

Appendices 附錄

A. *Workload Statistics* 工作量統計數字

B. *Annual Accounts* 周年帳目表

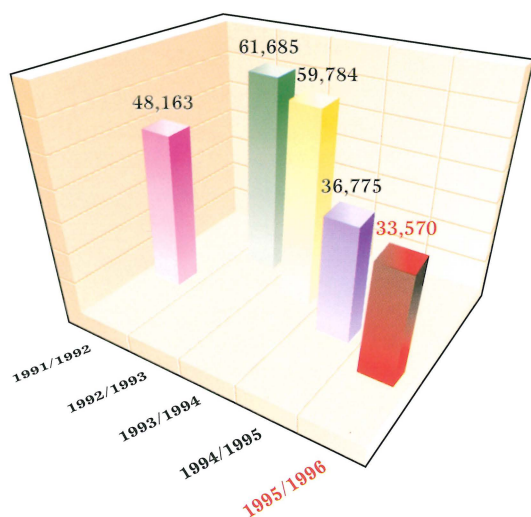
C. *Report of the Director of Audit to the Legislative Council* 核數署署長提交立法局的報告

Workload Statistics 工作量統計數字

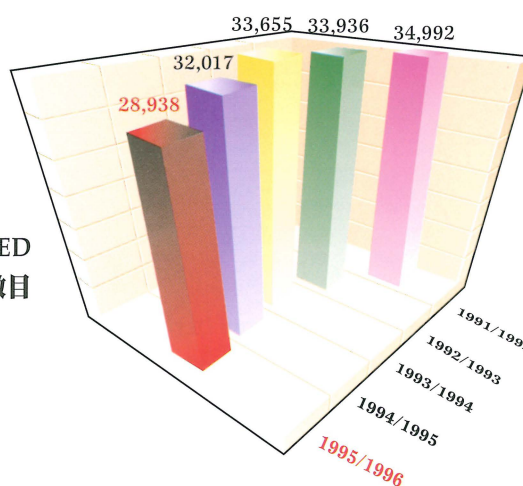
APPENDIX
附錄 **A**

Year to 31 March 截至3月31日止年度

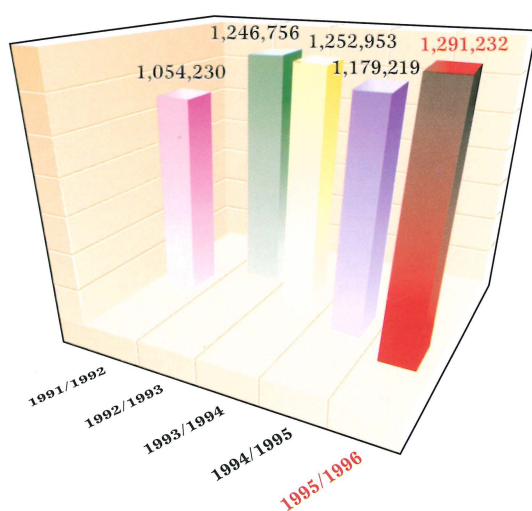
	1996	1995	% Change 增／減百分比 (%)
New companies 新公司			
Incorporations 註冊成立			
- public 公眾公司	280	254	10.2
- private 私人公司	33,290	36,521	(8.9)
Overseas companies registered 登記的海外公司	583	592	(1.5)
General registration of documents 登記公司文件			
Charges registered 登記的押記			
- number 數目	28,938	32,017	(9.6)
- amount secured (\$m) 擔保款額 (以百萬元計)	73,989	67,948	8.9
Documents received 所收到文件的數目	1,291,232	1,179,219	9.5
Change of name applications 更改名稱申請書	10,163	12,075	(15.8)
Voluntary liquidation notices 自動清盤通知書	3,578	3,128	14.4
Search facilities 查冊設施			
Searches made 進行查冊	1,851,177	1,936,033	(4.4)
Prosecution 檢控			
Summonses issued 發出傳票	298	226	31.9
Conviction rate 定罪率	95%	91%	4.4
Striking off action 剔除行動			
Action commenced 已展開行動	27,308	26,561	2.8
Companies struck off 被剔除的公司	7,795	5,073	53.7



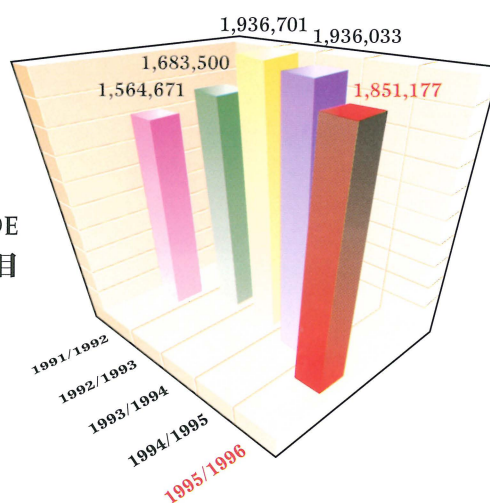
NUMBER OF COMPANIES INCORPORATED
註冊成立公司總數



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

Annual Accounts of the Companies Registry Trading Fund
for the Year Ended 31 March 1996

公司註冊處營運基金在截至 1996 年 3 月 31 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

For the year ended 31 March 1996 截至1996年3月31日止年度

	Note 註釋	1996 \$'000	1995 \$'000
Turnover 營業額	(3)	188,150	176,177
Operating costs 運作成本	(4)	(159,752)	(140,508)
Operating profit 運作所得盈利		28,398	35,669
Other income 其他收入	(5)	4,034	4,170
Interest expenses 利息支出		(20,566)	(20,140)
Profit before taxation 除稅前盈利		11,866	19,699
Taxation 稅款	(6)	(1,958)	(3,186)
Profit after taxation 除稅後盈利		9,908	16,513
Dividend 股息	(7)	(2,972)	(4,954)
Profit retained 保留盈利		6,936	11,559
Rate of return on fixed assets 固定資產回報率	(8)	6.5%	8.1%

The notes on pages 22 to 28 form part of these accounts.

第22至28頁的註釋亦為此帳目的一部分



GWE Jones

Registrar of Companies and

General Manager

Companies Registry Trading Fund

23 August 1996



鍾悟思

公司註冊處處長暨

公司註冊處營運基金

總經理

1996年8月23日

Companies Registry Trading Fund Balance Sheet 公 司 註 冊 處 營 運 基 金 資 產 負 債 表

As at 31 March 1996 在 1996 年 3 月 31 日的結算

	Notes	1996	1995
	註釋	\$'000	\$'000
Assets employed 可動用資產：			
Fixed assets 固定資產	(9)	411,891	416,593
Current assets 流動資產			
Debtors 應收帳款		1,519	1,119
Bank deposits 銀行存款		37,000	70,300
Cash and bank balances 現金及銀行結餘		1,060	3,924
		39,579	75,343
Less : Current liabilities 減去流動負債			
Short term borrowing 短期借款	(10)	(27,670)	(27,670)
Creditors 應付帳款		(53,491)	(69,184)
Tax payable 應付稅款		(407)	(1,793)
Proposed dividend 擬發股息	(7)	(2,972)	(4,954)
		(84,540)	(103,601)
Net current liabilities 流動資產淨值		(44,961)	(28,258)
		366,930	388,335
Less: Deferred liabilities 減去遞延負債			
Deferred taxation 遞延稅款	(11)	(683)	(1,354)
Total net assets employed 總資產淨值		366,247	386,981
Financed by 財政來源：			
Capital and reserves 資本及儲備			
Trading fund capital 營運基金資本	(12)	138,460	138,460
Retained earnings 保留盈利	(13)	34,097	27,161
		172,557	165,621
Government loan 政府貸款	(14)	193,690	221,360
		366,247	386,981

The notes on pages 22 to 28 form part of these accounts.
第 22 至 28 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

For the year ended 31 March 1996 截至1996年3月31日止年度

	Notes 註釋	1996 \$'000	1995 \$'000
Operating activities 營運項目			
Operating profit 運作盈利		28,398	35,669
Depreciation and amortisation 折舊及攤銷		11,257	8,542
Decrease in creditors 應付帳款的減少		(10,015)	(1,009)
Increase in debtors 應收帳款的增加		(515)	(179)
Net cash inflow 現金流入淨額		29,125	43,023
Returns on investments and servicing of finance			
投資收入及財務支出			
Interest received 利息收入		4,149	4,138
Interest paid 利息支出		(21,124)	(18,490)
Taxation paid 稅款支出		(4,014)	(3,349)
Dividend paid 股息支出		(4,954)	-
Net cash outflow 現金流出淨額		(25,943)	(17,701)
Capital expenditure/receipts 資本開支/收入			
Acquisition of fixed assets 購入固定資產		(11,676)	(10,881)
Loan repayments 償還貸款		(27,670)	(27,670)
Net cash outflow 現金流出淨額		(39,346)	(38,551)
Total net cash outflow for year			
年度內現金流出總淨額			
		(36,164)	(13,229)
Cash and cash equivalents at beginning of period			
現金及等同現金期初結存			
		74,224	87,453
Cash and cash equivalents at end of period			
現金及等同現金期末結存			
(15)		38,060	74,224

The notes on pages 22 to 28 form part of these accounts.

第22至28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 direct 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% - 3.6%
Computer system	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 five 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.

(e) Revenue recognition

Fees income is recognised when the services are provided. Interest income is recognised on an accrual basis.

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期內逐年分期定額註銷。折舊年率為：

建築物	3.3% - 3.6%
電腦系統	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。

(e) 收入的確認

費用收入是在服務提供之時確認入帳。利息收入則按應計的利息確認入帳。

3. Turnover 營業額

	1996	1995
	\$'000	\$'000
Charges registration fees 押記文件登記費	8,146	8,587
Incorporation fees 公司註冊成立費	46,992	52,752
Annual registration fees 年報表登記費	78,712	62,454
Searches and copying fees 查冊及影印收費	40,957	39,441
Other fees 其他費用	6,465	6,400
Services to government departments 向政府部門提供服務的收費	6,878	6,543
	<u>188,150</u>	<u>176,177</u>

4. Operating costs 運作成本

	1996	1995
	\$'000	\$'000
Staff costs 員工費用	120,014	102,914
General operating expenses 一般運作開支	19,926	22,331
Computer expenses 電腦開支	2,785	1,941
Central administration overheads 中央行政間接費用	5,433	4,483
Depreciation and amortisation 折舊及攤銷	11,257	8,542
Auditor's remuneration 核數師酬勞	337	297
	<u>159,752</u>	<u>140,508</u>

5. Other income 其他收入

	1996	1995
	\$'000	\$'000
Interest from bank deposits 銀行存款利息	<u>4,034</u>	<u>4,170</u>

6. Taxation 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
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 遞延稅款

	1996	1995
	\$'000	\$'000
Notional profits tax 名義利得稅	2,629	2,962
Deferred taxation 遞延稅款		
Adjustment for the timing difference 因時間差異所作調整	(671)	288
Adjustment due to a change of profits tax rate 因利得稅率改變所作調整	-	(64)
	(671)	224
	1,958	3,186

7 Dividend 股息

Dividend of \$2,972,000 being 30% of the profit after taxation is proposed for the year ended 31 March 1996 (1995: \$4,954,000).

本處擬把百分之三十的稅後盈利 297.2 萬元作股息派發（1995 年：\$495.4 萬元）。

8. Rate of return on fixed assets 固定資產回報率

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.

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。

9. Fixed assets 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 成本或估價						
At 1 April 1995 在 1995 年 4 月 1 日	400,000	19,928	9,012	971	130	430,041
Additions 增加	65,511	3,944	2,611	-	-	72,066
Disposals 處置	(67,000)	-	-	-	-	(67,000)
At 31 March 1996 在 1996 年 3 月 31 日	398,511	23,872	11,623	971	130	435,107
Aggregate depreciation/ amortisation 累計折舊／攤銷						
At 1 April 1995 在 1995 年 4 月 1 日	7,407	4,368	1,127	503	43	13,448
Charge for the year 年內費用	4,445	4,653	1,949	184	26	11,257
Written back on disposals 將處置資產所得轉回帳目	(1,489)	-	-	-	-	(1,489)
At 31 March 1996 在 1996 年 3 月 31 日	10,363	9,021	3,076	687	69	23,216
Net Book Value 帳面淨值						
At 1 April 1995 在 1995 年 4 月 1 日	392,593	15,560	7,885	468	87	416,593
At 31 March 1996 在 1996 年 3 月 31 日	388,148	14,851	8,547	284	61	411,891

During the year, the Companies Registry Trading Fund surrendered the premises situated on the 30th floor of Queensway Government Offices to Government in exchange for premises situated on the 29th floor of the same building. The cost of the acquired premises is equal to the carrying value of the premises disposed of. No gain or loss arises from the exchange.

年內，公司註冊處營運基金交還金鐘道政府合署30字樓的物業給政府，交換同一座政府合署29字樓的物業。換取所得物業的價值與交回物業的當時帳面價值相等。是項交換因此沒有帶來利潤或虧損。

10. Short term borrowing 短期借款

	1996	1995
	\$'000	\$'000
Government loan repayable within one year at 31 March (see also note 14)		
在 3 月 31 日 一年內應付政府貸款 (請亦參閱註釋 14)	27,670	27,670

11. Deferred taxation 遞延稅款

	\$'000
At 1 April 1995 在 1995 年 4 月 1 日	1,354
Deferred taxation for 1995/96 1995/96 年度遞延稅款	(671)
At 31 March 1996 在 1996 年 3 月 31 日	683

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 April 1995 在 1995 年 4 月 1 日	138,460
At 31 March 1996 在 1996 年 3 月 31 日	138,460

13. Retained earnings 保留盈利

	\$'000
At 1 April 1995 在 1995 年 4 月 1 日	27,161
Profit for the year 年內盈利	9,908
Less : Proposed dividend 減去：擬發股息	(2,972)
At 31 March 1996 在 1996 年 3 月 31 日	34,097

14. Government loan 政府貸款

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 and payable on 1 August 1996 is shown as short term borrowing. The balance of \$193,690,000 shown under Government loan represents the balance of the loan after repayment of the third 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.

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 1996 年 8 月 1 日繳交的還款，已在帳目列作短期借款，故本項目下所示的結餘 1.9369 億元為在繳付第三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。

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

	1996	1995
	\$'000	\$'000
Cash and bank balances 現金及銀行結餘	1,060	3,924
Bank deposits 銀行存款	37,000	70,300
	<u>38,060</u>	<u>74,224</u>

16. Capital commitments 資本承擔

At 31 March, the Companies Registry Trading Fund had capital commitments, as stated below:
在 3 月 31 日，公司註冊處營運基金有下列資本承擔：

	1996	1995
	\$'000	\$'000
Contracted for 已簽約	4,090	5,522
Not contracted for 未簽約	-	-
	<u>4,090</u>	<u>5,522</u>

APPENDIX **C**
附錄

**Report Of The Director Of Audit To
The Legislative Council**

核數署署長提交立法局的報告

Report Of The Director Of Audit To The Legislative Council

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 (Cap. 430), 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 1996 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
30 August 1996

Dominic Y T Chan
Director of Audit

核數署署長提交立法局的報告

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 430 章) 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有重要錯誤陳述，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一九九六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

1996 年 8 月 30 日

核數署署長

陳彥達