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**The Judiciary Trust Funds**  
**Audited Financial Statements**  
**For The Year Ended 31 March 2001**

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## **REPORT OF THE DIRECTOR OF AUDIT**

I have audited the attached statement of accounts of the High Court Suitors' Funds which has been prepared under the accounting policies set out at note 2 to the accounts.

### **Respective responsibilities of the Registrar, High Court and the Director of Audit**

Under rule 5(1) of the High Court Suitors' Funds Rules, the Registrar, High Court is responsible for the preparation of the statement of accounts of the High Court Suitors' Funds.

It is my responsibility to form an independent opinion, based on my audit, on the statement of accounts.

### **Basis of opinion**

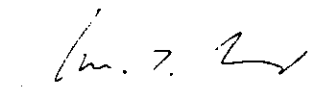
I certify that I have audited the statement of accounts referred to above in accordance with section 8(1)(b) of the Audit Ordinance and the Audit Commission auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the statement of accounts. It also includes an assessment of the judgements made by the Registrar, High Court in the preparation of the statement of accounts, and of whether the accounting policies are appropriate to the circumstances of the High Court Suitors' Funds, 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 statement of accounts is free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the statement of accounts. I believe that my audit provides a reasonable basis for my opinion.

### **Opinion**

In my opinion the statement of accounts properly presents the assets and liabilities of the High Court Suitors' Funds as at 31 March 2001 and the receipts and payments for the year then ended and has been properly prepared in accordance with rule 5(1) of the High Court Suitors' Funds Rules.

Audit Commission  
Hong Kong  
1 August 2002

  
(LEUNG Moon-tong, David)  
Assistant Director of Audit  
for Director of Audit

**HIGH COURT SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2001**

		2001 HK\$	2000 HK\$
<b>ASSETS</b>	<b>Note</b>		
Investments	3	10,067,800	9,146,146
Deposits	4		
Short notice and time deposits		2,844,848,673	2,811,099,703
Savings accounts		1,569,753	1,472,553
Cash and bank balances	5	82,415,144	29,782,687
		<u>2,938,901,370</u>	<u>2,851,501,089</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		<u>(7,702,785)</u>	<u>-</u>
		<u>2,931,198,585</u>	<u>2,851,501,089</u>
Representing :			
<b>SUITORS' ACCOUNTS</b>	6	<u>2,931,198,585</u>	<u>2,851,501,089</u>

The accompanying notes 1 to 9 form part of these accounts.



(C. CHAN)  
Registrar, High Court

Date: 24 JUN 2002

**HIGH COURT SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2001**

		2001 HK\$	2000 HK\$
	Note		
Cash and bank balances at 1 April 2000		29,782,687	32,306,051
Receipts into suitors' accounts	7	1,955,871,115	2,781,601,180
Payments out of suitors' accounts	8	(1,877,088,021)	(2,624,391,352)
Receipts over payments in suitors' accounts for the year		78,783,094	157,209,828
Other transactions	9	(26,150,637)	(159,733,192)
Cash and bank balances at 31 March 2001		82,415,144	29,782,687

The accompanying notes 1 to 9 form part of these accounts.



(C. CHAN)

Registrar, High Court

Date: 24 JUN 2002

## NOTES TO THE ACCOUNTS

### 1. GENERAL

- (i) The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the Statement of Accounts of the High Court Suitors' Funds as specified in rule 5 of the High Court Suitors' Funds Rules (Cap.4).
- (ii) The Statement does not include the value of two real estates held in trust under court orders and registered in the sole or joint name of the Registrar, High Court.

### 2. ACCOUNTING POLICIES

- (i) Subject to (ii) below, the High Court Suitors' Funds Account is kept on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.
- (ii) Investments lodged into court under court orders include listed investments stated at market value on the date of transfer and unlisted investments stated at nominal value. Other investments are stated at cost.
- (iii) Foreign currency balances are valued at the mid-point between the Selling and Buying T.T. rates quoted by the Hong Kong Association of Banks on the last working day of the year (the closing rate). All receipts and payments in foreign currencies during the year are translated and reported at the closing rate.

### 3. INVESTMENTS

Investments are equity investments listed as follows:-

	<b>Book value HK\$</b>	<b>Market value HK\$</b>
Listed investments :		
Hong Kong	<b>10,053,518</b>	<b>2,368,567</b>
Overseas	<b>13,978</b>	<b>13,440</b>
	<b>10,067,496</b>	<b>2,382,007</b>
Unlisted investments in Hong Kong	<b>304</b>	<b>unknown</b>
	<b>10,067,800</b>	

The market values of the listed investments were valued at the middle market prices of 30.3.2001.

### 4. DEPOSITS

Deposits are Hong Kong dollar and foreign currency deposits placed with local banks under rule 16 of the High Court Suitors' Funds Rules. Interest received thereon, after applying that sums required to be credited to the respective suitors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 17.

	<b>2001</b>	<b>2000</b>
	<b>HK\$</b>	<b>HK\$</b>
Short notice and time deposits:		
Hong Kong dollars	<b>2,659,602,491</b>	2,593,906,503
Foreign currencies	<b>185,246,182</b>	217,193,200
	<b><u>2,844,848,673</u></b>	<b><u>2,811,099,703</u></b>
Savings accounts:		
Hong Kong dollars	-	-
Foreign currencies	<b>1,569,753</b>	1,472,553
	<b><u>1,569,753</u></b>	<b><u>1,472,553</u></b>

## 5. CASH AND BANK BALANCES

These balances cover cash in hand, cash in transit and balances with banks and agents.

	<b>2001</b>	<b>2000</b>
	<b>HK\$</b>	<b>HK\$</b>
Hong Kong dollars	<b>77,471,775</b>	23,608,998
Foreign currencies	<b>4,943,369</b>	6,173,689
	<b><u>82,415,144</u></b>	<b><u>29,782,687</u></b>

## 6. SUITORS' ACCOUNTS

	<b>Note</b>	<b>2001</b>	<b>2000</b>
		<b>HK\$</b>	<b>HK\$</b>
Balance at 1 April 2000		<b>2,851,501,089</b>	2,733,016,646
Receipts into suitors' accounts	7	<b>1,955,871,115</b>	2,781,601,180
Shares paid in by trustees		<b>921,852</b>	280,831
		<b>1,956,792,967</b>	2,781,882,011
Payments out of suitors' accounts	8	<b>(1,877,088,021)</b>	(2,624,391,352)
Amount transferred to general revenue i.r.o. interest received on general accounts		<b>(2,223)</b>	(4,223)
		<b>(1,877,090,244)</b>	(2,624,395,575)
Translation gain/ (loss) of opening balances in foreign currencies at year end rates	2(iii)		
On cash and bank balances		<b>(491,373)</b>	13,889
On investments		<b>(198)</b>	-
On deposits		<b>486,344</b>	(39,015,882)
		<b>(5,227)</b>	(39,001,993)
Balance at 31 March 2001		<b><u>2,931,198,585</u></b>	<b><u>2,851,501,089</u></b>



<b>7. RECEIPTS INTO SUITORS' ACCOUNTS</b>	<b>2001 HK\$</b>	<b>2000 HK\$</b>
Payments into court	<b>1,794,923,502</b>	2,646,814,060
Payments made in previous year reversed	<b>17,780</b>	6,760
Dividends on investments	<b>76,166</b>	100,925
Interest received	<b>160,853,667</b>	134,679,435
	<b><u>1,955,871,115</u></b>	<b><u>2,781,601,180</u></b>

<b>8. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>	<b>2001 HK\$</b>	<b>2000 HK\$</b>
Payments out of court	<b>(1,877,088,021)</b>	2,624,391,352
	<b><u>(1,877,088,021)</u></b>	<b><u>2,624,391,352</u></b>

<b>9. OTHER TRANSACTIONS</b>	<b>2001 HK\$</b>	<b>2000 HK\$</b>
Interest received on general accounts	<b>7,702,785</b>	6,369,741
Amount transferred to general revenue i.r.o. interest received on general accounts	<b>(2,223)</b>	(14,480,142)
Net (increase)/decrease in		
investment	-	-
savings accounts	<b>(93,758)</b>	3,748,541
short notice and time deposits	<b>(33,266,068)</b>	(155,385,221)
Translation gain/(loss)	<b>(491,373)</b>	13,889
	<b><u>(26,150,637)</u></b>	<b><u>(159,733,192)</u></b>

## High Court Suitors' Funds

List of title deeds, share certificates and savings account passbooks in name other than the Registrar, High Court lodged in court for safekeeping as at 31.3.2001

(a) Title Deeds : -

<u>Item</u>	<u>Action No.</u>	<u>Serial No. (Safe Register Vol.)</u>
(i) 5 title deeds in respect of Flat 5 on the 2nd Floor of Yuen Tung House (one equal undivided 98th part or share of and in Yuen Long Town Lot No. 73)	HC 1795/70	8 (I)
(ii) A copy of the Title Deeds of Unit 8, 3/F, Block 4, Nan Fung Ind. City TMTL Lot No. 233 together with a letter from the banker concerned	HCMP 452/91	1912 (V)
(iii) Shanghai Property Ownership Certificate No. 99007644 上海市房地產權証 (House Type F17, Crest Villa, Shanghai, The PRC)	HCA9999/00	HC14/01

(b) Share Certificates : -

(i) 2 blank transfer forms of \$10 - each shares in the capital of Wayonet Enterprises Ltd.	CA 84/87 (HCA 5332/86)	1241 (III)
(ii) Share Certificate No. 21 in relation to \$13,500 shares of and in Variety Enterprises Corporation.	HCMP 3224/90	1939 (V)
(iii) 600,000,000 shares in Leading Spirit Electric Co. Ltd	HCA 16454/99	HC 110/1999

(c) Savings Account Passbooks : -

<u>Account No.</u>	<u>Name of Bank</u>	<u>In Name of</u>	<u>Balance</u>	<u>Action No.</u>	<u>Serial No. (Safe Register Vol.)</u>
(i) 520-10-05169-1	Bank of East Asia	Lee Shing	HK\$34.84 as at 31.3.2001	HC 4423/83	846 (II)
(ii) 157-10-01160-3	Bank of East Asia	Ip Siu Bun	HK\$1,867.75 as at 31.3.2001	HCA 7440/84	1721 (IV)
(iii) 338-200-1260-4	Standard Chartered Bank	"	HK\$5,228.65 as at 31.3.2001	"	"
(iv) 411-212-9871-8	Standard Chartered Bank	"	HK\$4,412.94 as at 31.3.2001	"	"
(v) 08-104-83564	Dah Sing Bank	"	HK\$3,727.78 as at 31.3.2001	"	"
(vi) 55060870	Citibank	"	HK\$8,646.56 as at 31.3.2001	"	"
(vii) 557-0-002187	Hong Kong Bank	"	Not disclosed by HSBC due to their duty of secrecy	"	"
(viii) 149-5-003178	Hong Kong Bank	Au Yeung Siu Kuen	Not disclosed by HSBC due to their duty of secrecy	HCMP 3877/90	1909 (V)
(ix) 01287510735659	Bank of China	Chu Mei Har	HK\$13,555.95 as at 31.3.2001	HC 362/94	2991 (VIII)



*C. Chan*

(C. CHAN)

Registrar, High Court

Date : 24 JUN 2002



## **REPORT OF THE DIRECTOR OF AUDIT**

I have audited the attached statement of accounts of the District Court Suitors' Funds which has been prepared under the accounting policies set out at note 2 to the accounts.

### **Respective responsibilities of the Registrar, District Court and the Director of Audit**

Under rule 5(1) of the District Court Suitors' Funds Rules, the Registrar, District Court is responsible for the preparation of the statement of accounts of the District Court Suitors' Funds.

It is my responsibility to form an independent opinion, based on my audit, on the statement of accounts.

### **Basis of opinion**

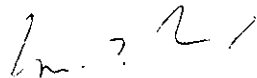
I certify that I have audited the statement of accounts referred to above in accordance with section 8(1)(b) of the Audit Ordinance and the Audit Commission auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the statement of accounts. It also includes an assessment of the judgements made by the Registrar, District Court in the preparation of the statement of accounts, and of whether the accounting policies are appropriate to the circumstances of the District Court Suitors' Funds, 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 statement of accounts is free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the statement of accounts. I believe that my audit provides a reasonable basis for my opinion.

### Opinion

In my opinion the statement of accounts properly presents the assets and liabilities of the District Court Suitors' Funds as at 31 March 2001 and the receipts and payments for the year then ended and has been properly prepared in accordance with rule 5(1) of the District Court Suitors' Funds Rules.

Audit Commission  
Hong Kong  
14 August 2002

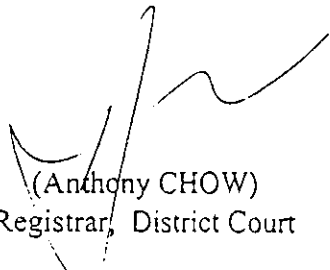
  
(LEUNG Moon-tong, David)  
Assistant Director of Audit  
for Director of Audit

**DISTRICT COURT SUITORS' FUNDS  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2001**

		2001 HK\$	2000 HK\$
<b>ASSETS</b>	<b>Note</b>		
Investments	3	-	71,244
Deposits	4		
Short notice and time deposits		243,800,000	235,100,000
Savings accounts		125,227	122,226
Cash and bank balances	5	<u>19,712,644</u>	<u>15,854,321</u>
		263,637,871	251,147,791
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		-	(3,165,687)
		<u>263,637,871</u>	<u>247,982,104</u>
Representing :			
<b>SUITORS' ACCOUNTS</b>	6	<u>263,637,871</u>	<u>247,982,104</u>

The accompanying notes 1 to 9 form part of these accounts.

Date : 19 July 2002

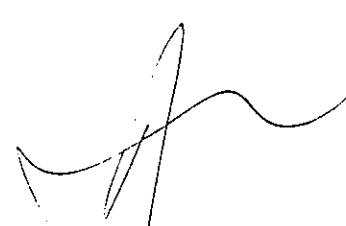
  
 (Anthony CHOW)  
 Registrar, District Court

**DISTRICT COURT SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2001**

		2001 HK\$	2000 HK\$
	Note		
Cash and bank balances at 1 April 2000		15,854,321	20,785,970
Receipts into suitors' accounts	7	477,784,114	502,472,528
Payments out of suitors' accounts	8	462,055,578	(521,346,962)
Receipts over payments / (Payments over receipts) in suitors' accounts for the year		15,728,536	(18,874,434)
Other transactions	9	(11,870,213)	13,942,785
Cash and bank balances at 31 March 2001		19,712,644	15,854,321

The accompanying notes 1 to 9 form part of these accounts.

Date: 19 July 2002

  
 (Anthony CHOW)  
 Registrar, District Court

## NOTES TO THE ACCOUNTS

### 1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the Statement of Accounts of the District Court Suitors' Funds as specified in rule 5 of the District Court Suitors' Funds Rules (Cap.336).

### 2. ACCOUNTING POLICIES

- (i) Subject to (ii) below, the accounts are kept on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.
- (ii) Investments lodged into court under court orders include listed investments stated at market value on the date of transfer and unlisted investments stated at nominal value. Other investments are stated at cost.
- (iii) Foreign currency balances are valued at the mid-point between the Selling and Buying T.T. rates quoted by the Hong Kong Association of Banks on the last working day of the year (the closing rate). All receipts and payments in foreign currencies during the year are translated and reported at the closing rate.

### 3. INVESTMENTS

Investments are equity investments listed in Hong Kong.

### 4. DEPOSITS

Deposits are Hong Kong dollar and foreign currency deposits placed with local banks under rule 16 of the District Court Suitors' Funds Rules (Cap.336). Interest received thereon, after applying that sums required to be credited to the respective suitors' accounts, is transferred to the general revenue after the end of the financial year in accordance with rule 17.

	<b>2001</b>	<i>2000</i>
	<b>HK\$</b>	<i>HK\$</i>
Short notice and time deposits:		
Hong Kong dollars	<u><b>243,800,000</b></u>	<u><i>235,100,000</i></u>
Savings accounts:		
Hong Kong dollars	-	-
Foreign currencies	<b>125,227</b>	<i>122,226</i>
	<u><b>125,227</b></u>	<u><i>122,226</i></u>

## 5. CASH AND BANK BALANCES

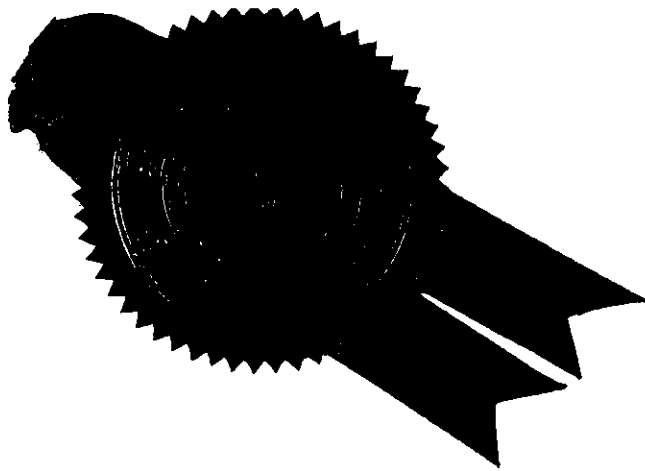
These balances cover cash in hand and balances with banks.

		2001 HK\$	2000 HK\$
<b>6. SUITORS' ACCOUNTS</b>	<b>Note</b>		
Balance at 1 April 2000		247,982,104	266,856,073
Receipts into suitors' accounts	7	477,784,114	502,472,528
Payments out of suitors' accounts	8	(462,055,578)	(521,346,962)
Return of investments to suitors		(71,244)	-
Translation gain/(loss) of opening deposit balances in foreign currencies at year end rates	2(iii)	(1,525)	465
Balance at 31 March 2001		<u>263,637,871</u>	<u>247,982,104</u>

		2001 HK\$	2000 HK\$
<b>7. RECEIPTS INTO SUITORS' ACCOUNTS</b>			
Payments into court		466,869,060	490,451,840
Payments made in previous year reversed		107,617	194,245
Interest received on Employees' Compensation Claim Accounts and other suitors' accounts		10,788,778	11,797,899
Dividends received		18,659	28,544
		<u>477,784,114</u>	<u>502,472,528</u>



	<b>2001 HK\$</b>	<b>2000 HK\$</b>
<b>8. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>		
Payments out of court	<b>462,036,919</b>	521,095,247
Dividends paid to suitors	<b>18,659</b>	28,544
Unclaimed balances transferred to general revenue	-	223,171
	<hr/>	<hr/>
	<b>462,055,578</b>	521,346,962
	<hr/>	<hr/>
	<b>2001 HK\$</b>	<b>2000 HK\$</b>
<b>9. OTHER TRANSACTIONS</b>		
Interest received on general accounts	<b>4,238,414</b>	2,750,556
Amount transferred to general revenue i.r.o. interest received on general accounts	<b>(7,404,101)</b>	-
Net (increase)/decrease in		
Savings accounts	<b>(4,526)</b>	167,225
Short notice and time deposits	<b>(8,700,000)</b>	11,025,004
	<hr/>	<hr/>
	<b>(11,870,213)</b>	13,942,785
	<hr/>	<hr/>



## **REPORT OF THE DIRECTOR OF AUDIT**

I have audited the attached statement of accounts of the Small Claims Tribunal Suitors' Funds which has been prepared under the accounting policies set out at note 2 to the accounts.

### **Respective responsibilities of the Registrar of the District Court, the Registrar of the High Court, and the Director of Audit**

Under rule 10(1) of the Small Claims Tribunal (Suitors' Funds) Rules, the Registrar of the District Court is responsible for the preparation of the statement of accounts of the Small Claims Tribunal Suitors' Funds, and the Registrar of the High Court is responsible for the signing of such statement.

It is my responsibility to form an independent opinion, based on my audit, on the statement of accounts.

### **Basis of opinion**

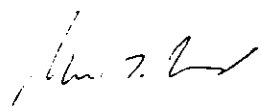
I certify that I have audited the statement of accounts referred to above in accordance with section 8(1)(b) of the Audit Ordinance and the Audit Commission auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the statement of accounts. It also includes an assessment of the judgements made by the Registrar of the District Court and the Registrar of the High Court in the preparation of the statement of accounts, and of whether the accounting policies are appropriate to the circumstances of the Small Claims Tribunal Suitors' Funds, 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 statement of accounts is free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the statement of accounts. I believe that my audit provides a reasonable basis for my opinion.

### **Opinion**

In my opinion the statement of accounts properly presents the assets and liabilities of the Small Claims Tribunal Suitors' Funds as at 31 March 2001 and the receipts and payments for the year then ended and has been properly prepared in accordance with rule 10(1) of the Small Claims Tribunal (Suitors' Funds) Rules.

Audit Commission  
Hong Kong  
1 August 2002

  
(LEUNG Moon-tong, David)  
Assistant Director of Audit  
for Director of Audit

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2001**

ASSETS	Note	2001 HK\$	2000 HK\$
Deposits on general accounts	3		
Time deposits		3,500,000	3,000,000
Cash and bank balances	4	<u>2,434,757</u>	<u>2,235,934</u>
		<u>5,934,757</u>	<u>5,235,934</u>
Representing :			
SUITORS' ACCOUNTS	5	<u>5,934,757</u>	<u>5,235,934</u>

The accompanying notes 1 to 8 form part of these accounts.



(C. CHAN)  
Registrar, High Court

Date: 24 JUN 2002

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2001**

	Note	2001 HK\$	2000 HK\$
Cash and bank balances at 1 April 2000		2,235,934	834,107
Receipts into suitors' accounts	6	46,706,215	27,275,400
Payments out of suitors' accounts	7	(46,007,392)	(26,373,573)
Receipts over payments in suitors' accounts for the year		698,823	901,827
Other transactions	8	(500,000)	500,000
Cash and bank balances at 31 March 2001		<u>2,434,757</u>	<u>2,235,934</u>

The accompanying notes 1 to 8 form part of these accounts.

Date: 24 JUN 2002



(C. CHAN)  
Registrar, High Court

## NOTES TO THE ACCOUNTS

### 1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the Statement of Accounts of the Small Claims Tribunal Suitors' Funds as specified in rule 10 of the Small Claims Tribunal (Suitors' Funds) Rules (Cap.338).

### 2. ACCOUNTING POLICY

The accounts are kept on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

### 3. DEPOSITS ON GENERAL ACCOUNTS

These are Hong Kong dollar deposits placed with local banks under rule 3(2) of the Small Claims Tribunal (Suitors' Funds) Rules (Cap. 338). Any interest that has been credited to the general accounts of the Small Claims Tribunal will be paid into the general revenue at the end of the financial year or soon thereafter as may be practicable in accordance with rule 8.

### 4. CASH AND BANK BALANCES

These balances cover cash in hand and balance with banks.

		<b>2001</b>	<i>2000</i>
		<b>HK\$</b>	<i>HK\$</i>
<b>5. SUITORS' ACCOUNTS</b>	<b>Note</b>		
Balance at 1 April 2000		<b>5,235,934</b>	<i>4,334,107</i>
Receipts into suitors' accounts	<b>6</b>	<b>46,706,215</b>	<i>27,275,400</i>
Payments out of suitors' accounts	<b>7</b>	<b>(46,007,392)</b>	<i>(26,373,573)</i>
		<hr/>	<hr/>
Balance at 31 March 2001		<b><u>5,934,757</u></b>	<i><u>5,235,934</u></i>

	<b>2001 HK\$</b>	<b>2000 HK\$</b>
<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>		
Receipts into tribunal	<b>46,682,392</b>	27,254,299
Payments made in previous year reversed	<b>23,823</b>	21,101
	<b><u>46,706,215</u></b>	<b><u>27,275,400</u></b>
<b>7. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>		
Payments out of tribunal	<b>46,007,392</b>	26,303,170
Unclaimed balances transferred to general revenue	-	70,403
	<b><u>46,007,392</u></b>	<b><u>26,373,573</u></b>
<b>8. OTHER TRANSACTIONS</b>		
Interest received on general accounts	<b>189,808</b>	173,723
Amount transferred to general revenue i.r.o. interest received on general accounts	<b>(189,808)</b>	(173,723)
Net (increase)/decrease in		
Savings account	-	500,000
Time deposits	<b>(500,000)</b>	-
	<b><u>(500,000)</u></b>	<b><u>500,000</u></b>



## **REPORT OF THE DIRECTOR OF AUDIT**

I have audited the attached statement of accounts of the Labour Tribunal Suitors' Funds which has been prepared under the accounting policies set out at note 2 to the accounts.

### **Respective responsibilities of the Registrar of the Labour Tribunal, the Registrar of the High Court, and the Director of Audit**

Under rule 10(1) of the Labour Tribunal (Suitors' Funds) Rules, the Registrar of the Labour Tribunal is responsible for the preparation of the statement of accounts of the Labour Tribunal Suitors' Funds, and the Registrar of the High Court is responsible for the signing of such statement.

It is my responsibility to form an independent opinion, based on my audit, on the statement of accounts.

### **Basis of opinion**

I certify that I have audited the statement of accounts referred to above in accordance with section 8(1)(b) of the Audit 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 statement of accounts. It also includes an assessment of the judgements made by the Registrar of the Labour Tribunal and the Registrar of the High Court in the preparation of the statement of accounts, and of whether the accounting policies are appropriate to the circumstances of the Labour Tribunal Suitors' Funds, consistently applied and adequately disclosed.

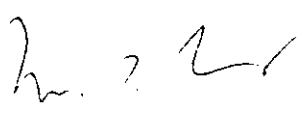


I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the statement of accounts is free from material misstatement. In forming my opinion I also evaluated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

### Opinion

In my opinion the statement of accounts properly presents the assets and liabilities of the Labour Tribunal Suitors' Funds as at 31 March 2001 and the receipts and payments for the year then ended and has been properly prepared in accordance with rule 10(1) of the Labour Tribunal (Suitors' Funds) Rules.

Audit Commission  
Hong Kong  
14 August 2002



(LEUNG Moon-tong, David)  
Assistant Director of Audit  
for Director of Audit

**LABOUR TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2001**

<b>ASSETS</b>	<b>Note</b>	<b>2001 HK\$</b>	<b>2000 HK\$</b>
Deposits on specific accounts			
Savings accounts	3	142,571	-
Deposits on general accounts	4		
Time deposits		500,000	500,000
Savings accounts		700,000	700,000
Cash and bank balances	5	8,378,758	7,792,662
		<u>9,721,329</u>	<u>8,992,662</u>
Representing :			
Suitors' accounts	6	<u>9,721,329</u>	<u>8,992,662</u>

The accompanying notes 1 to 9 form part of these accounts.



**(C. CHAN)**  
 Registrar, High Court

Date : 13 JUL 2002

**LABOUR TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2001**

	Note	2001 HK\$	2000 HK\$
Cash and bank balances at 1 April 2000		7,792,662	5,487,454
Receipts into suitors' accounts	7	151,832,396	171,404,236
Payments out of suitors' accounts	8	(151,103,729)	(169,099,028)
Receipts over payments in suitors' accounts for the year		728,667	2,305,208
Other transactions	9	(142,571)	-
Cash and bank balances at 31 March 2001		<u>8,378,758</u>	<u>7,792,662</u>

The accompanying notes 1 to 9 form part of these accounts.



(C. CHAN)  
Registrar, High Court

Date : 13 JUL 2002

## NOTES TO THE ACCOUNTS

### 1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the Statement of Accounts of the Labour Tribunal Suitors' Funds as specified in rule 10 of the Labour Tribunal (Suitors' Funds) Rules (Cap. 25).

### 2. ACCOUNTING POLICY

The accounts are kept on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

### 3. DEPOSITS ON SPECIFIC ACCOUNTS

These are Hong Kong dollar deposits placed with local banks under the direction of the tribunal.

### 4. DEPOSITS ON GENERAL ACCOUNTS

These are Hong Kong dollar deposits placed with local banks under rule 3 of the Labour Tribunal (Suitors' Funds) Rules. Any interest that has been credited to the general accounts of the Labour Tribunal will be paid into the general revenue at the end of the financial year or soon thereafter as may be practicable in accordance with rule 8.

### 5. CASH AND BANK BALANCES

These balances cover cash in hand and balances with banks.

### 6. SUITORS' ACCOUNTS

	Note	2001 HK\$	2000 HK\$
Balance at 1 April 2000		8,992,662	6,687,454
Receipts into suitors' accounts	7	151,832,396	171,404,236
Payments out of suitors' accounts	8	(151,103,729)	(169,099,028)
Balance at 31 March 2001		<u>9,721,329</u>	<u>8,992,662</u>

<b>2001</b>	<b>2000</b>
<b>HK\$</b>	<b>HK\$</b>

## 7. RECEIPTS INTO SUITORS' ACCOUNTS

Receipts into tribunal	<b>151,797,756</b>	<i>171,399,794</i>
Payments made in previous year reversed	<b>23,859</b>	<i>150</i>
Interest received	<b>10,781</b>	<i>4,292</i>
	<b><u>151,832,396</u></b>	<i><u>171,404,236</u></i>

<b>2001</b>	<b>2000</b>
<b>HK\$</b>	<b>HK\$</b>

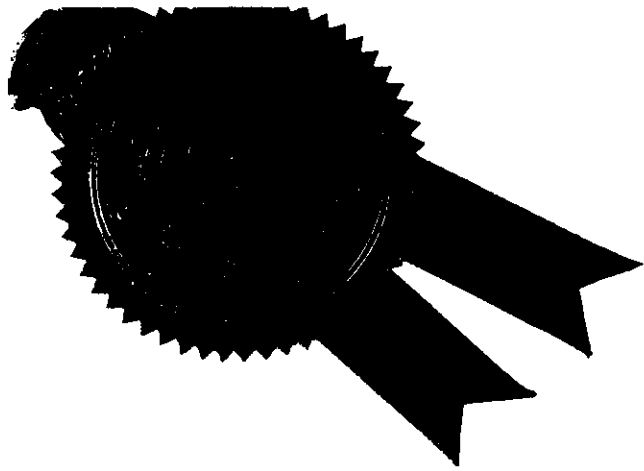
## 8. PAYMENTS OUT OF SUITORS' ACCOUNTS

Payments out of tribunal	<b>(151,033,559)</b>	<i>(169,071,703)</i>
Unclaimed balances transferred to general revenue	<b>(70,170)</b>	<i>(27,325)</i>
	<b><u>(151,103,729)</u></b>	<i><u>(169,099,028)</u></i>

<b>2001</b>	<b>2000</b>
<b>HK\$</b>	<b>HK\$</b>

## 9. OTHER TRANSACTIONS

Interest received on general accounts	<b>154,556</b>	<i>114,292</i>
Amount transferred to general revenue i.r.o. interest received on general accounts	<b>(154,556)</b>	<i>(114,292)</i>
Net (increase) in savings accounts	<b>(142,571)</b>	<i>-</i>
	<b><u>(142,571)</u></b>	<i><u>-</u></i>



## **REPORT OF THE DIRECTOR OF AUDIT**

I have audited the attached statement of accounts of the Master in Lunacy Account which has been prepared under the accounting policies set out at note 2 to the accounts.

### **Respective responsibilities of the Registrar, High Court and the Director of Audit**

The Registrar, High Court is responsible, in his capacity as the Master in Lunacy, for the administration of cases existing at the time when the High Court Ordinance was repealed and re-enacted in 1976, and subsequent cases if the court so orders.

It is my responsibility to form an independent opinion, based on my audit, on the statement of accounts prepared by the Registrar, High Court in respect of those administered cases.

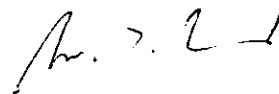
### **Basis of opinion**

I certify that I have audited the statement of accounts referred to above in accordance with section 8(1)(b) of the Audit 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 statement of accounts. It also includes an assessment of the judgements made by the Registrar, High Court in the preparation of the statement of accounts, and of whether the accounting policies are appropriate to the circumstances of the Master in Lunacy Account, 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 statement of accounts is free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the statement of accounts. I believe that my audit provides a reasonable basis for my opinion.

### Opinion

In my opinion the statement of accounts properly presents the assets and liabilities of the Master in Lunacy Account as at 31 March 2001 and the receipts and payments for the year then ended and has been properly prepared in accordance with the accounting policies set out at note 2 to the accounts.



Audit Commission  
Hong Kong  
25 June 2002


( LEUNG Moon-tong, David )  
Assistant Director of Audit  
for Director of Audit

**MASTER-IN-LUNACY ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2001**

	Note	2001 HK\$	2000 HK\$
<b>ASSETS</b>			
Time deposits		665,887	632,423
Savings accounts		274,641	245,141
Cash at bank		12	4
		<u>940,540</u>	<u>877,568</u>
Representing :			
Patients' accounts	3	<u>940,540</u>	<u>877,568</u>

The accompanying notes 1 to 6 form part of these accounts.

Date : 11 June 2002

  
**(C. CHAN)**  
 Registrar, High Court



**MASTER-IN-LUNACY ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2001**

	<b>Note</b>	<b>2001 HK\$</b>	<b>2000 HK\$</b>
Bank balance at 1 April 2000		<b>4</b>	<b>526</b>
Receipts into patients' accounts	<b>4</b>	<b>98,000</b>	<b>94,178</b>
Payments out of patients' accounts	<b>5</b>	<b>(35,028)</b>	<b>(35,046)</b>
Receipts over payments in patients' accounts for the year		<b>62,972</b>	<b>59,132</b>
Other transactions	<b>6</b>	<b>(62,964)</b>	<b>(59,654)</b>
Bank balance at 31 March 2001		<b>12</b>	<b>4</b>

The accompanying notes 1 to 6 form part of these accounts.



**(C. CHAN)**

Registrar, High Court

Date : 11 June 2002

## NOTES TO THE ACCOUNTS

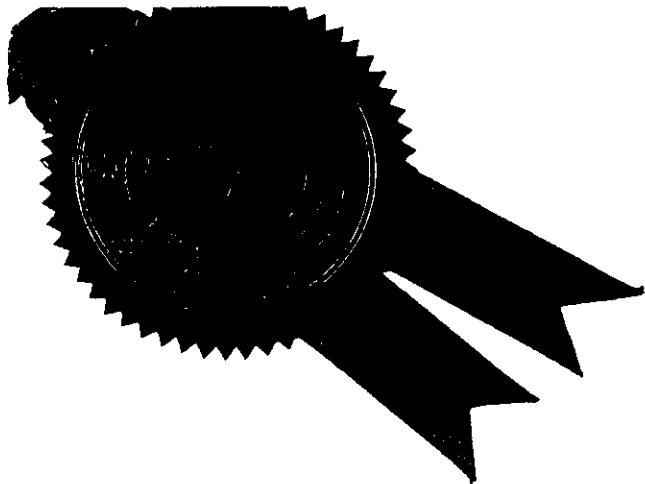
### 1. GENERAL

The account includes transactions on patients' accounts effected under authority of Orders of the Court, after the Registrar of the High Court ceased to exercise the functions and powers of the Master-in-Lunacy consequent upon the relevant amendment of the High Court Ordinance in 1976.

### 2. ACCOUNTING POLICY

The accounts are kept on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

	Note	2,001 HK\$	2,000 HK\$
<b>3. PATIENTS' ACCOUNTS</b>			
Balance at 1 April 2000		877,568	818,436
Receipts into patients' accounts	4	98,000	94,178
Payments out of patients' accounts	5	(35,028)	(35,046)
Balance at 31 March 2001		<u>940,540</u>	<u>877,568</u>
		2,001 HK\$	2,000 HK\$
<b>4. RECEIPTS INTO PATIENTS' ACCOUNTS</b>			
Receipts in respect of patients' accounts		53,314	53,314
Interest received		44,686	40,864
		<u>98,000</u>	<u>94,178</u>
		2001 HK\$	2000 HK\$
<b>5. PAYMENTS OUT OF PATIENTS' ACCOUNTS</b>			
Payments out of court		<u>35,028</u>	<u>35,046</u>
		2001 HK\$	2000 HK\$
<b>6. OTHER TRANSACTIONS</b>			
Net (increase) in :			
time deposits		(33,464)	(32,399)
savings accounts		(29,500)	(27,255)
		<u>(62,964)</u>	<u>(59,654)</u>



## **REPORT OF THE DIRECTOR OF AUDIT**

I have audited the attached statement of accounts of the Official Administrator's Account which has been prepared under the accounting policies set out at note 2 to the accounts.

### **Respective responsibilities of the Registrar, High Court and the Director of Audit**

Under section 20 of the Probate and Administration Ordinance, the Registrar, High Court, in his capacity as the Official Administrator, is responsible for the keeping of books of account of estates under his administration.

It is my responsibility to form an independent opinion, based on my audit, on the statement of accounts prepared by the Registrar, High Court in respect of estates under his administration in his capacity as the Official Administrator.

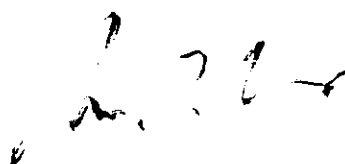
### **Basis of opinion**

I certify that I have audited the statement of accounts referred to above in accordance with section 8(1)(b) of the Audit 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 statement of accounts. It also includes an assessment of the judgements made by the Registrar, High Court in the preparation of the statement of accounts, and of whether the accounting policies are appropriate to the circumstances of the Official Administrator's Account, 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 statement of accounts is free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the statement of accounts. I believe that my audit provides a reasonable basis for my opinion.

### Opinion

In my opinion the statement of accounts properly presents the assets and liabilities of the Official Administrator's Account as at 31 March 2001 and the receipts and payments for the year then ended and has been properly prepared in accordance with the accounting policies set out at note 2 to the accounts.



Audit Commission  
Hong Kong  
25 June 2002

(LEUNG Moon-tong, David)  
Assistant Director of Audit  
for Director of Audit

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2001**

		2001 HK\$	2000 HK\$
<b>ASSETS</b>	<b>Note</b>		
Deposits	3		
Time deposits		57,300,000	45,500,000
Deposits in the Treasury	4	41,937,576	36,524,803
Cash and bank balances	5	3,866,035	3,094,464
		<u>103,103,611</u>	<u>85,119,267</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		<u>(749,650)</u>	<u>-</u>
		<u>102,353,961</u>	<u>85,119,267</u>
Representing :			
<b>ESTATE ACCOUNTS</b>	6	<u>102,353,961</u>	<u>85,119,267</u>

The accompanying notes 1 to 8 form part of these accounts.



(C. CHAN)  
Registrar, High Court


Date: 11 June 2002

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2001**

		2001 HK\$	2000 HK\$
	Note		
Cash and bank balances at 1 April 2000		3,094,464	3,730,796
Receipts into estate accounts	7	57,599,069	50,071,016
Payments out of estate accounts		(33,051,471)	(34,014,753)
Receipts over payments in estate accounts for the year		24,547,598	16,056,263
Other transactions	8	(23,776,027)	(16,692,595)
Cash and bank balances at 31 March 2001		3,866,035	3,094,464

The accompanying notes 1 to 8 form part of these accounts.

Date: 11 June 2002

  
(C. CHAN)  
Registrar, High Court

## NOTES TO THE ACCOUNTS

### 1. GENERAL

- (a) The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the Statement of Accounts of the Official Administrator.
- (b) The Statement does not include:-
- (i) real estate and other property administered or held on behalf of the estates of deceased persons by the Official Administrator; and
  - (ii) shares held in connection with the administration of the estates of deceased persons.

### 2. ACCOUNTING POLICY

The Official Administrator's Account is kept on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

### 3. DEPOSITS

These are Hong Kong dollar deposits placed with local banks. Interest received thereon, after applying that sums required to be credited to the respective estates in accordance with rule 2 and rule 3(1) of the Official Administrator's Accounts (Interest) Rules, is transferred to the general revenue in compliance with section 23D of the Probate and Administration Ordinance (Cap. 10).

### 4. DEPOSITS IN THE TREASURY

- (i) Included in the Estate Accounts' balance as at 31.3.2001 of \$102,353,961 are unclaimed accounts totalling \$41,937,576 which are held as deposits in the Treasury under section 23A of the Probate and Administration Ordinance (Cap. 10).

	<b>2,001</b> <b>HKS</b>	<i>2,000</i> <i>HK\$</i>
(ii) Balance at 1 April 2000	<b>36,524,803</b>	<i>28,731,259</i>
Unclaimed balances transferred to deposits in the Treasury during the year	<b>12,041,878</b>	<i>11,211,210</i>
	<hr/> <b>48,566,681</b>	<hr/> <i>39,942,469</i>
Less: Transfer from deposits in the Treasury to general revenue	<b>(6,581,132)</b>	<i>(3,358,265)</i>
Refund from deposits in the Treasury	<b>(47,973)</b>	<i>(59,401)</i>
Balance at 31 March 2001	<hr/> <b>41,937,576</b> <hr/>	<hr/> <i>36,524,803</i> <hr/>

### 5. CASH AND BANK BALANCES

These balances cover cash in hand and balances with banks.

<b>6. ESTATE ACCOUNTS</b>	<b>Note</b>	<b>2,001 HK\$</b>	<b>2000 HK\$</b>
Balance at 1 April 2000		85,119,267	73,240,596
Receipts into estate accounts	7	57,599,069	50,071,016
Payments out of estate accounts		(33,051,471)	(34,014,753)
Official Administrator's commission charged for the year		(683,799)	(759,926)
		(33,735,270)	(34,774,679)
Non-cash transactions relating to movement of estate accounts			
Deposits in the Treasury transferred to general revenue		(6,581,132)	(3,358,265)
Refund from deposits in the Treasury		(47,973)	(59,401)
Balance at 31 March 2001		<u>102,353,961</u>	<u>85,119,267</u>
<b>7. RECEIPTS INTO ESTATE ACCOUNTS</b>		<b>2,001 HK\$</b>	<b>2,000 HK\$</b>
Receipts on behalf of deceased estates		55,294,313	48,079,942
Payment made in previous year reversed		-	800
Interest received		2,304,756	1,990,274
		<u>57,599,069</u>	<u>50,071,016</u>
<b>8. OTHER TRANSACTIONS</b>		<b>2,001 HK\$</b>	<b>2,000 HK\$</b>
Interest received on general accounts		749,650	539,765
Amount transferred to general revenue i.r.o. interest received on general accounts		-	(953,646)
Official Administrator's commission paid to general revenue		(683,799)	(759,926)
Unclaimed balances transferred to deposits in the Treasury		(12,041,878)	(11,211,210)
Net (increase) / decrease in			
Savings accounts		-	1,233,906
Time deposits		(11,800,000)	(5,541,484)
		<u>(23,776,027)</u>	<u>(16,692,595)</u>



## OFFICIAL ADMINISTRATOR'S ACCOUNT 2000/01

List of real estate administered on behalf of the estates of deceased persons by the Official Administrator as at 31.3.2001

Lot No. 78 - D.D. 79

Lot No. 885 - D.D. 181 in Heung Fan Liu Village Resite Area, Ground Floor (Phase I)

79 Fuk Lo Tsun Road, Ground Floor, Kowloon

3rd Floor, No. 29 Yin Chong Street, Kowloon

Apartment No. 21 on 2nd floor, Chung Hing Building, No. 33 Chung Wui Street, Kowloon

Flat A, 7/F, No. 210, Ma Tau Wai Road, Kowloon, Hong Kong

Flat E, 8th Floor & Roof, Lee Hung Building, No. 137A Fa Yuen Street, Kowloon, Hong Kong

Flat B, 2nd Floor, No. 176A Fa Yuen Street, Mongkok, Kowloon, Hong Kong

Flat C4, 10/F & Portion No.206 of Main Roof Hankow Centre, No. 47 Peking Road, No.4A Ashley road & No.1C Middle Road, Kowloon

Flat F, 15/F (Block A) Windsor Mansion, Nos. 29-31 Chatham Road South, Kowloon

Flat D, 6/F, Pilkem House, Nos. 45-51 Pilkem Street, Kowloon

Flat A, 9/F, 28 Jordan Road, Kowloon



(C. CHAN)

Registrar, High Court

Date: 11 June 2002

