香港中文大學職員協會
財 政 報 告
（二零一六年至二零一七年度）

本年度為本會成立 35 周年，期間舉辦多項大型慶祝活動，有賴各會員的熱心支持，各項活動均得以圓滿成功，而各支出均在預算之內，本年度結算出現不敷約有十三萬餘元。

（一） 經審核截至二零一七年四月三十日止之收支比對，整體來說，共有約十三萬八千餘元不敷。本年度主要

收入來源：包括經常項目如會費和福利收益等。

支出方面：計有行政開支、津貼各項35周年紀念活動和雜項開支等。

（二） 本會賬目運作嚴謹

1. 有清楚會計賬冊及入賬憑據；
2. 全盤帳目每年交註冊會計師審核；
3. 勞工處職工會登記局定期派員到會所查詢、覆核；
4. 本會存有歷年帳目供查閱。

（三） 本會財政狀況穩健。目前流動資產大部份為存款共壹佰六拾九萬元，其中有壹佰餘萬元定期、六萬餘元銀行戶口儲蓄存款、五十九萬元銀行戶口流動現金；此外，另有投資戶口含股票市值約六萬餘元。

（四） 幹事會成員一向以盡心服務為原則，並貫徹辦事公允、嚴謹的精神，善用會庫資源，如津貼多項與眾同樂之大型活動，以求惠澤會員。

我謹提請大會通過附呈年結。

多謝各位，並祝各位身體健康！

司庫：容嘉榮

二零一七年九月十四日

C.B. WONG & CO.
Certified Public Accountants
王振邦會計師事務所

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
STAFF ASSOCIATION OF THE CHINESE UNIVERSITY OF HONG KONG
(Registered in Hong Kong under Trade Union Ordinance)

Opinion

We have audited the financial statements of Staff Association of the Chinese University of Hong Kong ("the Association") set out on pages 5 to 10, which comprise the statement of financial position as at 30 April 2017, and the general fund - income and expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Association are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-Sized Entity Financial Reporting Standard ("SMEFRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Trade Union Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to PN 900 (Revised) Audit of Financial Statements Prepared in Accordance with the Small and Medium-Sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The committee members are responsible for the other information. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF
STAFF ASSOCIATION OF THE CHINESE UNIVERSITY OF HONG KONG
(Registered in Hong Kong under Trade Union Ordinance)

Responsibilities of Committee Members and Those Charged with Governance for the Financial Statements

The committee members are responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Trade Union Ordinance, and for such internal control as the committee members determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the committee members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with Trade Union Ordinance, and for no other purpose. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF
STAFF ASSOCIATION OF THE CHINESE UNIVERSITY OF HONG KONG
(Registered in Hong Kong under Trade Union Ordinance)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.

- Conclude on the appropriateness of the committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

C. B. Wong & Co.
Certified Public Accountants
Hong Kong

會計師總結：本會截至二零一七年四月三十日止之財政進支均屬翔實公正

司庫：容嘉榮

Date: 27 JUL 2017

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香港中文大學職員協會 附件三

收益及開支結算表 - 結至二零一七年四月三十日止

		2017/HK$	2016/HK$
INCOME	收益 -		
Bank interest	銀行利息	2,623	17,626
Entrance fees	入會費	1,430	1,620
Membership fees	會員年費	65,860	67,670
Sundry income	什項收入	4,515	4,310
Surplus from Welfare Department	福利部盈餘	45,249	55,301
		119,677	146,527
OPERATING EXPENDITURE	開支 -		
Audit fee	核數費	6,300	5,800
Bank charges	銀行費用	1,250	300
Conference and meeting expenses	周年大會及會議費用	3,603	5,535
Congratulation and funeral expenses	賀儀賻儀	900	1,300
Entertainment	公關酬酢	0	0
Exchange loss	兌換虧損	22,271	11,628
Local traveling	交通費	120	280
Souvenirs	紀念品	0	1,020
Office equipment written off	設備註銷	0	0
Membership fee	高校聯會會費	1,500	1,500
Stationery, printing and postage	文具印刷	32,501	40,561
Subsidies to special function	津貼活動開支	151,500	38,321
Sundry expenses	什項支出	8,420	8,296
Telephone	電話費	5,348	7,905
I.T. service fee	資訊科技服務費	24,893	0
		258,606	122,446
SURPLUS FOR THE YEAR	本年不敷	-138,929	24,081

1. INVESTMENT SECRUITIES

Available-for-sale securities at fair value as at 30 April 2017 is as follow:-

		2017/HK$	2016/HK$
Listed investment in H.K. at cost	投資 -		
Balance at 1 May 2016		191,836	191,836
Less: Provision for impairment loss	減: 資產減值撥備		
Balance at 1 May2016 & at 30 Apr 2017		177,416	177,416
Carrying value at 30 April 2017	投資結餘	14,420	14,420
Market value of listed investments	市值 (30/4/17)	67,510	92,098

2. CASH AND BANK BALANCES

		2017/HK$	2016/HK$
	存款 -		
Current account	往來	595,391	667,515
Savings account	儲蓄	66,569	70,566
Time deposits	定期	1,034,912	1,047,502
Cash on hand	現金	1,018	1,018
		1,697,890	1,786,601

STAFF ASSOCIATION OF THE CHINESE UNIVERSITY OF HONG KONG

STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2017

	Note		HK$	2017 HK$	2016 HK$
NON-CURRENT ASSETS	(註)				
Property, plant and equipment		辦公室設施－		33,195	32,998
Investment securities	(1)	香港證券／股票/基金投資		14,420	14,420
				47,615	47,418
CURRENT ASSETS		流動資產－			
Inventories		福利部存貨	22,440		27,758
Prepayment		預支帳項	29,940		50,000
Bank and cash balances	(2)	現金及銀行定期存款	1,697,890		1,786,601
			1,750,270		1,864,359
CURRENT LIABILITIES		流動負債－			
Receipts in advance		預收帳目	12,080		19,996
Sundry creditors and accruals		應付未付	81,131		48,178
			93,211		68,174
NET CURRENT ASSETS		累積基金－		1,657,059	1,796,185
NET ASSETS				1,704,674	1,843,603
Financed by:					
GENERAL FUND		累積盈餘結轉		1,704,674	1,843,603

Approved by the Executive Committee on 27 JUL 2017

Tong Chi Keung, Michael
Chairman

Yung Ka Wing
Treasurer