

財務 Finance

財務摘要 Financial Highlights

		2011/12 港幣百萬元 HK\$ million	2010/11 港幣百萬元 HK\$ million	變動 Changes %
收入	Income			
於火炭營運	Operation at Fo Tan	316.3	249.5	27
體院重置支出	Reprovisioning Expenditure	-	16.9	(100)
總收入	Total Income	316.3	266.4	19
支出	Expenditure			
於火炭營運	Operation at Fo Tan	269.7	249.5	8
體院重置支出	Reprovisioning Expenditure	-	16.9	(100)
總支出	Total Expenditure	269.7	266.4	1
盈餘	Surplus	46.6	-	不適用 N/A

收入

體院自二零零四年成立以來，政府撥款是主要的收入來源。在二零一一/一二財政年度，政府成立了70億港元的精英運動員發展基金（基金），為體院的長遠發展提供穩定的財政資助來源，以協助政府執行精英體育培訓工作。基金於二零一一年七月十八日獲立法會通過撥款，並於二零一一年十二月一日開始運作，正式取代政府每年向體院提供的撥款。基金於本財政年度內的撥款為6,650萬港元，該筆撥款連同基金成立前的政府撥款，以及因資助模式的改變而經由全面收益表轉至一般儲備的與精英運動員培訓計劃有關的2,300萬港元遞延收益，導致本財政年度收入較二零一零/一一財政年度增加27%。

支出

二零一一/一二財政年度的總支出為2億6,970萬港元（二零一零/一一財政年度：2億6,640萬港元）。總支出較去年上升330萬港元，主要原因是由於二零一一/一二財政年度的獎學金運動員數目上升，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。部份增幅因重置計劃支出的減少而獲得抵銷，原因是重置計劃已於體院營運地點在二零一零年三月從烏溪沙遷回火炭時完結。二零一零/一一財政年度的重置計劃支出為搬遷後用作烏溪沙修復工程的最後一期費用。

Income

The Government subvention has been the main source of income for the HKSI since its establishment in 2004. In 2011/12, the Government set up a HK\$7 billion Elite Athletes Development Fund ("EADF"), which was approved by Legco on 18 July 2011, to provide a stable source of funding for the long term development of the HKSI as the Government's agent for elite training. The operation of the EADF took effect during the reporting financial year and with effect from 1 December 2011, the Government subvention was replaced by the allocation from the EADF. The total allocation from the EADF during the financial year was HK\$66.5 million. This, together with the Government subvention received prior to the EADF allocation and the transfer of the deferred income of HK\$23 million with respect to Elite Training Programme to the general reserve via the statement of comprehensive income due to the change of funding mode, contributed an increase of 27% in income over 2010/11.

Expenditure

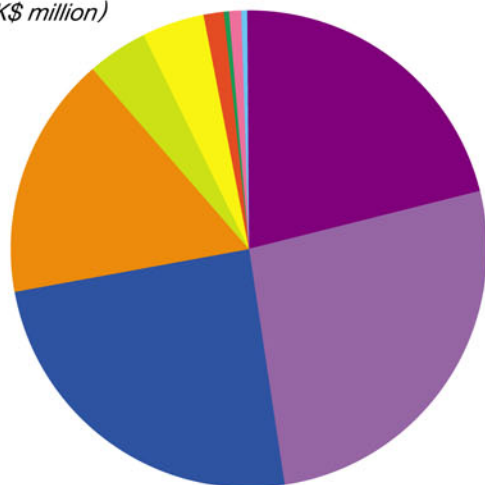
Total expenditure for 2011/12 was \$269.7 million (2010/11: \$266.4 million). The increase of \$3.3 million in total expenditure was mainly due to an increase in Elite Training Programme expenditures and Direct Financial Support to athletes resulting from an increase in the number of scholarship athletes. This was partly offset by a decrease in Reprovisioning expenditure as the Reprovisioning ended with the moving back of HKSI's operation from Wu Kai Sha to Fo Tan in March 2010. The Reprovisioning expenditure in 2010/11 represented the last-phase expenditure for the reinstatement works at the Wu Kwai Sha Youth Village after the removal.

收入及支出分析 Analysis of Income and Expenditure

截至二零一二年三月三十一日止財政年度
For the financial year ended 31 March 2012

收入 Income

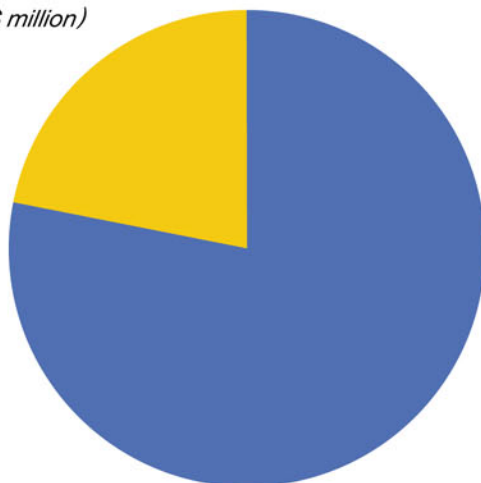
(港幣百萬元 / HK\$ million)



精英運動員發展基金撥款	\$66.5	(21%)
Elite Athletes Development Fund allocation		
作為體院營運的政府撥款	\$83.9	(27%)
Government subvention for Sports Institute operation		
用作精英運動員培訓計劃的政府撥款及香港賽馬會精英運動員基金撥款	\$76.8	(23%)
Government subvention and the HKJCEAF contribution for Elite Training Programme		
用作精英運動員的直接財政資助的政府撥款及香港賽馬會精英運動員基金撥款	\$53.2	(17%)
Government subvention and the HKJCEAF contribution for Direct Financial Support to athletes		
藝術及體育發展基金的撥款	\$13.3	(4%)
Subvention from the Arts and Sport Development Fund		
商務收入	\$13.2	(4%)
Commercial income		
作為體院重新發展計劃的政府資本補助金	\$3.7	(1%)
Government capital subvention for Redevelopment		
特別獎勵基金	\$1.4	(1%)
Special Incentive Fund		
贊助收入	\$2.7	(1%)
Sponsorship income		
其他	\$1.6	(1%)
Others		

支出 Expenditure

(港幣百萬元 / HK\$ million)



精英運動員培訓系統	\$210.6	(78%)
Elite training system		
體院營運	\$59.1	(22%)
Sports Institute operation		