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**The Judiciary Trust Funds**  
**Audited Financial Statements**  
**For The Year Ended 31 March 2005**

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## **High Court Suitors' Funds**

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

I have audited the attached statement of accounts which has been prepared under the accounting policies set out in 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 (Cap. 4 sub. leg. B), the Registrar, High Court is responsible for the preparation of the statement of accounts, which statement shall include a receipts and payments account and a statement of assets and liabilities and shall be signed by him.

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 (Cap. 122) 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 2005 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  
6 March 2006



(WONG Ying-tao, Peter)  
Principal Auditor  
for Director of Audit

**HIGH COURT SUITORS' FUNDS  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2005**

		2005 HK\$	2004 HK\$
<b>ASSETS</b>	<b>Note</b>		
Investments	3	10,069,768	10,069,464
Deposits	4	2,753,275,658	2,746,335,155
Cash and bank balances	5	15,403,164	12,691,876
		<u>2,778,748,590</u>	<u>2,769,096,495</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(296,469)	(95,106)
		<u>2,778,452,121</u>	<u>2,769,001,389</u>
<b>REPRESENTING:</b>			
<b>SUITORS' ACCOUNTS</b>	6	<u>2,778,452,121</u>	<u>2,769,001,389</u>

The accompanying notes 1 to 10 form part of these accounts.



(C. CHAN)

Registrar, High Court

Date:     - 6 MAR 2006

**HIGH COURT SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

		2005 HK\$	2004 HK\$
Cash and bank balances at 1 April 2004	Note	12,691,876	45,585,067
Receipts into suitors' accounts	7	1,583,456,790	2,097,614,853
Payments out of suitors' accounts	8	(1,574,249,624)	(1,950,546,369)
Receipts over payments in suitors' accounts for the year		9,207,166	147,068,484
Other transactions	9	(6,495,878)	(179,961,675)
Cash and bank balances at 31 March 2005		15,403,164	12,691,876

The accompanying notes 1 to 10 form part of these accounts.

Date: - 6 MAR 2006

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

## 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 sub. leg. B).
- (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 telegraphic transfer 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>10,053,707</b>	<b>2,829,055</b>
Overseas	<b>15,757</b>	<b>17,300</b>
	<hr/> <b>10,069,464</b>	<hr/> <b>2,846,355</b>
Unlisted investments in Hong Kong	<b>304</b>	<b>unknown</b>
	<hr/> <hr/> <b>10,069,768</b>	

The market values of the listed investments were valued at the middle market prices of 31.3.2005.

### 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 on deposits and savings accounts, after applying those 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.

	2005 HK\$	2004 HK\$
Short notice and time deposits:		
Hong Kong dollars	2,577,308,378	2,477,077,079
Foreign currencies	175,967,280	269,258,076
	<u>2,753,275,658</u>	<u>2,746,335,155</u>

		2005 HK\$	2004 HK\$
<b>5. CASH AND BANK BALANCES</b>			
	<b>Note</b>		
Cash in hand		5,891,202	1,723,987
Current account		8,717,437	10,019,924
Savings accounts	4	<u>794,525</u>	<u>947,965</u>
		<u>15,403,164</u>	<u>12,691,876</u>

		2005 HK\$	2004 HK\$
<b>6. SUITORS' ACCOUNTS</b>			
Balance at 1 April 2004		2,769,001,389	2,618,768,455
Receipts into suitors' accounts	7	<u>1,583,456,790</u>	<u>2,097,614,853</u>
Shares lodged by trustees		<u>-</u>	<u>190</u>
		1,583,456,790	2,097,615,043
Payments out of suitors' accounts	8	(1,574,249,624)	(1,950,546,369)
Translation gain/ (loss) of opening balances in foreign currencies at the closing rate	2(iii)		
On cash and bank balances		<u>2,462</u>	<u>7,295</u>
On investments		<u>304</u>	<u>956</u>
On deposits		<u>240,800</u>	<u>3,156,009</u>
		243,566	3,164,260
Balance at 31 March 2005		<u>2,778,452,121</u>	<u>2,769,001,389</u>

	2005 HK\$	2004 HK\$
<b>7. RECEIPTS INTO SUITORS' ACCOUNTS</b>		
Payments into court	1,569,922,239	2,071,141,198
Payments made in previous year reversed	47,403	200,732
Dividends on investments	111,034	99,347
Interest received	13,376,114	26,173,576
	<u>1,583,456,790</u>	<u>2,097,614,853</u>
	2005 HK\$	2004 HK\$
<b>8. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>		
Payments out of court	(1,574,249,624)	(1,948,141,636)
Unclaimed amount transferred to general revenue	-	(2,404,733)
	<u>(1,574,249,624)</u>	<u>(1,950,546,369)</u>
	2005 HK\$	2004 HK\$
<b>9. OTHER TRANSACTIONS</b>		
Interest received on general accounts	296,469	1,082,527
Amount transferred to general revenue i.r.o. interest received on general accounts	-	(987,421)
Amount transferred to general revenue i.r.o. interest received on previous year	(95,106)	(711,013)
Net (increase)/decrease in		
short notice and time deposits	(6,699,703)	(179,353,063)
translation gain/(loss)	2,462	7,295
	<u>(6,495,878)</u>	<u>(179,961,675)</u>

#### 10. COMPARATIVE FIGURES

The balances of savings accounts have been grouped under cash and bank balances. Comparative figures have been reclassified to conform with the current year's presentation.



## 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 31.3.2005

(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)

(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
(iv) 27,391,200 shares of Peregrine Investments Holdings Ltd. 154,000 shares of PT Putra Surya Multidana Tbk 7 shares of Manila Electric Company 9,480 shares of HMH China Investments Ltd 17,000 shares of Finance One Limited 11 shares of Paul Y -ITC Construction Holdings Ltd 1,250 shares of A-S China Plumbing Products Limited 9 shares of City e-Solutions Limited 119 shares of Digitalhongkong.com	HCMP2736/2003	HC38/2004
(v) 20,012,000 shares of B&S Entertainment Holdings Ltd and Instrument of Transfer signed by the HKSCC Nominees Ltd	HCMP2241/2004	HC124/2004

(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\$35.01 as at 31.3.2005	HC 4423/83	846 (II)
(ii) 178-5-005461	HSBC	"	Not disclosed by HSBC due to their duty of secrecy	"	"
(iii) 178-0-002505	HSBC	"	Not disclosed by HSBC due to their duty of secrecy	"	"
(iv) 112-5-003218	HSBC	Lee Yip Tang & Lee Shing	Not disclosed by HSBC due to their duty of secrecy	"	"
(v) 157-10-01160-3	Bank of East Asia	Ip Siu Bun	HK\$1,899.91 as at 31.3.2005	HCA 7440/84	1721 (IV)
(vi) 338-200-1260-4	Standard Chartered Bank	"	HK\$5,228.65 as at 31.3.2005	"	"
(vii) 411-212-9871-8	Standard Chartered Bank	"	HK\$4,412.94 as at 31.3.2005	"	"
(viii) 08-104-83564	Dah Sing Bank	"	HK\$3,777.00 as at 31.3.2005	"	"
(ix) 55060870	Citibank	"	HK\$8,759.42 as at 31.3.2005	"	"
(x) 557-0-002187	HSBC	"	Not disclosed by HSBC due to their duty of secrecy	"	"
(xi) 149-5-003178	HSBC	Au Yeung Siu Kuen	Not disclosed by HSBC due to their duty of secrecy	HCMP 3877/90	1909 (V)
(xii) 012-875-1-073565-9	Bank of China	Chu Mei Har	HK\$275.30 as at 31.3.2005	HC 362/94	2991 (VIII)





(C. CHAN)  
Registrar, High Court

Date : - 6 MAR 2006



## ***District Court Suitors' Funds***

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

I have audited the attached statement of accounts which has been prepared under the accounting policies set out in 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 (Cap. 336 sub. leg. E), the Registrar, District Court is responsible for the preparation of the statement of accounts, which statement shall include a receipts and payments account and a statement of assets and liabilities and shall be signed by him.

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 (Cap. 122) 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 2005 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.

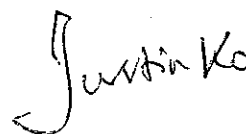
Audit Commission  
Hong Kong  
18 July 2006

  
(WONG Ying-tao, Peter)  
Principal Auditor  
for Director of Audit

**DISTRICT COURT SUITORS' FUNDS  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2005**

		2005 HK\$	2004 HK\$
<b>ASSETS</b>	<b>Note</b>		
Deposits	3	338,388,527	284,832,533
Cash and bank balances	4	<u>16,966,270</u>	<u>17,210,438</u>
		355,354,797	302,042,971
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(70,123)	(1,016,674)
		<u>355,284,674</u>	<u>301,026,297</u>
REPRESENTING :			
<b>SUITORS' ACCOUNTS</b>	5	<u>355,284,674</u>	<u>301,026,297</u>

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



Date : 18 JUL 2006

(Justin KO)  
Registrar, District Court

**DISTRICT COURT SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

	Note	2005 HK\$	2004 HK\$
Cash and bank balances at 1 April 2004		17,210,438	13,931,319
Receipts into suitors' accounts	6	545,007,807	499,298,805
Payments out of suitors' accounts	7	(490,755,672)	(491,204,226)
Receipts over payments in suitors' accounts for the year		54,252,135	8,094,579
Other transactions	8	(54,496,303)	(4,815,460)
Cash and bank balances at 31 March 2005		<u>16,966,270</u>	<u>17,210,438</u>

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

*Justin Ko*

Date : 18 JUL 2006

(Justin KO)  
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 sub. leg. E).

### 2. ACCOUNTING POLICIES

- (i) The District 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) Foreign currency balances are valued at the mid-point between the selling and buying telegraphic transfer 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. DEPOSITS

Deposits are Hong Kong dollar and foreign currency deposits placed with local banks under rule 16 of the District Court Suitors' Funds Rules. Interest received on deposits and savings accounts, after applying those 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>2005</b>	<i>2004</i>
	<b>HK\$</b>	<i>HK\$</i>
Short notice and time deposits:		
Hong Kong dollars	<b>337,900,000</b>	<i>284,350,000</i>
Foreign currencies	<b>488,527</b>	<i>482,533</i>
	<u><b>338,388,527</b></u>	<u><i>284,832,533</i></u>
	<b>2005</b>	<i>2,004</i>
	<b>HK\$</b>	<i>HK\$</i>

### 4. CASH AND BANK BALANCES

Note

Cash in hand	<b>4,041,412</b>	<i>2,134,697</i>
Current account	<b>12,741,538</b>	<i>14,893,672</i>
Savings accounts	<b>183,320</b>	<i>182,069</i>
	<u><b>16,966,270</b></u>	<u><i>17,210,438</i></u>

		2005 HK\$	2004 HK\$
<b>5. SUITORS' ACCOUNTS</b>	<b>Note</b>		
Balance at 1 April 2004		301,026,297	292,928,841
Receipts into suitors' accounts	6	545,007,807	499,298,805
Payments out of suitors' accounts	7	(490,755,672)	(491,204,226)
Translation gain of opening balances in foreign currencies at the closing rate	2(ii)	6,242	2,877
		<hr/>	<hr/>
Balance at 31 March 2005		<u>355,284,674</u>	<u>301,026,297</u>
		2005 HK\$	2004 HK\$
<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>			
Payments into court		543,454,893	497,048,771
Payments made in previous year reversed		317,015	47,003
Interest received on Employees' Compensation Claim Accounts and other suitors' accounts		1,235,899	2,203,031
		<hr/>	<hr/>
		<u>545,007,807</u>	<u>499,298,805</u>
		2005 HK\$	2004 HK\$
<b>7. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>			
Payments out of court		490,755,672	490,424,918
Unclaimed balances transferred to general revenue		-	779,308
		<hr/>	<hr/>
		<u>490,755,672</u>	<u>491,204,226</u>

	2005 HK\$	2004 HK\$
<b>8. OTHER TRANSACTIONS</b>		
Interest received on general accounts	70,123	1,016,674
Amount transferred to general revenue i.r.o. interest received on general accounts on previous year	(1,016,674)	(1,155,452)
Net (increase)/decrease in		
Short notice and time deposits	(53,550,720)	(4,679,647)
Translation gain	968	2,965
	<u>(54,496,303)</u>	<u>(4,815,460)</u>

## 9. COMPARATIVE FIGURES

The balances of savings accounts have been grouped under cash and bank balances. Comparative figures have been reclassified to conform with the current year's presentation.



## ***Small Claims Tribunal Suitors' Funds***

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

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

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

Under rule 10(1) of the Small Claims Tribunal (Suitors' Funds) Rules (Cap. 338 sub. leg. D), the Registrar of the District Court is responsible for the preparation of the statement of accounts, which statement shall include a receipts and payments account and a statement of assets and liabilities and shall be signed by the Registrar of the High Court.

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 (Cap. 122) 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 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 2005 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  
3 May 2006



(WONG Ying-tao, Peter)  
Principal Auditor  
for Director of Audit



**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2005**

<b>ASSETS</b>	<b>Note</b>	<b>2005 HK\$</b>	<b>2004 HK\$</b>
Deposits on general accounts	3		
Time deposits		2,900,000	3,300,000
Cash and bank balances	4	<u>1,606,498</u>	<u>2,034,327</u>
		<u><b>4,506,498</b></u>	<u><b>5,334,327</b></u>
REPRESENTING :			
<b>SUITORS' ACCOUNTS</b>	5	<u><b>4,506,498</b></u>	<u><b>5,334,327</b></u>

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

Date:     - 3 MAY 2006



(C. CHAN)  
Registrar, High Court

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS  
STATEMENT OF RECEIPTS & PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

	Note	2005 HK\$	2004 HK\$
Cash and bank balances at 1 April 2004		2,034,327	1,775,104
Receipts into suitors' accounts	6	41,350,710	43,150,264
Payments out of suitors' accounts	7	(42,178,539)	(42,791,041)
(Payments over receipts)/receipts over payments in suitors' accounts for the year		(827,829)	359,223
Other transactions	8	400,000	(100,000)
Cash and bank balances at 31 March 2005		1,606,498	2,034,327

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

Date: - 3 MAY 2006



(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 sub. leg. D).

### 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. 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 so 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>2005</b>	<i>2004</i>
		<b>HK\$</b>	<i>HK\$</i>
<b>5. SUITORS' ACCOUNTS</b>			
	<b>Note</b>		
Balance at 1 April 2004		<b>5,334,327</b>	<i>4,975,104</i>
Receipts into suitors' accounts	<b>6</b>	<b>41,350,710</b>	<i>43,150,264</i>
Payments out of suitors' accounts	<b>7</b>	<b>(42,178,539)</b>	<i>(42,791,041)</i>
		<hr/>	<hr/>
Balance at 31 March 2005		<b><u>4,506,498</u></b>	<i><u>5,334,327</u></i>

	2005 HK\$	2004 HK\$
<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>		
Receipts into tribunal	41,328,027	43,075,333
Payments made in previous year reversed	22,683	74,931
	<u>41,350,710</u>	<u>43,150,264</u>
	2005 HK\$	2004 HK\$
<b>7. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>		
Payments out of tribunal	42,146,328	42,732,800
Unclaimed balances transferred to general revenue	32,211	58,241
	<u>42,178,539</u>	<u>42,791,041</u>
	2005 HK\$	2004 HK\$
<b>8. OTHER TRANSACTIONS</b>		
Interest received on general accounts	15,973	40,259
Amount transferred to general revenue i.r.o. interest received on general accounts	(15,973)	(40,259)
Net decrease/(increase) in		
Time deposits	400,000	(100,000)
	<u>400,000</u>	<u>(100,000)</u>



## ***Labour Tribunal Suitors' Funds***

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

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

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

Under rule 10(1) of the Labour Tribunal (Suitors' Funds) Rules (Cap. 25 sub. leg. D), the Registrar of the Labour Tribunal is responsible for the preparation of the statement of accounts, which statement shall include a receipts and payments account and a statement of assets and liabilities and shall be signed by the Registrar of the High Court.

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 (Cap. 122) 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 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 2005 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  
9 May 2006

  
(WONG Ying-tao, Peter)  
Principal Auditor  
for Director of Audit

**LABOUR TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2005**

<b>ASSETS</b>	<b>Note</b>	<b>2005 HK\$</b>	<b>2004 HK\$</b>
Time deposits on general accounts	3	500,000	500,181
Cash and bank balances			
General accounts	4(a)	6,825,698	10,059,477
Specific accounts	4(b)	146,301	146,248
		6,971,999	10,205,725
		<u>7,471,999</u>	<u>10,705,906</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		-	(76,534)
		<u>7,471,999</u>	<u>10,629,372</u>
<b>REPRESENTING:</b>			
<b>SUITORS' ACCOUNTS</b>	5	<u>7,471,999</u>	<u>10,629,372</u>

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



(C. CHAN)

Registrar, High Court

Date : 9 MAY 2006

**LABOUR TRIBUNAL SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

	Note	2005 HK\$	2004 HK\$
Cash and bank balances at 1 April 2004		10,205,725	12,103,074
Receipts into suitors' accounts	6	144,035,753	188,838,573
Payments out of suitors' accounts	7	(147,193,126)	(190,713,765)
Payments over receipts in suitors' accounts for the year		(3,157,373)	(1,875,192)
Other transactions	8	(76,353)	(22,157)
Cash and bank balances at 31 March 2005		<u>6,971,999</u>	<u>10,205,725</u>

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

Date : - 9 MAY 2006

  
 (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 Labour Tribunal Suitors' Funds as specified in rule 10 of the Labour Tribunal (Suitors' Funds) Rules (Cap. 25 sub. leg. D).

### 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. TIME DEPOSITS ON GENERAL ACCOUNTS

These are Hong Kong dollar time 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 Suitors' Funds Account will be paid into the general revenue at the end of the financial year or so soon thereafter as may be practicable in accordance with rule 8 of the Labour Tribunal (Suitors' Funds) Rules.

	2005 HK\$	2004 HK\$
<b>4. CASH AND BANK BALANCES</b>		
(a) General accounts		
Cash in hand	300,823	694,084
Current account	5,824,875	8,665,393
Savings account	700,000	700,000
	<u>6,825,698</u>	<u>10,059,477</u>

#### (b) Specific accounts

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

	Note	2005 HK\$	2004 HK\$
<b>5. SUITORS' ACCOUNTS</b>			
Balance at 1 April 2004		10,629,372	12,504,564
Receipts into suitors' accounts	6	144,035,753	188,838,573
Payments out of suitors' accounts	7	(147,193,126)	(190,713,765)
Balance at 31 March 2005		<u>7,471,999</u>	<u>10,629,372</u>



	2005 HK\$	2004 HK\$
<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>		
Receipts into tribunal	144,024,773	188,828,130
Payments made in previous year reversed	10,927	10,368
Interest received	53	75
	<u>144,035,753</u>	<u>188,838,573</u>
	2005 HK\$	2004 HK\$
<b>7. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>		
Payments out of tribunal	(147,174,105)	(190,588,588)
Unclaimed balances transferred to general revenue	(19,021)	(125,177)
	<u>(147,193,126)</u>	<u>(190,713,765)</u>
	2005 HK\$	2004 HK\$
<b>8. OTHER TRANSACTIONS</b>		
Interest received on general accounts	3,601	76,534
Amount transferred to general revenue i.r.o. interest received on general accounts	(3,601)	-
Amount transferred to general revenue i.r.o. interest received for previous year	(76,534)	(98,510)
Net decrease / (increase) in		
Time deposits	181	(181)
	<u>(76,353)</u>	<u>(22,157)</u>

## 9. COMPARATIVE FIGURES

The balances of savings accounts have been grouped under cash and bank balances. Comparative figures have been reclassified to conform with the current year's presentation.



## ***Master in Lunacy Account***

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

I have audited the attached statement of accounts which has been prepared under the accounting policies set out in 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 (Cap. 122) 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 2005 and the receipts and payments for the year then ended and has been properly prepared in accordance with the accounting policies set out in note 2 to the accounts.

Audit Commission  
Hong Kong  
13 February 2006


  
(WONG Ying-tao, Peter)  
Principal Auditor  
for Director of Audit

**MASTER-IN-LUNACY ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2005**

	Note	2005 HK\$	2004 HK\$
<b>ASSETS</b>			
Time deposits		703,308	701,667
Cash and bank balances		368,546	360,017
		<u>1,071,854</u>	<u>1,061,684</u>
Representing :			
Patients' accounts	3	<u>1,071,854</u>	<u>1,061,684</u>

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

Date : 13 FEB 2006

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

**MASTER-IN-LUNACY ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

	Note	2005 HK\$	2004 HK\$
Cash and bank balances at 1 April 2004		360,017	346,805
Receipts into patients' accounts	4	68,526	72,011
Payments out of patients' accounts	5	(58,356)	(53,999)
Receipts over payments in patients' accounts for the year		10,170	18,012
Net increase in time deposits		(1,641)	(4,800)
Cash and bank balances at 31 March 2005		<u>368,546</u>	<u>360,017</u>

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



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

Date : 13 FEB 2006

## 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	2005 HK\$	2004 HK\$
<b>3. PATIENTS' ACCOUNTS</b>			
Balance at 1 April 2004		1,061,684	1,043,672
Receipts into patients' accounts	4	68,526	72,011
Payments out of patients' accounts	5	(58,356)	(53,999)
Balance at 31 March 2005		<u>1,071,854</u>	<u>1,061,684</u>

	2005 HK\$	2004 HK\$
<b>4. RECEIPTS INTO PATIENTS' ACCOUNTS</b>		
Receipts in respect of patients' accounts	66,754	67,033
Interest received	1,772	4,978
	<u>68,526</u>	<u>72,011</u>

	2005 HK\$	2004 HK\$
<b>5. PAYMENTS OUT OF PATIENTS' ACCOUNTS</b>		
Payments out of court	<u>58,356</u>	<u>53,999</u>

### 6. COMPARATIVE FIGURES

The presentation and classification of bank balances have been changed and comparative figures have been reclassified to conform with the current year's presentation.



## **Official Administrator's Account**

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

I have audited the attached statement of accounts which has been prepared under the accounting policies set out in 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 (Cap. 10), 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 (Cap. 122) 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 2005 and the receipts and payments for the year then ended and has been properly prepared in accordance with accounting policies set out in note 2 to the accounts.

Audit Commission  
Hong Kong  
23 May 2006



(WONG Ying-tao, Peter)  
Principal Auditor  
for Director of Audit

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2005**

		2005 HK\$	2004 HK\$
<b>ASSETS</b>	<b>Note</b>		
Time deposits	3	60,318,204	63,865,005
Deposits in the Treasury	4	76,445,195	63,490,478
Cash and bank balances	5	4,422,773	2,679,804
		<u>141,186,172</u>	<u>130,035,287</u>
Liabilities			
Interest received on general accounts to be transferred to general revenue		<u>(14,591)</u>	<u>(24,564)</u>
		<u>141,171,581</u>	<u>130,010,723</u>
REPRESENTING:			
<b>ESTATE ACCOUNTS</b>	6	<u>141,171,581</u>	<u>130,010,723</u>

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



(C. CHAN)

Registrar, High Court


Date: 23 MAY 2006

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2005**

		2005 HK\$	2004 HK\$
	Note		
Cash and bank balances at 1 April 2004		2,679,804	3,357,620
Receipts into estate accounts	7	54,098,211	51,331,260
Payments out of estate accounts		(34,614,595)	(30,377,952)
Receipts over payments in estate accounts for the year		19,483,616	20,953,308
Other transactions	8	(17,740,647)	(21,631,124)
Cash and bank balances at 31 March 2005		4,422,773	2,679,804

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

Date: 23 MAY 2006

  
(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. TIME DEPOSITS

These are Hong Kong dollar deposits placed with local banks. Interest received thereon, after applying the 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 (Cap. 10 sub. leg. D), 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 31.3.2005 of \$141,171,581 are unclaimed accounts totalling \$76,445,195 which are held as deposits in the Treasury under section 23A of the Probate and Administration Ordinance (Cap. 10).

	<b>2005</b>	<i>2004</i>
	<b>HK\$</b>	<i>HK\$</i>
(ii) Balance at 1 April 2004	<b>63,490,478</b>	<i>64,260,962</i>
Unclaimed balances transferred to deposits in the Treasury during the year	<b>20,569,619</b>	<i>9,267,956</i>
	<b>84,060,097</b>	<i>73,528,918</i>
Less: Transfer from deposits in the Treasury to general revenue	<b>(7,557,941)</b>	<i>(10,017,137)</i>
Refund from deposits in the Treasury	<b>(56,961)</b>	<i>(21,303)</i>
Balance at 31 March 2005	<b>76,445,195</b>	<i>63,490,478</i>
	<b>2005</b>	<i>2004</i>
	<b>HK\$</b>	<i>HK\$</i>

### 5. CASH AND BANK BALANCES

Cash in hand	<b>118,221</b>	<i>126,342</i>
Current account	<b>4,304,552</b>	<i>2,553,462</i>
	<b>4,422,773</b>	<i>2,679,804</i>

		2005 HK\$	2004 HK\$
<b>6. ESTATE ACCOUNTS</b>	<b>Note</b>		
Balance at 1 April 2004		130,010,723	119,939,144
Receipts into estate accounts	7	54,098,211	51,331,260
Payments out of estate accounts		(34,614,595)	(30,377,952)
Official Administrator's commission charged for the year		(707,856)	(843,289)
		(35,322,451)	(31,221,241)
Non-cash transactions relating to movement of estate accounts			
Deposits in the Treasury transferred to general revenue		(7,557,941)	(10,017,137)
Refund from deposits in the Treasury		(56,961)	(21,303)
Balance at 31 March 2005		141,171,581	130,010,723
		2005 HK\$	2004 HK\$
<b>7. RECEIPTS INTO ESTATE ACCOUNTS</b>			
Receipts on behalf of deceased estates		53,891,075	50,996,238
Payment made in previous year reversed		-	5,202
Interest received		207,136	329,820
		54,098,211	51,331,260
		2005 HK\$	2004 HK\$
<b>8. OTHER TRANSACTIONS</b>			
Interest received on general accounts		14,591	159,722
Amount transferred to general revenue i.r.o. interest received on general accounts		-	(135,158)
Amount transferred to general revenue i.r.o. interest received on general accounts for previous year		(24,564)	(219,859)
Official Administrator's commission paid to general revenue		(707,856)	(843,289)
Unclaimed balances transferred to deposits in the Treasury		(20,569,619)	(9,267,956)
Net decrease / (increase) in			
Time deposits		3,546,801	(11,324,584)
		(17,740,647)	(21,631,124)

## OFFICIAL ADMINISTRATOR'S ACCOUNT 2004/05

List of real estate administered on behalf of the estates of deceased persons by the Official Administrator as at 31.3.2005

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

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

Flat D, 4/F, Kwai Lai Building, No. 37 Shek Yam Road, Kwai Chung, N.T.



(C. CHAN)

Registrar, High Court

Date : 23 MAY 2006