

財務 Finance

財務摘要 Financial Highlights

		2010/11 港幣百萬元 HK\$ million	2009/10 港幣百萬元 HK\$ million	變動 Changes %
收入	Income			
正常營運	Normal Operation	249.5	208.0	20
體院重置計劃	Reprovisioning Operation	16.9	10.4	63
總收入	Total Income	266.4	218.4	22
支出	Expenditure			
正常營運	Normal Operation	249.5	216.2	15
體院重置計劃	Reprovisioning Operation	16.9	10.4	63
總支出	Total Expenditure	266.4	226.6	18
虧損	Deficit	-	(8.2)	100

收入

政府撥款依然是體院在二零一零/一一財政年度的主要收入來源。二零一零/一一財政年度獲確認的總收入為2億6,640萬港元（二零零九/一零年度：2億1,840萬港元）。總收入增加的主要原因是二零一零/一一財政年度內所收到/確認為一般營運、精英運動員培訓計劃、直接財政資助及體院重置計劃的政府撥款有所增加。

用作指定計劃支出的政府撥款，包括對運動員的直接財政資助、精英運動員培訓計劃及體院重置計劃，最先確認為遞延收益，並在有關期內按所資助的開支在全面收益表內確認為有關期間的收入。用作一般營運開支的政府撥款，則全數列入全面收益表中。

於二零一一/一二財政年度，政府提出成立一筆為數70億港元的精英運動員發展基金，為體院提供穩定及長期的營運資助。按照建議，70億港元的撥款將會用作精英運動員發展基金的本金，並利用基金每年投資回報取代現時每年向體院撥款的資助模式。立法會財務委員會已於二零一一年七月十八日通過於有關建議。

支出

二零一零/一一財政年度總支出為2億6,640萬港元（二零零九/一零年度：2億2,660萬港元）。總支出較去年上升3,980萬港元，主要原因是於二零一零/一一財政年度獲體院資助的獎學金運動員數目上升，以及為二零一零年的亞洲運動會進行備戰，以致用作精英運動員培訓計劃及對運動員的直接財政資助之開支有所增加。

Income

Government subvention remained the main source of income for the HKSI in 2010/11. Total income recognised in 2010/11 was HK\$266.4 million (2009/10: HK\$218.4 million). The increase in income was mainly due to the additional Government subvention received and/or recognised in 2010/11 for General Operation, Elite Training Programme, Direct Financial Support and Reprovisioning Expenditure.

The Government subvention for designated expenditures, including Direct Financial Support to athletes, Elite Training Programme and Reprovisioning, was initially recognised as deferred income and was recognised in the statement of comprehensive income over the year to match with the related costs which they were intended to compensate. The Government subvention for General Operation was fully recognised in the statement of comprehensive income.

In 2011/12, the Government proposed setting up a HK\$7 billion Elite Athletes Development Fund (EADF) to provide the HKSI with a stable, long-term source of funding for its operations. Under the proposal, the proposed HK\$7 billion would constitute the seed capital of the EADF, and the allocation from the EADF to the HKSI would be drawn from the annual investment return on the capital, which would replace the existing annual subvention for the HKSI. This proposal was approved by the Finance Committee of the Legislative Council on 18 July 2011.

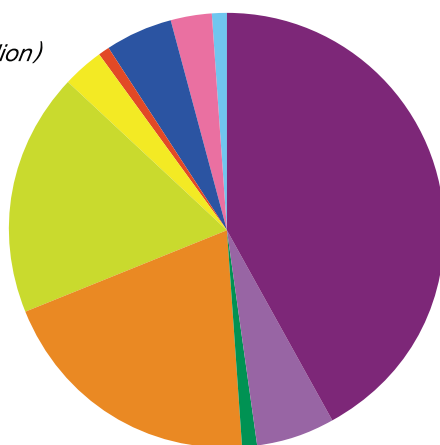
Expenditure

Total expenditure for 2010/11 was HK\$266.4 million (2009/10: HK\$226.6 million). The increase of HK\$39.8 million over last year was mainly due to an increase in Elite Training Programme expenditures and Direct Financial Support to athletes resulting from an increase in the number of Scholarship Athletes supported by the HKSI in 2010/11 and the preparation for the Asian Games in 2010.

收入及支出分析 Analysis of Income and Expenditure

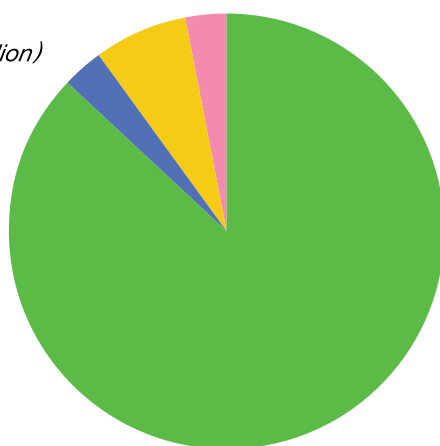
截至二零一一年三月三十一日止財政年度
For the financial year ended 31 March 2011

收入 Income (港幣百萬元 / HK\$ million)



作為一般營運的政府撥款	\$110.3	(42%)
Government subvention for General Operation		
作為烏溪沙修復工程的政府撥款	\$17.0	(6%)
Government subvention for Wu Kai Sha Reinstatement Project		
作為體院重新發展計劃的政府資本補助金	\$2.5	(1%)
Government capital subvention for HKSI Redevelopment		
用作精英運動員培訓計劃的指定政府撥款及香港賽馬會精英運動員基金撥款	\$55.2	(20%)
Designated Government subvention and contribution from the HKJCEAF for Elite Training Programme		
作為對精英運動員的直接財政資助的指定政府撥款及香港賽馬會精英運動員基金撥款	\$48.8	(18%)
Designated Government subvention and contribution from the HKJCEAF for Direct Financial Support to athletes		
藝術及體育發展基金的撥款	\$8.7	(3%)
Subvention from the Arts and Sport Development Fund		
特別獎勵基金	\$2.3	(1%)
Special Incentive Fund		
商務收入	\$12.7	(5%)
Commercial income		
贊助收入	\$7.0	(3%)
Sponsorship income		
其他	\$1.9	(1%)
Others		

支出 Expenditure (港幣百萬元 / HK\$ million)



精英運動員培訓計劃費用	\$232.4	(87%)
Elite Training Programme costs		
商業營運費用	\$8.6	(3%)
Commercial operational costs		
烏溪沙修復工程	\$17.0	(7%)
Wu Kai Sha Reinstatement Project		
行政、公眾事務及其他營運費用	\$8.4	(3%)
Administration, public affairs and other operating expenses		