

APPENDICES
附 錄



A Accounts for the Period

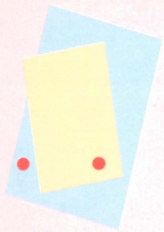
期間賬目

B Report of the Director of Audit

核數署署長報告

C Workload Statistics

工作量統計圖表



ACCOUNTS FOR THE PERIOD

期間帳目

APPENDIX A

附錄 A

Companies Registry Trading Fund

Accounts for the period from 1 August 1993 to 31 March 1994

公司註冊處營運基金

1993年8月1日至1994年3月31日期間帳目

Prepared and submitted pursuant to section 7 (4) of the Trading Funds Ordinance

按照營運基金條例第7 (4)條製備及提交

**COMPANIES REGISTRY TRADING FUND
PROFIT & LOSS ACCOUNT**
公司註冊處營運基金損益表

Profit and Loss Account for the period from 1 August 1993 to 31 March 1994
損益表1993年8月1日至1994年3月31日期間

	Notes 註釋	\$000
Turnover 營業額	(3)	106,485
Operating costs 運作成本	(4)	<u>(77,056)</u>
Operating profit 運作所得盈利		29,429
Other income 其他收入	(5)	1,464
Interest expenses 利息支出	(6)	<u>(11,982)</u>
Profit before taxation 除稅前盈利		18,911
Provision for notional taxation 名義上的稅款準備	(7)	<u>(3,309)</u>
Profit after taxation 除稅後盈利		15,602
Dividend 股息	(8)	<u>—</u>
Profit retained 保留盈利		<u>15,602</u>
Rate of return on fixed assets 固定資產回報率	(9)	<u>6.2%</u>

The notes on pages 22 to 26 form part of these accounts.
第22至26頁的註釋亦為此帳目的一部分



G.W.E. JONES
Registrar of Companies and
General Manager,
Companies Registry Trading Fund

鍾悟思
公司註冊處處長暨
公司註冊處營運基金
總經理



COMPANIES REGISTRY TRADING FUND BALANCE SHEET

公司註冊處營運基金資產負債表

Balance Sheet as at 31 March 1994

資產負債表 1994年3月31日的結算

	Notes 註釋	\$000
Assets employed : 可動用資產		
Fixed assets 固定資產	(10)	<u>409,158</u>
Current assets : 流動資產		
Debtors 應收帳款		908
Bank deposits 銀行存款		82,100
Cash and bank balances 現金及銀行結餘		<u>5,353</u>
		<u>88,361</u>
Less Current liabilities : 減去流動負債		
Short term borrowing 短期借款	(11)	(27,670)
Creditors 應付帳款		(63,448)
Tax payable 應付稅款		(3,309)
Proposed dividend 擬發股息	(8)	<u>-</u>
		<u>(94,427)</u>
Net current liabilities 流動資產淨值		<u>(6,066)</u>
Total net assets employed 總資產值		<u><u>403,092</u></u>
Financed by : 財政來源		
Trading fund capital 營運基金資本	(12)	138,460
Retained earnings 保留盈利	(13)	<u>15,602</u>
Capital and reserves 資本及儲備		154,062
Government loan 政府貸款	(14)	<u>249,030</u>
		<u><u>403,092</u></u>

The notes on pages 22 to 26 form part of these accounts.
第22至26頁的註釋亦為此帳目的一部分

COMPANIES REGISTRY TRADING FUND CASH FLOW STATEMENT
公司註冊處營運基金現金流量表

Cash Flow Statement for the period from 1 August 1993 to 31 March 1994

現金流量表1993年8月1日至1994年3月31日期間

	Notes 註釋	\$000
Operating activities		
營運項目		
Operating profit 運作盈利		29,429
Depreciation/Amortisation 折舊/攤銷		8,623
Loss on disposal of fixed assets 售賣固定資產的虧損		8
Increase in creditors 應付帳款的增加		51,085
Increase in debtors 應收帳款的增加		(783)
Net cash inflow 現金流入淨額		<u>88,362</u>
Interest received		
利息收入		
Net cash inflow 現金流入淨額		<u>1,340</u>
Capital expenditure/receipts		
資本開支/收入		
Acquisition of fixed assets 購入固定資產		(2,252)
Disposal of fixed assets 售賣固定資產		3
Net cash outflow 現金流出淨額		<u>(2,249)</u>
Total net cash flow for period		87,453
期內流動現金總淨額		
Cash and cash equivalents as at 1 August 1993		—
1993年8月1日的現金及等同現金		—
Cash and cash equivalents as at 31 March 1994	(15)	<u><u>87,453</u></u>
1994年3月31日的現金及等同現金		

The notes on pages 22 to 26 form part of these accounts.
第22至26頁的註釋亦為此帳目的一部分

NOTES ON THE ACCOUNTS

帳目註釋

1 Status of the Companies Registry Trading Fund

The Companies Registry Trading Fund was established on 1 August 1993 under the Legislative Council Resolution passed on 30 June 1993 pursuant to Sections 3, 4 and 6 of the Trading Funds Ordinance.

2 Accounting policies

(a) Basis of Accounting

The accounts have been prepared in accordance with generally accepted accounting principles.

(b) Fixed Assets

The fixed assets appropriated to the Companies Registry Trading Fund on 1 August 1993 are stated at the value contained in the Resolution of the Legislative Council for setting up the Companies Registry Trading Fund. Fixed assets acquired since 1 August 1993 are capitalised at the actual direct expenditure of acquisition and installation.

(c) Amortisation and Depreciation

- i. The set-up cost has been written off against the Profit and Loss Account in the first period of trading.
- ii. Depreciation is provided on a straight-line basis calculated to write off the cost of assets less residual value over their estimated useful lives. The annual rates of depreciation used are:

Building	3.3%	建築物	3.3%
Computer System	20.0%	電腦系統	20.0%
Furniture and Fittings	20.0%	傢具及裝置	20.0%
Office and Specialist Equipment	20.0%	辦公室及特殊器材	20.0%
Office Car	20.0%	部門自用車輛	20.0%

iii. No depreciation is provided in respect of land and the capital projects in progress.

iv. Capital expenditure items each costing not more than \$50,000 are written off against the Profit and Loss Account in the year of acquisition.

1 公司註冊處營運基金的地位

立法局在1993年6月30日根據營運基金條例第3、4及6條通過決議，在1993年8月1日設立公司註冊處營運基金。

2 會計政策

(a) 會計基準

本帳目是根據公認會計原則製備。

(b) 固定資產

1993年8月1日由政府撥歸公司註冊處營運基金的固定資產是按立法局所通過的設立營運基金決議中所列的估值入帳。從1993年8月1日起新購的固定資產則按當時用於購買及裝置設備的實際直接開支入帳。

(c) 攤銷及折舊

- i. 基金的成立費用已在第一營運期的損益表中註銷。
- ii. 折舊是依直線折舊法按資產原值減去其在最終使用期末的剩餘值，在預計資產可使用年期內逐年分期定額註銷。折舊年率為：

iii. 土地及正在進行中的資本性設備，則並無折舊。

iv. 不超過5萬元的資本開支項目，會於購入年度的損益帳內註銷。

3 Turnover

營業額

	\$000
Charges registration fees 抵押文件登記費	5,696
Incorporation fees 公司註冊成立費	34,723
Annual registration fees 年報表登記費	34,045
Searches and copying fees 查冊及影印收費	23,803
Other fees 其他費用	4,003
Services to government departments 向政府部門提供服務的收費	4,215
	<u>106,485</u>

4 Operating costs

運作成本

	\$000
Staff costs 員工費用	58,871
General operating expenses 一般運作開支	7,069
Computer expenses 電腦開支	556
Central administration 中央行政	1,514
Depreciation/amortisation 折舊／攤銷	8,623
Loss on disposal of fixed assets 售賣固定資產的虧損	8
Auditor's remuneration 核數師酬勞	415
	<u>77,056</u>

5 Other income

其他收入

	\$000
Interest from bank deposits 銀行存款利息	1,464
	<u>1,464</u>

6 Interest expenses

利息支出

	\$000
Interest on 利息支出包括	
loans repayable within one year 應於一年內歸還的貸款	1,199
loan repayable after one year 應於一年後歸還的貸款	10,783
	<u>11,982</u>

7 Provision for notional taxation

The provision for notional taxation is calculated by applying the current profits tax rate of 17.5% to the profit before taxation.

8 Dividend

No dividend is proposed for the period from 1 August 1993 to 31 March 1994.

9 Rate of return on fixed assets

This is calculated as the percentage of operating profit and interest income after notional taxation to Average Net Fixed Assets (ANFA).

7 名義上的稅款準備

名義上的稅款是以除稅前盈利按現行利得稅百分之17.5徵收率計算。

8 股息

1993年8月1日至1994年3月31日財政期內，不擬派發股息。

9 固定資產回報率

這是運作盈利加上利息收入並扣除名義上的稅款後相對於固定資產平均淨值的百分率。

10 Fixed assets 固定資產

(a) Tangible assets 有形資產

	Land & Building 土地及建築物	Computer System 電腦系統	Furniture & Fittings 傢具及裝置	Office & Specialist Equipment 辦公室及特殊器材	Office Car 部門自用車輛	Total 總值
	\$000	\$000	\$000	\$000	\$000	\$000
Cost or valuation 成本或估值						
At 1 August 1993 在1993年8月1日	400,000	8,750	2,000	570	130	411,450
Additions 期內增加	-	2,478	-	154	-	2,632
Disposals 期內售賣	-	-	-	(18)	-	(18)
At 31 March 1994 在1994年3月31日	<u>400,000</u>	<u>11,228</u>	<u>2,000</u>	<u>706</u>	<u>130</u>	<u>414,064</u>
Aggregate Depreciation 累計折舊						
At 1 August 1993 在1993年8月1日	-	-	-	-	-	-
Charge for the period 期內費用	2,963	1,471	267	195	17	4,913
Written back on disposals 期內將售賣資產所得 轉回帳目	-	-	-	(7)	-	(7)
At 31 March 1994 在1994年3月31日	<u>2,963</u>	<u>1,471</u>	<u>267</u>	<u>188</u>	<u>17</u>	<u>4,906</u>
Net Book Value 帳面淨值						
At 1 August 1993 在1993年8月1日	<u>400,000</u>	<u>8,750</u>	<u>2,000</u>	<u>570</u>	<u>130</u>	<u>411,450</u>
At 31 March 1994 在1994年3月31日	<u>397,037</u>	<u>9,757</u>	<u>1,733</u>	<u>518</u>	<u>113</u>	<u>409,158</u>

(b) Intangible assets
無形資產

Set up cost 基金成立費用

\$000

At 1 August 1993 在1993年8月1日
Amortization for the period 期內攤銷

3,710
(3,710)

At 31 March 1994 在1994年3月31日

—

11 Short term borrowing
短期借款

\$000

Government loan repayable within one year (see also note 14) 一年內應付政府貸款(請亦參閱註釋14)

27,670

12 Trading fund capital
營運基金資本

This represents Government's investment in the Companies Registry Trading Fund. 此為政府對公司註冊處營運基金的投資
\$000

At 1 August 1993 在1993年8月1日

138,460

At 31 March 1994 在1994年3月31日

138,460

13 Retained earnings
保留盈利

\$000

At 1 August 1993 在1993年8月1日

—

Profit for the period 期內盈利

15,602

Less : Proposed dividend 減去 : 擬發股息

—

At 31 March 1994 在1994年3月31日

15,602

14 Government loan

The loan of \$276,700,000 from the Capital Investment Fund was made in accordance with the resolution passed by the Legislative Council on 30 June 1993 to finance part of the net assets valued at \$415,160,000 appropriated to the Companies Registry Trading Fund with effect from 1 August 1993. The loan is repayable in ten equal annual instalments of \$27,670,000 starting from 1 August 1994. The instalment due to be payable on 1 August 1994 is shown as the short term borrowing. The balance of \$249,030,000 shown under Government Loan represents the balance of the loan after repayment of the first instalment. The loan bears interest at a rate equal to the average of the best lending rate quoted by the continuing members of the Committee of the Hong Kong Association of Banks.

14 政府貸款

根據立法局1993年6月30日所通過的決議，在撥歸營運基金的資產淨值4.1516億元中，2.767億元為資本投資基金向營運基金的貸款。貸款將由1994年8月1日起分十期按年等額攤還，每年還款2,767萬元，而應於1994年8月1日繳交的還款，已在帳目內列作短期借款，故本項目下所示的結餘2.4903億元為在繳付第一期還款後的貸款餘額。至於貸款利息，息率為香港銀行公會委員會的當然會員所公布的最優惠貸款利率的平均息率。

15 Analysis of the balances of cash and cash equivalents at end of year

年底現金結餘及等同現金結餘分析

	\$000
Cash and bank balances 現金及銀行結餘	5,353
Bank deposits 銀行存款	<u>82,100</u>
	<u>87,453</u>

16 Capital commitments

資本承擔

At 31 March 1994, the Companies Registry Trading Fund had capital commitments, as stated below:-

截至1994年3月31日止，公司註冊處營運基金有下列資本承擔

	\$000
Contracted for 已簽約	8,538
Not contracted for 未簽約	<u>—</u>
	<u>8,538</u>

REPORT OF THE DIRECTOR OF AUDIT
核數署署長報告

APPENDIX B
附錄 B

REPORT OF THE DIRECTOR OF AUDIT
on the accounts of
THE COMPANIES REGISTRY TRADING FUND
for the period from 1 August 1993 to 31 March 1994

I certify that I have examined and audited the financial statements in Appendix A in accordance with the provisions of section 7(5) of the Trading Funds Ordinance and the Audit Department auditing standards.

In my opinion the financial statements give a true and fair view of the state of affairs of the Companies Registry Trading Fund as at 31 March 1994 and of the results of its operations and cash flows for the period then ended and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance.

B. G. Jenney
Director of Audit
Audit Department
Hong Kong
26 August 1994

公司註冊處營運基金
一九九三年八月一日至一九九四年三月三十一日期間帳目
核數署署長報告

茲證明我已根據營運基金條例第7(5)條的規定及核數署的核數標準，查閱及審核刊於附錄A之財務報表。

我認為上述的財務報表，足以真實而中肯地反映公司註冊處營運基金在一九九四年三月三十一日的財務狀況，及截至該日止之期間的運作成果及現金流量，並已按照營運基金條例第7(4)條所規定的方式妥為製備。

核數署署長
鄭寧

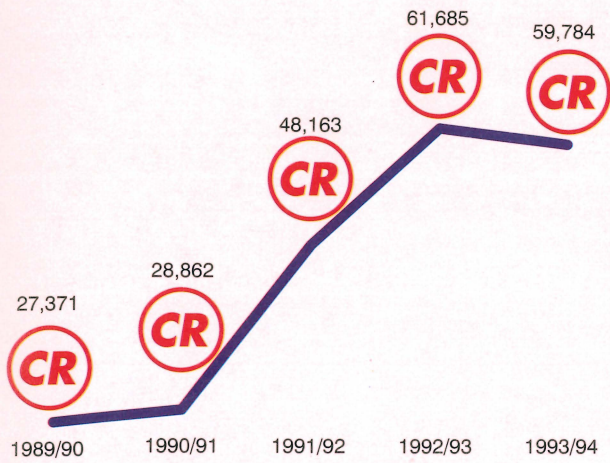
核數署
香港
一九九四年八月二十六日

WORKLOAD STATISTICS
工作量統計圖表

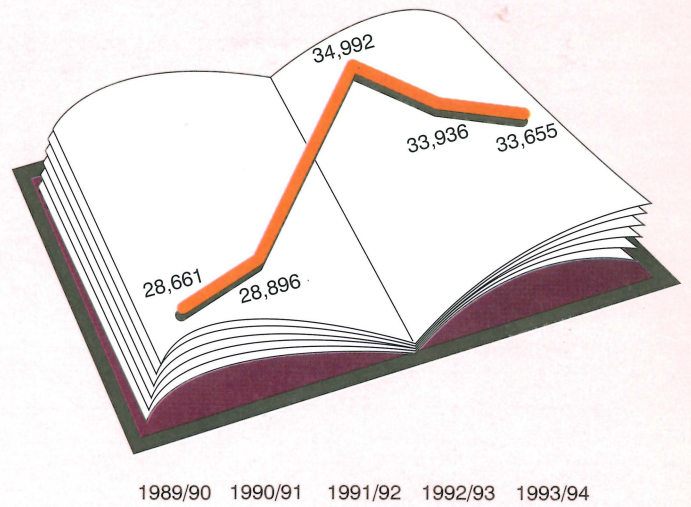
APPENDIX C
附錄 C

		1989/90	1990/91	1991/92	1992/93	1993/94
Incorporations 註冊成立	Public companies 公眾公司	202	249	264	222	252
	Private companies 私人公司	27,169	28,613	47,899	61,463	59,532
	Total 總數	27,371	28,862	48,163	61,685	59,784
No. of companies on the register at the end of the year 截止該年度註冊公司數目		247,620	272,883	316,096	373,406	429,070
No. of change of name applications 申請更改名稱數目		6,685	7,225	10,099	12,755	12,960
Overseas companies 海外公司	No. registered during the year as having a place of business in Hong Kong 在本地開設辦事處數目	308	352	413	560	517
Charges registration 登記抵押	No. of charges registered 登記抵押數目	28,661	28,896	34,992	33,936	33,655
	Total amount secured (\$m) 抵押款額總數 (百萬元)	66,052	92,310	110,729	73,587	65,271
General registration 公司文件註冊	Documents received for filing 遞交登記文件數目	749,284	814,446	1,054,230	1,246,756	1,252,953
Searches 查冊	Diazos/Files inspected by public 公眾查閱縮微副本/檔案數目	604,829	1,183,977	1,564,671	1,683,500	1,936,701

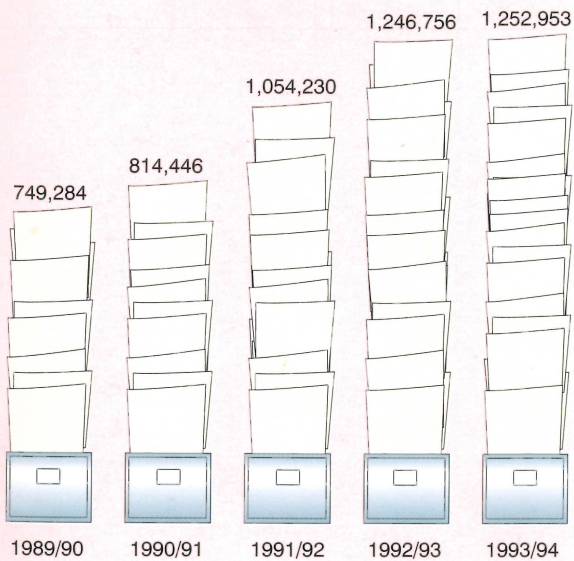
Total no. of companies incorporated
註冊成立公司總數



No. of charges registered
登記抵押數目



Documents received for filing
遞交登記文件數目



Diazo/Files inspected by public
公眾查閱縮微副本/檔案數目

