

附錄 A

Appendix A

工作量統計數字

WORKLOAD STATISTICS

附錄 B

Appendix B

周年帳目表

ANNUAL ACCOUNTS

附錄 C

Appendix C

審計署署長報告

REPORT OF THE DIRECTOR OF AUDIT

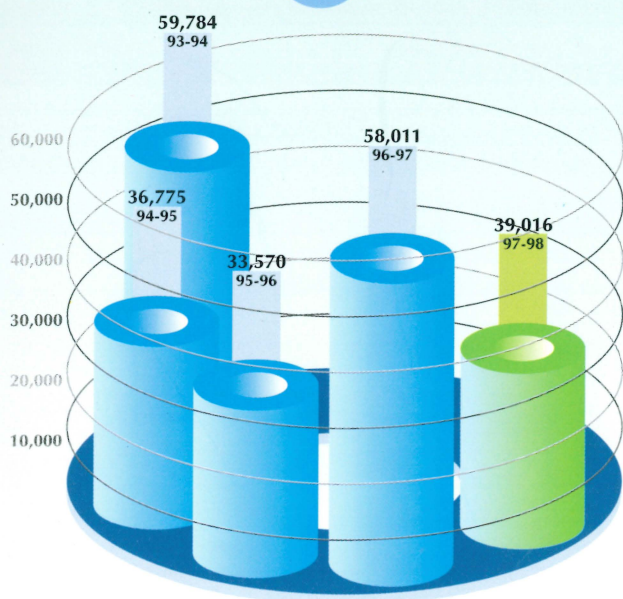
附 錄 Appendix A

工 作 量 統 計 數 字 WORKLOAD STATISTICS

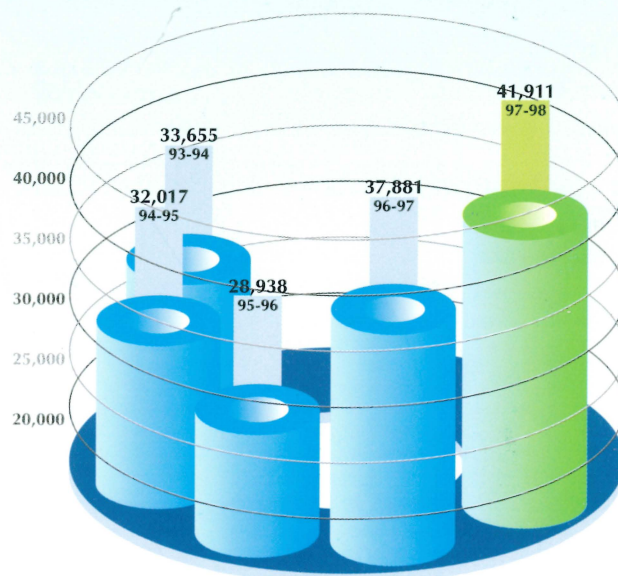
截至3月31日止年度 Year to 31 March

		1998	1997	增／減百分比 % Change %
新公司	New Companies			
註冊成立	Incorporations			
- 公眾公司	- public	331	305	8.5
- 私人公司	- private	38,685	57,706	(33.0)
登記的海外公司	Oversea companies registered	711	655	8.5
公司文件登記	General Registration of Documents			
登記的押記	Charges registered			
- 數目	- number	41,911	37,881	10.6
- 所保證的款額（以百萬元計）	- amount secured (\$m)	255,506	103,383	147.1
所收到的文件	Documents received	1,586,334	1,659,625	(4.4)
更改名稱申請書	Change of name applications	9,650	9,586	0.7
自動清盤通知書	Voluntary liquidation notices	2,655	3,143	(15.5)
查冊設施	Search Facilities			
查冊個案	Searches made	1,950,171	1,925,906	1.3
檢控	Prosecution			
發出傳票	Summonses issued	225	173	30.1
定罪率	Conviction rate	93%	94%	(1.1)
剔除行動	Striking Off Action			
已展開行動	Action commenced	14,606	35,614	(59.0)
被剔除的公司	Companies struck off	43,468	34,749	25.1

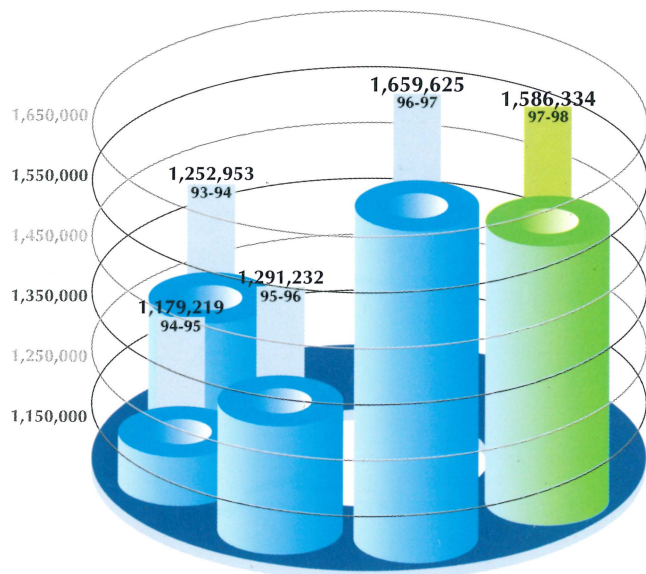
註冊成立公司總數
NUMBER OF COMPANIES INCORPORATED



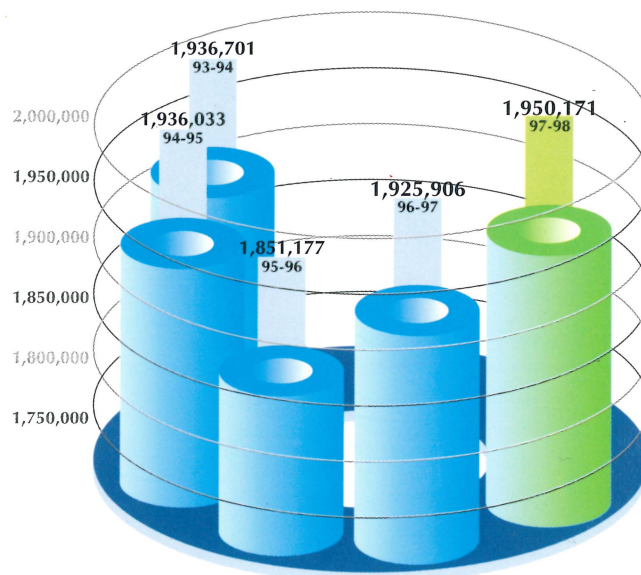
押記登記數目
NUMBER OF CHARGES REGISTERED



遞交登記文件數目
DOCUMENTS RECEIVED FOR FILING



查冊數目
NUMBER OF SEARCHES MADE



附 錄 Appendix B

周 年 帳 目 表 ANNUAL ACCOUNTS

公司註冊處營運基金在截至 1998 年 3 月 31 日止的周年帳目表

***Annual Accounts of the Companies Registry Trading Fund
for the Year Ended 31 March 1998***

按照營運基金條例第 7(4) 條製備及提交

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

公司註冊處營運基金損益表

COMPANIES REGISTRY TRADING FUND PROFIT AND LOSS ACCOUNT

截至 1998 年 3 月 31 日止年度 for the Year Ended 31 March 1998

		註釋 Note	1998 \$'000	1997 \$'000
營業額	Turnover	(3)	248,435	262,743
運作成本	Operating costs	(4)	(174,932)	(168,683)
運作盈利	Operating profit		73,503	94,060
其他收入	Other income	(5)	10,202	3,567
利息支出	Interest expenses		(16,148)	(17,220)
除稅前盈利	Profit before taxation		67,557	80,407
稅款	Taxation	(6)	(11,147)	(13,267)
除稅後盈利	Profit after taxation		56,410	67,140
股息	Dividend	(7)	(16,923)	(20,142)
保留盈利	Profit retained		<u>39,487</u>	<u>46,998</u>
固定資產回報率	Rate of return on fixed assets	(8)	<u>16.9%</u>	<u>19.8%</u>

隨附註釋 1 至 16 亦為此帳目的一部分

The accompanying notes 1 to 16 form part of these accounts.



鍾悟思

公司註冊處處長暨

公司註冊處營運基金總經理

一九九八年九月十八日

G W E Jones

Registrar of Companies and General Manager

Companies Registry Trading Fund

18 September, 1998

公司註冊處營運基金資產負債表 COMPANIES REGISTRY TRADING FUND BALANCE SHEET

在 1998 年 3 月 31 日的結算 as at 31 March 1998

		註釋 Note	1998 \$'000	1997 \$'000
可動用資產:	ASSETS EMPLOYED:			
固定資產	Fixed assets	(9)	<u>414,929</u>	<u>411,144</u>
流動資產	Current assets			
應收帳款	Debtors		3,784	2,613
銀行存款	Bank deposits		348,300	136,300
現金及銀行結餘	Cash and bank balances		<u>6,150</u>	<u>3,152</u>
			<u>358,234</u>	<u>142,065</u>
減去: 流動負債	Less : Current liabilities			
短期借款	Short term borrowing	(10)	(27,670)	(27,670)
應付帳款	Creditors		(326,508)	(107,843)
應付稅款	Tax payable		(4,321)	(11,638)
擬發股息	Proposed dividend	(7)	<u>(16,923)</u>	<u>(20,142)</u>
			<u>(375,422)</u>	<u>(167,293)</u>
流動負債淨額	Net current liabilities		<u>(17,188)</u>	<u>(25,228)</u>
			397,741	385,916
減去: 遞延負債	Less: Deferred liabilities			
遞延稅款	Deferred taxation	(11)	<u>(349)</u>	<u>(341)</u>
總資產淨值	Total net assets employed		<u><u>397,392</u></u>	<u><u>385,575</u></u>
財政來源:	FINANCED BY:			
資本及儲備	Capital and reserves			
營運基金資本	Trading fund capital	(12)	138,460	138,460
保留盈利	Retained earnings	(13)	<u>120,582</u>	<u>81,095</u>
			259,042	219,555
政府貸款	Government loan	(14)	<u>138,350</u>	<u>166,020</u>
			<u><u>397,392</u></u>	<u><u>385,575</u></u>

隨附註釋 1 至 16 亦為此帳目的一部分

The accompanying notes 1 to 16 form part of these accounts.

公司註冊處營運基金現金流量表

COMPANIES REGISTRY TRADING FUND CASH FLOW STATEMENT

截至1998年3月31日止年度 for the Year Ended 31 March 1998

	註釋 Note	1998 \$'000	1997 \$'000
營運項目	Operating activities		
運作盈利	Operating profit	73,503	94,060
折舊及攤銷	Depreciation and amortisation	11,511	12,150
售賣固定資產的利潤	Profit on disposal of fixed assets	(74)	—
應付帳款的增加	Increase in creditors	219,363	54,800
應收帳款的減少／(增加)	Decrease / (Increase) in debtors	77	(679)
現金流入淨額	Net cash inflow	<u>304,380</u>	<u>160,331</u>
投資收入及財務支出	Returns on investments and servicing of finance		
利息收入	Interest received	8,952	3,152
利息支出	Interest paid	(16,614)	(19,346)
稅款支出	Taxation paid	(18,455)	(2,379)
股息支出	Dividend paid	<u>(20,142)</u>	<u>(2,972)</u>
現金流出淨額	Net cash outflow	<u>(46,259)</u>	<u>(21,545)</u>
資本開支	Capital expenditure		
購入固定資產	Acquisition of fixed assets	(15,545)	(9,724)
償還貸款	Loan repayments	<u>(27,670)</u>	<u>(27,670)</u>
現金流出淨額	Net cash outflow	<u>(43,215)</u>	<u>(37,394)</u>
資本收入	Capital receipt		
售賣固定資產	Disposal of fixed assets	92	—
現金流入淨額	Net cash inflow	<u>92</u>	<u>—</u>
年度內現金流入總淨額	Total net cash inflow for year	214,998	101,392
現金及等同現金年初結存	Cash and cash equivalents at beginning of year	<u>139,452</u>	<u>38,060</u>
現金及等同現金年終結存	Cash and cash equivalents at end of year	<u>354,450</u>	<u>139,452</u>

隨附註釋 1 至 16 亦為此帳目的一部分

The accompanying notes 1 to 16 form part of these accounts.

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%
傢具及裝置	20%
辦公室及特殊器材	20%
部門自用車輛	20%

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。

NOTES TO 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%
Furniture and fittings	20%
Office and specialist equipment	20%
Office car	20%

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.

3. 營業額 Turnover

		1998 \$'000	1997 \$'000
押記文件登記費	Charges registration fees	14,390	11,573
公司註冊成立費	Incorporation fees	62,459	92,415
年報表登記費	Annual registration fees	109,399	99,214
查冊及影印收費	Searches and copying fees	46,964	45,316
其他費用	Other fees	6,923	6,335
售賣固定資產的利潤	Profit on disposal of fixed assets	74	—
向政府部門提供服務的收費	Services to government departments	8,226	7,890
		<u>248,435</u>	<u>262,743</u>

4. 運作成本 Operating costs

		1998 \$'000	1997 \$'000
員工費用	Staff costs	137,523	131,095
一般運作開支	General operating expenses	20,492	20,131
電腦開支	Computer expenses	4,119	4,359
中央行政間接費用	Central administration overheads	935	658
折舊及攤銷	Depreciation and amortisation	11,511	12,150
審計師酬勞	Auditor's remuneration	352	290
		<u>174,932</u>	<u>168,683</u>

5. 其他收入 Other income

		1998 \$'000	1997 \$'000
銀行存款利息	Interest from bank deposits	<u>10,202</u>	<u>3,567</u>

6. 稅款 Taxation

稅款包括 Taxation includes the total of :

- 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
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
- 遞延稅款 an amount representing deferred taxation

		1998 \$'000	1997 \$'000
名義利得稅	Notional profits tax	11,139	13,609
遞延稅款	Deferred taxation	<u>8</u>	<u>(342)</u>
		<u>11,147</u>	<u>13,267</u>

7. 股息 Dividend

本處擬把百分之三十的稅後盈利 1,692.3 萬元作股息派發（1997 年：2,014.2 萬元）。

Dividend of \$16,923,000 being 30% of the profit after taxation is proposed for the year ended 31 March 1998 (1997: \$20,142,000).

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

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，此數字由財政司司長所決定。

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 Fixed assets

		土地及 建築物	電腦 系統	傢具 及裝置	辦公室及 特殊器材	部門 自用車輛	總值
		Land & building \$'000	Computer system \$'000	Furniture & fittings \$'000	Office & specialist equipment \$'000	Office car \$'000	Total \$'000
成本或估價	Cost or valuation						
在 1997 年 4 月 1 日	At 1 April 1997	398,511	31,868	15,030	971	130	446,510
增加	Additions	—	13,420	1,226	668	—	15,314
售賣	Disposals	—	—	—	(225)	—	(225)
在 1998 年 3 月 31 日	At 31 March 1998	<u>398,511</u>	<u>45,288</u>	<u>16,256</u>	<u>1,414</u>	<u>130</u>	<u>461,599</u>
累計折舊／攤銷	Aggregate depreciation / amortisation						
在 1997 年 4 月 1 日	At 1 April 1997	14,807	14,063	5,612	789	95	35,366
年內費用	Charge for the year	4,445	3,793	3,141	106	26	11,511
售賣後撥回	Written back on disposals	—	—	—	(207)	—	(207)
在 1998 年 3 月 31 日	At 31 March 1998	<u>19,252</u>	<u>17,856</u>	<u>8,753</u>	<u>688</u>	<u>121</u>	<u>46,670</u>
帳面淨值	Net Book Value						
在 1997 年 4 月 1 日	At 1 April 1997	<u>383,704</u>	<u>17,805</u>	<u>9,418</u>	<u>182</u>	<u>35</u>	<u>411,144</u>
在 1998 年 3 月 31 日	At 31 March 1998	<u>379,259</u>	<u>27,432</u>	<u>7,503</u>	<u>726</u>	<u>9</u>	<u>414,929</u>

10. 短期借款 Short term borrowing

截至 3 月 31 日一年內 應付政府貸款 (請亦參閱註釋 14)	Government loan repayable within one year at 31 March (see also note 14)
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1998 \$'000	1997 \$'000
<u>27,670</u>	<u>27,670</u>

11. 遞延稅款 Deferred taxation

年初結餘	Balance at beginning of year
年內遞延稅款	Deferred taxation for the year
年終結餘	Balance at end of year

1998 \$'000	1997 \$'000
341	683
<u>8</u>	<u>(342)</u>
<u>349</u>	<u>341</u>

12. 營運基金資本 Trading fund capital

此為政府對公司註冊處營運基金的投資。

This represents Government's investment in the Companies Registry Trading Fund.

13. 保留盈利 Retained earnings

年初結餘	Balance at beginning of year
年內盈利	Profit for the year
減去：擬發股息	Less : Proposed dividend
年終結餘	Balance at end of year

1998 \$'000	1997 \$'000
81,095	34,097
56,410	67,140
<u>(16,923)</u>	<u>(20,142)</u>
<u>120,582</u>	<u>81,095</u>

14. 政府貸款 Government loan

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 1998 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 1.3835 億元為在繳付第五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。

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 1998 is shown as short term borrowing. The balance of \$138,350,000 shown under Government loan represents the balance of the loan after repayment of the fifth 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.

15. 年終現金及等同現金結餘分析 Analysis of the balances of cash and cash equivalents at end of year

		1998 \$'000	1997 \$'000
現金及銀行結餘	Cash and bank balances	6,150	3,152
銀行存款	Bank deposits	348,300	136,300
		<u>354,450</u>	<u>139,452</u>

16. 資本承擔 Capital commitments

在 3 月 31 日，公司註冊處營運基金有下列資本承擔：

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

		1998 \$'000	1997 \$'000
已簽約	Contracted for	3,066	7,804
未簽約	Not contracted for	—	—
		<u>3,066</u>	<u>7,804</u>

附錄 C

審計署署長提交立法會的報告書

我已完成審計刊於附錄 B 按照香港公認會計原則編製的財務報表。

公司註冊處營運基金總經理及審計署署長的責任

根據《營運基金條例》(第 430 章) 第 7(4)條的規定，公司註冊處營運基金總經理負責把按照公認會計原則編製，並經他簽署的財務報表呈交本人。在編製財務報表時，公司註冊處營運基金總經理必須貫徹採用合適的會計政策。

我的責任是根據我的審計工作的結果，對該等財務報表作出獨立意見，並向立法會報告。

意見的基礎

茲證明我已按照《營運基金條例》第 7(5)條的規定及審計署的審計準則，審核及審計上述的財務報表。審計範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估公司註冊處營運基金總經理於編製該等財務報表時所作的重大估計和判斷、所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、及有否貫徹運用並足夠披露該等會計政策。

我在策劃和進行審計工作時，均以取得一切我認為必需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。在作出意見時，我亦已衡量該等財務報表所載資料在整體上是否足夠。我相信，我的審計工作已為下列意見建立合理的基礎。

意見

我認為上述的財務報表在各重要方面均真實與公平地反映公司註冊處營運基金在一九九八年三月三十一日的財政狀況及截至該日止年度的運作成果和現金流量，並已按照《營運基金條例》第 7(4)條的規定適當編製。

審計署署長 陳彥達

香港審計署

一九九八年九月二十八日

Appendix C

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 Commission 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 1998 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 Commission
Hong Kong
28 September 1998*

Dominic Y T Chan
Director of Audit