

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 134 to 136 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 judgements 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 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.

本核數師已完成審核第134至136頁所載按照香港公認會計原則編製的信託基金帳目。

受託人及核數師各自的責任

受託人有責任編製信託基金帳目。在編製該真實公平的信託基金帳目時，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，對該信託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。工作範圍包括以抽查方式查核與信託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信託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信託基金的具體情況，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，就信託基金帳目是否存在重大錯誤陳述，作出合理的確定。在作出意見時，本核數師已評估信託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。

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 29 June 2001 and of its deficit for the period from 1 July 2000 to 29 June 2001 (date of cessation).

Wong Brothers & Co.

Certified Public Accountants

Hong Kong, 30 October 2001

意見

本核數師認為，信託基金帳目真實公平地反映第八屆亞太區會計師聯會信託基金於二零零一年六月二十九日的財務狀況，以及基金自二零零零年七月一日至二零零一年六月二十九日（即屆滿日期）止期間的虧絀。

民信會計師事務所

香港執業會計師

香港，二零零一年十月三十日

	2001 HK\$ 港元	2000 HK\$ 港元
Income 收入		
Interest income 利息收入	1,222	2,761
Expenditure 支出		
Bank charges 銀行收費	200	200
Subsidy to students 學生津貼	—	6,270
Seminar expenses 研討會開支	31,366	39,619
	(31,566)	(46,089)
Deficit for the year 本年度虧絀	(30,344)	(43,328)

	2001 HK\$ 港元	2000 HK\$ 港元
Current assets 流動資產		
Bank balance 銀行結存	—	30,344
Accumulated funds 累積基金		
Balance brought forward 上年度結轉	30,344	73,672
Deficit for the year 本年度虧絀	(30,344)	(43,328)
Balance carried forward 結餘轉入下年度	—	30,344

Approved by the trustees on 30 October 2001

於二零零一年十月三十日經受託人審批

Andy S.C. LEE 李兆銓

President

會長

David Tak-kei SUN 孫德基

Vice-President

副會長

WONG Tak Wai, Alvin 黃德偉

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'. The trust ceased operation on 29 June 2001 as all the funds in the trust had been expended.

2. Accounting Policy

Interest income from bank deposit was accrued on a time basis by reference to the principal outstanding and at the interest rate applicable.

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所訂立的信託契約，公會獲贈133,000港元捐款，由公會會長和副會長以信託人身份持有，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。信託基金已於二零零一年六月二十九日所有資金用盡後終止運作。

2. 會計政策

銀行存款的利息收入乃根據結存金額及適用利率，按時間基準計算。