

HONG KONG LAWN BOWLS ASSOCIATION

ANNUAL RETURN TO THE LEISURE AND CULTURAL SERVICES DEPARTMENT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011



Wise-Link CPA Limited

智匯會計師事務所有限公司

**HONG KONG LAWN BOWLS ASSOCIATION
ANNUAL RETURN TO THE LEISURE AND CULTURAL SERVICES DEPARTMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011**

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**HONG KONG LAWN BOWLS ASSOCIATION
ANNUAL RETURN TO THE LEISURE AND CULTURAL SERVICES DEPARTMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011**

PRESIDENT'S AND HONORARY TREASURER'S CERTIFICATE

We certify that the Annual Return set out in pages 3 to 20 which comprises:

- Statement of Programmes
- Statement of Office Expenses
- Statement of Personnel Expenses
- Statement of Changes in Reserve Fund

for the financial year ended 31 March 2011 is true and correct.



President



Honorary Treasurer

Hong kong

Date : 27 SEP 2011



Hong Kong Lawn Bowls Association



Wise-Link CPA Limited
智匯會計師事務所有限公司

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**Independent Auditors' Report to the Members of
Hong Kong Lawn Bowls Association
香港草地滾球總會**

We have examined the annexed statements of income and expenditure for Hong Kong Lawn Bowls Association 香港草地滾球總會 for the year ended 31 March 2011 with the records and vouchers maintained by the Association.

Council Members' responsibility for the statements

The council members are responsible for the preparation and the true and fair presentation of these statements in accordance with the requirements of the Subvention Agreement issued by the Leisure and Cultural Services Department and to manage its internal operation and monitoring mechanism for the purpose to fulfill terms of the subvention agreement as well as its internal rules and procedural requirements. It is also the Association's responsibility to make full records accessible to audit examination.

Auditors' responsibility

Our responsibility is to express an opinion on these statements based on our review. We report that we have conducted our review in accordance with the requirements in Clause 6(f) of the Subvention Agreement, Handbook for National Sports Associations and standing rules and procedures in terms of internal approval and control mechanism as well as monitoring system to declare conflict of interests in the use of Government Subvention and the reserve Fund.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the statements set out in page 3 to 20 give a true and fair view of the state of the Association's results for the accounting year - 31 March 2011, while the term "true and fair" means the Association has fully complied with the requirements in Clause 6(f) of the Subvention Agreement and the Government Subvention and the Reserve Fund are used according to the standing rules and procedures which are laid down in (i) the Subvention Agreement, (ii) the Handbook for National Sports Association issued to the Association, (iii) the Code of Conduct and (iv) Procurement Guidelines which the Association have deposited with the Government, (v) internal procedural guidelines of the Association, as well as (vi) notices and instructions issued to the Association by the Government.

Wise-Link CPA Limited
Certified Public Accountants
Hong Kong
Fan How Yat, Carrie
Practising Certificate number P04334
27 SEP 2011

**HONG KONG LAWN BOWLS ASSOCIATION
STATEMENT OF PROGRAMMES SUBVENTED BY
THE LEISURE AND CULTURAL SERVICES DEPARTMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011**

Events			Income HK\$	Actual Expenditure HK\$
Appendix	Category	Name of Activities		
1.1	A(I)	World Cup Indoor Bowls Singles Championship 2010 & World Junior Cup Outdoor Bowls Singles Championship 2010	-	66,336
1.2	A(I)	World Champion of Champions Singles Championships 2010	-	41,800
1.3	A(I)	Asia Pacific Indoor Bowls Championship 2010	-	24,050
1.4	A(I)	Michael Ashton - Philips International Lawn Bowls Challenge Cup 2010	-	25,566
1.5	A (II)	Hong Kong International Bowls Classic 2010	578,064	829,821
1.6	B (I)	National Squad Training	-	6,855
1.7	B (I)	Junior Squad Training	-	95,694
1.8	B(II)	Youth Development Programme 2010/11	-	223,019
1.9	C(I)	LCSD/ HKLBA Lawn Bowls Training Programme	140,570	386,196
1.10	C(I)	Young Athletes Lawn Bowls Training Scheme 2010/11	36,040	94,942
1.11	C(III)	Under 25 Championship 2010	4,160	4,665
1.12	C(III)	Youth Novice Lawn Bowls Competition 2010/11	3,280	5,020
1.13	C(IV)	Performance Monitoring	-	3,168
1.14	D(I)	Umpire Training Course 2010	5,300	13,038
Total			767,414	1,820,170

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.1 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : World Cup Indoor Bowls Singles Championship 2010 &
World Junior Cup Outdoor Bowls Singles Championship 2010
Country : Australia
Period : 19 April - 1 May 2010
No. of participants : Athlete(s) : 4
Official(s) : 1
Category : A(I) : International Competition - International Events held outside Hong Kong

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Transport to overseas countries	29,450
2. Accommodation	8,037
3. Departure/Government tax	8,065
4. Airport transfer in Hong Kong	1,000
5. Allowance for coaches	1,700
6. Insurance	2,930
7. Miscellaneous	73
8. Meals	8,460
9. Overseas internal transport	438
10. Overseas fax & telephone	423
11. Printing expenses	300
12. Postage and stationery	300
13. Uniform	4,240
14. Visa fee	500
15. Souvenir	420
	<hr/>
Total amount	66,336 <hr/> <hr/>

**HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.2 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011**

Association : Hong Kong Lawn Bowls Association
Event : World Champion of Champions Singles Championships 2010
Country : Norfolk Island
Period : 19 Nov - 4 Dec 2010
No. of participants : Athlete(s) : 2
Official(s) : N/A
Category : A(I) : International Competition - International Events held outside Hong Kong

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Transport to overseas countries	24,203
2. Departure/Government tax	7,829
3. Airport transfer in Hong Kong	400
4. Insurance	801
5. Meals	5,760
6. Printing expenses	300
7. Stationary	200
8. Overseas fax & telephone	217
9. Uniform	1,170
10. Visa charge	400
	<hr/>
Total amount	<u>41,280 (a)</u>
Expenses to be absorbed by the Association	
1. Laundry	<u>520 (b)</u>
Actual Expenditure	<u>41,800 (a) + (b)</u>

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.3 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Asia Pacific Indoor Bowls Championship 2010
Country : Malaysia
Period : 19 - 27 Nov 2010
No. of participants : Athlete(s) : 2
 Official(s) : 1
Category : A(I) : International Competition- International Events held outside Hong Kong

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Transport to overseas countries	10,140
2. Accommodation	775
3. Departure/Government tax	1,542
4. Airport transfer	600
5. Insurance	942
6. Allowance for coaches	1,800
7. Meals	4,135
8. Overseas internal transport	1,223
9. Overseas fax and telephone	500
10. Postage and stationery	500
11. Printing	500
12. Uniform	<u>1,280</u>
Total amount	<u><u>23,937</u></u> (a)
 Expenses to be absorbed by the Association	
1. Laundry	<u><u>113</u></u> (b)
 Actual Expenditure	 <u><u>24,050</u></u> (a) + (b)

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.4 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Michael Ashton - Philips International Lawn Bowls Challenge Cup 2010
Country : California, USA
Period : 2-10 October 2010
No. of participants : Athlete(s) : 2
Official(s) : N/A
Category : A(I) : International Competition - International Events held outside Hong Kong

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Transport to overseas countries	14,750
2. Accommodation	750
3. Departure/Government tax	3,496
4. Airport transfer	400
5. Insurance	628
6. Meals	2,680
7. Overseas internal transport	702
8. Souvenirs	340
9. Postage and stationery	200
10. Uniform	<u>1,140</u>
Total amount	<u><u>25,086</u></u> (a)
 Expenses to be absorbed by the Association	
1. Laundry	<u><u>480</u></u> (b)
 Actual Expenditure	 <u><u>25,566</u></u> (a) + (b)

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.5 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Hong Kong International Bowls Classic 2010
Country : Hong Kong
Venue : Kowloon Bowling Green Club, Kowloon Cricket Club & Club de Recreio
Period : 2-12 December 2010
No. of participants : Athlete(s) : 128 athletes in Singles event
96 athletes in Pairs event
Official(s) : 45
Category : A(II) : International Competitions - Local International Events

<u>Expenses Items</u>	<u>Actual Expenses</u>	
	HK\$	HK\$
1. Accommodation		168,630
2. Banners		3,866
3. Bottled water		4,698
4. Equipment transport		22,400
5. Local transport for overseas players, team and technical officials		16,597
6. Meals		123,663
7. Press conference		2,840
8. Printing expenses		25,820
9. Prizes - trophies		6,480
10. Purchase of sports equipments		513
11. Reception - Presentation dinner		46,937
12. Setting up of competition venue		3,993
13. Souvenirs		26,600
14. Sports organiser fee		7,740
15. Postage and stationery		2,500
16. Uniforms		660
Total amount		<u><u>463,937</u></u> (a)
<u>Income</u>		
LCSD reserve fund	112,634	
Sponsorship	310,000	
Entry fee income	125,800	
Advertisement fee income	24,000	
Sale of presentation dinner tickets & lunch coupons	5,630	
		<u><u>578,064</u></u>
Expenses to be absorbed by the Association		
1. Airfares for overseas players		256,784
2. Prize money		104,000
3. Accommodation		4,380
4. Venue charge		720
		<u><u>365,884</u></u> (b)
Actual Expenditure		<u><u>829,821</u></u> (a) + (b)

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.6 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : National Squad Training
Country : Hong Kong
Venue : Hong Kong Football Club and Island East Sports Centre
Period : 24 Sep - 15 Nov 2010
No. of participants : Athlete(s) : 2
 Official(s) : 1
Category : B(I) : Squad training programme - National/Junior Squad Training Programme

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Coach fee	4,122
2. Postage and stationery	500
3. Travelling subsidy for athletes	720
4. Venue fee	<u>212</u>
Total amount	<u><u>5,554</u></u> (a)
Expenses to be absorbed by the Association	
1. Refreshment	<u><u>1,301</u></u> (b)
Actual Expenditure	<u><u>6,855</u></u> (a) + (b)

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.7 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Junior Squad Training
Country : Hong Kong
Venue : Tai Po Waterfront Park Bowling Green
and Victoria Park Bowling Green
Period : April 2010 - Mar 2011

No. of participants : Athlete(s) : 15
Official(s) : 2

Category : B(I) : Squad training programme - National/Junior Squad Training Programme

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Coach fee	75,862
2. Printing expenses	1,200
3. Venue charges	<u>17,782</u>
Total amount	<u><u>94,844</u></u> (a)
 Expenses to be absorbed by the Association	
1. Uniform	<u><u>850</u></u> (b)
 Actual Expenditure	 <u><u>95,694</u></u> (a) + (b)

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.8 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Youth Development Program 2010/11
Country : Hong Kong
Venue : Tai Po Waterfront Park Bowling Green
and Victoria Park Bowling Green
Period : April 2010 - March 2011
No. of participants : Athlete(s) : 29
Official(s) : 5
Category : B(II) : Squad training programme - Regional Squad Training Programme

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Coach fee	174,974
2. Printing expenses	1,200
3. Venue charges	<u>42,000</u>
Total amount	<u><u>218,174</u></u> (a)
 Expenses to be absorbed by the Association	
1. Uniform	<u><u>4,845</u></u> (b)
 Actual Expenditure	 <u><u>223,019</u></u> (a) + (b)

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.9 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : LCSD/ HKLBA Lawn Bowls Training Programme
Country : Hong Kong
Period : (Series 47) April - Oct 2010
(Series 48) Sep 2010 - March 2011
(Funday 2010/11) April 2010 - March 2011
Category : C(I) : Development Schemes - training programmes

<u>Expenses Items</u>	(Series 47)	(Series 48)	(Funday 2010/11)	Total Actual Expenses HK\$
	(Apr-Oct 10)	(Sep 10-Mar 11)	(Apr 10 -Mar 11)	
	Actual Expenses HK\$	Actual Expenses HK\$	Actual Expenses HK\$	
1. Banners	3,710	-	3,770	7,480
2. Coach fee	213,088	117,600	7,356	338,044
3. Organisers and helpers	9,228	5,016	4,804	19,048
4. Demonstrator	-	-	400	400
5. Printing expenses - entry form	4,100	1,790	4,100	9,990
6. Printing expenses - poster	2,870	-	2,870	5,740
7. Transportation	-	-	249	249
8. Postage and stationery	2,592	1,000	1,350	4,942
Total amount	235,588	125,406	24,899	385,893 (a)
<u>Income</u>				
Entry fee income	90,080	46,890	3,600	140,570
Expenses to be absorbed by the Association				
1. Meeting room charge for Coach Briefing Meeting	-	-	-	-
2 Bottled water for officials & participants	-	-	303	303
	-	-	303	303 (b)
Actual Expenditure				386,196 (a) + (b)

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.10 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Young Athletes Lawn Bowls Training Scheme 2010/11
Country : Hong Kong
Venue: : Wu Shan Bowling Green, Ap Lei Chau Indoor Bowling Green,
Victoria Park Bowling Green & Siu Lek Yuen Road Bowling Green
Period : (A) April - August 2010
(B) October 2010 - February 2011
No. of participants : (A) Athlete(s) : 31
(A) Official(s) : 6
(B) Athlete(s) : 38
(B) Official(s) : 6
Category : C(I) : Development Schemes - Training programmes

<u>Expenses Items</u>	<u>Actual Expenses</u>	
	HK\$	HK\$
1. Staff remuneration for selection test		
- Coaches	7,449	
- Organisers and helpers	2,070	
	<hr/>	
2. Staff remuneration for training		9,519
- Coaches	59,600	
- Organisers	9,750	
	<hr/>	
		69,350
3. Banners		2,210
4. Miscellaneous - bottled water for officials		163
5. Postage and stationery		1,550
6. Printing expenses		7,160
7. Uniform		4,990
		<hr/>
Total amount		94,942
		<hr/> <hr/>
<u>Income</u>		
Entry fee	31,050	
Sponsorship of uniform	4,990	
	<hr/>	
		36,040
		<hr/> <hr/>

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.11 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Under 25 Championship 2010
Country : Hong Kong
Venue : Tai Po Waterfront Park bowling greens
Date : 24 & 31 October 2010
No. of participants : Athlete(s) : 52
 Official(s) : 2
Category : C(III) : Development Schemes - Local Competitions

<u>Expenses Items</u>	<u>Actual Expenses</u>
	HK\$
1. Allowance for officials	1,101
2. Allowance for organisers	1,254
3. Banners	240
4. Printing expenses	450
5. Prizes - Trophy	1,300
6. Postage and stationery	200
7. Transportation	120
	4,665
<u>Income</u>	
Entry fee	4,160

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.12 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Youth Novice Lawn Bowls Competition 2010/11
Country : Hong Kong
Venue : Ap Lei Chau Indoor Bowling Green
Date : 6 & 13 March 2011
No. of participants : Athlete(s) : 41
Official(s) : 26
Category : C(III) : Development Schemes - Local Competitions

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Allowance for officials	3,382
2. Banners	190
3. Miscellaneous - bottled water for officials	45
4. Transportation fee	303
5. Postage and stationery	150
6. Printing expenses	40
7. Prize - Trophy	910
	<u>5,020</u>
<u>Income</u>	
Entry fee	<u>3,280</u>

HONG KONG LAWN BOWLS ASSOCIATION
APPENDIX 1.13 TO STATEMENT OF PROGRAMMES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
Event : Performance Monitoring
Country : Hong Kong
Period : April 2010 - March 2011
No. of participants : Athlete(s) : N/A
Official(s) : 1
Category : C(IV): Development Schemes - Community Sports Club Projects

<u>Expenses Items</u>	<u>Actual Expenses</u> HK\$
1. Monitoring fee	<u>3,168</u>
Total amount	<u><u>3,168</u></u>

HONG KONG LAWN BOWLS ASSOCIATION
 APPENDIX 1.14 TO STATEMENT OF PROGRAMMES
 FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Association : Hong Kong Lawn Bowls Association
 Event : Umpire Training Course 2010
 Country : Hong Kong
 Venues : Olympic House & Craigengower Cricket Club
 Period : 16 April - 24 June 2010
 No. of participants : Athlete(s) : 19
 Official(s) : 2
 Category : D(I) : Official Training - Official Training Programme

<u>Expenses Items</u>	<u>Actual Expenses</u>	
	HK\$	HK\$
1. Examination fee for markers		4,400
2. Hire of equipment (LCD projector)		66
3. Lecturer fee		7,872
4. Printing expenses		500
5. Postage and stationery		200
		<hr/>
		13,038
		<hr/> <hr/>
<u>Income</u>		
Entry fee income	5,100	
Re-exam fee	200	
	<hr/>	
		5,300
		<hr/> <hr/>

HONG KONG LAWN BOWLS ASSOCIATION
 STATEMENT OF OFFICE EXPENSES SUBVENTED BY
 THE LEISURE AND CULTURAL SERVICES DEPARTMENT
 FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Income/Expenditure Items	Amount HK\$
LCSD OFFICE EXPENSES SUBVENTION	
Administration expenses	56,700
Audit fee	45,375
Insurance	11,250
	113,325
EXPENSES ITEMS	
Audit fee - LCSD Annual return	9,900
Audit fee - HKLBA Statutory audit	5,700
Faxline rental and installation charges, long distance call	1,284
Insurance	11,335
Newspaper and periodicals	2,641
Printing and artwork	38,216
Purchase and maintenance of office equipment and furniture	3,163
Stamps and postage	597
Stationery	1,306
Subscription fees	8,270
Internet, PNET charges	5,726
Travelling expenses	1,597
TOTAL EXPENDITURE SUBVENTED BY LCSD	89,735
SURPLUS	23,590

HONG KONG LAWN BOWLS ASSOCIATION
 STATEMENT OF PERSONNEL EXPENSES SUBVENTED BY
 THE LEISURE AND CULTURAL SERVICES DEPARTMENT
 FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Income/ Expenditure items	Amount HK\$
LCSD PERSONNEL EXPENSES SUBVENTION	473,152
EXPENSES ITEMS	
Salaries	447,448
Provident fund contribution - employer	21,924
TOTAL EXPENDITURE SUBVENTED BY LCSD	469,372
SURPLUS	3,780

HONG KONG LAWN BOWLS ASSOCIATION
 STATEMENT OF CHANGES IN RESERVE FUND SUBVENTED BY
 THE LEISURE AND CULTURAL SERVICES DEPARTMENT
 FOR THE FINANCIAL YEAR ENDED 31 MARCH 2011

Reserve fund	Amount HK\$
At 1 April 2010	136,236
Allocated from LCSD subvention to reserve fund	293,641
	429,877
Utilization of fund	
Hong Kong International Bowls Classic 2010	(112,634)
Performance Incentive Pay for 2010-11 subvention Period	(14,659)
	(127,293)
At 31 March 2011	302,584

Note:

In 2006, LCSD approved the set up of reserve fund for the association in 2004-05. Request for use of the reserve fund should be made in application.