

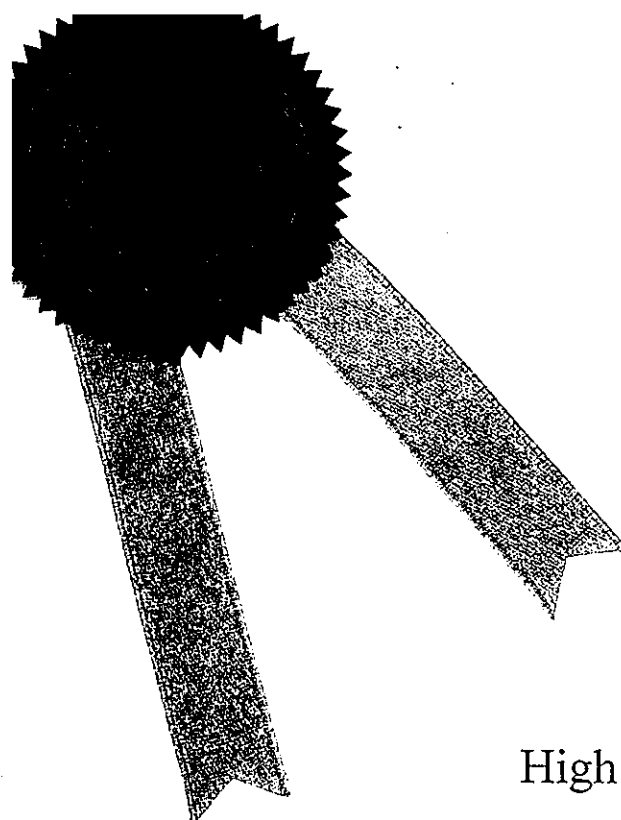
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**The Judiciary Trust Funds**  
**Audited Financial Statements**  
**For The Year Ended 31 March 2014**

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## High Court Suitors' Funds

Financial Statements for the year ended 31 March 2014

# ***Report of the Director of Audit***



**Audit Commission**

The Government of the Hong Kong Special Administrative Region

## **Independent Audit Report**

I have audited the financial statements of the High Court Suitors' Funds set out on pages 3 to 7, which comprise the statement of assets and liabilities as at 31 March 2014, and the statement of receipts and payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Registrar of the High Court's Responsibility for the Financial Statements**

The Registrar of the High Court is responsible for the preparation of these financial statements in accordance with rule 5(1) of the High Court Suitors' Funds Rules (Cap. 4 sub. leg. B), and for such internal control as the Registrar of the High Court 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 8(1)(b) of the Audit Ordinance (Cap. 122) 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 as to whether the financial statements are free from material misstatement.

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 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 the accounting policies used by the Registrar of the High Court, 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 of the High Court Suitors' Funds for the year ended 31 March 2014 are prepared, in all material respects, in accordance with rule 5(1) of the High Court Suitors' Funds Rules.



TEO Wing-on  
Principal Auditor  
for Director of Audit

15 September 2015

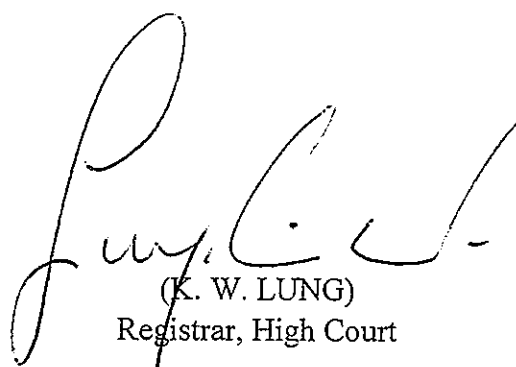
Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

**HIGH COURT SUITORS' FUNDS  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2014**

		2014 HK\$	2013 HK\$
<b>ASSETS</b>	<b>Note</b>		
Investments	3	19,759,419	19,696,996
Deposits	4	4,538,645,150	3,983,607,310
Cash and bank balances	5	19,148,661	41,006,097
		<u>4,577,553,230</u>	<u>4,044,310,403</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		<u>(532,375)</u>	<u>(534,924)</u>
		<u><u>4,577,020,855</u></u>	<u><u>4,043,775,479</u></u>
REPRESENTING:			
<b>SUITORS' ACCOUNTS</b>	6	<u><u>4,577,020,855</u></u>	<u><u>4,043,775,479</u></u>

The accompanying notes 1 to 9 form part of these financial statements.

Date: 15 SEP 2015

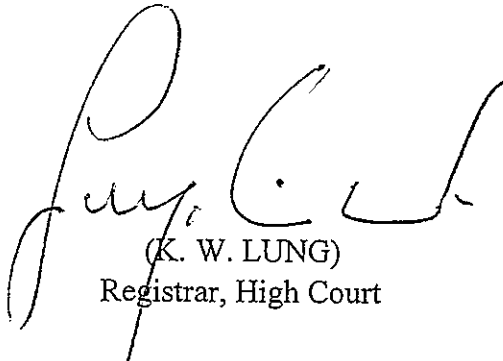
  
 (K. W. LUNG)  
 Registrar, High Court

**HIGH COURT SUITORS' FUNDS**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2014**

		2014 HK\$	2013 HK\$
	Note		
Cash and bank balances at beginning of year		41,006,097	12,278,713
Receipts into suitors' accounts	7	2,949,576,559	2,691,792,887
Payments out of suitors' accounts	8	(2,416,525,953)	(3,131,511,558)
Receipts over payments/(payments over receipts) in suitors' accounts for the year		533,050,606	(439,718,671)
Other transactions	9	(554,908,042)	468,446,055
Cash and bank balances at end of year		19,148,661	41,006,097

The accompanying notes 1 to 9 form part of these financial statements.

Date: 15 SEP 2015

  
 (K. W. LUNG)  
 Registrar, High Court

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL

- (i) The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements 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 financial statements do 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 are stated at book values. Listed equities are stated at market values on the dates of transfer. Unlisted equities are stated at nominal value or at cost.
- (iii) Foreign currency balances at the year end date 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 financial year (the closing rate).

### 3. INVESTMENTS

Investments were lodged into court under court orders and consisted of:-

	Book value HK\$	Market value HK\$
Listed equities:		
Hong Kong	14,254,035	6,524,222
Overseas	739,887	765,991
	14,993,922	7,290,213
Unlisted equities:		
Hong Kong	100	unknown
Overseas	4,765,397	4,004,644
	4,765,497	4,004,644
	<u>19,759,419</u>	<u>11,294,857</u>

The market values of the listed investments were valued at the closing market prices as at 31.3.2014. The market value of the overseas unlisted investment as at 31.3.2014 was provided by the fund manager.

### 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.



	Note	2014 HK\$	2013 HK\$
Short notice and time deposits:			
Hong Kong dollars		3,651,510,182	3,642,126,154
Foreign currencies		887,134,968	341,481,156
		<u>4,538,645,150</u>	<u>3,983,607,310</u>
<b>5. CASH AND BANK BALANCES</b>		<b>2014 HK\$</b>	<b>2013 HK\$</b>
Cash in hand		1,413,229	28,636,500
Current account		17,071,907	11,710,274
Savings accounts	4	<u>663,525</u> <u>19,148,661</u>	<u>659,323</u> <u>41,006,097</u>
<b>6. SUITORS' ACCOUNTS</b>		<b>2014 HK\$</b>	<b>2013 HK\$</b>
Balance at beginning of year		4,043,775,479	4,484,152,136
Receipts into suitors' accounts	7	<u>2,949,576,559</u>	<u>2,691,792,887</u>
Securities lodged by trustees		<u>720,513</u>	<u>1,879</u>
		2,950,297,072	2,691,794,766
Payments out of suitors' accounts	8	<u>(2,416,525,953)</u>	<u>(3,131,511,558)</u>
Securities disposed of		<u>(652,739)</u>	<u>(54)</u>
		(2,417,178,692)	(3,131,511,612)
Translation gain/(loss) in revaluation of foreign currencies at the closing rate	2(iii)		
On cash and bank balances		<u>4,192</u>	<u>(3,838)</u>
On investments		<u>(5,351)</u>	<u>50</u>
On deposits		<u>128,155</u>	<u>(656,023)</u>
		126,996	(659,811)
Balance at end of year		<u>4,577,020,855</u>	<u>4,043,775,479</u>

<b>7. RECEIPTS INTO SUITORS' ACCOUNTS</b>	<b>2014 HK\$</b>	<b>2013 HK\$</b>
Payments into court	2,928,587,101	2,666,042,041
Payments made in previous year reversed	800	-
Dividends on investments	205,358	164,653
Interest received	20,141,895	25,585,312
Proceeds on sale of securities	641,405	881
	<u>2,949,576,559</u>	<u>2,691,792,887</u>
<b>8. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>	<b>2014 HK\$</b>	<b>2013 HK\$</b>
Payments out of court	<u>(2,416,525,953)</u>	<u>(3,131,511,558)</u>
<b>9. OTHER TRANSACTIONS</b>	<b>2014 HK\$</b>	<b>2013 HK\$</b>
Interest received on general accounts	524,483	513,919
Amount transferred to general revenue in respect of interest received on general accounts	(527,032)	(323,284)
Net (increase)/decrease in short notice and time deposits	(555,037,840)	468,915,281
Translation gain/(loss) on deposits	128,155	(656,023)
Translation gain/(loss) on cash and bank balances	4,192	(3,838)
	<u>(554,908,042)</u>	<u>468,446,055</u>

### High Court Suitors' Funds

List of title deeds, share certificates, savings account passbooks and bank guarantees in name other than the Registrar, High Court lodged in court for safekeeping as at 31.3.2014 including:

(a) Title Deeds: -

	<u>Item</u>	<u>Action No.</u>	<u>Serial No. (Safe Register Vol.)</u>
(i)	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)
(ii)	廣州市番禺區鍾村鎮祈福新村迎風閣3座23樓07室房地產權証	HCPI1290/2000	HC123/2006
(iii)	Title deeds and documents in respect of Flat D, 27th Floor, Block 3, Royal Ascot, No. 1 Tsun King Road, Shatin, N.T.	HCMP401/2007	HC6/2008
(iv)	Title deeds and documents in respect of Flat F, 13th Floor, Tower VII, The Waterfront, No. 1 Austin Road West, Kowloon	HCMP1001/2007	HC133/2008
(v)	Title deeds and documents in respect of Flat 12, 5th Street, Section I, Fairview Park, Yuen Long, N.T.	HCMP947/2007	HC39/2009
(vi)	Title deeds and documents in respect of Flat G, 9th Floor, Tower 3, Vianni Cove, No. 33 Tin Kwai Road, Yuen Long, N.T.	HCMH35/2008	HC81/2009
(vii)	Title deeds and documents in respect of Flat D, 11th Floor, Tower 1, Park Belvedere, No. 188 Ma On Shan Road, Shatin, N.T.	HCMH9/2008	HC82/2009
(viii)	Title deed in respect of "Don Freeze" Mini Market, North Donside Road, Bridge of Don, Aberdeen, Scotland.	HCA1942/2009	HC133/2012

(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	HC110/1999
(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 HMM 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)	10,000 shares of South Sea Holding and a Standard Form of Transfer signed by the Transferor 200 shares of Suncorp Tech and a Form of Transfer signed by the Transferor	HCMP568/2005	HC54/2005
(vi)	3,480,000 shares of Digitel Group Ltd. 15,000 shares of Samudera Shipping Line Ltd. 20,000 shares of Citi Resources Holdings Ltd. 943 shares Total Access Communication Public Co. Ltd. 3,000 shares of PCCW Ltd. 2,000 shares of SCMP Group Ltd. 26,000 shares of CIL Holdings Ltd. 3,800 shares of Cheung Tai Hong Holdings Ltd. 65 shares of Digital Hong Kong.com 1,000 shares of Sunday Communications Ltd. 937 shares of Wonderful World Holdings Ltd. 2,500 shares of Guo Xin Group Ltd. 10,000 shares of Infoserve Technology Corp. 400 shares of Hansom Eastern (Holdings) Ltd. 5 shares of G-Prop(Holdings) Ltd. 210,000 shares of China Digicontent Co. Ltd.	HCMP590/2005	HC98/2005

(vii)	350,000 shares of Sino-I Technology Ltd. 360,000 shares of Gold-Face Holdings Ltd. 551,460 shares of Nan Hai Corporation Ltd. 5 shares of Carico Holdings Ltd. 395,086 shares of Suncorp Technologies Ltd. 3,200 shares of Victory Group Ltd.	HCMP688/2006	HC72/2006
(viii)	30,000 shares of Grand Field Group Holdings Ltd. 11,250 shares of Wong's International Holdings Ltd. 10,125 shares of Wong's Kong King International (Holdings) Ltd. 8 shares of Mexan Ltd. 45 shares of Dynamic Global Holdings Ltd. 89 shares of Chuang's Consortium International Ltd. 5 shares of Sun Man Tai Holdings Co. Ltd. 369 shares of Paladin Ltd. 14 shares of Hycomm Wireless Ltd. 1 share of DVN (Holdings) Ltd. 8 shares of Besteam Ltd. 143,200 shares of The Sun's Group Ltd. 6,000 shares of Y. T. Realty Group Ltd. \$2,436 warrant of Playmates W0605 6,000 shares of Playmates Holdings Ltd. \$1,236 warrant of Playmates W07 850 shares of China.com 11,000 shares of Mingyuan Medicare Development Co. Ltd. 2,425 shares of Sing Tao News Corporation Ltd. \$1,410.50 warrant of QPL International Holdings Ltd. W0710 3,878 shares of QPL International Holdings Ltd. 600 shares of Great Eagle Holdings Ltd. 2,200 shares of Wah Nam International Holdings Ltd. 6,545 shares of Celestial Asia Securities Holdings Ltd. 982 shares of Cash Financial Services Group Ltd. 5 shares of Wanji Pharmaceutical Holdings Ltd. 300 shares of HMM China Investments Ltd. 2,000 shares of Easyknit International Holdings Ltd. 1,000 shares of Cheung Kong Infrastructure Holdings Ltd. 10,000 shares of Englong International Ltd. 11,001 shares of Peregrine Investments Holdings Ltd. 100 shares of UDL Holdings Ltd. 121 shares of Hansom Eastern (Holdings) Ltd. 2,500 shares of Kingway Brewery Holdings Ltd. 710 shares of Culturecom Holdings Ltd. 2,000 shares of Nam Hing Holdings Ltd. 4,000 shares of Hsin Chong Construction Group Ltd. 53 shares of Pacific Century Premium Developments Ltd. 3,000 shares of South East Group Ltd. 80 shares of Paul Y. Engineering Group Ltd. 213 shares of New World CyberBase Ltd. 2,400 shares of Nippon Asia Investments Holdings Ltd. 100 shares of New World Mobile Holdings Ltd. 300 shares of HKR International Ltd. 96 shares of Hanison Construction Holdings Ltd. 190 shares of Far East Consortium International Ltd. 34,259 shares of Mountbatten Corporation 11,000 shares of Sun Innovation Holdings Ltd. 1,800 shares of Seapower Resources International Ltd. 10,000 shares of China Haidian Holdings Ltd. 6,000 shares of Theme International Holdings Ltd. 10,700 shares of Solartech International Holdings Ltd. 1,500 shares of Enerchina Holdings Ltd. 2,000 shares of Fortuna International Holdings Ltd. 3,000 shares of Chuang's China Investments Ltd. 5,400 shares of Tomorrow International Holdings Ltd. 456 shares of Wang On Group Ltd. 260 shares of Digital Hong Kong.Com 113 shares of G-Prop (Holdings) Ltd. 4,500 shares of CCT Tech International Ltd. 93,600 shares of Imagi International Holdings Ltd. \$5,016 warrant of Hopewell Highway Infrastructure Ltd. W0608 2,001 shares of Styland Holdings Ltd. 5 shares of B.A.L. Holdings Ltd. 59 shares of M Dream Inworld Ltd. 446 shares of Riverhill Holdings Ltd. 33,916 shares of GreaterChina Technology Group Ltd. 750 shares of Huabao International Holdings Ltd. 800 shares of Tidetime Sun(Group) Ltd. 1,021 shares of SMI Publishing Group Ltd. 20,000 shares of Pacific Century Insurance Holdings Ltd. 4,295 shares of Hanny Holdings Ltd. 300 shares of Hang Ten Group Holdings Ltd.	HCMP657/2005	HC111/2006

	20,000 shares of e-Kong Group Ltd. 3,000 shares of RNA Holdings Ltd. 3,000 shares of Trasy Gold Ex Ltd. 64,000 shares of Yugang International Ltd. 2,000 shares of Great Wall Technology Co., Ltd. 1,470,000 shares of Baker Group International Holdings Ltd. 70,000 shares of 401 Holdings Ltd. 11,000 shares of Rexcapital International Holdings Ltd. 1,100 shares of CCT Telecom Holdings Ltd. 4,000 shares of Neo-China Group (Holdings) Ltd. 2,872 shares of Haier Electronics Group Co., Ltd. 355 shares of Sunevision Holdings Ltd. 30,000 shares of Fortune Telecom Holdings Ltd. 10,000 shares of Tom Group Ltd. 1,500 shares of M Channel Corporation Ltd. 5,000 shares of BM Intelligence International Ltd. 250 shares of Heritage International Holdings Ltd. 20,000 shares of United Power Investment Ltd. 20,000 shares of Jessica Publications Ltd. 15,000 shares of Wing Lee Holdings Ltd. 1,682 shares of Cosco International Holdings Ltd. 10,000 shares of Magnum International Holdings Ltd. 3,353,600 shares of Akup International Holdings Ltd. 72,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd. 80 shares of Omnicorp Ltd.		
(ix)	16,900,000 shares of Century City International Holdings Ltd. \$338,000 warrant of Century City International Holdings Ltd. Warrants 2011 336,315 shares of Moulin Global Eyecare Holdings Ltd. 64,000 shares of Teem Foundation Group Ltd. 300,000 shares of Universe International Holdings Ltd. 5,000 shares of Sanyuan Group Ltd. \$364 warrant of QPL International Holdings Ltd. W0710	HCMP714/2006	HC129/2006
(x)	135,000 shares of Massive Resources International Corp. Ltd. 50,000 shares of Hualing Holdings Ltd. 2 shares of New World Development Co. Ltd. 1 share of New Smart Holdings Ltd. 3 shares of CITIC International Financial Holdings Ltd. 4,400 shares of China Everbright Ltd. 10,000 shares of Henderson Investment Ltd. 72 shares of Hon Kwok Land Investment Co. Ltd. 2,900 shares of Poly Investments Holdings Ltd. 250 shares of China Eb International 4,800 shares of Oriental Press Group Ltd. 2,000 shares of Dan Form Holdings Co. Ltd. 1,331 shares of Allied Group Ltd. 6,992 shares of PCCW Limited 2,700 shares of Sanyuan Group Ltd. 2,000 shares of Stone Group Holdings Ltd. 2,000 shares of Silver Grant International Industries Ltd. 1,200 shares of Guangzhou Investment Co. Ltd. 480 shares of Matsunichi Communication Holdings Ltd. 30,000 shares of China Unicom Ltd. 500 shares of Sino Gas Group Ltd. 2,200 shares of Landune International Ltd. 264 shares of Willie International Holdings Ltd. 2,200 shares of Guangnan (Holdings) Ltd.	HCMP657/2005	HC9/2007
(xi)	150 shares of The Sun's Group Ltd. 530 shares of Willie International Holdings Ltd. 1,550 shares of M Dream Inworld Ltd. 1,995 shares of Riverhill Holdings Ltd. 100,000 shares of China Digicentent Co. Ltd. 79 shares of G-Prop (Holdings) Ltd. 1,020 shares of SMI Publishing Group Ltd. 315 shares of New World CyberBase Ltd. 2,000 shares of Graneagle Holdings Ltd. 302 shares of SMI Corporation Ltd. 15,000 shares of Styland Holdings Ltd. 84 shares of Freeman Corporation Ltd. 44 shares of B.A.L. Holdings Ltd. 306 shares of CASH Financial Services Group Ltd. 2,000 shares of CIL Holdings Ltd. 150 shares of Heritage International Holdings Ltd. 200 shares of eForce Holdings Ltd. 100,000 shares of Regal Hotels International Holdings Ltd. 6,000 shares of Landune International Ltd. 600,000 shares of Century City International Holdings Ltd. 3,200 shares of Chinney Alliance Group Ltd.	HCMP2192/2006	HC26/2007

148 shares of Pacific Century Premium Developments Ltd.  
\$12,000 warrant of Century City International Holdings Ltd. Warrants 2011 Jan  
100,000 shares of Tonics Industries Holdings Ltd.  
\$2,500 warrant of Regal Hotels International Holdings Ltd. Warrants 2007 Jul  
500,000 shares of Leading Spirit High-Tech (Holdings) Co. Ltd.  
4,000 shares of Peregrine Investments Holdings Ltd.  
10 shares of Easyknit International Holdings Ltd.  
920 shares of Shanghai Allied Cement Ltd.  
80,000 shares of 401 Holdings Ltd.  
600 shares of Wah Nam International Holdings Ltd.  
400 shares of China Credit Holdings Ltd.  
\$3.6 warrant of China Credit Holdings Ltd. Warrants 2009 Sep  
320 shares of Eganagoldpfeil (Holdings) Ltd.  
10,000 shares of Rivera (Holdings) Ltd.  
200 shares of Starbow Holdings Ltd.  
4,000 shares of Hopewell Holdings Ltd.  
50,000 shares of King Fook Holdings Ltd.  
20,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd.  
900 shares of Great Wall Cybertech Ltd.  
9 shares of Sunevision Holdings Ltd.  
264 shares of China United International Holdings Ltd.  
3,000 shares of Tysan Holdings Ltd.  
600 shares of Asia Commercial Holdings Ltd.  
80 shares of Lai Fung Holdings Ltd.  
1,500 shares of Ezcom Holdings Ltd.  
400 shares of Enerchina Holdings Ltd.  
200,000 shares of Yiu Wing International Holdings Ltd.

(xii)	2,300,000 shares of China Digic-D 25 shares of SMI Corporation Ltd.	HCMP1566/2006	HC86/2007
(xiii)	475,730 shares of Yaohan International Holdings Ltd. 96,000 shares of Albatronics (Far East) Co. Ltd.	HCMP373/2007	HC95/2007
(xiv)	3,449 shares of Styland Holdings Ltd. 137 shares of Riverhill Holdings Ltd. 130,000 shares of Kong Sun Holdings Ltd. 65,799,484 shares of Infoserve Technology Corp. 6,000 shares of CIL Holdings Ltd. 72 shares of SMI Corporation Ltd.	HCMP72/2005	HC58/2008
(xv)	90,000 shares of Promet Berhad 40,160 shares of Mountbatten Corporation 256 shares of Styland Holdings Ltd. 50 shares of SMI Corporation Ltd. 30,000 shares of RNA Holdings Ltd. 118,000 shares of Peregrine Investments Holdings Ltd. 350,000 shares of Gilbert Holdings Ltd. 1,042,000 shares of Siu-Fung Ceramics Holdings Ltd. 50,000 shares of Yaohan International Holdings Ltd. 340,000 shares of China Digicontent Co. Ltd. 119 shares of Riverhill Holdings Ltd.	HCMP943/2004	HC59/2008
(xvi)	5,000 shares of Hongkong Land Holdings Ltd. 84 shares of HSBC Holdings Plc.	HCMP2477/2007	HC107/2008
(xvii)	500 shares of M Channel (D) Ltd. 10,000 shares of Yaohan Int'l Holdings Ltd. 50,000 shares of Gilbert New Ltd. 40,000 shares of Best Wide Ltd. 20 shares of RNA Holdings (D) Ltd.	HCMP1205/2008	HC28/2009
(xviii)	779,255,678 shares of GOME Electrical Appliances Holding Ltd.	HCMP1496/2009	HC90/2009
(xix)	1,412,000 shares of Baker Group International Holdings Ltd.	HCMP1490/2009	HC104/2009

(xx)	4 shares of CASH Financial Services Group Ltd. 200 shares of Riverhill Holdings Ltd. 6,000 shares of Gilbert Holdings Ltd. 1,540,000 shares of China Digicontent Co. Ltd. 20,000 shares of Euro-Asia Agricultural (Holdings) Co. Ltd. 275 shares of Willie International Holdings Ltd. 36 shares of B.A.L. Holdings Ltd. 72 shares of Freeman Corporation Ltd. 15 shares of Heritage International Holdings Ltd.	HCMP923/2006	HC124/2009 HC172/2009
(xxi)	1,411 shares of Goldwiz Holdings Ltd. 30,000 shares of 401 Holdings Ltd.	HCMP1777/2009	HC148/2009
(xxii)	1,000 shares of Asia TeleMedia Ltd.	HCMP677/2009	HC173/2009
(xxiii)	1,000,000 shares of Borneo Resource Investments Ltd.	HCA1396/2011	HC134/2012
(xxiv)	300 shares of Asia Coal Ltd. 3,000 shares of Asia Energy Logistics Group Ltd. 11 shares of CASH Financial Services Group Ltd. 250 shares of CCT Telecom Holdings Ltd. 28 shares of Celestial Asia Securities Holdings Ltd. 6,516 shares of Champion Technology Holdings Ltd. 14 shares of China Gogreen Assets Investment Ltd. 338,000 shares of China Mining Resources Group Ltd. 3,000 shares of China Motion Telecom International Ltd. 200 shares of China Seven Star Shopping Ltd. 50 shares of China.com Inc. Ltd. 39 shares of Chuang's Consortium International Ltd. 200 shares of CIL Holdings Ltd. 46,824 shares of CMMB Vision Holdings Ltd. 52,500 shares of Crocodile Garments Ltd. 1,600 shares of Culture Landmark Investment Ltd. 196 shares of Digitalhongkong.com Ltd. 13 shares of Easyknit International Holdings Ltd. 1,250 shares of Enerchina Holdings Ltd. 100 shares of EPI (Holdings) Ltd. 9 shares of Eternity Investment Ltd. 17 shares of Good Fellow Resources Holdings Ltd. 175 shares of G-Prop (Holdings) Ltd. 375 shares of Greenheart Group Ltd. 83 shares of G-Resources Group Ltd. 67 shares of Haier Electronics Group Co., Ltd. 19 shares of HKT Trust and HKT Ltd. 2,000 shares of Kai Yuan Holdings Ltd. 100 Kingway Brewery Holdings Ltd. 60 shares of Loudong General Nice Resources (China) Holdings Ltd. 1 share of M Dream Inworld Ltd. 4,800 shares of Mei Ah Entertainment Group Ltd. 33 shares of Mongolia Energy Corporation Ltd. 4,000 shares of Neptune Group Ltd. 60,000 shares of Oriental Explorer Holdings Ltd. 78 shares of Pacific Century Premium Developments Ltd. 480 shares of Reorient Group Ltd. 3,000 shares of S.A.S. Dragon Holdings Ltd. 300,288 shares of Sing Pao Media Enterprises Ltd. 812 shares of SMI Corporation Ltd. 20,000 shares of South East Group Ltd. 5,532 shares of Styland Holdings Ltd. 1,000 shares of Sunevision Holdings Ltd. 1,875 shares of Sustainable Forest Holdings Ltd. 80 shares of TCL Communication Technology Holdings Ltd. 200 shares of TCL Multimedia Technology Holdings Ltd. 2,000 shares of The Hong Kong Parkview Group Ltd. 288 shares of Trasy Gold Ex Ltd. 87 shares of Unity Investments Holdings Ltd. 11,540 shares of Up Energy Development Group Ltd. 75 shares of Yuexiu Real Estate Investment Trust Ltd.	HCMP2569/2012	HC29/2013

(xxv) 100 shares of Asia Commercial Holdings Ltd.  
6,221 shares of The HK and China Gas Co. Ltd.  
2,000 shares of Hopewell Holdings Ltd.  
200 shares of Hopewell Highway Infrastructure Ltd.  
50,000 shares of SEEC Media Group Ltd.  
1,000 shares of China Seven Star Shopping Ltd.  
5,000 shares of Culturecom Holdings Ltd.  
11 shares of Pacific Plywood Holdings Ltd.  
80,000 shares of Yaohan Int'l Holdings Ltd.  
600 shares of Chinney Alliance Group Ltd.  
400 shares of PCCW Ltd.  
432 shares of Mongolia Energy Corp. Ltd.  
10,000 shares of Skyworth Digital Holdings Ltd.  
2,000 shares of Vision Value Holdings Ltd.  
16 shares of HKT Trust & HKT Ltd.  
256 shares of Sing Pao Media Enterprises Ltd.  
3,500 shares of JLF Investment Co. Ltd.  
3,004 shares of Chuang's Consortium Int'l Ltd.  
80 shares of Shenzhen High-Tech Holdings Ltd.  
11,000 shares of Power Assets Holdings Ltd.  
3 shares of M Dream Inworld Ltd.  
108 shares of The Bank of East Asia, Ltd.  
1,750 shares of Media China Corp. Ltd.  
329 shares of DVN (Holdings) Ltd.  
1,000 shares of Hok Kwok Land Investment Co. Ltd.  
600 shares of CST Mining Group Ltd.  
15,000 shares of Culture Landmark Investment Ltd.  
49,000 shares of Yueshou Environmental Holdings Ltd.  
966 shares of HSBC Holdings Plc  
10,000 shares of Yuexiu Property Co. Ltd.  
10,000 shares of China Strategic Holdings Ltd.  
10 shares of China Gogreen Assets Investment Ltd.  
20,000 shares of Chinavision Media Group Ltd.  
10,000 shares of Anton Oilfield Services Group  
10,000 shares of The HSBC China Fund Ltd.  
800 shares of COL Capital Ltd.  
2,475 shares of Good Fellow Resources Holdings Ltd.  
1,000 shares of Pacific Textiles Holdings Ltd.  
10,000 shares of China Overseas Land & Investment Ltd.  
2,220 shares of China State Construction Int'l Holdings Ltd.  
4,000 shares of China Renji Medical Group Ltd.  
91,000 shares of Burwill Holdings Ltd.  
2,040 shares of South Sea Petroleum Holdings Ltd.  
300 shares of i-Cable communications Ltd.  
1,000 shares of Bank of China Ltd.  
47,550 shares of China LotSynergy Holdings Ltd.  
2,500 shares of Solartech International Holdings Ltd.  
200,000 shares of Global Digital Creations Holdings Ltd.

HCMP1296/2013 HC118/2013

(xxvi) 140 shares of Asia Commercial Holdings Ltd.  
2 shares of Goldin Financial Holdings Ltd.  
100 shares of Huabao International Holdings Ltd.  
80 shares of CK Life Sciences Int'l (Holdings) Ltd.  
400 shares of Greater China Holdings Ltd.  
1,000 shares of Cheung Kong (Holdings) Ltd.  
49,282 shares of HSBC Holdings Plc  
12,376 shares of PCCW Ltd.  
1,133 shares of The Bank of East Asia Ltd.  
540 shares of HKT Trust and HKT Ltd. - SS  
12,438 shares of Hang Seng Bank Ltd.  
64,000 shares of Hutchison Whampoa Ltd.  
6,000 shares of China Resources and Transportation Group Ltd.  
5,500 shares of Mongolia Energy Corporation Ltd.  
26,000 shares of China Petroleum & Chemical Corporation - H  
2,400 shares of E-Kong Group Ltd.  
24,000 shares of Chuang's China Investments Ltd.  
8,000 shares of Champion Technology Holdings Ltd.  
20,000 shares of Tianjin Development Holdings Ltd.

HCMP1518/2013 HC119/2013  
HC140/2013



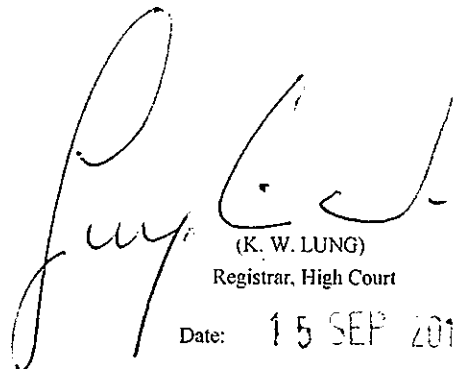
145 shares of DigitalHongKong.com  
 2 shares of Easyknit International Holdings Ltd.  
 10,000 shares of Timeless Software Ltd.  
 4,000 shares of SA SA International Holdings Ltd.  
 2,000 shares of TCC International Holdings Ltd.  
 6,000 shares of Next Media Ltd.  
 100 shares of Yueshou Environmental Holdings Ltd.  
 89 shares of Viva China Holdings Ltd.  
 28 shares of Trasy Gold Ex Ltd.  
 500 shares of UP Energy Development Group Ltd.  
 12,764 shares of Sing Pao Media Enterprises Ltd.  
 313 shares of Asia Orient Holdings Ltd.  
 50 shares of China.com Inc.  
 10,000 shares of Power Assets Holdings Ltd.  
 13,301 shares of MTR Corporation Ltd.  
 2,013 shares of Wing Hang Bank Ltd.  
 2,000 shares of Vtech Holdings Ltd.  
 10,212 shares of The Link Real Estate Investment Trust Units  
 18,000 shares of PetroChina Co. Ltd. - H  
 21,400 shares of China Construction Bank Corporation - H  
 5,000 shares of Cheung Kong Infrastructure Holdings Ltd.  
 20,000 shares of Industrial and Commercial Bank of China Ltd.  
 5,000 shares of HongKong Land Holdings Ltd.  
 4,400 shares of Li & Fung Ltd.  
 850 shares of China Technology Global Corporation

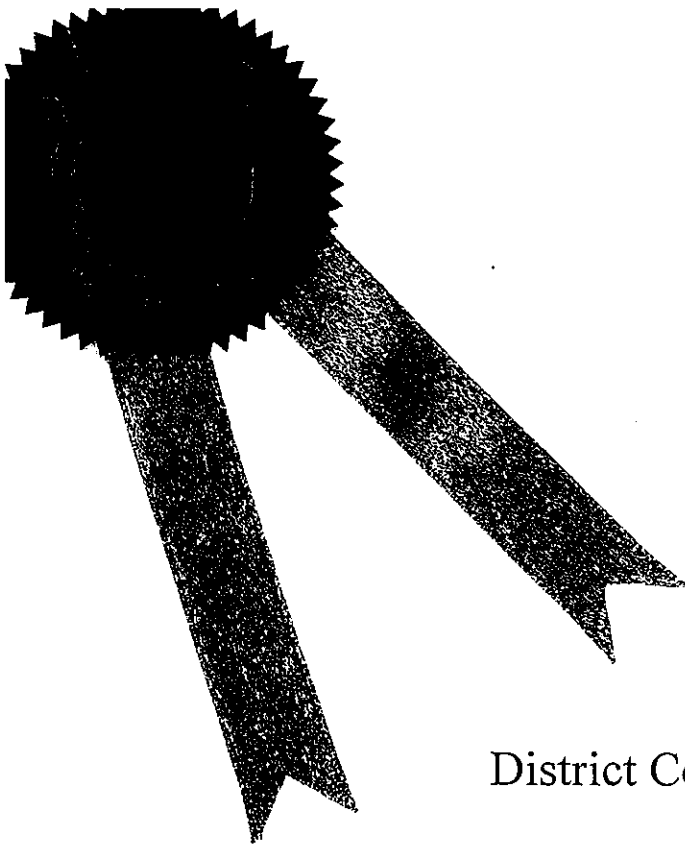
(c) Savings Account Passbooks: -

	<u>Account No.</u>	<u>Name of Bank</u>	<u>In Name of</u>	<u>Balance</u>	<u>Action No.</u>	<u>Serial No.</u> <u>(Safe Register Vol.)</u>
(i)	520-10-05169-1	Bank of East Asia	Lee Shing	HK\$35.06 as at 31.3.2014	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\$1,910.01 as at 31.3.2014	HCA 7440/84	1721 (IV)
(vi)	338-2-001260-4	Standard Chartered Bank	"	HK\$5,228.65 as at 31.3.2014	"	"
(vii)	411-2-129871-8	Standard Chartered Bank	"	HK\$4,412.94 as at 31.3.2014	"	"
(viii)	08-104-8356-4	Dah Sing Bank	"	HK\$3,923.41 as at 31.3.2014	"	"
(ix)	55060870	Citibank	"	HK\$8,790.23 as at 31.3.2014	"	"
(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 31.3.2014	HC 362/94	2991 (VIII)

(d) Bank Guarantees: -

(i)	Bank guarantee of \$100,000 issued by Tai Yau Bank Ltd.	HCMP851/2005	HC121/2005
(ii)	Bank guarantee of \$500,000 dated 18 April 2002 and bank guarantee of \$300,000 dated 23 June 2001	HCA747/2001	HC126/2006
(iii)	Bank guarantee of \$250,000 issued by Chiyu Banking Corporation Ltd. dated 19 March 2007	CACV224/2006	CA49/2007
(iv)	Bank guarantee of \$400,000 issued by OCBC Bank	HCA1080/2007	HC160/2007
(v)	Bank guarantee of \$1,000,000 issued by Chong Hing Bank Ltd. dated 8 January 2010 Bank guarantee of \$1,000,000 issued by Chong Hing Bank Ltd. dated 8 October 2010	HCA899/2009	HC4/2010 HC131/2010
(vi)	Bank guarantee of \$5,000,000 issued by DBS Bank (HK) Ltd. dated 29 November 2012 Two Bank guarantees of \$6,000,000 each issued by DBS Bank (HK) Ltd. dated 21 March 2013	HCA1479/2009	HC158/2010 HC29/2011
(vii)	Bank guarantee of \$460,000 issued by HSBC dated 5.6.2012	HCA575/2011	HC64/2012
(viii)	Bank guarantee of \$5,000,000 issued by Bank of Communication Co. Ltd. dated 17.7.2013	HCA2118/2012	HC98/2013

  
(K. W. LUNG)  
Registrar, High Court  
Date: 15 SEP 2015



## District Court Suitors' Funds

Financial Statements for the year ended 31 March 2014

# ***Report of the Director of Audit***



**Audit Commission**

**The Government of the Hong Kong Special Administrative Region**

## **Independent Audit Report**

I have audited the financial statements of the District Court Suitors' Funds set out on pages 3 to 7, which comprise the statement of assets and liabilities as at 31 March 2014, and the statement of receipts and payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Registrar of the District Court's Responsibility for the Financial Statements**

The Registrar of the District Court is responsible for the preparation of these financial statements in accordance with rule 5(1) of the District Court Suitors' Funds Rules (Cap. 336 sub. leg. E), and for such internal control as the Registrar of the District Court 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 8(1)(b) of the Audit Ordinance (Cap. 122) 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 as to whether the financial statements are free from material misstatement.

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 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 the accounting policies used by the Registrar of the District Court, 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 of the District Court Suitors' Funds for the year ended 31 March 2014 are prepared, in all material respects, in accordance with rule 5(1) of the District Court Suitors' Funds Rules.



TEO Wing-on  
Principal Auditor  
for Director of Audit

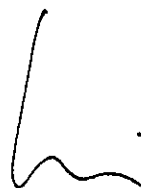
17 September 2015

Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

**DISTRICT COURT SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2014**

		2014 HK\$	2013 HK\$
<b>ASSETS</b>	<b>Note</b>		
Deposits	3	640,981,336	663,719,918
Cash and bank balances	4	<u>50,775,785</u>	<u>39,406,406</u>
		691,757,121	703,126,324
 <b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(1,442,561)	(1,269,508)
		<u>690,314,560</u>	<u>701,856,816</u>
 REPRESENTING :			
<b>SUITORS' ACCOUNTS</b>	5	<u>690,314,560</u>	<u>701,856,816</u>

The accompanying notes 1 to 8 form part of these financial statements.



( S. Lui )  
 Registrar, District Court

Date : 17 SEP 2015

**DISTRICT COURT SUITORS' FUNDS  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2014**

		2014 HK\$	2013 HK\$
Cash and bank balances at beginning of year	Note	39,406,406	30,429,592
Receipts into suitors' accounts	6	1,002,974,774	907,809,648
Payments out of suitors' accounts	7	(1,013,756,539)	(844,957,784)
(Payments over receipts)/Receipts over payment in suitors' accounts for the year		(10,781,765)	62,851,864
Other transactions	8	22,151,144	(53,875,050)
Cash and bank balances at end of year		50,775,785	39,406,406

The accompanying notes 1 to 8 form part of these financial statements.



( S. Lui )  
Registrar, District Court

Date : 11 7 SEP 2015

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements 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 at the year end date 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 financial year (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.

	2014 HK\$	2013 HK\$
Short notice and time deposits:		
Hong Kong dollars	638,900,000	654,000,000
Foreign currencies	2,081,336	9,719,918
	<u>640,981,336</u>	<u>663,719,918</u>

### 4. CASH AND BANK BALANCES

	Note	2014 HK\$	2013 HK\$
Cash in hand		3,676,302	5,022,593
Current account		46,317,035	34,020,486
Savings accounts	3	782,448	363,327
		<u>50,775,785</u>	<u>39,406,406</u>



## 5. SUITORS' ACCOUNTS

		2014 HK\$	2013 HK\$
	Note		
Balance at beginning of year		701,856,816	639,398,287
Receipts into suitors' accounts	6	1,002,974,774	907,809,648
Payments out of suitors' accounts	7	(1,013,756,539)	(844,957,784)
Translation loss in revaluation of foreign currencies at the closing	2(ii)	(760,491)	(393,335)
Balance at end of year		<u>690,314,560</u>	<u>701,856,816</u>

## 6. RECEIPTS INTO SUITORS' ACCOUNTS

	2014 HK\$	2013 HK\$
Payments into court	999,095,141	899,307,265
Payments made in previous year reversed	1,214,987	4,561,172
Interest received on suitors' accounts	2,664,646	3,941,211
	<u>1,002,974,774</u>	<u>907,809,648</u>

## 7. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2014 HK\$	2013 HK\$
Payments out of court	<u>1,013,756,539</u>	<u>844,957,784</u>

8. OTHER TRANSACTIONS

	2014 HK\$	2013 HK\$
Interest received on general accounts	1,124,693	1,197,742
Amount transferred to general revenue in respect of interest received on general accounts	(951,640)	(895,929)
Net decrease/(increase) in short notice and time deposits	22,738,582	(53,783,528)
Translation loss	(760,491)	(393,335)
	<u>22,151,144</u>	<u>(53,875,050)</u>



## Small Claims Tribunal Suitors' Funds

Financial Statements for the year ended 31 March 2014

# ***Report of the Director of Audit***



**Audit Commission**

The Government of the Hong Kong Special Administrative Region

## **Independent Audit Report**

I have audited the financial statements of the Small Claims Tribunal Suitors' Funds set out on pages 3 to 6, which comprise the statement of assets and liabilities as at 31 March 2014, and the statement of receipts and payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Registrar of the District Court's Responsibility for the Financial Statements**

The Registrar of the District Court is responsible for the preparation of these financial statements in accordance with rule 10(1) of the Small Claims Tribunal (Suitors' Funds) Rules (Cap. 338 sub. leg. D), and for such internal control as the Registrar of the District Court 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 8(1)(b) of the Audit Ordinance (Cap. 122) 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 as to whether the financial statements are free from material misstatement.

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 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 the accounting policies used by the Registrar of the District Court, 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 of the Small Claims Tribunal Suitors' Funds for the year ended 31 March 2014 are prepared, in all material respects, in accordance with rule 10(1) of the Small Claims Tribunal (Suitors' Funds) Rules.



TEO Wing-on  
Principal Auditor  
for Director of Audit

15 September 2015

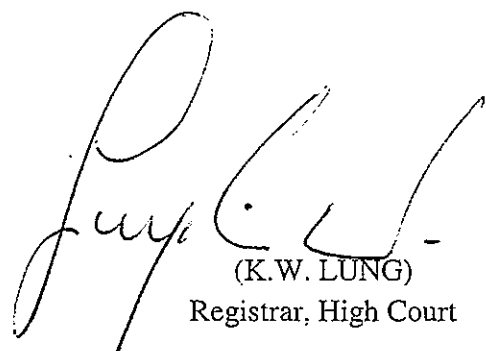
Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2014**

ASSETS	Note	2014 HK\$	2013 HK\$
Deposits on general accounts	3		
Time deposits		3,500,000	3,500,000
Cash and bank balances	4	<u>1,163,107</u>	<u>1,531,132</u>
		4,663,107	5,031,132
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		-	(12,192)
		<u>4,663,107</u>	<u>5,018,940</u>
REPRESENTING :			
SUITORS' ACCOUNTS	5	<u>4,663,107</u>	<u>5,018,940</u>

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

Date: 15 SEP 2015

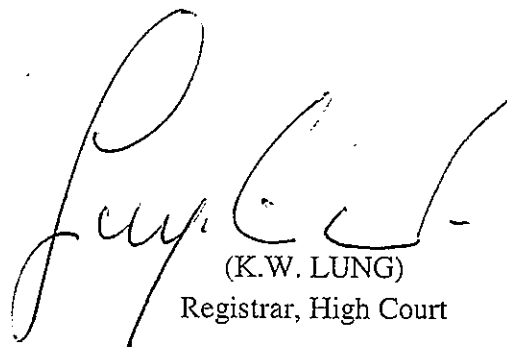
  
(K.W. LUNG)  
Registrar, High Court

**SMALL CLAIMS TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF RECEIPTS & PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2014**

	Note	2014 HK\$	2013 HK\$
Cash and bank balances at beginning of year		1,531,132	676,501
Receipts into suitors' accounts	6	54,644,493	56,989,329
Payments out of suitors' accounts	7	(55,000,326)	(55,946,890)
(Payments over receipts) / Receipts over payments in suitors' accounts for the year		(355,833)	1,042,439
Other transactions	8	(12,192)	(187,808)
Cash and bank balances at end of year		<u>1,163,107</u>	<u>1,531,132</u>

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

Date: 15 SEP 2015

  
 (K.W. LUNG)  
 Registrar, High Court

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements 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 financial statements are prepared 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 Suitors' Funds 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

	2014 HK\$	2013 HK\$
Cash in hand	250,244	511,687
Current account	912,863	1,019,445
	<u>1,163,107</u>	<u>1,531,132</u>

### 5. SUITORS' ACCOUNTS

		2014 HK\$	2013 HK\$
Balance at beginning of year	Note	5,018,940	3,976,501
Receipts into suitors' accounts	6	54,644,493	56,989,329
Payments out of suitors' accounts	7	(55,000,326)	(55,946,890)
Balance at end of year		<u>4,663,107</u>	<u>5,018,940</u>



## 6. RECEIPTS INTO SUITORS' ACCOUNTS

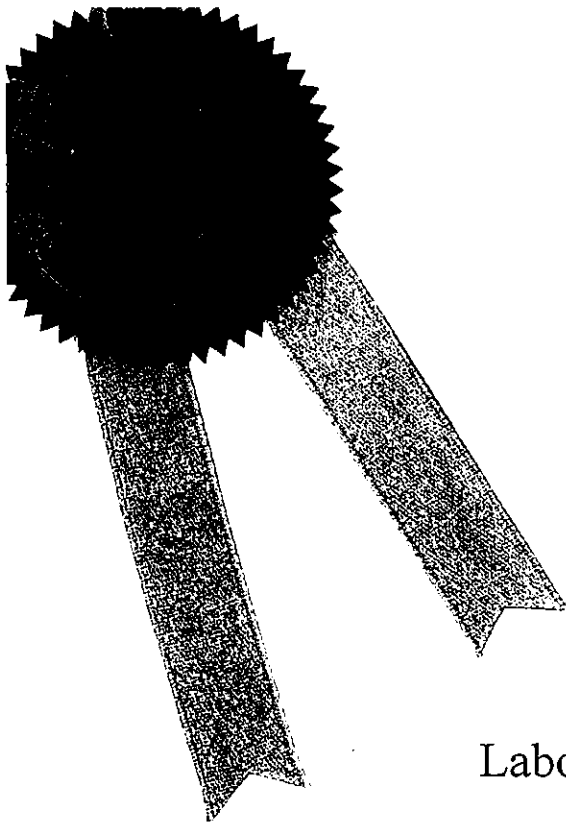
	2014 HK\$	2013 HK\$
Receipts into tribunal	54,574,708	56,774,288
Payments made in previous year reversed	69,785	215,041
	<u>54,644,493</u>	<u>56,989,329</u>

## 7. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2014 HK\$	2013 HK\$
Payments out of tribunal	55,000,320	55,946,890
Unclaimed balances transferred to general revenue	6	-
	<u>55,000,326</u>	<u>55,946,890</u>

## 8. OTHER TRANSACTIONS

	2014 HK\$	2013 HK\$
Interest received on general accounts	9,768	12,192
Amount transferred to general revenue in respect of interest received on general accounts	(21,960)	-
Net increase in time deposits	-	(200,000)
	<u>(12,192)</u>	<u>(187,808)</u>



## Labour Tribunal Suitors' Funds

Financial Statements for the year ended 31 March 2014

# ***Report of the Director of Audit***



**Audit Commission**

The Government of the Hong Kong Special Administrative Region

## **Independent Audit Report**

I have audited the financial statements of the Labour Tribunal Suitors' Funds set out on pages 3 to 6, which comprise the statement of assets and liabilities as at 31 March 2014, and the statement of receipts and payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Registrar of the Labour Tribunal's Responsibility for the Financial Statements**

The Registrar of the Labour Tribunal is responsible for the preparation of these financial statements in accordance with rule 10(1) of the Labour Tribunal (Suitors' Funds) Rules (Cap. 25 sub. leg. D), and for such internal control as the Registrar of the Labour Tribunal 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 8(1)(b) of the Audit Ordinance (Cap. 122) 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 as to whether the financial statements are free from material misstatement.


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 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 the accounting policies used by the Registrar of the Labour Tribunal, 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 of the Labour Tribunal Suitors' Funds for the year ended 31 March 2014 are prepared, in all material respects, in accordance with rule 10(1) of the Labour Tribunal (Suitors' Funds) Rules.



TEO Wing-on  
Principal Auditor  
for Director of Audit

15 September 2015

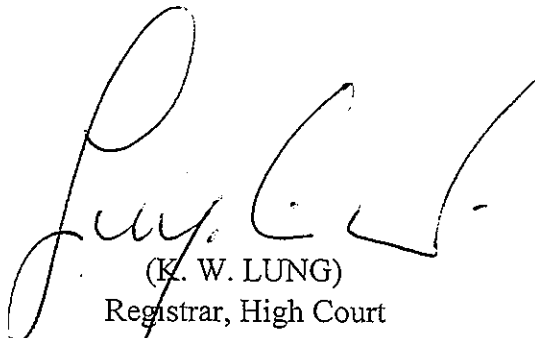
Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

**LABOUR TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2014**

ASSETS	Note	2014 HK\$	2013 HK\$
Time deposits on general accounts	3	500,000	500,000
Cash and bank balances	4	10,972,660	10,616,958
		<u>11,472,660</u>	<u>11,116,958</u>
<b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		-	-
		<u>11,472,660</u>	<u>11,116,958</u>
REPRESENTING:			
SUITORS' ACCOUNTS	5	<u>11,472,660</u>	<u>11,116,958</u>

The accompanying notes 1 to 8 form part of these financial statements.

Date : 15 SEP 2015

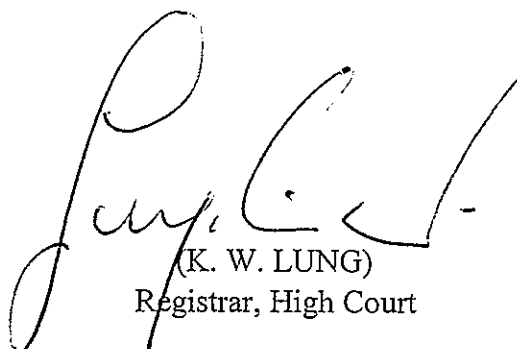
  
 (K. W. LUNG)  
 Registrar, High Court

**LABOUR TRIBUNAL SUITORS' FUNDS**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2014**

	Note	2014 HK\$	2013 HK\$
Cash and bank balances at beginning of year		10,616,958	10,758,358
Receipts into suitors' accounts	6	56,451,439	63,771,538
Payments out of suitors' accounts	7	(56,095,737)	(63,912,938)
Receipts over payments/(payments over receipts) in suitors' accounts for the year		355,702	(141,400)
Other transactions	8	-	-
Cash and bank balances at end of year		<u>10,972,660</u>	<u>10,616,958</u>

The accompanying notes 1 to 8 form part of these financial statements.

Date : 15 SEP 2015

  
(K. W. LUNG)  
Registrar, High Court

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL

The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages constitute the financial statements 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 financial statements 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

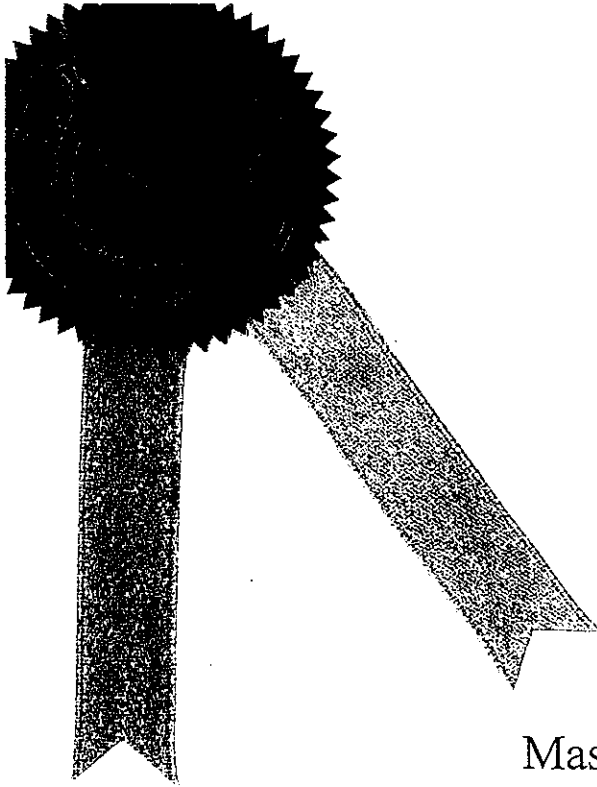
These are Hong Kong dollar time deposits placed with local banks under rule 3 of the Labour Tribunal (Suitors' Funds) Rules. Any interest that has been credited to the general accounts of the Labour Tribunal Suitors' Funds Account will be paid into the general revenue at the end of the financial year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

4. CASH AND BANK BALANCES	Note	2014 HK\$	2013 HK\$
Cash in hand		308,322	229,700
Current account		9,964,338	9,687,258
Savings account		700,000	700,000
		<u>10,972,660</u>	<u>10,616,958</u>

5. SUITORS' ACCOUNTS		2014 HK\$	2013 HK\$
Balance at beginning of year		11,116,958	11,258,358
Receipts into suitors' accounts	6	56,451,439	63,771,538
Payments out of suitors' accounts	7	(56,095,737)	(63,912,938)
Balance at end of year		<u>11,472,660</u>	<u>11,116,958</u>

<b>6. RECEIPTS INTO SUITORS' ACCOUNTS</b>	<b>2014</b>	<b>2013</b>
	<b>HK\$</b>	<b>HK\$</b>
Receipts into tribunal	56,444,295	63,736,579
Payments made in previous year reversed	7,144	34,959
	<u>56,451,439</u>	<u>63,771,538</u>
 <b>7. PAYMENTS OUT OF SUITORS' ACCOUNTS</b>	 <b>2014</b>	 <b>2013</b>
	<b>HK\$</b>	<b>HK\$</b>
Payments out of tribunal	(56,089,429)	(63,896,755)
Unclaimed balances transferred to general revenue	(6,308)	(16,183)
	<u>(56,095,737)</u>	<u>(63,912,938)</u>
 <b>8. OTHER TRANSACTIONS</b>	 <b>2014</b>	 <b>2013</b>
	<b>HK\$</b>	<b>HK\$</b>
Interest received on general accounts	65	61
Amount transferred to general revenue in respect of interest received on general accounts	(65)	(65)
Net decrease in time deposits	-	4
	<u>-</u>	<u>-</u>





## Master in Lunacy Account

Financial Statements for the year ended 31 March 2014

# ***Report of the Director of Audit***



**Audit Commission**

**The Government of the Hong Kong Special Administrative Region**

## **Independent Audit Report**

I have audited the financial statements of the Master in Lunacy Account set out on pages 3 to 5, which comprise the statement of assets and liabilities as at 31 March 2014, and the statement of receipts and payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Registrar, High Court's Responsibility for the Financial Statements**

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, and for the preparation and the proper presentation of the financial statements in respect of those administered cases in accordance with the cash basis of accounting as described in Note 2 to the financial statements. He is responsible for such internal control as the Registrar, High Court 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 8(1)(b) of the Audit Ordinance (Cap. 122) 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 as to whether the financial statements are free from material misstatement.

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 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 by the Registrar, High Court, 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 of the Master in Lunacy Account for the year ended 31 March 2014 are prepared, in all material respects, in accordance with the cash basis of accounting as described in Note 2 to the financial statements.



TEO Wing-on  
Principal Auditor  
for Director of Audit

15 September 2015

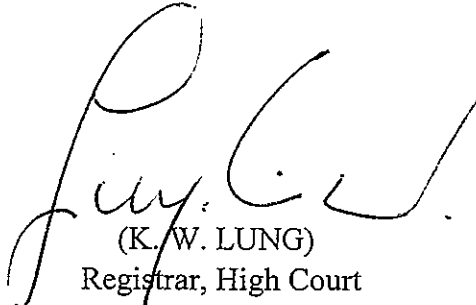
Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

**MASTER IN LUNACY ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2014**

	Note	2014 HK\$	2013 HK\$
<b>ASSETS</b>			
Time deposits		661,863	661,577
Cash and bank balances		473,045	473,035
		<u>1,134,908</u>	<u>1,134,612</u>
 <b>REPRESENTING :</b>			
<b>Patients' accounts</b>	<b>3</b>	<u>1,134,908</u>	<u>1,134,612</u>

The accompanying notes 1 to 5 form part of these financial statements.

Date : 15 SEP 2015

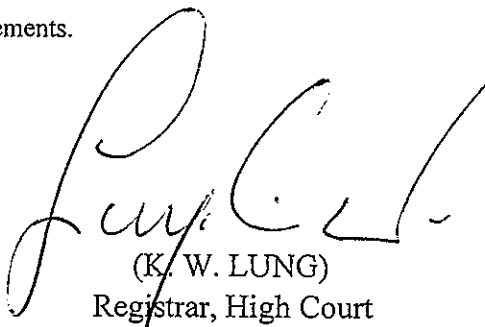
  
 (K. W. LUNG)  
 Registrar, High Court

**MASTER IN LUNACY ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2014**

	Note	2014 HK\$	2013 HK\$
Cash and bank balances at beginning of year		473,035	501,025
Receipts into patients' accounts	4	296	1,015
Payments out of patients' accounts	5	-	(28,000)
Receipts over payments/(payments over receipts) in patients' accounts for the year		296	(26,985)
Net increase in time deposits		(286)	(1,005)
Cash and bank balances at end of year		<u>473,045</u>	<u>473,035</u>

The accompanying notes 1 to 5 form part of these financial statements.

Date : 15 SEP 2015

  
 (K. W. LUNG)  
 Registrar, High Court

## NOTES TO THE FINANCIAL STATEMENTS

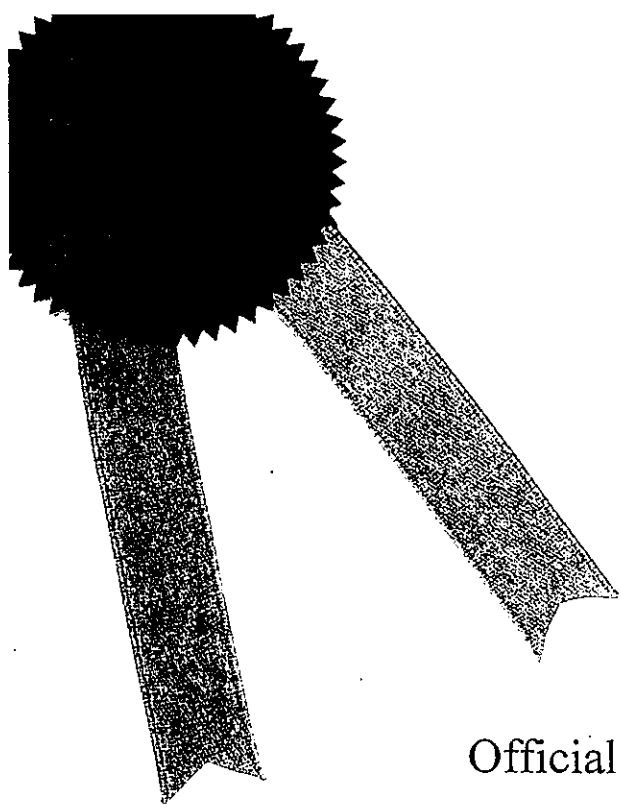
### 1. GENERAL

The financial statements include 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 financial statements are prepared on a cash basis. Transactions are recorded only when moneys are received and paid during the financial year.

3. PATIENTS' ACCOUNTS	Note	2014 HK\$	2013 HK\$
Balance at beginning of year		1,134,612	1,161,597
Receipts into patients' accounts	4	296	1,015
Payments out of patients' accounts	5	-	(28,000)
Balance at end of year		<u>1,134,908</u>	<u>1,134,612</u>
4. RECEIPTS INTO PATIENTS' ACCOUNTS		2014 HK\$	2013 HK\$
Interest received		<u>296</u>	<u>1,015</u>
5. PAYMENTS OUT OF PATIENTS' ACCOUNTS		2014 HK\$	2013 HK\$
Payments out of court		<u>-</u>	<u>28,000</u>



## Official Administrator's Account

Financial Statements for the year ended 31 March 2014

# ***Report of the Director of Audit***



**Audit Commission**

The Government of the Hong Kong Special Administrative Region

## **Independent Audit Report**

I have audited the financial statements of the Official Administrator's Account set out on pages 3 to 6, which comprise the statement of assets and liabilities as at 31 March 2014, and the statement of receipts and payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Registrar, High Court's Responsibility for the Financial Statements**

The Registrar, High Court is responsible, in his capacity as the Official Administrator, for the preparation of these financial statements in accordance with section 20 of the Probate and Administration Ordinance (Cap. 10), and for such internal control as the Registrar, High Court 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 8(1)(b) of the Audit Ordinance (Cap. 122) 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 as to whether the financial statements are free from material misstatement.

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 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 by the Registrar, High Court, 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 of the Official Administrator's Account for the year ended 31 March 2014 are prepared, in all material respects, in accordance with section 20 of the Probate and Administration Ordinance.



TEO Wing-on  
Principal Auditor  
for Director of Audit

15 September 2015

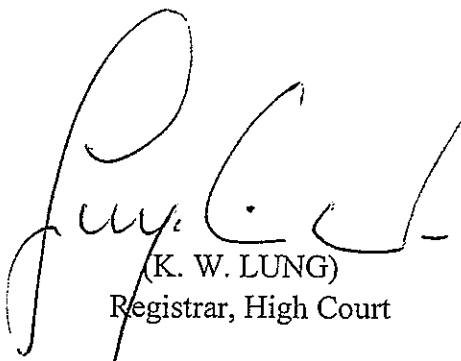
Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 MARCH 2014**

		2014 HK\$	2013 HK\$
<b>ASSETS</b>	<b>Note</b>		
Time deposits	3	280,700,000	256,400,000
Deposits in the Treasury	4	176,470,939	198,247,854
Cash and bank balances	5	1,382,561	1,802,626
		<u>458,553,500</u>	<u>456,450,480</u>
 <b>LIABILITIES</b>			
Interest received on general accounts to be transferred to general revenue		(77,066)	(87,839)
Commission charged by Official Administrator to be transferred to general revenue		(213,896)	(137,771)
		<u>(290,962)</u>	<u>(225,610)</u>
		<u>458,262,538</u>	<u>456,224,870</u>
 <b>REPRESENTING:</b>			
<b>ESTATE ACCOUNTS</b>	6	<u>458,262,538</u>	<u>456,224,870</u>

The accompanying notes 1 to 8 form part of these financial statements.

Date: 15 SEP 2015

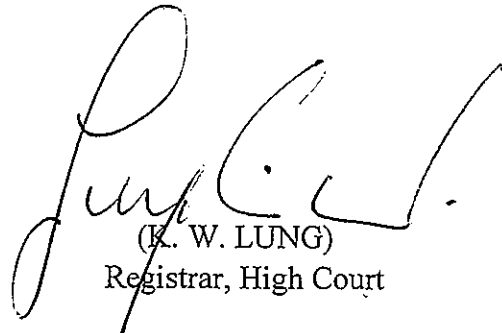
  
 (K. W. LUNG)  
 Registrar, High Court

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2014**

		2014 HK\$	2013 HK\$
	Note		
Cash and bank balances at beginning of year		1,802,626	2,187,488
Receipts into estate accounts	7	59,765,035	112,495,273
Payments out of estate accounts		(18,410,029)	(17,660,593)
Receipts over payments in estate accounts for the year		41,355,006	94,834,680
Other transactions	8	(41,775,071)	(95,219,542)
Cash and bank balances at end of year		1,382,561	1,802,626

The accompanying notes 1 to 8 form part of these financial statements.

Date: 15 SEP 2015

  
 (K. W. LUNG)  
 Registrar, High Court

**OFFICIAL ADMINISTRATOR'S ACCOUNT  
NOTES TO THE FINANCIAL STATEMENTS**

**1. GENERAL**

- (a) The Statement of Assets and Liabilities and the Statement of Receipts and Payments as presented in the preceding pages together with the accompanying notes constitute the financial statements of the Official Administrator's Account.
- (b) The financial statements do not include:-
- (i) real estates and other properties administered or held on behalf of the estates of deceased persons by the Official Administrator; and
  - (ii) shares and moneys in foreign currencies 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**

Included in the Estate Accounts' balance as at 31.3.2014 of HK\$458,262,538 (2013: HK\$456,224,870) are unclaimed accounts totalling HK\$176,470,939 (2013: HK\$198,247,854) which are held as deposits in the Treasury under section 23A of the Probate and Administration Ordinance.

	2014 HK\$	2013 HK\$
Balance at beginning of year	198,247,854	180,517,323
Unclaimed balances transferred to deposits in the Treasury during the year	<u>16,498,987</u> 214,746,841	<u>28,687,064</u> 209,204,387
Transfer from deposits in the Treasury to general revenue	(38,194,557)	(10,809,378)
Refund from deposits in the Treasury to claimants	(81,345)	(147,155)
Balance at end of year	<u><u>176,470,939</u></u>	<u><u>198,247,854</u></u>

**5. CASH AND BANK BALANCES**

	2014 HK\$	2013 HK\$
Cash in hand	13,506	-
Current account	1,369,055	1,802,626
	<u><u>1,382,561</u></u>	<u><u>1,802,626</u></u>

6. ESTATE ACCOUNTS	Note	2014	2013
		HK\$	HK\$
Balance at beginning of year		456,224,870	372,967,921
Receipts into estate accounts	7	59,765,035	112,495,273
Payments out of estate accounts		(18,410,029)	(17,660,593)
Official Administrator's commission charged for the year		(1,041,436)	(621,198)
		(19,451,465)	(18,281,791)
Transactions of deposits in the Treasury relating to movement of estate accounts			
Transferred to general revenue		(38,194,557)	(10,809,378)
Refund to claimants		(81,345)	(147,155)
Balance at end of year		<u>458,262,538</u>	<u>456,224,870</u>
7. RECEIPTS INTO ESTATE ACCOUNTS		2014	2013
		HK\$	HK\$
Receipts on behalf of deceased estates		58,658,478	110,812,195
Payments made in previous year reversed		640	26,621
Interest received		1,105,917	1,656,457
		<u>59,765,035</u>	<u>112,495,273</u>
8. OTHER TRANSACTIONS		2014	2013
		HK\$	HK\$
Interest received on general accounts		42,817	63,870
Amount transferred to general revenue in respect of interest received on general accounts		(53,590)	(28,073)
Official Administrator's commission charged and paid to general revenue		(965,311)	(1,168,275)
Unclaimed balances transferred to deposits in the Treasury		(16,498,987)	(28,687,064)
Net increase in time deposits		(24,300,000)	(65,400,000)
		<u>(41,775,071)</u>	<u>(95,219,542)</u>

## OFFICIAL ADMINISTRATOR'S ACCOUNT 2013/14

List of real estate administered on behalf of the estates of deceased persons by the Official Administrator as at 31.3.2014

Lot No. 78 - D.D. 79

79 Fuk Lo Tsun Road, Ground Floor, Kowloon.

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

Flat B, 6/F, Kai Ming Building, 364 & 366 Hennessy Road, Hong Kong.

Flat A, 29/F, Block 3 (Hang Chow House), Tsuen Wan Centre, No. 103 Tsuen King Circuit, Tsuen Wan, N. T.

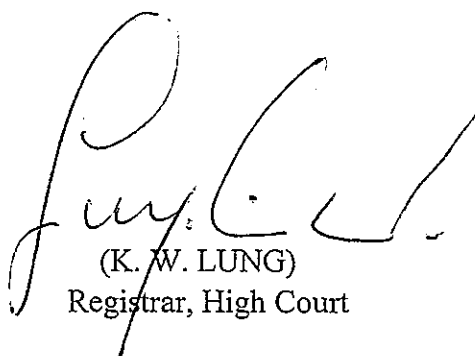
Flat B5, 10/F, Block B, Jade Plaza, No. 3 On Chee Road, Tai Po, N. T.

Flat D10, 5/F, Chung Yuen Building, No. 3 Lok Kwan Street, Kowloon.

Flat C, 5/F, Front Portion, No. 59 Fuk Wa Street, Kowloon.

Flat C, 7/F, Chong Tak House, Nos. 33/39 Austin Road, Kowloon.

Date : 15 SEP 2015



(K. W. LUNG)  
Registrar, High Court