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二零一三至一四年度工作量主要統計數字 Key Workload Statistics for 2013-14

		截至 3 月 31 日止年度 Year to 31 March	增 / (減) 百分比 % Increase/(Decrease)	
		2014	2013	
新公司註冊	Registration of New Companies			
本地公司	Local companies			
- 公眾公司	- public companies	19	22	(13.6)
- 私人公司	- private companies	190,885	161,591	18.1
- 擔保公司	- guarantee companies	809	664	21.8
註冊非香港公司	Registered non-Hong Kong companies	821	693	18.5
公司文件登記	General Registration of Documents			
所收到的文件	Documents received	2,547,563	2,293,355	11.1
所收到的押記	Charges received	26,484	34,012	(22.1)
更改名稱通知書	Change of name notifications	17,779	15,613	13.9
自動清盤通知書	Voluntary liquidation notices	874	906	(3.5)
公司查冊	Company Searches			
查閱文件影像紀錄	Document image records searches	3,557,627	3,525,723	0.9
查閱公司資料	Company particulars searches	236,589	235,239	0.6
查閱董事索引	Directors' index searches	330,261	317,747	3.9
檢控	Prosecutions			
發出傳票	Summonses issued	6,742	6,374	5.8
剔除行動	Striking Off Actions			
被剔除名稱的公司	Companies struck off	20,701	30,550	(32.2)
撤銷註冊	Deregistrations			
被撤銷註冊的公司	Companies deregistered	32,199	31,727	1.5

服務指標及工作表現 Performance Targets and Achievements

服務 Service	2013-14 工作表現 Achievements			高於目標 百分比 % Over Achieved	2014-15 目標 Targets	
	2013-14 服務水平 ¹ Service Standard ¹	(目標) 達到 服務水平 的百分比 (Target) % Meeting Standard	(實際表現) 達到 服務水平 的百分比 (Actual) % Meeting Standard		服務水平 ¹ Service Standard ¹	達到 服務水平 的百分比 % Meeting Standard
(以工作天計算，另外述明者除外) (expressed in working days unless otherwise specified)						
新公司註冊 ² Registration of new companies ²						
- 本地公司 local companies						
- 以印本形式交付的文件 delivery in hard copy form	4	95	97	2	4	95
- 以電子形式交付的文件 delivery in electronic form	1 小時 hr	90	100	10	1 小時 hr	90
- 非香港公司 non-Hong Kong companies	14	95	99	4	13	95
本地公司更改名稱 Change of name of local companies						
- 以印本形式交付的文件 delivery in hard copy form	4	95	99	4	4	95
- 以電子形式交付的文件 delivery in electronic form	1 小時 hr	90	99	9	1 小時 hr	90
公司文件登記 Registration of general documents						
- 以印本形式交付的文件 delivery in hard copy form	6	90	98	8	6	90
- 以電子形式交付的指明表格 ³ delivery of specific forms in electronic form ³	24 小時 hrs	90	99	9	24 小時 hrs	90
押記登記 Registration of charges	8	90	98	8	8	90
公司撤銷註冊 Deregistration of companies						
- 發出批准撤銷註冊函件 issue of approval letter	5	95	99	4	5	95

服務 Service	2013-14 工作表現 Achievements			2014-15 目標 Targets		
	2013-14 服務水平 ¹ Service Standard ¹	(目標) 達到 服務水平 的百分比 (Target) % Meeting Standard	(實際表現) 達到 服務水平 的百分比 (Actual) % Meeting Standard	高於目標 百分比 % Over Achieved	服務水平 ¹ Service Standard ¹	達到 服務水平 的百分比 % Meeting Standard
(以工作天計算，另外述明者除外) (expressed in working days unless otherwise specified)						
網上聯線查冊 Online search on the internet						
- 提供文件影像紀錄以供下載 supply of image records of documents for download	5 分鐘 mins	95	99	4	5 分鐘 mins	95
- 提供查冊結果的經核證副本 ⁴ supply of certified copies of search results ⁴	3 小時 hrs	95	100	5	3 小時 hrs	95
- 提供證書 ⁴ supply of certificates ⁴	1	95	100	5	1	95
在公眾查冊中心查冊 Onsite search at the Public Search Centre						
- 提供查冊結果的印文本 supply of hard copies of search results	20 分鐘 mins	95	100	5	20 分鐘 mins	95
- 提供查冊結果的經核證副本 supply of certified copies of search results	3 小時 hrs	95	100	5	3 小時 hrs	95
- 提供證書 supply of certificates	1	95	100	5	1	95
在本處以印本形式交付文件 (僅指排隊 輪候時間) Onsite delivery of documents in hard copy form (queuing time only)						
	20 分鐘 mins	90	99	9	20 分鐘 mins	90

- (1) 以印本形式交付的文件的服務水平不包括交付文件當天。以電子形式交付的文件的服務水平則由交付文件的時間起計。
The service standard for delivery in hard copy form excludes the day of delivery. The service standard for delivery in electronic form is calculated from the time of e-submission.
- (2) 商業登記證由公司註冊處代稅務局連同公司註冊證書一併發出。
Business Registration Certificates are issued by the Companies Registry for the Inland Revenue Department together with Certificates of Incorporation.
- (3) 服務水平適用於以電子方式交付及直接由公司註冊處綜合資訊系統處理的指明表格。
The service standard applies to specified forms which are submitted electronically and automatically processed by the Integrated Companies Registry Information System.
- (4) 不包括以郵遞或速遞方式送達所需的時間。
Time for delivery by post or by courier service is excluded.

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



香港特別行政區政府
審計署

Audit Commission
The Government of the Hong Kong
Special Administrative Region

獨立審計報告 致立法會

茲證明我已審核及審計列載於第 113 至 140 頁公司註冊處營運基金的財務報表，該等財務報表包括於 2014 年 3 月 31 日的財務狀況表與截至該日止年度的全面收益表、權益變動表和現金流量表，以及主要會計政策概要及其他附註解釋資料。

公司註冊處營運基金總經理就財務報表須承擔的責任

公司註冊處營運基金總經理須負責按照《營運基金條例》（第 430 章）第 7(4) 條及香港財務報告準則製備真實而中肯的財務報表，及落實其認為必要的內部控制，以使財務報表不存有由於欺詐或錯誤而導致的重大錯誤陳述。

審計師的責任

我的責任是根據我的審計對該等財務報表作出意見。我已按照《營運基金條例》第 7(5) 條及審計署的審計準則進行審計。這些準則要求我遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存有任何重大錯誤陳述。

Independent Audit Report To the Legislative Council

I certify that I have examined and audited the financial statements of the Companies Registry Trading Fund set out on pages 113 to 140, which comprise the statement of financial position as at 31 March 2014, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

General Manager, Companies Registry Trading Fund's Responsibility for the Financial Statements

The General Manager, Companies Registry Trading Fund is responsible for the preparation of financial statements that give a true and fair view in accordance with section 7(4) of the Trading Funds Ordinance (Cap. 430) and Hong Kong Financial Reporting Standards, and for such internal control as the General Manager, Companies Registry Trading Fund determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

審計涉及執程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於審計師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，審計師考慮與該基金製備真實而中肯的財務報表有關的內部控制，以設計適當的審計程序，但並非為對基金的內部控制的效能發表意見。審計亦包括評價公司註冊處營運基金總經理所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

意見

我認為，該等財務報表已按照香港財務報告準則真實而中肯地反映公司註冊處營運基金於2014年3月31日的狀況及截至該日止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。

審計署署長

(審計署助理署長劉新和代行)

審計署

香港灣仔

告士打道7號

入境事務大樓26樓

2014年9月10日

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the General Manager, Companies Registry Trading Fund, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit 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 2014, and of its results of operations and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance.

LAU Sun-wo

Assistant Director of Audit
for Director of Audit

Audit Commission

26th Floor, Immigration Tower

7 Gloucester Road

Wanchai, Hong Kong

10 September 2014

周年帳目表
Annual Accounts

公司註冊處營運基金
截至 2014 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 2014

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全面收益表

Companies Registry Trading Fund

Statement of Comprehensive Income

截至 2014 年 3 月 31 日止年度
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
營業額	Turnover	(3)	605,647	532,135
運作成本	Operating costs	(4)	(271,657)	(248,986)
運作盈利	Profit from operations		333,990	283,149
其他收入	Other income	(5)	13,437	18,612
名義利得稅前盈利	Profit before notional profits tax		347,427	301,761
名義利得稅	Notional profits tax	(6)	(55,946)	(48,149)
年度盈利	Profit for the year		291,481	253,612
其他全面收益	Other comprehensive income		—	—
年度總全面收益	Total comprehensive income for the year		291,481	253,612
固定資產回報率	Rate of return on fixed assets	(7)	72.5%	63.6%

第一一九頁至一四零頁之附註為本財務報表的一部分。
The notes on pages 119 to 140 form part of these financial statements.

公司註冊處營運基金財務狀況表
Companies Registry Trading Fund
Statement of Financial Position

於 2014 年 3 月 31 日
as at 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
非流動資產	Non-current assets			
物業、設備及器材	Property, plant and equipment	(8)	311,993	317,324
無形資產	Intangible assets	(9)	70,413	70,056
外匯基金存款	Placement with the Exchange Fund	(10)	114,780	109,315
			497,186	496,695
流動資產	Current assets			
應收帳款及預付款項	Debtors and prepayments	(11)	10,867	8,353
應收關連人士帳款	Amounts due from related parties		789	719
銀行存款	Bank deposits		625,000	547,700
現金及銀行結餘	Cash and bank balances		38,185	16,286
			674,841	573,058
流動負債	Current liabilities			
遞延收入	Deferred revenue	(12)	(21,755)	(9,634)
客戶按金	Customers' deposits		(9,123)	(9,727)
應付帳款	Creditors		(7,322)	(6,058)
應付關連人士帳款	Amounts due to related parties		(90,455)	(53,689)
僱員福利撥備	Provision for employee benefits	(13)	(1,653)	(54)
應付名義利得稅	Notional profits tax payable		(23,275)	(12,329)
			(153,583)	(91,491)
流動資產淨額	Net current assets		521,258	481,567
總資產減去流動負債	Total assets less current liabilities		1,018,444	978,262

公司註冊處營運基金財務狀況表 (續)
Companies Registry Trading Fund
Statement of Financial Position (continued)

於 2014 年 3 月 31 日
as at 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
非流動負債	Non-current liabilities			
遞延稅款	Deferred tax	(14)	(11,788)	(11,680)
僱員福利撥備	Provision for employee benefits	(13)	(59,829)	(57,624)
			(71,617)	(69,304)
淨資產	NET ASSETS		946,827	908,958
資本及儲備	CAPITAL AND RESERVES			
營運基金資本	Trading fund capital	(15)	138,460	138,460
保留盈利	Retained earnings	(16)	516,886	516,886
擬發股息	Proposed dividend	(17)	291,481	253,612
			946,827	908,958

第一一九頁至一四零頁之附註為本財務報表的一部分。
The notes on pages 119 to 140 form part of these financial statements.



鍾麗玲太平紳士
公司註冊處營運基金總經理
二零一四年九月十日

Ms Ada LL Chung, JP
General Manager, Companies Registry Trading Fund
10 September 2014

公司註冊處營運基金權益變動表 Companies Registry Trading Fund Statement of Changes in Equity

截至 2014 年 3 月 31 日止年度
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		2014	2013
在年初的結餘	Balance at beginning of year	908,958	871,932
年度總全面收益	Total comprehensive income for the year	291,481	253,612
年內已付股息	Dividend paid during the year	(253,612)	(216,586)
在年終的結餘	Balance at end of year	946,827	908,958

第一一九頁至一四零頁之附註為本財務報表的一部分。
The notes on pages 119 to 140 form part of these financial statements.

公司註冊處營運基金現金流量表

Companies Registry Trading Fund

Statement of Cash Flows

截至 2014 年 3 月 31 日止年度
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
來自營運項目之現金流量	Cash flows from operating activities			
運作盈利	Profit from operations		333,990	283,149
折舊及攤銷	Depreciation and amortisation		24,076	20,960
應收帳款及預付款項的(增加)/減少	(Increase)/Decrease in debtors and prepayments		(2,774)	13
應收關連人士帳款的(增加)/減少	(Increase)/Decrease in amounts due from related parties		(69)	208
遞延收入的增加	Increase in deferred revenue		12,121	4,542
客戶按金的(減少)/增加	(Decrease)/Increase in customers' deposits		(604)	819
應付帳款的增加	Increase in creditors		1,264	186
應付關連人士帳款的增加/(減少)	Increase/(Decrease) in amounts due to related parties		36,765	(29,419)
僱員福利撥備的增加	Increase in provision for employee benefits		3,803	3,265
已付名義利得稅	Notional profits tax paid		(44,891)	(41,158)
來自營運項目之現金淨額	Net cash from operating activities		363,681	242,565
來自投資項目之現金流量	Cash flows from investing activities			
原有期限為 3 個月以上的銀行存款的(增加)/減少	(Increase)/Decrease in bank deposits with original maturity over three months		(77,300)	5,700
外匯基金存款的增加	Increase in placement with the Exchange Fund		(5,465)	(5,797)
已收利息	Interest received		13,697	15,650
購買物業、設備及器材和無形資產	Purchase of property, plant and equipment and intangible assets		(19,102)	(43,461)
用作投資項目之現金淨額	Net cash used in investing activities		(88,170)	(27,908)

公司註冊處營運基金現金流量表 (續)
Companies Registry Trading Fund
Statement of Cash Flows (continued)

截至 2014 年 3 月 31 日止年度
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
來自融資項目之 現金流量	Cash flows from financing activities			
已付股息	Dividend paid		(253,612)	(216,586)
用作融資項目之 現金淨額	Net cash used in financing activities		(253,612)	(216,586)
現金及等同現金的 增加 / (減少) 淨額	Net increase/(decrease) in cash and cash equivalents		21,899	(1,929)
在年初的現金及 等同現金	Cash and cash equivalents at beginning of year		16,286	18,215
在年終的現金及 等同現金	Cash and cash equivalents at end of year	(18)	38,185	16,286

第一一九頁至一四零頁之附註為本財務報表的一部分。
The notes on pages 119 to 140 form part of these financial statements.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

(除特別註明外，以港幣千元位列示)

(Amounts expressed in thousands of Hong Kong dollars, unless otherwise stated)

1. 總論

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(「營運基金」)。營運基金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. 主要會計政策

(a) 符合準則聲明

本財務報表是按照香港公認的會計原則及所有適用的香港財務報告準則(此詞是統稱，當中包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則及詮釋)編製。營運基金採納的主要會計政策摘要如下。

(b) 編製財務報表的基礎

本財務報表的編製基礎均以原值成本值計量。

編製符合香港財務報告準則的帳目需要管理層作出判斷、估計及假設。該等判斷、估計及假設會影響會計政策的實施，以及資產與負債和收入與支出的呈報款額。該等估計及相關的假設，均按以往經驗及其他在有關情況下被認為合適的因素而制訂。倘若沒有其他現成數據可供參考，則會採用該等估計及假

1. General

The Companies Registry Trading Fund ("the CRTF") 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 CRTF provides its customers with services and facilities to incorporate companies and to register and examine company documents.

2. Significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the CRTF is set out below.

(b) Basis of preparation of the financial statements

The measurement basis used in the preparation of these financial statements is historical cost.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of

設作為判斷有關資產及負債的帳面值的基礎。估計結果或會與實際價值有所不同。

該等估計及相關假設會被不斷檢討修訂。如修訂只影響本會計期，會在作出修訂的期內確認，但如影響本期及未來的會計期，有關修訂便會在該期及未來期間內確認。

營運基金在實施會計政策方面並不涉及任何關鍵的會計判斷。無論對未來作出的假設，或在報告期結束日估計過程中所存在的不明朗因素，皆不足以構成重大風險，導致資產和負債的帳面金額在來年大幅修訂。

(c) 金融資產及金融負債

- (i) 營運基金在成為有關金融工具的合約其中一方之日會確認有關金融資產及金融負債。金融資產及金融負債最初按公平值計量；公平值通常相等於成交價，加上因購買金融資產或產生金融負債而直接引致的交易成本。
- (ii) 營運基金的金融資產包括貸款及應收帳款。貸款及應收帳款為有固定或可以確定的支付金額，但在活躍市場並沒有報價，而且營運基金無意持有作交易用途的非衍生金融資產。貸款及應收帳款採用實際利率法按攤銷成本值扣除任何減值虧損（如有）列帳。

assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgements involved in the application of the CRTF's accounting policies. There are also no key assumptions concerning the future, or other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.

(c) Financial assets and financial liabilities

- (i) The CRTF recognises financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are measured initially at fair value, which normally equals to the transaction prices, plus transaction costs that are directly attributable to the acquisition of the financial assets or issue of the financial liabilities.
- (ii) The CRTF's financial assets consist of loans and receivables which are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and which the CRTF has no intention of trading. They are carried at amortised cost using the effective interest method less impairment losses, if any.

實際利率法是計算金融資產或金融負債的攤銷成本值，以及攤分在有關期間的利息收入或支出的方法。實際利率是指可將金融工具在預計有效期間（或適用的較短期間）內的預計現金收支，折現成該金融資產或金融負債的帳面淨值所適用的貼現率。營運基金在計算實際利率時，會考慮金融工具的所有合約條款以估計現金流量，但不會計及日後的信貸虧損。有關計算包括與實際利率相關的所有收取自或支付予合約各方的費用、交易成本及所有其他溢價或折讓。

貸款及應收帳款的帳面值在每個報告期結束日作出評估，以決定是否有客觀的減值證據。若存在減值證據，虧損以該資產的帳面值與按其原本的實際利率用折現方式計算其預期未來現金流量的現值之間的差額，在全面收益表內確認。如其後減值虧損降低，並證實與在確認減值虧損後出現的事件相關，則該減值虧損在全面收益表內回撥。

金融負債採用實際利率法按攤銷成本值列帳。

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the CRTF estimates cash flows considering all contractual terms of the financial instruments but does not consider future credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

The carrying amount of loans and receivables is reviewed at the end of each reporting period to determine whether there is objective evidence of impairment. If any impairment evidence exists, a loss is recognised in the statement of comprehensive income as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. If in a subsequent period, the amount of such impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through the statement of comprehensive income.

Financial liabilities are carried at amortised cost using the effective interest method.

(iii) 當從金融資產收取現金流量的合約權屆滿時，或已轉讓該金融資產及其絕大部分風險和回報的擁有權，該金融資產會被註銷確認。當合約指明的債務被解除、取消或到期時，該金融負債會被註銷確認。

(d) 物業、設備及器材

在 1993 年 8 月 1 日撥給營運基金使用的各項物業、設備及器材，最初的成本值是以前立法局成立營運基金的決議中所列的估值入帳。至於自 1993 年 8 月 1 日購置的各項物業、設備及器材，則是以購置時的實際直接開支入帳。

以下各項物業、設備及器材以成本值扣除累計折舊及任何減值虧損列帳（附註 2(f)）：

- 在 1993 年 8 月 1 日撥給營運基金自用的物業；及
- 設備及器材，包括電腦器材、傢具及裝置、汽車及其他器材。

折舊是按照各項物業、設備及器材的估計可使用年期，以直線法攤銷減去估計剩餘值的成本值。有關的年期如下：

- | | |
|------------|------|
| - 建築物 | 30 年 |
| - 電腦器材 | 5 年 |
| - 傢具、裝置及器材 | 5 年 |
| - 汽車 | 5 年 |

(iii) A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred. A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled, or when it expires.

(d) Property, plant and equipment

Property, plant and equipment appropriated to the CRTF on 1 August 1993 were measured initially at deemed cost equal to the value contained in the Legislative Council Resolution for the setting up of the CRTF. Property, plant and equipment acquired since 1 August 1993 are capitalised at their costs of acquisition.

The following property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses (note 2(f)):

- buildings held for own use appropriated to the CRTF on 1 August 1993; and
- plant and equipment, including computer equipment, furniture and fittings, motor vehicles and other equipment.

Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual value, on a straight-line basis over their estimated useful lives as follows:

- | | |
|-------------------------------------|----------|
| - Buildings | 30 years |
| - Computer equipment | 5 years |
| - Furniture, fittings and equipment | 5 years |
| - Motor vehicles | 5 years |

在 1993 年 8 月 1 日撥給營運基金的物業所在的土地當作不折舊資產論。

出售物業、設備及器材的損益以出售所得淨額與資產的帳面值之間的差額來決定，並在出售當天列入全面收益表內確認。

(e) 無形資產

無形資產包括購入的電腦軟件牌照及已資本化的電腦軟件程式開發成本值。若電腦軟件程式在技術上可行，而且營運基金有足夠資源及有意完成開發工作，有關的開發費用會被資本化。資本化費用包括直接工資及材料費用。無形資產按成本值扣除累計攤銷及任何減值虧損列帳（附註 2(f)）。

無形資產的攤銷按估計可使用年期（5 年）以直線法列入全面收益表。

(f) 固定資產的減值

固定資產（包括物業、設備及器材和無形資產）的帳面值在每個報告期結束日評估，以確定有否出現減值跡象。倘出現減值跡象，每當資產的帳面值高於其可收回數額時，則有關減值虧損會在全面收益表內確認入帳。資產的可收回數額為其公平值減出售成本與使用值兩者中的較高者。

The land on which the CRTF's buildings are situated as appropriated to the CRTF on 1 August 1993 is regarded as a non-depreciating asset.

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the statement of comprehensive income at the date of disposal.

(e) Intangible assets

Intangible assets include acquired computer software licences and capitalised development costs of computer software programmes. Expenditure on development of computer software programmes is capitalised if the programmes are technically feasible and the CRTF has sufficient resources and the intention to complete development. The expenditure capitalised includes direct labour and cost of materials. Intangible assets are stated at cost less accumulated amortisation and any impairment losses (note 2(f)).

Amortisation of intangible assets is charged to the statement of comprehensive income on a straight-line basis over the assets' estimated useful lives of 5 years.

(f) Impairment of fixed assets

The carrying amounts of fixed assets, including property, plant and equipment and intangible assets, are reviewed at the end of each reporting period to identify any indication of impairment. If there is an indication of impairment, an impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its fair value less costs to sell and value in use.

(g) 名義利得稅

- (i) 根據《稅務條例》(第112章)營運基金並無稅務責任，但香港特別行政區政府(政府)要求營運基金須向政府一般收入支付一筆款項以代替利得稅(即名義利得稅)，該款項是根據《稅務條例》的規定所計算。本年度名義利得稅支出包括本期稅款及遞延稅款資產和負債的變動。

- (ii) 本期稅款為本年度對應課稅收入按報告期結束日已生效或基本上已生效的稅率計算的預計應付稅款，並包括以往年度應付稅款的任何調整。

- (iii) 遞延稅款資產及負債分別由可扣稅及應課稅的暫時性差異產生。暫時性差異是指資產及負債在財務報表上的帳面值與其計稅基礎的差異。遞延稅款資產也可由未使用稅務虧損及稅項抵免而產生。

所有遞延稅款負債及所有可能未來會有應課稅溢利而使其能被用以抵銷有關溢利的遞延稅款資產，均予以確認。

遞延稅款的確認金額的計算是根據該資產及負債的帳面值之預期變現或清償方式，按在報告期結束日已生效或基本上已生效的稅率計算。遞延稅款資產及負債均不貼現計算。

(g) Notional profits tax

- (i) The CRTF has no tax liability under the Inland Revenue Ordinance (Cap. 112). However, the Government of the Hong Kong Special Administrative Region ("the Government") requires the CRTF to pay to the General Revenue an amount in lieu of profits tax (i.e. notional profits tax) calculated on the basis of the provisions of the Inland Revenue Ordinance. Notional profits tax expense for the year comprises current tax and movements in deferred tax assets and liabilities.

- (ii) Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

- (iii) Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits.

All deferred tax liabilities, and all deferred tax assets to the extent that it is probable that future taxable profits will be available against which the assets can be utilised, are recognised.

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

遞延稅款資產的帳面值於每個報告期結束日重新審閱，對不再可能有足夠應課稅溢利以實現相關稅務利益的遞延稅款資產會予以扣減。有關扣減會在日後有可能產生足夠應課稅溢利時回撥。

The carrying amount of a deferred tax asset is reviewed at the end of each reporting period and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the related tax benefit to be utilised. Any such reduction is reversed to the extent that it becomes probable that sufficient taxable profit will be available.

(h) 收入的確認

服務收費是在提供服務時確認入帳。利息收入則採用實際利率法按應計的利息確認入帳。

(h) Revenue recognition

Revenue is recognised as services are provided. Interest income is recognised as it accrues using the effective interest method.

(i) 僱員福利

營運基金的僱員包括公務員及合約員工。薪金、約滿酬金及年假開支均在僱員提供有關服務所在年度以應計基準確認入帳。就公務員而言，僱員附帶福利開支包括政府給予僱員的退休金及房屋福利，均在僱員提供有關服務所在年度支銷。

(i) Employee benefits

The employees of CRTF comprise civil servants and contract staff. Salaries, staff gratuities, and annual leave entitlements are accrued and recognised as expenditure in the year in which the associated services are rendered by the staff. For civil servants, staff on-costs, including pensions and housing benefits provided to the staff by the Government, are charged as expenditure in the year in which the associated services are rendered.

就按可享退休金條款受聘的公務員的長俸負債已包括於支付予政府有關附帶福利開支中。就其他員工向強制性中央公積金計劃的供款於全面收益表中支銷。

For civil servants employed on pensionable terms, their pension liabilities are discharged by reimbursement of the staff on-cost charged by the Government. For other staff, contributions to Mandatory Provident Fund Scheme are charged to the statement of comprehensive income as incurred.

(j) 關連人士

根據《營運基金條例》設立的營運基金是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關連人士進行交易。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。

(j) Related parties

The CRTF is a separate accounting entity within the Government established under the Trading Funds Ordinance. During the year, the CRTF 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.

(k) 等同現金

等同現金指短期而高度流通的投資，可隨時轉換為已知數額現金，在購入時距離期滿日不超過三個月，而且所涉及的價值改變風險不大。

(l) 新訂及經修訂香港財務報告準則的影響

香港會計師公會已頒布若干新訂或經修訂的香港財務報告準則，於本會計期生效或供提前採納。當中適用於營運基金財務報表的一項，開列如下：

香港會計準則第 1 號「財務報表的呈報 — 其他全面收益項目的呈報」的修訂

香港會計準則第 1 號的修訂規定，日後在符合若干條件時會被重新分類為損益的其他全面收益項目，與永不會被重新分類為損益的其他全面收益項目，須分別作出呈報。由於營運基金並無其他全面收益項目，此項修訂對營運基金的財務報表沒有影響。

修訂內容亦包括建議把「全面收益表」改稱為「損益及其他全面收益表」。使用新名稱與否，並非強制，營運基金已選擇沿用舊稱「全面收益表」。

營運基金並沒有採納在本會計期尚未生效的任何新香港財務報告準則（附註 22）。

(k) Cash equivalents

Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

(l) Impact of new and revised HKFRSs

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period. Of these, the following is relevant to the CRTF's financial statements:

Amendments to HKAS 1, Presentation of Financial Statements - Presentation of Items of Other Comprehensive Income

The amendments to HKAS 1 require entities to present separately the items of other comprehensive income that would be reclassified to profit or loss in the future if certain conditions are met from those that would never be reclassified to profit or loss. There is no impact on the CRTF's financial statements as the CRTF does not have items of other comprehensive income.

The amendments also introduce a new terminology for the "Statement of Comprehensive Income" to be renamed as the "Statement of Profit or Loss and Other Comprehensive Income". The use of this new terminology is not mandatory. The CRTF has chosen to retain the title of "Statement of Comprehensive Income".

The CRTF has not applied any new HKFRSs that are not yet effective for the current accounting period (note 22).

3. 營業額

3. Turnover

		2014	2013
押記文件登記費	Charges registration fees	13,415	15,776
公司註冊成立費	Incorporation fees	331,638	279,676
周年申報表登記費	Annual registration fees	155,358	137,076
查冊及影印收費	Search and copying fees	69,729	67,132
管理及代收服務費用	Fees for administration and collection services	6,687	7,460
其他費用	Other fees	28,820	25,015
總額	Total	605,647	532,135

4. 運作成本

4. Operating costs

		2014	2013
員工費用	Staff costs	181,218	174,528
一般運作開支	General operating expenses	63,783	52,159
中央行政費用	Central administration overheads	2,047	787
折舊及攤銷	Depreciation and amortisation	24,076	20,960
審計費用	Audit fees	533	552
總額	Total	271,657	248,986

5. 其他收入

5. Other income

		2014	2013
銀行存款利息	Interest from bank deposits	8,300	9,814
外匯基金存款利息	Interest from placement with the Exchange Fund	5,137	5,703
其他	Others	-	3,095
總額	Total	13,437	18,612

6. 名義利得稅

6. Notional profits tax

(a) 於全面收益表內扣除的名義利得稅如下：

(a) The notional profits tax charged to the statement of comprehensive income represents:

		2014	2013
本期稅款	Current tax		
本年名義利得稅的撥備	Provision for notional profits tax for the year	55,838	43,406
上年度多提之撥備	Over-provision in respect of last year	-	(12)
		55,838	43,394
遞延稅款	Deferred tax		
暫時性差異產生及轉回	Origination and reversal of temporary differences	108	4,755
名義利得稅	Notional profits tax	55,946	48,149

(b) 稅項支出與會計溢利按適用稅率計算的對帳如下：

(b) The reconciliation between tax expense and accounting profit at applicable tax rates is as follows:

		2014	2013
名義利得稅前盈利	Profit before notional profits tax	347,427	301,761
按香港利得稅稅率 16.5% (2013 年： 16.5%) 計算的稅項	Tax at Hong Kong profits tax rate of 16.5% (2013: 16.5%)	57,325	49,790
一次性的稅項寬減	One-off tax reduction	(10)	(10)
非應課稅收入的稅項 影響	Tax effect of non-taxable revenue	(1,369)	(1,619)
上年度多提之撥備	Over-provision in respect of last year	-	(12)
名義稅項支出	Notional tax expense	55,946	48,149

7. 固定資產回報率

固定資產回報率是以總全面收益（不包括利息收入及利息支出）除以固定資產平均淨值計算，並以百分比的方式表達。固定資產包括物業、設備及器材和無形資產。預期營運基金可以達到由財政司司長所釐定的固定資產目標回報率每年 6.7% (2013 : 6.7%)。

7. Rate of return on fixed assets

The rate of return on fixed assets is calculated as total comprehensive income (excluding interest income and interest expenses) divided by average net fixed assets, and expressed as a percentage. Fixed assets include property, plant and equipment, and intangible assets. The CRTF is expected to meet a target rate of return on fixed assets of 6.7% (2013: 6.7%) per year as determined by the Financial Secretary.

8. 物業、設備及器材

8. Property, plant and equipment

		土地及 建築物 Land and buildings	電腦器材 Computer equipment	傢具、裝置 及器材 Furniture, fittings and equipment	汽車 Motor vehicles	總額 Total
成本	Cost					
在 2012 年 4 月 1 日	At 1 April 2012	398,511	31,206	21,713	–	451,430
增加	Additions	–	500	29	244	773
在 2013 年 3 月 31 日	At 31 March 2013	398,511	31,706	21,742	244	452,203
增加	Additions	–	896	188	–	1,084
在 2014 年 3 月 31 日	At 31 March 2014	398,511	32,602	21,930	244	453,287
累計折舊	Accumulated depreciation					
在 2012 年 4 月 1 日	At 1 April 2012	81,475	29,008	16,930	–	127,413
年內費用	Charge for the year	4,445	779	2,214	28	7,466
在 2013 年 3 月 31 日	At 31 March 2013	85,920	29,787	19,144	28	134,879
年內費用	Charge for the year	4,445	540	1,381	49	6,415
在 2014 年 3 月 31 日	At 31 March 2014	90,365	30,327	20,525	77	141,294
帳面淨值	Net book value					
在 2014 年 3 月 31 日	At 31 March 2014	308,146	2,275	1,405	167	311,993
在 2013 年 3 月 31 日	At 31 March 2013	312,591	1,919	2,598	216	317,324

9. 無形資產

9. Intangible assets

		電腦軟件牌照及系統開發成本 Computer software licences and system development costs	
		2014	2013
成本	Cost		
在年初	At beginning of year	224,822	182,134
增加	Additions	18,018	42,688
在年終	At end of year	242,840	224,822
累計攤銷	Accumulated amortisation		
在年初	At beginning of year	154,766	141,272
年內費用	Charge for the year	17,661	13,494
在年終	At end of year	172,427	154,766
帳面淨值	Net book value		
在年終	At end of year	70,413	70,056

10. 外匯基金存款

外匯基金存款結餘為 1.14780 億港元 (2013 年：1.09315 億港元)，其中 1 億港元為原有存款，1,478.0 萬港元 (2013：931.5 萬港元) 為報告期結束日已入帳但尚未提取的利息。該存款為期六年 (由存款日起計)，期內不能提取原有存款。

外匯基金存款利息按每年 1 月釐定的固定息率計算。該息率是基金投資組合過去 6 年的平均年度投資回報，或 3 年期外匯基金債券在上一個年度的平均年度收益，兩者取其較高者，下限為 0%。2014 年固定息率為每年 3.6%，2013 年為每年 5.0%。

10. Placement with the Exchange Fund

The balance of the placement with the Exchange Fund amounted to HK\$114.780 million (2013: HK\$109.315 million), being the original placement of HK\$100 million plus HK\$14.780 million (2013: HK\$9.315 million) interest paid but not yet withdrawn at the end of the reporting period. The term of the placement is six years from the date of placement, during which the amount of original placement cannot be withdrawn.

Interest on the placement is payable at a fixed rate determined every January. The rate is the average annual investment return of the Exchange Fund's Investment Portfolio for the past six years or the average annual yield of three-year Exchange Fund Notes for the previous year subject to a minimum of zero percent, whichever is the higher. The interest rate has been fixed at 3.6% per annum for the year 2014 and at 5.0% per annum for the year 2013.

11. 應收帳款及預付款項

11. Debtors and prepayments

		2014	2013
應計銀行存款利息	Accrued interest from bank deposits	3,124	3,055
應計外匯基金存款利息	Accrued interest from Placement with the Exchange Fund	1,019	1,348
預付款項及其他按金	Prepayment and other deposits	6,724	3,950
總額	Total	10,867	8,353

12. 遞延收入

指預先支付的訂購費用或其他服務收費。

12. Deferred revenue

This represents subscription fees/other service charges received in advance of which services have not yet been rendered.

13. 僱員福利撥備

此為在計至報告期結束日就所提供的服務給予僱員年假及合約僱員約滿酬金的估計負債（見附註 2(i)）。

13. Provision for employee benefits

This represents the estimated liability for employees' annual leave and obligations on contract-end gratuities payable to contract staff for services rendered up to end of the reporting period (also see Note 2(i)).

14. 遞延稅款

在財務狀況表內確認的遞延稅款負債，全部因折舊免稅額超過有關折舊及攤銷而產生。年內的變動如下：

14. Deferred tax

The deferred tax liability recognised in the statement of financial position arises entirely from depreciation allowances which are in excess of the related depreciation and amortisation. The movements during the year are as follows:

		2014	2013
在年初的結餘	Balance at beginning of year	11,680	6,925
全面收益表內撇銷	Charged to statement of comprehensive income	108	4,755
在年終的結餘	Balance at end of year	11,788	11,680

15. 營運基金資本

此為政府對營運基金的投資。

15. Trading fund capital

This represents the Government's investment in the CRTF.

16. 保留盈利

16. Retained earnings

		2014	2013
在年初的結餘	Balance at beginning of year	516,886	516,886
年度總全面收益	Total comprehensive income for the year	291,481	253,612
擬發股息	Proposed dividend	(291,481)	(253,612)
在年終的結餘	Balance at end of year	516,886	516,886

17. 擬發股息

17. Proposed dividend

向政府擬發股息是根據年度總全面收益及經財經事務及庫務局局長核准的年度營運計劃裏列出的 100% 目標派息比率 (2013 : 100%) 作出。

The proposed dividend to the Government is based on the total comprehensive income for the year and the target dividend payout ratio of 100% (2013: 100%) stated in the annual business plan approved by the Secretary for Financial Services and the Treasury.

18. 現金及等同現金

18. Cash and cash equivalents

		2014	2013
現金及銀行結餘	Cash and bank balances	38,185	16,286
銀行存款	Bank deposits	625,000	547,700
小計	Subtotal	663,185	563,986
減：原有期限為 3 個月以上的 銀行存款	Less: Bank deposits with original maturity over three months	(625,000)	(547,700)
現金及等同現金	Cash and cash equivalents	38,185	16,286

19. 關連人士的交易

除了那些在本財務報表內獨立披露的交易外，年內與關連人士的其他重要交易概述如下：

- (a) 營運基金提供予關連人士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總計有 1,224.4 萬港元（2013 年：1,315.3 萬港元）；
- (b) 關連人士提供予營運基金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 2,485.9 萬港元（2013 年：1,732.2 萬港元）；及
- (c) 由關連人士提供的資訊科技及翻修設備方面的資本開支，款額達到 18.8 萬港元（2013 年：3 萬港元）。

與關連人士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關連人士，收費則按全部成本徵收。

19. Related party transactions

Apart from those separately disclosed in the financial statements, 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\$12.244 million (2013: HK\$13.153 million);
- (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\$24.859 million (2013: HK\$17.322 million); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$0.188 million (2013: HK\$0.030 million).

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.

20. 資本承擔

在報告期結束日，營運基金未有在財務報表中作出準備的資本承擔如下：

		2014	2013
已核准及簽約	Authorised and contracted for	27,281	34,542

20. Capital commitments

At the end of the reporting period, the CRTF had capital commitments, so far as not provided for in the financial statements, as follows:

21. 金融風險管理

(a) 投資政策

為提供額外的收入來源，將現金盈餘投放於銀行的定期存款。

(b) 信貸風險

信貸風險指金融工具的一方持有者會因未能履行責任而引致另一方蒙受財務損失的風險。

營運基金的信貸風險，主要基於應收帳款、銀行存款及外匯基金存款。營運基金訂有風險政策，並持續監察須承擔的信貸風險。

應收帳款主要包括應收利息，相關的信貸風險極低。為盡量減低信貸風險，所有定期存款均存放於香港的持牌銀行。

至於外匯基金存款，其相關信貸風險偏低。

在報告期結束日營運基金的金融資產所需承擔的最高信貸風險數額相當於其帳面值。

(a) Investment policy

To provide an ancillary source of income, surplus cash is placed with banks in fixed-term deposits.

(b) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The CRTF's credit risk is primarily attributable to debtors, bank deposits and placement with the Exchange Fund. The CRTF has a credit policy in place and the exposure to these credit risks is monitored on an ongoing basis.

Debtors include mainly accrued interest and the associated credit risk is minimal. To minimise credit risks, all fixed deposits are placed with licensed banks in Hong Kong.

For the placement with the Exchange Fund, the credit risk is considered to be low.

The maximum exposure to credit risk of the financial assets of the CRTF at the end of the reporting period is equal to their carrying amounts.

(c) 流動資金風險

流動資金風險指機構在履行與金融負債相關的責任時遇到困難的風險。

營運基金採用預期現金流量分析來管理流動資金風險，透過預測所需的現金款額及監察營運基金的營運資金，確保可以償付所有到期負債及應付所有已知的資金需求。由於營運基金的流動資金充裕，因此流動資金風險極低。

(d) 利率風險

利率風險指因市場利率變動而引致虧損的風險。利率風險可進一步分為公平值利率風險及現金流量利率風險。

公平值利率風險指金融工具的公平值會因市場利率變動而波動的風險。由於營運基金的銀行存款為定息存款，當市場利率上升，這些存款的公平值便會下跌。然而，由於所有銀行存款均按攤銷成本值列示，市場利率變動不會影響其帳面值及營運基金的盈利和儲備。

現金流量利率風險指金融工具的未來現金流量會因市場利率變動而波動的風險。營運基金無須面對重大的現金流量利率風險，因為營運基金的主要金融工具，並不是浮息的。

(c) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

The CRTF employs projected cash flow analysis to manage liquidity risk by forecasting the amount of cash required and monitoring the working capital of the CRTF to ensure that all liabilities due and known funding requirements could be met. As the CRTF has a strong liquidity position, it has a very low level of liquidity risk.

(d) Interest rate risk

Interest rate risk refers to the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Since the CRTF's bank deposits bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as all the bank deposits are stated at amortised cost, changes in market interest rates will not affect their carrying amounts and the CRTF's profit and reserves.

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The CRTF is not exposed to material cash flow interest rate risk because it has no major financial instruments bearing interest at a floating rate.

(e) 貨幣風險

貨幣風險指金融工具的公平值或未來現金流量會因匯率變動而波動的風險。

營運基金無須承擔貨幣風險，因為其所有金融工具均以港元為本位。

(f) 其他金融風險

營運基金因於每年一月釐定的外匯基金存款息率（附註 10）的變動而須面對金融風險。於 2014 年 3 月 31 日，假設 2013 年及 2014 年的息率增加 / 減少 50 個基點而其他因素不變，估計年度盈利及儲備將增加 / 減少 50 萬港元。

(g) 公平值

在活躍市場買賣的金融工具的公平值是根據報告期結束日的市場報價釐定。如沒有該等市場報價，則以現值或其他估值方法以報告期結束日的市況數據評估其公平值。

所有金融工具均以與其公平值相等或相差不大的金額列於財務狀況表。

(e) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The CRTF does not have an exposure to currency risk as all of its financial instruments are denominated in Hong Kong dollar.

(f) Other financial risk

The CRTF is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined every January (Note 10). It was estimated that, as at 31 March 2014, a 50 basis point increase/decrease in the interest rates for 2013 and 2014, with all other variables held constant, would increase/decrease the profit for the year and reserves by HK\$0.5 million.

(g) Fair values

The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. In the absence of such quoted market prices, fair values are estimated using present value or other valuation techniques, using inputs based on market conditions existing at the end of the reporting period.

All financial instruments are stated in the statement of financial position at amounts equal to or not materially different from their fair values.

22. 已頒布但於截至 2014 年 3 月 31 日止年度尚未生效的修訂、新準則及詮釋的可能影響

直至本財務報表發出之日，香港會計師公會已頒布多項修訂、新準則及詮釋。其中包括於截至 2014 年 3 月 31 日止年度尚未生效，亦沒有提前在本財務報表中採納的修訂、新準則及詮釋。

營運基金正就該等修訂、新準則及詮釋在首次採納期間預期會產生的影響進行評估。直至目前為止，營運基金得出的結論為採納該等修訂、新準則及詮釋不大可能會對營運基金的運作成果及財務狀況構成重大影響。

下列財務報告準則修訂及新準則可能會導致日後的財務報表須作出新的或經修訂的資料披露：

22. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2014

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2014 and which have not been early adopted in these financial statements.

The CRTF is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial adoption. So far it has concluded that the adoption of them is unlikely to have a significant impact on the CRTF's results of operations and financial position.

The following developments may result in new or amended disclosures in future financial statements:

	在以下日期或之後開始的 會計期生效 Effective for accounting periods beginning on or after
香港會計準則第 16 號「物業、設備及器材」及香港會計準則第 38 號「無形資產」 的修訂： — 澄清折舊及攤銷的可接納方法	2016 年 1 月 1 日
Amendments to HKAS 16, Property, Plant and Equipment and HKAS 38, Intangible Assets — Clarification of Acceptable Methods of Depreciation and Amortization	1 January 2016
香港會計準則第 36 號「資產減值」的修訂 — 非金融資產可收回金額的披露	2014 年 1 月 1 日
Amendments to HKAS 36, Impairment of Assets — Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
香港財務報告準則第 9 號「金融工具」 HKFRS 9, Financial Instruments	未註明 Unspecified
香港財務報告準則第 15 號「來自客戶合約之收入」 HKFRS 15, Revenue from Contracts with Customers	2017 年 1 月 1 日 1 January 2017

二零一三至一四年度公司法改革常務委員會成員名單 List of Members of the Standing Committee on Company Law Reform 2013-14

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委員

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陳仲尼先生, BBS, JP

周福安先生

范佐華先生

(至 2014 年 1 月 31 日止)

David DONALD 教授

吳世學教授

林英偉先生

(至 2013 年 5 月 18 日止)

葉靜思女士, SC

傑大衛先生

(由 2014 年 2 月 1 日起)

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林學冲先生

陸地博士, JP

(由 2014 年 2 月 1 日起)

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Mr Vincent FAN Chor-wah

(prior to 31 January 2014)

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Professor GOO Say-hak

Mr Peter W GREENWOOD

(prior to 18 May 2013)

Ms Roxanne ISMAIL, SC

Mr David KIDD

(from 1 February 2014)

Mr Johnson KONG Chi-how

Mr Rainier LAM Hok-chung

Dr Lewis LUK Tei, JP

(from 1 February 2014)

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Mr Kenneth NG Sing-yip

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(由 2013 年 11 月 18 日起)

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Secretary

Ms Phyllis MCKENNA
(prior to 17 November 2013)

Mrs Karen K K HO
(from 18 November 2013)

公司註冊處企業管治政策聲明 Companies Registry Corporate Governance Policy Statement

引言

作為企業監管機構，公司註冊處（本處）十分重視良好的企業管治。本處相信優良的企業管治不但能提高本處的效率及效能，還能提升公眾對我們的管治能力及誠信的信心和信任，以至員工對部門的滿意度。本處管治的模式建基於一個高效的管理委員會（委員會）。委員會的主要職責是為本處制訂管理原則及政策、監察它們的執行，並確保員工及委員會均須對其表現負責。

管治綱領

有效的管治方式對促進長遠可持續發展及保障本處所有相關利益者的權益至為重要。本處相信透過一個能幹、講求問責的管理委員會、具透明度及適時的匯報系統、完善穩健的內部監控系統、有效的風險管理措施、對優質企業社會責任的承諾，以及建基於本處員工及客戶的需要和公眾的整體利益的管治方針，均有助達至最高的企業管治標準。

一個能幹及講求問責的管理委員會

奠定鞏固的管理及監察基礎

- 公司註冊處處長（處長）須為本處設立一個明確的組織架構，清楚界定各級管理人員及員工的職能及職責。
- 由處長領導的管理委員會，成員包括本處所有首長級人員，負責訂定策略方向及管理本處的業務及事務，目的是要實踐本處的理想和使命。

INTRODUCTION

As a corporate regulator, the Companies Registry (the Registry) acknowledges and attaches great importance to good governance as it would affect not only the efficiency and effectiveness of the Registry, but also the public's confidence and trust in its capability and integrity and the level of satisfaction of its employees. The Registry's governance model is based on an effective Management Board (the Board), whose main responsibilities are to establish the guiding principles and policies for the Registry, to monitor compliance with those principles and policies and ensure that staff, and the Board alike, are held accountable for their performance.

THE GOVERNANCE FRAMEWORK

Effective governance is vital to promoting the long-term sustainability of the Registry and safeguarding the interests of all its stakeholders. The Registry believes that the highest standards of corporate governance is best fulfilled through a competent and accountable board, transparent and timely reporting systems, robust internal control systems, effective risk management, commitment to quality corporate social responsibility, and taking into account the needs of our staff, customers and public interest as a whole.

A COMPETENT AND ACCOUNTABLE BOARD

Solid Foundations for Management and Oversight

- The Registrar of Companies (the Registrar) should put in place a clear organisational structure of the Registry with defined roles and responsibilities for all levels of management and staff.
- The Board, headed by the Registrar and comprised all directorate officers of the Registry, is responsible for setting strategic directions and managing the business and affairs of the Registry with the aim of achieving its vision and mission.

- 管理委員會須就特定的範疇（例如誠信、投資策略、部門發展及編制）設立不同的專責委員會，以提高效率，務求妥善地管理及監管本處的業務及事務。在適當的時候，這些專責委員會須向管理委員會作出建議，以持續監察及加強良好之企業管治常規。

實施政府的政策及目標

- 處長須作出有效的安排，確保政府的政策及目標能妥善地施行。
- 本處高層管理人員須定期與財經事務及庫務局（財經事務科）會晤並保持緊密聯繫。雙方須定期舉行會議，檢討及監察本處的工作表現。
- 本處的業務表現須不時檢討，並須就所有重大的立法措施取得政策批准。

整體工作及業務計劃

- 每年均須製備及提交整體工作及業務計劃予財經事務及庫務局局長批核。
- 經批核的計劃會成為衡量本處表現的準則，並會作為制訂本處未來五年發展及工作計劃的依據。

管理委員會會議

- 由處長擔任主席的管理委員會每月召開會議，以討論、檢討並監察本處已展開或有待展開的主要措施及工作，以確保策劃妥善、運作有效，以及遵從有關規例和既定程序。

- The Board should establish committees on specific areas such as integrity, investment strategies, development and departmental establishment, to enhance efficiency and ensure proper management and oversight of the Registry's business and affairs. These committees should make recommendations where appropriate to the Board for continual monitoring and enhancement of good corporate governance practices.

Implementation of the Government's Policies and Objectives

- The Registrar should set up effective arrangements to ensure proper implementation of the Government's policies and objectives.
- Senior management of the Registry should meet regularly and maintain close contact with the Financial Services and the Treasury Bureau (Financial Services Branch). Regular meetings should be held to review and monitor the performance of the Registry.
- Business performance should be reviewed, from time to time, and policy endorsement should be obtained on all major legislative initiatives.

Corporate and Business Plan

- Corporate and Business Plan should be prepared and submitted to the Secretary for Financial Services and the Treasury for approval annually.
- The approved plan serves as a basis for evaluating the standard of the Registry's performance and for devising the Registry's development and work plans for the next five years.

Board Meetings

- Board meetings, chaired by the Registrar, should be held monthly to discuss, review and monitor the Registry's major initiatives and activities, either in progress or in the pipeline, to ensure proper planning, effective operation and compliance with relevant regulations and established procedures.

- 委員會在會議上須適時及有效地識別與政策、運作和法例方面的問題，並加以討論及解決。

具透明度及適時的匯報系統

確保公帑用得其所

- 委員會須確保設立一套有效益及有效率的財政預算及財務管理程序，務求能妥善地調動資源，以達至本處的理想。
- 委員會須確保相關利益者及公眾可取得公司註冊處營運基金在財務及經營業績方面充足及清楚的資料，讓相關利益者能清楚了解本處業務的性質、現時實際運作情況及日後的發展方向。
- 本處的周年帳目表必須按照香港公認的會計原則及標準製備，並經由審計署署長審核。
- 本處的周年帳目表及年報，每年經審計後均須提交立法會省覽，並上載本處網頁，方便資料發布。
- 由處長擔任主席的投資策略委員會，成員包括本處高層管理人員。該委員會需定期及因應需要舉行會議，以便檢討本處投資組合的表現，並研究其他投資策略和建議。

- The Board should identify, deliberate and resolve policy, operational and legislative issues at meetings in a timely and efficient manner.

TRANSPARENT AND TIMELY REPORTING SYSTEMS

Accountability for Public Money

- The Board should ensure that effective and efficient budgeting and financial management processes are established to ensure proper deployment of resources in achieving the Registry's vision.
- The Board should ensure that stakeholders and the general public are provided with clear and sufficient information on the financial and operating results of the Trading Fund. This would enable stakeholders to understand properly the nature of business of the Registry, its current state of affairs and how it is being developed for the future.
- Annual accounts should be prepared in accordance with generally accepted accounting principles and standards in Hong Kong and be audited by the Director of Audit.
- The audited annual accounts together with the Registry's annual report should be tabled in the Legislative Council every year and uploaded to the Registry's website to facilitate information dissemination.
- The Investment Strategy Committee, chaired by the Registrar and comprised members of the Registry's senior management, should meet at regular intervals and when a need arises to review the performance of the Registry's investment portfolio and consider alternative investment strategies and proposals.

完善穩健的內部監控系統 及風險管理系統

風險管理

- 本處須確立健全而有效的風險管理及內部監控系統，履行本處的計劃、政策及目標時，在行政、採購和財務事宜、適當的職責分工、資訊科技系統運作，以及妥善提供客戶服務職能各方面，提供清晰的政策及規例。
- 這些政策及規例須定期作出檢討和更新，以配合不斷轉變的環境，並與政府決策局公布的政策及規例保持一致。
- 由處長擔任主席的發展督導委員會，成員包括本處高層管理人員和財經事務及庫務局（財經事務科）的一名代表。該委員會每月舉行會議，研究新的措施、檢討主要資訊科技計劃的推行進度，以及解決發展項目上的問題。
- 本處的資訊保安事故處理指引及終端用戶的資訊科技保安指示須定期向員工傳閱，藉此提高員工對資訊保安的認識，並促使員工遵從各項資訊科技系統的保安政策和指示。有關指示及指引須定期檢討，以確保與政府現行的指引及標準一致。
- 本處資訊科技保安政策、應變計劃及業務應變計劃須定期作出檢討和更新，以確保現有的保安管制措施符合最新的標準和規定。
- 資訊保安風險評估及審計工作須由獨立的審計師負責進行，以確保本處在資訊保安方面採取恰當及符合標準的保護措施。

ROBUST INTERNAL CONTROL AND RISK MANAGEMENT SYSTEMS

Risk Management

- The Registry should establish a sound and effective risk management and internal control system, with clear policies and regulations on administrative, procurement and financial matters, proper segregation of duties, alignment of IT systems with the corporate mission, policies and objectives; and proper functioning of the provision of services to customers.
- Policies and regulations should be reviewed regularly and updated to suit the changing environment and align with policies and regulation promulgated by government bureaux.
- The Development Steering Committee, chaired by the Registrar and comprised members of the Registry's senior management and a representative of the Financial Services and the Treasury Bureau (Financial Services Branch), should meet monthly to consider new initiatives, review implementation progress of major IT projects and resolve development issues.
- Guidelines on Information Security Incident Handling, End Users Instructions on IT Security should be circulated at regular intervals to foster awareness of security issues and compliance with various security policies and instructions on IT systems by staff. The instructions and guidelines should be reviewed regularly to ensure consistency with the government's prevailing guidelines and standards.
- The Registry's IT Security Policy, Contingency Plans and Business Contingency Plans should be regularly reviewed and updated to ensure that the security control in place is in compliance with the latest standards and requirements.
- IT security risk assessments and audits should be conducted by independent auditors to ensure that the Registry's IT security protection measures are proper and up to standard.

員工招聘及培訓

- 本處認同一個高質素的專業團隊對本處為客戶提供優質服務及持續發展至為重要。本處須進行公平及公開的招聘工作，以配合本處對員工的需求。
- 成立部門編制委員會以協助處長釐定本處非首長級人員的編制。該委員會須考慮人員編制建議，並須向處長作出建議，以便善用人力資源，為公眾提供服務。
- 本處在員工培訓及發展方面採用策略性方針。每年均須制訂部門培訓發展計劃，以切合本處的運作需要，確保有效運用培訓資源，並促進員工的發展。

廉潔守正及誠實可信的公務人員

- 本處員工須遵守及遵從《公務員守則》。有關守則列出對公務員隊伍須保持廉潔守正、誠信不阿至為重要的核心價值，以及須恪守的操守準則，當中包括組織及操守公正原則、不偏不倚、廉潔守正、竭盡所能，以及對所作決策和行動負責的準則。
- 成立誠信管理委員會以便制訂長遠的部門誠信管理策略，並監察本處在推行誠信管理措施時的情況。該委員會須定期召開會議。
- 誠信管理工作計劃須每年制訂，為本處人員提供清晰的指引，由此了解本處推行誠信管治的決心及有關工作。

Staff Recruitment and Training

- The Registry recognises that a team of high-calibre professional staff is essential for providing quality services to its customers and sustaining the development of the Registry. The Registry should conduct recruitment exercises in a fair and open manner to meet its staffing requirements.
- The Departmental Establishment Committee, which is set up to assist the Registrar to determine the non-directorate establishment in the Registry, should consider staff proposals and make recommendations to the Registrar to achieve the best use of manpower resources for the delivery of our services to the public.
- The Registry adopts a strategic approach to staff training and development matters. Departmental Training and Development Plan should be drawn up annually to meet the operational needs of the Registry, to ensure efficient use of training resources and facilitate the development of staff members.

Integrity and Honesty in Public Service

- Staff of the Registry are required to abide and comply with the Civil Service Code. The Code sets out the core values which are central to the integrity and probity of the civil service and the standards of conduct which are required to be upheld, including organisational and ethical principles of justice, impartiality, integrity, diligence and accountability of decisions and actions.
- An Integrity Management Committee, which is set up to formulate long term departmental integrity management strategies and monitor implementation of the integrity management initiatives of the Registry, should meet at regular intervals.
- Integrity Management Programme Action Plan should be drawn up annually to provide all staff members with clear guidance on the Registry's commitment to and efforts in integrity management.

- 誠信管理委員會須定期檢討各項用以加強員工對誠信事項的認知及警覺性的措施，以及各項規管操守及紀律的規則及指引等的成效。

員工投訴程序

- 須採納及公布員工投訴程序，讓僱員可在身份保密的情況下，就政策、規例或道德操守等方面投訴可能出現的違規情況。

良好的客戶及公共關係

與客戶及公眾建立適當及有效的溝通渠道

- 本處採納《公開資料守則》為披露資料的政策。有關守則就政府向公眾人士提供資料訂定正式的行政綱領，目的是讓市民充分認識政府及其提供的服務，以及對個人以至整個社會均有影響的政策和決定的依據。
- 透過最現代化的科技，方便公眾閱覽本處的最新資料，包括本處的發展，以及最新的法定要求和程序規定。
- 須快捷和恰當地處理根據《個人資料（私隱）條例》所提出的適當要求。
- 須與客戶保持有效的溝通，並須確立清晰的溝通渠道，包括拜訪、諮詢及更新網頁、發出電子資訊、對外通告及資料小冊子等刊物。

- The Integrity Management Committee should review regularly the effectiveness of various measures taken to promote staff awareness of and alertness to integrity issues and various regulations and guidelines governing conduct and discipline.

Staff Complaints Procedure

- Staff complaints procedure allowing employees to raise concerns in confidence about possible breaches of policies, regulations or code of ethics should be adopted and promulgated.

GOOD CUSTOMER AND PUBLIC RELATIONS

Proper and Effective Channels of Communications with Customers and the Public

- The Registry adopts the Code on Access to Information as its disclosure policy. The Code provides a formal administrative framework for the provision of information by the Government to members of the public with the objective of keeping the community well informed about the Government, the services that it provides and the basis for policies and decisions that affect individuals and the community as a whole.
- Information relating to the Registry and its developments, together with the latest statutory and procedural requirements should be easily accessible by the public through the best modern technology.
- Appropriate requests made under the Personal Data Privacy Ordinance should be handled timely and appropriately.
- Effective communications with customers should be maintained. Clear channels of communications including visits, consultations and publications in the form of website updates, e-News, external circulars and information pamphlets should be established.

評估機制

- 須設立有效的渠道，接收客戶的意見及投訴，以提升服務水平。
- 須透過完善的渠道蒐集不同客戶群的意見，以便檢討業務程序，並考慮改善服務的措施。
- 須確立部門的服務承諾，並加強員工對部門服務承諾的認識和承擔，以及不斷提升服務水平。

對企業社會責任的承諾

保持崇高的操守標準

- 本處須設立適當的機制，以確保本處在業務運作、關心社會、環境以至員工的福利等方面，均保持崇高的操守標準。
- 在披露利益及避免利益衝突方面，須為員工提供清晰的指引及程序。

關心社會

- 本處成立了一支義工隊伍，透過參與社會服務，加強本處對整體社會作出的貢獻。
- 鼓勵並推動員工參與慈善活動及富教育意義的項目。

關注環境

- 本處致力提高員工的環保意識，並透過採用環保技術，盡量把可能對環境造成的不良影響減至最低，以及繼續尋求方法對環保作出更大貢獻。

Evaluation Mechanism

- Effective channels to receive customers' feedback and complaints should also be established for service enhancement.
- Views, ideas and opinions from different customer groups should be collected through well-established channels to facilitate business process review and consideration of service improvement initiatives.
- Performance pledges should be set and awareness of, commitment to and continuous enhancement of the pledges should be promoted.

COMMITMENT TO CORPORATE SOCIAL RESPONSIBILITY

Maintenance of Highest Ethical Standards

- The Registry should establish appropriate mechanism to ensure maintenance of the highest ethical standards in the conduct of business and our care for the community, the environment and the well being of staff members.
- Clear guidelines and procedures for disclosing interests and avoiding conflicts of interest should be provided to staff.

Care for the Community

- A volunteer team was established to enhance the Registry's contributions to the community as a whole by participating in social services.
- Charitable activities and educational initiatives in the community should be encouraged and promoted.

Care for the Environment

- The Registry is committed to maintaining a high level of environmental awareness among staff members and pursuing environmental protection through adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to find ways to enhance the Registry's environmental friendliness.

- 本處須制訂環保政策、工作表現及目標，以提升本處在環保工作方面的表現。
- The Registry should set out its environmental policies, achievements and targets to enhance the Registry's environmental friendliness.

關懷員工

- 本處致力提高員工福利，加強員工培訓和發展。為激勵員工的表現及士氣，本處設有員工激勵計劃。
- 成立公司註冊處安全委員會以制訂和推行職業安全及健康的政策及措施，並加以監察和檢討，確保員工在工作地方達至高水平的職業安全及健康標準。
- The Registry is committed to enhancing the well being and the training and development of our staff members. The Registry implements a Staff Motivation Scheme to boost staff performance and morale.
- The Companies Registry Safety Committee, which is set up to formulate, implement, monitor and review policies and measures relating to occupational safety and health, should ensure a high standard of occupational safety and health in the workplace.

Care for Staff Members

公司註冊處企業社會責任政策聲明 Companies Registry Corporate Social Responsibility Policy Statement

公司註冊處（下稱「本處」）十分重視在業務運作上保持崇高的操守標準，並且關心社會、環境以至本處員工的福利。本政策聲明闡述本處履行企業社會責任的綱領。

保持崇高的操守標準

本處致力在業務運作上保持崇高的操守標準。本處實施了誠信管理計劃，該計劃闡述本處為推行誠信管理而設立的行政架構及採取的措施。在披露利益及避免利益衝突方面，本處制訂了清晰的指引和程序。此外，為了讓全體員工清楚了解本處在誠信管理方面作出的承擔和參與，本處亦會每年制訂工作計劃，說明有關的工作項目，以及推行的時限。

關懷員工

本處尊重及關懷員工，致力提升員工福利，加強員工培訓和發展，以及培養不斷進修與終身學習的文化，並力求在工作地方達至高水平的職業安全及健康標準。

關注環境

本處致力提高員工的環保意識，並透過採用環保技術，盡量把可能對環境造成的不良影響減至最低，以及繼續尋求方法對環保作出更大貢獻。

The Companies Registry (the Registry) attaches great importance to maintaining the highest ethical standards in the conduct of our business, caring for the community, the environment and the well being of our staff members. This Statement sets out the framework on how we manage our corporate social responsibilities.

Maintain Highest Ethical Standards

We are committed to maintaining the highest ethical standards in the conduct of our business. We have implemented an Integrity Management Plan which sets out the administrative structure and measures for promoting integrity management in the Registry. We have established clear guidelines and procedures for disclosing interests and avoiding conflicts of interest. We also draw up an Annual Action Plan setting out the programme of work and implementation time frames on a yearly basis to provide all staff members with a clear picture of the Registry's commitment and efforts in integrity management.

Care for Staff Members

We care for and respect our staff members. We are committed to enhancing the well being and the training and development of our staff members, fostering a culture of continuous learning and life-long self development and achieving a high standard of occupational safety and health in the workplace.

Care for the Environment

We are committed to maintaining a high level of environmental awareness among staff members and pursuing environmental protection through adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to find ways to enhance the Registry's environmental friendliness.

關心社會

本處致力在業務範圍內，以現有的資源為公眾提供優質的服務，以及對社會作出更大的貢獻。本處及所有員工對於社會服務、慈善活動及富教育意義的項目均會熱心參與。

Care for the Community

We are committed to giving the community a quality service within the scope of our businesses and available resources and enhancing our contributions to the community as a whole. The Registry and its members actively participate in social services, charitable activities and educational initiatives in the community.