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## 財務報告



### 會計師查核報告

(109)財審報字第 19002883 號

中華民國期貨業商業同業公會 公鑒：

#### 查核意見

中華民國期貨業商業同業公會民國 108 年及 107 年 12 月 31 日之資產負債表及財產清冊，暨民國 108 年及 107 年 1 月 1 日至 12 月 31 日之收支決算表、現金出納表及基金收支表，以及會計報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開會計報告在所有重大方面係依照內政部頒布之「工商團體財務處理辦法」暨企業會計準則公報及其解釋編製，足以允當表達中華民國期貨業商業同業公會民國 108 年及 107 年 12 月 31 日之財務狀況，暨民國 108 年及 107 年 1 月 1 日至 12 月 31 日之收支情形。

#### 查核意見之基礎

本會計師係依照「會計師查核簽證財務報表規則」及中華民國一般公認審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核會計報告責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依中華民國會計師職業道德規範，與中華民國期貨業商業同業公會保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

#### 管理階層對會計報告之責任

管理階層之責任係依照內政部頒布之「工商團體財務處理辦法」暨企業會計準則公報及其解釋編製允當表達之會計報告，且維持與會計報告編製有關之必要內部控制，以確保會計報告未存有導因於舞弊或錯誤之重大不實表達。

於編製會計報告時，管理階層之責任亦包括評估中華民國期貨業商業同業公會繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算中華民國期貨業商業同業公會或停止營業，或除清算或停業外別無實際可行之其他方案。

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### 會計師查核會計報告之責任

本會計師查核會計報告之目的，係對會計報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照中華民國一般公認審計準則執行之查核工作無法保證必能偵出會計報告存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響會計報告使用者所作之經濟決策，則被認為具有重大性。

本會計師依照中華民國一般公認審計準則查核時，運用專業判斷並保持專業上之懷疑。本會計師亦執行下列工作：

1. 辨認並評估會計報告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對中華民國期貨業商業同業公會內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使中華民國期貨業商業同業公會繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒會計報告使用者注意會計報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致中華民國期貨業商業同業公會不再具有繼續經營之能力。
5. 評估會計報告（包括相關附註）之整體表達、結構及內容，以及會計報告是否允當表達相關交易及事件。

資誠聯合會計師事務所

會計師

李香吟



中華民國 109 年 2 月 21 日

## REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To the Board of Directors of CHINESE NATIONAL FUTURES ASSOCIATION

***Opinion***

We have audited the accompanying balance sheets and property lists of CHINESE NATIONAL FUTURES ASSOCIATION (the “Association”) as at December 31, 2019 and 2018, and the related statements of activities, income and disbursements of cash and fund for the years then ended, and notes to the accounting reports, including a summary of significant accounting policies.

In our opinion, the accompanying accounting reports present fairly, in all material respects, the financial position of the Association as at December 31, 2019 and 2018, and the results of its operations and disbursements of cash and fund for the years then ended in accordance with “Regulations of Financial Treatment of Industrial and Commercial Groups” promulgated by Ministry of the Interior and Enterprise Accounting Standards and its interpretations.

***Basis for opinion***

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (ROC GAAS). 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 Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical 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.

***Responsibilities of management for the accounting reports***

Management is responsible for the preparation and fair presentation of the accounting reports in accordance with “Regulations of Financial Treatment of Industrial and Commercial Groups” promulgated by Ministry of the Interior and Enterprise Accounting Standards and its interpretations, and for such internal control as management determines is necessary to enable the preparation of accounting reports that are free from material misstatement, whether due to fraud or error.

In preparing the accounting reports, management is 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the accounting reports***

Our objectives are to obtain reasonable assurance about whether the accounting reports 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ROC GAAS 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 accounting reports.

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

1. Identify and assess the risks of material misstatement of the accounting reports, 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.
2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's 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 accounting reports 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.

5. Evaluate the overall presentation, structure and content of the accounting reports, including the disclosures, and whether the accounting reports represent the underlying transactions and events in a manner that achieves fair presentation.

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Lee, Hsiu-Ling

For and on Behalf of PricewaterhouseCoopers, Taiwan

February 21, 2020

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The accompanying accounting reports are not intended to present the financial position and results of operations and disbursement of cash and fund of the Association in accordance with Regulations of Financial Treatment of Industrial and Commercial Groups in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such accounting reports may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying accounting reports and report of independent accountants are not intended for use by those who are not informed about Regulations of Financial Treatment of Industrial and Commercial Groups or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the accounting reports are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

## *Independent Auditor's Report*

To: Chinese National Futures Association

Feb. 21, 2020

**W**e have audited the balance sheet and assets list of the Chinese National Futures Association (CNFA) as of the end of 2019 as well as related statement of income, cash flow, and fund management for the year then ended. The CNFA is responsible for making all these financial statements about which we are responsible for expressing our opinions based on our audit.

We conduct our audits in accordance with generally accepted auditing standards in the Republic of China, which requires that we plan and perform the audit to obtain reasonable assurance about whether these financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material aspects, the financial position of the CNFA as of December 31, 2019 and the results of its operations and cash flows for the year then ended in conformity with the “Rules Governing Financial Management of Industrial and Commercial Associations” and generally accepted accounting principles in the Republic of China.

PricewaterhouseCoopers

Taipei, Taiwan, ROC



中華民國商業同業公會  
中華民國商業同業公會  
民國108年12月31日

	108年12月31日		107年12月31日		107年12月31日		107年12月31日		單位：新台幣元	
	金額	%	金額	%	金額	%	金額	%	金額	%
<b>資產</b>										
流動資產										
現金及銀行存款(附註五(一))	\$ 20,498,575	3	\$ 28,567,531	5			\$ 12,489,770	2	\$ 14,129,110	2
有價證券(附註五(二))	121,496,681	19	108,396,681	18			153,425	-	129,782	-
應收帳款(附註五(三))	2,631,146	-	3,134,448	-			94,771	-	22,571	-
預付款項	1,351,134	-	375,165	-						
其他流動資產	450,000	-	39,095	-						
流動資產合計	146,427,536	22	140,512,920	23			12,737,966	2	14,281,413	2
基金										
會務發展準備基金-專戶存款(附註五(四))	127,791,812	20	120,450,903	20						
退撫準備基金-專戶存款(附註五(五))	32,540,123	5	30,238,045	5			52,740,000	8	55,260,000	9
基金合計	160,331,935	25	150,688,948	25			65,477,966	10	69,541,413	11
固定資產(附註五(六))										
土地	133,989,345	22	133,989,345	22						
房屋及建築	107,770,320	17	107,770,320	17						
事務設備	18,234,873	3	18,087,873	3			134,711,812	21	126,970,903	21
雜項設備	3,539,262	1	3,539,262	1			34,858,149	6	32,273,156	5
辦公設備	2,095,030	-	2,095,030	-			265,628,830	42	265,481,830	43
固定資產合計	265,628,830	43	265,481,830	43			435,198,791	69	424,725,889	69
其他資產										
有價證券(附註五(七))	219,950	-	219,950	-			117,953,646	20	100,727,507	17
存出保證金	57,300	-	57,300	-			9,295,148	1	17,226,139	3
自律基金-專戶存款	55,260,000	10	55,260,000	9			127,248,794	21	117,953,646	20
其他資產合計	55,537,250	10	55,537,250	9			562,447,585	90	542,679,535	89
資產總計	\$ 627,925,551	100	\$ 612,220,948	100			\$ 627,925,551	100	\$ 612,220,948	100
<b>負債、基金及餘絀</b>										
流動負債										
應付款項(附註五(八))										
代收帳款										
暫收款										
流動負債合計										
基金及餘絀										
基金及餘絀										
累計餘絀										
本期餘絀										
餘絀合計										
基金及餘絀合計										
負債、基金及餘絀總計										



製表：



會計主管：



秘書長：



理事長：

後附會計報告附註為本會計報告之一部分，請併同參閱。

CHINESE NATIONAL FUTURES ASSOCIATION  
BALANCE SHEETS  
YEARS ENDED DECEMBER 31

	2019		2018		Notes	LIABILITIES, FUNDS AND SURPLUS		Notes	2019		2018	
	Amount	%	Amount	%		Amount	%		Amount	%	Amount	%
(Expressed in New Taiwan Dollars)												
<b>ASSETS</b>												
<b>Current Assets</b>							<b>Current Liabilities</b>					
Cash and bank deposit	\$ 20,498,575	3	\$ 28,567,531	5	5(1)	Accrued expenses	\$ 12,489,770	2	\$ 14,129,110	2	\$ 14,129,110	2
Securities	121,496,681	19	108,396,681	18	5(2)	Receipts under custody	153,425	-	129,732	-	129,732	-
Accounts receivable	2,631,146	-	3,134,448	-	5(3)	Temporary receipts	94,771	-	22,571	-	22,571	-
Prepayments	1,351,134	-	375,165	-		<b>Total current liabilities</b>	12,737,966	2	14,281,413	2	14,281,413	2
Other current assets	450,000	-	39,095	-								
<b>Total current assets</b>	146,427,536	22	140,512,920	23								
<b>Funds</b>												
Development fund at special bank account	127,791,812	20	120,450,903	20	5(4)	<b>Non-current Liabilities</b>						
Pension fund at special bank account	32,540,123	5	30,238,045	5	5(5)	Refundable deposits received	52,740,000	8	55,260,000	9	55,260,000	9
<b>Total funds</b>	160,331,935	25	150,688,948	25		<b>TOTAL LIABILITIES</b>	65,477,966	10	69,541,413	11	69,541,413	11
<b>Property, Plant and Equipment</b>												
Land	133,989,345	22	133,989,345	22	5(6)	<b>Funds And Accumulated Surplus</b>						
Buildings	107,770,320	17	107,770,320	17		Funds						
Machinery and equipment	18,234,873	3	18,087,873	3		Development fund	134,711,812	21	126,970,903	21	126,970,903	21
Miscellaneous property, plant, and equipment	3,539,262	1	3,539,262	1		Pension fund	34,858,149	6	32,273,156	5	32,273,156	5
Office equipment	2,095,030	-	2,095,030	-		Fixed assets fund	265,628,830	42	265,481,830	43	265,481,830	43
<b>Total property, plant and equipment</b>	265,628,830	43	265,481,830	43		<b>Total funds</b>	435,198,791	69	424,725,889	69	424,725,889	69
<b>Other Assets</b>												
Securities	219,950	-	219,950	-	5(7)	Surplus						
Refundable deposits	57,300	-	57,300	-		Accumulated surplus	117,953,646	20	100,727,507	17	100,727,507	17
Self-discipline fund at special bank account	55,260,000	10	55,260,000	9		Surplus for the year	9,295,148	1	17,226,139	3	17,226,139	3
<b>Total other assets</b>	55,537,250	10	55,537,250	9		<b>Total surplus</b>	127,248,794	21	117,953,646	20	117,953,646	20
<b>TOTAL ASSETS</b>	\$ 627,925,551	100	\$ 612,220,948	100		<b>TOTAL FUNDS AND SURPLUS</b>	562,447,585	90	542,679,535	89	542,679,535	89
						<b>TOTAL LIABILITIES, FUNDS AND SURPLUS</b>	\$ 627,925,551	100	\$ 612,220,948	100	\$ 612,220,948	100

The accompanying notes are an integral part of these financial statements.



中華民國國貨業商業同業公會

收支決算表

民國108年1月1日至12月31日

單位：新台幣元

科 目	決算數	預算數	決算與預算比較數		說明
			增 加	減 少	
<b>經費收入</b>					
常年會費收入	\$ 1,441,200	\$ 1,753,000	\$ -	(\$ 311,800)	
業務費收入(附註五(十))	92,953,357	155,990,000	-	( 63,036,643)	註1
利息收入	1,350,392	1,286,000	64,392	-	
會員服務收入	13,424,077	13,971,000	-	( 546,923)	
其他收入	137,216	-	137,216	-	
收入合計	<u>109,306,242</u>	<u>173,000,000</u>	<u>201,608</u>	<u>( 63,895,366)</u>	
<b>經費支出</b>					
人事費	35,458,204	36,776,000	-	( 1,317,796)	註2
辦公費	7,255,555	8,310,000	-	( 1,054,445)	註3
業務費	40,164,382	102,717,000	-	( 62,552,618)	註4
購置費	1,323,494	3,727,000	-	( 2,403,506)	註5
團體會費	2,590,000	1,570,000	1,020,000	-	註6
什項支出	2,503,454	5,520,000	-	( 3,016,546)	註7
預備金	-	3,460,000	-	( 3,460,000)	註8
基金提存(附註五(十一))	<u>10,716,005</u>	<u>10,920,000</u>	<u>-</u>	<u>( 203,995)</u>	
支出合計	<u>100,011,094</u>	<u>173,000,000</u>	<u>1,020,000</u>	<u>( 74,008,906)</u>	
本期餘絀(稅前)	9,295,148	-	9,295,148	-	
所得稅費用(附註五(九))	-	-	-	-	
本期餘絀(稅後)	<u>\$ 9,295,148</u>	<u>\$ -</u>	<u>\$ 9,295,148</u>	<u>\$ -</u>	

後附會計報告附註為本會計報告之一部分，請併同參閱。

註1：業務費收入減少，主係經理監事聯席會議，自本期9月起依結餘情況調整折扣數。

註2：人事費減少，主係本期有員工離職。

註3：辦公費減少，主係因樽節辦公費用支出所致。

註4：業務費減少，主係因預估之業務推廣活動未全數執行所致。

註5：購置費減少，主係本期預計購置之資訊設備並未購所致。

註6：團體會費增加，主係本期入會金融法制暨犯罪防制中心及金融治理與法律遵循協會。

註7：什項支出減少，主係因本期預估之社會服務費未全數執行所致。

註8：預備金減少，主係本期無特殊狀況動支。

理事長：



秘書長：



會計主管：



製表：



**FINAL STATEMENTS OF INCOME AND EXPENDITURE  
FOR THE YEARS ENDED DECEMBER 31**

(Expressed in New Taiwan Dollars)

	Notes	Actual Amount	Estimated Amount	Difference between actual and estimated amounts		Remarks
				Increase	Decrease	
<b>Income</b>						
Annual membership fees		\$ 1,441,200	1,753,000	\$ -	(\$ 311,800)	
Business promotion fees	5(10)	92,953,357	155,990,000	-	( 63,036,643)	Note1
Interest income		1,350,392	1,286,000	64,392	-	
Membership service fees		13,424,077	13,971,000	-	( 546,923)	
Miscellaneous income		137,216	-	137,216	-	
<b>Total income</b>		<u>109,306,242</u>	<u>173,000,000</u>	<u>201,608</u>	<u>( 63,895,366)</u>	
<b>Expenditure</b>						
Personnel expense		35,458,204	36,776,000	-	( 1,317,796)	Note2
Administration expense		7,255,555	8,310,000	-	( 1,054,445)	Note3
Business expense		40,164,382	102,717,000	-	( 62,552,618)	Note4
Procurement expense		1,323,494	3,727,000	-	( 2,403,506)	Note5
Association activity fee		2,590,000	1,570,000	1,020,000	-	Note6
Miscellaneous items		2,503,454	5,520,000	-	( 3,016,546)	Note7
Reserve cash		-	3,460,000	-	( 3,460,000)	Note8
Fund withdrawing	5(11)	10,716,005	10,920,000	-	( 203,995)	
<b>Total expenditure</b>		<u>100,011,094</u>	<u>173,000,000</u>	<u>1,020,000</u>	<u>( 74,008,906)</u>	
<b>Surplus before income tax</b>		9,295,148	-	9,295,148	-	
Income tax	5(9)	-	-	-	-	
<b>Surplus for the year</b>		<u>\$ 9,295,148</u>	<u>\$ -</u>	<u>\$ 9,295,148</u>	<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements.

- 1 : Income of business fees decreased due to the new policy approved at the meeting of board members and supervisors, under which discount would be adjusted along with the balance, starting from September 2019.
- 2 : The personnel expense decreased primarily due to the employee's resignation.
- 3 : Administration fee decreased mainly due to the cut in budget.
- 4 : Business activity fees decreased because the proposed business promotion activities haven't been completely implemented in 2019.
- 5 : Procurement expenditure decreased because the website have not been completed.
- 6 : The increase in association activity fee mainly results from the recent entrance of the association in the "Institute of Financial Law and Crime Prevention" and "Financial Governance and Legal Compliance Institute".
- 7 : Miscellaneous expenses decreased primarily because the social service budget has not been fully used.
- 8 : Reserve cash decreased because there were no special conditions for extra expenditure.