

The HKSA Charitable Fund

香港會計師公會慈善基金

Report of the Auditors 核數師報告

To the Trustees of
The Hong Kong Society of Accountants
Charitable Fund

We have audited the Charitable Fund Account on pages 110 to 112 which has been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective Responsibilities of the Trustees and Auditors

The Charitable Fund Account is the responsibility of the Trustees. In preparing the Charitable Fund Account which is intended to give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

We are engaged to form an independent opinion, based on our audit, on the Charitable Fund Account and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Charitable Fund Account. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the Charitable Fund Account, and of whether

致
香港會計師公會慈善基金
受託人

本核數師已完成審核第110至112頁所載按照香港公認會計原則編製的慈善基金帳目。

受託人及核數師各自的責任

受託人有責任編製慈善基金帳目。在編製該真實公平的慈善基金帳目時，必須貫徹採用合適的會計政策。

本核數師的責任是根據我們審核工作的結果，對該慈善基金帳目發表獨立意見，並向受託人報告。

意見基礎

本核數師已按照香港會計師公會頒布的《核數準則》進行審核工作。審核工作範圍包括以抽查方式查核與慈善基金帳目所載數額和披露事項有關的憑證，亦會評估受託人在編製慈善基金帳目時所作的重大假設和判斷、所釐定的會計政策是否適合慈善基金

the accounting policies are appropriate to the Charitable Fund's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the Charitable Fund Account is free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Charitable Fund Account. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the Charitable Fund Account gives a true and fair view of the state of The Hong Kong Society of Accountants Charitable Fund as at 30 June 2002 and of its surplus for the period from 2 December 2001 (date of establishment) to 30 June 2002.

WONG Brothers & Co.
Certified Public Accountants

Hong Kong, 15 October 2002

的具體情況，並有否貫徹運用和就此作出足夠披露。

本核數師在策劃和進行審核工作時，均以取得我們認為必須的一切資料和解釋為目標，以便獲得充分的憑證，就慈善基金帳目是否存有重大錯誤陳述，作出合理的確定。在作出意見時，本核數師已評估慈善基金帳目所披露的資料在整體上是否足夠。本核數師相信，我們的審核工作已為下列意見提供合理的基礎。

意見

本核數師認為，慈善基金帳目真實公平地反映香港會計師公會慈善基金於二零零二年六月三十日的財務狀況，以及基金自二零零一年十二月二日（即成立日期）至二零零二年六月三十日止期間的盈餘。

民信會計師事務所
香港執業會計師

香港，二零零二年十月十五日

Statement of Income and Expenditure

收入與支出報告

For the period from 2 December 2001 (date of establishment) to 30 June 2002

二零零一年十二月二日（即成立日期）至二零零二年六月三十日止期間

2002
HK\$
港元

Income 收入

Donations received 已收捐款	17,330
Interest received 已收利息	32
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	17,362

Expenditure 支出

Bank charges 銀行收費	(140)
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Surplus for the period 期內盈餘	17,222
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Charitable Fund Account 慈善基金帳目

As at 30 June 2002
二零零二年六月三十日

2002
HK\$
港元

Current assets 流動資產

Bank balance 銀行結存

17,222

Accumulated funds 累積基金

Surplus for the period and balance carried forward
期內盈餘及結轉結餘

17,222

Approved by the trustees on 15 October 2002
於二零零二年十月十五日經受託人審批

WONG Tak Wai, Alvin 黃德偉
President
會長

Andy S.C. LEE 李兆銓
Immediate Past President
上屆會長

Kennedy T.Y. LIU 廖達賢
Chairman, Community Services Committee
社會義務工作委員會主席

Notes to Charitable Fund Account

慈善基金帳目附註

For the period from 2 December 2001 (date of establishment) to 30 June 2002

二零零一年十二月二日（即成立日期）至二零零二年六月三十日止期間

1. Purpose of The Charitable Fund

The Hong Kong Society of Accountants Charitable Fund was set up under a trust deed dated 2 December 2001 for general charitable purposes. The Fund is held in trust by the President, the immediate Past President and the Chairman of the Community Services Committee of the Society as trustees. The Fund, being a charitable trust, is exempt from tax under Section 88 of the Inland Revenue Ordinance.

2. Principal Accounting Policies

Donations

Donations are recognised on a receipt basis.

1. 慈善基金設立目的

香港會計師公會慈善基金根據於二零零一年十二月二日訂立的信託契約成立，用於一般慈善用途。基金由公會會長、上屆會長和社會義務工作委員會主席以受託人身分持有。根據《稅務條例》第88條，本基金屬於慈善信託基金，可獲豁免繳交稅款。

2. 主要會計政策

捐款

捐款於實收時入帳。