

**The Charitable Trust of  
Tsing Shan Monastery**

青山寺慈善信託

**Financial Statement**

**For the year ended**

**31st March 2014**

黃兆怡會計師行  
**Suzanne Wong & Co.**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT  
TO THE MANAGING TRUSTEES OF  
THE CHARITABLE TRUST OF TSING SHAN MONASTERY**

獨立核數師報告  
致 理事會  
青山寺慈善信託

Continued

承上頁

**Auditor's responsibility (Continued)**

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and true and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the managing trustees, as well as evaluating the overall presentation of the financial statements.

**核數師的責任(續)**

審核涉及執行程序以獲取有關財務表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該慈善信託編製及真實而公平列地報財務報表相關的內部控制，以設計適當的審核程序，但並非為對慈善信託的內部控制的效能發表意見。審核亦包括評價理事所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

我們相信所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

**Opinion**

In our opinion, the financial statements give a true and fair view of the state of the trust's affairs as at 31<sup>st</sup> March 2014 and of its surplus for the year then ended in accordance with Hong Kong Financial Reporting Standards.

**意見**

我們認為，該等財務報表已根據香港財務報告準則真實而公平地反映慈善信託於二零一四年三月三十一日的事務狀況及截至該日止年度的盈餘。

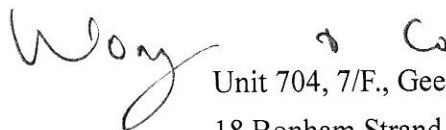
SUZANNE WONG & CO.

黃兆怡會計師行

Certified Public Accountants

香港執業會計師

Date 日期： 06 MAY 2015



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18 Bonham Strand, Hong Kong

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THE CHARITABLE TRUST OF TSING SHAN MONASTERY (青山寺慈善信託)  
 STATEMENT OF CHANGES IN FUND (基金變動報表)  
 FOR THE YEAR ENDED 31ST MARCH 2014  
 由二零一三年四月一日至二零一四年三月三十一日止

	Tsing Sham Monastery					Total 總數
	Capital Fund	Provision for Legal Costs	Provision for Renovation Project	Development Fund	Operating Account	
	基金	訴訟費撥備	復修工程撥備	青山寺發展基金	營運戶口	
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Balance at 1st April 2013 於二零一三年四月一日結餘	63,756,616.80	10,685,475.88	4,245,717.70	20,000,000.00	-	98,687,810.38
Income from donation 捐款收入	-	-	-	-	610,796.00	610,796.00
Surplus on investment account (Note 14) 投資戶口本年度盈餘 (註14)	2,395,438.95	-	-	-	-	2,395,438.95
	2,395,438.95	-	-	-	610,796.00	3,006,234.95
<b>Less : Provision made by the Committee at the beginning of the year</b>						
減: 理事會議決, 本年度期初撥備						
Transferred to Operating Account 由基金撥款往營運戶口	(3,119,000.00)	-	-	-	3,119,000.00	-
Transferred to Provision for Renovation Project 由基金撥款往復修工程撥備	(8,500,000.00)	-	8,500,000.00	-	-	-
Transferred to Capital Fund 由訴訟費撥備往基金	10,685,475.88	(10,685,475.88)	-	-	-	-
<b>Less : Actual Expenditure for the year</b>						
減: 本年度實際支出						
Legal costs for the year 訴訟費	-	-	-	-	-	-
Renovation fee for the year 復修工程費	-	-	(37,270.00)	-	-	(37,270.00)
Operating Expenditure (Note 15) 恆常支出 (註15)	-	-	-	-	(2,539,032.37)	(2,539,032.37)
Net Surplus/(Deficit) for the year 本年淨盈餘/(虧損)	1,461,914.83	(10,685,475.88)	8,462,730.00	-	1,190,763.63	429,932.58
<b>Less : Provision made by the Committee at the end of the year</b>						
減: 理事會議決, 本年度期末撥備						
Decrease in fair value of quoted shares (Note 11) 股票投資根據市場價調整後增值 (註11)	(2,671,512.50)	-	-	-	-	(2,671,512.50)
Decrease in fair value of bonds 債券根據市場價調整後增值	(324,114.80)	-	-	-	-	(324,114.80)
Transferred from Operating Account (surplus of year 2014) 由營運戶口回撥往基金 (2014年盈餘)	1,190,763.63	-	-	-	(1,190,763.63)	-
Balance at 31st March 2014 於二零一四年三月三十一日結餘	63,413,667.96	-	12,708,447.70	20,000,000.00	-	96,122,115.66

THE CHARITABLE TRUST OF  
TSING SHAN MONASTERY

青山寺慈善信託

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2014

財務賬項附註  
由二零一三年四月一日至  
二零一四年三月三十一日止

2. SIGNIFICANT ACCOUNTING POLICIES (Continued) 2 主要會計政策 (承上頁)

(iv) Non-current Assets

All non-current assets are charged to the income and expenditure statement in the year of acquisition.

Income on disposal of fixed assets recognized in the income and expenditure statements represents proceeds received on disposal.

(iv) 固定資產

所有固定資產均計入其購入年度的收支賬內。

收支賬上的出售固定資產收入乃指出售所得收益。

3. TAXATION ,

The Trust has been granted exemption from Hong Kong tax under Section 88 of the Hong Kong Inland Revenue Ordinance.

3 稅項

本慈善信託已根據《香港稅務條例八十八條》，獲豁免香港稅項。

4. INVESTMENT FUNDS AND LEASEHOLD LAND AND BUILDING

The investment funds and leasehold land and building are held by a custodian trustee, Bank of East Asia (Trustees) Limited.

As at the year end, the investments are Hong Kong dollars deposits and shares investment .

The Trust has classified and measured its quoted investment in accordance with HKAS 39. Under HKAS 39, financial assets are classified as "financial assets at fair value through profit and loss", "available-for-sale financial assets", or "held-to-maturity financial assets". Financial assets at fair value through profit and loss" and "available-for-sale financial assets" are carried at fair value, with changes in fair values recognized in profit and loss and equity respectively.

4 投資基金及土地物業

投資基金及土地物業由保管信託人，東亞銀行(信託)有限公司所託管。

於年結日，投資為港幣存款及股票。

本慈善信託根據香港會計準則第39號把上市公司股票投資分類及計量。根據香港會計準則第39號，金融資產可分為[透過損益以公平值列賬之金融資產]、[可供銷售之金融資產]、[持有至到期日之金融資產]。透過損益以公平值列賬之金融資產及可供銷售之金融資產以公平值入賬，而公平值轉變分別於收支表或基金中確認。

THE CHARITABLE TRUST OF  
TSING SHAN MONASTERY

青山寺慈善信託

NOTES TO THE FINANCIAL STATEMENTS  
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8. PREPARATION OF STATEMENT OF  
CASH FLOW

8. 現金流量表

The Trust shall prepare a statement of cash flow in accordance with HKAS 7 - Statement of Cash Flow, and shall include it as an integral part of its financial statements for each period for which financial statements are presented.

本慈善信託根據香港會計準則第7號編制現金流量表，並且歸納於本年度財務報表中。

9. REMUNERATION OF MANAGING TRUSTEES 9. 理事酬金

All Managing Trustees acted in an honorary capacity and received no remuneration during the year.

全體信託理事均以義務性質服務，年內並無收取任何酬金。

10. INVESTMENT FUNDS

10. 投資基金

2014  
港幣

Quoted Investment (Note 11)  
Bonds  
Leasehold Land and Building  
Income Receivable  
- Dividend on Investment  
Time Deposits  
Cash at Bank

上市公司股票投資 (附註11)	32,033,400.00
債券	21,975,502.00
土地及物業	17,295,000.00
應收收入	
- 投資所得股息	117,253.42
定期存款	14,613,931.07
銀行存款	10,009,890.42
	<u>96,044,976.91</u>

11. QUOTED INVESTMENT

Balance at 31.03.2013, at market value  
Decrease in fair value  
Balance at 31.03.2014, at market value

11. 上市公司股票投資	
於2013年3月31日, 市場值	34,704,912.50
市場價減值	(2,671,512.50)
於2014年3月31日, 市場值	<u>32,033,400.00</u>

12. ANALYSIS OF THE BALANCE OF  
CASH AND CASH EQUIVALENTS

Cash at bank under investment funds  
Bank and cash balance

12. 現金及現金等值物結餘的分析

投資基金內銀行存款	24,623,821.49
銀行及現金存款	143,333.66
	<u>24,767,155.15</u>

THE CHARITABLE TRUST OF  
TSING SHAN MONASTERY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2014

青山寺慈善信託

財務賬項附註  
由二零一三年四月一日至  
二零一四年三月三十一日止

		<u>2014</u>
		<u>HK\$</u>
		港幣
<b>14. <u>SURPLUS ON INVESTMENT ACCOUNT</u></b>	<b>14. 投資戶口本年度盈餘</b>	
Interest Income from Saving Deposits	銀行戶口利息收入	283,675.50
Interest Income from Investment Account	投資戶口利息收入	2,341,621.22
Exchange Gain/(Loss)	匯率損益	(229,857.77)
		<u>2,395,438.95</u>
<b>15. <u>OPERATING EXPENDITURE</u></b>	<b>15. 恆常支出</b>	
Audit Fee	核數費	17,000.00
Bank Charges	銀行手續費	1,330.00
Cleaning Expenses	清潔費	35,987.30
Computer Running Expenses	電腦用品開支	34,974.00
Custodian Trustee Fee	保管信託人費	14,134.26
Electricity and Water	電費及水費	104,516.00
Entertainment	應酬費	14,521.60
Insurance	保險費	74,696.17
Local Travelling and Transportation	本地交通費及運輸費	44,497.90
MPF Contribution	強積金供款	42,294.00
Office Equipment acquired	辦公室設備	134,494.20
Printing and Stationery	文具印刷費	22,742.90
Rent & Rates	地稅及差餉	17,859.24
Repairs and Maintenance	維修保養費	119,396.90
Salaries	薪金	869,796.00
Security Expenses	保安支出	347,467.30
Staff Welfare Expenses	員工福利費	8,822.10
Stamps and Postage	郵費	1,168.20
Sundry Expenses	雜支	30,286.90
Telephone Charges	電話費	12,516.70
Buddhist Program Expenses	法事支出	414,779.40
Promotion Expenses	宣傳費用	125,360.80
Legal Fee	律師費	50,390.50
		<u>2,539,032.37</u>