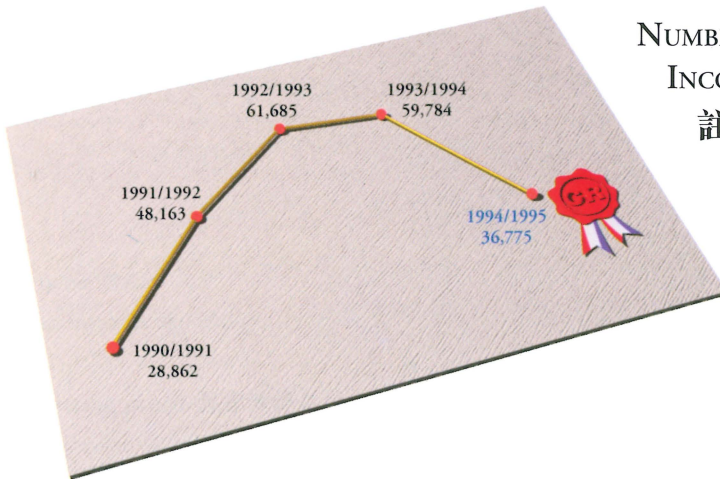


WORKLOAD STATISTICS 工作量統計數字

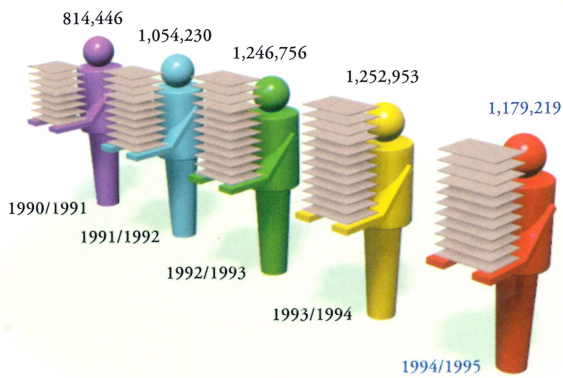
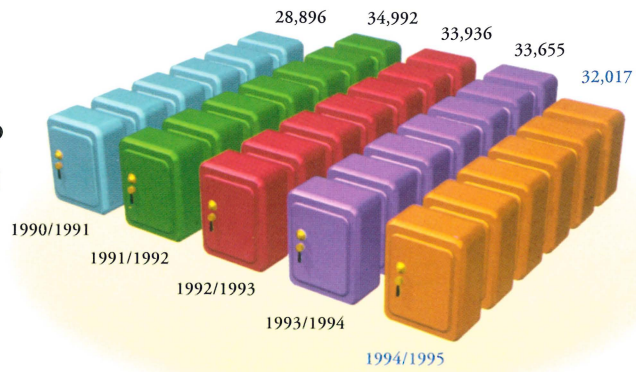
APPENDIX A 附錄 A

	YEAR TO 31 MARCH 截至三月卅一日止年度		INCREASE/ (DECREASE) 增/(減)幅度
	1995	1994	%
New companies 新公司			
Incorporations 註冊成立			
- public 公眾公司	254	252	0.8
- private 私人公司	36,521	59,532	(38.7)
Overseas companies registered 登記的海外公司	592	517	14.5
General registration of documents 登記公司文件			
Charges registered 登記的押記			
- number 數目	32,017	33,655	(4.9)
- amount secured (\$m) 擔保款額 (以百萬元計)	67,948	65,271	4.1
Documents received 所收到文件的數目	1,179,219	1,252,953	(5.9)
Change of name applications 更改名稱申請書	12,075	12,960	(6.8)
Search facilities 查冊設施			
Searches made 進行查冊	1,936,033	1,936,701	-
Prosecutions 檢控			
Summonses issued 發出傳票	226	211	7.1
Conviction rate 定罪率	91%	97%	(6.2)
Striking off action 剔除行動			
Action commenced 已展開行動	26,561	3,670	623.7
Companies struck off 被剔除的公司	5,073	1,043	386.4
Liquidation 清盤			
Proceedings commenced 已展開清盤行動			
- voluntary 自行	3,128	2,840	10.1
- compulsory 強制	421	449	(6.2)
Companies wound-up 已清盤公司			
- voluntarily 自行	2,695	2,899	(7.0)
- compulsory 強制	80	181	(55.8)

NUMBER OF COMPANIES INCORPORATED
註冊成立公司總數

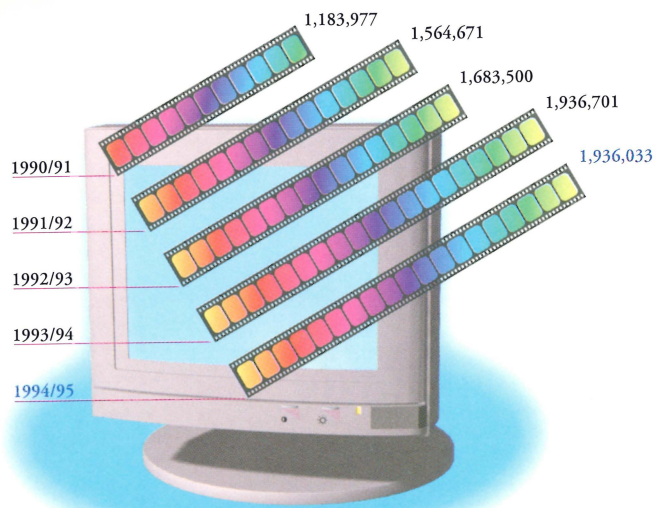


NUMBER OF CHARGES REGISTERED
押記登記數目



DOCUMENTS RECEIVED FOR FILING
遞交登記文件數目

NUMBER OF SEARCHES MADE
查冊數目





ANNUAL ACCOUNTS
周年帳目表

APPENDIX B
附錄 B

ANNUAL ACCOUNTS OF THE
COMPANIES REGISTRY TRADING
FUND FOR THE YEAR ENDED
31 MARCH 1995

公司註冊處營運基金在截至1995年3月31日
止的周年帳目表

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 AND LOSS ACCOUNT

公司註冊處營運基金損益表

	Notes 註釋	Year ended 31 March 1995 截至1995年 3月31日止年度 \$000	8 months ended 31 March 1994 截至1994年 3月31日止8個月 \$000
Turnover 營業額	(3)	176,177	106,485
Operating costs 運作成本	(4)	(140,508)	(77,056)
Operating profit 運作所得盈利		35,669	29,429
Other income 其他收入	(5)	4,170	1,464
Interest expenses 利息支出	(6)	(20,140)	(11,982)
Profit before taxation 除稅前盈利		19,699	18,911
Taxation 稅款	(7)	(3,186)	(3,309)
Profit after taxation 除稅後盈利		16,513	15,602
Dividend 股息	(8)	(4,954)	-
Profit retained 保留盈利		11,559	15,602
Rate of return on fixed assets 固定資產回報率	(9)	8.1%	6.2%

The notes on pages 24 to 29 form part of these accounts.

第24至29頁的註釋亦為此帳目的一部分

A. H. PATEL
Acting Registrar of Companies and
General Manager,
Companies Registry Trading Fund
7 August 1995

白 德
署理公司註冊處處長暨
公司註冊處營運基金
總經理
一九九五年八月七日

COMPANIES REGISTRY TRADING FUND BALANCE SHEET

公司註冊處營運基金資產負債表

	Notes 註釋	As at 31 March 1995 在1995年3月31日 的結算 \$000	As at 31 March 1994 在1994年3月31日 的結算 \$000
Assets employed : 可動用資產			
Fixed assets 固定資產 :	(10)	416,593	409,158
Current assets : 流動資產			
Debtors 應收帳款		1,119	908
Bank deposits 銀行存款		70,300	82,100
Cash and bank balances 現金及銀行結餘		3,924	5,353
		<u>75,343</u>	<u>88,361</u>
Less : Current liabilities 減去流動負債			
Short term borrowing 短期借款	(11)	(27,670)	(27,670)
Creditors 應付帳款		(69,184)	(63,448)
Tax payable 應付稅款		(1,793)	(3,309)
Proposed dividend 擬發股息	(8)	(4,954)	-
		<u>(103,601)</u>	<u>(94,427)</u>
Net current liabilities 流動資產淨值		<u>(28,258)</u>	<u>(6,066)</u>
		388,335	403,092
Less : Deferred liabilities 減去遞延負債			
Deferred taxation 遞延稅款	(12)	(1,354)	-
Total net assets employed 總資產淨值		<u>386,981</u>	<u>403,092</u>
Financed by : 財政來源			
Capital and reserves : 資本及儲備			
Trading fund capital 營運基金資本	(13)	138,460	138,460
Retained earnings 保留盈利	(14)	27,161	15,602
		<u>165,621</u>	<u>154,062</u>
Government loan 政府貸款	(15)	<u>221,360</u>	<u>249,030</u>
		<u>386,981</u>	<u>403,092</u>

The notes on pages 24 to 29 form part of these accounts.

第24至29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

	Notes 註釋	Year ended 31 March 1995 截至1995年 3月31日止年度 \$000	8 months ended 31 March 1994 截至1994年 3月31日止的8個月 \$000
Operating activities			
營運項目			
Operating profit 運作盈利		35,669	29,429
Depreciation and amortisation 折舊及攤銷		8,542	8,623
Loss on disposal of fixed assets 售賣固定資產的虧損		-	8
Increase/(Decrease) in creditors 應付帳款的增加/(減少)		(1,009)	51,085
(Increase)/Decrease in debtors 應收帳款的(增加)/減少		(179)	(783)
Net cash inflow 現金流入淨額		43,023	88,362
Return on investments and servicing of finance			
投資收入及財務支出			
Interest received 利息收入		4,138	1,340
Interest paid 利息支出		(18,490)	-
Taxation paid 稅款支出		(3,349)	-
Net cash inflow/(outflow) 現金流入/(流出)淨額		(17,701)	1,340
Capital expenditure/receipts			
資本開支/收入			
Acquisition of fixed assets 購入固定資產		(10,881)	(2,252)
Disposal of fixed assets 售賣固定資產		-	3
Loan repayment 償還貸款		(27,670)	-
Net cash outflow 現金流出淨額		(38,551)	(2,249)
Increase/(decrease) in cash and cash equivalents		(13,229)	87,453
現金及等同現金結存增加/(減少)			
Cash and cash equivalents at beginning of period		87,453	-
現金及等同現金期初結存		87,453	-
Cash and cash equivalents at end of period	(16)	74,224	87,453
現金及等同現金期末結存			

The notes on pages 24 to 29 form part of these accounts.

第24至29頁的註釋亦為此帳目的一部分

NOTES ON THE ACCOUNTS

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

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 expenditure of acquisition and installation.

(c) Depreciation and amortisation

i. 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%
Computer hardware and software	20.0%
Furniture and Fittings	20.0%
Office and Specialist Equipment	20.0%
Office Car	20.0%

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

iii. System development and data conversion costs for computer systems are amortised over a period of 5 years from the month they are commissioned into service.

(d) Deferred taxation

Deferred taxation is provided on timing differences, using the liability method, between the accounting and tax treatment of income and expenditure. Provision is made for deferred tax only to the extent that it is probable that an actual liability will crystallise in the foreseeable future.

帳目註釋

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) 折舊及攤銷

i. 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內逐年分期定額註銷。折舊年率為：

建築物	3.3%
電腦硬件及軟件	20.0%
傢具及裝置	20.0%
辦公室及特殊器材	20.0%
部門自用車輛	20.0%

ii. 土地及正在進行中的資本性設備，則並無折舊。

iii. 電腦系統的發展及數據轉換成本是從使用月開始分5年攤銷。

(d) 遞延稅款

遞延稅款乃採用負債法基於在會計上和稅務評估上對於處理收入和開支上所有的時差而計算。此款額僅包括在可見將來會實現的真實負債。



NOTES ON THE ACCOUNTS (CONTINUED)

帳目註釋 (續)

3. Turnover

3. 營業額

	Year ended 31 March 1995 截至1995年 3月31日止年度 \$000	8 months ended 31 March 1994 截至1994年 3月31日止的8個月 \$000
Charges registration fees 抵押文件登記費	8,587	5,696
Incorporation fees 公司註冊成立費	52,752	34,723
Annual registration fees 年報表登記費	62,454	34,045
Searches and copying fees 查冊及影印收費	39,441	23,803
Other fees 其他費用	6,400	4,003
Services to government departments 向政府部門提供服務的收費	6,543	4,215
	<u>176,177</u>	<u>106,485</u>

4. Operating costs

4. 運作成本

	Year ended 31 March 1995 截至1995年 3月31日止年度 \$000	8 months ended 31 March 1994 截至1994年 3月31日止的8個月 \$000
Staff costs 員工費用	102,914	58,871
General operating expenses 一般運作開支	22,331	7,069
Computer expenses 電腦開支	1,941	556
Central administration overhead 中央行政間接費用	4,483	1,514
Depreciation and amortisation 折舊及攤銷	8,542	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	297	415
	<u>140,508</u>	<u>77,056</u>

5. Other income

5. 其他收入

	Year ended 31 March 1995 截至1995年 3月31日止年度 \$000	8 months ended 31 March 1994 截至1994年 3月31日止的8個月 \$000
Interest from bank deposits 銀行存款利息	<u>4,170</u>	<u>1,464</u>

NOTES ON THE ACCOUNTS (CONTINUED)

帳目註釋 (續)

6. Interest expenses

6. 利息支出

	Year ended 31 March 1995 截至1995年 3月31日止年度 \$000	8 months ended 31 March 1994 截至1994年 3月31日止的8個月 \$000
Interest on 利息支出包括		
loan repayable within one year 應於一年內歸還的貸款	2,816	1,199
loan repayable after one year 應於一年後歸還的貸款	17,324	10,783
	<u>20,140</u>	<u>11,982</u>

7. Taxation

7. 稅款

Taxation includes the total of:

稅款包括：

- (a) the notional profits tax liability of the trading fund ascertained based on the prevailing provisions in the Inland Revenue Ordinance in respect of the year payable to the Government; and

- (a) 按現行稅務條例計算營運基金在該年度內應付給政府的名義利得稅款負債及

- (b) an amount representing deferred taxation.

- (b) 遞延稅款

	Year ended 31 March 1995 截至1995年 3月31日止年度 \$000	*8 months ended 31 March 1994 *截至1994年 3月31日止的8個月 \$000
Notional profits tax 名義利得稅	2,962	2,179
Deferred taxation 遞延稅款		
Provision for the timing difference 因時間差異所作的準備	288	1,130
Adjustment due to a change of profits tax rate 因利得稅率改變所作調整 (1995 : 16.5% ; 1994 : 17.5%)	(64)	-
	<u>224</u>	<u>1,130</u>
	<u>3,186</u>	<u>3,309</u>

* Figures relating to the previous period have been adjusted for comparative purposes.

* 前期數字曾經修訂以供比較

8. Dividend

8. 股息

Dividend of \$4,954,000 being 30% of the profit after taxation is proposed for the year ended 31 March 1995.
(1994 : NIL)

本處擬把百分之三十的稅後盈利495.4萬元作股息派發。(1994 : 無)



NOTES ON THE ACCOUNTS (CONTINUED)

帳目註釋 (續)

9. Rate of return on fixed assets

This is calculated as the percentage of operating profit and interest income after taxation to Average Net Fixed Assets (ANFA). The Companies Registry Trading Fund is expected to meet in due course a target return of 10% per annum on ANFA as determined by the Financial Secretary.

9. 固定資產回報率

這是運作盈利加上利息收入並扣除稅款後相對於固定資產平均淨值的百分率。預期公司註冊處營運基金每年目標回報率最終可達固定資產平均淨值的百分之十，此數字由財政司所決定。

10. Fixed assets

10. 固定資產

	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 April 1994 在1994年4月1日	400,000	11,228	2,000	706	130	414,064
Additions 年內增加	-	8,700	7,012	265	-	15,977
At 31 March 1995 在1995年3月31日	<u>400,000</u>	<u>19,928</u>	<u>9,012</u>	<u>971</u>	<u>130</u>	<u>430,041</u>
Aggregate depreciation/amortisation 累計折舊/攤銷						
At 1 April 1994 在1994年4月1日	2,963	1,471	267	188	17	4,906
Charge for the year 年內費用	4,444	2,897	860	315	26	8,542
At 31 March 1995 在1995年3月31日	<u>7,407</u>	<u>4,368</u>	<u>1,127</u>	<u>503</u>	<u>43</u>	<u>13,448</u>
Net Book Value 帳面淨值						
At 1 April 1994 在1994年4月1日	<u>397,037</u>	<u>9,757</u>	<u>1,733</u>	<u>518</u>	<u>113</u>	<u>409,158</u>
At 31 March 1995 在1995年3月31日	<u>392,593</u>	<u>15,560</u>	<u>7,885</u>	<u>468</u>	<u>87</u>	<u>416,593</u>

NOTES ON THE ACCOUNTS (CONTINUED)

帳目註釋 (續)

11. Short term borrowing

11. 短期借款

	1995 \$000	1994 \$000
Government loan repayable within one year as at 31 March 在3月31日一年內應付政府貸款 (see also note 15) (請亦參閱註釋15)	<u>27,670</u>	<u>27,670</u>

12. Deferred taxation

12. 遞延稅款

	\$000
At 1 April 1994 在1994年4月1日	-
Deferred taxation for 1993/94 1993/94年度遞延稅款	1,130
Deferred taxation for 1994/95 1994/95年度遞延稅款	224
At 31 March 1995 在1995年3月31日	<u>1,354</u>

13. Trading fund capital

13. 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 April 1994 在1994年4月1日	<u>138,460</u>
At 31 March 1995 在1995年3月31日	<u>138,460</u>

14. Retained earnings

14. 保留盈利

	\$000
At 1 April 1994 在1994年4月1日	15,602
Profit for the year 年內盈利	16,513
Less: Proposed dividend 減去: 擬發股息	(4,954)
At 31 March 1995 在1995年3月31日	<u>27,161</u>

NOTES ON THE ACCOUNTS (CONTINUED)

15. 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 1995 is shown as short term borrowing. The balance of \$221,360,000 shown under Government Loan represents the balance of the loan after repayment of the second 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.

16. Analysis of the balances of cash and cash equivalents at end of year

Cash and bank balances 現金及銀行結餘
Bank deposits 銀行存款

1995	1994
\$000	\$000
3,924	5,353
70,300	82,100
<u>74,224</u>	<u>87,453</u>

17. Capital commitments

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

Contracted for 已簽約
Not contracted for 未簽約

1995	1994
\$000	\$000
5,522	8,538
-	-
<u>5,522</u>	<u>8,538</u>

帳目註釋 (續)

15. 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1995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2.2136億元為在繳付第二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佈的最優惠貸款利率的平均息率。

16. 年底現金結餘及等同現金結餘分析

17. 資本承擔

截至3月31日止，公司註冊處營運基金有下列資本承擔

REPORT OF THE DIRECTOR OF AUDIT TO THE LEGISLATIVE COUNCIL

APPENDIX C

I have audited the financial statements in Appendix B which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of the General Manager, Companies Registry Trading Fund and the Director of Audit

Under section 7(4) of the Trading Funds Ordinance, the General Manager, Companies Registry Trading Fund is responsible for the submission of financial statements prepared in accordance with generally accepted accounting principles and signed by him to me. In preparing the financial statements, the General Manager, Companies Registry Trading Fund has to select appropriate accounting policies and to apply them consistently.

It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

Basis of opinion

I certify that I have examined and audited the financial statements referred to above in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Department auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the General Manager, Companies Registry Trading Fund in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Companies Registry Trading Fund's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Opinion

In my opinion the financial statements give a true and fair view, in all material respects, of the state of affairs of the Companies Registry Trading Fund as at 31 March 1995 and of the results of its operations and cash flows for the year then ended and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance.

Audit Department
Hong Kong
29 August 1995

Dominic Y T Chan
Director of Audit



核數署署長提交立法局的報告

附錄 C

我已審計刊於附錄B根據香港公認會計原則製備的財務報告。

公司註冊處營運基金總經理及核數署署長的責任

根據《營運基金條例》第7(4)條，公司註冊處營運基金總經理須把按照公認會計原則製備，並經他簽署的財務報表呈交本人。公司註冊處營運基金總經理在製備財務報表時，須貫徹採用合適的會計政策。

我的責任是根據審計工作的結果，就該等報表提出獨立的意見，並把意見提交貴局。

意見的基礎

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審計標準，審核及審計上文提及的財務報表。審計過程包括以抽查方式審核與財務報表內的數額及披露資料有關的憑證；亦包括評估公司註冊處營運基金總經理在製備財務報表時所作的主要估計及判斷；以及釐定的會計政策是否適合公司註冊處營運基金的具體情況，獲貫徹使用並足夠地披露。

我在策劃和進行審計工作時，均以取得一切我認為必要的資料及解釋為目標，使我能獲得充份的憑證；就該等財務報表是否存在重要錯誤陳述，作合理的確定。我在製定意見時，亦已衡量該等報表內所載資料在整體上是否足夠。我相信是項審計工作已為下列意見提供合理的基礎。

意見

我認為上述的財務報表在各主要方面均足以真實而中肯地反映公司註冊處營運基金在一九九五年三月三十一日的財務狀況，及截至該日止之年度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

香港

一九九五年八月二十九日

核數署署長

陳彥達