

# 附錄 APPENDICES

## 附錄 A Appendix A

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工作量統計數字  
Workload Statistics

## 附錄 B Appendix B

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周年帳目表  
Annual Accounts

## 附錄 C Appendix C

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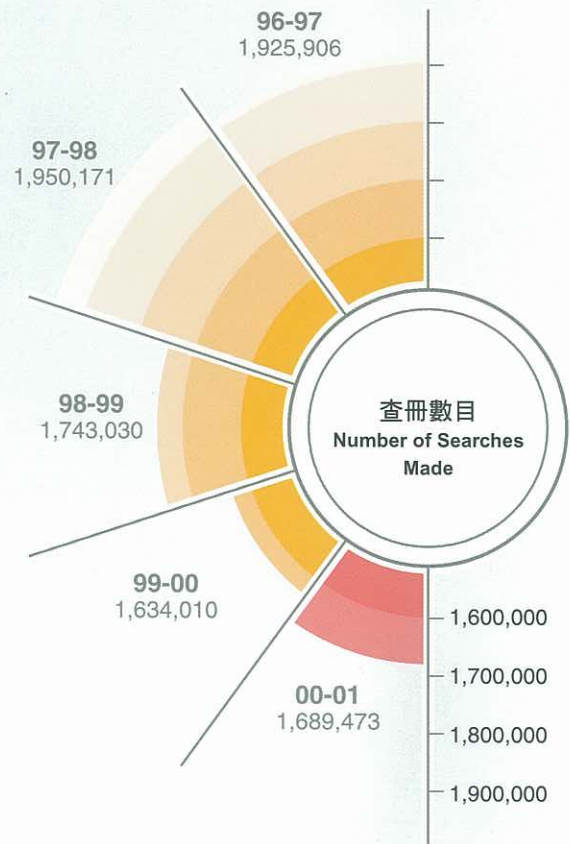
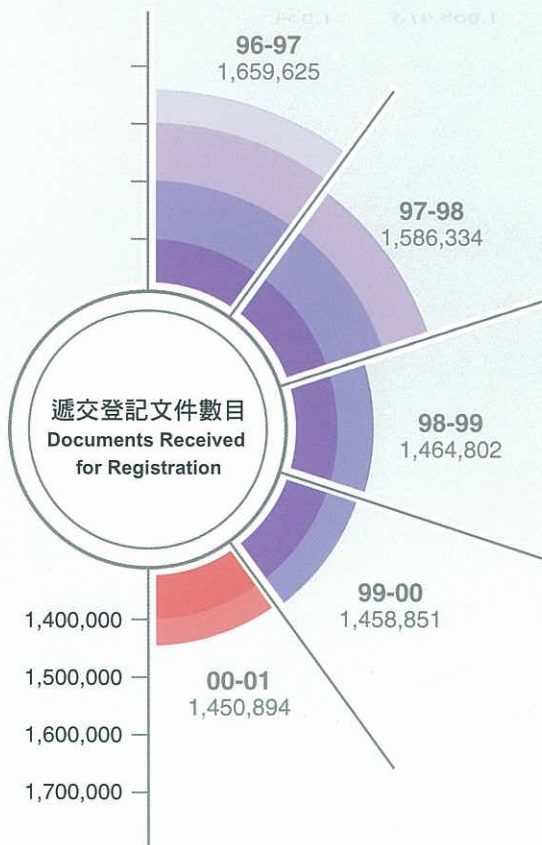
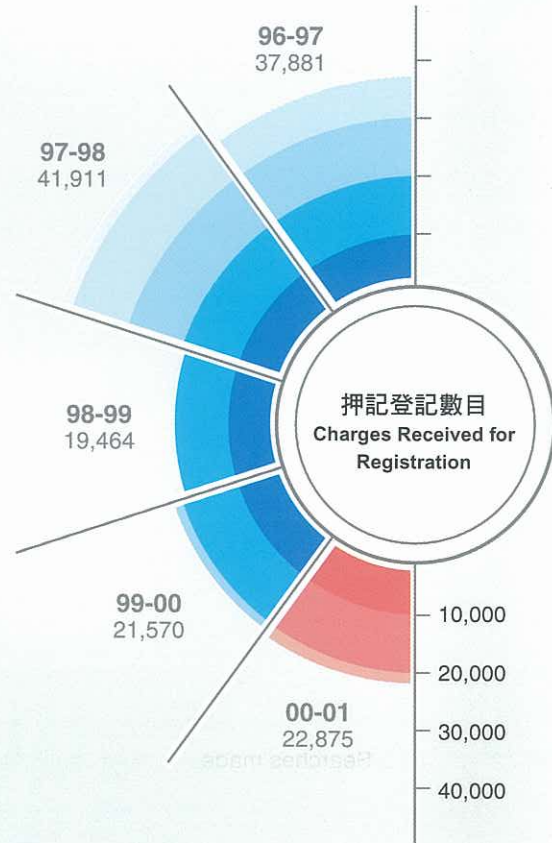
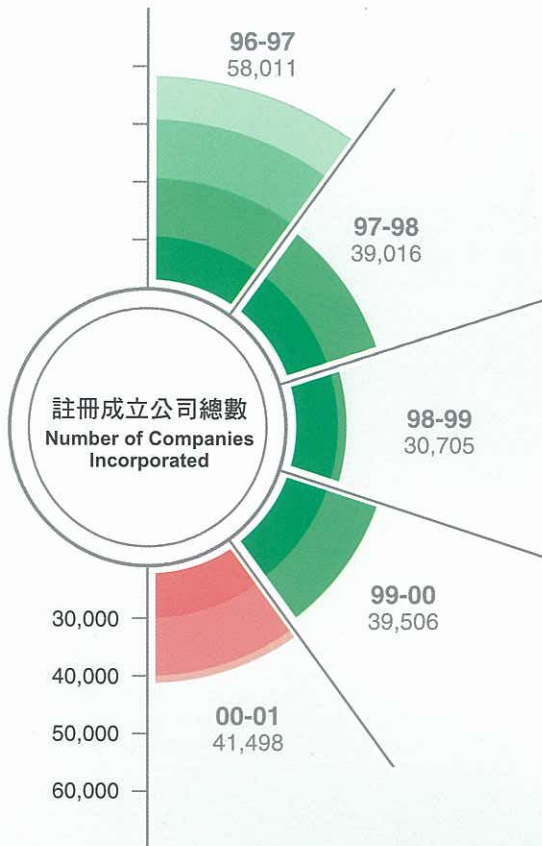
審計署署長報告  
Report of the Director of Audit

## 工作量統計數字 Workload Statistics

		截至 3 月 3 1 日止年度 Year to 31 March		增 / (減) 百分比 % Change
		2001	2000	%
<b>新公司</b>	<b>New Companies</b>			
註冊成立	Incorporations			
— 公眾公司	— public	377	364	3.6
— 私人公司	— private	41,121	39,142	5.1
登記的海外公司	Overseas companies registered	838	683	22.7
<b>公司文件登記</b>	<b>General Registration of Documents</b>			
所收到的押記	Charges received	22,875	21,570	6.1
所收到的文件	Documents received	1,450,894	1,458,851	(0.5)
更改名稱申請書	Change of name applications	10,990	10,393	5.7
自動清盤通知書	Voluntary liquidation notices	1,610	2,909	(44.7)
<b>查冊設施</b>	<b>Search Facilities</b>			
查冊個案	Searches made	1,689,473	1,634,010	3.4
<b>檢控</b>	<b>Prosecution</b>			
發出傳票	Summonses issued	261	152	71.7
定罪率	Conviction rate	38%	52%	(26.9)
<b>剔除行動</b>	<b>Striking Off Action</b>			
被剔除名稱的公司	Companies struck off			
— 因未有遞交周年申報表	— for failure to forward annual returns	N.A.	1,443	N.A.
— 因不經營業務	— for not carrying on business	10,374	10,129	2.4
<b>撤銷註冊</b>	<b>Deregistration</b>			
被撤銷註冊的公司	Companies deregistered	14,983	N.A.	N.A.

附註：本處剔除未有遞交周年申報表的公司名稱所根據的《公司條例》第 290A 條，已於一九九九年十一月十一日廢除。

Note: The provision for striking off companies for failure to file annual returns under section 290A was repealed on 11 November 1999.







**周年帳目表**  
**Annual Accounts**

公司註冊處營運基金

截至2001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 2001**

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 2001 年 3 月 31 日止年度  
for the Year Ended 31 March 2001

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		註釋 Note	2001	2000
營業額	Turnover	(3)	244,470	253,898
運作成本	Operating costs	(4)	(193,860)	(191,961)
<b>運作盈利</b>	<b>Profit from operations</b>		<b>50,610</b>	61,937
其他收入	Other income	(5)	6,589	6,102
融資成本	Finance cost	(6)	(8,505)	(10,155)
<b>除稅前盈利</b>	<b>Profit before tax</b>		<b>48,694</b>	57,884
稅款	Taxation	(7)	(6,737)	(8,285)
<b>除稅後盈利</b>	<b>Profit after tax</b>		<b>41,957</b>	49,599
股息	Dividend	(8)	(12,587)	(14,880)
<b>保留盈利</b>	<b>Profit retained</b>		<b>29,370</b>	34,719
<b>固定資產 回報率</b>	<b>Rate of return on fixed assets</b>	(9)	12.1%	14.1%

除了除稅後盈利外，年內並沒有其他確認損益。

There were no recognised gains or losses other than the profit after tax for the year.

第六十二頁至七十頁之註釋亦為此帳目的一部分。

The notes on pages 62 to 70 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

二零零一年九月七日

G W E Jones

Registrar of Companies and

General Manager

Companies Registry Trading Fund

7 September 2001



**公司註冊處營運基金資產負債表**  
**Companies Registry Trading Fund Balance Sheet**

在 2001 年 3 月 31 日的結算  
as at 31 March 2001

(以港幣千元位列示)  
(Expressed in thousands of Hong Kong dollars)

註釋  
Note

2001

2000

**資產**

**ASSETS**

**非流動資產**

**Non-current assets**

固定資產

Fixed assets

(10)

403,983

407,689

**流動資產**

**Current assets**

應收帳款及預付款項

Debtors and prepayments

2,819

1,584

應收有關連機構帳款

Amounts due from related parties

1,544

1,154

應退稅款

Tax refundable

328

—

銀行存款

Placements with banks

108,100

98,300

現金及銀行結餘

Cash and bank balances

1,939

1,594

114,730

102,632

**流動負債**

**Current liabilities**

短期借款

Short term borrowings

(11)

( 27,670 )

( 27,670 )

應付帳款

Creditors

( 11,242 )

( 8,038 )

應付有關連機構帳款

Amounts due to related parties

( 35,080 )

( 27,709 )

應付稅款

Tax payable

—

( 1,854 )

( 73,992 )

( 65,271 )

**流動資產淨額**

**Net current assets**

40,738

37,361

**總資產減去  
流動負債**

**Total assets less  
current liabilities**

444,721

445,050

**非流動負債**

**Non-current liabilities**

遞延稅款

Deferred tax

(12)

( 2,829 )

( 2,565 )

政府貸款

Government loan

(13)

( 55,340 )

( 83,010 )

**淨資產**

**NET ASSETS**

386,552

359,475

**資本及儲備**

**CAPITAL AND RESERVES**

營運基金資本

Trading fund capital

(14)

138,460

138,460

保留盈利

Retained earnings

(15)

235,505

206,135

擬發股息

Proposed dividend

12,587

14,880

386,552

359,475

第六十二頁至七十頁之註釋亦為此帳目的一部分。  
The notes on pages 62 to 70 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 2001 年 3 月 31 日止年度  
for the Year Ended 31 March 2001

(以港幣千元位列示)

(Expressed in thousands of Hong Kong dollars)

註釋

Note

2001

2000

營運項目	Operating activities	2001	2000
運作盈利	Profit from operations	50,610	61,937
折舊及攤銷	Depreciation and amortisation	15,234	15,743
應付帳款的增加	Increase in creditors	5,415	1,061
應付有關連機構 帳款的增加/(減少)	Increase/(Decrease) in amounts due to related parties	8,791	(3,219)
應收帳款及預付 款項的增加	Increase in debtors and prepayments	(1,138)	(99)
應收有關連機構 帳款的增加	Increase in amounts due from related parties	(390)	(149)
<b>因營運項目之 現金流入淨額</b>	<b>Net cash inflow from operating activities</b>	<b>78,522</b>	<b>75,274</b>
<b>投資收入及融資成本</b>	<b>Returns on investments and servicing of finance</b>		
利息收入	Interest received	6,492	6,123
利息支出	Interest paid	(9,728)	(12,508)
股息支出	Dividend paid	(14,880)	(21,786)
<b>因投資收入及融資 成本之現金流出淨額</b>	<b>Net cash outflow from returns on investments and servicing of finance</b>	<b>(18,116)</b>	<b>(28,171)</b>
<b>稅款</b>	<b>Taxation</b>		
已付利得稅	Profits tax paid	(8,655)	(8,849)
<b>已付稅款</b>	<b>Tax paid</b>	<b>(8,655)</b>	<b>(8,849)</b>





		註釋 Note	2001	2000
<b>投資項目</b>	<b>Investing activities</b>			
銀行存款增加淨額 (等同現金除外)	Net increase in placements with banks (other than cash equivalents)		( 5,000 )	—
購買固定資產	Purchase of fixed assets		( 13,936 )	( 4,601 )
<b>因投資項目之現金 流出淨額</b>	<b>Net cash outflow from investing activities</b>		( 18,936 )	( 4,601 )
<b>未計融資前之現金 流入淨額</b>	<b>Net cash inflow before financing</b>		32,815	33,653
<b>融資</b>	<b>Financing</b>			
償還貸款	Loan repayments	(16)	( 27,670 )	( 27,670 )
<b>因融資之現金 流出淨額</b>	<b>Net cash outflow from financing</b>		( 27,670 )	( 27,670 )
<b>現金及等同現金 的增加</b>	<b>Increase in cash and cash equivalents</b>		5,145	5,983
<b>現金及等同現金在 2000年4月1日之結餘</b>	<b>Cash and cash equivalents at 1 April 2000</b>		99,894	93,911
<b>現金及等同現金在 2001年3月31日之結餘</b>	<b>Cash and cash equivalents at 31 March 2001</b>	(17)	105,039	99,894

第六十二頁至七十頁之註釋亦為此帳目的一部分。  
The notes on pages 62 to 70 form part of these accounts.

## 帳目註釋

(除特別註明外，以港幣千元位列示)

### 1. 公司註冊處營運基金的地位

前立法局在1993年6月30日根據《營運基金條例》(第430章)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。本處為客戶提供服務與設施以辦理有限公司註冊及登記和查閱公司文件。

### 2. 會計政策

#### (a) 會計基準

本帳目是根據香港公認會計原則製備。

#### (b) 提早採納會計實務準則

公司註冊處營運基金已採納由香港會計師公會在2001年1月修訂的會計實務準則第9號「結算日後的事項」。根據已修訂的準則，在結算日後擬發或宣布派發的股息會在資產負債表中被披露為資本及儲備內的一個項目，而不再確認為結算當日的負債。由於新採納的會計政策已追溯應用於以往期間，因此，2000年3月31日的資產負債表中列出的擬發股息港幣1,488.0萬元已重新分類為資本及儲備的一部分。

#### (c) 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前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。



(d) 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% - 33.3%
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的第一天開始分 3 至 5 年攤銷。

(e) 遞延稅款

對於因固定資產加速折舊免稅額所引致的重大時差會採用遞延稅款計算，在可見將來不會實現的負債則不包括在內。

(f) 收入的確認

服務收費是在提供服務時確認入帳。利息收入則按應計的利息確認入帳。

(g) 有關連機構

根據《營運基金條例》(第 430 章) 設立的公司註冊處營運基金是屬於香港特別行政區政府轄下的一個獨立會計單位。年內，營運基金在日常業務中曾與各有關連機構進行交易。這等機構包括各政策局及政府部門，營運基金，以及受政府所控制或政府對其有重大影響力的財政自主組織。

(h) 等同現金

等同現金指可在毋須發出通知的情況下能隨時轉換為已知數額現金，並且在購入時距離期滿日不超過三個月的短期而高度流通的投資。

## NOTES ON THE ACCOUNTS

(Expressed in thousands of Hong Kong dollars unless otherwise stated)

### 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 (Cap. 430). The Companies Registry provides our customers with services and facilities to incorporate companies and to register and examine company documents.

### 2. Accounting policies

#### (a) Basis of accounting

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

#### (b) Early adoption of Statement of Standard Accounting Practice

The Companies Registry Trading Fund has adopted the revised Statement of Standard Accounting Practice No. 9 "Events after the balance sheet date" issued by the Hong Kong Society of Accountants in January 2001. Following the adoption of this revised standard, dividends proposed or declared after the balance sheet date are no longer recognised as a liability at the balance sheet date but are disclosed as a separate component of equity on the face of the balance sheet. The accounting policy has been applied retrospectively. As a result, the proposed dividend of HK\$14,880,000 appearing in the balance sheet as at 31 March 2000 was reclassified as an item in Capital and Reserves.

#### (c) 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.



(d) 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% - 33.3%
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 three to five years from the beginning of the month they are commissioned into service.

(e) Deferred tax

Provision is made for deferred tax in respect of all material timing difference attributable to accelerated depreciation allowances on fixed assets except where it is considered that no liability will crystallize in the foreseeable future.

(f) Revenue recognition

Revenue is recognised as services are provided. Interest income is recognised on an accrual basis.

(g) Related parties

The Companies Registry Trading Fund is a separate accounting entity within the Government of the Hong Kong Special Administrative Region established under the Trading Funds Ordinance (Cap. 430). During the year, the Trading Fund has entered into transactions with various related parties, including Government bureaux and departments, trading funds and financially autonomous bodies controlled or significantly influenced by the Government, in the ordinary course of its business.

(h) Cash equivalents

Cash equivalents are short term, highly liquid investments which are readily convertible into known amount of cash without notice and which were within three months of maturity when acquired.

## 3. 營業額 Turnover

		2001	2000
押記文件登記費	Charges registration fees	10,974	10,839
公司註冊成立費	Incorporation fees	70,837	68,376
年報表登記費	Annual registration fees	88,753	111,595
查冊及影印收費	Searches and copying fees	47,528	45,307
管理及代收服務費用	Fees for administration and collection services	8,821	7,910
其他費用	Other fees	17,557	9,871
		<u>244,470</u>	<u>253,898</u>

## 4. 運作成本 Operating costs

		2001	2000
員工費用	Staff costs	155,165	155,683
一般運作開支	General operating expenses	17,806	16,101
電腦開支	Computer expenses	4,374	3,188
中央行政間接費用	Central administration overheads	900	899
折舊及攤銷	Depreciation and amortisation	15,234	15,743
審計師酬勞	Auditor's remuneration	381	347
		<u>193,860</u>	<u>191,961</u>

## 5. 其他收入 Other income

		2001	2000
銀行存款利息	Interest from bank deposits	6,589	6,102

## 6. 融資成本 Finance cost

		2001	2000
利息	Interest on		
已償還及一年內 應償還之政府貸款	Government loan repaid and repayable within one year	3,406	3,117
一年後應償還之 政府貸款	Government loan repayable after one year	5,099	7,038
		<u>8,505</u>	<u>10,155</u>



## 7. 稅款 Taxation

名義利得稅是按16% 稅率計算 (2000 年 : 16%)。本處會把一筆款項支付予政府，以代替按照《稅務條例》(第112章) 規定計算的利得稅。對於因固定資產加速折舊免稅額所引致的重大時差會採用遞延稅款計算，在可見將來不會實現的負債則不包括在內。

Notional profits tax is provided at the rate of 16% (2000 : 16%). A payment in lieu of profits tax calculated on the basis of the provisions of the Inland Revenue Ordinance (Cap. 112) will be made to the Government. Provision is made for deferred tax in respect of all material timing difference attributable to accelerated depreciation allowances on fixed assets except where it is considered that no liability will crystallize in the foreseeable future.

		2001	2000
名義利得稅	Notional profits tax	6,473	9,069
年內遞延稅款	Deferred tax for the year		
因時間差異所作準備	Provision for the timing differences	264	( 784 )
因利得稅率改變所作調整	Adjustment due to a change of profits tax rate	—	—
		<u>264</u>	<u>( 784 )</u>
年內稅款	Taxation for the year	<u>6,737</u>	<u>8,285</u>

## 8. 股息 Dividend

擬發港幣 1,258.7 萬元作股息給政府 (2000 年 : 港幣 1,488.0 萬元)。

An amount of HK\$12,587,000 (2000 : HK\$14,880,000) is proposed as dividend to the Government.

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

固定資產回報率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。公司註冊處營運基金的目標是要達到由財政司司長所釐定的每年百分之十的目標回報率。

The rate of return on fixed assets is calculated as the percentage of operating profit and interest income after taxation to Average Net Fixed Assets (ANFA). The Companies Registry Trading Fund aims to achieve a target return of 10% per annum as determined by the Financial Secretary.

10. 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	Computer system	Furniture & fittings	Office & specialist equipment	Office car	Total
<b>成本或估價</b>	<b>Cost or valuation</b>						
在2000年4月1日	At 1 April 2000	398,511	64,726	16,679	2,206	130	482,252
增加	Additions	—	11,264	262	2	—	11,528
售賣	Disposals	—	—	—	—	—	—
在2001年3月31日	At 31 March 2001	<u>398,511</u>	<u>75,990</u>	<u>16,941</u>	<u>2,208</u>	<u>130</u>	<u>493,780</u>
<b>累計折舊 / 攤銷</b>	<b>Aggregate depreciation/amortisation</b>						
在2000年4月1日	At 1 April 2000	28,141	30,838	14,264	1,190	130	74,563
年內費用	Charge for the year	4,444	9,079	1,393	318	—	15,234
售賣後撥回	Written back on disposals	—	—	—	—	—	—
在2001年3月31日	At 31 March 2001	<u>32,585</u>	<u>39,917</u>	<u>15,657</u>	<u>1,508</u>	<u>130</u>	<u>89,797</u>
<b>帳面淨值</b>	<b>Net Book Value</b>						
在2001年3月31日	At 31 March 2001	<u>365,926</u>	<u>36,073</u>	<u>1,284</u>	<u>700</u>	<u>—</u>	<u>403,983</u>
在2000年3月31日	At 31 March 2000	<u>370,370</u>	<u>33,888</u>	<u>2,415</u>	<u>1,016</u>	<u>—</u>	<u>407,689</u>

11. 短期借款 Short term borrowings

		2001	2000
截至3月31日一年內 應付政府貸款 (請亦參閱註釋13)	Government loan repayable within one year at 31 March (see also note 13)	<u>27,670</u>	<u>27,670</u>

12. 遞延稅款 Deferred tax

		2001	2000
在2000年4月1日之結餘	Balance at 1 April 2000	<u>2,565</u>	<u>3,349</u>
年內準備	Provision for the year	<u>264</u>	<u>( 784 )</u>
在2001年3月31日之結餘	Balance at 31 March 2001	<u>2,829</u>	<u>2,565</u>





### 13. 政府貸款 Government loan

根據前立法局1993年6月30日所通過的決議，在1993年8月1日撥歸營運基金的資產淨值港幣4.1516億元中，港幣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，每年還款港幣2,767萬元，而應於2001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港幣5,534萬元為在繳付第八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 HK\$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 HK\$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 HK\$27,670,000 starting from 1 August 1994. The instalment due and payable on 1 August 2001 is shown as short term borrowing. The balance of HK\$55,340,000 shown under Government loan represents the balance of the loan after repayment of the eighth 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. 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 the Government's investment in the Companies Registry Trading Fund.

### 15. 保留盈利 Retained earnings

		2001	2000
在2000年4月1日之結餘	Balance at 1 April 2000	206,135	171,416
年內盈利	Profit for the year	41,957	49,599
擬發股息	Proposed dividend	<u>(12,587)</u>	<u>(14,880)</u>
在2001年3月31日之結餘	Balance at 31 March 2001	<u>235,505</u>	<u>206,135</u>

### 16. 年內融資變動分析 Analysis of changes in financing during the year

		政府貸款 (包括短期借款) Government loan (including short term borrowings)	
		2001	2000
在2000年4月1日之結餘	Balance at 1 April 2000	110,680	138,350
因融資之現金流出	Cash outflow from financing	<u>(27,670)</u>	<u>(27,670)</u>
在2001年3月31日之結餘	Balance at 31 March 2001	<u>83,010</u>	<u>110,680</u>

17. 現金及等同現金年終結餘分析 **Analysis of the balances of cash and cash equivalents at end of year**

		2001	2000
現金及銀行結餘	Cash and bank balances	1,939	1,594
銀行存款 (等同現金部分)	Placements with banks (cash equivalents portion)	103,100	98,300
		105,039	99,894

18. 有關連機構的交易 **Related party transactions**

除了那些在帳目表內獨立披露的交易外，年內與有關連機構的其他重要交易概述如下：

- (a) 本處提供予有關連機構的服務包括查冊及影印服務，代收某部分稅項及無主財物，和代表政府管理放債人註冊處。來自這些服務的收益計有港幣1,601.4萬元(2000年：港幣1,479.0萬元)；
- (b) 有關連機構提供予本處的服務包括購置物料、郵政、印刷、培訓、資訊科技、大廈管理、辦公地方租賃、中央管理及審計。這等服務的支出共港幣1,553.3萬元(2000年：港幣1,400.5萬元)；及
- (c) 由有關連機構提供的資訊科技及翻修設備方面的資本開支，款額達到港幣256.6萬元(2000年：港幣243.7萬元)。

Apart from those separately disclosed in the accounts, the other material related party transactions for the year are summarised as follows:

- (a) Services provided to related parties included search and copying services, collection of certain tax-loaded fees and bona vacantia, and the administration of the Money Lenders Registry on behalf of the Government. The total revenue derived from these services amounted to HK\$16,014,000 (2000 : HK\$14,790,000);
- (b) Services received from related parties included services on acquisition of stores, mail, printing, training, information technology, building management, rental of accommodation, central administration and auditing. The total cost incurred on these services amounted to HK\$15,533,000 (2000 : HK\$14,005,000); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$2,566,000 (2000 : HK\$2,437,000).

與有關連機構的交易如亦同時提供予公眾，收費會依隨公眾所須繳付的費用；如該等服務祇提供予有關連機構，收費則按全部成本徵收。

Services provided by or to related parties were charged at the rates payable by the general public where such services were also available to members of the public, or on a full cost recovery basis where such services were only available to related parties.

19. 資本承擔 **Capital commitments**

在結算日，營運基金未有在帳目表中作出準備的資本承擔如下：

At the date of balance sheet, the Trading Fund had capital commitments, so far as not provided for in the financial statements, as follows:

		2001	2000
已簽約	Contracted for	4,862	7,072
已核准惟未簽約	Authorised but not contracted for	—	—
		4,862	7,072

20. 比較數字 **Comparative figures**

若干比較數字已重新分類，以符合本年度之帳項編排。

Certain comparative figures have been reclassified to conform to the current year's presentation.



## 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製備的財務報表。

### 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製備，並經他簽署的財務報表呈交本人。在製備財務報表時，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製備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。

## 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 judgements 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.

我在策劃和進行審計工作時，均以取得一切我認為為必需的資料及解釋為目標，使我能獲得充分的憑證，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均真實而中肯地反映公司註冊處營運基金在二零零一年三月三十一日的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)條所規定的方式妥為製備。

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 of the state of affairs of the Companies Registry Trading Fund as at 31 March 2001 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.

審計署署長  
(審計署助理署長陳霸強代行)

香港審計署

二零零一年九月七日

(CHAN Bar-keung)  
Assistant Director of Audit  
for Director of Audit

Audit Commission  
Hong Kong

7 September 2001