
		Additional Allocation	Net-off Amount				
Cat D-工作人員訓練							
(I) 工作人員訓練活動(教練發展計劃除外)							
(a) 教練培訓課程(活動取消)	36,520.00	25,270.00	1,000.00	60,790.00	-	-	-
(b) 本地裁判培訓班(散手)(活動取消)	28,790.00	-	-	28,790.00	-	-	-
(c) 本地裁判培訓班(套路)國際武術競賽規則 - 演練水平研習坊	60,750.00	-	-	60,750.00	3,286.40	2,300.48	58,449.52
Cat D(I) Sub-total:	126,060.00	25,270.00	1,000.00	150,330.00	3,286.40	2,300.48	58,449.52
(II) 會議							
(a) 亞洲武術聯合會執行委員會會議(Zoom)	24,780.00	-	-	24,780.00	-	-	24,780.00
(b) 國際武術聯合會執行委員會會議(Zoom)	14,300.00	-	-	14,300.00	-	-	14,300.00
(c) 國際武術聯合會傳統武術委員會會議(Zoom)	-	-	-	-	-	-	-
Cat D(II) Sub-total:	39,080.00	-	-	39,080.00	-	-	39,080.00
Category D Sub-total:	165,140.00	25,270.00	1,000.00	189,410.00	3,286.40	2,300.48	97,529.52
<b>AA (Part-time) for Feeder Programmes</b>	52,200.00	-	-	52,200.00	52,200.00	52,200.00	-
<b>MPF Contribution for Part-time Officials</b>	2,610.00	-	-	2,610.00	2,610.00	2,610.00	-
<b>Completed Programmes Total:</b>	<b>2,308,390.00</b>	<b>175,907.00</b>	<b>609,579.34</b>	<b>1,874,717.66</b>	<b>637,432.67</b>	<b>311,348.62</b>	<b>1,004,809.38</b>

Surplus of LCSD subvention allocated in 2021-22 over actual expenditure met by LCSD

1,237,284.99

**Other income**

1. Entry fee / Admission fee

304,779.01

Surplus for Programme Expenses

1,542,064.00

1. There is no need to include the approved use of reserve fund and activities subvented under the Arts and Sport Development Fund (ASDF). The approved use of reserve fund should be shown with in the Statement of Use of Reserve Fund (i.e. Statement 4) while activities subvented under ASDF should be reflected in another separate return.
2. This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).
3. This is the amount of subvention allocated for 2021-22 which is subsequently netted off by the LCSD within the same financial year 2021-22 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2021-22 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
4. Actual expenditure incurred for the subvented programmes (i.e. not for other purposes) are to be included. This covers the expenditure to be subvented by the LCSD and NSA. Proper use of funding on the four sensitive expenditure items as stated in paragraph 2.18 of the Auditor's Guide should be observed. Please provide breakdown of programme expenses for each completed programme at Appendix to Statement 3.
5. Subvented Expenditure' is the expenditure incurred and to be subvented by the LCSD for a completed programme after taking into account the income and maximum subvention level as shown in the Appendix to Statement 3 for each programme).
6. 'Savings' is recognized for completed programme only.
7. All the MPF contribution for part-time officials (including those incurred for individual programmes) should be aggregated and reflected under this expense item. For MPF contribution in respect of subvented posts (both full-time and part-time), it should be reflected in the Statement of Personnel Expenses (i.e. Statement 1).
8. The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for programmes expenses.

Please provide the amounts with 2 places of decimal.