Thank you for your support.
We received a total of 7,374 gifts.
(Mar 2019 - Feb 2020)

Dedicated to benefactors, supporters and friends

www.giving.hku.hk/hkuf/2020.html
LEADING WITH COMPASSION & EXCELLENCE

Year 2020 is very special for all of us – for the first time the HKU Foundation’s Annual General Meeting could not be held face to face. This Annual Report of 2019/20 is therefore all the more important as we celebrate your generous gifts in the past year and their impacts at the University and beyond.

I applaud the magnanimous acts of yours when you, as individuals or corporations, rushed to give to various corners of the community, supporting the medics, boosting research, providing relief and aid to the needy sectors during these unusual times. Please know that your gifts made to HKU are particularly significant and share the pride when our professors and students are also at the forefront contributing their utmost.

Your gifts also coincided with two matching grants – the 8th Government Matching Grant as well as the Research Matching Grant Schemes – and the impacts are immediately multiplied. My Board of Directors and I would like to thank every benefactor, as each gift has opened a door to new opportunities for students and professors, for scholarship and research. You have enabled the University, the citadel of knowledge, to grow, advance and build a formidable tomorrow.

I would like to thank alumni and friends who donated to iGift, the fundraising initiative that conjured up wonderful moments at the University’s Main Building. The signature scarf, with the pattern of the tiles laid along the walkways of the century-old heritage building, reminds us how we have always weathered the storms and emerged stronger throughout history.

As always, the Foundation has maintained a prudent approach to its investments, and achieved a return of 3.8% for fiscal year 2018/19. Going into the financial year 2019/20, markets have experienced extreme volatility, driven by the COVID-19 pandemic and the collapse of oil prices. In view of the uncertainties, the Foundation will keep to its disciplined investment strategy as the crisis is expected to stay for quite some time and even into 2021.

The COVID-19 tsunami has posed unforeseeable challenges to us, but it has also united us in one goal – to make the world better. Now more than ever, The University of Hong Kong boldly leads with compassion, devotion and excellence. May I beseech you all, Foundation Members, to pledge your staunch support and stand with the University in these very trying times.

Let’s fight a good fight together.

Professor Rosie T T Young  
Chairperson
2020年，對所有人而言都是非常特殊的一年。香港大學基金的周年大會首次不能面對面地舉行。因此，這份2019/20年度報告特別有意義，它記錄了您在過去一年的捐贈，以及對大學內外的影響。

在危急關頭，您以個人或公司角色，對社會慷慨捐贈，支持醫務人員，援助社會弱勢群體和受疫情波及的社會階層。您對香港大學的貢獻尤其重要，當我們的教授和學生在前線盡最大的努力時，也有您的一份功勞。

您對港大的捐贈與兩項政府的補助金計劃配對影響力倍增。我和董事局要感謝每一位捐助者，因為每一筆捐款都為學生和教授提供了新機會，使大學這個知識的堡壘得以成長，共建美好明天。

我要感謝向iGift捐款的校友和朋友們，在大學本部大樓締造許多美好時刻，圍巾上繪製的標誌性地磚圖案，提醒著我們：在歷史長河中，我們是如何經受風雨，變得更加強大。
Global Dialogue with HKU Professors

EPIDEMIC CONTROL
Professor Gabriel M Luang
Dean of Medicine
Helen and Francis Zimmern Professor in Population Health
(Expert advisor to HKSAR Government)

Masks and other lessons from Asia
Professor Yuen Kwok-yung
Henry Fok Professor in Infectious Diseases
(Expert advisor to HKSAR Government)

Policy lessons from Asia
Professor Keiji Fukuda
Director of School of Public Health
(Expert advisor to HKSAR Government)

"Our voices are internationally recognised"

Professor Ian Holliday
Vice-President and Pro-Vice-Chancellor (Teaching and Learning)

Economic fallout of the COVID-19 pandemic
Professor Richard Wong
Provost and Deputy Vice-Chancellor
Philip Wong Kennedy Wong Professor in Political Economy

Why Hong Kong had no COVID-19 care home deaths
Professor Terry Lum
Head of Department of Social Work and Social Administration
Henry G Leong Professor in Social Work and Social Administration

Coping with isolation and loneliness
Professor Tatia Lai
May Professor in Neuropsychology

Global economy and anti-globalisation
Professor Hongbin Cai
Dean of Business and Economics

Dialogue with HKU Expert

Global Dialogue with HKU Professors

fightcovid19.hku.hk

COVID-19 and the FinTech transformation
Professor Douglas Arner
Kerry Holdings Professor in Law

GLOBAL ECONOMY AND ANTI-GLOBALISATION
Professor Zhiwu Chen
Director of Asia Global Institute
Victor and William Fung Professor in Economics

The economic risks and impacts of epidemics
Professor Zhishen Chen
Director of Asia Global Institute
Victor and William Fung Professor in Economics

THE ECONOMIC RISKS AND IMPACTS OF EPIDEMICS
Professor Terry Lum
Head of Department of Social Work and Social Administration
Henry G Leong Professor in Social Work and Social Administration

THE ECONOMIC FALLOUT OF THE COVID-19 PANDEMIC
Professor Richard Wong
Provost and Deputy Vice-Chancellor
Philip Wong Kennedy Wong Professor in Political Economy

HOW WE TEACH, LEARN AND STAY SAFE
Professor Ian Holliday
Vice-President and Pro-Vice-Chancellor (Teaching and Learning)

THE ECONOMIC FALLOUT OF THE COVID-19 PANDEMIC
Professor Richard Wong
Provost and Deputy Vice-Chancellor
Philip Wong Kennedy Wong Professor in Political Economy

THE ECONOMIC RISKS AND IMPACTS OF EPIDEMICS
Professor Zhishen Chen
Director of Asia Global Institute
Victor and William Fung Professor in Economics
As the world continues to navigate through one of the most disruptive periods in recorded history, I am reminded of the importance of community in extraordinary times such as this, and how we are better prepared to overcome humanity’s most daunting challenges by reaching out and working together for the greater good.

Leading the charge in the global battle against COVID-19, our professors and investigators from different disciplines have given generously of their time. Our medical experts are serving as expert advisors to the Government on public health policies, and have devoted their total attention on developing preparedness and response strategies. We were the first to publish in The Lancet the person-to-person transmission of the novel coronavirus, alerting the world to the imminent threat of a wider outbreak. Scientists here produced rapid nucleic acid amplification tests that are now being used in laboratories in more than 70 countries and regions to detect COVID-19 early. Through a dedicated online platform, the FightCOVID19.hku.hk website, we are sharing the lessons learnt from Asia with the global community – from containment measures to face masks, from mental health to online learning, from social distancing to coping with loneliness and fear.

Over the past few months, I have been meeting with faculty deans, professors, hall wardens and administrative heads to build consensus on a wide range of issues. I have also been communicating with off-site students to keep abreast of their needs. These efforts to remain connected and find common ground despite our different views are vital as we help students through quarantine and new modes of learning. I am deeply appreciative of the dedication and commitment shown by the HKU family to ensure the continuity of essential services and to maintain a clean and safe campus environment. Not surprisingly, this profound and generous spirit of togetherness has also been extended beyond University walls.

I cannot overstate how very proud I am of our HKU community for reaching out to society’s less fortunate, organising buddy programmes to support underprivileged DSE students, and distributing face masks to others in need. Our students are also actively taking part in LoveHKLoveU, a University campaign that shares expert medical knowledge with the public, and also provides material resources and counselling support for those impacted by the outbreak. The pandemic will no doubt leave an indelible mark on university campuses worldwide, but the creative innovations and technological platforms that we have put into place will serve us well moving forward and prepare us for better days ahead.

In spite of the challenges, we are moving forward with our plans to enhance campus infrastructure with the Tech Landmark, the medical infrastructure expansion, the Institute for Advanced Dentistry as well as new student residences. We will continue to nurture young talents and recruit top researchers who are so vital to our success. We will build impactful connections, with the community, private industries, and peer institutions to innovate and seek novel solutions to humanity’s greatest challenges. This is a defining moment for us, and with the support of our donors, the obstacles we face today can be transformed into generational opportunities to re-imagine the role of the University in the post-pandemic world, and bring forth a paradigm shift in educating the custodians of our future.

May I take this opportunity to thank Chairperson Professor Rosie Young, Deputy Chairmen Dr Colin Lam, Professor C F Lee, Dr Patrick Poon as well as the Board of Directors for your leadership and guidance. Dear Foundation Members, your philanthropic gifts are making an impact. As we continue to navigate a world beyond COVID-19, I will continue to count on your support and trust, advice and wise counsel.

Professor Xiang Zhang
President and Vice-Chancellor
新冠肺炎大流行顛覆了世界。在此非常時期，我們必須攜手並肩應對這場災難的嚴峻挑戰。全球防疫戰爭中，港大教授和專家率先行動，日以繼夜全力投入抗疫。醫學院三位學者擔任專家顧問，因應疫情急速變化為政府的公共衛生決策及防疫措施建言；港大學生在《刺針》雜誌發表了首份證明新型冠狀病毒人傳人的研究，向全世界發出了警示；港大科|
HKU will launch a groundbreaking initiative to advance our resources for cutting-edge research and entrepreneurship. Our vision is to use the power of world-class innovation and technology to improve humanity.

**TECH LANDMARK**

HEADQUARTERS OF INNOTECH

The Tech Landmark, a complex of four towers, will be the next major development at the University.

After its establishment in 1911 on the historic Main Campus with the iconic Main Building, the University grew vastly to include all 10 faculties: Architecture, Arts, Business & Economics, Dentistry, Education, Engineering, Law, Medicine, Science, and Social Sciences.

In 2011, the Centennial Campus was completed to serve as the homes of the Faculties of Arts, Law, and Social Sciences. It also houses the Lee Shau Kee Lecture Centre, which includes the 1,000-seat Grand Hall, and the Chi Wah Learning Commons, a state-of-the-art collaborative student learning space.

Now the Tech Landmark, planned for 2024, will mark HKU’s new horizons as it enters its second century. The Tech Landmark will house 10 institutes serving as national platforms with global impact. The Lee Shau Kee Institute of the Mind was the first to be announced.

Growing the Talent Hub

Going forward, we shall work to nurture our talents and recruit top researchers from all over the world. Our goal is to add 50 new Endowed Professorships, and enhance a scheme that honours and supports eminent academics. A total of 118 Endowed Professorships have been established since 2005.

Three new schemes have been created, with plans for 100 recipients each.

- **Outstanding Young Professorships (OYP)** will be for rising talents at the Associate Professor and Assistant Professor levels.
- **Presidential Postdoctoral Fellowships** will host the world’s finest post-doctoral talents to undertake frontier research.
- **The Presidential PhD Scholarship** scheme will support students with great potential to excel in their research fields.

**“InnoTech and Humanity will redefine the world”**

Visit innotech.hku.hk
GIFTS & IMPACTS

The University of Hong Kong – Standard Chartered Hong Kong 150th Anniversary Community Foundation FinTech Academy
香港大學 – 渣打香港150週年慈善基金金融科技學院

A bequest from Ms Mok Sau-King for university development and Libraries
莫秀琼女士的遺贈支持大學發展及圖書館

The 12th Inauguration of Endowed Professorships (March 2019)
第十二屆明德教授席就職典禮（2019年3月）

Daniel C K Yu Professorship in Breast Cancer Research
於崇光基金教授席（乳腺癌研究）

The HKU Medical Foundation David Todd Memorial Enrichment Scholarships
永兆顯醫療基金達安輝紀念醫學拓展獎學金

Madam Chin Lan-Hong for advancing medical education and healthcare in Hong Kong
秦蘭鳳女士捐贈支持香港醫學教育及醫療服務發展

Tam Wing Fan Innovation Wing Two
譚榮芬翼科翼二期
“Tony Shum Education Fund” for education and development of students in the Department of Civil Engineering

“承傳與探索—田家炳中國文化體驗學習計劃”

Mako Robotic System for Robotic Arm Assisted Joint Replacement Surgery supported by Tam Shiu Charitable Foundation

Li Dak Sum Yip Yio Chiu Kenneth Li Scholarship Presentation Ceremony

Partnership between Swire and HKU: 100 Years of the Taikoo Professorship

Launch of “UK Friends of HKU” to facilitate donations from the UK

4,301 iGifters
East Africa Wildlife Eco-Tour – HKU Foundation Members and student eco-leaders visited Kenya in July 2019. The eco-tour was led by Dr Billy Hau of the School of Biological Sciences (jointly presented by the Faculty of Science in celebration of its Oak Anniversary).  

東非野生考察團 – 港大基金會員與學生生態領袖於2019年7月遠赴東非肯亞，是次生態遊由生物科學學院侯智恒博士策劃及帶領，港大基金與理學院共同呈獻，為學院八十周年慶祝活動。

Musical Soirée under the Dome – in celebration of the 100th Anniversary of Hung Hing Ying Building  

與音樂系合辦「孔慶熒樓一百周年紀念音樂沙龍」

Fireside Wednesday  

星期三開爐  

An online series for the HKU Family (alumni, students, staff and friends) to connect with each other for partnership, passion and paths. The 10 episodes cover tourism, retail, culture, social, NGOs, freelancing (slash), education, technology…  

港大線上節目系列 – 连繫校友、學生、職員及友好，分享經驗，發掘新拍擋。十集內容涵蓋旅遊業、零售、社會、自由工作者、教育、科技…
The University's total income comprises Government subventions, tuition, programme and other fees, interest and investment returns, auxiliary services and donations. The Government remains the primary funding source for the University while community donations are critical in advancing HKU in areas of strategic importance and in moving beyond local boundaries.

Major donations (HK$1 million or above) received from March 1, 2019 to February 29, 2020 in support of faculties and units.

### Highlights of major donations 2019/20

<table>
<thead>
<tr>
<th>Faculties/Units Benefited</th>
<th>Areas of Designation</th>
<th>Donors</th>
</tr>
</thead>
</table>
| Institute of the Mind    | Research on microbiology and infectious diseases | Mr Michael Tong Seak-Kan
| Department of Computer Science | Research on microbiology and infectious diseases | Mr Bryan Lin & Ms Jiaohua Su
| Li Ka Shing Faculty of Medicine | Research on microbiology and infectious diseases | Mr Edward Tam Wing Fan & Mrs Mary Tam Mei-Yin
| Department of Microbiology | Research on respiratory viral infections | Madam Chin Lan-Hong
| Department of Clinical Oncology and Department of Surgery | Recruitment, retention and development of talents | The Shaw Foundation Hong Kong Ltd
| Department of Microbiology | Research on respiratory viral infections | Respiratory Virus Research Foundation Ltd
| Li Ka Shing Faculty of Medicine | Advancing medical education and healthcare in Hong Kong | Mrs Lee Fung Kung-Wah
| Department of Paediatrics and Adolescent Medicine | Research on Paediatric Oncology and Transplant | Dr Natalie Chan Man-Se
| Centre of Buddhist Studies | Buddhist Chaplaincy and Counselling Research and Knowledge Exchange Project | Mrs Lee Fung Kung-Wah
| Department of Medicine | "The Use of MG in combination with Rituximab vs Rituximab as the first line treatment of pemphigus" | Chau Ho Shuen Foundation Ltd
| School of Humanities | Faith and Global Engagement | Dr Natalie Chan Man-Se

The above figures are based on donations received from July 2018 to June 2019.
### GIFTS & IMPACTS

#### Donors

<table>
<thead>
<tr>
<th>Faculties/Units Benefited</th>
<th>Areas of Designation</th>
<th>Donors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Civil Engineering</td>
<td>Tony Shum Education Fund</td>
<td>Ir Anthony Shum Chan-Kin</td>
</tr>
<tr>
<td>Jao Tsung-I Petite Ecole</td>
<td>Development of the Ecole</td>
<td>Jao Tsung-I Petite Ecole Fan Club</td>
</tr>
<tr>
<td>Department of Surgery</td>
<td>Daniel C. K. Yu Professorship in Breast Cancer Research</td>
<td>Dr Matthew C. K. Yu &amp; Mrs M. C. K. Yu</td>
</tr>
<tr>
<td>Department of Medicine</td>
<td>Renal Research Infrastructure and Facilities; Stroke &amp; Dementia Research</td>
<td>Prof Edmund Tam Wing-Fan &amp; Prof Mrs May Tam Mak Mei Yin</td>
</tr>
<tr>
<td>Faculty of Science</td>
<td>Norman and Cecilia Yip Professorship in Bioorganic Chemistry</td>
<td>Prof Norman and Mrs Cecilia Yip</td>
</tr>
<tr>
<td>School of Humanities</td>
<td>James Chen and Yuan-Han Chan Professorship in Music</td>
<td>Prof James Chen and Proftracted Suyan-Chan</td>
</tr>
<tr>
<td>Department of Medicine</td>
<td>Ru Chen and Helen Li Professorship in Health Sciences Pedagogy</td>
<td>Prof Felicia Liew-Mak</td>
</tr>
<tr>
<td>University-wide</td>
<td>Outstanding Young Professors Scheme</td>
<td>The Hung Ying Hong and Leung Hau Ling Charitable Foundation</td>
</tr>
<tr>
<td>Faculty of Arts</td>
<td>Venerable Yuen Hang Memorial Trust Professorship in Buddhist Studies</td>
<td>Venerable Yuen Hang Memorial Trust Charitable Foundation</td>
</tr>
<tr>
<td>University Libraries</td>
<td>The Frank Fokbeck FormAsia Photographic Collection Acquisition</td>
<td>WYNG Foundation</td>
</tr>
<tr>
<td>Department of Medicine</td>
<td>Li Shu Fan Fellowship and Mitox(Ed) Scholarship</td>
<td>Dr James Hung-Shing Hung &amp; Mrs Tung Mei-Ying</td>
</tr>
<tr>
<td>University-wide</td>
<td>Ian Davies Professorship in Ethics</td>
<td>Estate of Prof Ian Davies</td>
</tr>
<tr>
<td>Department of Microbiology</td>
<td>Research on microbiology and infectious diseases</td>
<td>Hong Kong Sanatorium &amp; Hospital (Inst. of Microbiology)</td>
</tr>
<tr>
<td>Department of Paediatrics and Adolescent Medicine</td>
<td>&quot;Effectiveness of a Technology-based Developmental Guidance Program for Enhancing Infant Mental Well-being&quot;</td>
<td>Dr Aimee Chui-Chui Chan</td>
</tr>
<tr>
<td>Department of Paediatrics and Adolescent Medicine</td>
<td>&quot;Oral Health Services for Preschool Children from Underprivileged Families&quot;</td>
<td>Dr Aimee Chui-Chui Chan</td>
</tr>
<tr>
<td>Department of Paediatrics and Adolescent Medicine</td>
<td>&quot;Using a School-based Approach to Deliver Comprehensive Eye Care for Kindergarten Children in Underprivileged Districts of Hong Kong&quot;</td>
<td>Dr Aimee Chui-Chui Chan</td>
</tr>
<tr>
<td>Department of Architecture</td>
<td>Asian Development Bank - Japan Scholarship Programme</td>
<td>Asian Development Bank</td>
</tr>
<tr>
<td>Centre of Buddhist Studies</td>
<td>Development of the Centre</td>
<td>Centre of Buddhist Studies</td>
</tr>
<tr>
<td>Li Ka Shing Faculty of Medicine</td>
<td>Aspiration Foundation Second Chance Scholarship</td>
<td>Aspiration Foundation Ltd</td>
</tr>
<tr>
<td>Department of Clinical Oncology</td>
<td>Research Programme for BIG DATA Generation on Lung Cancer</td>
<td>Bristol Myers Squibb (Hong Kong) Ltd</td>
</tr>
<tr>
<td>Li Ka Shing Faculty of Medicine</td>
<td>&quot;Health Equity – Asia 2.0&quot; Initiative</td>
<td>China Medical Board Inc</td>
</tr>
<tr>
<td>Department of Orthopaedics &amp; Traumatology</td>
<td>Spinal Cord Injury Pilot Programme</td>
<td>China Medical Board Inc</td>
</tr>
<tr>
<td>Department of Clinical Oncology</td>
<td>Nasopharyngeal carcinoma research</td>
<td>Dr Corrine Ng Hung Chan</td>
</tr>
<tr>
<td>University-wide</td>
<td>President and Vice-Chancellor's Development Fund</td>
<td>Dr Edmund M T Cheung</td>
</tr>
<tr>
<td>Faculty of Business and Economics</td>
<td>Patrick S. C. Poon Professorship in Analytics and Innovation</td>
<td>Dr Patrick Poon Sun-Cheong</td>
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<td>Department of Orthopaedics &amp; Traumatology</td>
<td>Development of the Department</td>
<td>Dr Seena Yang</td>
</tr>
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<td>&quot;Health Equity – Asia 2.0&quot; Initiative</td>
<td>Dr Stanley Ho Medical Development Foundation</td>
</tr>
<tr>
<td>University-wide</td>
<td>Chamber of Young Snow Arts and Humanities Fund</td>
<td>Dr Dr. M. H. Suen</td>
</tr>
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<td>Centre of Buddhist Studies</td>
<td>Development of the Centre</td>
<td>Dr Dr. M. H. Suen</td>
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<td>Department of Civil Engineering</td>
<td>Centre for Water Technology and Policy</td>
<td>Dr Tien Chang Lin Technology Innovation Foundation Ltd</td>
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<td>Department of Orthopaedics &amp; Traumatology</td>
<td>Spinal Cord Injury Pilot Programme</td>
<td>Dr Tien Chang Lin Technology Innovation Foundation Ltd</td>
</tr>
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<td>Department of Chemistry</td>
<td>DNA Technology Centre</td>
<td>Dr Stanley Ho Medical Development Foundation</td>
</tr>
<tr>
<td>Centre of Buddhist Studies</td>
<td>Development of the Centre</td>
<td>Glorious Sun Group</td>
</tr>
<tr>
<td>Faculty of Engineering</td>
<td>HKU Alumni Association</td>
<td>HKU Engineering Alumni Association Education Foundation Ltd</td>
</tr>
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<td>Development of the Centre</td>
<td>Dr Stanley Ho Medical Development Foundation</td>
</tr>
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<td>HKU Alumni Association</td>
<td>Dr Stanley Ho Medical Development Foundation</td>
</tr>
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</tr>
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<td>Dr Stanley Ho Medical Development Foundation</td>
</tr>
<tr>
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<td>Centre for Water Technology and Policy</td>
<td>Dr Tien Chang Lin Technology Innovation Foundation Ltd</td>
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<td>DNA Technology Centre</td>
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</tr>
<tr>
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<td>Development of the Centre</td>
<td>Glorious Sun Group</td>
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<tr>
<td>Faculty of Engineering</td>
<td>HKU Alumni Association</td>
<td>HKU Engineering Alumni Association Education Foundation Ltd</td>
</tr>
<tr>
<td>Faculties/Units Benefited</td>
<td>Areas of Designation</td>
<td>Donors</td>
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<td>Asia Global Institute</td>
<td>Development of the Institute</td>
<td>Interactive Lab Ltd</td>
</tr>
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<td>University Libraries</td>
<td>The Frank Fishbeck FormAsia Photographic Collection Acquisition</td>
<td>FormAsia Company Ltd, Phil and Tish McChesney Foundation</td>
</tr>
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<td>Li Ka Shing Faculty of Medicine 李嘉誠醫學院</td>
<td>Leung Tong Leung Au Sue-Har Residential and Enrichment Scholarships for Medical Students</td>
<td>Leung Tong and Leung Au Sue-Har Charitable Foundation Ltd, 梁及梁震雲德基金有限公司</td>
</tr>
<tr>
<td>Li Ka Shing Faculty of Medicine 李嘉誠醫學院</td>
<td>MARS Bio-imaging Research Project</td>
<td>Li Ka Shing Foundation</td>
</tr>
<tr>
<td>Centre of Buddhist Studies 僧學研究中心</td>
<td>Maha Charitable Foundation Postgraduate Scholarship in Buddhist Counselling</td>
<td>Maha Charitable Foundation, 梁及梁震雲德基金有限公司</td>
</tr>
<tr>
<td>Department of Paediatrics and Adolescent Medicine 兒童及青少年科學系</td>
<td>Stipend of Research Postgraduate Students</td>
<td>Mr and Mrs Edward CM Wong Foundation Ltd, 梁及梁震雲德基金有限公司</td>
</tr>
<tr>
<td>University-wide</td>
<td>President and Vice-Chancellor's Development Fund</td>
<td>Mr Chau Kee-Tung, 謝傑東博士</td>
</tr>
<tr>
<td>University-wide</td>
<td>President and Vice-Chancellor's Development Fund</td>
<td>Mr Stanley Chu Yu-Lun, 朱裕倫先生</td>
</tr>
<tr>
<td>Faculty of Science</td>
<td>Stanley Chu and Annie Chow Scholarship in Overseas Student Enrichment</td>
<td>Mr Stanley Chu Yu-Lun, 朱裕倫先生</td>
</tr>
<tr>
<td>Department of Medicine 内科學系</td>
<td>The Haematology Team</td>
<td>Mr George Ling, 劉建輝博士</td>
</tr>
<tr>
<td>Centre of Development and Resources for Students 學生發展及資源中心</td>
<td>K B Chen Inclusive Education Fund</td>
<td>Mr Henry Chan Tin-Sang, 陳天平博士</td>
</tr>
<tr>
<td>Centre of Buddhist Studies 僧學研究中心</td>
<td>Critical Translation of Pali Commentaries (PTS Edition) into English (Research Project)</td>
<td>Mr Kenneth Thomas Hudson, 哈德遜博士</td>
</tr>
<tr>
<td>Department of Medicine 内科學系</td>
<td>Research on diabetes and related cardiovascular risk factors</td>
<td>Mr Lo Shiu-Kwan, 梁建輝先生</td>
</tr>
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<td>Faculty of Social Sciences 社會科學系</td>
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<th>Donors 捐贈者</th>
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</tbody>
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<th>Donors 捐贈者</th>
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<td>Yu Chun Keung Medical Library 余振強醫學圖書館</td>
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<td>The Hong Kong Jockey Club Charities Trust 香港賽馬會慈善信託基金</td>
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<tr>
<td>University-wide 大學整體</td>
<td>The D. H. Chen Foundation Scholarship 陳廷駿基金會獎學金</td>
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3 2017年11月15日 - 2020年11月14日
4 2017年12月16日 - 2020年12月15日
5 2021年3月11日 - 2021年3月10日
6 2021年8月30日 - 2021年8月29日
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Similarly, the text extraction seems to be listing names and titles, possibly indicating a directory or a roster of members or contributors. Without additional context, it's challenging to interpret the specific details provided. The structure suggests it could be a page from a report or a list of contributors to a publication.
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Mr Lee Kam Woon
Dr. The Hon Lo Yiu
Mr Joseph Y M Shek
Mr Shum Choi Sang
Mrs So Chau Ying Ping
Dr Wilson T S Wang
Mr Wong Man Kit
Dr the Hon Woo Pak Chuen
Mr Yam Cheong Hung

HONORARY ADVISOR LEVEL

Mr Chia Chung Tung
Madam Fong Tam Yuen Leung
Mrs Tessa Grove
Mr Ho Kai Cheong
Madam Hui Chan Ying Wah
Mr Kao Yee Ming
Mr Liu Hao Tsing
Mr Ma Yip Seng
Ms Ma Chan Wei Hong
Mr Miu Chuk Shing
Mrs Wong Hong Siu Chu
Professor Sir David Todd
Dr Tsui Tin Tong
Dr Wong Bing Lai

VOTING MEMBER LEVEL

Mr Cho Yan Chiu
Dr Chow Kwen Lim
Dr Joseph M K Chow
Dr C C Chey
Mr Chung Kwok Kwong
Professor Sir Harry S Y Fang
Mr Bernard S K Fung
Mr Kam Kwai K
Mr Robert C Y Kwok
Mr Robert YI Yip
Mr Collis Lai Wai Chuen
Ms Eunice Lam
Dr Lam Ying Ming
Professor Lee Ngok
Mr Sydney S W Leong
Mr Henry C H Leung
Mr Carmelo Leung Sui Tat
Dr Anita M C Li
Mr Liu Lit Man
Mrs Lok Yu Kim Ching
Dr Clarence K C Leong
Mr Luk Woon Chung John
Mr Ng Chun Man
Dr Pang Kam Chuan
Ms Lillian Poon Pak Yik
Mr Christopher Sin Cho Him
Mr Tam Ping Shing
Dr Peter A L Vine
Mr Wong Yin Lun
Dr James M H Wu
Dr Alice C S Wu

SENIOR MEMBER LEVEL

Mr Chai Man Chung
Mrs Mavis N Choa
Mr Chow Kwan Woon
Mr Chung Chong
Dr Sze YueYin Leung
Dr Otello I E de Sousa
Dr Kenneth P F Fung
Dr Fung Ping Kan
Mr Ho Heung On
Dr Bobbie M Kotevala
Dr Lam Chik Suen
Mr Loke Fook Seng
Ms Leung Hung Kee
Mrs Julia Leung
Mr Kenneth Leung
Mr Leung Sik Wah
Mr Liang Tin
Mr Mok Ying Kee
Dr Poon Kwong Chun
Sir Albert Rodrigues
Mr Anthony Siu Pak Shing
Mr So Ka Wing
Mr Tong Lok Yu
Mr Tao Tai Kam
Ms Weng Woon Fung Kei
Mr Raymond Wung Fook Kin
Mr Wong Kam Fun
Mr Peter M K Wong
Ms Beryl Robinha Wright
Dr Raymond WU
Ms Yim Sau Wan
Mr Yip Man
Mr Yu Ching Wah

ORDINARY MEMBER LEVEL

Mr Johnman Au
Mr Rupert K Y Chan
Dr Chan Wai Kwan
Mr Tom L P F Cheng
Dr T C Cheng
Mr Michael Cheung Kar Cheong
Dr Patrick Cheung Pak Chue
Dr Thomas S H Cheung
Mr Robert Chiang
Professor Gerald Choa
Dr Claude Chong Yik Leung
Mr Chow Wai Kook
Dr Peter W S Choy
Mr Stephen M C Chu
Dr Feng Joe Khoon
Mr Fung Man Sum
Dr Hiew Seong Ting
Mr Danny Ho Dung Bong
Mr Eric Peter Ho
Ms Sabrina L C Ho
Dr Rayson L Huang
Mr Hui Sun Nam
Mr Si Pien Jacobs
Mr Kam Cheung Ying
Mrs Kam Chu Shui Wan
Sir Y K Kan
Mr LK Khemylani
Mr Kwai See Kan
Professor Allan Lau Sik Yin
Mr Ignatius Y S Lau
Dr Leung Yean Seng
Mr Liu Hiu Liang
Mr Li Siu Wai
Mr Simon Ng Wai Lun
Dr Winnie Y Ngai
Mr Soo Hung Shum
Dr Soo Hung Tat
Ms Carina Tam
Professor Bosco Tjan Sau Fung
Dr Tsoo Yin Kai
Dr Chdy Wu
Dr William Yip Po Tin
Mr Christopher Yu Kwong Yick
Ms Yuen Yuk Chung
Mr Yuen Yau Ching
Dr Anna Yung Yu Yan
Independent Auditor’s Report

TO THE MEMBERS OF THE UNIVERSITY OF HONG KONG FOUNDATION

FOR EDUCATIONAL DEVELOPMENT AND RESEARCH

(incorporated in Hong Kong with liability limited by guarantee)

OPINION

What we have audited

The financial statements of The University of Hong Kong Foundation for Educational Development and Research (the “Foundation”) set out on pages 76 to 95, which comprise:

- the statement of financial position as at 30 June 2019;
- the statement of comprehensive income for the year then ended;
- the statement of changes in fund balances for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies.

Our opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Foundation as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing (“HKSA”) 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Foundation in accordance with the HKICPA’s Code of Ethics for Professional Accountants (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code.
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. We report our opinion solely to you, as a body, in accordance with Section 405 of the Hong Kong Companies Ordinance and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA’s 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 HKSA’s, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

• Identify 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 Foundation’s internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

• Conclude on the appropriateness of the directors’ 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 Foundation’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 Foundation to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors 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.

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong, 4 February 2020
## Statement of Comprehensive Income

<table>
<thead>
<tr>
<th>Notes</th>
<th>2019 HK$'000</th>
<th>2018 HK$'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted donations</td>
<td>438,586</td>
<td>633,474</td>
</tr>
<tr>
<td>Revenues from Schemes of Cooperation Agreements</td>
<td></td>
<td></td>
</tr>
<tr>
<td>HKU Mortgage Loan Scheme with The Bank of East Asia Limited</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>HKU Credit Card with The Bank of East Asia Limited</td>
<td>2,577</td>
<td>2,713</td>
</tr>
<tr>
<td>Rental income</td>
<td>216</td>
<td>38</td>
</tr>
<tr>
<td>Other income</td>
<td>417</td>
<td>380</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>441,828</td>
<td>636,632</td>
</tr>
</tbody>
</table>

## Statement of Financial Position

<table>
<thead>
<tr>
<th>Notes</th>
<th>2019 HK$'000</th>
<th>2018 HK$'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donated property</td>
<td>7,500</td>
<td>7,500</td>
</tr>
<tr>
<td>Held-to-maturity investments</td>
<td>8</td>
<td>111,847</td>
</tr>
<tr>
<td>Financial investments at amortised cost</td>
<td>8</td>
<td>88,871</td>
</tr>
<tr>
<td>Financial assets at fair value through profit or loss</td>
<td>9</td>
<td>414,520</td>
</tr>
<tr>
<td>Other assets</td>
<td>1,118</td>
<td>1,477</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>512,009</td>
<td>520,679</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notes</th>
<th>2019 HK$'000</th>
<th>2018 HK$'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and investment gain</td>
<td>6</td>
<td>22,651</td>
</tr>
<tr>
<td>Fair value gain from donated property</td>
<td>7</td>
<td>–</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>3,378</td>
<td>11,123</td>
</tr>
</tbody>
</table>

## Surplus and Total Comprehensive Income for the Year

<table>
<thead>
<tr>
<th></th>
<th>2019 HK$'000</th>
<th>2018 HK$'000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

On behalf of the Board of Directors

Rosie T.T. Young
Chairman

Xiang Zhang
Director

Restricted donations

Revenues from Schemes of Cooperation Agreements

HKU Mortgage Loan Scheme with The Bank of East Asia Limited

HKU Credit Card with The Bank of East Asia Limited

2019

2018

hk$'000

HK$'000

438,586

633,474

4

2

2,577

2,713

216

38

417

380

441,828

636,632

7,500

7,500

8

111,847

8

88,871

9

414,520 | 399,855

1,118

1,477

22,651

29,981

1,600

3,378

11,123

414,520

399,855

1,118

1,477

7,500

7,500

111,847

88,871

414,520

399,855

1,118

1,477

22,651

29,981

1,600

3,378

11,123

78,294

66,308

590,303

586,841

562,227

551,424

27,992

20,917

590,219

586,841

84

38

84

108

84

146

590,303

586,841
### Statement of Changes in Fund Balances
#### 資金結餘變動表

**For the Year Ended 30 June 2019**

<table>
<thead>
<tr>
<th></th>
<th>General Fund Reserve HK$’000</th>
<th>Operating Reserve HK$’000</th>
<th>Total HK$’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2017</td>
<td>528,197</td>
<td>47,521</td>
<td>575,718</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>23,227</td>
<td>(23,227)</td>
<td>-</td>
</tr>
<tr>
<td>Balance at 30 June 2018 and 1 July 2018</td>
<td>551,424</td>
<td>35,417</td>
<td>586,841</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>10,803</td>
<td>(10,803)</td>
<td>-</td>
</tr>
<tr>
<td>Balance at 30 June 2019</td>
<td>562,227</td>
<td>27,992</td>
<td>590,219</td>
</tr>
</tbody>
</table>

### Statement of Cash Flows
#### 現金流量表

**For the Year Ended 30 June 2019**

<table>
<thead>
<tr>
<th>Cash Flows from Operating Activities</th>
<th>2019 HK$’000</th>
<th>2018 HK$’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surplus for the year</td>
<td>3,378</td>
<td>11,123</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Fair value gain from donated property</td>
<td>-</td>
<td>(1,600)</td>
</tr>
<tr>
<td>- Interest and investment gain</td>
<td>(22,651)</td>
<td>(29,981)</td>
</tr>
<tr>
<td>Operating deficit before working capital changes</td>
<td>(19,273)</td>
<td>(20,458)</td>
</tr>
<tr>
<td>- Increase/(decrease) in interest and other receivables</td>
<td>60</td>
<td>(268)</td>
</tr>
<tr>
<td>- Increase/(decrease)in other assets</td>
<td>359</td>
<td>(1,477)</td>
</tr>
<tr>
<td>- Increase/(decrease) in accounts payable and accruals</td>
<td>46</td>
<td>(98)</td>
</tr>
<tr>
<td>Change in balance in current account with The University of Hong Kong</td>
<td>(122)</td>
<td>142</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash Flows from Investing Activities</th>
<th>2019 HK$’000</th>
<th>2018 HK$’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash receipt from investment income</td>
<td>16,676</td>
<td>15,342</td>
</tr>
<tr>
<td>- Purchase of investments in financial assets at fair value through profit or loss</td>
<td>16,919</td>
<td>90,378</td>
</tr>
<tr>
<td>- Proceeds from disposal of financial investments at amortised cost/held-to-maturity investments</td>
<td>(70,011)</td>
<td>(198,820)</td>
</tr>
<tr>
<td>- Proceeds from disposal of investments in financial assets at fair value through profit or loss</td>
<td>18,018</td>
<td>15,600</td>
</tr>
<tr>
<td>- Purchase of financial investments at amortised cost/held-to-maturity investments</td>
<td>61,321</td>
<td>138,487</td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>(18,930)</td>
<td>24,044</td>
</tr>
<tr>
<td>Net (decrease)/increase in cash and cash equivalents</td>
<td>(24,402)</td>
<td>1,885</td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of the year</td>
<td>24,787</td>
<td>22,902</td>
</tr>
<tr>
<td>Cash and cash equivalents at the end of the year (note 11)</td>
<td>385</td>
<td>24,787</td>
</tr>
</tbody>
</table>
1. GENERAL
The University of Hong Kong Foundation for Educational Development and Research (the "Foundation") was incorporated on 7 March 1995 under the Hong Kong Companies Ordinance as a company limited by guarantee. The principal activity of the Foundation is that of fund-raising to enhance The University of Hong Kong's standard of excellence in both teaching and research.

Under the provisions of the Foundation's Articles of Association, every member shall, in the event of the Foundation becoming wound up, contribute to the assets of the Foundation to the extent of HK$100 or may be required. At 30 June 2019, the Foundation had 3,672 members. The address of its registered office is G/F., Hung Hing Ying Building, The University of Hong Kong, Pokfulam Road, Hong Kong.

2. PRINCIPAL ACCOUNTING POLICIES
The principal accounting policies applied in the preparation of the financial statements of the Foundation are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

a) Basis of preparation
The financial statements of the Foundation have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

The financial statements have been prepared in accordance with HKFRS under the historical cost convention, as modified by the revision of donated property and financial assets at fair value through profit or loss.

b) Changes in accounting policies
The adoption of new, revised and amendments to existing standards and interpretations that are not yet effective

i) Impact on the financial statements
The Foundation has adopted the following new, revised and amendments to existing standards and interpretations that have been issued but are not yet effective.

HKFRS 9 (Amendments): Plan amendment, curtailment or settlement
HKFRS 9 (Amendments): Prepayment Features With Negative Compensation
HKFRS 16 Leases
HKFRS's annual improvements to HKFRS 2015–2017 cycle

Management is currently assessing the impact of the above new standards, amendments and improvements to existing standards on the Foundation's financial statements and is not yet in a position to state whether substantial changes in accounting policies and presentation of the financial statements will result.

ii) Changes in accounting policies
The impacts of the adoption of HKFRS 8 Financial Instruments on the Foundation's financial statements are detailed below and it also discloses the new accounting policies that have been applied from 1 July 2018, where they are different to those applied in prior periods.

3. NON-CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>June 30, 2019</th>
<th>June 30, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial investments at amortised cost</td>
<td>111,847</td>
<td>111,847</td>
</tr>
<tr>
<td>Held-to-maturity investments</td>
<td>399,855</td>
<td>399,855</td>
</tr>
<tr>
<td>Financial assets at fair value through profit or loss</td>
<td>511,694</td>
<td>511,694</td>
</tr>
</tbody>
</table>

Notes to the Financial Statements

HKU FOUNDATION ANNUAL REPORT 2019/20
b) Changes in accounting policies (continued)

HKFRS 9 replaces the provisions of HKAS 39 that relate to the recognition, classification and measurement of financial assets and financial liabilities, derecognition of financial instruments and impairment of financial assets.

The adoption of HKFRS 9 Financial Instruments from 1 July 2018 resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. The new accounting policies are set out in note 26 below. In accordance with the transitional provisions in HKFRS 9, comparative figures have not been restated.

The impact on the Foundation’s total funds as at 1 July 2018 is immaterial.

HKFRS 9, comparative figures have not been restated.

HKFRS 9 replaces the provisions of HKAS 39 that relate to the recognition, classification and measurement of financial assets and financial liabilities, derecognition of financial instruments and impairment of financial assets.

The adoption of HKFRS 9 Financial Instruments from 1 July 2018 resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. The new accounting policies are set out in note 26 below. In accordance with the transitional provisions in HKFRS 9, comparative figures have not been restated.

The impact on the Foundation’s total funds as at 1 July 2018 is immaterial.

HKFRS 9, comparative figures have not been restated.

2. PRINCIPAL ACCOUNTING POLICIES (CONTINUED)

b) Financial instruments

i) Classification

The Foundation has the following financial assets that are subject to HKFRS 9’s new expected credit loss model:

— Loans and receivables; and
— Debt investments;

While cash and bank balances are also subject to the impairment requirements of HKFRS 9, the identified impairment loss was immaterial.

All of the Foundation’s debt investments and deposits at amortised cost are considered to have low credit risk, and the loss allowance recognised during the year was therefore limited to 12 months expected losses. Management consider ‘low credit risk’ for most of the listed bonds with an investment grade credit rating with at least one major rating agency. Other instruments are considered to be low credit risk when they have a low risk of default and the issuer has a strong capacity to meet its contractual cash flow obligations in the near term.

To estimate the required impairment provision, management assessed historical collection rates of these financial assets and considers adjustments to future expectations. There is no material impact on the financial statements from the application of the expected credit loss model on these financial assets.

Notes to the financial statements
2. principal accounting policies (continued)

d) financial assets (continued)

ii) recognition and measurement

Financial assets at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the statement of comprehensive income. Financial assets at fair value through profit or loss are subsequently carried at amortised cost using the effective interest method, less any identified impairment loss.

Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category were presented in the consolidated statement of comprehensive income within 'interest and investment income' in the period in which they arose. Dividend income derived from designated financial assets at fair value through profit or loss was recognised in the statement of comprehensive income as part of other income when the Foundation's right to receive payment was established.

Reclassification of financial assets

Reclassification of financial assets is accounted for as an event that causes the financial asset to cease to be classified in the existing financial asset category. The reclassification is made at the date of the event that causes the financial asset to cease to be classified in the existing financial asset category. If a financial asset is reclassified from one category to another, the asset is required to be classified in the new category from the date of the reclassification. If a financial asset is reclassified within the same category, the reclassification is made immediately before the entity makes the financial asset's fair value measurement at the reporting date.

If a financial asset is reclassified to another category, the reclassification is not accounted for as a derecognition of the financial asset in the original category.

3. principal accounting policies (continued)

d) financial assets (continued)

a) recognition (Continued)

The Foundation assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is impaired if its fair value is lower than the present value of future cash flows, discounted at the effective interest rate, of the financial asset or group of financial assets at the date of initial recognition. The impairment is measured at the difference between the fair value of the financial asset or group of financial assets at the date of initial recognition and the present value of future cash flows, discounted at the effective interest rate, at the reporting date.

Evidence of impairment may include indications that the debtors or a group of debtors are experiencing significant financial difficulties, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation, and where evidence of impairment is observable from one or more events that occurred after the initial recognition of the asset ("loss event") and that loss event is not an insignificant factor in determining the amount of impairment.

Impairment on financial assets measured at amortised cost

Impairment on financial assets measured at amortised cost other than loans and receivables is accounted for as an event that results in the derecognition of the financial asset in the original category. The derecognition is made at the date of the event that results in the derecognition of the financial asset in the original category.

If a financial asset is derecognised, the derecognition is accounted for as an event that results in the derecognition of the financial asset in the original category. The derecognition is made at the date of the event that results in the derecognition of the financial asset in the original category.
2. Principal Accounting Policies (Continued)

d) Financial assets (Continued)

iv) Impairment of financial assets (Continued)

When there is a significant increase in credit risk or the receivables are not settled in accordance with the terms stipulated in the agreements, management considers these receivables as uncollectible or non-performing and impairment is measured as lifetime expected credit loss.

When management considers that there is no reasonable expectation of recovery, the financial assets measured at amortised cost will be written off.

Until 30 June 2018, for loan and receivables category, the amount of the loss was measured as the difference between the asset’s carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset’s original effective interest rate. The carrying amount of the asset was reduced and the amount of the loss was recognised in the consolidated statement of comprehensive income.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor’s credit rating), the reversal of the previously recognised impairment loss is recognised in the consolidated statement of comprehensive income.

e) Provisions

Provisions are recognised when there is a present legal or constructive obligation arising from past events, the amount of which can be reliably estimated. Where a provision is expected to be reimbursable, the reimbursements are recognised as a separate asset but only when the reimbursement is virtually certain.

Where there are a number of similar obligations, the likelihood that an outflow will be required is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current tax rates applicable.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor’s credit rating), the reversal of the previously recognised impairment loss is recognised in the consolidated statement of comprehensive income.

f) Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents comprise cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

g) Foreign currencies translation

i) Functional and presentation currency

Items included in the financial statements of the Foundation are measured using the currency of the primary economic environment in which the Foundation operates ("the functional currency"). The financial statements are presented in Hong Kong dollars ("HK dollar"), which is the Foundation’s functional and presentation currency.

h) General fund and reserves

i) General fund

The general fund represents a capital fund which is maintained for the long-term growth of the Foundation. The income generated from the capital fund will be used to support the Foundation’s activities. The general fund is not distributable to members.

ii) Operating reserve

The operating reserve represents restricted funds that are expected to be allocated to The University of Hong Kong for educational development and research activities in the short to medium term. The operating reserve is not distributable to members.

i) Recognition of income

i) Interest and investment income

Interest income is recognised using the effective interest method, taking into account the principal amounts outstanding and the effective interest rates applicable.

Dividend income is recognised when the right to receive payment is established.

Realised and unrealised gains or losses are recognised in accordance with note 2(d).

ii) Donations

Donations are recognised as income in the statement of comprehensive income when there is reasonable assurance that the Foundation will comply with the conditions attaching with the donation and that donations will be received. Outstanding pledges are not recognised as income unless a legal obligation on the donor is established by the Foundation.

Revenues from schemes of cooperation agreements

Revenues from schemes of cooperation agreements are recognised on an accrual basis.

u) Financial assets

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuations where items are re-measured. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive income.

h) General fund and reserves

i) General fund

The general fund is a capital fund which is maintained for the long-term growth of the Foundation. The income generated from the capital fund will be used to support the Foundation’s activities. The general fund is not distributable to members.

ii) Operating reserve

The operating reserve represents restricted funds that are expected to be allocated to The University of Hong Kong for educational development and research activities in the short to medium term. The operating reserve is not distributable to members.

i) Recognition of income

i) Interest and investment income

Interest income is recognised using the effective interest method, taking into account the principal amounts outstanding and the effective interest rates applicable.

Dividend income is recognised when the right to receive payment is established.

Realised and unrealised gains or losses are recognised in accordance with note 2(d).

ii) Donations

Donations are recognised as income in the statement of comprehensive income when there is reasonable assurance that the Foundation will comply with the conditions attaching with the donation and that donations will be received. Outstanding pledges are not recognised as income unless a legal obligation on the donor is established by the Foundation.

Revenues from schemes of cooperation agreements

Revenues from schemes of cooperation agreements are recognised on an accrual basis.

u) Financial assets

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3. FINANCIAL RISK MANAGEMENT

a) Financial risk factors

The Foundation’s activities expose it to a variety of financial risks market risk (including foreign exchange risk, price risk and interest rate risk), credit risk and liquidity risk. The Foundation’s overall risk management programme focuses on controlling the impact arising from unpredictability of financial markets and seeks to mitigate potential adverse effects on the Foundation’s financial performance.

i) Market Risk

Market risk represents the risk that the value of financial assets will decrease as a result of movements in market variables such as stock prices, interest rates and foreign exchange rates. The Foundation is exposed to market risk mainly through the investments it holds. The Foundation’s investments mainly comprise equities, debt securities, pooled funds and time deposits.

The investment principle of the Foundation is to invest prudently in order to preserve capital and achieve optimal returns while managing the associated risks. The Foundation employs reputable third party investment managers to manage a proportion of its investments, which comprise listed equity securities, unlisted pooled funds and time deposits.

The Foundation’s investments mainly comprise equities, debt securities, pooled funds and time deposits. The Foundation does not invest in commodities.

b) Financial risk factors (continued)

i) Market Risk (Continued)

(1) Price risk

Price risk represents the risk that the value of investments will decrease as a result of falling market prices. The Foundation is exposed to equity and fund price risk. Equity and fund price risk is managed by diversification of investments through asset allocation limits for different markets, sectors and individual stocks. A small portion of equities are authorised to be invested in emerging markets. The Foundation limits its foreign currency holdings in order to reduce exposure to local and foreign currencies listed above. Short selling is not allowed.

At 30 June 2019, if the prices of the respective equity and fund investments had been 10% higher/lower, with all other variables held constant, the Foundation’s surplus for the year would have increased/decreased by approximately HK$31 million (2018: HK$30 million).

The Foundation is not exposed to commodity price risk.

(2) Interest rate risk

Interest rate risk is the risk that the value and future cash flows of interest bearing instruments will decrease as a result of change in interest rate. The Foundation has a substantial amount of fixed rate debt securities and bank deposits. The Foundation’s interest income and operating cash flows vary with changes in market interest rates. The Foundation’s interest rate risk arises primarily from debt securities and bank deposits. Fixed rate debt securities expose the Foundation to fair value interest rate risk. Variable rate debt securities like bank deposits expose the Foundation to cash flow interest rate risk. Interest income will decrease as a result of an increase in market interest rates. The Foundation has a substantial amount of fixed rate debt securities to hedge against rising interest rates. The Foundation’s interest income and operating cash flows will decrease as a result of a decrease in market interest rates.

The Foundation manages its cash flow interest rate risk by maintaining an appropriate mix of fixed rate debt securities and bank deposits.

At 30 June 2019, it is estimated that a general increase/decrease of 25 basis points in bank deposit interest rate, with all other variables held constant, would have increased/decreased the Foundation’s surplus for the year by approximately HK$0.1 million (2018: HK$0.2 million). This analysis has been determined assuming that the change in interest rates had occurred at the end of each reporting period and had been applied to the bank deposits in existence at that date, with an assumption that fixed term instruments which expire during the next reporting period will be rolled over at the expiry of that term at the new market rate.

3. FINANCIAL RISK MANAGEMENT (continued)

a) Financial risk factors (continued)

i) Market Risk (continued)

(3) Foreign exchange risk

Foreign exchange risk represents the risk that the value of financial assets will decrease as a result of falling foreign exchange rates against the Hong Kong dollar. For overseas investments, a significant portion is denominated in the United States dollar to which the Hong Kong dollar is pegged. The exposure arising from the United States dollar is not significant.

At 30 June 2019, the percentage of financial assets denominated in different currencies to total financial assets of the Foundation are as follows:

<table>
<thead>
<tr>
<th>Currency</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong dollar</td>
<td>32%</td>
<td>33%</td>
</tr>
<tr>
<td>United States dollar</td>
<td>56%</td>
<td>56%</td>
</tr>
<tr>
<td>Others</td>
<td>5%</td>
<td>6%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

3. FINANCIAL RISK MANAGEMENT (continued)

a) Financial risk factors (continued)

ii) Currency risk

Currency risk represents the risk that the value of financial assets will decrease as a result of falling foreign exchange rates against the Hong Kong dollar.

At 30 June 2019, it is estimated that a general increase/decrease of 10% in the Hong Kong dollar to United States dollar exchange rate would have increased/decreased the Foundation’s surplus for the year by approximately HK$1 million (2018: HK$1 million). The difference in the two years’ surplus is not significant.

The Foundation does not engage in foreign exchange hedging activities.
3. Financial risk management (continued) 

a) Credit risk

The Foundation’s exposure to credit risk is represented by the carrying value of cash and cash equivalents, bank deposits, interest and other receivables, and debt securities.

The exposure limits to financial institutions are set according to the deposits base, capital base and the credit rating of the institutions. The credit risk on liquid funds and financial instruments is limited because the counterparties have good credit standing and there is no concentration in any particular bank. All held-to-maturity financial instruments are of investment grade.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

The Foundation has three types of financial assets that are subject to the expected credit loss model, including cash and cash equivalents, loans receivable and debt investments carried at amortised cost. While cash and cash balances are also subject to the impairment requirements of IFRS 9, the credit risk on cash and bank balances is limited because the counterparties are banks with high credit rating and any identified impairment loss was immaterial.

b) Fair value estimation

The fair value of financial assets held by the Foundation is the current bid prices. These transactions on an arm’s length basis. The quoted market price used for listed securities is the closing price of the London Stock Exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm’s length basis. The quoted market price used for financial assets held by the Foundation is the current bid prices. These transactions on an arm’s length basis. The quoted market price used for listed securities is the closing price of the London Stock Exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm’s length basis.

The fair values of financial instruments traded in active markets are based on quoted market prices at the end of each reporting period. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm’s length basis. The quoted market price used for financial assets held by the Foundation is the current bid prices. These transactions on an arm’s length basis.

The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable the instrument is included in level 1.

If one or more of the significant inputs is not based on observable market data, the instrument is included in level 2.

The following table presents the Foundation’s financial investments that were measured at fair value:

<table>
<thead>
<tr>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>HK$’000</td>
<td>HK$’000</td>
<td>HK$’000</td>
<td>HK$’000</td>
</tr>
<tr>
<td>400,330</td>
<td>5,253</td>
<td>8,937</td>
<td>414,520</td>
</tr>
</tbody>
</table>

At 30 June 2019

HK$’000

Listed equity securities

78,573

78,573

Listed debt securities

77,301 5,253 82,554

Unlisted equity securities

99,505

Unlisted debt securities

131,110

Cash, deposits and other under investment portfolios

13,211 8,937 22,148

hk$’000

HKU FOUNDATION ANNUAL REPORT 2019/20
3. FAIR VALUE RISK MANAGEMENT (CONTINUED)

b) Fair value estimation (Continued)

<table>
<thead>
<tr>
<th></th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td></td>
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</tr>
</tbody>
</table>

During the year, there were no transfers of the financial investments between Level 1 and Level 2 fair value hierarchy classifications.

The movements of the balance of financial investments measure at fair value on the reports and statements are as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HK$’000</td>
<td>HK$’000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

4. CAPITAL MANAGEMENT

The Foundation’s objective of capital management is to safeguard the Foundation’s ability to continue as a going concern to provide support to The University of Hong Kong to develop tertiary education and research.

The Foundation manages its capital structure and makes adjustment to it in light of changes in economic conditions and the risk characteristics of its activities.

5. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Foundation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

a) Property valuation

In arriving at the fair value of the properties, which is determined by using the income capitalisation method, the Foundation has to make assumptions that are mainly based on market conditions existing at the end of each reporting period. Should these assumptions and estimates change, or not be met, the valuation as adopted in the financial statements will be affected.

b) Valuation of investments

The fair values of financial instruments traded in active markets are based on quoted bid prices at the end of each reporting period.

The fair values of financial instruments that are not traded in an active market, which include unlisted pooled funds, are determined with reference to quoted market price provided by the fund managers which may use established valuation techniques to ascertain the price.

6. INTEREST AND INVESTMENT GAIN

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HK$’000</td>
<td>HK$’000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes to the Financial Statements

財務報表附註
7. DONATED PROPERTY

The donated property is held under a long lease in Hong Kong and has been revalued as at 30 June 2019 by the Directors with reference to an independent qualified valuer’s valuation based on the income capitalization method.

7. 獻贈樓宇

捐贈樓宇在香港以長期契約持有。董事已參照獨立合資格估值師根據收益資本化方法於2019年6月30日為捐贈樓宇作出評估。

8. FINANCIAL INVESTMENTS AT AMORTISED COST

<table>
<thead>
<tr>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>HK$’000</td>
<td>HK$’000</td>
</tr>
<tr>
<td>Debt securities at amortised cost</td>
<td></td>
</tr>
<tr>
<td>Listed</td>
<td>88,030</td>
</tr>
<tr>
<td>Unlisted</td>
<td>20,356</td>
</tr>
<tr>
<td>108,386</td>
<td>–</td>
</tr>
<tr>
<td>Current portion</td>
<td>19,515</td>
</tr>
<tr>
<td>Non-current portion</td>
<td>88,871</td>
</tr>
<tr>
<td>108,386</td>
<td>–</td>
</tr>
</tbody>
</table>

10. CURRENT ACCOUNT WITH THE UNIVERSITY OF HONG KONG

Hong Kong dollars, unsecured, interest free and has no fixed terms of repayment.

10. 香港大學往來賬

香港大學往來賬以港幣為單位，並為無抵押免息及無固定償還期。

11. CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>HK$’000</td>
<td>HK$’000</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>73</td>
</tr>
<tr>
<td>Short-term bank deposits</td>
<td>312</td>
</tr>
<tr>
<td>385</td>
<td>24,787</td>
</tr>
</tbody>
</table>

12. DIRECTORS’ EMOLUMENTS

During the year, no emoluments, retirement benefits, payments or benefits in respect of termination of directors’ services were paid or made, directly or indirectly, to the directors; nor are any payable (2018: Nil). No consideration was provided to or receivable by third parties for making available directors’ services (2018: Nil).

During the year and at the year end, no director of the Foundation had or has a material interest, directly or indirectly, in any significant transactions, arrangements and contracts in relation to the Foundation’s business to which the Foundation was or is a party (2018: None).

12. 董事薪酬

本年度概無直接或間接向董事提供酬金、退休福利、就終止董事服務支付款項或提供福利或應付任何款項 (二零一八年:無) 。概無就獲取提供董事服務而給予第三者或其應收的代價 (二零一八年:無) 。”
概無向董事、彼等之受控制法人團體及關連實體作出貸款、類似貸款或以其為受益人的其他交易 (二零一八年:無)。
概無向董事、彼等之受控制法人團體及關連實體作出貸款、類似貸款或以其為受益人的其他交易 (二零一八年:無)。
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13. TAXATION

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

13. 稅項

本基金已獲豁免於香港利得稅。

14. AUDIT FEE

PricewaterhouseCoopers is the honorary auditor of the Foundation and does not charge a fee for their services.

14. 聘請審計師

羅兵咸永道會計師事務所是本基金的義務會計師及並無收取審核費用。
JOIN THE HKU FAMILY 誠邀您加入港大家庭

HKU FOUNDATION

The University of Hong Kong ("HKU"). Founded in 1911 by Ordinance, is the oldest tertiary institution in Hong Kong. As the leading university in Asia today, it comprises the Graduate School and ten Faculties: Architecture, Arts, Business and Economics, Dentistry, Education, Engineering, Law, Medicine, Science, and Social Sciences.

The University of Hong Kong Foundation for Educational Development and Research ("HKU Foundation") was launched in 1995 as a charitable organization with the primary aim to support the University's advancement. The HKU Foundation comprises individual and corporate benefactors who share the mission of the University. HKU Foundation members are an important part of the University Family.

Since its inception, the HKU Foundation has supported a host of projects in various areas through its investment income, with an aim of benefitting local as well as global communities. Donations to the University can also be designated for specific projects or units in accordance with the benefactors' wishes. These contributions can support the funding of academic research, scholarships, bursaries and development projects.

A Board of Directors is responsible for the fund administration, while a Board of Trustees is responsible for the fund management.

MEMBERSHIP PRIVILEGES

- Individuals joining at the Senior Member level or above will receive special recognition on an Honour Roll on the University campus.
- Special invitations to social, fellowship and business functions organized exclusively for Foundation members.
- Invitations to official University events, ceremonies, and University Museum and Art Gallery exhibitions.
- Priority seating at selected University events including lectures, seminars, forums and concerts.
- Special membership of the University’s Senior Common Room, the HKU Libraries and the Centre for Sports and Exercise.
- Associate Membership of the Hong Kong University Alumni Association (HKUAA), subject to the approval by the Association.
- Regular e-Newsletter about Foundation-related activities and regular copies of University magazines.
- Corporate members will be entitled to the same benefits and privileges as individual members.

Memberships are for life and donations are cumulative.

HKU Family Membership

Corporate members will be entitled to the same benefits and privileges as individual members.

Donation by Cheque

I / Our Organisation* would like to make a donation in the amount of (HK$) $20,000

Cheque no. 66666666666

Issuing bank 損餘銀行

Donation Form

Area of Support

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Support</td>
<td>General University Support</td>
</tr>
<tr>
<td>Areas of Support</td>
<td>Scholarships and Student Support</td>
</tr>
<tr>
<td>Research</td>
<td>First-in-the-Family Education Fund</td>
</tr>
<tr>
<td>Development</td>
<td>HKU Libraries</td>
</tr>
<tr>
<td>Education</td>
<td>University Museum &amp; Art Gallery</td>
</tr>
<tr>
<td>Research</td>
<td>Hallo’s, Colleges and Other Units</td>
</tr>
<tr>
<td>Other</td>
<td>Please specify:</td>
</tr>
</tbody>
</table>

Faculties and Departments

- Architecture and Planning
- Arts, Law and Business
- Dentistry and Public Health
- Dental Sciences and Public Health
- Engineering and Technology
- Education and Professional Studies
- Science and Technology
- Social Sciences and Public Policy

For a particular department or programme, please specify:

Other Areas of Support

For other areas of support, please specify:

Other Ways of Giving

Online Giving

- Please visit our website: www.giving.hku.hk/donations
- Monthly donations via credit card are also welcome.

Giving from Canada, the United Kingdom and the United States

Tax deductible donations are subject to tax.

- Canada: Please use cheques (or credit cards for online giving at the link above) issued by Canadian banks, and provide your full mailing address.

- UK Friends of HKU: HKU Libraries, London

Please fill in this form in BLOCK LETTERS for data processing. If you wish to withdraw consent, please contact daao@hku.hk.

I am:  
Select:  
- an individual donor 機構捐款者  
- a corporate donor 機構捐款者

---

Title:  
Select:  
- Mr  
- Mrs  
- Ms  
- Other:  

Name in English:  
Surname:  
Given Name:  
Chinese Name:  

Company/Organisation:  

Name for issuing receipt:  
Surname:  
Given Name:  

Contact Address:  

Contact No.:  

Contact E-mail:  

Email for receiving electronic donation receipt:  

---

Email for receiving electronic donation receipt 收取電子捐款之電郵:

If different from above 如果不相同:

If/ Our Organisation* prefer a printed donation receipt 我/ 本機構*希望收取捐款收據印本

For HKU Alumni, please provide the following information to facilitate record management:

Faculty/Year:  
G/F, Hung Hing Ying Building, Pokfulam, Hong Kong

---

1. Receipts will be issued for donations of HK$100 or above for tax deduction purposes. Donations received by The University of Hong Kong are exempt from tax under section 88 of the Inland Revenue Ordinance.

2. The University respects the preference of donors who do not wish to have their identity published or made generally known. However, the donor's necessary details shall be made known to the University for record.

Signature:  
Date:  

Submit Completed Donation Form 交回填妥表格

To:  Development & Alumni Affairs Office

The University of Hong Kong

G/F, Hung Hing Ying Building, Pokfulam, Hong Kong

Tel: (852) 3917 1729  E-mail: giving@hku.hk  Fax: (852) 2517 6351