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財務報告

Financial
Report



會計師查核報告

(113)財審報字第 23003396 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 112 年及 111 年 12 月 31 日之資產負債表及財產清冊，暨民國 112 年及 111 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 112 年及 111 年 12 月 31 日之財務狀況，暨民國 112 年及 111 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會計報告規則及中華民國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之責任段進一步說明。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。

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審計準則查核時，運用專業判斷及專業懷疑。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。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

資 誠 聯 合 會 計 師 事 務 所

會計師

李香吟



中 華 民 國 1 1 3 年 2 月 2 3 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, 2023 and 2022, 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, 2023 and 2022, 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.

The issues discussed by the governing body and the certified accountant covered all the items to be checked within the designated time frame as well as the major findings (including the significant internal auditing defects addressed during the checking procedure).

中華民國證券開發公司
董事長 吳佩君
民國112年12月31日

	112 年 12 月 31 日	111 年 12 月 31 日	負債、基金及餘絀	112 年 12 月 31 日	111 年 12 月 31 日
資產	金額	金額	金額	金額	%
流動資產					
現金及銀行存款(附註五(一))	\$ 44,528,229	\$ 41,226,966	應付款項(附註五(八))	\$ 12,202,671	2
有價證券(附註五(二))	147,796,681	147,796,681	代收款	371,437	-
應收帳款(附註五(三))	588,607	1,185,346	暫收款	91,600	-
預付款項	549,791	665,200	流動負債合計	12,665,708	2
流動資產合計	193,463,308	190,874,193		16,309,282	2
基金					
會務發展準備基金—專戶存款(附註五(四))	159,523,509	150,303,764	其他負債		
退撫準備基金—專戶存款(附註五(五))	41,556,428	37,970,011	存入保證金—自律基金	48,420,000	7
基金合計	201,079,937	188,273,775	其他負債合計	48,420,000	7
固定資產(附註五(六))			負債合計	61,085,708	9
土地					
房屋及建築	133,989,345	133,989,345	基金及餘絀		
事務設備	107,770,320	107,770,320	基金		
雜項設備	21,294,330	18,898,974	會務發展準備基金	166,363,509	23
辦公設備	4,048,868	4,048,868	退撫準備基金	41,067,253	6
固定資產合計	2,076,030	2,076,030	資產基金	269,178,893	37
			基金合計	476,609,655	66
其他資產					
有價證券(附註五(七))	5,301,550	5,301,550	餘絀		
存出保證金	57,300	57,300	累計餘絀	169,570,728	24
自律基金—專戶存款	48,420,000	50,400,000	本期餘絀	10,234,897	1
其他資產合計	53,778,850	55,758,850	餘絀合計	179,805,625	25
資產總計	\$ 717,500,988	\$ 701,690,355	基金及餘絀合計	656,415,280	91
			負債、基金及餘絀總計	\$ 717,500,988	100

後附會計報告附註為本會計報告之一部分，請併同參閱。

陳君
董事長

吳桂茂
秘書長

吳桂茂
會計主管

林怡心
製表

CHINESE NATIONAL FUTURES ASSOCIATION
BALANCE SHEETS
YEARS ENDED DECEMBER 31

(Expressed in New Taiwan Dollars)												
ASSETS		2023		2022		LIABILITIES, FUNDS AND SURPLUS		Notes	2023		2022	
		Amount	%	Amount	%	Amount	%		Amount	%		
Current Assets						Current Liabilities						
Cash and bank deposit	5(1)	\$ 44,528,229	6	\$ 41,226,966	6	Accrued expenses	5(8)	\$ 12,202,671	2	\$ 15,797,235	2	
Securities	5(2)	147,796,681	20	147,796,681	21	Receipts under custody		371,437	-	389,247	-	
Accounts receivable	5(3)	588,607	-	1,185,346	-	Temporary receipts		91,600	-	122,800	-	
Prepayments		549,791	-	665,200	-	Total current liabilities		12,665,708	2	16,309,282	2	
Total current assets		193,463,308	26	190,874,193	27							
Funds						Non-current Liabilities						
Development fund at special bank account	5(4)	159,523,509	22	150,303,764	21	Refundable deposits received		48,420,000	7	50,400,000	7	
Pension fund at special bank account	5(5)	41,556,428	6	37,970,011	6	Total Non-current Liabilities		48,420,000	7	50,400,000	7	
Total funds		201,079,937	28	188,273,775	27	TOTAL LIABILITIES		61,085,708	9	66,709,282	9	
Property, Plant and Equipment						Funds And Accumulated Surplus						
Land		133,989,345	19	133,989,345	19	Funds		166,363,509	23	157,883,764	23	
Buildings		107,770,320	15	107,770,320	15	Development fund		41,067,253	6	41,043,044	6	
Machinery and equipment		21,294,330	3	18,898,974	3	Pension fund		269,178,893	37	266,783,537	38	
Miscellaneous property, plant, and equipment		4,048,868	1	4,048,868	1	Fixed assets fund		476,609,655	66	465,410,345	67	
Office equipment		2,076,030	-	2,076,030	-	Total funds						
Total property, plant and equipment		269,178,893	38	266,783,537	38							
Other Assets						Surplus						
Securities	5(7)	5,301,550	1	5,301,550	1	Accumulated surplus		169,570,728	24	159,063,376	23	
Refundable deposits		57,300	-	57,300	-	Surplus for the year		10,234,897	1	10,507,352	1	
Self-discipline fund at special bank account		48,420,000	7	50,400,000	7	Total surplus		179,805,625	25	169,570,728	24	
Total other assets		53,778,850	8	55,758,850	8	TOTAL FUNDS AND SURPLUS		656,415,280	91	634,981,073	91	
TOTAL ASSETS		\$ 717,500,988	100	\$ 701,690,355	100	TOTAL LIABILITIES, FUNDS AND SURPLUS		\$ 717,500,988	100	\$ 701,690,355	100	

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

中華民國期貨業商業同業公會

收支決算表

民國112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					
入會費收入	\$ 12,000	\$ 2,400	\$ 9,600	\$ -	
甲類常年會費收入	1,544,800	1,515,200	29,600	-	
乙類常年會費收入(附註五(十))	100,090,770	154,310,200	-	(54,219,430)	註1
利息收入	2,705,769	1,633,200	1,072,569	-	註2
會員服務收入	15,010,154	13,539,000	1,471,154	-	註3
其他收入	125,949	-	125,949	-	
收入合計	119,489,442	171,000,000	2,708,872	(54,219,430)	
經費支出					
人事費	40,975,179	44,318,000	-	(3,342,821)	註4
辦公費	6,773,640	8,266,000	-	(1,492,360)	註5
業務費	41,381,436	92,281,200	-	(50,899,764)	註6
購置費	2,461,706	2,200,000	261,706	-	
團體會費	1,574,000	1,574,000	-	-	
什項支出	5,066,124	7,520,000	-	(2,453,876)	註7
預備金	-	3,420,000	-	(3,420,000)	註8
會務發展準備基金(附註五(十一))	6,840,000	6,870,800	-	(30,800)	
退撫準備基金(附註五(十一))	4,182,460	4,550,000	-	(367,540)	
支出合計	109,254,545	171,000,000	261,706	(62,007,161)	
本期餘絀(稅前)	10,234,897	-	10,234,897	-	
所得稅費用(附註五(九))	-	-	-	-	
本期餘絀(稅後)	\$ 10,234,897	\$ -	\$ 10,234,897	\$ -	

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：乙類常年會費收入減少，主係經理監事聯席會決議，自本期9月起免收事業業務費。

註2：利息收入增加，主係因本年度定存利率上升所致。

註3：會員服務收入增加，主係本年度在職訓練課程班次較預期增加。

註4：人事費減少，主係因本年度員工人數減少所致。

註5：辦公費減少，主係因摺節辦公費用支出所致。

註6：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						
Entry fees		\$ 12,000	\$ 2,400	\$ 9,600	\$ -	
Annual membership fees		1,544,800	1,515,200	29,600	\$ -	
Business promotion fees	5(10)	100,090,770	154,310,200	-	(54,219,430)	Note1
Interest income		2,705,769	1,633,200	1,072,569	-	Note2
Membership service fees		15,010,154	13,539,000	1,471,154	-	Note3
Miscellaneous income		<u>125,949</u>	<u>-</u>	<u>125,949</u>	<u>-</u>	
Total income		<u>119,489,442</u>	<u>171,000,000</u>	<u>2,708,872</u>	<u>(54,219,430)</u>	
Expenditure						
Personnel expense		40,975,179	44,318,000	-	(3,342,821)	Note4
Administration expense		6,773,640	8,266,000	-	(1,492,360)	Note5
Business expense		41,381,436	92,281,200	-	(50,899,764)	Note6
Procurement expense		2,461,706	2,200,000	261,706	-	
Association activity fee		1,574,000	1,574,000	-	-	
Miscellaneous items		5,066,124	7,520,000	-	(2,453,876)	Note7
Reserve cash		-	3,420,000	-	(3,420,000)	Note8
Development fund	5(11)	6,840,000	6,870,800	-	(30,800)	
Pension fund	5(11)	<u>4,182,460</u>	<u>4,550,000</u>	<u>-</u>	<u>(367,540)</u>	
Total expenditure		<u>109,254,545</u>	<u>171,000,000</u>	<u>261,706</u>	<u>(62,007,161)</u>	
Surplus before income tax						
		10,234,897	-	10,234,897	-	
Income tax	5(9)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Surplus for the year		\$ 10,234,897	\$ -	\$ 10,234,897	\$ -	

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

1 : Due to the minutes of Broad meetings, the income of Business promotion fees was exempted from September 2023.

2 : Interest income increased due to the interest rate of increased.

3 : Membership service fees increased due to the number of class increased than estimated.

4 : The personnel expense decreased due to the number of employees decreased.

5 : Administration fee decreased mainly due to budget cut.

6 : Business activity fees decreased because the planned activities for business promotion had not been completely implemented in 2023.

7 : Miscellaneous expenses decreased primarily because the social service budget has not been fully used.

8 : Reserve cash decreased because there were no conditions for special purpose.