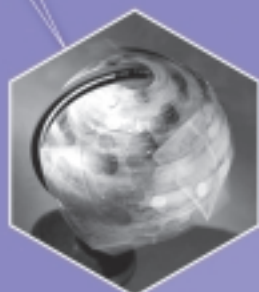


# ***The Eighth CAPA Trust Fund***

**第八屆亞太區會計師聯會信託基金**



We have audited the Trust Fund Account on pages 120 to 122 which has been prepared in accordance with accounting principles generally accepted in Hong Kong.

## Respective Responsibilities of the Trustees and Auditors

The Trust Fund Account is the responsibility of the Trustees. In preparing the Trust 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 Trust 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 Trust Fund Account. It also includes an assessment of the significant estimates and judgments made by the Trustees in the preparation of the Trust Fund Account, and of whether the accounting policies are appropriate to the Trust'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 Trust Fund

本核數師已完成審核刊於第120頁至第122頁按照香港公認會計原則編製的信託基金賬項。

## 受託人及核數師各自的責任

信託基金賬項乃受託人的責任。在編製該真實而公平的信託基金賬項時，受託人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的審核工作的結果，對該信託基金賬項發表獨立意見，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。審核範圍包括以抽查方式查核與信託基金賬項內所載數額和披露事項有關的憑證。亦包括評估受託人於編製該信託基金賬項時所作的重大估計和判斷、所釐定的會計政策是否適合該信託基金的具體情況、並有否貫徹運用和足夠披露該等會計政策。

本核數師在策劃和進行審核工作時，均以取得一切我們認為必需的資料及解釋為目標，使本核數師能獲得充份的憑證，就該信託基金賬項是否存有重大的錯誤陳述，作合理的確定。

Account is free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Trust Fund Account. We believe that our audit provides a reasonable basis for our opinion.

## Opinion

In our opinion the Trust Fund Account gives a true and fair view of the state of affairs of The 8th CAPA Trust Fund as at 30 June 2000 and of its deficit for the year then ended.

**Wong Brothers & Co.**  
*Certified Public Accountants*

**Hong Kong, 3 October 2000**

在作出意見時，本核數師亦已衡量該信託基金賬項所載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建立合理的基礎。

## 意見

本核數師認為，上述的信託基金賬項真實而公平地反映第八屆亞太區會計師聯會信託基金於二〇〇〇年六月三十日的財務狀況和第八屆亞太區會計師聯會信託基金截至該日止年度的虧絀。

**民信會計師事務所**  
香港執業會計師

**香港，二〇〇〇年十月三日**

# The 8th CAPA Trust Fund — Statement of Income and Expenditure *for the year ended 30 June 2000*

第八屆亞太區會計師聯會信託基金 — 收入與支出報告 截至二〇〇〇年六月三十日止年度

|                             | 2000<br>HK\$ 港元        | 1999<br>HK\$ 港元        |
|-----------------------------|------------------------|------------------------|
| <b>Income 收入</b>            |                        |                        |
| Interest income 利息收入        | 2,761                  | 4,913                  |
| <b>Expenditure 支出</b>       |                        |                        |
| Bank charges 銀行收費           | 200                    | 200                    |
| Best research awards 最佳研究獎項 | —                      | 25,000                 |
| Subsidy to students 學生津貼    | 6,270                  | —                      |
| Seminar expenses 研討會開支      | 39,619                 | 16,921                 |
|                             | <u>(46,089)</u>        | <u>(42,121)</u>        |
| Deficit for the year 本年度虧絀  | <u><u>(43,328)</u></u> | <u><u>(37,208)</u></u> |

**The 8th CAPA Trust Fund — Trust Fund Account** *as at 30 June 2000*  
第八屆亞太區會計師聯會信託基金 — 信託基金賬項二〇〇〇年六月三十日結算

|                                        | 2000<br>HK\$ 港元 | 1999<br>HK\$ 港元 |
|----------------------------------------|-----------------|-----------------|
| <b>Current Assets 流動資產</b>             |                 |                 |
| Bank balance 銀行結存                      | 30,344          | 73,672          |
| <b>Accumulated Fund 累積基金</b>           |                 |                 |
| Balance brought forward 上年度結轉          | 73,672          | 110,880         |
| Deficit for the year 本年度虧絀             | (43,328)        | (37,208)        |
| <b>Balance Carried Forward 結餘轉入下年度</b> | 30,344          | 73,672          |

Approved by the trustees on 3 October 2000  
經受託人於二〇〇〇年十月三日批准

**P.M. Kam 甘博文**  
*President* 會長

**Roger Best 路沛翹**  
*Vice-President* 副會長

## 1. Purpose of The Trust Fund

Under a trust deed dated 27 August 1977 made between the Executive Committee of The 8th CAPA Conference and the then President and Vice-President of the Hong Kong Society of Accountants, a sum of \$133,000 was donated to the Society to endow specific projects in the name of the donor and to be held in trust by the President and Vice-President of the Society as trustees for establishing and promoting a project known as “Education and Training of Students”.

## 2. Accounting Policy

Interest income is accrued on time basis.

## 1. 信託基金設立目的

根據第八屆亞太區會計師聯會會議執行委員會於一九七七年八月二十七日與香港會計師公會當時的會長和副會長訂立的信託契約，公會獲贈一筆133,000港元捐款，由公會會長和副會長以受託人身份持有，用於設立及推動一項名為「學生教育與培訓」的計劃，以捐款者名義資助進行其中各項活動。

## 2. 會計政策

利息收入按時間基準計算。