



會計師查核報告

(110)財審報字第 20003435 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 109 年及 108 年 12 月 31 日之資產負債表及財產清冊，暨民國 109 年及 108 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 109 年及 108 年 12 月 31 日之財務狀況，暨民國 109 年及 108 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 1 1 0 年 2 月 2 6 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, 2020 and 2019, 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, 2020 and 2019, 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.

Lee, Hsiu-Ling

For and on Behalf of PricewaterhouseCoopers, Taiwan

February 26, 2021

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. 26, 2021

We have audited the balance sheet and assets list of the Chinese National Futures Association (CNFA) as of the end of 2020 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, 2020 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



中華民國期貨商業同業公會
 中華民國108年12月31日

資產	109年12月31日		108年12月31日		負債、基金及餘絀		109年12月31日		108年12月31日	
	金額	%	金額	%	金額	%	金額	%	金額	%
流動資產										
現金及銀行存款(附註五(一))	\$ 41,151,960	6	\$ 20,498,575	3	應付款項(附註五(八))	2	\$ 12,049,413	2	\$ 12,489,770	2
有價證券(附註五(二))	121,496,681	19	121,496,681	19	代收帳款	-	155,362	-	153,425	-
應收帳款(附註五(三))	4,043,850	1	2,631,146	-	暫收款	-	154,571	-	94,771	-
預付款項	320,765	-	1,351,134	-	流動負債合計	2	12,359,346	2	12,737,966	2
其他流動資產	-	-	450,000	-						
流動資產合計	167,013,256	26	146,427,536	22						
基金										
會務發展準備基金—專戶存款(附註五(四))	135,426,822	21	127,791,812	20	其他負債	8	51,120,000	8	52,740,000	8
退撫準備基金—專戶存款(附註五(五))	35,095,277	5	32,540,123	5	存入保證金—自律基金	10	63,479,346	10	65,477,966	10
基金合計	170,522,099	26	160,331,935	25	負債總額					
固定資產(附註五(六))										
土地	133,989,345	20	133,989,345	22	基金及餘絀					
房屋及建築	107,770,320	17	107,770,320	17	基金					
事務設備	15,488,984	2	18,234,873	3	會務發展準備基金	22	142,026,822	22	134,711,812	21
雜項設備	3,773,762	1	3,539,262	1	退撫準備基金	6	37,813,216	6	34,858,149	6
辦公設備	2,095,030	-	2,095,030	-	資產基金	40	263,117,441	40	265,628,830	42
固定資產合計	263,117,441	40	265,628,830	43	基金合計	68	442,957,479	68	435,198,791	69
其他資產					總計					
有價證券(附註五(七))	219,950	-	219,950	-	累計餘絀	19	127,248,794	19	117,953,646	20
存出保證金	57,300	-	57,300	-	本期餘絀	3	19,984,427	3	9,295,148	1
自律基金—專戶存款	52,740,000	8	55,260,000	10	餘絀合計	22	147,233,221	22	127,248,794	21
其他資產合計	53,017,250	8	55,537,250	10	基金及餘絀合計	90	590,190,700	90	562,447,585	90
資產總計	\$ 653,670,046	100	\$ 627,925,551	100	負債、基金及餘絀總計	100	\$ 653,670,046	100	\$ 627,925,551	100

後附會計報告附註為本會計報告之一部分，請併同參閱。

製表：

會計主管：

秘書長：

理事長：



**CHINESE NATIONAL FUTURES ASSOCIATION
BALANCE SHEETS
YEARS ENDED DECEMBER 31**

	2020		2019		2020		2019	
	Amount	%	Amount	%	Amount	%	Amount	%
					(Expressed in New Taiwan Dollars)			
ASSETS								
Current Assets								
Cash and bank deposit (notes(1))	\$ 41,151,960	6	\$ 20,498,575	3	\$ 12,049,413	2	\$ 12,489,770	2
Securities (notes(2))	121,496,681	19	121,496,681	19	155,362	-	153,425	-
Accounts receivable (notes(3))	4,043,850	1	2,631,146	-	154,571	-	94,771	-
Prepayments	320,765	-	1,351,134	-	12,359,346	2	12,737,966	2
Other current assets	-	-	450,000	-	-	-	-	-
Total current assets	<u>167,013,256</u>	<u>26</u>	<u>146,427,536</u>	<u>22</u>				
Funds								
Development fund at special bank account (notes(4))	135,426,822	21	127,791,812	20	51,120,000	8	52,740,000	8
Pension fund at special bank account (notes(5))	35,095,277	5	32,540,123	5	63,479,346	10	65,477,966	10
Total funds	<u>170,522,099</u>	<u>26</u>	<u>160,331,935</u>	<u>25</u>				
Property, Plant and Equipment (notes(6))								
Land	133,989,345	20	133,989,345	22	142,026,822	22	134,711,812	21
Buildings	107,770,320	17	107,770,320	17	37,813,216	6	34,858,149	6
Machinery and equipment	15,488,984	2	18,234,873	3	263,117,441	40	265,628,830	42
Miscellaneous property, plant, and equipment	3,773,762	1	3,539,262	1	442,957,479	68	435,198,791	69
Office equipment	2,095,030	-	2,095,030	-	-	-	-	-
Total property, plant and equipment	<u>263,117,441</u>	<u>40</u>	<u>265,628,830</u>	<u>43</u>				
Other Assets								
Securities (notes(7))	219,950	-	219,950	-	127,248,794	19	117,953,646	20
Refundable deposits	57,300	-	57,300	-	19,884,427	3	9,295,148	1
Self-discipline fund at special bank account	52,740,000	8	55,260,000	10	147,233,221	22	127,248,794	21
Total other assets	<u>53,017,250</u>	<u>8</u>	<u>55,537,250</u>	<u>10</u>	<u>590,190,700</u>	<u>90</u>	<u>562,447,585</u>	<u>90</u>
TOTAL ASSETS	<u>\$ 653,670,046</u>	<u>100</u>	<u>\$ 627,925,551</u>	<u>100</u>	<u>\$ 653,670,046</u>	<u>100</u>	<u>\$ 627,925,551</u>	<u>100</u>
LIABILITIES, FUNDS AND SURPLUS								
Current Liabilities								
Accrued expenses (notes(8))	-	-	-	-	-	-	-	-
Receipts under custody	-	-	-	-	-	-	-	-
Temporary receipts	-	-	-	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>-</u>				
Non-current Liabilities								
Refundable deposits received	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>-</u>				
Funds And Accumulated Surplus								
Development fund	142,026,822	22	134,711,812	21	127,248,794	19	117,953,646	20
Pension fund	37,813,216	6	34,858,149	6	19,884,427	3	9,295,148	1
Fixed assets fund	263,117,441	40	265,628,830	42	147,233,221	22	127,248,794	21
Total funds	<u>442,957,479</u>	<u>68</u>	<u>435,198,791</u>	<u>68</u>	<u>590,190,700</u>	<u>90</u>	<u>562,447,585</u>	<u>90</u>
TOTAL LIABILITIES, FUNDS AND SURPLUS	<u>\$ 653,670,046</u>	<u>100</u>	<u>\$ 627,925,551</u>	<u>100</u>	<u>\$ 653,670,046</u>	<u>100</u>	<u>\$ 627,925,551</u>	<u>100</u>

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

中華民國期貨業商業同業公會



民國109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	
經費收入					
常年會費收入	\$ 1,580,000	\$ 1,575,000	\$ 5,000	\$ -	
業務費收入(附註五(十))	103,590,194	146,991,000	-	(43,400,806)	註1
利息收入	1,278,386	1,300,000	-	(21,614)	
會員服務收入	14,633,214	15,134,000	-	(500,786)	註2
其他收入	48,960	-	48,960	-	
收入合計	121,130,754	165,000,000	53,960	(43,923,206)	
經費支出					
人事費	37,751,544	39,476,000	-	(1,724,456)	註3
辦公費	6,812,771	8,157,000	-	(1,344,229)	註4
業務費	38,337,270	94,013,000	-	(55,675,730)	註5
購置費	1,962,811	1,900,000	62,811	-	
團體會費	3,044,000	2,094,000	950,000	-	註6
什項支出	2,570,357	5,360,000	-	(2,789,643)	註7
預備金	-	3,300,000	-	(3,300,000)	註8
基金提存(附註五(十一))	10,667,574	10,700,000	-	(32,426)	
支出合計	101,146,327	165,000,000	1,012,811	(64,866,484)	
本期餘絀(稅前)	19,984,427	-	19,984,427	-	
所得稅費用(附註五(九))	-	-	-	-	
本期餘絀(稅後)	\$ 19,984,427	\$ -	\$ 19,984,427	\$ -	

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7月起依結餘情況調整折扣數。

註2：會員服務收入減少，主係本年度在職訓練課程班次較預期減少。

註3：人事費減少，主係人員異動尚未補足，致決算數較預算數低。

註4：辦公費減少，主係因樽節辦公費用支出所致。

註5：業務費減少，主係預估之業務推廣活動未全數執行所致。

註6：團體會費增加，主係本期繳納金融法制暨犯罪防制中心入會費所致。

註7：什項支出減少，主係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：



CHINESE NATIONAL FUTURES ASSOCIATION
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	
Income						
Annual membership fees		\$ 1,580,000	\$ 1,575,000	\$ 5,000	\$ -	
Business promotion fees	5(10)	103,590,194	146,991,000	-	(43,400,806)	Note1
Interest income		1,278,386	1,300,000	-	(21,614)	
Membership service fees		14,633,214	15,134,000	-	(500,786)	Note2
Miscellaneous income		48,960	-	48,960	-	
Total income		<u>121,130,754</u>	<u>165,000,000</u>	<u>53,960</u>	<u>(43,923,206)</u>	
Expenditure						
Personnel expense		37,751,544	39,476,000	-	(1,724,456)	Note3
Administration expense		6,812,771	8,157,000	-	(1,344,229)	Note4
Business expense		38,337,270	94,013,000	-	(55,675,730)	Note5
Procurement expense		1,962,811	1,900,000	62,811	-	
Association activity fee		3,044,000	2,094,000	950,000	-	Note6
Miscellaneous items		2,570,357	5,360,000	-	(2,789,643)	Note7
Reserve cash		-	3,300,000	-	(3,300,000)	Note8
Fund withdrawing	5(11)	10,667,574	10,700,000	-	(32,426)	
Total expenditure		<u>101,146,327</u>	<u>165,000,000</u>	<u>1,012,811</u>	<u>(64,866,484)</u>	
Surplus before income tax		19,984,427	-	19,984,427	-	
Income tax	5(9)	-	-	-	-	
Surplus for the year		<u>\$ 19,984,427</u>	<u>\$ -</u>	<u>\$ 19,984,427</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 July 2020.
- 2 : The Membership service fees decreased primarily because on-the-job training courses are lower than expected.
- 3 : The personnel expense decreased primarily because workforce vacancies have not been full in.
- 4 : Administration fee decreased mainly due to the cut in budget.
- 5 : Business activity fees decreased because the proposed business promotion activities haven't been completely implemented in 2020.
- 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".
- 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.