

The HKSA Charitable Fund

香港會計師公會慈善基金

Report of the Auditors

核數師報告書

To the Trustees of THE HKSA CHARITABLE FUND

We have audited the Charitable Fund Account on pages 128 to 131 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 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 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 the accounting policies are appropriate to the Charitable Fund's circumstances, consistently applied and adequately disclosed.

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 128 至 131 頁所載按照香港公認會計原則編製的慈善基金帳目。

受託人與核數師各自的責任

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的具體情況，並有否貫徹運用和就此作出足夠披露。

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 2003 and of its surplus 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二零零三年六月三十日的財務狀況，以及基金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，二零零三年十月七日

Statement of General and Specific Fund 普通基金及特定基金報表

For the year ended 30 June 2003

截至二零零三年六月三十日止年度

	Note	General Fund 普通基金 HK\$ 港元	2003 Specific Fund 特定基金 HK\$ 港元	Total 總計 HK\$ 港元	General Fund 普通基金 HK\$ 港元	2002 Specific Fund 特定基金 HK\$ 港元	Total 總計 HK\$ 港元
Income 收入							
Donations received 已收捐款	3	95,350	1,019,700	1,115,050	17,330	—	17,330
Interest received 已收利息		169	—	169	32	—	32
		<u>95,519</u>	<u>1,019,700</u>	<u>1,115,219</u>	<u>17,362</u>	<u>—</u>	<u>17,362</u>
Expenditure 支出							
Bank charges 銀行收費		250	4,763	5,013	140	—	140
Printing 印刷		1,050	—	1,050	—	—	—
Charitable donations 慈善捐款							
- The Chinese University of Hong Kong 香港中文大學		—	600,000	600,000	—	—	—
- Coalition of Professional Services Atypical Pneumonia Charitable Trust 香港專業聯盟非典型肺炎慈善基金		—	150,000	150,000	—	—	—
		<u>(1,300)</u>	<u>(754,763)</u>	<u>(756,063)</u>	<u>(140)</u>	<u>—</u>	<u>(140)</u>
Surplus for the year/period							
年度/期間盈餘		<u>94,219</u>	<u>264,937</u>	<u>359,156</u>	<u>17,222</u>	<u>—</u>	<u>17,222</u>

Balance Sheets

資產負債表

Balance Sheet as at 30 June 2003
 資產負債表二零零三年六月三十日

	<i>Note</i> 附註	2003 <i>HK\$</i> 港元	2002 <i>HK\$</i> 港元
Current assets 流動資產			
Bank balance 銀行結存		376,378	17,222
Accumulated funds 累積基金			
General fund 普通基金	4	111,441	17,222
Specific fund 特定基金	4	264,937	—
		376,378	17,222

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

Kennedy Tat-yin, 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 year ended 30 June 2003
截至二零零三年六月三十日止年度

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. Its trustees are the President, the immediate Past President and the Chairman of the Community Services Committee of the Hong Kong Society of Accountants. 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. Accountants Care Campaign

– A Tribute to Frontline Healthcare and Support Workers

The Charitable Fund launched the Accountants Care Campaign during the period from 2 May 2003 to 15 July 2003 in cooperation with the Hong Kong offices of two international accounting bodies. The funds from the campaign played a part in contributing to the efforts to contain Atypical Pneumonia and to pay tribute to those who were directly involved for their selfless work. The income and expenditure of the campaign were dealt with as specific fund.

Subsequent to 30 June 2003, a further donation of HK\$200,000 was made to support five elderly service agencies from the specific fund.

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。

3. 「會計同心抗炎顯關懷」運動

— 向前線醫護人員及支援人員致意

慈善基金於二零零三年五月二日至七月十五日期間，與兩個國際會計團體之香港分會合辦「會計同心抗炎顯關懷」運動。是次運動所籌善款，用於支持防止非典型肺炎蔓延，以及向無私投身抗炎工作的人員致意。是次慈善運動的收支作特定基金處理。

二零零三年六月三十日後，特定基金再捐出200,000港元，以資助五間長者服務機構。

4. General and Specific Funds

4. 普通基金及特定基金

	2003			2002		
	General Fund	Specific Fund	Total	General Fund	Specific Fund	Total
	普通基金	特定基金	普通基金	普通基金	特定基金	普通基金
	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
At beginning of year/period 年初/期初	17,222	—	17,222	—	—	—
Surplus for the year/period 年度/期間盈餘	94,219	264,937	359,156	17,222	—	17,222
At end of year/period 年終/期終	111,441	264,937	376,378	17,222	—	17,222

5. Comparative Figures

Comparative figures represented an accounting period from 2 December 2001 (date of establishment) to 30 June 2002.

5. 比較數字

比較數字之有關會計期間乃由成立日期二零零一年十二月二日起至二零零二年六月三十日止。