

核數師報告書 致地產代理監管局全體成員 (根據地產代理條例於香港成立)

本核數師已完成審核第 71 至第 79 頁之賬目，該等賬目乃按照香港普遍採納之會計原則編製。

監管局及核數師各自之責任

監管局須負責編製真實兼公平之賬目。在編製該等真實兼公平之賬日時，必須採用適當之會計政策，並且貫徹應用該等會計政策。

本核數師之責任是根據審核之結果，對該等賬目作出獨立意見，並向貴局成員報告。

意見之基礎

本核數師已按照香港會計師公會所頒佈之核數準則進行審核工作。審核範圍包括以抽查方式查核與賬目所載數額及披露事項有關之憑證，亦包括評審監管局於編製賬目時所作之重大估計和判斷，所採用之會計政策是否適合監管局之具體情況，及有否貫徹應用並足夠披露該等會計政策。

本核數師在策劃和進行審核工作時，均以取得所有本核數師認為必需之資料及解釋為目標，以便獲得充分憑證，就該等賬目是否存有重大錯誤陳述，作出合理之確定。在作出意見時，本核數師亦已評估該等賬目所載之資料在整體上是否足夠。本核數師相信我們之審核工作已為下列意見提供合理之基礎。

意見

本核數師認為，上述之賬目足以真實兼公平地顯示貴局於二零零二年三月三十一日結算時之財務狀況，及貴局截至該日止年度之盈餘及現金流量。

羅兵咸永道會計師事務所
香港執業會計師
香港，2002 年 8 月 12 日

AUDITORS' REPORT TO THE MEMBERS OF ESTATE AGENTS AUTHORITY (established in Hong Kong pursuant to the Estate Agents Ordinance)

We have audited the accounts on pages 71 to 79 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

RESPECTIVE RESPONSIBILITIES OF THE AUTHORITY AND AUDITORS

The Authority is responsible for the preparation of accounts which give a true and fair view. In preparing accounts which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Authority in the preparation of the accounts, and of whether the accounting policies are appropriate to the circumstances of the Authority, consistently applied and adequately disclosed.

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

OPINION

In our opinion the accounts give a true and fair view of the state of affairs of the Authority as at 31st March 2002 and of its surplus and cash flows for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong, 12 August 2002

收支結算表

截至 2002 年 3 月 31 日止年度

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31ST MARCH 2002

財務報告

		附註 Note	2002 年 港元 HK\$	2001 年 港元 HK\$
<u>收入</u>	<u>Income</u>			
牌照費	Licence fees		47,905,222	55,499,752
考試費	Examination fees		4,587,050	4,346,700
利息收入	Interest income		4,063,578	7,780,304
			<u>56,555,850</u>	<u>67,626,756</u>
<u>支出</u>	<u>Expenditure</u>			
核數師酬金	Auditors' remuneration		80,000	80,000
物業資料檢索系統費用	Central property databank expenses		—	742,560
公眾教育開支	Community education expenses		1,214,699	1,229,649
折舊	Depreciation		2,259,440	2,666,688
器材維修保養及通訊費用	Equipment maintenance and communication expenses		933,651	693,306
出售固定資產虧損及撇銷	Loss on disposal of fixed assets		323,271	726,992
保險費	Insurance		333,515	356,511
營業租約 - 土地及樓宇	Operating lease rentals in respect of land and buildings		3,331,156	4,189,812
辦公室及其他開支	Office accommodation and other expenses		1,727,369	1,238,975
研究及發展	Research and development		372,203	481,305
印刷及文具	Printing and stationery		651,908	670,291
專業服務費	Professional services fees		941,294	876,747
宣傳及廣告	Publicity and advertising		1,234,433	1,598,345
員工成本	Staff costs			
- 約滿酬金	- gratuity payments		2,260,543	2,632,899
- 薪金	- salaries		22,915,814	23,752,798
考試服務費	Service fees for examinations		1,602,651	1,120,741
培訓活動開支	Training activities expenses		2,909,640	2,901,066
其他開支	Other expenses		1,047,684	669,444
			<u>44,139,271</u>	<u>46,628,129</u>
資本項目支出	Capital project expenditure:			
- 提昇物業資料資訊聆系統	- Info-Hotline system enhancement	11(a)	1,821,678	—
- 為仍未符合過渡條件持牌人提供的服務	- Services for unsubstantiated licensees	11(b)	801,123	—
			<u>46,762,072</u>	<u>46,628,129</u>
未扣除財務支出之盈餘	Surplus before finance costs		9,793,778	20,998,627
財務支出	Finance costs	3	(1,581,918)	(1,781,918)
本年度盈餘	Surplus for the year	8	<u>8,211,860</u>	<u>19,216,709</u>

並無呈列已確認損益報表，因上述本年度盈餘 8,211,860 港元（2001 年：19,216,709 港元）為唯一項目。

No statement of recognised gains and losses is presented as surplus for the year of HK\$8,211,860 (2001: HK\$19,216,709) shown above is the only component.

資產負債表

2002年3月31日

BALANCE SHEET

AS AT 31ST MARCH 2002

		附註 Note	2002 年 港元 HK\$	2001 年 港元 HK\$
固定資產	Fixed assets	4	3,539,125	4,522,122
流動資產	Current assets			
應收及預付賬款及按金	Debtors, prepayments and deposits		1,109,381	2,271,598
銀行結存及現金	Bank balances and cash		136,139,322	144,209,847
			<u>137,248,703</u>	<u>146,481,445</u>
流動負債	Current liabilities			
應付賬款及應計項目	Creditors and accruals		8,811,683	12,673,582
遞延收入	Deferred income	5	24,602,648	35,354,522
已收牌照申請款項	Licence applications received	6	1,033,455	847,281
政府貸款 - 一年內到期款項	Current portion of loan from government	7	4,000,000	4,000,000
			<u>38,447,786</u>	<u>52,875,385</u>
流動資產淨值	Net current assets		<u>98,800,917</u>	<u>93,606,060</u>
			<u>102,340,042</u>	<u>98,128,182</u>
資金來源：	Financed by:			
政府貸款	Loan from government	7	24,000,000	28,000,000
儲備	Reserves	8	78,340,042	70,128,182
			<u>102,340,042</u>	<u>98,128,182</u>

張建東
主席
Cheung Kin-tung, Marvin
Chairman

周陳文琬
行政總裁
Chow Chan Man-yuen, Grace
Chief Executive Officer

現金流量表

截至 2002 年 3 月 31 日止年度

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST MARCH 2002

財務報告

		附註 Note	2002 年 港元 HK\$	2001 年 港元 HK\$
營運活動的現金(流出)/ 流入淨額	Net cash (outflow) / inflow from operating activities	10(a)	(5,422,090)	12,486,139
投資回報及融資成本	Returns on investments and servicing of finance			
已收利息	Interest received		4,551,279	7,861,281
利息支付	Interest paid		(1,600,000)	(1,804,932)
投資回報及融資成本所得 現金流入淨額	Net cash inflow from returns on investments and servicing of finance		2,951,279	6,056,349
投資活動	Investing activities			
購置固定資產	Purchase of fixed assets		(1,600,394)	(363,423)
出售固定資產	Sale of fixed assets		680	—
投資活動的現金流出淨額	Net cash outflow from investing activities		(1,599,714)	(363,423)
融資前現金(流出)/流入淨額	Net cash (outflow) / inflow before financing		(4,070,525)	18,179,065
融資	Financing			
償還政府的貸款	Repayment of loan from government	10(b)	(4,000,000)	(4,000,000)
現金及現金等價物的(減少)/ 增加	(Decrease) / increase in cash and cash equivalents		(8,070,525)	14,179,065
於四月一日現金及現金等價物	Cash and cash equivalents at 1st April		144,209,847	130,030,782
於三月三十一日現金及現金等 價物	Cash and cash equivalents at 31st March		136,139,322	144,209,847
現金及現金等價物的結餘分析: Analysis of balances of cash and cash equivalents:				
銀行結存及現金	Bank balances and cash		136,139,322	144,209,847

賬目附註 NOTES TO THE ACCOUNTS

1. 法律地位及主要業務

地產代理監管局根據於一九九七年五月二十九日頒佈的《地產代理條例》成立。其主要職能為促進地產代理商的職業操守，提高他們的專業水平，和簽發地產代理牌照。

2. 主要會計政策

本賬目的主要會計政策如下：

(a) 編製基準

本賬目乃採用歷史成本常規法，並根據香港普遍採納的會計原則編製，以及符合香港會計師公會所發出的會計準則。

(b) 收入確認

牌照收入乃根據牌照期限按比例攤分入賬。

考試收入乃根據考試日期入賬。

存款利息收入乃根據存款本金及存款利率，按日數比例計算入賬。

(c) 固定資產

固定資產是按照成本減除累積折舊及累積耗蝕後列賬。

固定資產折舊之計算是按照其成本扣除累積虧損及累積耗蝕以估計之使用年限及直線法攤銷其成本，主要年率如下：

辦公室裝修	20% 或根據租約年期 (如少於五年)
汽車	30%
傢具及裝置	20%
器材	20%
電腦軟件	30%

1. LEGAL STATUS AND PRINCIPAL ACTIVITIES

The Authority was established with the principal functions of promoting integrity and competence of estate agents and issuing estate agents' licences under the Estate Agents Ordinance dated 29th May 1997 (date of enactment).

2. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these accounts are set out below:

(a) Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Society of Accountants.

(b) Income recognition

Income from issuing licences is recognised on a pro-rata basis over the life of the licence.

Income from examinations is recognised on the date of the examination.

Interest income is recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

(c) Fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Fixed assets are depreciated at rates sufficient to write off their cost less accumulated impairment losses over their estimated useful lives using a straight-line basis. The principal annual rates are as follows:

Leasehold improvements	20% or over the period of the lease term if it is less than 5 years
Motor vehicles	30%
Furniture and fixtures	20%
Equipment	20%
Computer software	30%

賬目附註 NOTES TO THE ACCOUNTS

(d) 營業租約

資產擁有權之全部利益及風險絕大部份保留於出租公司之租約，列為營業租約處理。營業租約之應付租金在扣除從出租公司收取之任何獎勵金後，以直線法按租期在收支結算表計算。

(e) 訴訟均衡儲備

訴訟均衡儲備為用以支付因監管局的若干決定在上訴委員會被提出上訴，或在法院上受到質疑所引致的訴訟成本。監管局每年會酌情自累積結餘中轉撥款項至訴訟均衡儲備，或由訴訟均衡儲備轉撥款項至累積結餘。

(f) 資本項目基金

本基金為用以支付發展經本局核准的資本項目成本。監管局每年會酌情自累積結餘中轉撥款項至資本項目基金，或由資本項目基金轉撥款項至累積結餘。

(d) Operating leases

Leases where substantially all the risks and rewards of ownership of assets remain with the leasing company are accounted for as operating leases. Payments made under operating leases net of any incentives received from the leasing company are charged to the statement of income and expenditure on a straight-line basis over the lease period.

(e) Litigation equalisation reserve

The litigation equalisation reserve caters for the cost of litigation arising from some of the Authority's decisions being appealed to the Appeal Panel or challenged in court. An annual transfer will be made from the cumulative fund to the litigation equalisation reserve or from the litigation equalisation reserve to the cumulative fund at the discretion of the Authority.

(f) Capital project fund

This fund caters for the cost of capital projects, as approved by the Authority. Transfers will be made from the cumulative fund to the capital project fund or from the capital project fund to the cumulative fund at the discretion of the Authority.

3. 財務支出

3. FINANCE COSTS

		2002 年 港元 HK\$	2001 年 港元 HK\$
政府貸款利息開支	Interest expense on loan from government	<u>1,581,918</u>	<u>1,781,918</u>

賬目附註 NOTES TO THE ACCOUNTS

4. 固定資產

4. FIXED ASSETS

		辦公室裝修 Leasehold improvements 港元 HK\$	汽車 Motor vehicles 港元 HK\$	傢具及裝置 Furniture and fixtures 港元 HK\$	器材 Equipment 港元 HK\$	電腦軟件 Computer software 港元 HK\$	總計 Total 港元 HK\$
成本	Cost						
於二零零一年 四月一日結餘	At 1st April 2001	3,244,673	424,724	906,121	3,932,626	793,088	9,301,232
本期添置	Additions	935,054	—	103,812	177,038	384,490	1,600,394
註銷	Disposals	(871,202)	—	(58,384)	(789,546)	(47,366)	(1,766,498)
於二零零二年 三月三十一日結餘	At 31st March 2002	3,308,525	424,724	951,549	3,320,118	1,130,212	9,135,128
折舊	Accumulated depreciation						
於二零零一年 四月一日結餘	At 1st April 2001	2,178,613	244,827	398,921	1,512,855	443,894	4,779,110
本期提撥	Charge for the year	920,014	104,935	185,705	787,322	261,464	2,259,440
註銷	Disposals	(871,202)	—	(29,010)	(496,153)	(46,182)	(1,442,547)
於二零零二年 三月三十一日結餘	At 31st March 2002	2,227,425	349,762	555,616	1,804,024	659,176	5,596,003
賬面淨值	Net book value						
於二零零二年 三月三十一日結餘	At 31st March 2002	1,081,100	74,962	395,933	1,516,094	471,036	3,539,125
於二零零一年 三月三十一日結餘	At 31st March 2001	1,066,060	179,897	507,200	2,419,771	349,194	4,522,122

5. 遞延收入

遞延收入指地產代理所繳交的牌照費用，此等費用根據其牌照有效期及本局的收入確認政策作遞延處理。

5. DEFERRED INCOME

Deferred income represents licences fees received from estate agents for a validity period which are deferred according to the Authority's income recognition policy.

6. 已收牌照申請款項

此項目指由地產代理所繳交，但於年終仍在處理的牌照申請款項。

6. LICENCE APPLICATIONS RECEIVED

These represent money paid by estate agents together with the application for the licences which are still being processed at year end.

賬目附註 NOTES TO THE ACCOUNTS

7. 政府貸款

7. LOAN FROM GOVERNMENT

		2002 年 港元 HK\$	2001 年 港元 HK\$
政府貸款	Loan from government		
須於五年內全數償還	Wholly repayable within five years	20,000,000	20,000,000
不須於五年內全數償還	Not wholly repayable within five years	8,000,000	12,000,000
		<u>28,000,000</u>	<u>32,000,000</u>
減：已列入流動負債內 一年內到期之部份	Less: current portion included under current liabilities	(4,000,000)	(4,000,000)
		<u>24,000,000</u>	<u>28,000,000</u>

此為無抵押，年息5%貸款，並由二零零零年二月二十七日至二零零九年二月二十七日分十期每年還款一次。

The loan is unsecured, bears interest at 5% per annum and is repayable by ten annual instalments commencing from 27th February 2000 up to 27th February 2009.

8. 儲備

8. RESERVES

		訴訟均衡儲備 Litigation equalisation reserve 港元 HK\$	資本項目基金 Capital project fund 港元 HK\$	累積儲備 Cumulative fund 港元 HK\$	總計 Total 港元 HK\$
二零零零年四月一日	At 1st April 2000	1,500,000	22,000,000	27,411,473	50,911,473
本年盈餘	Surplus for the year	–	–	19,216,709	19,216,709
由累積結餘轉入	Transfer from cumulative fund	1,500,000	–	(1,500,000)	–
二零零一年三月三十一日	At 31st March 2001	<u>3,000,000</u>	<u>22,000,000</u>	<u>45,128,182</u>	<u>70,128,182</u>
二零零一年四月一日	At 1st April 2001	3,000,000	22,000,000	45,128,182	70,128,182
本年盈餘	Surplus for the year	–	–	8,211,860	8,211,860
由累積結餘轉入	Transfer from cumulative fund	1,500,000	6,977,199	(8,477,199)	–
二零零二年三月三十一日	At 31st March 2002	<u>4,500,000</u>	<u>28,977,199</u>	<u>44,862,843</u>	<u>78,340,042</u>

賬目附註 NOTES TO THE ACCOUNTS

9. 承擔

9. COMMITMENTS

(a) 資本承擔

(a) Capital commitments

		2002 年 港元 HK\$	2001 年 港元 HK\$
已簽約但未撥備	Contracted but not provided for	140,000	140,000
已授權但未簽約 (附註)	Authorised but not contracted for (note)	5,900,000	3,700,000
		<u>6,040,000</u>	<u>3,840,000</u>

附註：資本項目基金(附註8)已成立用以支付以上承擔的費用。

Note : The capital project fund (note 8) was set up to cater for the cost of the above commitments.

(b) 營業租約承擔

(b) Commitments under operating leases

於三月三十一日，監管局根據不可取消之土地及樓宇營業租約而須於未來支付之最低租金承擔如下：

At 31st March the Authority had future minimum lease payments under non-cancellable operating leases in respect of land and buildings as follows:

		2002 年 港元 HK\$	2001 年 港元 HK\$
- 不遲於一年	Not later than one year	3,262,092	2,549,941
- 遲於一年但不遲於五年	Later than one year but not later than five years	1,631,046	3,256,344
		<u>4,893,138</u>	<u>5,806,285</u>

10. 現金流量表附註

10. NOTES TO THE CASH FLOW STATEMENT

(a) 本年度盈餘與營運活動的現金(流出)/流入淨額之調節

(a) Reconciliation of surplus for the year to net cash (outflow)/inflow from operating activities

		2002 年 港元 HK\$	2001 年 港元 HK\$
本年度盈餘	Surplus for the year	8,211,860	19,216,709
折舊費用	Depreciation	2,259,440	2,666,688
出售固定資產虧損及撇銷	Loss on disposal of fixed assets	323,271	726,992
應收及預付賬款及按金之減少/(增加)	Decrease/ (increase) in debtors, prepayments and deposits	674,516	(912,797)
應付賬款及應計項目之(減少)/增加	(Decrease)/ increase in creditors and accruals	(3,843,817)	1,451,734
遞延收入之減少	Decrease in deferred income	(10,751,874)	(4,901,189)
已收牌照申請款項之增加	Increase in licence applications received	186,174	236,388
利息收入	Interest income	(4,063,578)	(7,780,304)
利息支出	Interest expense	1,581,918	1,781,918
營運活動的現金(流出)/流入淨額	Net cash (outflow)/inflow from operating activities	<u>(5,422,090)</u>	<u>12,486,139</u>

賬目附註 NOTES TO THE ACCOUNTS

10. 現金流量表附註 (續) 10. NOTES TO THE CASH FLOW STATEMENT (CONTINUED)

(b) 年內融資的變動情況 (b) Analysis of changes in financing during the year

		政府貸款 Loan from government	
		2002 年 港元 HK\$	2001 年 港元 HK\$
四月一日	At 1st April	32,000,000	36,000,000
融資的現金流出	Cash outflows from financing	(4,000,000)	(4,000,000)
三月三十一日	At 31st March	<u>28,000,000</u>	<u>32,000,000</u>

11. 資本項目基金

(a) 提昇物業資料資訊聆系統

此項目費用為提昇物業資料資訊聆系統，以協助持牌人更便捷地獲得符合地產代理條例所規定要求之有關地產物業資料。

(b) 為仍未符合過渡條件持牌人提供的服務

此項目費用為幫助未符合過渡條件持牌人在二零零一年十二月三十一日前符合有關資格考試及完成指定課程的條件。

11. CAPITAL PROJECT EXPENDITURE

(a) Info-Hotline system enhancement

The cost incurred for a project to add information on Info-Hotline system to facilitate the licensees in obtaining the prescribed property information required under the Estate Agents Ordinance.

(b) Services for unsubstantiated licensees

The cost incurred for a project to assist unsubstantiated licensees to fulfil the requisite conditions of either passing a qualifying examination or having attended a prescribed course before the end of the transitional period on 31st December 2001.

12. 稅項

根據香港稅務條例（香港法例一一二章）第八十七節，地產代理監管局獲稅務局豁免繳納香港利得稅項。

12. TAXATION

The Authority is exempt from Hong Kong profits tax under Section 87 of the Inland Revenue Ordinance (Cap 112).

13. 賬目之核准

此賬目已於二零零二年八月十二日經地產代理監管局核准。

13. APPROVAL OF ACCOUNTS

The accounts were approved by the members of the Authority on 12 August 2002