



# The HKSA Trust Fund

## 香港會計師公會信託基金

### Report of the Auditors

#### 核數師報告書

##### To the Trustees of The HKSA Trust Fund

We have audited the Trust Fund Account on pages 123 to 125 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 solely to you, as body, in accordance with the Trust Deed, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

##### 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.

##### 致

##### 香港會計師公會信託基金受託人

本核數師已完成審核第 123 至 125 頁所載按照香港公認會計原則編製的信託基金帳目。

##### 受託人與核數師各自的責任

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，對慈善基金帳目發表獨立意見，並按照信託契約的規定，僅向整體受託人報告。除此以外，本報告書不可用作其他用途。本核數師概不就本報告書的內容對任何其他人士負責或承擔法律責任。

##### 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。

## Report of the Auditors 核數師報告

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.

### Opinion

In our opinion the Trust Fund Account gives a true and fair view of the state of The HKSA Trust Fund as at 30 June 2003 and of its deficit for the year then ended.

### WONG Brothers & Co.

*Certified Public Accountants*

Hong Kong, 7 October 2003

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。

### 意見

本核數師認為，信託基金帳目真實公平地反映香港會計師公會信託基金於二零零三年六月三十日的財務狀況，以及基金截至該日止年度的虧損。

### 民信會計師事務所

香港執業會計師

香港，二零零三年十月七日

# Statement of Income and Expenditure

## 收入與支出報告

For the year ended 30 June 2003  
截至二零零三年六月三十日止年度

	2003 HK\$ 港元	2002 HK\$ 港元
<b>Income 收入</b>		
Donations received from the Hong Kong Society of Accountants 已收香港會計師公會之捐款	—	172,000
<b>Expenditure 支出</b>		
Relief to members 援助會員款項		
Grants 授出	6,300	66,500
Wavier 豁免	—	40,000
Bank charges 銀行收費	250	250
	<b>(6,550)</b>	(106,750)
<b>(Deficit)/surplus for the year 本年度(虧損)/盈餘</b>	<b>(6,550)</b>	65,250

# Trust Fund Account 信託基金帳目

As at 30 June 2003  
二零零三年六月三十日

	<i>Note</i> 附註	<b>2003</b> <i>HK\$</i> 港元	2002 <i>HK\$</i> 港元
<b>Current assets 流動資產</b>			
Amount due from the Hong Kong Society of Accountants 香港會計師公會應付款項	3	<b>1,227,044</b>	1,235,444
Short-term loans to members 給予會員的短期貸款	4	<b>103,770</b>	105,000
Bank balance 銀行結存		<b>18,200</b>	15,120
		<b>1,349,014</b>	1,355,564
<b>Accumulated funds 累積基金</b>			
Balance brought forward 上年度結轉		<b>1,355,564</b>	1,290,314
(Deficit)/surplus for the year 本年度(虧損)/盈餘		<b>(6,550)</b>	65,250
Balance carried forward 結餘轉入下年度		<b>1,349,014</b>	1,355,564

Approved by the trustees on 7 October 2003  
於二零零三年十月七日經受託人審批

**David Tak-kei SUN 孫德基**  
*President*  
會長

**WONG Tak Wai, Alvin 黃德偉**  
*Immediate Past President*  
上屆會長

**Wilson FUNG 馮英偉**  
*Chairman, Administration and Finance Committee*  
行政及財務委員會主席

# Notes To Trust Fund Account

## 信託基金帳目附註

For the year ended 30 June 2003  
截至二零零三年六月三十日止年度

### 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

#### Donations

Donations are recognised on a receipt 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.

### 4. Short-Term Loans to Members

Included in the loans are balances of \$94,170 due by two members. Due to financial difficulty, these two members failed to make the agreed monthly repayments to the Trust Fund in the aggregate of \$39,960 during the year. They have promised to continue making repayments to the Fund when their financial resources improved.

### 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 345,000 港元之首筆捐款成立，用以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、上屆會長和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

#### 捐款

捐款於實收時入帳。

### 3. 香港會計師公會應付款項

香港會計師公會應付款項並無抵押，不計利息，須於通知時償還。

### 4. 給予會員的短期貸款

有關貸款包括兩名會員之結欠 94,170 港元。該兩名會員由於財務困難而未能向信託基金作出協定之每月還款，年內結欠合共 39,960 港元，惟該等會員已承諾待財務能力改善後恢復向基金償還貸款。