

HKSA Trust Fund

香港會計師公會信託基金



We have audited the Trust Fund Account on pages 114 to 116 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114頁至第116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 HKSA Trust Fund as at 30 June 2000 and of its surplus 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香港會計師公會信託基金於二〇〇〇年六月三十日的財務狀況及其截至該日止年度的盈餘。

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 HKSA Trust Fund — Statement of Income and Expenditure for the year ended 30 June 2000

香港會計師公會信託基金 — 收入與支出報告 截至二〇〇〇年六月三十日止年度

	2000 HK\$ 港元	1999 HK\$ 港元
Income 收入		
Donations received from The Hong Kong Society of Accountants 已收香港會計師公會的捐助	320,000	400,000
Interest 利息	—	27,383
	<hr/>	<hr/>
	320,000	427,383
Expenditure 支出		
Relief to member 援助會員款項	(30,000)	—
Bank charges 銀行收費	(250)	(230)
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Surplus for the year 本年度盈餘	289,750	427,153
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The HKSA Trust Fund — Trust Fund Account *as at 30 June 2000*
 香港會計師公會信託基金 — 信託基金賬項二〇〇〇年六月三十日結算

	Note 附註	2000 HK\$ 港元	1999 HK\$ 港元
Current Assets 流動資產			
Amount due from The Hong Kong Society of Accountants			
香港會計師公會應付款項	3	913,944	715,144
Short-term loans to members 給予會員的短期貸款		150,000	51,600
Bank balance 銀行結存		1,720	9,170
		1,065,664	775,914
Accumulated Fund 累積基金			
Balance brought forward 上年度結轉		775,914	348,761
Surplus for the year 本年度盈餘		289,750	427,153
		1,065,664	775,914
Balance Carried Forward 結餘轉入下年度			

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

Aloysius H.Y. Tse 謝孝衍
Immediate Past President
 上屆會長

Edward K.F. Chow 周光暉
Chairman, Administration and Finance Committee
 行政及財務委員會主席

1. Purpose of The Trust Fund

Under a trust deed dated 21 January 1998 together with an initial sum of \$345,000 donated by The Hong Kong Society of Accountants, The HKSA Trust Fund was set up for the relief of poverty of members of The Hong Kong Society of Accountants and their dependants. The Fund is held in trust by the President, the immediate past president and the Chairman of the Administration and Finance 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

a. Donations

Donations are recognised on receipt basis.

b. Interest

Interest income is accrued on time basis.

3. Amount Due from The Hong Kong Society of Accountants

The amount due from The Hong Kong Society of Accountants is unsecured, interest free and repayable on demand.

1. 信託基金設立目的

根據於一九九八年一月二十一日訂立的信託契約，香港會計師公會信託基金以香港會計師公會之捐款345,000港元成立，目的是協助解決香港會計師公會會員及其家屬的經濟困難。基金由公會會長、上屆會長與行政及財務委員會主席以受託人身份持有。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

a. 捐款

捐款於實收時入賬。

b. 利息

利息收入按時間基準計算。

3. 香港會計師公會應付款項

香港會計師公會應付款項為無抵押、免息和須於通知時償還的款項。