
The Judiciary Trust Funds
Audited Financial Statements
For The Year Ended 31 March 2015

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High Court Suitors' Funds

Financial Statements for the year ended 31 March 2015

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 2015, 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 2015 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

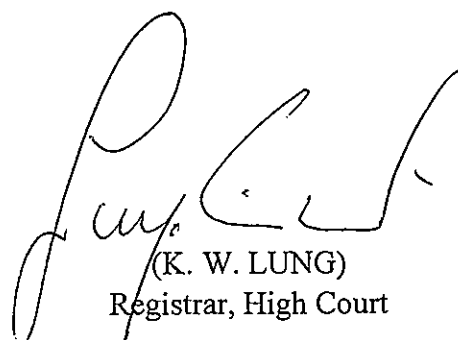
29 September 2016

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 2015

		2015 HK\$	2014 HK\$
ASSETS	Note		
Investments	3	18,406,399	19,759,419
Deposits	4	4,084,201,043	4,538,645,150
Cash and bank balances	5	28,438,697	19,148,661
		<u>4,131,046,139</u>	<u>4,577,553,230</u>
LIABILITIES			
Interest received on general accounts to be transferred to general revenue		<u>(516,593)</u>	<u>(532,375)</u>
		<u>4,130,529,546</u>	<u>4,577,020,855</u>
REPRESENTING:			
SUITORS' ACCOUNTS	6	<u>4,130,529,546</u>	<u>4,577,020,855</u>

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


 (K. W. LUNG)
 Registrar, High Court

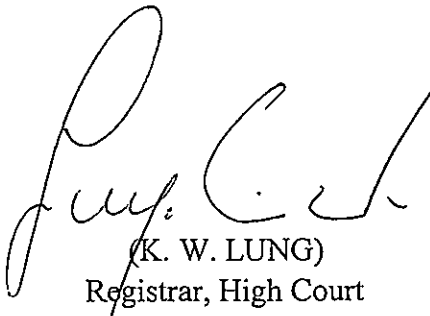
Date: 29 SEP 2016

HIGH COURT SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2015

		2015 HK\$	2014 HK\$
	Note		
Cash and bank balances at beginning of year		19,148,661	41,006,097
Receipts into suitors' accounts	7	1,953,092,535	2,949,576,559
Payments out of suitors' accounts	8	(2,396,868,933)	(2,416,525,953)
(Payments over receipts)/receipts over payments in suitors' accounts for the year		(443,776,398)	533,050,606
Other transactions	9	453,066,434	(554,908,042)
Cash and bank balances at end of year		28,438,697	19,148,661

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

Date: 29 SEP 2016


(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	17,182,413	10,142,505
Overseas	1,083,966	1,420,457
	18,266,379	11,562,962
Unlisted equities:		
Hong Kong	140,020	unknown
	18,406,399	11,562,962

The market values of the listed investments were valued at the closing market prices as at 31.3.2015.

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	2015 HK\$	2014 HK\$
Short notice and time deposits:			
Hong Kong dollars		3,575,199,687	3,651,510,182
Foreign currencies		509,001,356	887,134,968
		<u>4,084,201,043</u>	<u>4,538,645,150</u>
5. CASH AND BANK BALANCES		2015 HK\$	2014 HK\$
Cash in hand		6,970,000	1,413,229
Current account		20,811,042	17,071,907
Savings accounts	4	<u>657,655</u>	<u>663,525</u>
		<u>28,438,697</u>	<u>19,148,661</u>
6. SUITORS' ACCOUNTS		2015 HK\$	2014 HK\$
Balance at beginning of year		4,577,020,855	4,043,775,479
Receipts into suitors' accounts	7	<u>1,953,092,535</u>	<u>2,949,576,559</u>
Securities lodged by trustees		<u>3,663,630</u>	<u>720,513</u>
		1,956,756,165	2,950,297,072
Payments out of suitors' accounts	8	<u>(2,396,868,933)</u>	<u>(2,416,525,953)</u>
Securities disposed of		<u>(5,012,878)</u>	<u>(652,739)</u>
		(2,401,881,811)	(2,417,178,692)
Translation (loss)/gain in revaluation of foreign currencies at the closing rate:	2(iii)		
Cash and bank balances		<u>(5,877)</u>	<u>4,192</u>
Investments		<u>(3,772)</u>	<u>(5,351)</u>
Deposits		<u>(1,356,014)</u>	<u>128,155</u>
		(1,365,663)	126,996
Balance at end of year		<u>4,130,529,546</u>	<u>4,577,020,855</u>

7. RECEIPTS INTO SUITORS' ACCOUNTS	2015 HK\$	2014 HK\$
Payments into court	1,926,370,012	2,928,587,101
Payments made in previous year reversed	315,421	800
Dividends on investments	428,254	205,358
Interest received	20,897,266	20,141,895
Proceeds on sale of securities	5,081,582	641,405
	<u>1,953,092,535</u>	<u>2,949,576,559</u>
8. PAYMENTS OUT OF SUITORS' ACCOUNTS	2015 HK\$	2014 HK\$
Payments out of court	<u>(2,396,868,933)</u>	<u>(2,416,525,953)</u>
9. OTHER TRANSACTIONS	2015 HK\$	2014 HK\$
Interest received on general accounts	615,669	524,483
Amount transferred to general revenue in respect of interest received on general accounts	(631,451)	(527,032)
Net decrease/(increase) in short notice and time deposits	454,444,107	(555,037,840)
Translation (loss)/gain on deposits	(1,356,014)	128,155
Translation (loss)/gain on cash and bank balances	(5,877)	4,192
	<u>453,066,434</u>	<u>(554,908,042)</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 31.3.2015 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
(ix)	Title deeds and documents in respect of Flat F, 4th Floor of On Lee Building, Nos. 41-53 Fung Tak Road and Nos. 9-15 Fei Fung Street, Kowloon	HCMP5513/2001	HC24/2015

(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 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)	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)	1,412,000 shares of Baker Group International Holdings Ltd.	HCMP1490/2009	HC104/2009
(xix)	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
(xx)	1,411 shares of Goldwiz Holdings Ltd. 30,000 shares of 401 Holdings Ltd.	HCMP1777/2009	HC148/2009
(xxi)	1,000 shares of Asia TeleMedia Ltd.	HCMP677/2009	HC173/2009
(xxii)	1,000,000 shares of Borneo Resource Investments Ltd.	HCA1396/2011	HC134/2012

(xxiii) 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

(xxiv) 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.

HCMP1296/2013

HC118/2013

(xxv) 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.
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.

HC119/2013
HC140/2013

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

(xxvi) 800 shares of PCCW Limited
10,000 shares of Galaxy Entertainment Group Limited
26,180 shares of Allied Properties (HK) Limited
1 share of MTR Corporation Limited
86 shares of South Sea Petroleum Holdings Limited
20,000 shares of Sun Hung Kai & Co. Limited
617 shares of Good Fellow Resources Holdings Limited
50,000 shares of C.P. Lotus Corporation
40 shares of China Jinhai International Group Limited
1,600 shares of China Solar Energy Holdings Limited
4,000 shares of Heng Fai Enterprises Limited
12,000 shares of Beijing Jingcheng Machinery Electric Company Limited
177 shares of HKC (Holdings) Limited
337 shares of SMI Holdings Group Limited
48 shares of ITC Properties Group Limited
24,305 shares of Magnificent Estates Limited
40,000 shares of EverChina Int'l Holdings Company Ltd
2,845 shares of Styland Holdings Ltd
81 shares of Madex International (Holdings) Limited
3,600 shares of China Seven Star Holdings Limited
20,000 shares of Citychamp Watch & Jewellery Group Ltd
2500 shares of AVIC Joy Holdings (HK) Ltd
85,000 shares of CCT Land Holdings Ltd
3,000 shares of China Resources and Transportation Group Ltd
11 shares of Hanny Holdings Ltd
100 shares of Mongolia Energy Corporation Ltd
210 shares of Goldin Properties Holdings Limited
238 shares of Common Splendor International Health Industry Group Limited
201 shares of Asia Standard Hotel Group Limited
8,000 shares of Chuang's China Investments Limited
40 shares of Up Energy Development Group Ltd
9 shares of China Star Entertainment Ltd
100 shares of Huabao International Holdings Limited
30,048 shares of Chuang's Consortium International Limited
128 shares of ITC Corporation Ltd
200 shares of Chinney Alliance Group Limited
21 shares of Jun Yang Solar Power Investments Ltd
26 shares of Tse Sui Luen Jewellery (International) Ltd
4 shares of Harmony Asset Limited
80 shares of Greater China Holdings Limited
60 shares of Pacific Century Premium Developments Limited
663 shares of New City Development Group Ltd
450 shares of China Dynamics (Holdings) Ltd
70 shares of Qingdao Holdings International Ltd
1,599 shares of Cash Financial Services Group Limited
200 shares of E-Kong Group Limited
12 shares of Goldin Financial Holdings Limited
120 shares of Digital Domain Holdings Ltd
1 share of Louis XIII Holdings Ltd
15,000 shares of Daisho Microline Holdings Limited
12,000 shares of China Financial Services Holdings Limited
375 shares of Paliburg Holdings Ltd
16 shares of UDL Holdings Ltd
2,000 shares of Taung Gold International Limited
300 shares of Enerchina Holdings Limited
20,000 shares of Joyce Boutique Holdings Limited
2,000 shares of China Renji Medical Group Limited
60 shares of China Ocean Shipbuilding Industry Group Limited
300 shares of NWS Holdings Limited
84 shares of EPI (Holdings) Limited

HCMP2398/2013

HC74/2014

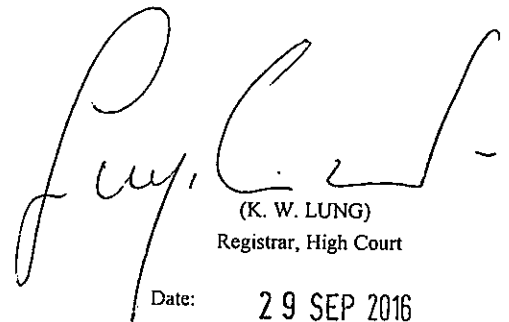
	2 shares of China Properties Investment Holdings Limited		
	2,000 shares of Man Yue Technology Holdings Limited		
	92 shares of Hanison Construction Holdings Limited		
	200 shares of Anxian Yuan China Holdings Limited		
	62 shares of Quam Limited		
	120 shares of CST Mining Group Limited		
	11 shares of China Renewable Energy Investment Limited		
	9,742 shares of Loudong General Nice Resources (China) Holdings Limited		
	244 shares of Celestial Asia Securities Holdings Limited		
	65 shares of G-Resources Group Limited		
	1,390 shares of Suncorp Technologies Limited		
	20 shares of Mission Capital Holdings Limited		
	5 shares of Solartech International Holdings Limited		
	1 share of Haier Electronics Group Co Ltd		
	10 shares of C Y Foundation Group Limited		
	5,236 shares of Allied Properties (HK) Limited		
	360 shares of China Engene International (Holdings) Ltd		
	100,000 shares of Kai Yuan Holdings Limited		
	5 shares of EasyKnit International Holdings Ltd		
	12 shares of Wang On Group Limited		
	569 shares of Styland Holdings Ltd		
	252 shares of HKT Limited		
	600 shares of Sino Splendid Holdings Limited		
	1,779 shares of Global Strategic Group Ltd		
	1,000 shares of Sunevision Holdings Ltd		
	7,905 shares of Sing Pao Media Enterprises Ltd		
	178 shares of Viva China Holdings Limited		
	276 shares of Well Way Group Limited		
	11 shares of GET Holdings Limited		
	1,000 shares of Merdeka Mobile Group Limited		
	9 shares of China Star Cultural Medical Group Ltd		
	300,000 shares of Sinocan Holdings Limited (delisted)		
	100,000 shares of Global Trend Intelligent Technologies Limited (delisted)		
	10,000 shares of Euro-Asia Agricultural (Holdings) Company Limited (delisted)		
	954,000 shares of Baker Group International Holdings Limited (delisted)		
	120,000 shares of Arcontech Corporation (delisted)		
	500,000 shares of Fu Cheong International Holdings Limited (delisted)		
	6,500 shares of M Channel Corporation Limited (delisted)		
	7,000 shares of Moulin Global Eyecare Holdings Limited (delisted)		
(xxvii)	67,830,000 shares of China National Culture Group Limited	HCMP2567/2013	HC138/2014
	104,000 shares of Wing Hong (Holdings) Limited		
	25,916,000 shares of Luxey International (Holdings) Limited		
(xxviii)	3 shares of PT Indah Kiat Pulp & Paper Corporation Tbk	HCMP2687/2006	HC205/2014
	31,254 shares of PT Bank CIMB Niaga Tbk		
	240,000 shares of PT Unilever Indonesia Tbk		
	15 shares of Bangkok Rubber Public Company limited		
	14,400 shares of Thai Property Public Company Limited		
	2 shares of True Corporation Public Company Limited		
	90 shares of Kasikornbank Public Company Limited		
	20 shares in Saha Pathana Inter-holding Public Company Limited		
	1 share of Everland Public Company Limited		
	3,318 shares of BTS Group Holdings Public Company Limited		
	11 shares of Cornerstone Strategic Value Fund, Inc.		
(xxix)	24 shares of Chai-Na-Ta-Corp.	HCMP3027/2014	HC27/2015
	8,400 shares of Lafe Technology Limited		

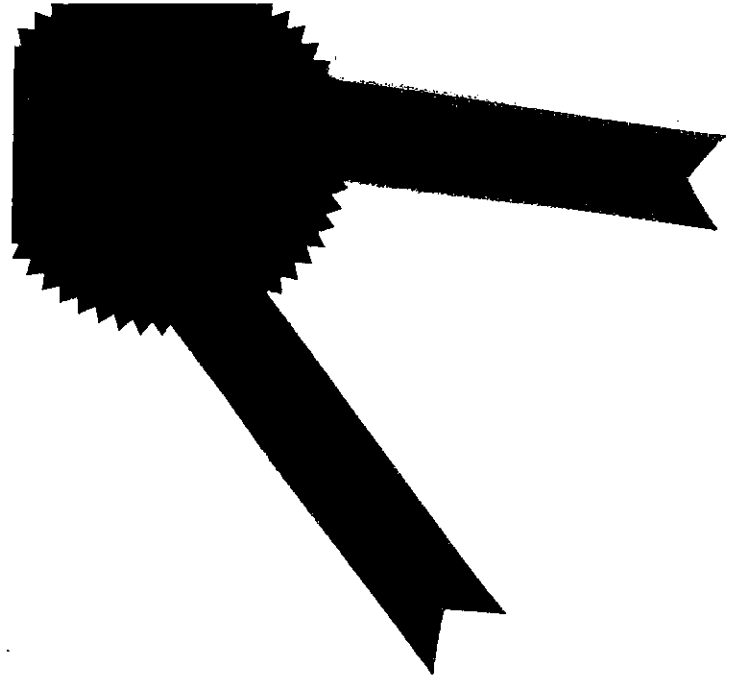
(c) Savings Account Passbooks: -

	<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\$35.06 as at 31.3.2015	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 31.3.2015	HCA 7440/84	1721 (IV)
(vi)	338-2-001260-4	Standard Chartered Bank	"	HK\$5,228.65 as at 31.3.2015	"	"
(vii)	411-2-129871-8	Standard Chartered Bank	"	HK\$4,412.94 as at 31.3.2015	"	"
(viii)	08-104-8356-4	Dah Sing Bank	"	HK\$3,923.76 as at 31.3.2015	"	"
(ix)	55060870	Citibank	"	HK\$8,791.07 as at 31.3.2015	"	"
(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 31.3.2015	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 5 December 2014 Bank guarantee of \$6,000,000 issued by DBS Bank (HK) Ltd. dated 30 March 2015	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
(ix)	Bank guarantee of \$3,000,000 issued by Bank of Communication Co. Ltd. dated 11.7.2014	HCA1120/2014	HC112/2014


(K. W. LUNG)
Registrar, High Court
Date: 29 SEP 2016



District Court Suitors' Funds

Financial Statements for the year ended 31 March 2015

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 2015, 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 2015 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

7 September 2016

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 2015

		2015 HK\$	2014 HK\$
	Note		
ASSETS			
Deposits	3	756,917,666	640,981,336
Cash and bank balances	4	<u>64,193,980</u>	<u>50,775,785</u>
		821,111,646	691,757,121
LIABILITIES			
Interest received on general accounts to be transferred to general revenue		(1,481,942)	(1,442,561)
		<u>819,629,704</u>	<u>690,314,560</u>
REPRESENTING :			
SUITORS' ACCOUNTS	5	<u>819,629,704</u>	<u>690,314,560</u>

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



(S. Lui)
Registrar, District Court

Date : - 7 SEP 2016

**DISTRICT COURT SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

		2015 HK\$	2014 HK\$
	Note		
Cash and bank balances at beginning of year		50,775,785	39,406,406
Receipts into suitors' accounts	6	1,124,441,113	1,002,974,774
Payments out of suitors' accounts	7	(994,993,806)	(1,013,756,539)
Receipts over payment/(Payments over receipts) in suitors' accounts for the year		129,447,307	(10,781,765)
Other transactions	8	(116,029,112)	22,151,144
Cash and bank balances at end of year		64,193,980	50,775,785

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



Date : - 7 SEP 2016

(S. Lui)
Registrar, District 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 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.

	2015 HK\$	2014 HK\$
Short notice and time deposits:		
Hong Kong dollars	755,100,000	638,900,000
Foreign currencies	1,817,666	2,081,336
	<u>756,917,666</u>	<u>640,981,336</u>

4. CASH AND BANK BALANCES

		2015 HK\$	2014 HK\$
Cash in hand	Note	5,718,274	3,676,302
Current account		56,180,241	46,317,035
Savings accounts	3	2,295,465	782,448
		<u>64,193,980</u>	<u>50,775,785</u>

5. SUITORS' ACCOUNTS

		2015 HK\$	2014 HK\$
Balance at beginning of year	Note	690,314,560	701,856,816
Receipts into suitors' accounts	6	1,124,441,113	1,002,974,774
Payments out of suitors' accounts	7	(994,993,806)	(1,013,756,539)
Translation loss in revaluation of foreign currencies at the closing rate	2(ii)	(132,163)	(760,491)
Balance at end of year		<u>819,629,704</u>	<u>690,314,560</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS

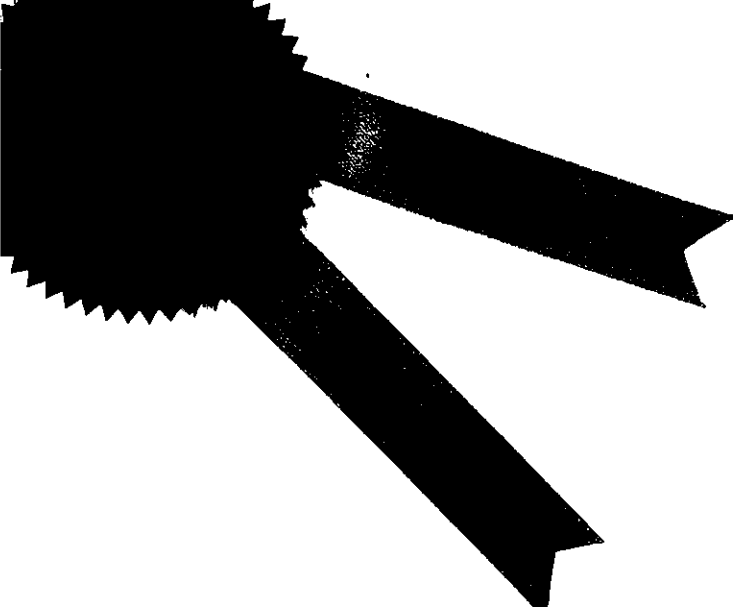
	2015 HK\$	2014 HK\$
Payments into court	1,119,707,249	999,095,141
Payments made in previous year reversed	1,989,320	1,214,987
Interest received on suitors' accounts	2,744,544	2,664,646
	<u>1,124,441,113</u>	<u>1,002,974,774</u>

7. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2015 HK\$	2014 HK\$
Payments out of court	<u>994,993,806</u>	<u>1,013,756,539</u>

8. OTHER TRANSACTIONS

	2015 HK\$	2014 HK\$
Interest received on general accounts	1,499,476	1,124,693
Amount transferred to general revenue in respect of interest received on general accounts	(1,460,095)	(951,640)
Net (increase)/decrease in short notice and time deposits	(115,936,330)	22,738,582
Translation loss	(132,163)	(760,491)
	<u>(116,029,112)</u>	<u>22,151,144</u>



Small Claims Tribunal Suitors' Funds

Financial Statements for the year ended 31 March 2015

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 2015, 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 2015 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

7 September 2016


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 2015

ASSETS	Note	2015 HK\$	2014 HK\$
Deposits on general accounts	3		
Time deposits		3,500,000	3,500,000
Cash and bank balances	4	<u>1,634,206</u>	<u>1,163,107</u>
		<u>5,134,206</u>	<u>4,663,107</u>
REPRESENTING :			
SUITORS' ACCOUNTS	5	<u>5,134,206</u>	<u>4,663,107</u>

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

Date: - 7 SEP 2016


 (S. Lui)
 Registrar, District Court

SMALL CLAIMS TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2015

	Note	2015 HK\$	2014 HK\$
Cash and bank balances at beginning of year		1,163,107	1,531,132
Receipts into suitors' accounts	6	64,716,595	54,644,493
Payments out of suitors' accounts	7	(64,245,496)	(55,000,326)
Receipts over payments / (Payments over receipts) in suitors' accounts for the year		471,099	(355,833)
Other transactions	8	-	(12,192)
Cash and bank balances at end of year		<u>1,634,206</u>	<u>1,163,107</u>

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



(S. Lui)
 Registrar, District Court

Date: - 7 SEP 2016

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

	2015 HK\$	2014 HK\$
Cash in hand	497,073	250,244
Current account	1,137,133	912,863
	<u>1,634,206</u>	<u>1,163,107</u>

5. SUITORS' ACCOUNTS

		2015 HK\$	2014 HK\$
Balance at beginning of year	Note	4,663,107	5,018,940
Receipts into suitors' accounts	6	64,716,595	54,644,493
Payments out of suitors' accounts	7	(64,245,496)	(55,000,326)
Balance at end of year		<u>5,134,206</u>	<u>4,663,107</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS

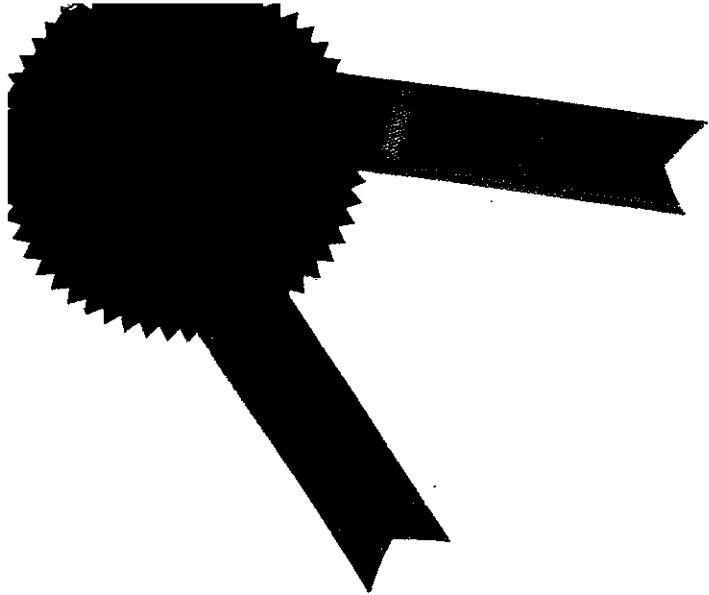
	2015 HK\$	2014 HK\$
Receipts into tribunal	64,605,163	54,574,708
Payments made in previous year reversed	111,432	69,785
	<u>64,716,595</u>	<u>54,644,493</u>

7. PAYMENTS OUT OF SUITORS' ACCOUNTS

	2015 HK\$	2014 HK\$
Payments out of tribunal	64,245,496	55,000,320
Unclaimed balances transferred to general revenue	-	6
	<u>64,245,496</u>	<u>55,000,326</u>

8. OTHER TRANSACTIONS

	2015 HK\$	2014 HK\$
Interest received on general accounts	8,100	9,768
Amount transferred to general revenue in respect of interest received on general accounts	(8,100)	(21,960)
	<u>-</u>	<u>(12,192)</u>



Labour Tribunal Suitors' Funds

Financial Statements for the year ended 31 March 2015

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 2015, 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.

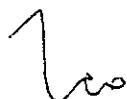
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 2015 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

29 September 2016

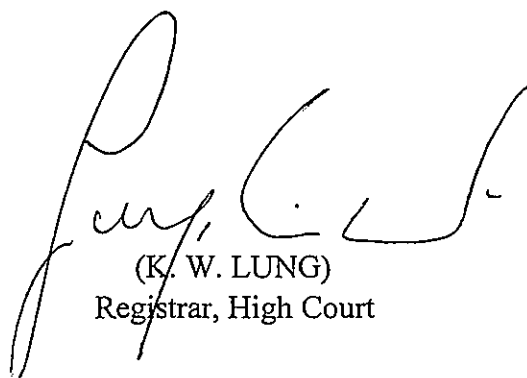
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

LABOUR TRIBUNAL SUITORS' FUNDS
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2015

ASSETS	Note	2015 HK\$	2014 HK\$
Time deposits on general accounts	3	500,000	500,000
Cash and bank balances	4	5,047,253	10,972,660
		<u>5,547,253</u>	<u>11,472,660</u>
LIABILITIES			
Interest received on general accounts to be transferred to general revenue		-	-
		<u>5,547,253</u>	<u>11,472,660</u>
REPRESENTING:			
SUITORS' ACCOUNTS	5	<u>5,547,253</u>	<u>11,472,660</u>

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

Date : 20 SEP 2016

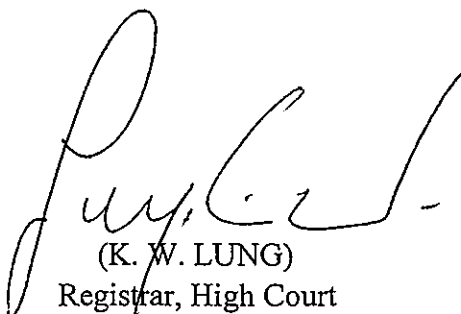

 (K. W. LUNG)
 Registrar, High Court

LABOUR TRIBUNAL SUITORS' FUNDS
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2015

	Note	2015 HK\$	2014 HK\$
Cash and bank balances at beginning of year		10,972,660	10,616,958
Receipts into suitors' accounts	6	55,652,474	56,451,439
Payments out of suitors' accounts	7	(61,577,881)	(56,095,737)
(Payments over receipts)/receipts over payments in suitors' accounts for the year		(5,925,407)	355,702
Other transactions	8	-	-
Cash and bank balances at end of year		<u>5,047,253</u>	<u>10,972,660</u>

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

Date : 29 SEP 2016


 (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.

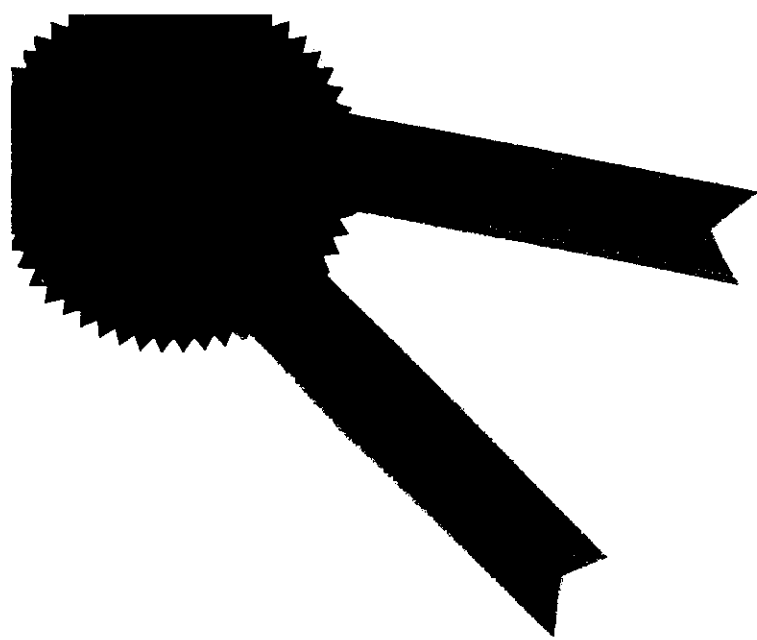
4. CASH AND BANK BALANCES

	Note	2015 HK\$	2014 HK\$
Cash in hand		112,767	308,322
Current account		4,234,486	9,964,338
Savings account		700,000	700,000
		<u>5,047,253</u>	<u>10,972,660</u>

5. SUITORS' ACCOUNTS

		2015 HK\$	2014 HK\$
Balance at beginning of year		11,472,660	11,116,958
Receipts into suitors' accounts	6	55,652,474	56,451,439
Payments out of suitors' accounts	7	(61,577,881)	(56,095,737)
Balance at end of year		<u>5,547,253</u>	<u>11,472,660</u>

6. RECEIPTS INTO SUITORS' ACCOUNTS	2015	2014
	HK\$	HK\$
Receipts into tribunal	55,642,626	56,444,295
Payments made in previous year reversed	9,848	7,144
	<u>55,652,474</u>	<u>56,451,439</u>
7. PAYMENTS OUT OF SUITORS' ACCOUNTS	2015	2014
	HK\$	HK\$
Payments out of tribunal	(61,577,881)	(56,089,429)
Unclaimed balances transferred to general revenue	-	(6,308)
	<u>(61,577,881)</u>	<u>(56,095,737)</u>
8. OTHER TRANSACTIONS	2015	2014
	HK\$	HK\$
Interest received on general accounts	65	65
Amount transferred to general revenue in respect of interest received on general accounts	(65)	(65)
Net decrease in time deposits	-	-
	<u>-</u>	<u>-</u>



Master in Lunacy Account

Financial Statements for the year ended 31 March 2015

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 2015, 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 2015 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

29 September 2016

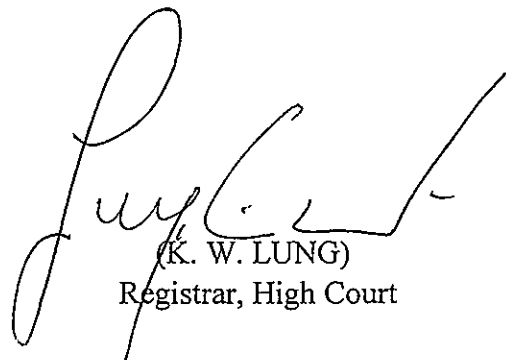
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**MASTER IN LUNACY ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2015**

	Note	2015 HK\$	2014 HK\$
ASSETS			
Time deposits		100,033	661,863
Cash and bank balances		8,857	473,045
		<u>108,890</u>	<u>1,134,908</u>
REPRESENTING :			
Patients' accounts	3	<u>108,890</u>	<u>1,134,908</u>

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

Date : 29 SEP 2016

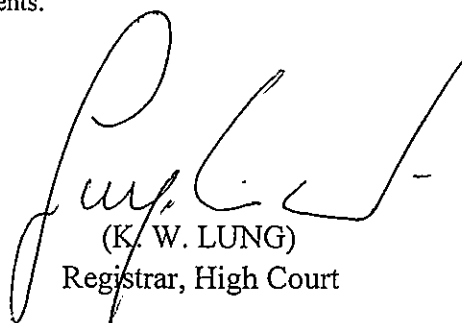

 (K. W. LUNG)
 Registrar, High Court

**MASTER IN LUNACY ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

	Note	2015 HK\$	2014 HK\$
Cash and bank balances at beginning of year		473,045	473,035
Receipts into patients' accounts	4	59	296
Payments out of patients' accounts	5	(1,026,077)	-
(Payments over receipts)/receipts over payments in patients' accounts for the year		(1,026,018)	296
Net decrease/(increase) in time deposits		561,830	(286)
Cash and bank balances at end of year		<u>8,857</u>	<u>473,045</u>

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

Date : 29 SEP 2016


 (K. W. LUNG)
 Registrar, High Court

NOTES TO THE FINANCIAL STATEMENTS

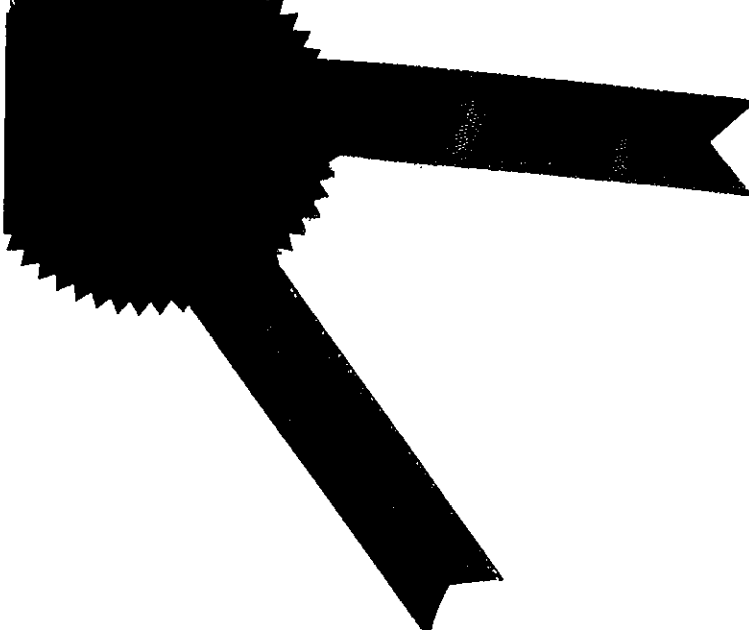
1. GENERAL

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	2015 HK\$	2014 HK\$
Balance at beginning of year		1,134,908	1,134,612
Receipts into patients' accounts	4	59	296
Payments out of patients' accounts	5	(1,026,077)	-
Balance at end of year		<u>108,890</u>	<u>1,134,908</u>
4. RECEIPTS INTO PATIENTS' ACCOUNTS		2015 HK\$	2014 HK\$
Interest received		<u>59</u>	<u>296</u>
5. PAYMENTS OUT OF PATIENTS' ACCOUNTS		2015 HK\$	2014 HK\$
Payments out of court		<u>(1,026,077)</u>	<u>-</u>



Official Administrator's Account

Financial Statements for the year ended 31 March 2015

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 2015, 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 2015 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

29 September 2016

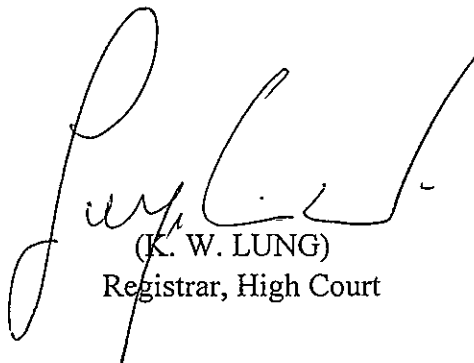
Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**OFFICIAL ADMINISTRATOR'S ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2015**

		2015 HK\$	2014 HK\$
ASSETS	Note		
Time deposits	3	290,200,000	280,700,000
Deposits in the Treasury	4	162,183,170	176,470,939
Cash and bank balances	5	1,795,175	1,382,561
		<u>454,178,345</u>	<u>458,553,500</u>
LIABILITIES			
Interest received on general accounts to be transferred to general revenue		(69,439)	(77,066)
Commission charged by Official Administrator to be transferred to general revenue		(413,522)	(213,896)
		<u>(482,961)</u>	<u>(290,962)</u>
		<u>453,695,384</u>	<u>458,262,538</u>
REPRESENTING:			
ESTATE ACCOUNTS	6	<u>453,695,384</u>	<u>458,262,538</u>

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

Date: 29 SEP 2016

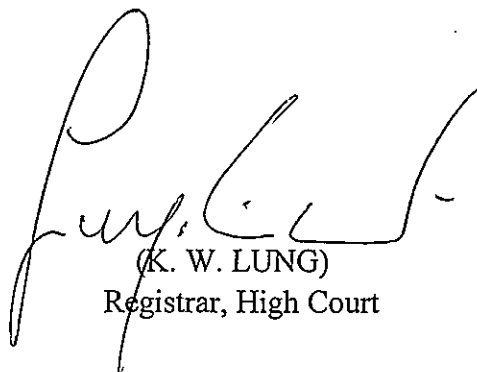

 (K. W. LUNG)
 Registrar, High Court

**OFFICIAL ADMINISTRATOR'S ACCOUNT
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

		2015 HK\$	2014 HK\$
	Note		
Cash and bank balances at beginning of year		1,382,561	1,802,626
Receipts into estate accounts	7	35,208,439	59,765,035
Payments out of estate accounts		(14,493,453)	(18,410,029)
Receipts over payments in estate accounts for the year		20,714,986	41,355,006
Other transactions	8	(20,302,372)	(41,775,071)
Cash and bank balances at end of year		1,795,175	1,382,561

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

Date: 29 SEP 2016


 (K. W. LUNG)
 Registrar, High Court

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 31.3.2015 of HK\$453,695,384 (2014: HK\$458,262,538) are unclaimed accounts totalling HK\$162,183,170 (2014: HK\$176,470,939) which are held as deposits in the Treasury under section 23A of the Probate and Administration Ordinance.

	2015 HK\$	2014 HK\$
Balance at beginning of year	176,470,939	198,247,854
Unclaimed balances transferred to deposits in the Treasury during the year	<u>9,867,422</u> 186,338,361	<u>16,498,987</u> 214,746,841
Transfer from deposits in the Treasury to general revenue	(23,933,492)	(38,194,557)
Refund from deposits in the Treasury to claimants	(221,699)	(81,345)
Balance at end of year	<u>162,183,170</u>	<u>176,470,939</u>

5. CASH AND BANK BALANCES

	2015 HK\$	2014 HK\$
Cash in hand	-	13,506
Current account	1,795,175	1,369,055
	<u>1,795,175</u>	<u>1,382,561</u>

6. ESTATE ACCOUNTS	Note	2015	2014
		HK\$	HK\$
Balance at beginning of year		458,262,538	456,224,870
Receipts into estate accounts	7	35,208,439	59,765,035
Payments out of estate accounts		(14,493,453)	(18,410,029)
Official Administrator's commission charged for the year		(1,126,949)	(1,041,436)
Transactions of deposits in the Treasury relating to movement of estate accounts		(15,620,402)	(19,451,465)
Transferred to general revenue		(23,933,492)	(38,194,557)
Refund to claimants		(221,699)	(81,345)
Balance at end of year		<u>453,695,384</u>	<u>458,262,538</u>
7. RECEIPTS INTO ESTATE ACCOUNTS		2015	2014
		HK\$	HK\$
Receipts on behalf of deceased estates		33,755,386	58,658,478
Payments made in previous year reversed		12,665	640
Interest received		1,440,388	1,105,917
		<u>35,208,439</u>	<u>59,765,035</u>
8. OTHER TRANSACTIONS		2015	2014
		HK\$	HK\$
Interest received on general accounts		50,911	42,817
Amount transferred to general revenue in respect of interest received on general accounts		(58,538)	(53,590)
Official Administrator's commission charged and paid to general revenue		(927,323)	(965,311)
Unclaimed balances transferred to deposits in the Treasury		(9,867,422)	(16,498,987)
Net increase in time deposits		(9,500,000)	(24,300,000)
		<u>(20,302,372)</u>	<u>(41,775,071)</u>

OFFICIAL ADMINISTRATOR'S ACCOUNT 2014-15

List of real estate administered on behalf of the estates of deceased persons by the Official Administrator as at 31.3.2015

Lot No. 78 - D.D. 79

79 Fuk Lo Tsun Road, Ground Floor, Kowloon.

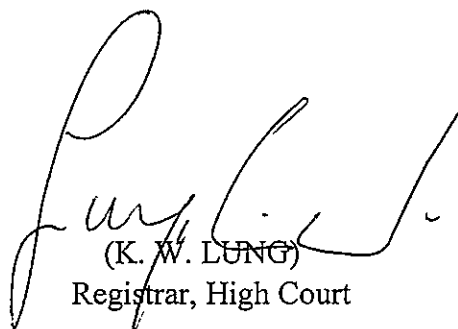
Flat D, 4/F, Kwai Lai Building, No. 37 Shek Yam Road, Kwai Chung, N. T.

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

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 : 29 SEP 2016



(K. W. LUNG)
Registrar, High Court